

1982-83

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

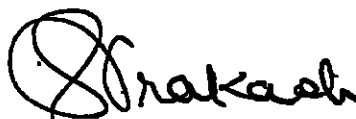
This compilation containing the Finance Accounts of the Government of Punjab for the year 1982-83 presents the accounts of the receipts and outgoings of the Government for the year, together with the financial results disclosed by the revenue and capital accounts, the accounts of the public debt and 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 1982-83, the accounts now presented are, according to my information, correct statements of the receipts and outgoings of the Government of Punjab for the year 1982-83.

NEW DELHI,

The

24 FEB 1984



(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 Articles 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 divisions into major heads of account.

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

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

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

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

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

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

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**PART I**  
**SUMMARISED STATEMENTS**

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## STATEMENT NO. 1 —

Receipts  1	Actuals	
	1981-82 2	1982-83 3
	(In lakhs of rupees)	
	Part I—Consolidated	
	(1)	
<b>Receipt Heads (Revenue Account)</b>		
<b>A. Tax Revenue—</b>		
<b>(a) Taxes on Income and Expenditure—</b>		
021. Taxes on Income other than Corporation Tax ..	28,81.81	30,73.10
023. Hotel Receipts Tax ..	8.19	..
Total —(a) Taxes on Income and Expenditure ..	28,90.00	30,73.10
<b>(b) Taxes on Property and Capital transactions—</b>		
029. Land Revenue ..	3,19.07	3,36.76
030. Stamps and Registration Fees ...	46,75.52	50,11.96
031. Estate Duty ..	52.07	2,17.06
Total—(b) Taxes on Property and Capital transactions ..	50,46.66	55,65.78
<b>(c) Taxes on Commodities and Services—</b>		
039. State Excise ..	1,16,03.38	1,36,57.68
040. Sales Tax ..	1,91,81.94	2,19,93.25
041. Taxes on Vehicles ..	16,26.80	17,04.96
042. Taxes on Goods and Passengers ..	32,54.90	35,56.15
043. Taxes and Duties on Electricity ..	15,36.57	16,69.02
045. Other Taxes and Duties on Commodities and Services ..	10,20.15	11,17.79
Total —(c) Taxes on Commodities and Services ..	3,82,23.74	4,36,98.85
Total—A. Tax Revenue ..	4,61,60.40	5,23,37.73



## SUMMARY OF TRANSACTIONS

Disbursements 4	Actuals	
	1981-82 5	1982-83 6
	(in lakhs of rupees)	
<b>Fund—</b>		
<b>Revenue—</b>		
<b>Expenditure Heads (Revenue Account)</b>		
<b>A. General Services—</b>		
<b>(a) Organs of State —</b>		
211. Parliament/State/Union Territory Legislatures ..	99.34	99.48
212. President, Vice-President/Governor/Administrator of Union Territory ..	22.24	21.78
213. Council of Ministers ..	71.94	80.70
214. Administration of Justice ..	4,11.87	4,81.98
215. Elections ..	24.06	33.41
<b>Total—(a) Organs of State ..</b>	<b>6,29.45</b>	<b>7,17.35</b>
<b>(b) Fiscal Services—</b>		
<b>(ii) Collection of Taxes on Property and Capital Transactions</b>		
229. Land Revenue ..	4,58.08	5,97.38
230. Stamps and Registration ..	41.02	42.00
<b>(iii) Collection of Taxes on Commodities and Services—</b>		
239. State Excise ..	1,88.09	1,07.86
240. Sales Tax ..	2,56.86	2,63.25
241. Taxes on Vehicles ..	35.27	41.07
245. Other Taxes and Duties on Commodities and Services ..	38.38	47.17
<b>(iv) Other Fiscal Services—</b>		
247. Other Fiscal Services ..	37.44	33.18
<b>Total—(b) Fiscal Services ..</b>	<b>10,55.14</b>	<b>11,31.91</b>

## STATEMENT NO. 1—

Receipts 1	Actuals	
	1981-82 2	1982-83 3
	(In lakhs of rupees)	
	Part I—Consolidated	
	(1)	
<b>Receipt Heads (Revenue Account)—contd.</b>		
<b>B. Non-Tax Revenue—</b>		
<b>(b) Interest Receipts, Dividends and Profits—</b>		
049. Interest Receipts	23,68.49	37,85.02
050. Dividends and Profits	2,33.47	1,60.14
<b>Total—(b) Interest Receipts, Dividends and Profits</b>	<b>26,01.96</b>	<b>39,45.16</b>
<b>(c) Other Non-Tax Revenue—</b>		
<b>(i) General Services —</b>		
051. Public Service Commission	6.53	16.38
055. Police	1,77.31	1,45.12
056. Jails	69.42	1,19.75
057. Supplies and Disposals	1.59	1.13
058. Stationery and Printing	69.08	69.78
059. Public Works	1,45.44	1,18.45
065. Other Administrative Services	3,24.20	3,37.71
066. Contributions and recoveries towards pensions and other Retirement Benefits	54.46	53.30
068. Miscellaneous General Services	3,03.36	13,48.17
<b>Total—(i) General Services</b>	<b>11,51.39</b>	<b>22,09.79</b>

SUMMARY OF TRANSACTIONS—*contd.*

	Disbursements 4	Actuals	
		1981-82 5	1982-83 6
(In lakhs of rupees)			
<b>Fund—<i>contd.</i></b>			
<b>Revenue—<i>contd.</i></b>			
<b>Expenditure Heads (Revenue Account)—<i>contd.</i></b>			
<b>A. General Services—<i>concl.</i></b>			
<b>(c) Interest payments and servicing of debt—</b>			
248. Appropriation for reduction or avoidance of debt ..		4,12.91	3,48.12
249. Interest Payments ..		73,97.95	83,50.98
<b>Total—(c) Interest Payments and Servicing of Debt ..</b>		<b>78,10.86</b>	<b>86,99.10</b>
<b>(d) Administrative Services</b>			
251. Public Service Commission ..		22.93	31.57
252. Secretariat—General Services ..		3,71.81	4,10.84
253. District Administration ..		5,55.80	6,03.04
254. Treasury and Accounts Administration ..		1,58.24	1,87.79
255. Police ..		37,72.97	43,75.87
256. Jails ..		3,34.16	5,21.56
257. Supplies and Disposals ..		12.45	13.15
258. Stationery and Printing ..		4,26.96	3,87.50
259. Public Works ..		13,21.03	13,02.56
265. Other Administrative Services ..		3,76.10	4,20.18
<b>Total—(d) Administrative Services ..</b>		<b>73,52.45</b>	<b>82,54.06</b>
<b>(e) Pensions and Miscellaneous General Services—</b>			
266. Pensions and other Retirement Benefits ..		16,15.69	19,52.86
268. Miscellaneous General Services ..		1,62.37	6,58.29
<b>Total—(e) Pensions and Miscellaneous General Services ..</b>		<b>17,78.06</b>	<b>26,11.15</b>
<b>Total—A. General Services ..</b>		<b>1,86,25.96</b>	<b>2,14,13.57</b>

## STATEMENT NO. 1—

Actuals

Receipts

1981-82.

1982-83

2

3

(In lakhs of rupees)

Part I—Consolidated

(1)

Receipt Heads (Revenue Account)—*contd.*B. Non-Tax Revenue—*contd.*(c) Other Non-Tax Revenue—*contd.*

## (ii) Social and Community Services—

077. Education	1,92.32	2,37.57
078. Art and Culture	1.11	1.24
080. Medical	3,47.53	3,57.40
081. Family Welfare	2.69	6.33
082. Public Health, Sanitation and Water Supply	99.87	1,34.34
083. Housing	28.80	36.76
084. Urban Development	1.70	1.08
085. Information and Publicity	1.80	2.18
087. Labour and Employment	57.06	58.98
088. Social Security and Welfare	3,95.05	4,99.32
095. Other Social and Community Services	27.73	50.59
<b>Total—(ii) Social and Community Services</b>	<b>11,55.66</b>	<b>13,85.79</b>

## (iii) Economic Services—

098. Co-operation	46.17	1,13.71
104. Other General Economic Services	25.92	26.18
105. Agriculture	1,99.09	1,58.29
106. Minor Irrigation, Soil Conservation and Area Development	51.49	55.04
109. Food	1,01.06	1,31.83

SUMMARY OF TRANSACTIONS—*contd.*

Disbursements	Actuals	
	1981-82	1982-83
4	5	6
	(In lakhs of rupees)	
<b>Fund—<i>contd.</i></b>		
<b>Revenue—<i>contd.</i></b>		
<b>Expenditure Heads (Revenue Account)—<i>contd.</i></b>		
<b>B. Social and Community Services—</b>		
276. Secretariat-Social and Community Services	76.94	86.76
277. Education	1,43,67.09	1,62,83.09
278. Art and Culture	54.74	64.11
280. Medical	32,70.80	34,71.91
281. Family Welfare	4,14.26	6,71.06
282. Public Health, Sanitation and Water Supply	19,61.46	17,55.36
283. Housing	34.79	24.86
284. Urban Development	3,32.79	6,52.16
285. Information and Publicity	1,67.74	1,69.75
287. Labour and Employment	6,36.09	6,75.20
288. Social Security and Welfare	24,08.29	21,10.32
289. Relief on account of Natural Calamities	6,17.51	2,28.53
295. Other Social and Community Services	9.28	10.24
<b>Total—B. Social and Community Services</b>	<b>2,43,51.78</b>	<b>2,62,03.35</b>
<b>C. Economic Services—</b>		
<b>(a) General Economic Services—</b>		
296. Secretariat—Economic Services	62.36	68.48
298. Co-operation	4,39.90	5,69.55
304. Other General Economic Services	1,00.39	1,10.01
<b>Total—(a) General Economic Services</b>	<b>6,02.65</b>	<b>7,48.04</b>

## STATEMENT NO. 1—

Receipts 1	Actuals	
	1981-82 2	1982-83 3
	(In lakhs of rupees)	
	Part I—Consolidated	
	(1)	
<b>Receipt Heads (Revenue Account)—contd.</b>		
<b>B. Non-Tax Revenue—concl.</b>		
<b>(c) Other Non-Tax Revenue—concl.</b>		
<b>(iii) Economic Services—concl.</b>		
110. Animal Husbandry ..	84.06	90.84
111. Dairy Development ..	0.15	1.06
112. Fisheries ..	16.94	23.21
113. Forest ..	4,53.68	6,09.49
114. Community Development ..	59.85	81.93
120. Industries ..	40.54	1.33
121. Village and Small Industries ..	81.50	80.66
128. Mines and Minerals ..	26.96	37.06
131. Water and Power Development Services ..	0.84	0.44
132. Multipurpose River Projects ..	1,55.75	2,19.02
133. Irrigation, Navigation, Drainage and Flood Control Projects ..	9,08.17	9,05.26
136. Civil Aviation ..	1.41	1.03
137. Roads and Bridges ..	54.51	6.85
138. Roads and Water Transport Services ..	42,64.33	[46,21.62
139. Tourism ..	4.35	0.37
144. Other Transport and Communication Services ..	*	**
Total—(iii) Economic Services ..	65,76.77	71,65.22
Total—(c) Other Non-Tax Revenue ..	88,83.82	1,07,60.80
Total—B. Non-Tax Revenue ..	1,14,85.78	1,47,05.96

\*Rs. 37 only.

\*\*Rs. 14 only.

SUMMARY OF TRANSACTIONS—*contd.*

## Disbursements

## Actuals

4

1981-82

1982-83

5

6

(In lakhs of rupees)

*Fund—contd.**Revenue—contd.**Expenditure Heads (Revenue Account)—contd.***C. Economic Services—*contd.*****(b) Agriculture and Allied Services—**

305. Agriculture	..	21,32·21	21,79·90
306. Minor Irrigation	..	3,19·57	4,95·13
307. Soil and Water Conservation	..	3,12·79	3,00·93
309. Food	..	19·38	19·40
310. Animal Husbandry	..	8,61·47	9,32·67
311. Dairy Development	..	42·65	43·66
312. Fisheries	..	47·41	52·85
313. Forest	..	5,65·59	7,34·45
314. Community Development		17,74·80	17,61·63
Total—(b) Agriculture and Allied Services	..	60,75·87	65,20·62

**(c) Industry and Minerals—**

320. Industries	..	40·67	82·77
321. Village and Small Industries	..	4,99·72	5,81·15
328. Mines and Minerals	..	21·72	15·41
Total —(c) Industry and Minerals	..	5,62·11	6,79·33

**(d) Water and Power Development—**

331. Water and Power Development Services	..	12,33·89	12,80·86
332. Multipurpose River Projects	..	8,20·21	8,56·48
333. Irrigation, Navigation, Drainage and Flood Control Projects	..	21,65·88	23,14·64
Total—(d) Water and Power Development	..	42,19·98	44,51·98

## STATEMENT NO. 1—

Actuals

Receipts	1981-82	1982-83
1	2	3
	(In lakhs of rupees)	
	Part I—Consolidated	
	(1)	
<b>Receipt Heads (Revenue Account)—concl.</b>		
<b>C. Grants-in-aid and Contributions—</b>		
160. Grants-in-aid from Central Government ..	43,33.22	49,27.91
162. States' Share of Union Excise Duties ..	62,82.00	66,32.95
<b>Total—C. Grants-in-aid and Contributions ..</b>	<b>1,06,15.22</b>	<b>1,15,60.86</b>
<b>Total—Receipt Heads (Revenue Account) ..</b>	<b>6,82,61.40</b>	<b>7,86,04.55</b>
<b>Revenue Surplus ..</b>	<b>62,63.19</b>	<b>1,02,48.09</b>
	(2)	
<b>E. Public Debt—</b>		
603. Internal Debt of the State Government ..	7,76,90.89	7,33,25.68
604. Loans and Advances from the Central Government ..	1,36,38.24	2,60,33.93
<b>Total—E. Public Debt ..</b>	<b>9,13,29.13</b>	<b>9,93,59.61</b>
<b>F. Loans and Advances—</b>		
Recoveries of Loans and Advances ..	37,86.63	30,82.87
<b>Total—F. Loans and Advances ..</b>	<b>37,86.63</b>	<b>30,82.87</b>
<b>Total—Consolidated Fund ..</b>	<b>16,33,77.16</b>	<b>18,10,47.03</b>



SUMMARY OF TRANSACTIONS—*contd.*

Disbursements	Actuals	
	1981-82	1982-83
	5	6
	(In lakhs of rupees)	
<b>Fund—<i>contd.</i></b>		
<b>Revenue—<i>concl'd.</i></b>		
<b>Expenditure Heads (Revenue Account)—<i>concl'd.</i></b>		
<b>C. Economic Services—<i>concl'd.</i></b>		
(e) Transport and Communications—		
336. Civil Aviation	32.58	1,39.18
337. Roads and Bridges	22,93.27	24,10.00
338. Road and Water Transport Services	51,16.46	54,78.16
339. Tourism	7.91	11.06
Total—(e) Transport and Communications	74.50.22	80,38.40
Total—C. Economic Services	1,89,10.83	2,04,38.37
<b>D. Grants-in-aid and Contributions—</b>		
363. Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	1,09.64	3,01.17
Total—D. Grants-in-aid and Contributions	1,09.64	3,01.17
Total—Expenditure Heads (Revenue Account)	6,19,98.21	6,83,56.46
<b>Capital, Public Debt, Loans, etc.—</b>		
Expenditure Heads (Capital Account) (Figures for each major head given in statement no. 2)	1,14,84.40	76,42.10
Total	1,14,84.40	76,42.10
<b>E. Public Debt—</b>		
603. Internal Debt of the State Government	6,60,83.39	7,65,56.02
604. Loans and Advances from the Central Government	86,63.12	1,13,69.24
Total—E. Public Debt	7,47,46.51	8,79,25.26
<b>F. Loans and Advances—</b>		
Loans and Advances	1,63,99.33	2,39,72.68
Total—F. Loans and Advances	1,63,99.33	2,39,72.68
Total—Consolidated Fund	16,46,28.45	18,78,96.50

## STATEMENT NO. 1—

Actuals

Receipts	Actuals	
	1981-82	1982-83
1	2	3
(In lakhs of rupees)		
Part II—Contingency		
800. Contingency Fund ..	4,68.94	..
<b>Total—Contingency Fund</b> ..	<b>4,68.94</b>	<b>..</b>
<b>Part III—Public Debt (other than those</b>		
<b>I. Small Savings, Provident Funds, etc.—</b>		
<b>(b) Provident Funds—</b>		
805. State Provident Funds ..	24,40.22	36,66.34
<b>Total—(b) Provident Funds</b> ..	<b>24,40.22</b>	<b>36,66.34</b>
<b>(c) Other Accounts—</b>		
811. Insurance and Pension Funds ..	..	40.58
<b>Total—(c) Other Accounts</b> ..	<b>..</b>	<b>40.58</b>
<b>Total—I. Small Savings, Provident Funds, etc.</b> ..	<b>24,40.22</b>	<b>37,06.92</b>
<b>J. Reserve Funds—</b>		
(a) *Reserve Funds bearing interest ..	5,95.53	5,47.17
(b) *Reserve Funds not bearing interest ..	4,12.91	3,48.11
<b>Total—J. Reserve Funds</b> ..	<b>10,08.44</b>	<b>8,95.28</b>
<b>K. Deposits and Advances—</b>		
(a) *Deposits bearing interest ..	49,50.84	61,76.91
(b) *Deposits not bearing interest ..	3,85,15.88	4,49,86.22
(c) *Advances ..	5,20.67	6,79.39
<b>Total—K. Deposits and Advances</b> ..	<b>4,39,87.39</b>	<b>5,18,42.52</b>

\*Details are available in statement no. 16.

SUMMARY OF TRANSACTIONS—*contd.*

Disbursement	Actuals	
	1981-82	1982-83
4	5	6
Fund—	(In lakhs of rupees)	
800. Contingency Fund	..	..
Total—Contingency Fund	..	..
Account		
mentioned in Part D) and Deposits, etc.—		
I. Small Savings, Provident Funds, etc.—		
(b) Provident Funds—		
805. State Provident Funds	.. 9,32.66	12,55.89
Total—(b) Provident Funds	.. 9,32.66	12,55.89
(c) Other Accounts—		
811. Insurance and Pension Funds	.. ..	0.40
Total—(c) Other Accounts	.. ..	0.40
Total—I. Small Savings, Provident Funds, etc.	.. 9,32.66	12,56.29
J. Reserve Funds—		
(a) *Reserve Funds bearing interest	.. 2,06.94	1,85.77
(b) *Reserve Funds not bearing interest	.. 8,10.28	7,22.33
Total—J. Reserve Funds	.. 10,17.22	9,08.10
K. Deposits and Advances—		
(a) *Deposits bearing interest	.. 13,87.38	21,62.43
(b) *Deposits not bearing interest	.. 3,79,66.16	4,44,13.79
(c) *Advances	.. 5,16.69	6,81.32
Total—K. Deposits and Advances	.. 3,98,70.23	4,72,57.54

\*Details are available in statement no. 16.

## STATEMENT NO. 1—

## Actuals

Receipts 1	Actuals	
	1981-82 2	1982-83 3
	(In lakhs of rupees)	
	<b>Part III—Public</b>	
	<b>Debt (other than those</b>	
<b>L. Suspense and Miscellaneous—</b>		
(b) *Suspense ..	38,06.51	38,54.46
(c) *Other Accounts ..	2,65,39.28	3,42,79.40
(d) *Accounts with Governments of Foreign Countries ..	—0.51	0.01
(e) Miscellaneous ..	8,10.10	7,15.11
<b>Total—L. Suspense and Miscellaneous ..</b>	<b>3,11,55.38</b>	<b>3,88,48.98</b>
<b>M. Remittances—</b>		
(a) *Money Orders, Remittances and adjustments between officers rendering account to the same Accountant General, etc., and other Remittances ..	2,28,28.48	2,66,32.41
(b) *Inter-Government Adjustment Accounts ..	66.40	—19.29(**)
<b>Total—M. Remittances ..</b>	<b>2,28,94.88</b>	<b>2,66,13.12</b>
<b>Total—Public Account ..</b>	<b>10,14,86.31</b>	<b>12,19,06.82</b>
<b>Total—Receipts—Parts I, II and III ..</b>	<b>26,53,32.41</b>	<b>30,29,53.85</b>
<b>Opening Cash Balance ..</b>	<b>—29,67.42</b>	<b>21,13.85</b>
<b>Grand Total ..</b>	<b>26,23,64.99</b>	<b>30,50,67.70</b>

\*Details are available in statement no. 16.

\*\*Minus figure is due to adjustment of credits of earlier years.

SUMMARY OF TRANSACTIONS—*concl.d.*

Disbursements	Actuals.	
	1981-82	1982-83
4	5	6
	(In lakhs of rupees)	
<b>Account—<i>concl.d.</i></b>		
mentioned in Part I) and Deposits, etc.— <i>concl.d.</i>		
<b>L. Suspense and Miscellaneous—</b>		
(b) *Suspense ..	37,16.42	34,84.18
(c) *Other Accounts ..	2,65,67.35	4,04,53.33
(d) *Accounts with Governments of Foreign Countries ..	—0.12	0.23
(e) Miscellaneous ..	(**)	..
Total—L. Suspense and Miscellaneous ..	3,02,83.65	4,39,37.74
<b>M. Remittances—</b>		
(a) *Money Orders, Remittances and adjustments between officers rendering accounts to the same Accountant General, etc., and other Remittances ..	2,35,43.13	2,67,00.09
(b) *Inter-Government Adjustment Accounts ..	—24.20	18.01
Total—M. Remittances ..	2,35,18.93	2,67,18.10
Total—Public Account ..	9,56,22.69	12,00,77.77
Total—Disbursements—Parts I, II and III ..	26,02,51.14	30,79,74.27
Closing Cash Balance ..	21,13.85	—29,06.57(@)
Grand Total ..	26,23,64.99	30,50,67.70

\*Details are available in statement no. 16.

\*\*Rs. 293 only.

@ The closing cash balance consisted of cash in treasuries (Rs. 2.73 lakhs), Deposits with Reserve Bank (*minus* Rs. 29,09.30 lakhs) and deposits with other banks (Rs. 99 only). There was a difference of Rs. 97.37 lakhs between the figure reflected in accounts (*minus* Rs. 29,09.30 lakhs) and that intimated by the Reserve Bank (*minus* Rs. 30,06.67 lakhs) regarding "Deposits with Reserve Bank". On reconciliation, this difference now stands at Rs. 1,69.46 lakhs (July 1983) which is under reconciliation.

## EXPLANATORY NOTES

1. The transactions on revenue account resulted in a surplus of Rs. 1,02.48 crores in 1982-83 against a surplus of Rs. 62.63 crores in 1981-82. Taking into account the transactions outside the revenue account, there was an overall deficit of Rs. 50.21 crores in 1982-83 against the surplus of Rs. 50.82 crores in 1981-82.

	1981-82	1982-83
	(In crores of rupees)	
Opening cash balance	-29.68	+21.14
<b>Part I—Consolidated Fund—</b>		
<b>(a) Transactions within the Revenue Account—</b>		
(i) Receipts	₹ 6,82.61	₹ 7,86.05
(ii) Expenditure	₹ 6,19.98	6,83.57
(iii) Revenue Surplus	+62.63	+1,02.48
<b>(b) Transactions outside the Revenue Account—</b>		
(i) Capital expenditure	₹ 1,14.84	76.42
(ii) Receipts from borrowings (net)	+1,65.83	+1,14.34
(iii) Loans and Advances by State Government (net)	-1,26.13	-2,08.90
<b>Part II—Contingency Fund (net)</b>	+4.69	..
<b>Part III—Public Account (net)</b>	+58.64	+18.29
Closing cash balance	+21.14	-29.07
Overall deficit (—)/Surplus(+)	+50.82	-50.21

2. The revenue receipts (Rs. 7,86.05 crores) were Rs. 1,03.44 crores more than those in 1981-82 (Rs. 6,82.61). The increase in receipts during 1982-83 of Rs. 1 crore or above was mainly under :—

Major head	Actuals		Increase	Reasons
	1981-82	1982-83		
	(In crores of rupees)			
040. Sales Tax	1,91.82	2,19.93	28.11	Due mainly to increase in the rates of Sales Tax.
039. State Excise	1,16.04(*)	1,36.58	20.54	Due mainly to more receipts under "Country spirits".
049. Interest Receipts	23.68(*)	37.85	14.17	Due mainly to more receipts from Public Sector and other undertakings.
068. Miscellaneous General Services	3.03	13.48	10.45	Due mainly to more receipts under "State lotteries" and "Guarantee fees".

\*Differs by Rs. 0.01 crore from the figure adopted in Finance Accounts 1981-82 due to rounding.

Major head	Actuals		Increase	Reasons
	1981-82	1982-83		
	(In crores of rupees)			
160. Grants-in-aid from Central Government	43.33	49.28	5.95	Due mainly to receipt of larger grants from the Government of India for the execution of Centrally sponsored Plan Schemes and grant in lieu of Tax on Railway passenger fare.
138. Road and Water Transport Services	42.65(*)	46.22	3.57	Due mainly to increase in operation activities of Punjab Roadways.
162. States' Share of Union Excise Duties	62.82	66.33	3.51	Due to increase in the share of the State.
030. Stamps and Registration Fees	46.76(*)	50.12	3.36	Due mainly to more receipts under "Stamps-Non-Judicial—Other receipts" and "Duty on impressing of documents" and larger sale of stamps (non-judicial).
042. Taxes on Goods and Passengers	32.55	35.56	3.01	Due mainly to increase in the number of passengers.
021. Taxes on Income other than Corporation Tax	28.82	30.73	1.91	Due to increase in the share of the State.
031. Estate Duty	0.52	2.17	1.65	Due to increase in the share of the State.
113. Forest	4.54	6.10	1.56	Due mainly to increased receipts under 'Sale of timber and other forest produce'.
043. Taxes and Duties on Electricity	15.37	16.69	1.32	Due mainly to larger consumption of electricity and rationalisation of rates of Electricity Duty introduced with effect from 1st July 1981.
088. Social Security and Welfare	3.95	4.99	1.04	Due mainly to more receipts under "Relief and Rehabilitation of displaced persons and repatriates" and "Other receipts".

\*Differs by Rs. 0.01 crore from the figure adopted in Finance Accounts 1981-82 due to rounding.

## Taxation changes during the year

3. The following additional taxes/levies were imposed during 1982-83 :—

Taxes/Levies imposed	Date from which imposed	Estimated additional income during 1982-83 (In crores of rupees)
1. Increase in sales tax on goods in general category from 6% to 7%	1st April 1982	13.00
2. Increase in taxes on motor cycles and other motor vehicles at varying rates according to laden weight, sitting capacity, attachment of trailer etc.	1st July 1982	1.00
3. Increase in sales tax on silver ornaments, indigenous tractors, cotton thread, readymade garments (excluding garments of pure silk, knitted garments and readymade hosiery), readymade umbrella cloth covers (excluding umbrella cloth covers of pure silk) from 1% to 2%	2nd December 1982	0.29
4. Increase in the rate of lumpsum goods tax on public carriers from Rs. 1,050 to Rs. 1,100 per annum per vehicle	1st July 1982	0.11
5. Increase in sales tax on bullion and species from $\frac{1}{4}$ % to 2%	2nd December 1982	0.05
6. Increase in sales tax on glass ware, glazed ware, china ware including crockery from 8% to 10%	2nd December 1982	0.02
7. Increase in sales tax on bodies of motor vehicles	2nd December 1982	0.01

The following concessions were granted by the Government in taxes/levies resulting in an estimated shortfall of revenue to the extent of Rs. 5.79 crores during 1982-83 :—

Nature of Tax concession	Date from which concession was granted	Estimated loss in revenue during 1982-83 (In crores of rupees)
1. Reduction in Excise duty on Indian made Foreign Liquor of 75 degrees proof from Rs. 28 to Rs. 21 per proof litre	1st April 1982	5.24
2. Reduction in sales tax on bicycles and bicycles parts from 7% to 5%	19th May 1982	0.44
3. Exemption from 7% sales tax on sales of goods to Shiromani Gurdwara Prabandhak Committee, Amritsar for construction of Guru Ram Dass Research and Medical Institute	10th June 1982	0.09



Nature of Tax concession	Date from which concession was granted	Estimated additional income during 1982-83 (In crores of rupees)
4. Reduction in sales tax on glass bangles/plastic bangles 8—10% to 4%	2nd December 1982	0.01
5. Exemption from 1% sales tax on gobar gas plants	2nd December 1982	0.01
6. Exemption from 7% sales tax on quality toys equipment for educational institutions produced by Indian Council of Social Welfare Wooden Education Toy Unit, Mohali	7th January 1983	Negligible

#### Receipts from the Government of India

4. The revenue receipts in 1982-83 include Rs. 1,48.51 crores received from the Government of India against Rs. 1,35.57 crores received during the previous financial year. The details are as under :—

	1981-82	1982-83
	(In crores of rupees)	
I—Share of net proceeds of—		
(a) Taxes on Income other than Corporation Tax	28.82	30.73
(b) Hotel Receipts/Tax	0.08	..
(c) Union Excise Duties	62.82	66.33
(d) Estate Duty	0.52	2.17
II—Grants in lieu of tax on Railway Passenger fare	0.62	1.40
III—Grants on Account of Agricultural Wealth Tax	..	0.14
IV—Other grants	42.71	47.74
Total	1,35.57	1,48.51

#### Expenditure on revenue account

5. The increase of Rs. 63.59 crores in expenditure on revenue account from Rs. 6,19.98 crores to Rs. 6,83.57 crores in 1982-83 was mainly under :—

Major head of account	Expenditure		Increase	Reasons
	1981-82	1982-83		
	(In crores of rupees)			
277. Education	1,43.67	1,62.83	19.16	Due mainly to more expenditure on Government Primary/Secondary Schools and more assistance to non-Government secondary schools.
249. Interest payments	73.98	83.51	9.53	Due mainly to more interest on (i) Internal Debt and (ii) Loans/Advances from Central Government.

Major head of account	Expenditure		Increase	Reasons
	1981-82	1982-83		
	(In crores of rupees)			
255. Police	37.73	43.76	6.03	Due mainly to more expenditure on District Police and Special Police.
268. Miscellaneous General Services	1.62	6.58	4.96	Due mainly to more expenditure on State lotteries.
338. Road and Water Transport Services	51.16	54.78	3.62	Due mainly to plying of more buses during the year.
266. Pensions and other Retirement Benefits	16.16	19.53	3.37	Due mainly to grant of more concessions to pensioners.
284. Urban Development	3.33	6.52	3.19	Due mainly to more assistance to Municipalities, Corporations, etc.
281. Family Welfare	4.14	6.71	2.57	Due mainly to payment of more compensation.
280. Medical	32.71	34.72	2.01	Due mainly to more expenditure on medical relief.
363. Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	1.10	3.01	1.91	Due to more payment of compensation and assignments to Local Bodies etc.
256. Jails	3.34	5.22	1.88	Due mainly to increase in the number of prisoners in various jails.
306. Minor Irrigation	3.20	4.95	1.75	Due mainly to more expenditure on tubewells.
313. Forest	5.66	7.34	1.68	Due mainly to more expenditure on 'Plantation schemes' and 'Farm forestry'.
333. Irrigation, Navigation, Drainage and Flood Control Projects	21.66	23.15	1.49	Due mainly to more expenditure on Irrigation Projects (Commercial).
229. Land Revenue	4.58	5.97	1.39	Due mainly to more expenditure on 'Land records'.
298. Co-operation	4.40	5.70	1.30	Due mainly to more expenditure on industrial co-operatives.
337. Roads and Bridges	22.93	24.10	1.17	Due mainly to more expenditure on 'District and other Roads' and 'Roads of Inter-State Importance'.
336. Civil Aviation	0.33	1.39	1.06	Due mainly to purchase of V.I.P. aircraft.

The increase in expenditure under the above heads was partly counterbalanced by decrease in expenditure mainly under :—

Major head of account	Expenditure		Decrease	Reasons
	1981-82	1982-83		
	(In crores of rupees)			
289. Relief on account of Natural Calamities	6.18	2.29	3.89	Due mainly to less payment of cash doles.
288. Social Security and Welfare	24.08	21.10	2.98	Due mainly to less expenditure on 'Consumer subsidies' and 'Welfare of other Backward classes'.
282. Public Health, Sanitation and Water Supply	19.61	17.55	2.06	Due mainly to more recoveries under 'Miscellaneous Works Advances' and less expenditure on Rural Water Supply Programmes.

## STATEMENT NO. 2—CAPITAL OUTLAY

## Progressive Capital Outlay to the end of 1982-83

Serial no.	Major head of account	Expenditure upto 1981-82	Expenditure during 1982-83	Total
1	2	3	4	5
(In lakhs of rupees)				
<b>A. Capital Account of General Services—</b>				
1.	459. Capital Outlay on Public Works	26,09.44	2,72.39	28,81.83
2.	465. Capital Outlay on Other Administrative Services	44.02	0.78	44.80
Total—A		26,53.46	2,73.17	29,26.63
<b>B. Capital Account of Social and Community Services—</b>				
3.	477. Capital Outlay on Education, Art and Culture	16,03.54	1,62.17	17,65.71
4.	479. Capital Outlay on Scientific Services and Research	0.07*	0.02	0.09
5.	480. Capital Outlay on Medical	27,35.56	1,97.46	29,33.02
6.	481. Capital Outlay on Family Welfare	2,44.22	2,35.68	4,79.90
7.	482. Capital Outlay on Public Health, Sanitation and Water Supply	3,19.50	58.87	3,78.37
8.	483. Capital Outlay on Housing	33,26.28	3,84.67	37,10.95
9.	484. Capital Outlay on Urban Development	24,31.30*	8.46	24,39.76
10.	485. Capital Outlay on Information and Publicity	2.91	..	2.91
11.	488. Capital Outlay on Social Security and Welfare	14,87.94	4,45.39	19,33.33
12.	495. Capital Outlay on Other Social and Community Services	2,89.85	33.81	3,23.66
Total—B		1,24,41.17	15,26.53	1,39,67.70

\*Differs by Rs. 0.01 lakh from the closing balance adopted in Finance Accounts 1981-82 due to rounding.

## STATEMENT NO. 2 CAPITAL OUTLAY—contd.

## Progressive Capital Outlay to end of 1982-83—contd.

Serial no.	Major head of account	Expenditure upto 1981-82	Expenditure during 1982-83	Total
i	2	3	4	5
(In lakhs of rupees)				
<b>C: Capital Account of Economic Services—</b>				
<b>(a) Capital Account of General Economic Services—</b>				
13.	498. Capital Outlay on Co-operation	41,68.38(x)	14,04.57	55,72.95
14.	500. Investments in General Financial and Trading Institutions	4,12.00	..	4,12.00
15.	504. Capital Outlay on Other General Economic Services	5.10*	0.63	5.73
Total (a)		45,85.48(**)	14,05.20	59,90.68
<b>(b) Capital Account of Agriculture and Allied Services—</b>				
16.	505. Capital Outlay on Agriculture	—6,62.67	—3,24.18(L)	—9,86.85£
17.	506. Capital Outlay on Minor Irrigation, Soil Conservation and Area Development	40,03.99(y)	1,10.44	41,14.43
18.	509. Capital Outlay on Food	—9,12.08	—21,33.72(L)	—30,45.80£
19.	510. Capital Outlay on Animal Husbandry	4,20.26	31.65	4,51.91
20.	511. Capital Outlay on Dairy Development	6,06.92(z)	32.76	6,39.68
21.	512. Capital Outlay on Fisheries	1,09.13	38.69	1,47.82
22.	515. Investments in Agricultural Financial Institutions	5,80.74	53.00	6,33.74
Total (b)		41,46.29(@)	—21,91.36(L)	19,54.93

(x), (y), (z), (@) Differs by Rs. 11,39.47 lakhs ; Rs. 2,97.28 lakhs; Rs. 24 lakhs and Rs. 3,21.28 lakhs respectively (decreased) from the closing balance adopted in Finance Accounts 1981-82 due to *proforma* transfer of capital expenditure upto 1981-82 to loan heads consequent on change in classification of investments in debentures.

(\*) Differs by Rs. 0.01 lakh from the closing balance adopted in Finance Accounts 1981-82 due to rounding.

(\*\*) Differs by Rs. 11,39.48 lakhs (decreased) from the closing balance adopted in Finance Accounts 1981-82 *vide* footnotes (x) and (\*\*) above.

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

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

STATEMENT NO. 2—CAPITAL OUTLAY—*contd.*Progressive Capital Outlay to end of 1982-83—*contd.*

Serial no.	Major head of account	Expenditure upto 1981-82	Expenditure during 1982-83	Total
1	2	3	4	5
(In lakhs of rupees)				
<b>C. Capital Account of Economic Services—<i>contd.</i></b>				
<b>(c) Capital Account of Industry and Minerals—</b>				
23.	520. Capital Outlay on Industrial Research and Development	40,37.66	-5,73.20(@)	34,64.46
24.	521. Capital Outlay on Village and Small Industries	32,29.57	3,45.80	35,75.37
25.	522. Capital Outlay on Machinery and Engineering Industries	2.35	..	2.35
26.	525. Capital Outlay on Telecommunication and Electronics Industries	1,75.00	60.00	2,35.00
27.	526. Capital Outlay on Consumer Industries	29.34(x)	..	29.34
28.	529. Capital Outlay on Other Industries	61.24	..	61.24
29.	530. Investments in Industrial Financial Institutions	..(y)	..	..
Total (c)		75,35.16(z)	-1,67.40(@)	73,67.76
<b>(d) Capital Account of Water and Power Development—</b>				
30.	531. Capital Outlay on Water and Power Development Services	5.48	..	5.48
31.	532. Capital Outlay on Multipurpose River Projects	2,54,90.05	27,45.64	2,82,35.69
32.	533. Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects	2,23,11.16(*)	28,63.25	2,51,74.41
Total (d)		4,78,06.69(*)	56,08.89	5,34,15.58

(x) Differs by Rs. 3.83 lakhs (decreased) from the closing balance adopted in Finance Accounts 1981-82 due to rounding (Rs. 0.01 lakh) and *proforma* transfer of capital expenditure (Rs. 3.82 lakhs) upto 1981-82 to loan head consequent on change in classification of investments in debentures.

(y) Progressive capital expenditure (Rs. 4.95 lakhs) upto 1981-82 transferred *proforma* to loan head consequent on change in classification of investments in debentures.

(z) Differs by Rs. 8.78 lakhs (decreased) from the closing balance adopted in Finance Accounts 1981-82 *vide* footnotes (x) and (y) above.

(\*) Differs by Rs. 0.01 lakh from the closing balance adopted in Finance Accounts 1981-82 due to rounding.

(@) 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 1982-83—*concl'd.*

Serial no.	Major head of Account	Expenditure upto 1981-82	Expenditure during 1982-83	Total
1	2	3	4	5
(In lakhs of rupees)				
C. Capital Account of Economic Services— <i>concl'd.</i>				
(e) Capital Account of Transport and Communications—				
33.	536. Capital Outlay on Civil Aviation	1,50.03	5.64	1,55.67
34.	537. Capital Outlay on Roads and Bridges	1,00,44.95	7,61.78	1,08,06.73
35.	538. Capital Outlay on Road and Water Transport Services	47,75.49	3,88.71	51,64.20
36.	544. Capital Outlay on Other Transport and Communication Services	3,65.46	30.94	3,96.40
Total (e)		1,53,35.93	11,87.07	1,65,23.00
Total—C		7,94,09.55(*)	58,42.40	8,52,51.95
Total		9,45,04.18(*)	76,42.10	10,21,46.28

(\*) Differs by Rs. 14,69.53 lakhs (decrease) from the closing balance adopted in Finance Accounts 1981-82 due to rounding (Rs. 0.01 lakh) and *proforma* transfer of capital expenditure (Rs. 14,69.52 lakhs) upto 1981-82 to loan heads consequent on change in classification of investments in debentures.

## EXPLANATORY NOTES

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

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

According to the orders of the Government, write-back of the capitalised interest charges is to be the first charge on the net receipts of the project. Between 1959-60 and 1962-63, Rs. 4.24 crores were written back to revenue. Write-back of the remaining amount is under consideration of the Government (September 1983).

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

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

Interest charges on the Harike Project were capitalised upto 1960-61. There has been no write-back of the capitalised interest charges so far and the matter had been taken up with the Government (November 1970). Reply of the Government is awaited (September 1983).

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 (share capital only in respect of 1982-83) of different concerns at the end of 1980-81, 1981-82 and 1982-83 were Rs. 1,39.80 crores, Rs. 1,86.24\* crores and Rs. 1,91.93 crores respectively. The dividend/interest received therefrom was Rs. 3.13 crores (2 per cent), Rs. 2.33 crores (1 per cent) and Rs. 1.60 crores (1 per cent) respectively. Further details are given in Appendix IV.

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\*Differs by Rs. 0.10 crore (increased) from the figure shown in Finance Accounts 1981-82 due to expenditure incurred by the Government during 1981-82 on Milk Chilling-cum-Demonstration Centres transferred to the Punjab Dairy Development Corporation Ltd., Chandigarh.



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**STATEMENT NO. 3**

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## STATEMENT NO. 3—FINANCIAL

Serial no.	Particulars	Upper Bari Doab Canal	Sirhind Canal	Sutlej Valley Project (Eastern Canal)
		1	2	3
				(In lakhs)
<b>1.</b>	<b>Capital Outlay during the year 1982-83—</b>			
	(i) Direct	21·58	30·37	..
	(ii) Indirect	..	..	..
	(iii) Total	21·58	30·37	..
<b>2.</b>	<b>Capital Outlay to the end of the year 1982-83—</b>			
	(i) Direct	921·87	905·84	301·41
	(ii) Indirect	..	..	..
	(iii) Total	921·87	905·84	301·41
<b>3.</b>	<b>Revenue Receipts during the year 1982-83—</b>			
	(i) Direct	184·86	526·42	154·67
	(ii) Indirect	0·68	..	0·36
	(iii) Total	185·54	526·42	155·03
<b>4.</b>	<b>Revenue forgone or remission of revenue during the year 1982-83</b>		Awaited from Department	
<b>5.</b>	<b>Total Revenue during the year 1982-83—</b>			
	Serial nos. 3(iii) and 4	185·54	526·42	155·03
<b>6.</b>	<b>Working expenses and maintenance during the year 1982-83—</b>			
	(i) Direct	240·53	424·86	14·15
	(ii) Indirect	..	..	..
	(iii) Total	240·53	424·86	14·15
<b>7.</b>	<b>Net revenue excluding interest—</b>			
	(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) (—)	—54·99	+101·56	+140·88
	(ii) Rate of return on Capital outlay to end of the year (percentage)	—5·97	+11·21	+46·74

## RESULTS OF IRRIGATION WORKS

Shah Nahar Canal Project	Madhopur Beas Link Project.	Harikè 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 Mahilpur Block of Hoshiarpur District	Total
4	5	6	7	8	9	10
of rupees)						
379.90	..	..	..	..	2.96	434.81
..	..	..	..	..	..	..
379.90	..	..	..	..	2.96	434.81
1401.18	361.13	1084.28	65.26	269.18	249.79	5559.94
..	..	..	..	..	..	..
1401.18	361.13	1084.28	65.26	269.18	249.79	5559.94
0.41	..	21.20	..	0.09	..	887.65
..	..	..	..	..	..	1.04
0.41	..	21.20	..	0.09	..	888.69
nil	Awaited from Department	1.65	Awaited from Department	nil	Awaited from Department	1.65
0.41	..	22.85	..	0.09	..	890.34
25.43	16.41	138.82	14.33	13.97	23.92	912.42
..	..	..	..	..	..	..
25.43	16.41	138.82	14.33	13.97	23.92	912.42
-25.02	-16.41	-115.97	-14.33	-13.88	-23.92	-22.08
-1.79	-4.54	-10.70	-21.96	-5.16	-9.58	-1.75

## \*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	64.00	62.35	21.10
9.	Net Profit or loss after meeting interest—			
	(i) Surplus of revenue over expenditure (+) or excess of expenditure over revenue (—)	—118.99	+39.21	+119.78
	(ii) Rate of return on capital outlay to end of the year (percentage)	—12.91	+4.33	+39.74

\*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 Mahilpur Block of Hoshiarpur District	Total
4	5	6	7	8	9	10
of rupees)						
84.79	25.28	75.90	4.57	18.84	17.38	374.21
-109.81	-41.69	-191.87	-18.90	-32.72	-41.30	-396.29
-7.84	-11.54	-17.70	-28.96	-12.16	-16.53	-63.57

## 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,
- (xviii) Low Dam in Kandi Area,
- (xix) Garhi Lift Irrigation Scheme and
- (xx) Lohat Lift Irrigation Scheme

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

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

3. Government Central Workshop has been excluded from the statement as the exact position whether or not the surplus stores booked against this scheme had been transferred to Railways alongwith assets and liabilities of the workshop from 1st June 1956 is not known. The Government was requested (May 1975) either to recover the cost of surplus stores or convey sanction to the write off of the cost of surplus stores. The matter is still under correspondence with the State Government (October 1983).

4. The details of revenue forgone or remission of revenue in respect of schemes except Shah Nahar Canal Project, Harike Project, Installation of 150 tube-wells along main branch to augment irrigation supplies from Upper Bari Doab Canal tracts, to be incorporated at serial no. 4 in this statement have not been supplied by the Chief Engineer, Irrigation/Government inspite of reminders.

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

## STATEMENT NO. 4—DEBT POSITION

## (i) Statement of borrowings

Nature of Debt	Balance on 1st April 1982	Receipts during the year	Repayments during the year	Balance on 31st March 1983	Net increase (+) or decrease (—)
1	2	3	4	5	6
(In crores of rupees)					
<b>I—Public Debt—</b>					
603. Internal Debt of the State Government	4,24.08*	7,33.26	7,65.56	3,91.78	—32.30
604. Loans and Advances from the Central Government	5,23.83*	2,60.34	1,13.70	6,70.47	+1,46.64
<b>Total—I—Public Debt</b>	<b>9,47.91</b>	<b>9,93.60</b>	<b>8,79.26</b>	<b>10,62.25</b>	<b>+1,14.34</b>
<b>II—Small Savings, Provident Funds, etc.—</b>					
805. State Provident Funds	1,07.48	36.67	12.56	1,31.59	+24.11
811. Insurance and Pension Funds	..	0.40	..	0.40	+0.40
<b>Total—II—Small Savings, Provident Funds, etc.</b>	<b>1,07.48</b>	<b>37.07</b>	<b>12.56</b>	<b>1,31.99</b>	<b>+24.51</b>
<b>Grand Total</b>	<b>10,55.39</b>	<b>10,30.67</b>	<b>8,91.82</b>	<b>11,94.24</b>	<b>+1,38.85</b>

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

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

## EXPLANATORY NOTES

1. *Public Debt*—The total Public Debt of the State Government increased by Rs. 1,14.34 crores during the year 1982-83 and stood at Rs. 10,62.25 crores on 31st March 1983.

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

(i) *Market loans*—These are long term loans raised in the open market having a currency of more than twelve months. During the year a loan (7½ per cent Punjab Loan 1997) of Rs. 13.21 crores was raised on 14th July 1982 at par. This is redeemable at par on 14th July 1997.

\*Differs by Rs. 0.01 crore from the closing balance adopted in Finance Accounts 1981-82 due to rounding.

During the year 5½% Punjab Loan 1981 (Rs. 5·82 crores) was notified for discharge. In accordance with Section 54(I) of the Punjab Re-organisation Act, 1966 the Public debt of the Composite State of Punjab attributable to loans raised by the issue of Government securities (i. e. market loans) and outstanding with the Public on 31st October 1966 has been treated as the debt of the State of Punjab and the other successor States shall be liable to pay to the State of Punjab their shares of the sum due from time to time for servicing and repayment of the debt. Pending determination of final amount of loan liability of successor States, the recovery from them has been made provisionally.

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

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

(a) *Sinking Fund (Depreciation)*—A sum not exceeding 1½ per cent of the total amount of loans is set apart from the revenues each year to a depreciation fund for purchasing securities of the loans for cancellation. During the year 1982-83, no securities were cancelled.

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

The balances in the two funds at the commencement and at the end of 1982-83 are given below :—

Name of the Fund	Balance on 1st April 1982	Addition during the year	Withdrawal during the year	Balance on 31st March 1983
1	2	3	4	5
		(In lakhs	of rupees)	
Sinking Fund (Depreciation)	1,00·38	8·73	1,09·11	..
Sinking Fund (Amortisation)	30,65·72	3,39·39	6,05·99	27,99·12
Total	31,66·10	3,48·12	7,15·10	27,99·12

Rupees 4,00·51 lakhs out of the total balance in the funds have been invested (March 1983) in securities of Government of India. The balance of Rs. 23,98·61 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. 32.40 crores outstanding from the previous year, loans to the extent of Rs. 6.41 crores were taken from different autonomous bodies during the year. Of these, Rs. 2.66 crores were paid in repayment of the outstanding loans during the year, leaving a balance of Rs. 36.15 crores. Complete particulars of the outstanding loans are given in statement no. 17. Rupees 2,88.65 lakhs were paid as interest on these loans.

(iii) *Loans from the State Bank of India*—Besides Rs. 1,73.36 crores outstanding from the previous year, loans of Rs. 2,21.64 crores were taken from the State Bank of India, Chandigarh as short term loans for purchase of foodgrains for the Provincial Reserve of the State by hypothecating the stock of foodgrains. Of these, Rs. 1.46 crores were repaid during the year leaving a balance of Rs. 2.49 crores. Government paid Rs. 27.61 crores as interest on these loans (at the rate of 12½ per cent).

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

At the end of the previous year, Rs. 18 crores were outstanding as ways and means advances. During 1982-83 Government obtained Rs. 2,19.21 crores as ways and means advances on sixty four occasions. An amount of Rs. 2,37.21 crores was repaid during the year leaving no balance. Rupees 3.32 crores were paid as interest on these advances.

At the end of the previous year, Rs. 1,01.25 crores were outstanding as shortfalls/overdrafts. During 1982-83 Government had shortfalls/availed overdrafts aggregating Rs. 2,72.79 crores on sixty nine occasions. An amount of Rs. 3,74.04 crores was repaid during the year leaving no balance. Rupees 7.91 crores were paid as interest on these shortfalls/overdrafts.

3. *Loans from the Government of India*—The loans from the Central Government as on 31st March 1983 constituted 63 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 2,60.34 crores were received from the Government of India as loans during the year. This included Rs. 56 crores as ways and means advances granted by the Central Government to the State Government. Repayment of loans received from the Government of India was made according to the terms and conditions of the loans.

4. *Loans for rehabilitation and resettlement*—In accordance with the terms and conditions agreed to between the Government of India and the State Government, rehabilitation loans outstanding on 31st March 1956 were to be repaid to the extent of amounts actually realised from the displaced persons. A package deal for losses on loans advanced to the State for rehabilitation of displaced persons was entered into between the State Government and the Government of India according to which 35 percent of the outstanding amount of loans on 1st January 1964 was to be paid by the State Government before 31st March 1965 and the remaining 65 per cent was to be written off by the Government of India. The outstanding amount of loans was tentatively reckoned at Rs. 1.67 crores on 1st January 1964. Out of Rs. 58 lakhs payable by State Government as its share. Rs. 20 lakhs were paid in cash and the balance was set off against earlier overpayment of loans. Of the remaining Rs. 1.09 crores, Rs. 77 lakhs and Rs. 0.74 lakh were written off by the Government of India in 1966-67 and 1980-81 respectively. Decision about the remaining amount to be written off has not been taken so far (October 1983).

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

Name of the Sinking Fund	Balance on 1st April 1982	Addition during the year	Withdrawal during the year	Balance on 31st March 1983
1	2	3	4	5
Loans received for Bhakra-Nangal Project	1,42.30	..	..	1,42.30

(In lakhs of rupees)

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

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

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

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

#### (ii) Other Obligations

In addition to the above, the balances at the credit of earmarked and other funds, as also certain deposits to the extent to which they have not been invested but are merged with the general cash balance of Government, also constitute the liability of the State Government. Such liability at the end of March 1983 was Rs. 2,17.01 crores as shown below (further details are available in statements nos. 16 and 19).

Nature of obligations	Amounts on 1st April 1982	Receipts during the year	Repayments during the year	Balance on 31st March 1983	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.	68.87	67.24	23.48	1,12.63	+43.76
Non-interest bearing obligations such as civil deposits, deposits of local funds, other earmarked funds, etc.	1,02.40	4,53.34	4,51.36	1,04.38	+1.98
<b>Total</b>	<b>1,71.27</b>	<b>5,20.58</b>	<b>4,74.84</b>	<b>2,17.01</b>	<b>+45.74</b>

## (iii) Service of Debt

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

	1981-82	1982-83	Net Increase (+) or decrease (—)
(In crores of rupees)			
Gross debt and other obligations outstanding at the end of the year	12,26.66	14,11.25	+1,84.59
(i) Interest paid by the Government—			
(a) On Public Debt and Provident Funds	73.24	82.03	+8.79
(b) On other obligations	0.74	1.48	+0.74
Total	73.98	83.51	+9.53
(ii) <i>Deduct</i> —			
Interest received on loans and advances given by the Government	9.46	21.11	+11.65
Interest realised on investment of cash balances**	0.19	1.14	+0.95
(iii) Net amount of interest charges	64.33	61.26	—3.07
(iv) Percentage of gross interest item (i) to total revenue receipts	10.84	10.62	—0.22
(v) Percentage of net interest item (iii) to total revenue receipts	9.42	7.79	—1.63

There were in addition certain other receipts (Rs. 15.60 crores) such as (i) interest received from commercial departments (Rs. 15.29 crores) and (ii) miscellaneous other receipts (Rs. 0.31 crores). The Government also received during the year Rs. 1.60 crores as dividend and profit on investment in public sector undertakings and other investments.

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

	1981-82	1982-83	Increase (+) or decrease (—)
(In crores of rupees)			
Contribution to sinking funds	4.13	3.48	—0.65

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

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

## (i) Statement of loans and advances

Categories of loans and advances	Outstanding on 1st April 1982	Paid during the year	Repaid during the year	Outstanding on 31st March 1983	Net addition during the year
	(In crores of rupees)				
(1) Loans for Social and Community Services	95.93	12.39	2.70	1,05.62	+9.69
(2) Loans for Economic Services—					
(a) General Economic Services	28.94	16.63	11.23	34.34	+5.40
(b) Agriculture and Allied Services	66.96(x)	35.15	13.78	88.33	+21.37
(c) Industry and Minerals	17.73(y)	13.22	1.22	29.73	+12.00
(d) Water and Power Development	8,69.98(*)	1,57.08	0.12	10,26.94	+1,56.96
(e) Transport and Communications	0.60	2.00	—0.60(£)	3.20	+2.60
(3) Loans to Government Servants	14.37	3.14	2.38	15.13	+0.76
(4) Loans for Miscellaneous purposes	0.09(**)	0.12	..(**)	0.21	+0.12
<b>Total</b>	<b>10,94.60(z)</b>	<b>2,39.73</b>	<b>30.83</b>	<b>13,03.50</b>	<b>+2,08.90</b>

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

(x) Differs by Rs. 14.60 crores (increased) from the closing balance adopted in Finance Account 1981-82 due to rounding (Rs. 0.01 crore) and proforma transfer of capital expenditures (Rs. 14.61 crores) upto 1981-82 to loan heads consequent on change in classification of investments in debentures.

(y) Differs by Rs. 0.08 crore (increased) from the closing balance adopted in Finance Accounts 1981-82 due to rounding (Rs. 0.01 crore) and proforma transfer of capital expenditure (Rs. 0.09 crore) upto 1981-82 to loan heads consequent on change in classification of investments in debentures.

(\*) Differs by Rs. 0.01 crore (increased) from the closing balance adopted in Finance Accounts 1981-82 due to rounding.

(z) Differs by Rs. 14.70 crores (increased) from the closing balance adopted in Finance Accounts 1981-82 due to proforma transfer of capital expenditure to loan heads vide footnotes (x) and (y) above.

(£) Minus receipts during the year represent write-back to the head '738. Loans for Road and Water Transport Services' of expenditures relating to the year 1981-82 which was misclassified under the capital major head '538. Capital Outlay on Road and Water Transport Services' during that year.

(\*\*) Rs. 15,851 only.

## EXPLANATORY NOTES

The outstanding balances of loans and advances by State Government increased by Rs. 2,08.90 crores from Rs. 10,94.60 crores on 1st April 1982 to Rs. 13,03.50 crores on 31st March 1983. The increase occurred mainly under loans for Water and Power Development (Rs. 1,56.96 crores).

The loans for Water and Power Development (Rs. 10,26.94 crores) constitute the largest single component (79 per cent) of the outstanding balance on 31st March 1983.

## (ii) Recoveries in arrears

According to the orders issued by the Government in December 1961 the administrative departments are required to intimate to Audit, by 10th of August every year, the arrears in recovery of principal and interest for the loans, the detailed accounts of which are maintained by departmental officers. Against 151 statements relating to 1982-83 due from 20 departmental officers, none has been received so far (October 1983).

Against loans to municipal corporations and municipalities, etc., the detailed accounts of which are maintained in the audit office recovery of Rs. 24,13.64 lakhs (including Rs. 16,27.21 lakhs as interest) was overdue at the end of 1981-82 as follows :—

Borrower/purpose of loans	Earliest year from which in default	Amount overdue on 31st March 1983	
		Principal	Interest
(In lakhs of rupees)			
Municipal Corporations, Municipalities and other Local Funds—			
(a) Sanitation schemes	.. 1967-68	56.62	82.30
(b) Sewerage schemes	.. 1963-64	30.91	79.34
(c) Water supply schemes	.. 1964-65	1,50.77	2,14.14
(d) Integrated city development programme	.. 1971-72	1,12.10	2,99.85
(e) Shopping centres, cinemas, etc.	.. 1969-70	3.08	6.53
(f) Preparation and distribution of town compost	.. 1965-66	6.49	3.14
(g) Other purposes	.. 1963-64	4,26.46	9,41.91
Total	..	7,86.43	16,27.21

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

No law has been passed by the State Legislature under Article 293 of the Constitution laying down the limits within which Government may give guarantees on the security of the Consolidated Fund of the State. According to the information furnished by Government, the statement given below shows details of the guarantees given by the Government of Punjab for repayment of loans, etc., raised by statutory corporations/boards, local bodies, co-operative banks and societies and others and outstanding on 31st March 1983 :—

Guarantees for loans, debentures, bonds, etc., raised	Maximum amount guaranteed  (Principal only)	Sums guaranteed outstanding on 31st March 1983	
		Principal	Interest*
		(In lakhs of rupees)	
(i) Statutory corporations and boards	3,32,95.00	2,19,92.56	13.41
(ii) Government companies	3,65,46.34	1,88,87.28	†
(iii) Co-operative banks and societies	8,92,63.41	5,02,33.06	40.95
(iv) Municipalities, Corporations, Improve- ment Trusts and Water Supply and Sewerage Board	21,87.99	21,57.87	..
(v) Private companies	0.50	0.50	2.77
<b>Total</b>	<b>16,12,93.24</b>	<b>9,32,71.27</b>	<b>57.13</b>

In consideration of the guarantees given, the Government charges guarantee fee from the above institutions at the rate of 0.50 per cent on the total amount of guarantee given by the Government during the year. This guarantee fee is, however, not recoverable in the case of co-operative concessional finance provided by the Reserve Bank of India, bonds issued by the Punjab Financial Corporation, loans availed of by Punjab Housing Development Board from the Housing and Urban Development Corporation, New Delhi, and loans raised by the Punjab State Electricity Board from the Rural Electrification Corporation. The total amount of guarantee fee received by the Government during the year was Rs. 3,02.87 lakhs. Information about the guarantee fee in arrears and guarantee fee waived has not been received from the Government (November 1983). According to the information received from Government, the guarantee given in favour of one institution was invoked and an amount of Rs. 3.27 lakhs (including interest etc. of Rs. 2.77 lakhs) on account of the invocation was outstanding on 31st March 1983.

\*Includes dividend and other incidental charges.

†Information has not been received from the concerned department.

The particulars of guarantees given by the Government and outstanding on 31st March 1983, as intimated by Government, are given below :—

Public or other body for which guarantee has been given and brief nature of guarantee	Maximum amount guaranteed (Principal only)	Sums guaranteed outstanding on 31st March 1983	
		Principal	Interest*
(In lakhs of rupees)			
<b>Statutory Corporations and Boards (5)@</b>			
<b>(i) Guarantees given on behalf of Punjab Financial Corporation—</b>			
(a) for repayment of share capital and payment of dividend thereon	5,66.62	5,66.62	0.08
(b) for repayment of principal of bonds issued and payment of interest thereon	11,82.50	11,82.50	13.33
(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	3,15,45.88	2,02,43.44	†
<b>Total—Statutory Corporations and Boards</b>	<b>3,32,95.00(**)</b>	<b>2,19,92.56(**)</b>	<b>13.41(**)</b>

## 2. Government Companies (5)@

Guarantee for repayment of loans/cash credit facilities, etc.	3,65,46.34	1,88,87.28	†
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\*Includes dividend and other incidental charges.

@ Figure in brackets indicates the number of institutions.

(\*\*) Includes statutory guarantees of Rs. 2,93,61.39 lakhs (amount outstanding Rs. 1,96,46.29 lakhs). Concern-wise details are as under :—

Name of concern	Statutory guarantee	Amount outstanding on 31st March 1983	
		Principal	Interest, etc.
		(In lakhs of rupees)	
(i) Punjab Financial Corporation	17,49.12	17,49.12	13.41
(ii) Punjab State Electricity Board	2,76,12.27	1,78,83.76	..
<b>Total</b>	<b>2,93,61.39</b>	<b>1,96,32.88</b>	<b>13.41</b>

† Information has not been received from the concerned department.

Public or other body for which guarantee has been given and brief nature of guarantee	Maximum amount guaranteed  (Principal only)	Sums guaranteed outstanding on 31st March 1983	
		Principal	Interest**
(In lakhs of rupees)			
<b>3. Co-operative Banks and Societies—</b>			
<b>(i) Co-operative Banks (2)*</b>			
A. Guarantee for repayment of amounts raised by issue of debentures and payment of interest thereon	3,25,55·97	2,03,00·93	†
B. Guarantee for repayment of loans obtained from Reserve Bank of India, Agricultural Refinance Corporation, National Co-operative Development Corporation, etc.	1,38,48·98	1,23,77·42	..
<b>(ii) Warehousing and Marketing Co-operatives—</b>			
Guarantee on behalf of Punjab State Co- operative Supply and Marketing Federa- tion Ltd., Chandigarh to enable it to establish letters of credit in various banks for procurement of foodgrains, cotton and fertilizers	3,83,24·09	1,33,93·33	†
<b>(iii) Processing Co-operatives (1)*—</b>			
Guarantee to Industrial Finance Corpora- tion of India, Industrial Development Bank of India and Industrial Credit and Investment Corporation of India	2,62·00	2,07·50	†
<b>(iv) Dairy Co-operatives (3)*—</b>			
Guarantee to National Co-operative Development Corporation, New Delhi, Jullundur Central Co- operative Bank and Indian Dairy Corporation, New Delhi	38,97·37	38,59·41	20·43
<b>(v) Co-operative Sugar Mills (2)*—</b>			
Guarantees to Punjab State Co-operative Bank Ltd., Ropar Central Co-operative Bank Ltd. and Industrial Finance Corporation of India	3,75·00	94·47	20·52
<b>Total—Co-operative Banks and Societies</b>	<b>8,92,63·41</b>	<b>5,02,33·06</b>	<b>40·95</b>

\*Figure in brackets indicates the number of institutions.

\*\*Includes dividend and other incidental charges.

†Information has not been received from the concerned department.



Public or other body for which guarantee has been given and brief nature of guarantee	Maximum amount guaranteed (Principal only)	Sums guaranteed outstanding on 31st March 1983	
		Principal	Interest*
		(In lakhs of rupees)	
<b>4. Municipalities, Corporations, Improvement Trusts and Water Supply and Sewerage Board (1)†—</b>			
Guarantee to Life Insurance Corporation of India and Housing and Urban Development Corporation for loans obtained by Water Supply and Sewerage Board	21,87.99(**)	21,57.87(**)	..
<b>5. Private Companies—</b>			
Messrs Gulati Industrial Corporation, Goraya—			
Guarantee to Punjab Financial Corporation	0.50	0.50	2.77
<b>Grand Total</b>	<b>16,12,93.24</b>	<b>9,32,71.27</b>	<b>57.13</b>

\* Includes dividend and other incidental charges.

† Figure in brackets indicates the number of institutions.

(\*\*) Excludes information in respect of municipalities, corporations and improvement trusts which has not been received from the Government.

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

	As on 1st April 1982	As on 31st March 1983
	(In lakhs of rupees)	
(a) General Cash balances—		
1. Cash in treasuries	1.08	2.73
2. Deposits with Reserve Bank	21,12.77	—29,09.30*
3. Deposits with other Banks	x	x
Total	21,13.85	—29,06.57
4. Investments held in the Cash Balance Investment Account	2,75.34	64,41.72
Total—(a)	23,89.19	35,35.15
(b) Other cash balances and investments—		
(i) Cash with departmental officers, viz., Forest and Public Works	1,40.28	1,44.38
(ii) Permanent advances for contingent expenditure with departmental officers	10.84(@)	10.97
(iii) Investments of earmarked funds	4,68.91(†)	4,68.91
Total—(b)	6,20.03(£)	6,24.26
Total—(a) and (b)	30,09.22(£)	41,59.41

## 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. The limit for ways and means advances upto 30th June 1982 was Rs. 12 crores and Rs. 24 crores from 1st July 1982. In addition, the Government could take special ways and means advances upto a maximum of Rs. 6 crores upto 30th June 1982, Rs. 6.36 crores from 1st July 1982 to 12th December 1982 and Rs. 12 crores thereafter. If, even after the maximum advance is given, there is a shortfall in the minimum cash balance, the shortfall is left uncovered. Overdrafts are given by the Bank if the State has minus balance after availing of the maximum advance.

\* Please see footnote @ at page 19.

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

(@) Differs by Rs. 0.01 lakh (decreased) from the figure adopted in Finance Accounts 1981-82 due to rounding.

(†) Differs by Rs. 7.51 lakhs (decreased) from the closing balance adopted in Finance Accounts 1981-82 due to rounding (Rs. 0.01 lakh) and *proforma* dropping of balance (Rs. 7.52 lakhs) invested by the former princely State of Nabha through Shri Shamji Karamsi, Bombay consequent upon write-off of the investment.

(£) Differs by Rs. 7.52 lakhs (decreased) from the closing balance adopted in Finance Accounts 1981-82 due to *proforma* dropping of the amount *vide* footnote (†) above.

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 from the minimum balance at one per cent below the Bank rate and on overdrafts at the Bank rate upto and including the seventh day and at three per cent above the Bank rate thereafter.

How far the Government maintained this minimum balance with the Bank in 1982-83 is shown below :—

(a) Number of days on which the minimum balance was maintained without obtaining any advance ..	62
(b) Number of days on which the minimum balance was maintained by taking ordinary and special ways and means advances ..	168
(c) Number of days on which there was shortfall from the agreed minimum balance, even after availing the ordinary and special ways and means advances to the full extent ..	9
(c) Number of days on which there were overdrafts ..	126

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 1983. Refer also footnote @ at page 19.

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

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

	(In lakhs of rupees)
(a) Government of India Securities ..	8,70.61
(b) Government of India Treasury Bills ..	55,67.00
(c) Punjab State Electricity Board Bonds ..	4.01
(d) Kapurthala Co-operative Bank—Fixed Deposit ..	0.10
Total ..	<u>64,41.72</u>

Interest realised during the year on these investments was Rs. 1,13.95\* lakhs.

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

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\*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 1983 :—

Debit balance	Sector of the General Account	Name of Account	Credit balance
1	2	3	4
Rs.			Rs.
29,53,34,108	A to D, G,H and part of L	Government Account	
		<b>Consolidated Fund—</b>	
	E	Public Debit	10,62,25,25,980
13,03,49,51,027	F	Loans and Advances	
		Contingency Fund	25,00,00,000
		<b>Public Account—</b>	
	I	Small Savings, Provident Funds, etc.	1,31,99,09,752
	J	Reserve Funds—	
		Reserve Funds bearing interest	7,36,21,221
		Reserve Funds not bearing interest—	
		Gross balance	38,30,16,766
4,68,38,958		Investments	
	K	Deposits and Advances—	
		Deposits bearing interest	1,05,26,73,829
		Deposits not bearing interest—	
		Gross balance	70,76,67,697
51,910		Investments	
13,09,185		Advances	
30,36,69,785	L	Suspense and Miscellaneous—	
		Suspense	
64,41,72,148		Other Accounts—	
		Investments	
1,53,68,251		Other items	
61,41,271		Accounts with Governments of foreign countries	
	M	Remittances—	
34,53,38,866		Money Orders, Remittances and adjustments between officers rendering accounts to the same Accountant General, etc.	
68,97,066		Inter-Government Adjustment Accounts	
—29,06,57,330	N	Cash balance (closing)	
<u>14,40,94,15,245</u>		<b>Total</b>	<u>14,40,94,15,245</u>

## EXPLANATORY NOTES

i. 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 1982-83 given below will show how the net amount at the end of the year has been arrived at :—

Dr.	Details	Cr.
Rs.		Rs.
62,74,44,249*	A—Amount at the debit of Government Account on 1st April 1982	
	B—Revenue Receipts	7,86,04,54,872
6,83,56,46,276	C—Expenditure on revenue account	
76,42,09,444	D—Expenditure on capital account	
	E—Miscellaneous Government Account	7,15,10,989
	F—Balance at the debit of the Government Account on 31st March 1983	29,53,34,108
8,22,72,99,969	Total	8,22,72,99,969

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	..	1,019
(2) Balances of sinking funds of discharged loans transferred to Government Account	..	7,15,09,970
Total	..	7,15,10,989

2. The other headings in this summary take into account the balances under all account heads in Government books for which Government has a liability to repay the moneys received or has a claim to recover the amounts paid and also heads of account opened in the books for adjustment of remittance transactions. It must be understood that these balances cannot be regarded as a complete record of the financial position of the Government as these do not take

\*Decreased by Rs. 14,69,57,986 on account of (i) *proforma* corrections of balances (Rs. 5,678) made on account of allocation of balances under certain Debt and Public Account heads consequent on the re-organisation of the State *vide* details in Appendix I and (ii) *proforma* transfer of progressive capital expenditure (Rs. 14,69,52,308) upto 1981-82 to loan heads consequent on change in classification of investments in debentures.

into account all the physical assets of the State, such as lands, buildings, communications, etc., nor any accrued dues or outstanding liabilities which are not brought to account under the cash basis of accounting followed by Government.

3. A summary of receipts, disbursements and balances under heads of account relating to Debt, 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 1982-83 are given in Appendix I.

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

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**STATEMENT NO. 9—STATEMENT OF REVENUE AND EXPENDITURE  
UNDER DIFFERENT HEADS FOR THE YEAR 1982-83 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
<b>A. Tax Revenue</b>			
<b>(i) Taxes on Income and Expenditure—</b>			
Taxes on Income other than Corporation Tax	30,73,10	3.91	4.50
Hotel Receipts Tax	..	..	..
<b>(ii) Taxes on Property and Capital transactions—</b>			
Land Revenue	3,36,76	0.43	0.49
Stamps and Registration Fees	50,11,96	6.38	7.33
Estate Duty	2,17,06	0.28	0.32
Taxes on Immovable Property other than Agricultural Land	..	..	..
<b>(iii) Taxes on Commodities and Services—</b>			
State Excise	1,36,57,68	17.37	19.98
Sales Tax	2,19,93,25	27.98	32.18
Taxes on Vehicles	17,04,96	2.17	2.49
Taxes on Goods and Passengers	35,56,15	4.52	5.20
Taxes and Duties on Electricity	16,69,02	2.12	2.44
Other Taxes and Duties on Commodities and Services	11,17,79	1.42	1.64
<b>Total—A. Tax Revenue</b>	<b>5,23,37,73</b>	<b>66.58</b>	<b>76.57</b>
<b>B. Non-Tax Revenue—</b>			
<b>(i) Interest Receipts, Dividends and Profits</b>			
	39,45,16	5.02	5.77
<b>(ii) Administrative Services</b>			
	8,08,32	1.03	1.18
<b>(iii) Pensions and Miscellaneous General Services</b>			
	14,01,47	1.78	2.05
<b>(iv) Social and Community Services</b>			
	13,85,79	1.76	2.03
<b>(v) Economic Services—</b>			
General Economic Services	1,39,89	0.18	0.20
Agriculture and Allied Services	11,51,69	1.47	1.69
Industry and Minerals	1,19,05	0.15	0.17
Water and Power Development	11,24,72	1.43	1.65
Transport and Communications	46,29,87	5.89	6.77
<b>Total—B. Non-Tax Revenue</b>	<b>1,47,05,96</b>	<b>18.71</b>	<b>21.51</b>
<b>C. Grants-in-aid and Contributions</b>			
	1,15,60,86	14.71	16.91
<b>GRAND TOTAL—REVENUE</b>	<b>7,86,04,55</b>	<b>100.00</b>	<b>114.99</b>



**STATEMENT NO. 9—STATEMENT OF REVENUE AND EXPENDITURE  
UNDER DIFFERENT HEADS FOR THE YEAR 1982-83 EXPRESSED AS  
A PERCENTAGE OF TOTAL REVENUE/EXPENDITURE—concl'd.**

Expenditure Heads	Amount in thousands of rupees	Percentage of total revenue	Percentage of total expenditure
1	2	3	4
<b>Fiscal Services</b>			
(i) Collection of Taxes on Income and Expenditure	..	..	..
(ii) Collection of Taxes on Property and Capital transactions—			
Land Revenue	5,97,38	0.76	0.87
Stamps and Registration	42,00	0.05	0.06
Collection of other Taxes on Property and Capital transactions	..	..	..
(iii) Collection of Taxes on Commodities and Services—			
State Excise	1,07,86	0.14	0.16
Sales Tax	2,63,25	0.34	0.39
Taxes on Vehicles	41,07	0.05	0.06
Other Taxes and Duties on Commodities and Services	47,17	0.06	0.07
(iv) Other Fiscal Services	33,18	0.04	0.05
<b>Total—Fiscal Services</b>	<b>11,31,91</b>	<b>1.44</b>	<b>1.66</b>
Interest payments and servicing of debt	86,99,10	11.07	12.73
Organs of State	7,17,35	0.91	1.05
Administrative Services	82,54,06	10.50	12.07
Pensions and Miscellaneous General Services	26,11,15	3.32	3.82
Social and Community Services	2,62,03,35	33.34	38.33
<b>Economic Services</b>			
General Economic Services	7,48,04	0.95	1.10
Agriculture and Allied Services	65,20,62	8.30	9.54
Industry and Minerals	6,79,33	0.86	0.99
Water and Power Development	44,51,98	5.66	6.51
Transport and Communications	80,38,40	10.23	11.76
<b>Total</b>	<b>2,04,38,37</b>	<b>26.00</b>	<b>29.90</b>
Grants-in-aid and Contributions	3,01,17	0.38	0.44
<b>GRAND TOTAL—EXPENDITURE (REVENUE ACCOUNT)</b>	<b>6,83,56,46</b>	<b>86.96</b>	<b>100.00</b>

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

Particulars	Actuals for 1982-83		
	Charged	Voted	Total
	2	3	4
1	Rs.	Rs.	Rs.
Expenditure Heads (Revenue Account)	90,53,78,525	5,93,02,67,751	6,83,56,46,276
Expenditure Heads (Capital Account)	9,49,513	76,32,59,931	76,42,09,444
Disbursements under Public Debt(a)	8,79,25,26,295	..	8,79,25,26,295
Loans and Advances (b)	..	2,39,72,67,430	2,39,72,67,430
<b>Total</b>	<b>9,69,88,54,333</b>	<b>9,09,07,95,112</b>	<b>18,78,96,49,445</b>

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

E. Public Debt—

Internal Debt of State Government	7,65,56,02,150	..	7,65,56,02,150
Loans and Advances from Central Government	1,13,69,24,145	..	1,13,69,24,145
<b>Total</b>	<b>8,79,25,26,295</b>	<b>..</b>	<b>8,79,25,26,295</b>

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

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

Heads	Actuals for 1982-83
	Rs.
<b>Receipt Heads (Revenue Account)—</b>	
<b>A. Tax Revenue*—</b>	
<b>(a) Taxes on Income and Expenditure—</b>	
<b>021. Taxes on Income other than Corporation Tax—</b>	
Share of net proceeds assigned to States	30,73,09,976
Total (021)	30,73,09,976
Total—(a) Taxes on Income and Expenditure	30,73,09,976
<b>(b) Taxes on Property and Capital transactions—</b>	
<b>029. Land Revenue—</b>	
Land Revenue/Tax	2,55,19,530
Rates and cesses on Land }	77,755
Receipts from Management of Ex-Zamindari Estates	4,250
Other receipts	81,42,719
<i>Deduct</i> —Portion of Land revenue due to irrigation works	—68,017
Total (029)	3,36,76,237
<b>030. Stamps and Registration Fees—</b>	
<b>A. Stamps—Judicial—</b>	
Court fees realised in stamps	2,68,29,894
Other receipts	61,551
Total—A	2,68,91,445
<b>B. Stamps—Non-Judicial—</b>	
Sale of Stamps	39,71,69,483
Duty on impressing of documents	1,53,51,836
Other receipts	2,29,31,072
Total—B	43,54,52,391

\*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 1982-83
	Rs.
<b>A. Tax Revenue—contd.</b>	
<b>(b) Taxes on Property and Capital transactions—concl'd.</b>	
<b>030. Stamps and Registration Fees—concl'd.</b>	
<b>C. Registration Fees—</b>	
Fees for registering documents ..	3,71,25,763
Other receipts ..	17,26,111
Total—C ..	<u>3,88,51,874</u>
Total (030) ..	<u>50,11,95,710</u>
<b>031. Estate Duty—</b>	
<b>A. Agricultural Land—</b>	
Share of net proceeds assigned to State/Union Territory Governments ..	22,01,000
<b>B. Property Other than Agricultural Land—</b>	
Share of net proceeds assigned to States ..	1,95,05,000
Total (031) ..	<u>2,17,06,000</u>
Total—(b) Taxes on Property and Capital transactions ..	<u>55,65,77,947</u>
<b>(c) Taxes on Commodities and Services—</b>	
<b>039. State Excise—</b>	
Country spirits ..	1,01,36,40,356
Country fermented liquors ..	38,85,884
Malt liquor ..	6,65,04,888
Foreign liquors and spirits ..	22,86,19,065
Commercial and denatured spirits and medicated wines ..	23,88,222
Medicinal and toilet preparations containing alcohol, opium, etc. ..	3,92,08,360
Opium, hemp and other drugs ..	12,35,520
Fines and confiscations ..	17,89,014
Other receipts ..	94,96,107
Total (039) ..	<u>1,36,57,67,416</u>

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

Heads	Actuals for 1982-83
	Rs.
<b>A. Tax Revenue—<i>concl.</i></b>	
<b>(c) Taxes on Commodities and Services—<i>concl.</i></b>	
<b>040. Sales Tax—</b>	
Receipts under the Central Sales Tax Act	.. 43,63,88,228
Receipts under the State Sales Tax Acts	.. 1,66,95,78,672
Tax on sale of motor spirits and lubricants	.. 9,33,36,075
Other receipts	.. 22,398
<b>Total (040)</b>	.. <u>2,19,93,25,373</u>
<b>041. Taxes on Vehicles—</b>	
Receipts under the Indian Motor Vehicles Act	.. 14,63,12,558
Receipts under the State Motor Vehicles Taxation Acts	.. 2,22,70,275
Other receipts	.. 19,12,928
<b>Total (041)</b>	.. <u>17,04,95,761</u>
<b>042. Taxes on Goods and Passengers—</b>	
Tax collections	.. 35,48,74,473
Other receipts	.. 7,40,781
<b>Total (042)</b>	.. <u>35,56,15,254</u>
<b>043. Taxes and Duties on Electricity—</b>	
Taxes on consumption and sale of Electricity	.. 16,35,04,149
Fees under the Indian Electricity Rules	.. 30,64,209
Fees for the electrical inspection of cinemas	.. 2,06,694
Other receipts	.. 1,27,048
<b>Total (043)</b>	.. <u>16,69,02,100</u>
<b>045. Other Taxes and Duties on Commodities and Services—</b>	
Entertainment tax	.. 10,43,52,866
Other receipts	.. 74,26,255
<b>Total (045)</b>	.. <u>11,17,79,121</u>
<b>Total—(c) Taxes on Commodities and Services</b>	.. <u>4,36,98,85,025</u>
<b>Total—A. Tax Revenue</b>	.. <u>5,23,37,72,948</u>

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

Heads	Actuals for 1982-83
	Rs.
<b>B. Non-Tax Revenue—</b>	
<b>(b) Interest Receipts, Dividends and Profits—</b>	
<b>049. Interest Receipts—</b>	
<b>D. Interest receipts of State/Union Territory Governments—</b>	
Interest from Departmental commercial undertakings	15,29,28,408
Interest from Public sector and other undertakings	15,15,55,640
Interest from Local bodies	2,44,77,644
Interest from co-operative societies	1,52,64,784
Interest from cultivators	37,64,459
Interest realised on investment of cash balances	1,13,94,885
Other receipts	1,91,18,186
<i>Deduct—Refunds</i>	—2,467
<b>Total (049)</b>	<b>37,85,01,539</b>
<b>050. Dividends and Profits—</b>	
Dividends from Public Undertakings	1,30,22,630
Dividends from other investments	29,91,297
<b>Total (050)</b>	<b>1,60,13,927</b>
<b>Total—(b) Interest Receipts, Dividends and Profits</b>	<b>39,45,15,466</b>
<b>(c) Other Non-Tax Revenue—</b>	
<b>(i) General Services—</b>	
<b>051. Public Service Commission—</b>	
State Public Service Commission	16,37,494
<b>Total (051)</b>	<b>16,37,494</b>
<b>055. Police—</b>	
Police supplied to other Governments	5,20,276
Police supplied to other parties	6,90,562
Receipts under Arms Act	8,84,627
Fees, fines and forfeitures	9,596
Other receipts	1,24,94,724
<i>Deduct—Refunds</i>	—87,994
<b>Total (055)</b>	<b>1,45,11,791</b>

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

Heads	Actuals for 1982-83
	Rs.
<b>B. Non-Tax Revenue—<i>contd.</i></b>	
<b>(c) Other Non-Tax Revenue—<i>contd.</i></b>	
<b>(i) General Services—<i>contd.</i></b>	
<b>056. Jails—</b>	
Services and Service fees	18,976
Sale of Jail manufactures	1,01,57,276
Other receipts	18,00,012
<i>Deduct—Refunds</i>	—965
<b>Total (056)</b>	<b>1,19,75,299</b>
<b>057. Supplies and Disposals—</b>	
Other receipts	1,13,343
<b>Total (057)</b>	<b>1,13,343</b>
<b>058. Stationery and Printing—</b>	
Stationery receipts	28,73,178
Sale of Gazettes, etc.	5,05,445
Other Press receipts	18,68,437
Other receipts	17,31,101
<b>Total (058)</b>	<b>69,78,161</b>
<b>059. Public Works—</b>	
Rents	3,57,511
Hire charges of machinery and equipment	91,459
Recovery of percentage charges	73,68,745
Other receipts	40,27,747
<b>Total (059)</b>	<b>1,18,45,462</b>

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

Heads	Actuals for 1982-83 Rs.
<b>B. Non-Tax Revenue—contd.</b>	
<b>(c) Other Non-Tax Revenue—contd.</b>	
<b>(i) General Services—contd.</b>	
<b>065. Other Administrative Services—</b>	
<b>A. Administration of Justice—</b>	
Services and Service fees ..	60,334
Fines and forfeitures ..	1,23,97,088
Other receipts— ..	7,03,048
<i>Deduct—Refunds</i> ..	—3,18,723
<b>Total—A</b> ..	<b>1,28,41,747</b>
<b>B. Elections—</b>	
Sale proceeds of election forms and documents ..	8,354
Fees, fines and forfeitures ..	98,604
Other receipts ..	31,06,428
<i>Deduct—Refunds</i> ..	—1,95,813
<b>Total—B</b> ..	<b>30,17,573</b>
<b>C. Other Services—</b>	
Receipts from the Central Government for administration of Central Acts and Regulations ..	1,15,525
Civil Defence ..	3,73,063
Fees for Government audit ..	54,40,173
Receipts from Guest houses, Government hostels, etc. ..	53,90,967
Other receipts ..	74,46,309
<i>Deduct—Refunds</i> ..	—8,54,166
<b>Total—C</b> ..	<b>1,79,11,871</b>
<b>Total (065)</b> ..	<b>3,37,71,191</b>
<b>066. Contributions and recoveries towards pensions and other Retirement Benefits—</b>	
Subscriptions and contributions ..	48,46,711
Other receipts ..	4,82,814
<b>Total (066)</b> ..	<b>53,29,525</b>



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

Heads	Actuals for 1982-83
	Rs.
<b>B. Non-Tax Revenue—<i>contd.</i></b>	
<b>(c) Other Non-Tax Revenue—<i>contd.</i></b>	
<b>(i) General Services—<i>concl.</i></b>	
<b>068. Miscellaneous General Services—</b>	
State lotteries	.. 9,26,60,380
Unclaimed deposits	.. 95,59,472
Sale of land and property	.. 19,02,030
Guarantee fees	.. 3,02,87,122
Other receipts	.. 38,44,324
<i>Deduct—Refunds</i>	.. — 34,36,525
<b>Total (068)</b>	.. <u>13,48,16,803</u>
<b>Total—(i) General Services</b>	.. <u>22,09,79,069</u>
<b>(ii) Social and Community Services—</b>	
<b>077. Education—</b>	
<b>A. Primary Education—</b>	
Tuition and other fees	.. 2,01,195
Other receipts	.. 20,38,072
<i>Deduct—Refunds</i>	.. —108
<b>Total—A</b>	.. <u>22,39,159</u>
<b>B. Secondary Education—</b>	
Tuition and other fees	.. 75,60,733
Text Book Receipts	.. 55,517
Other receipts	.. 86,21,877
<i>Deduct—Refunds</i>	.. —19,235
<b>Total—B</b>	.. <u>1,62,18,892</u>
<b>C. Special Education—</b>	
Tuition and other fees	.. 45,808
Other receipts	.. 48,370
<b>Total—C</b>	.. <u>94,178</u>

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

Heads	Actuals for 1982-83
	Rs.
<b>B. Non-Tax Revenue —<i>contd.</i></b>	
(c) Other Non-Tax Revenue— <i>contd.</i>	
(ii) Social and Community Services— <i>contd.</i>	
<b>077. Education—<i>concl.</i></b>	
<b>E. University and other Higher Education—</b>	
Tuition and other Fees—	
Government Colleges	.. 30,96,910
Tuition and other Fees—	
Institutes of Higher Learning	.. 30,866
Other receipts	.. 9,06,533
Total—E	.. <u>40,34,309</u>
<b>F. Technical Education—</b>	
Tuition and other fees	.. 6,13,640
Other receipts	.. 1,89,647
Total—F	.. <u>8,03,287</u>
<b>G. General—</b>	
Receipts from Sports and Youth Welfare activities	.. 62,576
Other receipts	.. 3,04,889
Total—G	.. <u>3,67,465</u>
Total (077)	.. <u>2,37,57,290</u>
<b>078. Art and Culture—</b>	
Archives and Museums	.. 47,269
Public Libraries	.. 8,401
Other receipts	.. 68,663
Total (078)	.. <u>1,24,333</u>

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

Heads	Actuals for 1982-83 Rs.
<b>B. Non-Tax Revenue—contd.</b>	
<b>(c) Other Non-Tax Revenue—contd.</b>	
<b>(ii) Social and Community Services—contd.</b>	
<b>080 Medical—</b>	
<b>A. Allopathy—</b>	
Tuition and other fees for medical education	11,60,063
Receipts from Patients for Hospital and Dispensary Services	49,62,915
Receipts from Employees' State Insurance Scheme	2,41,45,026
Other receipts	53,42,372
<i>Deduct—Refunds</i>	—67,979
<b>Total—A</b>	<b>3,55,42,397</b>
<b>B. Other Systems of Medicine—</b>	
Ayurvedic	1,94,482
Homoeopathy	3,362
<b>Total—B</b>	<b>1,97,844</b>
<b>Total (080)</b>	<b>3,57,40,241</b>
<b>081. Family Welfare—</b>	
Other receipts	6,35,703
<i>Deduct—Refunds</i>	—3,113
<b>Total (081)</b>	<b>6,32,590</b>
<b>082. Public Health, Sanitation and Water Supply—</b>	
Services and Service Fees	88,251
Sale of Sera and Vaccines, etc.	24,757
Receipts from Sewerage Schemes	1,47,091
Receipts from Urban Water Supply Schemes	13,71,495
Receipts from Rural Water Supply Schemes	28,85,454
Receipts from Public Health Laboratories	10,450
Fees, fines, etc.	1,33,595
Other receipts	87,73,587
<i>Deduct—Refunds</i>	—752
<b>Total (082)</b>	<b>1,34,33,928</b>

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

Heads	Actuals for 1982-83 Rs.
<b>B. Non-Tax Revenue—contd.</b>	
<b>(c) Other Non-Tax Revenue—contd.</b>	
<b>(ii) Social and Community Services—contd.</b>	
<b>083. Housing—</b>	
Receipts from Government Residential Buildings	.. 36,72,110
Other receipts	.. 3,541
<i>Deduct—Refunds</i>	.. —107
Total (083)	.. 36,75,544
<b>084. Urban Development—</b>	
Other receipts	.. 1,08,157
Total (084)	.. 1,08,157
<b>085. Information and Publicity—</b>	
Other receipts	.. 2,17,550
Total (085)	.. 2,17,550
<b>087. Labour and Employment—</b>	
Receipts under Labour laws	.. 73,773
Fees for registration of Trade Unions	.. 6,291
Fees for inspection of Steam Boilers	.. 3,42,226
Fees realised under the Factory Act	.. 16,78,395
Examination fees under Mines Act	.. 2,087
Fees under Contract Labour (Regulation and Abolition) Rules	.. 4,708
Other receipts	.. 37,94,060
<i>Deduct—Refunds</i>	.. —3,393
Total (087)	.. 58,98,147

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

Heads	Actuals for 1982-83
	Rs.
<b>B. Non-Tax Revenue—<i>contd.</i></b>	
(c) Other Non-Tax Revenue— <i>contd.</i>	
(ii) Social and Community Services— <i>concl'd.</i>	
<b>088. Social Security and Welfare</b>	
Civil Supplies ..	31,22,024
Relief and Rehabilitation of displaced persons and repatriates ..	3,63,17,303
Receipts from schemes for welfare of scheduled castes, scheduled tribes and other backward classes ..	5,80,303
Other receipts ..	1,02,41,409
<i>Deduct—Refunds</i> ..	—3,29,017
Total (088) ..	4,99,32,022
<b>095. Other Social and Community Services—</b>	
Other receipts ..	50,59,232
Total (095) ..	50,59,232
Total—(ii) Social and Community Services ..	13,85,79,034
(iii) Economic Services—	
<b>098. Co-operation</b>	
Audit fees ..	63,23,278
Other receipts ..	50,50,307
<i>Deduct—Refunds</i> ..	—2,313
Total (098) ..	1,13,71,272
<b>104. Other General Economic Services—</b>	
Regulation of other business undertakings ..	99,080
Fees for stamping Weights and Measures ..	24,81,108
Other receipts ..	37,896
Total (104) ..	26,18,084

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

Heads	Actuals for 1982-83 Rs.
<b>B. Non-Tax Revenue—contd.</b>	
<b>(c) Other Non-Tax Revenue—contd.</b>	
<b>(iii) Economic Services—contd.</b>	
<b>105. Agriculture</b>	
Sale of Seeds	4,59,711
Receipts from agricultural farms	9,36,395
Receipts from commercial crops	16,17,776
Receipts from horticulture	25,85,140
Receipts from plant protection services	20,43,068
Quality control	2,58,408
Other receipts	79,30,984
<i>Deduct—Refunds</i>	—2,220
Total (105)	1,58,29,262
<b>106. Minor Irrigation, Soil Conservation and Area Development—</b>	
Receipts from Lift Irrigation Schemes	8,782
Receipts from Tube-well Schemes	38,90,207
Receipts from Soil Conservation Schemes	5,08,505
Other receipts	10,96,598
Total (106)	55,04,092
<b>109. Food—</b>	
Other receipts	1,31,82,971
Total (109)	1,31,82,971
<b>110. Animal Husbandry —</b>	
Services and Service fees	1,481
Receipts from cattle development	19,36,257
Receipts from poultry development	16,55,361
Receipts from sheep and wool development	14,71,199
Receipts from piggery development	1,74,607
Receipts from other livestock development	15,99,570
Receipts from fodder and feed development	2,28,279
Other receipts	20,16,769
Total (110)	90,83,523

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

Heads	Actuals for 1982-83 Rs.
<b>B. Non-Tax Revenue—contd.</b>	
(c) Other Non-Tax Revenue—contd.	
(iii) Economic Services—contd.	
<b>111. Dairy Development</b>	
Other receipts	.. 1,05,697
Total (111)	.. <u>1,05,697</u>
<b>112. Fisheries—</b>	
Rents	.. 15,48,683
Licence fees, fines, etc.	.. 1,14,635
Sale of fish, fish seeds, etc.	.. 1,188,851
Services and Services Fees	.. 5
Other receipts	.. 5,09,821
Deduct—Refunds	.. —41,100
Total (112)	.. <u>23,20,895</u>
<b>113. Forest—</b>	
Sale of timber and other forest produce	.. 5,10,84,066
Receipts from farm forestries	.. 76,14,611
Other receipts	.. 22,65,184
Deduct—Refunds	.. —14,933
Total (113)	.. <u>6,09,48,928</u>
<b>114. Community Development—</b>	
Receipts from Community Development Projects	.. 62,153
Receipts under Panchayati Raj Acts	.. 1,623
Other receipts	.. 81,29,110
Total (114)	.. <u>81,92,886</u>
<b>120. Industries—</b>	
<b>A. General—</b>	
Licence fees	.. 5,364
Receipts under the Petroleum Act	.. 25,739

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

Heads	Actuals for 1982-83
	Rs.
<b>B. Non-Tax Revenue—<i>contd.</i></b>	
(c) Other Non-Tax Revenue— <i>contd.</i>	
(iii) Economic Services— <i>contd.</i>	
<b>120. Industries—<i>concl.</i></b>	
<b>A. General—<i>concl.</i></b>	
Receipts under the Rice Milling Industries (Regulation) Act ..	52,824
Other receipts ..	48,877
<b>Total (120)</b> ..	<b>1,32,804</b>
<b>121. Village and Small Industries—</b>	
Industrial Estates ..	12,64,304
Small Scale Industries ..	25,46,830
Handloom Industries ..	6,51,467
Khadi Industries ..	1,06,824
Handicrafts Industries ..	73,957
Sericulture Industries ..	1,020
Other Village Industries ..	63,034
Other receipts ..	37,70,777
<i>Deduct—Refunds.</i> ..	—4,11,716
<b>Total (121)</b> ..	<b>80,66,497</b>
<b>128. Mines and Minerals—</b>	
Mineral concession fees, rents and royalties ..	33,19,398
Other receipts ..	4,07,823
<i>Deduct—Refunds</i> ..	—21,470
<b>Total (128)</b> ..	<b>37,05,751</b>
<b>131. Water and Power Development Services—</b>	
Other receipts ..	44,212
<b>Total (131)</b> ..	<b>44,212</b>



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

Heads	Actuals for 1982-83
	Rs.
<b>B. Non-Tax Revenue—contd.</b>	
(c) Other Non-Tax Revenue—contd.	
(iii) Economic Services—contd.	
<b>132. Multipurpose River Projects—</b>	
<b>Bhakra-Nangal Project—</b>	
Unit No. 6 Bhakra Canals	.. 1,88,32,491
Unit No. 7 Bist Doab Canal	.. 30,69,943
	<hr/>
Total (132)	.. 2,19,02,434
	<hr/>
<b>133. Irrigation, Navigation, Drainage and Flood Control Projects—</b>	
<b>A. Irrigation Projects—Commercial—</b>	
Sirhind Canal	.. 5,26,42,163
Upper Bari Doab Canal	.. 1,85,53,528
Sutlej Valley Project	.. 1,55,03,396
Harike Project	.. 21,19,952
Shah Nahar Canal Project	.. 41,266
Banur Canal System	.. 27,427
Other receipts	.. 5,91,806
	<hr/>
Total-A	8,94,79,538
	<hr/>
<b>B. Irrigation Projects—</b>	
<b>Non-Commercial—</b>	
Other receipts	.. 2,750
	<hr/>
Total-B	.. 2,750
	<hr/>

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

Heads	Actuals for 1982-83
	Rs.
<b>B. Non-Tax Revenue—<i>concl.</i></b>	
<b>(c) Other Non-Tax Revenue—<i>concl.</i></b>	
<b>(iii) Economic Services —<i>concl.</i></b>	
<b>133. Irrigation Navigation, Drainage and Flood Control Projects—<i>concl.</i></b>	
<b>F. Drainage Projects—Non-Commercial—</b>	
Drainage Project	10,43,337
	<hr/>
Total—F	10,43,337
	<hr/>
Total (133)	9,05,25,625
	<hr/>
<b>136. Civil Aviation—</b>	
Other receipts	1,03,510
	<hr/>
Total (136)	1,03,510
	<hr/>
<b>137. Roads and Bridges—</b>	
Other receipts	6,84,609
	<hr/>
Total (137)	6,84,609
	<hr/>
<b>138. Road and Water Transport Services—</b>	
Road Transport Services	46,18,40,659
Other receipts	3,21,108
	<hr/>
Total (138)	46,21,61,767
	<hr/>
<b>139. Tourism—</b>	
Other receipts	37,364
	<hr/>
Total (139)	37,364
	<hr/>
<b>144. Other Transport and Communication Services—</b>	
Other receipts	14
	<hr/>
Total (144)	14
	<hr/>
Total—(iii) Economic Services	71,65,22,197
	<hr/>
Total —(c) Other Non-Tax Revenue	1,07,60,80,300
	<hr/>
Total—B. Non-Tax Revenue	1,47,05,95,766
	<hr/>

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

Heads	Actuals for 1982-83
	Rs.
<b>C. Grants-in-aid and Contributions—</b>	
<b>160. Grants-in-aid from Central Government—</b>	
<b>A. Non-Plan Grants—</b>	
Grants in lieu of Tax on Railway passenger fare	1,40,45,000
Grants on account of Agricultural Wealth Tax	13,49,000
Grants from Central Road Fund	28,11,124(*)
Relief and Rehabilitation of displaced persons and Repatriates	73,680
Police—Modernisation of Police Force	25,48,750
Other Administrative Services—Grants for Administration of Central Acts and Regulations	2,39,000
University and other Higher Education—Other grants	17,59,000
Sports and Youth Welfare—Youth welfare schemes	81,12,243
Education (General)—Scholarships	1,10,000
Art and Culture—Promotion of Arts and Culture	1,86,917
Social Welfare— <i>Deduct</i> —Refunds	— 41,89,000
Other Social Security and Welfare Programmes—Other programmes	14,000
Village and Small Industries—Handloom Industries	7,55,520
Total—A	<u>2,78,15,234</u>
<b>B. Grants for State/Union Territory Plan Schemes—</b>	
Block grants	18,62,44,800
Total—B	<u>18,62,44,800</u>
<b>C. Grants for Central Plan Schemes—</b>	
Special Education—Sanskrit education	21,095
Sports and Youth Welfare—	
Youth welfare schemes	
Sports and games	3,17,454
General (Education)—	
Scholarships	2,87,550
Other grants	9,19,600
	<u>22,80,000</u>

(\*) The figure is net after taking into account the refund of Rs. 1,88,876.

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

Heads	Actuals for 1982-83
	Rs.
<b>C. Grants-in-aid and Contributions—contd.</b>	
<b>160. Grants-in-aid from Central Government—contd.</b>	
<b>C. Grants for Central Plan Schemes—concl.</b>	
Art and Culture—Promotion of Arts and Culture	400
Allopathy—	
Training	50,000
Research	10,00,000
Public Health and Sanitation—Prevention and control of diseases	2,12,000
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—Welfare of scheduled castes	4,36,62,000
Social Welfare—Family and child welfare	8,50,135
Secretariat-Economic Services—Planning Commission/Planning Board	1,00,000
Other General Economic Services—Economic advice and statistics	1,56,156
Agriculture—	
Agricultural economics and statistics	4,98,000
Agricultural marketing and quality control	47,50,000
Other grants	37,500
Minor Irrigation —	
Other minor irrigation works	45,000
Other grants	15,000
Fisheries—Inland fisheries	5,50,000
Community Development Programmes— <i>Deduct</i> —Refunds	— 1,31,500
Rural Works Programme—	
National Rural Employment Programme	20,16,000
Other grants	29,35,000
Village and Small Industries—Small Scale Industries	2,71,000
Roads and Bridges—Strategic and Border Roads	1,50,00,000
	<hr/>
Total—C	7,58,42,390
	<hr/>

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

Heads	Actuals for 1982-83
	Rs.
<b>C. Grants-in-aid and Contributions—contd.</b>	
<b>160. Grants-in-aid from Central Government—contd.</b>	
<b>D. Grants for Centrally Sponsored Plan Schemes—</b>	
Special Education—Adult Education	61,87,256
General (Education)—Other grants	1,00,000
Allopathy—	
Medical Relief	3,22,000
Education	28,80,000
Other health services	18,91,000
Family Welfare—	
Direction and Administration	49,77,000
Rural Family Welfare Services	2,51,00,000
Urban Family Welfare Services	7,55,000
Maternity and Child Health	15,000
Transport	13,65,000
Compensation	2,14,36,000
Other services and supplies	28,00,000
Mass education	7,54,000
Training , research and statistics	30,00,000
Other grants	2,39,00,000
Public Health and Sanitation—	
Prevention and control of diseases	1,72,84,653
Prevention of air and water pollution	2,46,400
Training	2,58,000
Sewerage and Water Supply—Rural Water Supply Programmes	1,83,00,000
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—Welfare of Scheduled Castes	1,46,31,500
Social Welfare—	
Women's Welfare	14,75,110
Family and child welfare	58,82,815
Welfare of poor and destitute	5,000
Co-operation—	
Credit co-operatives	7,50,000
Consumers' co-operatives	15,000

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

Heads	Actuals for 1982-83
	Rs.
<b>C. Grants-in-aid and Contributions—concl'd.</b>	
<b>160. Grants-in-aid from Central Government—concl'd.</b>	
<b>D. Grants for Centrally Sponsored Plan Schemes—concl'd.</b>	
<b>Agriculture—</b>	
Direction and Administration	.. 17,00,000
High yielding varieties programme	.. 5,39,000
Plant protection	.. 48,00,000
Commercial crops	.. 51,57,000
Agricultural economics and statistics	.. 66,000
Other grants	.. 7,66,000
Soil and Water Conservation—Soil conservation schemes	.. 25,00,000
<b>Animal Husbandry—</b>	
Veterinary services and animal health	.. 26,93,000
Fisheries—Other grants	.. 2,00,000
<b>Forest—</b>	
Plantation schemes	.. 40,00,000
Preservation of wild life	.. 2,00,000
Rural Works Programme—National Rural Employment Programme	.. 2,39,12,000
<b>Village and Small Industries—</b>	
Small Scale Industries	.. 15,00,000
Handloom Industries	.. 5,25,000
Total—D.	.. 20,28,88,734
Total (160)	.. 49,27,91,158
<b>162. States' Share of Union Excise Duties—</b>	
States' Share of Basic Union Excise Duties	.. 43,03,27,000
Additional Excise Duties in lieu of Sales Tax	.. 23,29,68,000
Total (162)	.. - 66,32,95,000
Total—C. Grants-in-aid and Contributions	1,15,60,86,158
<b>TOTAL—RECEIPT HEADS (REVENUE ACCOUNT)</b>	.. 7,86,04,54,872

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

**Bold figures represent charged expenditure**

Heads  1	Actuals for 1982-83		
	Non-Plan	Plan	Total
	2 Rs.	3 Rs.	4 Rs.
<b>EXPENDITURE HEADS (REVENUE ACCOUNT)—</b>			
<b>A. General Services—</b>			
<b>(a) Organs of State—</b>			
<b>211. Parliament/State/Union Territory Legislatures—</b>			
<b>B. State/Union Territory Legislatures—</b>			
Legislative Assembly	1,06,681 52,50,885	..	53,57,566
Legislature Secretariat	45,90,730	..	45,90,730
<b>Total (211)</b>	<b>1,06,681 98,41,615</b>	<b>..</b>	<b>99,48,296</b>
<b>212. President, Vice-President/Governor/ Administrators of Union Territories—</b>			
<b>C. Governor/Administrator of Union Territories—</b>			
Emoluments and Allowances of the Governor/ Administrator of Union Territories	67,403	..	67,403
Secretariat	7,16,329	..	7,16,329
House-hold establishment	3,82,452	..	3,82,452
Sumptuary allowance	44,989	..	44,989
Medical facilities	1,32,585	..	1,32,585
Expenditure from Contract Allowance	3,43,043	..	3,43,043
Tour expenses	1,83,234	..	1,83,234
Discretionary grants	3,07,694	..	3,07,694
<b>Total (212)</b>	<b>21,77,729</b>	<b>..</b>	<b>21,77,729</b>

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

Heads  1	Actuals for 1982-83		
	Non-Plan	Plan	Total
	2 Rs.	3 Rs.	4 Rs.
<b>A. General Services—contd.</b>			
<b>(a) Organs of State—concl.</b>			
<b>213. Council of Ministers—</b>			
Salary of Ministers and Deputy Ministers ..	3,55,912	..	3,55,912
Sumptuary and other allowances ..	5,500	..	5,500
Tour expenses ..	2,13,960	..	2,13,960
Discretionary grant by Ministers ..	39,99,615	..	39,99,615
Other expenditure ..	34,95,181	..	34,95,181
<b>Total (213)</b> ..	<b>80,70,168</b>	<b>..</b>	<b>80,70,168</b>
<b>214. Administration of Justice—</b>			
High Courts ..	84,14,748	..	84,14,748
Civil and Sessions Courts ..	1,286 2,91,29,386	} ..	2,91,30,672
Small Causes Courts ..	3,27,432	..	3,27,432
Criminal Courts ..	2,09,350	..	2,09,350
Administrators General and Official Trustees	67,282	..	67,282
Legal Advisers and Counsels ..	1,00,48,478	..	1,00,48,478
<b>Total (214)</b> ..	<b>84,16,034 3,97,81,928</b>	<b>} ..</b>	<b>4,81,97,962</b>
<b>215. Elections—</b>			
Electoral Officers ..	20,94,658	..	20,94,658
Preparation and printing of electoral rolls ..	2,83,247	..	2,83,247
Charges for conduct of election to Parliament ..	4,41,760	..	4,41,760
Charges for conduct of election to State/Union Territory Legislature ..	5,20,771	..	5,20,771
<b>Total (215)</b> ..	<b>33,40,436</b>	<b>..</b>	<b>33,40,436</b>
<b>Total—(a) Organs of State</b> ..	<b>1,07,00,444 6,10,34,147</b>	<b>} ..</b>	<b>7,17,34,591</b>



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

Heads  1	Actuals for 1982-83		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
<b>A. General Services—contd.</b>			
(b) Fiscal Services —			
(ii) Collection of Taxes on Property and Capital Transactions			
<b>229. Land Revenue—</b>			
Direction and Administration	.. 2,82,880	..	2,82,880
Land records	.. 1,10,027 5,59,55,814 }	..	5,60,65,841
Other expenditure	.. 10,467 33,78,761 }	..	33,89,228
<b>Total (229)</b>	.. 1,20,494 5,96,17,455 }	..	5,97,37,949
<b>230. Stamps and Registration—</b>			
<b>A. Stamps—Judicial—</b>			
Direction and Administration	.. 59,879	..	59,879
Cost of stamps	.. 38,972	..	38,972
Expenses on sale of stamps	.. 69,106	..	69,106
<b>Total—A</b>	.. 1,67,957	..	1,67,957
<b>B. Stamps—Non-Judicial—</b>			
Direction and Administration	.. 1,03,666	..	1,03,666
Cost of stamps	.. 4,54,826	..	4,54,826
Expenses on sale of stamps	.. 27,21,662	..	27,21,662
<b>Total—B</b>	.. 32,80,154	..	32,80,154
<b>C. Registration—</b>			
Direction and Administration	.. 7,51,969	..	7,51,969
<b>Total—C</b>	.. 7,51,969	..	7,51,969
<b>Total (230)</b>	.. 42,00,080	..	42,00,080

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

Heads 1	Actuals for 1982-83		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
<b>A. General Services—contd.</b>			
<b>(b) Fiscal Services—concl.</b>			
<b>(iii) Collection of Taxes on Commodities and Services—</b>			
<b>239. State Excise—</b>			
Direction and Administration	.. 1,07,85,826	..	1,07,85,826
Total (239)	.. 1,07,85,826	..	1,07,85,826
<b>240. Sales Tax—</b>			
Direction and Administration	.. 43,81,217	..	43,81,217
Collection charges	.. 2,19,43,895	..	2,19,43,895
Total (240)	.. 2,63,25,112	..	2,63,25,112
<b>241. Taxes on Vehicles—</b>			
Collection charges	.. 57,395	..	57,395
Inspection of motor vehicles	.. 40,49,835	..	40,49,835
Total (241)	.. 41,07,230	..	41,07,230
<b>245. Other Taxes and Duties on Commodities and Services—</b>			
<b>Collection Charges—</b>			
Entertainment Tax	.. 3,05,555	..	3,05,555
<b>Collection charges—</b>			
Electricity Duty	.. 11,88,011	..	11,88,011
<b>Collection charges—</b>			
Taxes on Goods and Passengers	.. 32,23,032	..	32,23,032
Total (245)	.. 47,16,598	..	47,16,598
<b>(iv) Other Fiscal Services—</b>			
<b>247. Other Fiscal Services—</b>			
Promotion of Small Savings	.. 33,18,027	..	33,18,027
Total (247)	.. 33,18,027	..	33,18,027
Total (b)—Fiscal Services	.. 11,30,70,328 } 1,20,494	..	11,31,90,822

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

Heads 1	Actuals for 1982-83		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
<b>A. General Services—<i>contd.</i></b>			
<b>(c) Interest payments, and servicing of debt—</b>			
<b>248. Appropriation for reduction or avoidance of debt—</b>			
Sinking Funds ..	3,39,39,000	..	3,39,39,000
Other appropriations ..	8,73,000	..	8,73,000
<b>Total (248) ..</b>	<b>3,48,12,000</b>	<b>..</b>	<b>3,48,12,000</b>
<b>249. Interest Payments—</b>			
<b>A. Interest on Internal Debt—</b>			
Interest on Market Loans ..	7,05,14,400	..	7,05,14,400
Interest on other Internal debts ..	41,72,54,814	..	41,72,54,814
Management of debt ..	4,58,015	..	4,58,015
<b>Total—A ..</b>	<b>48,82,27,229</b>	<b>..</b>	<b>48,82,27,229</b>
<b>C: Interest on Small Savings, Provident Funds, etc.—</b>			
Interest on State Provident Funds ..	3,15,67,141	..	3,15,67,141
Incentive Bonus to Provident Fund Subscribers ..	8,87,258	..	8,87,258
<b>Total—C ..</b>	<b>3,24,54,399</b>	<b>..</b>	<b>3,24,54,399</b>
<b>D. Interest on Loans and Advances from Central Government—</b>			
Interest on Loans for Non-Plan Schemes ..	5,32,91,084	..	5,32,91,084
Interest on Loans for State/Union Territory Plan Schemes ..	6,12,63,928	..	6,12,63,928
Interest on Loans for Central Plan Schemes ..	52,500	..	52,500
Interest on Loans for Centrally Sponsored Plan Schemes ..	20,77,963	..	20,77,963

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

Heads  1	Actuals for 1982-83		
	Non-Plan	Plan	Total
	2 Rs.	3 Rs.	4 Rs.
<b>A. General Services—contd.</b>			
<b>(c) Interest payments and servicing of debt—contd.</b>			
<b>249. Interest Payments—concl'd.</b>			
<b>D. Interest on Loans and Advances from Central Government—concl'd.</b>			
Interest on Ways and Means Advances ..	1,49,99,709	..	1,49,99,709
Interest on Pre-1979-80 Loans ..	16,79,68,736	..	16,79,68,736
<b>Total—D</b> ..	<b>29,96,53,920</b>	..	<b>29,96,53,920</b>
<b>E. Interest on Reserve Funds—</b>			
Interest on Depreciation/Renewal Reserve Funds ..	41,37,395	..	41,37,395
<b>Total—E</b> ..	<b>41,37,395</b>	..	<b>41,37,395</b>
<b>F. Interest on other Obligations—</b>			
Interest on deposits ..	1,06,25,344	..	1,06,25,344
<b>Total—F</b> ..	<b>1,06,25,344</b>	..	<b>1,06,25,344</b>
<b>Total (249)</b> ..	<b>83,50,98,287</b>	..	<b>83,50,98,287</b>
<b>Total—(c) Interest payments and servicing of debt</b> ..	<b>86,99,10,287</b>	..	<b>86,99,10,287</b>
<b>(d) Administrative Services—</b>			
<b>251. Public Service Commission—</b>			
State Public Service Commissions ..	13,71,030	..	13,71,030
Staff Selection Commission ..	2,90,000 14,95,388	..	17,85,388
<b>Total (251)</b> ..	<b>16,61,030 14,95,388</b>	..	<b>31,56,418</b>

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

Heads  1	Actuals for 1982-83		
	Non-Plan	Plan	Total
	2 Rs.	3 Rs.	4 Rs.
<b>A. General Services—contd.</b>			
<b>(d) Administrative Services—contd.</b>			
<b>252. Secretariat—General Services—</b>			
Secretariat ..	3,11,61,412	..	3,11,61,412
Board of Revenue ..	94,46,623 } 321	..	94,46,944
Other Offices ..	4,75,991	..	4,75,991
<b>Total (252)</b> ..	<b>4,10,84,026 } 321</b>	..	<b>4,10,84,347</b>
<b>253. District Administration—</b>			
Commissioners ..	23,33,811	..	23,33,811
District establishment ..	4,18,14,392 } 45,640	..	4,18,60,032
Other establishment ..	1,61,01,801	..	1,61,01,801
Other expenditure ..	8,735	..	8,735
<b>Total (253)</b> ..	<b>6,02,58,739 } 45,640</b>	..	<b>6,03,04,379</b>
<b>254. Treasury and Accounts Administration—</b>			
Directorate of Accounts and Treasuries ..	20,98,647	..	20,98,647
Treasury establishment ..	98,28,677	..	98,28,677
Local Fund Audit ..	65,27,852	..	65,27,852
Training ..	3,23,797	..	3,23,797
<b>Total (254)</b> ..	<b>1,87,78,973</b>	..	<b>1,87,78,973</b>
<b>255. Police—</b>			
Direction and Administration ..	36,68,049	..	36,68,049
Education and Training ..	94,00,819	..	94,00,819
Criminal Investigation and Vigilance ..	2,57,07,134	..	2,57,07,134

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

Heads  1	Actuals for 1982-83		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
<b>A. General Services—contd.</b>			
<b>(d) Administrative Services—contd.</b>			
<b>255. Police—concl'd.</b>			
Special Police	24,440 7,85,22,084	..	7,85,46,524
District Police	1,18,583 30,81,45,129	..	30,82,63,712
Railway Police	428 96,50,020	..	96,50,448
Welfare of Police Personnel	23,50,030	..	23,50,030
Total (255)	1,43,451 43,74,43,265	..	43,75,86,716
<b>256. Jails—</b>			
Direction and Administration	3,040 20,43,190	..	20,46,230
Jails	4,25,42,958	..	4,25,42,958
Jail Manufactures	75,67,056	..	75,67,056
Total (256)	3,040 5,21,53,204	..	5,21,56,244
<b>257. Supplies and Disposals—</b>			
Purchase	13,15,187	..	13,15,187
Total (257)	13,15,187	..	13,15,187
<b>258. Stationery and Printing—</b>			
Direction and Administration	12,10,780	..	12,10,780
Purchase and supply of stationery stores	64,43,277	..	64,43,277
Printing, storage and distribution of forms	10,70,240	..	10,70,240
Government Presses	2,27,13,620	49,946	2,27,63,566
Cost of Printing by other sources	52,31,417	..	52,31,417
Government publications	8,05,028	..	8,05,028
Other expenditure	7,93,570	4,32,333	12,25,903
Total (258)	3,82,67,932	4,82,279	3,87,50,211

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

Heads <sup>1</sup>	Actuals for 1982-83		
	Non-Plan	Plan	Total
	2	3	4
1	Rs.	Rs.	Rs.
<b>A. General Services—contd.</b>			
<b>(d) Administrative Services—concl'd.</b>			
<b>259. Public Works—</b>			
Direction and Administration	.. 3,33,01,915	..	3,33,01,915
Construction	.. 87,74,879	..	87,74,879
Maintenance and Repairs	.. 5,70,025 } 6,45,15,416 }	..	6,50,85,441
Public Works Workshops	.. 6,51,048	..	6,51,048
Machinery and equipment	.. —5,65,271(*)	..	—5,65,271
Suspense	.. 2,30,07,448	..	2,30,07,448
<b>Total (259)</b>	.. 5,70,025 } 12,96,85,435 }	..	13,02,55,460
<b>265. Other Administrative Services—</b>			
Vigilance	.. 80,46,491	..	80,46,491
Civil Defence	.. 39,92,850	..	39,92,850
Home Guards	.. 2,03,29,101	..	2,03,29,101
Gazetteer and Statistical Memoirs	.. 5,46,947	..	5,46,947
Guest Houses, Government Hostels, etc.	.. 30,39,028	..	30,39,028
Training	.. ..	9,00,000	9,00,000
Other expenditure	.. 51,63,767	..	51,63,767
<b>Total (265)</b>	.. 4,11,18,184	9,00,000	4,20,18,184
<b>Total—(d) Administrative Services</b>	.. 24,23,507 } 82,16,00,333 }	13,82,279	82,54,06,119

(\*) 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 1982-83		
	Non-Plan	Plan	Total
	2 Rs.	3 Rs.	4 Rs.
<b>A. General Services—<i>concl'd.</i></b>			
<b>(e) Pensions and Miscellaneous General Services—</b>			
<b>266. Pensions and other Retirement Benefits—</b>			
Superannuation and Retirement allowances	13,46,84,561	..	13,46,84,561
Commuted value of pensions ..	71,26,377	..	71,26,377
Equated payment on account of capital outlay on sterling pensions to the Government of India by the State/Union Territory Governments ..	24,154	..	24,154
Gratuities ..	3,17,95,461	..	3,17,95,461
Family Pensions ..	2,00,56,534	..	2,00,56,534
Contributions to Provident Funds ..	9,83,000	..	9,83,000
Pensions to Legislators ..	6,15,458	..	6,15,458
<b>Total (266) ..</b>	<b>19,52,85,545</b>	<b>..</b>	<b>19,52,85,545</b>
<b>268. Miscellaneous General Services—</b>			
State lotteries ..	6,47,42,243	..	6,47,42,243
Pensions and awards in consideration of distinguished services ..	5,000	..	5,000
Other expenditure ..	10,82,009	..	10,82,009
<b>Total (268) ..</b>	<b>6,58,29,252</b>	<b>..</b>	<b>6,58,29,252</b>
<b>Total—(e) Pensions and General Services ..</b>	<b>26,11,14,797</b>	<b>..</b>	<b>26,11,14,797</b>
<b>Total—A. General Services ..</b>	<b>88,31,54,732 } 1,25,68,19,605</b>	<b>13,82,279</b>	<b>2,14,13,56,616</b>
<b>B. Social and Community Services—</b>			
<b>276. Secretariat—Social and Community Services—</b>			
Secretariat ..	86,75,488	..	86,75,488
<b>Total (276) ..</b>	<b>86,75,488</b>	<b>..</b>	<b>86,75,488</b>



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

Heads	Actuals for 1982-83		
	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>B. Social and Community Services—contd.</b>			
<b>277. Education—</b>			
<b>A. Primary Education—</b>			
Inspection ..	80,55,136	..	80,55,136
Government Primary Schools ..	52,84,48,940	8,15,418	52,92,64,358
Assistance to non-Government primary schools	40,08,192	..	40,08,192
Assistance to Local Bodies for primary education ..	12,10,000	..	12,10,000
Other expenditure ..	32,54,065	2,03,505	34,57,570
<b>Total—A</b> ..	<b>54,49,76,333</b>	<b>10,18,923</b>	<b>54,59,95,256</b>
<b>B. Secondary Education—</b>			
Direction and Administration ..	1,27,12,859	10,45,153	1,37,58,012
Government secondary schools ..	61,39,99,030	7,21,15,550	68,61,14,580
Assistance to non-Government secondary schools ..	10,07,37,349	..	10,07,37,349
Assistance to Local Bodies for secondary education ..	6,000	..	6,000
Scholarships ..	28,27,000	3,88,070	32,15,070
Teachers' training ..	26,31,860	..	26,31,860
Other expenditure ..	22,60,000	2,08,867	24,68,867
<b>Total—B</b> ..	<b>73,51,74,098</b>	<b>7,37,57,640</b>	<b>80,89,31,738</b>
<b>C. Special Education—</b>			
Adult Education ..	1,07,55,423	..	1,07,55,423
Promotion of modern Indian Languages and literature ..	43,66,876	14,71,244	58,38,120
Sanskrit education ..	11,000	..	11,000
Other language education ..	6,71,778	..	6,71,778
<b>Total—C</b> ..	<b>1,58,05,077</b>	<b>14,71,244</b>	<b>1,72,76,321</b>

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

Heads 1	Actuals for 1982-83		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
<b>B. Social and Community Services—contd.</b>			
<b>277. Education—concl'd.</b>			
<b>E. University and other Higher Education—</b>			
Assistance to Universities for non-technical education	2,16,48,000 } 6,33,95,200 }	7,68,380	8,58,11,580
Government colleges	4,86,71,194	22,98,726	5,09,69,920
Assistance to non-Government colleges	4,73,66,007	..	4,73,66,007
Scholarships	31,48,545	12,19,738	43,68,283
<b>Total—E</b>	<b>2,16,48,000 } 16,25,80,946 }</b>	<b>42,86,844</b>	<b>18,85,15,790</b>
<b>F. Technical Education—</b>			
Direction and Administration	7,71,539	1,24,038	8,95,577
Technical schools	9,21,082	..	9,21,082
Polytechnics	1,06,25,671	4,17,673	1,10,43,344
Engineering colleges and Institutes	..	2,226	2,226
Assistance to non-Government technical colleges and Institutes	72,62,113	9,00,000	81,62,113
Scholarships	3,04,966	..	3,04,966
Other expenditure	2,59,053	..	2,59,053
<b>Total—F</b>	<b>2,01,44,424</b>	<b>14,43,937</b>	<b>2,15,88,361</b>
<b>G. Sports and Youth Welfare—</b>			
Direction and Administration	68,33,169	5,12,969	73,46,138
Physical education	10,56,983	..	10,56,983
Youth welfare schemes	1,12,61,272	1,09,43,033	2,22,04,305
Sports and games	16,00,000	18,64,300	34,64,300
<b>Total—G</b>	<b>2,07,51,424</b>	<b>1,33,20,302</b>	<b>3,40,71,726</b>
<b>H. General—</b>			
Direction and Administration	99,50,000	4,15,320	1,03,65,320
Other expenditure	15,64,699	..	15,64,699
<b>Total—H</b>	<b>1,15,14,699</b>	<b>4,15,320</b>	<b>1,19,30,019</b>
<b>Total (277)</b>	<b>2,16,48,000 } 1,51,09,47,001 }</b>	<b>9,57,14,210</b>	<b>1,62,83,09,211</b>

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

Heads  1	Actuals for 1982-83		
	Plan 2 Rs.	Plan - 3 Rs.	Total 4 Rs.
<b>B. Social and Community Services—contd.</b>			
<b>278. Art and Culture—</b>			
Promotion of Arts and Culture ..	9,67,055	3,08,489	12,75,544
Archives and Museums ..	28,92,774	8,23,258	37,16,032
Public Libraries ..	11,05,099	3,14,494	14,19,593
Total (278) ..	49,64,928	14,46,241	64,11,169
<b>280. Medical—</b>			
<b>A. Allopathy—</b>			
Direction and Administration ..	76,26,085	1,21,826	77,47,911
Medical Relief ..	20,18,92,863	4,62,09,357	24,81,02,220
Education ..	2,97,12,882	82,25,546	3,79,38,428
Training ..	15,07,678	85,287	15,92,965
Research ..	..	3,81,534	3,81,534
Employees' State Insurance Scheme ..	1,96,58,190	65,47,320	2,62,05,510
Total—A ..	26,03,97,698	6,15,70,870	32,19,68,568
<b>B. Other Systems of Medicine—</b>			
Ayurvedic ..	2,24,31,194	22,61,218	2,46,92,412
Homoeopathy ..	1,36,779	3,93,651	5,30,430
Total—B ..	2,25,67,973	26,54,869	2,52,22,842
Total (280) ..	28,29,65,671	6,42,25,739	34,71,91,410
<b>281. Family Welfare—</b>			
Direction and Administration ..	13,49,280	38,13,512	51,62,792
Rural Family Welfare services ..	39,57,208	1,52,90,298	1,92,47,506
Urban Family Welfare services ..	1,93,920	5,32,533	7,26,453
Transport ..	..	12,15,629	12,15,629
Compensation ..	..	2,94,98,724	2,94,98,724
Other services and supplies ..	1,69,730	22,53,871	24,23,601
Mass education ..	..	5,60,042	5,60,042

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

Heads  1	Actuals for 1982-83		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
<b>B. Social and Community Services—contd.</b>			
<b>281. Family Welfare—concl'd.</b>			
Training, research and statistics ..	2,30,785	21,24,774	23,55,559
Other expenditure ..	..	59,15,799	59,15,799
<b>Total (281) ..</b>	<b>59,00,923</b>	<b>6,12,05,182</b>	<b>6,71,06,105</b>
<b>282. Public Health, Sanitation and Water Supply—</b>			
<b>A. Public Health and Sanitation—</b>			
Direction and Administration ..	37,19,215	..	37,19,215
Prevention and control of diseases ..	3,35,11,922	3,14,39,541	6,49,51,463
Prevention of food adulteration ..	10,81,310	1,56,303	12,37,613
Drug Control ..	8,29,894	..	8,29,894
Training ..	10,81,675	..	10,81,675
Health statistics and research ..	15,26,527	2,46,207	17,72,734
Health education and publicity ..	3,18,811	..	3,18,811
Public Health Laboratories ..	11,99,705	35,803	12,35,508
Health transport ..	53,271	..	53,271
Sanitation services ..	1,33,179	..	1,33,179
<b>Total—A ..</b>	<b>4,34,55,509</b>	<b>3,18,77,854</b>	<b>7,53,33,363</b>
<b>B. Sewerage and Water Supply—</b>			
Direction and Administration ..	1,67,55,908	..	1,67,55,908
Survey and Investigation ..	4,03,366	..	4,03,366
Machinery and equipment ..	—2,68,728(*)	..	—2,68,728
Suspense ..	—86,90,143(**)	..	—86,90,143
Rural Water Supply Programmes ..	..	85,01,876	85,01,876

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

(\*\*) 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 1982-83		
	Non-Plan	Plan	Total
	2 Rs.	3 Rs.	4 Rs.
<b>B. Social and Community Services—<i>contd.</i></b>			
<b>282. Public Health, Sanitation and Water Supply—<i>concl.</i></b>			
<b>B. Sewerage and Water Supply—<i>concl.</i></b>			
Minimum Needs Programme ..	..	3,78,39,043	3,78,39,043
Other expenditure ..	4,56,61,552	..	4,56,61,552
Total—B ..	5,38,61,955	4,63,40,919	10,02,02,874
Total (282) ..	9,73,17,464	7,82,18,773	17,55,36,237
<b>283. Housing—</b>			
<b>A. General—</b>			
Direction and Administration ..	7,40,935	..	7,40,935
Total—A ..	7,40,935	..	7,40,935
<b>B. Housing Schemes—</b>			
Village Housing Project Scheme ..	1,00,725	..	1,00,725
House sites to landless workers in rural areas	7,43,427	1,456	7,44,883
Subsidised Industrial Housing Schemes ..	..	55,332	55,332
Total—B ..	8,44,152	56,788	9,00,940
<b>C. Government Residential Buildings—</b>			
Direction and Administration ..	1,01,277	..	1,01,277
Maintenance and Repairs ..	7,42,379	..	7,42,379
Machinery and equipment ..	646	..	646
Total—C ..	8,44,302	..	8,44,302
Total (283) ..	24,29,389	56,788	24,86,177
<b>284. Urban Development—</b>			
<b>A. General—</b>			
Direction and Administration ..	78,82,419	..	78,82,419
Assistance to Municipalities, Corporations, etc.	4,75,00,877	..	4,75,00,877

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

Heads  1	Actuals for 1982-83		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
<b>B. Social and Community Services—<i>contd.</i></b>			
<b>284. Urban Development—<i>concl.</i></b>			
<b>A. General—<i>concl.</i></b>			
Town and Regional Planning ..	90,19,030	8,13,965	98,32,995
<b>Total (284) ..</b>	<b>6,44,02,326</b>	<b>8,13,965</b>	<b>6,52,16,291</b>
<b>285. Information and Publicity—</b>			
Direction and Administration ..	1,45,45,300	82,981	1,46,28,281
Advertising and Visual Publicity ..	..	3,87,277	3,87,277
Information Centres ..	..	1,20,580	1,20,580
Field publicity ..	..	8,21,344	8,21,344
Songs and Drama Services ..	..	5,87,519	5,87,519
Films ..	..	2,54,681	2,54,681
Other expenditure ..	..	1,75,125	1,75,125
<b>Total (285) ..</b>	<b>1,45,45,300</b>	<b>24,29,507</b>	<b>1,69,74,807</b>
<b>287. Labour and Employment—</b>			
<b>A. Labour—</b>			
Direction and Administration ..	11,36,378	..	11,36,378
Industrial relations ..	33,49,503	1,32,660	34,82,163
Working conditions and safety ..	13,58,589	1,32,068	14,90,657
General labour welfare ..	6,26,272	6,605	6,32,877
Research and statistics ..	2,74,199	..	2,74,199
<b>Total—A ..</b>	<b>67,44,941</b>	<b>2,71,333</b>	<b>70,16,274</b>

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

Heads  1	Actuals for 1982-83		
	Non-Plan	Plan	Total
	2 Rs.	3 Rs.	4 Rs.
<b>B. Social and Community Services—<i>contd.</i></b>			
<b>287. Labour and Employment—<i>concl.</i></b>			
<b>B. Employment and Training—</b>			
Direction and Administration ..	28,38,517	..	28,38,517
Employment exchange ..	48,19,291	14,508	48,33,799
Employment survey and statistics ..	5,77,308	..	5,77,308
Training of craftsmen and supervisors ..	4,49,84,460	19,31,793	4,69,16,253
Other expenditure ..	53,37,653	..	53,37,653
<b>Total—B ..</b>	<b>5,85,57,229</b>	<b>19,46,301</b>	<b>6,05,03,530</b>
<b>Total (287) ..</b>	<b>6,53,02,170</b>	<b>22,17,634</b>	<b>6,75,19,804</b>
<b>288. Social Security and Welfare—</b>			
<b>A. Civil Supplies—</b>			
Direction and Administration ..	1,33,29,872	..	1,33,29,872
Consumer subsidies ..	82,07,387	..	82,07,387
<b>Total—A ..</b>	<b>2,15,37,259</b>	<b>..</b>	<b>2,15,37,259</b>
<b>B. Relief and Rehabilitation of Displaced Persons and Repatriates—</b>			
Direction and Administration ..	21,46,135	..	21,46,135
Other relief measures ..	3,64,597	..	3,64,597
Other expenditure ..	2,54,099 42,09,977	..	44,64,076
<b>Total—B ..</b>	<b>2,54,099 67,20,709</b>	<b>..</b>	<b>69,74,808</b>

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

Heads  1	Actuals for 1982-83		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
<b>B. Social and Community Services—contd.</b>			
<b>288. Social Security and Welfare—concl'd.</b>			
<b>C. Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—</b>			
Direction and Administration ..	74,35,116	..	74,35,116
Welfare of Scheduled castes ..	1,28,79,111	3,57,77,224	4,86,56,335
Welfare of other Backward classes ..	3,97,32,551	28,55,750	4,25,88,301
<b>Total—C ..</b>	<b>6,00,46,778</b>	<b>3,86,32,974</b>	<b>9,86,79,752</b>
<b>D. Social Welfare—</b>			
Direction and Administration ..	8,78,523	68,038	9,46,561
Education and welfare of handicapped ..	7,62,769	5,12,069	12,74,838
Women's welfare ..	76,80,518	34,18,559	1,10,99,077
Family and child welfare ..	74,30,903	26,41,305	1,00,72,208
Welfare of poor and destitute ..	2,71,523	..	2,71,523
Other expenditure ..	3,08,563	2,00,850	5,09,413
<b>Total—D ..</b>	<b>1,73,32,799</b>	<b>68,40,821</b>	<b>2,41,73,620</b>
<b>E. Other Social Security Programmes—</b>			
Pensions under Social Security Schemes ..	3,32,26,816	..	3,32,26,816
Other programmes ..	2,64,39,571	..	2,64,39,571
<b>Total—E ..</b>	<b>5,96,66,387</b>	<b>..</b>	<b>5,96,66,387</b>
<b>Total (288) ..</b>	<b>16,53,03,932</b>	<b>4,54,73,795</b>	<b>21,10,31,826</b>
<b>289. Relief on account of Natural Calamities—</b>			
<b>B. Floods, Cyclones, etc.—</b>			
Direction and Administration ..	5,63,096	..	5,63,096
Gratuitous Relief ..	2,22,89,535	..	2,22,89,535
<b>Total (289) ..</b>	<b>2,28,52,631</b>	<b>..</b>	<b>2,28,52,631</b>



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

Heads  1	Actuals for 1982-83		
	Non-Plan	Plan	Total
	2 Rs.	3 Rs.	4 Rs.
<b>B. Social and Community Services—<i>concl.</i></b>			
<b>295. Other Social and Community Services—</b>			
Zoological and Public Gardens ..	1,59,063	..	1,59,063
Administration of Religious and Charitable Endowments Acts ..	1,43,550	..	1,43,550
Upkeep of Shrines, Temples, etc. ..	7,21,633	/ ..	7,21,633
<b>Total (295) ..</b>	<b>10,24,246</b>	<b>..</b>	<b>10,24,246</b>
<b>Total—B. Social and Community Services</b>	<b>2,24,66,31,469</b>	<b>35,18,01,834</b>	<b>2,62,03,35,402</b>
<b>C. Economic Services—</b>			
<b>(a) General Economic Services—</b>			
<b>296. Secretariat—Economic Services—</b>			
Planning Commission/Planning Board ..	12,08,798	4,15,627	16,24,425
Secretariat ..	52,23,401	..	52,23,401
<b>Total (296) ..</b>	<b>64,32,199</b>	<b>4,15,627</b>	<b>68,47,826</b>
<b>298. Co-operation—</b>			
Direction and Administration ..	2,23,88,311	53,90,003	2,77,78,314
Audit of co-operatives ..	1,11,60,920	12,87,027	1,24,47,947
Education, research and training ..	..	1,58,733	1,58,733
Information and publicity ..	..	7,00,000	7,00,000
Credit co-operatives ..	..	27,58,875	27,58,875
Labour co-operatives ..	..	84,000	84,000
Industrial co-operatives ..	28,99,841	1,00,48,123	1,29,47,964
Consumers' co-operatives ..	..	79,500	79,500
<b>Total (298) ..</b>	<b>3,64,49,072</b>	<b>2,05,06,261</b>	<b>5,69,55,333</b>

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

Heads  1	Actuals for 1982-83		
	Non-Plan	Plan	Total
	2 Rs.	3 Rs.	4 Rs.
<b>C. Economic Services—contd.</b>			
<b>304. Other General Economic Services—</b>			
Land ceilings ..	7,30,522	..	7,30,522
Regulation of other business undertakings ..	48,713	..	48,713
Economic advice and statistics ..	75,14,521	10,61,417	85,75,938
Regulation of weights and measures ..	16,45,484	..	16,45,484
<b>Total (304) ..</b>	<b>99,39,240</b>	<b>10,61,417</b>	<b>1,10,00,657</b>
<b>Total—(a) General Economic Services ..</b>	<b>5,28,20,511</b>	<b>2,19,83,305</b>	<b>7,48,03,816</b>
<b>(b) Agriculture and Allied Services—</b>			
<b>305. Agriculture</b>			
Direction and Administration ..	87,81,504	65,83,724	1,53,65,228
Consolidation of Holdings ..	36,77,197	..	36,77,197
Multiplication and distribution of seeds ..	13,28,872	..	13,28,872
Agricultural farms ..	1,52,345	..	1,52,345
Manures and fertilizers ..	18,93,388	4,25,31,032	4,44,24,420
High yielding varieties programme ..	1,17,90,142	..	1,17,90,142
Plan protection ..	26,00,819	60,120 1,14,12,476	1,40,73,415
Commercial crops ..	70,63,151	96,25,527	1,66,88,678
Extension and farmers' training ..	3,21,432	20,98,172	24,19,604
Agricultural education ..	5,26,94,400	2,21,43,950	7,48,38,350
Agricultural engineering ..	4,27,159	73,57,853	77,85,012
Agricultural economics and statistics ..	6,73,575	8,40,401	15,13,976
Agricultural marketing and quality control ..	11,75,206	94,36,270	1,06,11,476
Horticulture ..	63,22,518	60,60,592	1,23,83,110
Other expenditure ..	4,04,331	5,34,178	9,38,509
<b>Total (305) ..</b>	<b>9,93,06,039</b>	<b>60,120 11,86,24,175</b>	<b>21,79,90,334</b>

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

Heads  1	Actuals for 1982-83		
	Non-Plan	Plan	Total
	2 Rs.	3 Rs.	4 Rs.
<b>C. Economic Services—contd.</b>			
<b>(b) Agriculture and Allied Services—contd.</b>			
<b>306. Minor Irrigation—</b>			
Investigation and development of ground water resources	..	6,02,168	6,02,168
Tubewells	4,31,28,801	..	4,31,28,801 ]
Lift Irrigation Schemes	.. 57,81,526	..	57,81,526
<b>Total (306)</b>	.. 4,89,10,327	6,02,168	4,95,12,495
<b>307. Soil and Water Conservation—</b>			
Direction and Administration	.. 4,15,752	..	4,15,752
Soil survey and testing	.. 4,65,821	10,16,914	14,82,735
Education and training	.. 1,44,416	1,64,621	3,09,037
Soil conservation schemes	.. 1,92,65,087	86,20,296	2,78,85,383
<b>Total (307)</b>	.. 2,02,91,076	98,01,831	3,00,92,907
<b>309. Food—</b>			
Procurement and supply	.. ..	1,77,061	1,77,061
Nutritious and subsidiary food	.. 17,63,245	..	17,63,245
<b>Total (309)</b>	.. 17,63,245	1,77,061	19,40,306
<b>310. Animal Husbandry—</b>			
Direction and Administration	.. 22,90,212	3,09,198	25,99,410
Veterinary education and training	.. 33,87,000	45,00,000	78,87,000
Veterinary services and Animal health	.. 1,96,85,520	1,89,20,291	3,86,05,811
Investigation and statistics	.. 1,36,608	3,31,015	4,67,623
Cattle development	.. 1,95,84,702	33,39,965	2,29,24,667
Poultry development	.. 28,15,215	5,50,569	33,65,784
Sheep and wool development	.. 27,21,012	2,74,182	29,95,194

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

Heads  1	Actuals for 1982-83		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
<b>C. Economic Services—<i>contd.</i></b>			
<b>(b) Agriculture and Allied Services—<i>contd.</i></b>			
<b>310. Animal Husbandry —<i>concl.</i></b>			
Piggery development ..	6,85,857	5,99,661	12,85,518
Other livestock development ..	25,41,557	86,57,995	1,11,99,552
Fodder and feed development ..	4,58,680	14,48,033	19,06,713
Other expenditure ..	30,047	..	30,047
<b>Total (310)</b> ..	<b>5,43,36,410</b>	<b>3,89,30,909</b>	<b>9,32,67,319</b>
<b>311. Dairy Development—</b>			
Direction and Administration ..	4,00,013	..	4,00,013
Dairy development ..	25,41,782	13,92,603	39,34,385
Education and training ..	..	1,200	1,200
Other expenditure ..	30,351	..	30,351
<b>Total (311)</b> ..	<b>29,72,146</b>	<b>13,93,803</b>	<b>43,65,949</b>
<b>312. Fisheries—</b>			
Direction and Administration ..	10,84,421 <sup>250</sup>	1,56,008	12,40,679
Research ..	1,12,365	..	1,12,365
Education and training ..	1,39,452	1,83,638	3,23,090
Inland fisheries ..	21,17,152	14,37,142	35,54,294
Other expenditure ..	..	54,482	54,482
<b>Total (312)</b> ..	<b>34,53,390<sup>250</sup></b>	<b>18,31,270</b>	<b>52,84,910</b>
<b>313. Forest—</b>			
Direction and Administration ..	1,22,32,494	..	1,22,32,494
Research ..	7,000	3,45,531	3,52,531

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

Heads 1	Actuals for 1982-83		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
<b>C. Economic Services—contd.</b>			
<b>(b) Agriculture and Allied Services—contd.</b>			
<b>313. Forest—concl'd.</b>			
Education and training ..	94,611	1,00,000	1,94,611
Forest conservation and development ..	49,25,864	..	49,25,864
Survey of forest resources ..	26,012	41,232	67,244
Plantation schemes ..	1,10,013	3,80,54,583	3,81,64,596
Farm forestry ..	..	70,99,146	70,99,146
Forest produce ..	14,51,917	..	14,51,917
Communications and Buildings ..	4,58,999	5,05,551	9,64,550
Preservation of wild life ..	10,34,553	59,09,943	69,44,496
Nurseries ..	2,37,003	..	2,37,003
Other expenditure ..	8,11,000	..	8,11,000
<b>Total (313) ..</b>	<b>2,13,89,466</b>	<b>5,20,55,986</b>	<b>7,34,45,452</b>
<b>314. Community Development—</b>			
<b>A. General—</b>			
Direction and Administration ..	3,99,94,040	..	3,99,94,040
Training ..	3,19,874	12,42,067	15,61,941
Assistance to Panchayati Raj Institutions ..	12,60,000	2,69,86,751	2,82,46,751
Other expenditure ..	11,07,797	4,95,50,242	5,06,58,039
<b>Total—A ..</b>	<b>4,26,81,711</b>	<b>7,77,79,060</b>	<b>12,04,60,771</b>
<b>C. Rural Works Programme—</b>			
National Rural Employment Programme ..	..	5,22,47,023	5,22,47,023
Machinery and equipment ..	—1,857(*)	..	—1,857
Suspense ..	12,55,155	..	12,55,155
Other expenditure ..	22,01,789	..	22,01,789
<b>Total—C ..</b>	<b>34,55,087</b>	<b>5,22,47,023</b>	<b>5,57,02,110</b>
<b>Total (314) ..</b>	<b>4,61,36,798</b>	<b>13,00,26,083</b>	<b>17,61,62,881</b>
<b>Total—(b) Agriculture and Allied Services ..</b>	<b>29,85,58,897 } 250 }</b>	<b>35,34,43,286 } 60,120 }</b>	<b>65,20,62,553</b>

\*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 1982-83		
	Non-Plan	Plan	Total
	2 Rs.	3 Rs.	4 Rs.
<b>C. Economic Services—contd.</b>			
<b>(c) Industry and Minerals—</b>			
<b>320. Industries—</b>			
<b>B. Large and Medium Industries—</b>			
Other Industries	4,69,344	78,07,724	82,77,068
Total (320)	4,69,344	78,07,724	82,77,068
<b>321. Village and Small Industries—</b>			
Direction and Administration	97,14,233	11,08,682	1,08,22,915
Industrial Estates	83,325	..	83,325
Small Scale Industries	1,17,75,609	1,64,71,449	2,82,47,058
Handloom Industries	20,82,670	1,11,50,650	1,32,33,320
Handicraft Industries	23,58,289	2,36,890	25,95,179
Khadi Industries	17,56,471	..	17,56,471
Sericulture Industries	12,60,509	1,07,962	13,68,471
Other expenditure	8,469	..	8,469
Total (321)	2,90,39,575	2,90,75,633	5,81,15,208
<b>328. Mines and Minerals—</b>			
<b>B. Regulation and Development of Mines—</b>			
Mineral exploration	12,63,783	2,77,004	15,40,787
Total (328)	12,63,783	2,77,004	15,40,787
Total—(c) Industry and Minerals	3,07,72,702	3,71,60,361	6,79,33,063
<b>(d) Water and Power Development—</b>			
<b>331. Water and Power Development Services—</b>			
<b>A. Water Development—</b>			
Technical control and supervision	63,11,390	..	63,11,390

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

Heads 1	Actuals for 1982-83		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
<b>C. Economic Services—<i>contd.</i></b>			
<b>(b) Agriculture and Allied Services—<i>contd.</i></b>			
<b>313. Forest—<i>concl'd.</i></b>			
Education and training ..	94,611	1,00,000	1,94,611
Forest conservation and development ..	49,25,864	..	49,25,864
Survey of forest resources ..	26,012	41,232	67,244
Plantation schemes ..	1,10,013	3,80,54,583	3,81,64,596
Farm forestry ..	..	70,99,146	70,99,146
Forest produce ..	14,51,917	..	14,51,917
Communications and Buildings ..	4,58,999	5,05,551	9,64,550
Preservation of wild life ..	10,34,553	59,09,943	69,44,496
Nurseries ..	2,37,003	..	2,37,003
Other expenditure ..	8,11,000	..	8,11,000
<b>Total (313)</b> ..	<b>2,13,89,466</b>	<b>5,20,55,986</b>	<b>7,34,45,452</b>
<b>314. Community Development—</b>			
<b>A. General—</b>			
Direction and Administration ..	3,99,94,040	..	3,99,94,040
Training ..	3,19,874	12,42,067	15,61,941
Assistance to Panchayati Raj Institutions ..	12,60,000	2,69,86,751	2,82,46,751
Other expenditure ..	11,07,797	4,95,50,242	5,06,58,039
<b>Total—A</b> ..	<b>4,26,81,711</b>	<b>7,77,79,060</b>	<b>12,04,60,771</b>
<b>C. Rural Works Programme—</b>			
National Rural Employment Programme ..	..	5,22,47,023	5,22,47,023
Machinery and equipment ..	—1,857(*)	..	—1,857
Suspense ..	12,55,155	..	12,55,155
Other expenditure ..	22,01,789	..	22,01,789
<b>Total—C</b> ..	<b>34,55,087</b>	<b>5,22,47,023</b>	<b>5,57,02,110</b>
<b>Total (314)</b> ..	<b>4,61,36,798</b>	<b>13,00,26,083</b>	<b>17,61,62,881</b>
<b>Total—(b) Agriculture and Allied Services</b> ..	<b>29,85,58,897</b> } 250 }	<b>35,34,43,286</b> } 60,120 }	<b>65,20,62,553</b>

\*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 1982-83		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
<b>C. Economic Services—contd.</b>			
<b>(c) Industry and Minerals—</b>			
<b>320. Industries—</b>			
<b>B. Large and Medium Industries—</b>			
Other Industries ..	4,69,344	78,07,724	82,77,068
Total (320) ..	4,69,344	78,07,724	82,77,068
<b>321. Village and Small Industries—</b>			
Direction and Administration ..	97,14,233	11,08,682	1,08,22,915
Industrial Estates ..	83,325	..	83,325
Small Scale Industries ..	1,17,75,609	1,64,71,449	2,82,47,058
Handloom Industries ..	20,82,670	1,11,50,650	1,32,33,320
Handicraft Industries ..	23,58,289	2,36,890	25,95,179
Khadi Industries ..	17,56,471	..	17,56,471
Sericulture Industries ..	12,60,509	1,07,962	13,68,471
Other expenditure ..	8,469	..	8,469
Total (321) ..	2,90,39,575	2,90,75,633	5,81,15,208
<b>328. Mines and Minerals—</b>			
<b>B. Regulation and Development of Mines—</b>			
Mineral exploration ..	12,63,783	2,77,004	15,40,787
Total (328) ..	12,63,783	2,77,004	15,40,787
Total—(c) Industry and Minerals ..	3,07,72,702	3,71,60,361	6,79,33,063
<b>(d) Water and Power Development—</b>			
<b>331. Water and Power Development Services—</b>			
<b>A. Water Development—</b>			
Technical control and supervision ..	63,11,390	..	63,11,390



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

Heads  1	Actuals for 1982-83		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
<b>C. Economic Services—contd.</b>			
<b>(d) Water and Power Development—contd.</b>			
<b>331. Water and Power Development Services—concltd.</b>			
<b>A. Water Development—concltd.</b>			
Data collection ..	84,891	..	84,891
Research ..	7,99,066	7,08,042	15,07,108
Survey and Investigation ..	19,71,145	28,11,704	47,82,849
<b>Total—A ..</b>	<b>91,66,492</b>	<b>35,19,746</b>	<b>1,26,86,238</b>
<b>B. Power Development—</b>			
Other expenditure ..	11,54,00,000	..	11,54,00,000
<b>Total—B ..</b>	<b>11,54,00,000</b>	<b>..</b>	<b>11,54,00,000</b>
<b>Total (331) ..</b>	<b>12,45,66,492</b>	<b>35,19,746</b>	<b>12,80,86,238</b>
<b>332. Multipurpose River Projects—</b>			
<b>A. Bhakra-Nangal Project</b>			
Unit No. 1 Bhakra Dam ..	1,42,54,666	..	1,42,54,666
Unit No. 2 Nangal Dam ..	1,17,355	..	1,17,355
Unit No. 3 Nangal Hydrel Channel ..	11,49,212	..	11,49,212
Unit No. 6 Bhakra Canals ..	3,54,43,764	..	3,54,43,764
Unit No. 7 Bist Doab Canal ..	68,62,162	..	68,62,162
Other expenditure ..	2,18,86,767	..	2,18,86,767
<b>Total—A ..</b>	<b>7,97,13,926</b>	<b>..</b>	<b>7,97,13,926</b>

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

Heads  1	Actuals for 1982-83		
	Non-Plan	Plan	Total
	2  Rs.	3  Rs.	4  Rs.
<b>C. Economic Services—contd.</b>			
<b>(d) Water and Power Development—contd.</b>			
<b>332. Multipurpose River Projects—concl'd.</b>			
<b>B. Beas Dam Projects—</b>			
Unit No. 1 Beas-Sutlej Link	.. 16,94,807	..	16,94,807
Unit No. 2 Beas Dam at Pong	.. 56,58,347	..	56,58,347
Other expenditure	.. —14,19,154(*)	..	—14,19,154
Total—B	.. 59,34,000	..	59,34,000
Total (332)	.. 8,56,47,926	..	8,56,47,926
<b>333. Irrigation, Navigation, Drainage and Flood Control Projects —</b>			
<b>A. Irrigation Projects (Commercial)—</b>			
Direction and Administration	.. 14,33,474	..	14,33,474
Upper Bari Doab Canal	.. 3,04,30,991	..	3,04,30,991
Sirhind Canal	.. 4,87,20,180	..	4,87,20,180
Gurgaon Canal	.. 18,518	..	18,518
Banur Canal System	.. 3,04,181	..	3,04,181
Sutlej Valley Project	.. 35,25,244	..	35,25,244
Sirhind Feeder Project	.. 44,58,114	..	44,58,114
Madhopur Beas Link	.. 41,68,721	..	41,68,721
Lining of Channels	.. 5,12,35,528	..	5,12,35,528
Shah Nahar Canal Project	.. 1,10,21,459	..	1,10,21,459
Ghaggar Project	.. 1,05,958	..	1,05,958
Harike Project	.. 2,14,72,040	..	2,14,72,040
Utilisation of surplus Ravi-Beas Waters	.. 33,28,860	..	33,28,860
Garhshankar Lift Irrigation Scheme	.. 51,939	..	51,939

\*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 1982-83		
	Non-Plan	Plan	Total
	2 Rs.	3 Rs.	4 Rs.
<b>C. Economic Services—<i>contd.</i></b>			
<b>(d) Water and Power Development—<i>concl.</i></b>			
<b>333. Irrigation, Navigation, Drainage and Flood Control Projects—<i>concl.</i></b>			
<b>A. Irrigation Projects (Commercial)—<i>concl.</i></b>			
Lohat Lift Irrigation Scheme ..	407	..	407
Garhi Lift Irrigation Scheme ..	57,675	..	57,675
<b>Total—A</b> ..	<b>18,03,33,289</b>	<b>..</b>	<b>18,03,33,289</b>
<b>B. Irrigation Projects (Non-Commercial)—</b>			
Direction and Administration ..	6,52,629	..	6,52,629
Other expenditure ..	31,38,366	..	31,38,366
<b>Total—B</b> ..	<b>37,90,995</b>	<b>..</b>	<b>37,90,995</b>
<b>F. Drainage Projects (Non-Commercial)—</b>			
Drainage Project ..	4,58,09,815	..	4,58,09,815
<b>Total—F</b> ..	<b>4,58,09,815</b>	<b>..</b>	<b>4,58,09,815</b>
<b>G. Flood Control and anti-sea erosion Projects —</b>			
Anti- water logging, drainage and Flood Control Project ..	15,29,704	..	15,29,704
<b>Total—G</b> ..	<b>15,29,704</b>	<b>..</b>	<b>15,29,704</b>
<b>Total (333)</b> ..	<b>23,14,63,803</b>	<b>..</b>	<b>23,14,63,803</b>
<b>Total—(d) Water and Power Development</b>	<b>44,16,78,221</b>	<b>35,19,746</b>	<b>44,51,97,967</b>

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

Heads  1	Actuals for 1982-83		
	Non-Plan	Plan	Total
	2 Rs.	3 Rs.	4 Rs.
<b>C. Economic Services—contd.</b>			
<b>(e) Transport and Communications—</b>			
<b>336. Civil Aviation—</b>			
Direction and Administration	.. 2,48,336	..	2,48,336
Training and education	.. 12,79,973	..	12,79,973
Other expenditure	.. 1,23,89,952	..	1,23,89,952
<b>Total (336)</b>	.. <b>1,39,18,261</b>	..	<b>1,39,18,261</b>
<b>337. Roads and Bridges—</b>			
Direction and Administration	.. 2,80,41,960	..	2,80,41,960
Roads of Inter-State Importance	.. 55,29,183	..	55,29,183
Strategic and Border Roads	.. 52,57,932	..	52,57,932
State Highways	.. 2,82,73,290 } 8,235	..	2,82,81,525
District and Other Roads	.. 12,17,81,122	4,46,72,857	16,64,53,979
Machinery and equipment	.. 17,84,227	..	17,84,227
Suspense	.. 56,20,812	..	56,20,812
Other expenditure	.. 29,910	..	29,910
<b>Total (337)</b>	.. <b>19,63,18,436 } 8,235</b>	<b>4,46,72,857</b>	<b>24,09,99,528</b>

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

Heads 1	Actuals for 1982-83		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
<b>C. Economic Services—concl'd.</b>			
<b>(e) Transport and Communications—concl'd.</b>			
<b>338. Road and Water Transport Services—</b>			
<b>A. Road Transport—</b>			
Direction and Administration ..	4,13,72,536	..	4,13,72,536
Training and Research ..	1,40,033	..	1,40,033
Government Transport Services—			
Working expenses ..	2,53,089 50,54,83,021	..	50,57,36,110
Other expenditure ..	5,67,688	..	5,67,688
Total (338) ..	2,53,089 54,75,63,278	..	54,78,16,367
<b>339. Tourism</b>			
Direction and Administration ..	7,58,107	..	7,58,107
Tourist accommodation ..	3,47,489	..	3,47,489
Total (339) ..	11,05,596	..	11,05,596
Total—(e) Transport and Communications ..	2,61,324 75,89,05,571	4,46,72,857	80,38,39,752
Total—C. Economic Services ..	2,61,574 1,58,27,35,902	60,120 46,07,79,555	2,04,38,37,151
<b>D. Grants-in-aid and Contributions—</b>			
<b>363. Compensation and Assignments to Local Bodies and Panchayati Raj Institutions—</b>			
Land Revenue ..	50,00,000	..	50,00,000
Other miscellaneous compensations and assignments ..	2,51,17,107	..	2,51,17,107
Total (363) ..	3,01,17,107	..	3,01,17,107
Total—D. Grants-in-aid and Contributions ..	3,01,17,107	..	3,01,17,107
<b>TOTAL—EXPENDITURE HEADS (REVENUE ACCOUNT) ..</b>	90,53,18,405 5,11,63,04,083	60,120 81,39,63,668	6,83,56,46,276

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

Heads  1	Actuals for 1982-83		
	Non-Plan	Plan	Total
	2 Rs.	3 Rs.	4 Rs.
<b>EXPENDITURE HEADS (CAPITAL ACCOUNT)—(†)</b>			
<b>A. Capital Account of General Services—</b>			
459. Capital Outlay on Public Works ..	9,49,513 12,92,137	2,49,97,398	2,72,39,048
465. Capital Outlay on other Administrative Services ..	..	77,783	77,783
<b>Total—A. Capital Account of General Services</b>	<b>9,49,513 12,92,137</b>	<b>2,50,75,181</b>	<b>2,73,16,831</b>
<b>B. Capital Account of Social and Community Services<sup>1</sup></b>			
477. Capital Outlay on Education, Art and Culture ..	..	1,62,17,474	1,62,17,474
479. Capital Outlay on Scientific Services and Research ..	..	1,482	1,482
480. Capital Outlay on Medical ..	..	1,97,46,283	1,97,46,283
481. Capital Outlay on Family Welfare ..	..	2,35,67,758	2,35,67,758
482. Capital Outlay on Public Health, Sanitation and Water Supply ..	..	58,87,155	58,87,155
483. Capital Outlay on Housing ..	..	3,84,67,171	3,84,67,171
484. Capital Outlay on Urban Development ..	-3,74,91,045(*)	3,83,37,176	8,46,131
488. Capital Outlay on Social Security and Welfare ..	..	4,45,38,752	4,45,38,752
495. Capital Outlay on other Social and Community Services ..	13,94,759	19,86,192	33,80,951
<b>Total—B. Capital Account of Social and Community Services</b>	<b>-3,60,96,286(*)</b>	<b>18,87,49,443</b>	<b>15,26,53,157</b>

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

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

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

Heads  1	Actuals for 1982-83		
	Non-Plan	Plan	Total
	2 Rs.	3 Rs.	4 Rs.
<b>C. Capital Account of Economic Services—</b>			
<b>(a) Capital Account of General Economic Services—</b>			
498. Capital Outlay on Co-operation ..	..	14,04,57,128	14,04,57,128
504. Capital Outlay on Other General Economic Services ..	..	62,296	62,296
Total—(a) Capital Account of General Economic Services ..	..	14,05,19,424	14,05,19,424
<b>(b) Capital Account of Agriculture and Allied Services—</b>			
505. Capital Outlay on Agriculture ..	..	—3,24,17,830	—3,24,17,830
506. Capital Outlay on Minor Irrigation, Soil Conservation and Area Development ..	..	1,10,44,260	1,10,44,260
509. Capital Outlay on Food ..	..	—21,33,39,282(*)	—21,33,72,449
510. Capital Outlay on Animal Husbandry ..	..	31,64,923	31,64,923
511. Capital Outlay on Dairy Development ..	..	32,76,176	32,76,176
512. Capital Outlay on Fisheries ..	..	38,69,028	38,69,028
515. Investments in Agricultural Financial Institutions ..	..	53,00,000	53,00,000
Total—(b) Capital Account of Agriculture and Allied Services ..	..	—21,33,39,282(*)	—21,91,35,892
<b>(c) Capital Account of Industry and Minerals —</b>			
520. Capital Outlay on Industrial Research and Development ..	..	—9,34,26,000(*)	—5,73,20,392
521. Capital Outlay on Village and Small Industries ..	..	—8,50,116(*)	3,45,79,759
525. Capital Outlay on Telecommunication and Electronics Industries ..	..	60,00,000	60,00,000
Total—(c) Capital Account of Industry and Minerals ..	..	—9,42,76,116(*)	—1,67,40,633

(\*) 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 1982-83		
	Non-Plan	Plan	Total
	2 Rs.	3 Rs.	4 Rs.
<b>C. Capital Account of Economic Services—concl'd.</b>			
<b>(d) Capital Account of Water and Power Development—</b>			
532. Capital Outlay on Multipurpose River Projects .. .. .	.. .. .	27,45,63,618	27,45,63,618
533. Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects .. .. .	—3,15,895(*)	28,66,41,487	28,63,25,592
<b>Total—(d) Capital Account of Water and Power Development .. .. .</b>	<b>—3,15,895(*)</b>	<b>56,12,05,105</b>	<b>56,08,89,210</b>
<b>(e) Capital Account of Transport and Communications—</b>			
536. Capital Outlay on Civil Aviation .. .. .	.. .. .	5,64,210	5,64,210
537. Capital Outlay on Roads and Bridges .. .. .	2,24,90,739	5,36,87,208	7,61,77,947
538. Capital Outlay on Road and Water Transport Services .. .. .	.. .. .	3,88,71,382	3,88,71,382
544. Capital Outlay on Other Transport and Communication Services .. .. .	.. .. .	30,93,808	30,93,808
<b>Total—(e) Capital Account of Transport and Communications .. .. .</b>	<b>2,24,90,739</b>	<b>9,62,16,608</b>	<b>11,87,07,347</b>
<b>Total—C. Capital Account of Economic Services .. .. .</b>	<b>—28,54,40,554(*)</b>	<b>86,96,80,010</b>	<b>58,42,39,456</b>
<b>TOTAL—EXPENDITURE HEADS (CAPITAL ACCOUNT)</b>	<b>9,49,513</b> <b>(*)—32,02,44,703</b>	<b>1,08,35,04,634</b>	<b>76,42,09,444</b>
<b>TOTAL EXPENDITURE</b>	<b>90,62,67,918</b> <b>4,79,60,59,380</b>	<b>60,120</b> <b>1,89,74,68,302</b>	<b>7,59,98,55,720</b>

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



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**STATEMENT NO. 13**

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## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure
1	Non-Plan 2 Rs.
<b>A Capital Account of General Services—</b>	
<b>459. Capital Outlay on Public Works—</b>	
Direction and Administration ..	12,15,705
Acquisition of land ..	9,49,513
<b>Construction—</b>	
(i) Construction of Punjab Bhavan at New Delhi ..	..
(ii) Construction of District Administrative Complex at Ludhiana ..	..
(iii) Construction of New Central Jail (Sudhar Ghar) at Ludhiana ..	..
(iv) Construction of Additional Component, New Jail, Ludhiana ..	..
(v) Other works each costing Rs. 50 lakhs and less ..	76,432
<b>Total—Construction</b> ..	<b>76,432</b>
Machinery and equipment ..	..
Other expenditure ..	..
<b>Total (459)</b> ..	<b>9,49,513 } 12,92,137 }</b>
<b>465. Capital Outlay on other Administrative Services—</b>	
Stationery and Printing ..	..
<b>Total (465)</b> ..	<b>..</b>
<b>Total—A. Capital Account of General Services</b> ..	<b>9,49,513 } 12,92,137 }</b>
<b>B. Capital Account of Social and Community Services—</b>	
<b>477. Capital Outlay on Education, Art and Culture—</b>	
Primary education ..	..
Secondary education ..	..

**Bold figures represent charged expenditure.**

## EXPENDITURE DURING AND TO END OF 1982-83

during 1982-83		Expenditure to end of 1982-83
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
20,34,088	32,49,793	1,73,44,629
3,08,134	12,57,647	13,07,646
..	..	45,64,488
..	..	72,16,335
-7,23,911(*)	-7,23,911(*)	1,11,43,240
13,53,521	13,53,521	16,74,921
2,16,69,860	2,17,46,292	19,98,33,536
2,22,99,470	2,23,75,902	22,44,32,520
3,55,706	3,55,706	16,48,750
..	..	4,34,49,275
2,49,97,398	2,72,39,048	28,81,82,820
77,783	77,783	44,80,333
77,783	77,783	44,80,333
2,50,75,181	2,73,16,831	29,26,63,153
93,12,807	93,12,807	2,43,79,708
22,39,120	22,39,120	2,83,17,537

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

## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure 1	Expenditure	
	Non-Plan 2	
	Rs.	
<b>B. Capital Account of Social and Community Services—contd.</b>		
<b>477. Capital Outlay on Education, Art and Culture—concl'd.</b>		
Pre-University education	..	..
University and other Higher education	..	..
Technical education	..	..
Sports and youth welfare	..	..
Other expenditure	..	..
Total (477)	..	..
<b>479. Capital Outlay on Scientific Services and Research—</b>		
<b>D. Other Scientific Services and Research—</b>		
Other Services	..	..
Total (479)	..	..
<b>480. Capital Outlay on Medical—</b>		
<b>A. Allopathy—</b>		
<b>Medical relief—</b>		
(i) Construction of O.P.D. Block at New Medical Enclave, Amritsar	..	..
(ii) Other schemes each costing Rs. 50 lakhs and less	..	..
Total—Medical relief	..	..
<b>Medical education—</b>		
(i) Construction of O.P.D. Block in Guru Gobind Singh Medical College, Faridkot	..	..
(ii) Construction of Boys and Girls Hostel in Guru Gobind Singh Medical College, Faridkot	..	..
(iii) Construction of Nurses Unit in Guru Gobind Singh Medical College, Faridkot	..	..
(iv) Other schemes each costing Rs. 50 lakhs and less	..	..
Total—Medical education	..	..
Other expenditure	..	..
Total—A	..	..

## EXPENDITURE DURING AND TO END OF 1982-83—contd.

during 1982-83		Expenditure to end of 1982-83
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
3,48,052	3,48,052	92,17,496
37,43,954	37,43,954	1,41,55,223
3,23,092	3,23,092	32,46,786
..	..	1,14,191
2,50,449	2,50,449	9,71,40,139
1,62,17,474	1,62,17,474	17,65,71,080
1,482	1,482	8,994
1,482	1,482	8,994
20,62,222	20,62,222	1,70,92,252
94,86,884	94,86,884	12,02,86,061
1,15,49,106	1,15,49,106	13,73,78,313
23,85,776	23,85,776	75,25,522
7,65,768	7,65,768	13,90,917
27,268	27,268	27,268
50,18,365	50,18,365	99,41,825
81,97,177	81,97,177	1,88,85,532
..	..	13,64,83,844
1,97,46,283	1,97,46,283	29,27,47,689

## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure
1	Non-Plan 2 Rs.
<b>B. Capital Account of Social and Community Services—contd.</b>	
<b>480. Capital Outlay on Medical—concl'd.</b>	
<b>B. Other Systems of Medicine—</b>	
Ayurvedic	.. ..
Other systems	.. ..
Total—B	.. ..
Total (480)	.. ..
<b>481. Capital Outlay on Family Welfare—</b>	
Welfare Centres	.. ..
Services and supplies	.. ..
Other expenditure	.. ..
Total (481)	.. ..
<b>482. Capital Outlay on Public Health, Sanitation and Water Supply—</b>	
Public health and sanitation programmes	.. ..
Sewerage schemes	.. ..
Urban water supply programmes—	
(i) Investments in Punjab Water Supply and Sewerage Board	.. ..
(ii) Other schemes each costing Rs. 50 lakhs and less	.. ..
Total—Urban water supply programmes	.. ..
Rural water supply programmes	.. ..
Other programmes	.. ..
Total (482)	.. ..

EXPENDITURE DURING AND TO END OF 1982-83—*contd.*

during 1982-83		Expenditure to end of 1982-83
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	..	4,95,247
..	..	59,440
..	..	5,54,687
1,97,46,283	1,97,46,283	29,33,02,376
..	..	8,89,513
2,35,67,758	2,35,67,758	4,69,30,050
..	..	1,70,484
2,35,67,758	2,35,67,758	4,79,90,047
..	..	1,69,471
..	..	35,32,596
50,00,000	50,00,000	2,00,00,000
..	..	40,83,645
50,00,000	50,00,000	2,40,83,645
..	..	2,64,389
8,87,155	8,87,155	97,87,090
58,87,155	58,87,155	3,78,37,191

## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure  1	Expenditure	
	Non-Plan 2	
	Rs.	
<b>B. Capital Account of Social and Community Services—contd.</b>		
<b>483. Capital Outlay on Housing—</b>		
<b>A. Government Residential Buildings—</b>		
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	..	..
<b>Total—A</b>	..	..
<b>B. Other Housing Schemes—</b>		
Subsidised Industrial Housing Scheme	..	..
House sites for landless workers in rural areas	..	..
Construction of houses for Harijans, Weaker sections of society, etc.	..	..
<b>Total—B</b>	..	..
<b>Total (483)</b>	..	..
<b>484. Capital Outlay on Urban Development—</b>		
<b>A. General—</b>		
<b>Buildings—</b>		
(i) Development of Sector 63 at S.A.S. Nagar	..	..
(ii) Development of Sector 64 (Phase IX) at S.A.S. Nagar	..	..
(iii) Development of Urban Estate, Dugri, Phase I	..	..
(iv) Construction of Urban Estate Phase II, Patiala	..	..
(v) Construction of Urban Estate, Sector 38, Jamalpur	..	..
(vi) Construction of Urban Estate, Sector 39, Jamalpur	..	..
(vii) Other works each costing Rs. 50 lakhs and less	..	—3,74,91,045 *
<b>Total—Buildings</b>	..	—3,74,91,045
Other expenditure	..	..
<b>Total (484)</b>	..	—3,74,91,045 *

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



EXPENDITURE DURING AND TO END OF 1982-83—*contd.*

during 1982-83		Expenditure to end of 1982-83
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
1,66,758	1,66,758	55,58,051
21,948	21,948	7,64,637
54,216	54,216	6,95,575
1,23,05,376	1,23,05,376	3,09,38,642
1,769	1,769	12,35,88,508
1,53,34,503	1,53,34,503	21,96,587
6,01,549	6,01,549	6,74,53,126
65,00,000	65,00,000	2,36,85,896
34,25,000	34,25,000	2,65,00,000
		1,57,57,000
<b>3,84,11,119</b>	<b>3,84,11,119</b>	<b>29,71,38,022</b>
56,052	56,052	2,77,02,177
		3,92,54,663
		70,00,000
<b>56,052</b>	<b>56,052</b>	<b>7,39,56,840</b>
<b>3,84,67,171</b>	<b>3,84,67,171</b>	<b>37,10,94,862</b>
7,63,697	7,63,697	62,13,667
1,90,542	1,90,542	38,86,024
3,81,209	3,81,209	31,41,784
-68,848**	-68,848**	37,38,098
3,84,571	3,84,571	14,59,930
3,66,84,625	-8,06,420**	19,20,707
		34,70,296
<b>3,83,35,796</b>	<b>8,44,751</b>	<b>2,38,30,506</b>
<b>1,380</b>	<b>1,380</b>	<b>22,01,45,101</b>
<b>3,83,37,176</b>	<b>8,46,131</b>	<b>24,39,75,607</b>

\*\*See footnote \* at page 116.

## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

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

EXPENDITURE DURING AND TO END OF 1982-83—*contd.*

during 1982-83

Plan	Total	Expenditure to end of 1982-83
3	4	5
Rs.	Rs.	Rs.
..	..	2,90,887
..	..	2,90,887
..	..	13,86,048
..	..	13,86,048
3,50,00,000	3,50,00,000	12,38,00,000
76,00,000	76,00,000	4,96,00,000
..	..	20,80,625
4,26,00,000	4,26,00,000	17,54,80,625
..	..	65,00,000
15,00,000	15,00,000	78,00,000
..	..	68,041
..	..	1,75,434
..	..	4,67,000
15,00,000	15,00,000	1,50,10,475

## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Name of Expenditure 1	Expenditure	
	Non-Plan 2 Rs.	
<b>B. Capital Account of Social and Community Services—concl'd.</b>		
<b>488. Capital Outlay on Social Security and Welfare—concl'd.</b>		
<b>E. Other Social Security and Welfare Programmes—concl'd.</b>		
Other expenditure	..	..
Total—E	..	..
Total (488)	..	..
<b>495. Capital Outlay on other Social and Community Services—</b>		
Labour	..	..
Employment—		
(i) Works Centre Scheme	..	13,94,759
(ii) Other schemes each costing Rs. 50 lakhs and less	..	..
Total—Employment	..	13,94,759
Other expenditure	..	..
Total (495)	..	13,94,759
Total—B. Capital Account of Social and Community Services	..	—3,60,96,286*
<b>C. Capital Account of Economic Services—</b>		
<b>(a) Capital Account of General Economic Services—</b>		
<b>498. Capital Outlay on Co-operation—</b>		
Credit co-operatives	..	..
Housing co-operatives	..	..
Labour co-operatives	..	..
Farming co-operatives	..	..
Warehousing and Marketing co-operatives	..	..
Processing co-operatives	..	..
Dairy co-operatives	..	..
Co-operative sugar mills	..	..
Industrial co-operatives	..	..

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

EXPENDITURE DURING AND TO END OF 1982-83—*contd.*

during 1982-83		Expenditure to end of 1982-83
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
4,38,752	4,38,752	14,55,414
4,45,38,752	4,45,38,752	19,19,46,514
4,45,38,752	4,45,38,752	19,33,32,562
..	..	48,18,702
..	13,94,759	1,50,78,120
19,86,192	19,86,192	1,23,35,044
19,86,192	33,80,951	2,74,13,164
..	..	1,34,202
19,86,192	33,80,951	3,23,66,068
18,87,49,443	15,26,53,157	1,39,67,69,674
2,69,16,128	2,69,16,128	18,94,56,123(**)
10,00,000	10,00,000	1,89,86,407
..	..	2,64,084
..	..	4,17,719
1,32,80,000	1,32,80,000	6,66,92,955
6,16,66,000	6,16,66,000	19,31,18,999
41,00,000	41,00,000	1,86,85,453
1,66,05,000	1,66,05,000	3,67,05,000
1,58,35,000	1,58,35,000	3,28,13,604

(\*\*) Excludes Rs. 11,39,47,493 on account of *proforma* transfer of progressive expenditure relating to investments in debentures of the Punjab State Co-operative Land Mortgage Bank Ltd., Chandigarh to the loan major head "706. Loans for Minor Irrigation, Soil Conservation and Area Development" consequent on change in classification.

## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

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

EXPENDITURE DURING AND TO END OF 1982-83—*contd.*

during 1982-83

Plan	Total	Expenditure to end of 1982-83
3	4	5
Rs.	Rs.	Rs.
10,55,000	10,55,000	3,78,46,203
..	..	2,97,97,05,805
..	..	—3,02,29,35,224
..	..	—4,32,29,419*
..	..	55,37,723
..	..	—3,76,91,696
14,04,57,128	14,04,57,128	55,72,94,851(£)
..	..	3,12,00,000
..	..	1,00,00,000
..	..	4,12,00,000
62,296	62,296	5,72,969
62,296	62,296	5,72,969
14,05,19,424	14,05,19,424	59,90,67,820(£)

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

(£) See footnote (\*\*\*) at page 121.

## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure	
	1	2
		Rs.
<b>C. Capital Account of Economic Services—contd.</b>		
<b>(b) Capital Account of Agriculture and Allied Services—</b>		
<b>505. Capital Outlay on Agriculture—</b>		
Seeds	..	..
Manures and fertilizers	..	..
Plant protection	..	..
Agricultural engineering	..	..
Storage and warehousing	..	..
Marketing	..	..
Horticulture	..	..
Other expenditure—		
(i) Investments in Punjab State Seeds Corporation Ltd., Chandigarh	..	..
(ii) Other schemes each costing Rs. 50 lakhs and less	..	..
Total—Other expenditure	..	..
Total (505)	..	..
<b>506. Capital Outlay on Minor Irrigation, Soil Conservation and Area Development—</b>		
<b>Minor Irrigation—</b>		
(i) Tubewells 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 1982-83—*contd.*

during 1982-83		Expenditure to end of 1982-83
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
		—4,12,760(£)
		4
—2,27,29,316(*)	—2,27,29,316	—67,75,290(**)
		3,42,140
		10,00,000
—79,94,127(*)	—79,94,127	—10,15,96,447(**)
		381
		70,00,000
—16,94,387(*)	—16,94,387	17,56,877
—16,94,387(*)	—16,94,387	87,56,877
—3,24,17,830(*)	—3,24,17,830	—9,86,85,095(**)
		6,85,36,797
2,95,740	2,95,740	2,49,78,922
		2,69,17,334
		65,25,560

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

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

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

## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure 1	Expenditure Non-Plan 2 Rs.
<b>C. Capital Account of Economic Services—contd.</b>	
<b>(b) Capital Account of Agriculture and Allied Services—contd.</b>	
<b>506. Capital Outlay on Minor Irrigation, Soil Conservation and Area Development—concl'd.</b>	
<b>Minor Irrigation—concl'd.</b>	
(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	.. ..
<b>Soil Conservation Schemes—</b>	
(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	.. ..
<b>Area Development Programmes</b>	
Total (506)	.. ..
<b>509. Capital Outlay on Food—</b>	
<b>Procurement and Supply—</b>	
(i) Provincial Reserve Food Scheme—	
Gross expenditure	.. 3,31,83,99,030
<i>Deduct</i> —Receipts and Recoveries on Capital Account	.. —3,53,17,38,312
Net expenditure	.. —21,33,39,282*
(ii) Investments in Punjab State Civil Supplies Corporation, Chandigarh	.. ..
(iii) Other schemes each costing Rs. 50 lakhs and less	.. ..
Total—Procurement and Supply	.. —21,33,39,282*
<b>Other expenditure</b>	
Total (509)	.. —21,33,39,282*

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

EXPENDITURE DURING AND TO END OF 1982-83—*contd.*

during 1982-83		Expenditure to end of 1982-83
Plan 3 Rs.	Total 4 Rs.	5 Rs.
20,49,771	20,49,771	2,55,16,500
..	..	66,80,736
85,00,000	85,00,000	23,45,81,629
..	..	..(x)
1,98,749	1,98,749	85,27,038
1,10,44,260	1,10,44,260	40,22,64,516(†)
..	..	..(B)
..	..	81,65,147
..	..	10,13,972
..	..	91,79,119(@)
..	..	..(z)
1,10,44,260	1,10,44,260	41,14,43,635(£)
..	3,31,83,99,030	25,74,14,36,588
..	—3,53,17,38,312	—26,07,88,28,386
..	—21,33,39,282**	—33,73,91,798(X)
..	..	2,73,00,000
..	..	31,89,470
..	—21,33,39,282**	—30,69,02,328(X)
—33,167**	—33,167**	23,22,406
—33,167**	—21,33,72,449**	—30,45,79,922(X)

(x), (y) and (z) Progressive expenditure upto 1981-82 (Rs. 2,09,86,335), (Rs. 71,41,200) and (Rs. 16,00,000) respectively transferred *proforma* to the loan major head "706 Loans for Minor Irrigation, Soil Conservation and Area Development" consequent on change in classification of investments in debentures.

(†) and @ Exclude Rs. 2,09,86,335 and Rs. 71,41,200 respectively on account of *proforma* transfer of progressive expenditure *vide* footnotes (x) and (y) above.

(£) Excludes Rs. 2,97,27,535 on account of *proforma* transfer of progressive expenditure *vide* footnotes (x), (y) and (z) above

\*\*See footnote \* at page 126.

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

## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure 1	Expenditure	
	Non-Plan 2 Rs.	
<b>C. Capital Account of Economic Services—contd.</b>		
<b>(b) Capital Account of Agriculture and Allied Services—concl'd.</b>		
<b>510. Capital Outlay on Animal Husbandry—</b>		
Veterinary education and training	..	..
Veterinary services and animal health	...	..
Cattle development	..	..
Poultry development	..	...
Sheep and wool development	..	..
Piggery development	..	..
Other livestock development	..	..
Fodder and feed development	..	..
Other expenditure	..	..
Total (510)	..	..
<b>511. Capital Outlay on Dairy Development—</b>		
Dairy Development—		
(i) Investments in Punjab Dairy Development Corporation, Chandigarh	..	..
(ii) Other schemes each costing Rs. 50 lakhs and less	..	..
Total (511)	..	..
<b>512. Capital Outlay on Fisheries—</b>		
Inland fisheries	..	..
Other expenditure	..	..
Total (512)	..	..
<b>515. Investments in Agricultural Financial Institutions—</b>		
Investments in public undertakings—		
(i) Land Development and Reclamation Corporation, Chandigarh	..	..
(ii) Punjab State Warehousing Corporation, Chandigarh	..	..
(iii) Punjab Agro-Industries Corporation, Chandigarh	..	..
(iv) Punjab State Horticulture Corporation, Chandigarh	..	..
Total (515)	..	..
Total—(b) Capital Account of Agriculture and Allied Services	..	—21,33,39,282*

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

EXPENDITURE DURING AND TO END OF 1982-83—*contd.*

during 1982-83		Expenditure to end of 1982-83
Plan 3 Rs.	Total 4 Rs.	5 Rs.
..	..	26,236
9,47,522	9,47,522	22,54,193
10,47,026	10,47,026	50,66,167
10,99,681	10,99,681	42,94,952
32,611	32,611	4,20,045
38,083	38,083	8,69,260
..	..	4,599
..	..	9,00,000
..	..	3,13,55,620
31,64,923	31,64,923	4,51,91,072
11,95,000	11,95,000	5,29,46,724(†)
20,81,176	20,81,176	1,10,21,061(@)
32,76,176	32,76,176	6,39,67,785(††)
..	..	35,25,626
38,69,028	38,69,028	1,12,57,017
38,69,028	39,69,028	1,47,82,643
..	..	1,84,40,784
25,00,000	25,00,000	2,62,34,000
20,00,000	20,00,000	1,74,00,000
8,00,000	8,00,000	12,99,000
53,00,000	53,00,000	6,33,73,784
—57,96,610**	—21,91,35,892**	19,54,93,902(£)

(†) Excludes Rs. 10,29,000 on account of *proforma* transfer of progressive expenditure *vide* footnote @ below.

(@) Excludes Rs. 34,29,000 on account of (i) *proforma* transfer of progressive expenditure (Rs. 24,00,000) relating to investments in debentures of the Punjab State Co-operative Land Mortgage Bank Ltd., Chandigarh to the loan major head "711. Loans for Dairy Development" consequent on change in classification and (ii) *proforma* transfer of expenditure *vide* footnote (†) above.

(††) Excludes Rs. 24,00,000 on account of *proforma* transfer of progressive expenditure *vide* footnote (@) above.

(£) Excludes Rs. 3,21,27,535 *vide* footnote (£) at page 127 and footnote (††) above.

(\*\*) See footnote \* at page 128.

## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure
	Non-Plan
1	2
	Rs.
<b>C. Capital Account of Economic Services—contd.</b>	
<b>(c) Capital Account of Industry and Minerals—</b>	
<b>520. Capital Outlay on Industrial Research and Development—</b>	
Education, research and training ..	..
Other expenditure—	
(i) Investments in Punjab State Industrial Development Corporation, Chandigarh ..	—9,34,26,000*
(ii) Investments in Punjab Film and News Corporation, Chandigarh ..	..
(iii) Investments in Punjab Financial Corporation, Chandigarh ..	..
(iv) Investments in Goindwal Industrial and Investment Corporation ..	..
(v) Investments in Punjab State Handloom and Textile Development Corporation, Chandigarh ..	..
(vi) Investments in Punjab Hosiery and Knitwear Development Corporation, Chandigarh ..	..
(vii) Other schemes each costing Rs. 50 lakhs and less ..	..
Total (520) ..	—9,34,26,000*
<b>521. Capital Outlay on Village and Small Industries—</b>	
Industrial Estates ..	—8,50,116*
Small Scale Industries—	
(i) Investments in Punjab State Small Industries Corporation, Chandigarh ..	..
(ii) Investments in Punjab State Handloom and Textile Development Corporation, Chandigarh ..	..
(iii) Investments in Punjab Hosiery and Knitwear Development Corporation, Chandigarh ..	..
(iv) Investments in Punjab State Leather Development Corporation, Chandigarh ..	..
(v) Investments in Bharat Steel Tubes Ltd., New Delhi ..	..
(vi) Construction of New Quality Marketing Centre and Tool Room at Ludhiana ..	..
(vii) Other schemes each costing Rs. 50 lakhs and less ..	..
Total—Small Scale Industries ..	..
Handloom Industries—	
Investments in Punjab State Handloom and Textile Development Corporation, Chandigarh ..	..
Sericulture Industries ..	..
Other Village Industries ..	..
Other expenditure ..	..
Total (521) ..	—8,50,116*

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

## EXPENDITURE DURING AND TO END OF 1982-83—contd.

during 1982-83		Expenditure to end of 1982-83
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	..	8,105
2,26,50,000	—7,07,76,000(**)	27,82,50,000
5,00,000	5,00,000	98,50,000
30,00,000	30,00,000	2,83,00,000
1,00,00,000	1,00,00,000	2,70,00,000
..	..	5,00,000
—44,392(**)	—44,392(**)	8,00,000
		17,37,310
3,61,05,608	—5,73,20,392(**)	34,64,45,415
1,80,12,481	1,71,62,365	8,77,68,550
..	..	3,92,56,000
..	..	1,03,00,000
15,00,000	15,00,000	1,03,00,000
8,00,000	8,00,000	56,90,000
..	..	15,39,500
..	..	62,81,337
16,17,394	16,17,394	7,47,23,037
39,17,394	39,17,394	14,80,89,874
1,35,00,000	1,35,00,000	1,35,00,000
..	..	2,62,641
..	..	20,00,000
..	..	10,59,15,988
3,54,29,875	3,45,79,759	35,75,37,053

\*\*See footnote (\*) at page 130.

## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure 1	Expenditure	
		Non-Plan 2 Rs.
<b>C. Capital Account of Economic Services—contd.</b>		
<b>(c) Capital Account of Industry and Minerals—concl'd.</b>		
<b>522. Capital Outlay on Machinery and Engineering Industries—</b>		
Light Engineering Industries—Investments	..	..
Total (522)	..	..
<b>525. Capital Outlay on Telecommunication and Electronics Industries—</b>		
Electronics—		
Investments in Punjab State Electronics Development and Production Corporation, Chandigarh	..	..
Other expenditure—		
Investments in Punjab State Electronics Development and Production Corporation, Chandigarh	..	..
Total (525)	..	..
<b>526. Capital Outlay on Consumer Industries—</b>		
Sugar—Investments	..	..
Textile—Investments	..	..
Cement—Investments	..	..
Paper—Investments	..	..
Other Industries—Investments	..	..
Total (526)	..	..
<b>529. Capital Outlay on Other Industries—</b>		
Other Industries—		
Investments	..	..
Total (529)	..	..
<b>530. Investments in Industrial Financial Institutions—</b>		
Investments in public undertakings		
..	..	..
Total (530)	..	..
Total—(c) Capital Account of Industry and Minerals		..
		-9,42,76,116(@)
<b>(d) Capital Account and Water and Power Development—</b>		
<b>531. Capital Outlay on Water and Power Development Services—</b>		
Other expenditure—		
National Projects Construction Corporation Ltd., New Delhi	..	..
Total (531)	..	..

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



EXPENDITURE DURING AND TO END OF 1982-83—*contd.*

during 1982-83		Expenditure to end of 1982-83
Plan 3 Rs.	Total 4 Rs.	5 Rs.
..	..	2,35,099
..	..	2,35,099
60,00,000	60,00,000	80,00,000
..	..	1,55,00,000
60,00,000	60,00,000	2,35,00,000
..	..	10,96,800
..	..	10,96,800(*)
..	..	1,44,672
..	..	5,48,400
..	..	47,420
..	..	29,34,092(*)
..	..	61,24,080
..	..	61,24,080
..	..	.. (**)
..	..	.. (**)
7,75,35,483	-1,67,40,633(£)	73,67,75,739(†)
..	..	5,48,000
..	..	5,48,000

(\*) Excludes Rs. 3,82,280 on account of *proforma* transfer of progressive expenditure relating to investments in debentures of Jagatjit Cotton Textile Mills Ltd., Phagwara to the loan major head '726. Loans for Consumer Industries' consequent on change in classification.

(\*\*) Progressive expenditure upto 1981-82 (Rs. 4,95,000) relating to investments in debentures of Financial Corporation of India, New Delhi transferred *proforma* to loan major head "730. Loans to Industrial Financial Institutions" consequent on change in classification.

(†) Excludes Rs. 8,77,280 on account of *proforma* transfer of expenditure *vide* footnotes (\*) and (\*\*) above.  
(£) See footnote @ at page 132.

## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure	
	Non-Plan	
1	2	Rs.
<b>C. Capital Account of Economic Services—<i>contd.</i></b>		
<b>(d) Capital Account of Water and Power Development—<i>contd.</i></b>		
<b>532. Capital Outlay on Multipurpose River Projects—</b>		
<b>Bhakra-Nangal Project—</b>		
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 Hydrel Channel	..	..
Unit No. 4 Nangal Power Plant	..	..
Unit No. 5(a) Remodelling of Ropar Head Works	..	..
Unit No. 5(b) Remodelling of Sirhind Canal	..	..
Unit No. 6 Bhakra Canals	..	..
Unit No. 7 Bist Doab Canal	..	..
Unit No. 1(a) Bhakra Left Bank Power Plant	..	..
Unit No. 1(b) Bhakra Right Bank Power Plant	..	..
<b>Total—Bhakra-Nangal Project</b>	..	..
<b>Beas Dam Project—</b>		
<b>Irrigation Branch Portion—</b>		
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	..	..
Beas Transmission Lines	..	..
<b>Total—Beas Dam Project</b>	..	..

EXPENDITURE DURING AND TO END OF 1982-83—*contd.*

during 1982-83		Expenditure to end of 1982-83
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	..	32,73,39,527
..	..	6,72,52,811
26,57,150	26,57,150	—7,27,62,353
—15,67,903*	—15,67,903	30,99,69,279
..	..	90,82,256
9,067	9,067	2,93,49,126
..	..	14,270
..	..	1,19,38,266
..	..	4,81,37,934
..	..	26,66,23,526
..	..	4,61,46,891
..	..	77,21,977
..	..	43,44,292
10,98,314	10,98,314	1,05,51,57,802
..	..	1,31,678
20,29,03,000	20,29,03,000	2,75,59,03,630
—18,80,45,689	—18,80,45,689	—2,74,74,83,286
73,90,390	73,90,390	42,73,38,115
2,65,15,455	2,65,15,455	32,47,79,212
3,70,22,549	3,70,22,549	5,59,26,800
8,57,85,705	8,57,85,705	81,65,96,149

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

## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure	
	1	2 Non-Plan Rs.
<b>C. Capital Account of Economic Services—contd.</b>		
<b>(d) Capital Account of Water and Powers Development—contd.</b>		
<b>532. Capital Outlay on Multipurpose River Projects—concl'd.</b>		
<b>Thein Dam—</b>		
Thein Dam	..	..
<b>Dholbaha Check Dam—</b>		
Dholbaha Check Dam	..	..
<b>Shah Nahar Weir Project—</b>		
Construction of Weir for Shah Nahar	..	..
<b>Shahpur Kandi Project—</b>		
Shahpur Kandi Barrage	..	..
<b>Low Dam in Kandi Area—</b>		
Low Dam in Kandi Area	..	..
Total (532)	..	..
<b>533. Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects—</b>		
<b>A. Irrigation Projects—Commercial—</b>		
Upper Bari Doab Canal	..	—3,15,895(*)
Sirhind Canal	..	..
Sirhind Feeder Project	..	..
Sutlej Valley Project	..	..
Madhopur Beas Link	..	..
Utilisation of Surplus Ravi-Beas Waters	..	..
Shah Nahar Canal Project	..	..
Harike Project	..	..

(\*) Minus expenditure is due to excess of receipts over expenditure.

EXPENDITURE DURING AND TO END OF 1982-83—*contd.*

during 1982-83		Expenditure to end of 1982-83
Plan	Total	
3 Rs.	4 Rs.	5 Rs.
13,75,40,679	13,75,40,679	63,55,13,268
1,82,57,777.	1,82,57,777	4,86,90,344
2,99,54,779	2,99,54,779	26,37,68,108
58,485	58,485	4,55,993
18,67,879.	18,67,879	33,86,920
27,45,63,618	27,45,63,618	2,82,35,68,584(**)
24,73,829	21,57,934	9,21,87,297
30,37,313	30,37,313	9,05,83,789
..	..	6,36,87,340
..	..	3,01,41,397
..	..	3,61,12,633
53,74,930	53,74,930	5,02,42,605
3,79,89,840	3,79,89,840	14,01,18,124
..	..	10,84,27,346(@)

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

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

## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure	
	1	2
		Rs.
<b>C. Capital Account of Economic Services—contd.</b>		
<b>(d) Capital Account of Water and Power Development—concl'd.</b>		
<b>533. Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects—concl'd.</b>		
<b>A. Irrigation Projects—Commercial—concl'd.</b>		
Lining of channels		..
Banur Canal System	..	..
Government Central Workshop	..	..
Ghaggar Project	..	..
Gurgaon Canal	..	..
Garhshankar Lift Irrigation Scheme	..	..
Garhi Lift Irrigation Scheme	..	..
Lohat Lift Irrigation Scheme	..	..
Other expenditure	..	..
<b>Total—A</b>	..	<b>—3,15,895(*)</b>
<b>B. Irrigation Projects—Non-Commercial</b>		
Survey and preparation of Irrigation Schemes under Five Year Plans		..
Other expenditure	..	..
<b>Total—B</b>	..	..
<b>F. Drainage Projects—Non-Commercial—</b>		
Drainage Project	..	..
<b>Total—F</b>	..	..
<b>G. Flood Control and anti-sea erosion Projects—</b>		
Anti-waterlogging, drainage and flood control project	..	..
<b>Total—G</b>	..	..
<b>Total (533)</b>	..	<b>—3,15,895(*)</b>
<b>Total—(d) Capital Account of Water and Power Development</b>	..	<b>—3,15,895(*)</b>

(\*) Minus expenditure is due to excess of receipts over expenditure.

EXPENDITURE DURING AND TO END OF 1982-83—*contd.*

during 1982-83		Expenditure to end of 1982-83
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
16,18,92,222	16,18,92,222	81,28,82,227
..	..	3,07,976
..	..	—2,54,23,864(**)
..	..	15,13,679
..	..	2,64,543
3,10,953	3,10,953	8,97,469
..	..	8,23,935
..	..	5,808
90,27,808	90,27,808	2,28,89,111
22,01,06,895	21,97,91,000	1,42,56,61,415
..	..	25,76,029
..	..	4,81,037
..	..	30,57,066
3,32,04,500	3,32,04,500	76,60,24,793
3,32,04,500	3,32,04,500	76,60,24,793
3,33,30,092	3,33,30,092	32,26,97,749
3,33,30,092	3,33,30,092	32,26,97,749
28,66,41,487	28,63,25,592	2,51,74,41,023
56,12,05,105	56,08,89,210	5,34,15,57,607

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

## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure	
	1	2
		Rs.
<b>C. Capital Account of Economic Services—contd.</b>		
<b>(a) Capital Account of Transport and Communications—</b>		
<b>536. Capital Outlay on Civil Aviation—</b>		
Aerodromes and air route services	..	..
Machinery and equipment	..	..
Other expenditure	..	..
<b>Total (536)</b>	..	..
<b>537. Capital Outlay on Roads and Bridges—</b>		
Direction and Administration	..	10,07,995
Strategic and border roads—		
(1) Widening and strengthening Patti-Valtoha-Khem Karan Road		—7,36,130*
(2) Widening and strengthening Jandiala-Tarn Taran-Chahal Kalan Road	..	17,047
(3) Extension of Pathankot By-Pass	..	16,263
(4) Widening and strengthening Patti-Tarn Taran Road	..	32,226
(5) Widening and strengthening Amritsar-Ajnala Road	..	11,90,259
(6) Construction of Bridge on Mamoon-Madhampur Road	..	..
(7) Construction of Southern By-Pass at Ludhiana	..	3,88,601
(8) Widening and strengthening Harike-Khalra Road	..	89,517
(9) Widening Ludhiana-Ferozepur Border Road	..	..
(10) Construction of By-Pass at Patiala	..	2,641
(11) Widening and strengthening Faridkot-Ferozepur Road	..	4,01,809
(12) Construction of Bridge over River Chakki	..	..
(13) Widening and strengthening Dasuya-Ropar Road (Hoshiarpur-Tanda Section)	..	678

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



EXPENDITURE DURING AND TO END OF 1982-83—*contd.*

during 1982-83

Plan	Total	Expenditure to end of 1982-83
3	4	5
Rs.	Rs.	Rs.
30,810	30,810	33,64,997
5,33,400	5,33,400	54,80,758
..	..	67,21,267
5,64,210	5,64,210	1,55,67,022
35,17,206	45,25,201	3,38,40,566
..	-7,36,130**	1,45,23,351
..	17,047	89,15,505
..	16,263	62,95,552
..	32,226	83,57,247
..	11,90,259	1,12,11,681
..	..	54,21,499
..	3,88,601	6,24,600
..	89,517	1,42,72,131
..	..	48,59,833
..	2,641	1,26,586
..	4,01,809	1,47,32,650
..	..	90,86,643
..	678	45,61,837

\*\* See footnote (\*) at page 140.

## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure 1	Expenditure
	Non-Plan 2 Rs.
<b>C. Capital Account of Economic Services—contd.</b>	
<b>(e) Capital Account of Transport and Communications—contd.</b>	
<b>537. Capital Outlay on Roads and Bridges—contd.</b>	
Strategic and border roads—concl'd.	
(14) Widening and strengthening Dasuya-Ropar Road (Garhshankar-Balachaur Section) ..	..
(15) Widening and strengthening Dasuya-Ropar Road (Balachaur-Ropar Section) ..	80,129
(16) Development of Ganga Nagar-Malout Road ..	..
(17) Widening and strengthening Barnala-Bhatinda-Malout Road (Rampura Phool to Barnala Section) ..	2,01,947
(18) Widening and strengthening Barnala-Bhatinda-Malout Road (Rampura Phool to Bhatinda Section) ..	77,40,386
(19) Strengthening Ludhiana-Ferozepur Road ..	..
(20) Raising/widening/strengthening Harike-Makhu-Zira-Ferozepur to Fazilka Road K.M. 3 to 52 K.M. ..	—1,33,707*
(21) Raising/widening/strengthening Harike-Zira-Ferozepur to Fazilka Road (Section Ferozepur-Fazilka Road K.M. 53 to 86·7 K.M.) ..	8,97,791
(22) Widening and strengthening Rajpura-Patiala Road ..	..
(23) Widening and strengthening Patiala-Bhawanigarh Road ..	..
(24) Widening and strengthening Bhawanigarh-Sangrur Road ..	8,66,425
(25) Widening and strengthening Sangrur-Barnala Road ..	..
(26) Construction of By-Pass at Sangrur ..	..
(27) Widening/strengthening/raising Hoshiarpur-Mahilpur Road ..	12,83,554
(28) Constructing Tarn Taran By-Pass (IInd Phase) ..	11,78,030
(29) Widening/strengthening/raising Mahilpur-Garhshankar Road ..	32,90,485
(30) Construction of By-Pass at Malout ..	4,804
(31) Construction of By-Pass at Abohar ..	83,611
(32) Survey and levelling at Jandiwala ..	15,814
(33) Other works each costing Rs. 50 lakhs and less ..	44,78,027
<b>Total—Strategic and border roads ..</b>	<b>2,13,90,207</b>

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

## EXPENDITURE DURING AND TO END OF 1982-83—contd.

during 1982-83		Expenditure to end of 1982-83
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	..	67,34,652
..	80,129	76,98,673
..	..	1,37,85,340
..	2,01,947	1,02,71,215
..	77,40,386	1,55,58,132
..	..	1,59,22,936
..	-1,33,707(**)	3,01,30,203
..	8,97,791	1,73,08,027
..	..	76,32,860
..	..	92,44,363
..	8,66,425	58,24,328
..	..	1,14,27,759
..	..	39,476
..	12,83,554	39,93,289
..	11,78,030	26,00,523
..	32,90,485	33,20,643
..	4,804	4,804
..	83,611	83,611
..	15,814	15,814
..	44,78,027	7,01,09,852
..	2,13,90,207	33,46,95,615

\*\*See footnote (\*) at page 142.

## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure 1	Expenditure
	Non-Plan 2 Rs.
<b>C. Capital Account of Economic Services—contd.</b>	
<b>(e) Capital Account of Transport and Communications—contd.</b>	
<b>537. Capital Outlay on Roads and Bridges—concl'd.</b>	
State highways—	
(1) Widening Guru Gobind Singh Marg Road (Phase No. III) ..	..
(2) Widening Guru Gobind Singh Marg (Section Almgir to Raikot)	..
(3) Constructing Jagra on overbridge at Ludhiana ..	..
(4) Widening and strengthening G.T. Road K.M. 446 to 452 K.M. from Bhandari Brigde to Guru Nanak Dev University, Amritsar	..
(5) Widening G.T. Road from Guru Nanak Dev University to Gate Way of India ..	..
(6) Constructing H/L Bridge over river Beas at Shri Goindwal Sahib ..	..
(7) Constructing H/L Bridge over river Beas at Shri Hargobindpur Sahib ..	..
(8) Construction of Railway over bridge at Sharifpura ..	..
(9) Other works each costing Rs. 50 lakhs and less ..	..
Total—State highways ..	..
Machinery and equipment ..	92,537
Total (537) ..	2,24,90,739
<b>538. Capital Outlay on Road and Water Transport Services—</b>	
<b>A. Road Transport—</b>	
Land and Buildings ..	..
Acquisition of fleet ..	..
Workshop facilities ..	..
Suspense ..	..
Other expenditure ..	..
Total (538) ..	..

## EXPENDITURE DURING AND TO END OF 1982-83—contd.

during 1982-83

Expenditure to  
end of 1982-83

Plan	Total	Expenditure to end of 1982-83
3	4	5
Rs.	Rs.	Rs.
..	..	5,00,338
1,30,485	1,30,485	6,68,600
5,91,231	5,91,231	76,64,440
..	..	55,79,385
..	..	13,31,009
5,54,689	5,54,689	1,66,51,079
..	..	62,261
4,09,975	4,09,975	4,29,272
4,79,80,031	4,79,80,031	64,53,39,203
4,96,66,411	4,96,66,411	67,82,25,587
5,03,591	5,96,128	3,39,11,220
5,36,87,208	7,61,77,947	1,08,06,72,988
1,36,10,003	1,36,10,003	7,99,22,605
..	..	23,29,44,699
3,29,554	3,29,554	62,58,291
4,04,141	4,04,141	5,89,122
2,45,27,684	2,45,27,684	19,67,05,461(*)
3,88,71,382	3,88,71,382	51,64,20,178

(\*) Includes Rs.—30,102 representing "Deduct—Receipts and Recoveries on Capital Account" relating to Punjab Roadways, Ambala which is to be transferred to Haryana. Acceptance is awaited (October 1983).

## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure  1	Expenditure	
	Non-Plan	
	2	
	Rs.	
<b>C. Capital Account of Economic Services—concl'd.</b>		
<b>(e) Capital Account of Transport and Communications—concl'd.</b>		
<b>544. Capital Outlay on Other Transport and Communication Services—</b>		
<b>B. Other Transport and Communication Services—</b>		
<b>Tourism—</b>		
(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	..	..
<b>Total—Tourism</b>	..	..
<b>Construction and development of O.C.S. facilities</b>	..	..
<b>Miscellaneous Services</b>	..	..
<b>Other expenditure</b>	..	..
<b>Total (544)</b>	..	..
<b>Total—(e) Capital Account of Transport and Communications</b>	..	<b>2,24,90,739</b>
<b>Total—C. Capital Account of Economic Services</b>	..	<b>—28,54,40,554 (£)</b>
<b>GRAND TOTAL—</b>	..	<b>9,49,513 } (£)—32,02,44,703 }</b>

**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 1982-83—*concl'd.*

during 1982-83		Expenditure to end of 1982-83
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
31,60,000	31,60,000	2,01,60,000
..	..	50,96,108
-66,192(*)	-66,192	1,41,63,503
30,93,808	30,93,808	3,94,19,611
..	..	1,53,091
..	..	338
..	..	66,676
30,93,808	30,93,808	3,96,39,716
9,62,16,608	11,87,07,347	1,65,22,99,904
86,96,80,010	58,42,39,456	8,52,51,94,972(@)
1,08,35,04,634	76,42,09,444	10,21,46,27,799(@)(†)

(\*) See footnote (£) at page 146.

(@) Excludes Rs. 14,69,52,308 on account of *proforma* transfer of progressive capital expenditure relating to investments in debentures to loan heads consequent on change in classification *vide* footnotes (\*\*), (£), (††), (\*) and (\*\*), at pages 121, 127, 129, and 133 respectively.

(†) 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 148 to 151.

## ANNEXURE TO

(Referred to in

Expenditure during

Major Head 1	Investment 2 Rs.
459. Capital Outlay on Public Works ..	..
465. Capital Outlay on Other Administrative Services ..	..
477. Capital Outlay on Education, Art and Culture ..	..
479. Capital Outlay on Scientific Services and Research ..	..
480. Capital Outlay on Medical ..	..
481. Capital Outlay on Family Welfare ..	..
482. Capital Outlay on Public Health, Sanitation and Water Supply ..	50,00,000
483. Capital Outlay on Housing ..	..
484. Capital Outlay on Urban Development ..	..
485. Capital Outlay on Information and Publicity ..	..
488. Capital Outlay on Social Security and Welfare ..	4,41,00,000
495. Capital Outlay on Other Social and Community Services ..	..
498. Capital Outlay on Co-operation ..	14,04,57,128
500. Investments in General Financial and Trading Institutions ..	..
504. Capital Outlay on Other General Economic Services ..	..
505. Capital Outlay on Agriculture ..	..
506. Capital Outlay on Minor Irrigation, Soil Conservation and Area Development ..	85,00,000
509. Capital Outlay on Food ..	..
510. Capital Outlay on Animal Husbandry ..	10,00,000
511. Capital Outlay on Dairy Development ..	11,95,000
512. Capital Outlay on Fisheries ..	..
515. Investments in Agricultural Financial Institutions ..	53,00,000
520. Capital Outlay on Industrial Research and Development ..	-5,72,76,000
521. Capital Outlay on Village and Small Industries ..	1,58,00,000



## STATEMENT NO. 13

footnote (on page 147)

the year	Progressive expenditure to end of the year	
Other Capital expenditure 3 Rs.	Investment 4 Rs.	Other Capital expenditure 5 Rs.
2,72,39,048	..	28,81,82,820
77,783	..	44,80,333
1,62,17,474	..	17,65,71,080
1,482	..	8,994
1,97,46,283	..	29,33,02,376
2,35,67,758	..	4,79,90,047
8,87,155	2,00,00,000	1,78,37,191
3,84,67,171	..	37,10,94,862
8,46,131	..	24,39,75,607
..	..	2,90,887
4,38,752	18,77,00,000	56,32,562
33,80,951	..	3,23,66,068
..	60,05,24,270*	—4,32,29,419
..	4,12,00,000	..
62,296	..	5,72,969
—3,24,17,830	70,00,000	—10,56,85,095
25,44,260	23,45,81,629**	17,68,62,006
—21,33,72,449	2,73,00,000	—33,18,79,922
21,64,923	44,00,000	4,07,91,072
20,81,176	5,38,54,724@	1,01,13,061
38,69,028	..	1,47,82,643
..	6,33,73,784	..
—44,392	34,56,74,000	7,71,415
1,87,79,759	8,25,25,300	27,50,11,753

\* See footnote (\*\*) at page 121.

\*\*See footnote (£) at page 127.

(@) Excludes Rs. 13,71,000 due to (i) *proforma* transfer of amount (Rs. 24,00,000) vide footnote (†) at page 129. and (ii) *proforma* transfer of amount (Rs. 10,29,000) from "Other Capital expenditure" vide footnote (†) at page 129.

Major Head		ANNEXURE TO Expenditure during Investment
1		2 Rs.
522.	Capital Outlay on Machinery and Engineering Industries ..	..
525.	Capital Outlay on Telecommunication and Electronics Industries ..	60,00,000
526.	Capital Outlay on Consumer Industries ..	..
529.	Capital Outlay on Other Industries ..	..
530.	Investments in Industrial Financial Institutions ..	..
531.	Capital Outlay on Water and Power Development Services ..	..
532.	Capital Outlay on Multipurpose River Projects ..	..
533.	Capital Outlay on Irrigation, Navigation, 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 ..	2,45,00,000
544.	Capital Outlay on Other Transport and Communication Services ..	31,60,000
	Total ..	19,77,36,128(†)
	Grand Total ..	..

(†) Differs by Rs. 60,00,000 with the investments during the year as per statement no. 14 (Rs. 20,37,36,128).  
The difference is as under :—

Investment shown short in statement no. 13	Rs. 60,00,000
Total	60,00,000

STATEMENT NO. 13—*concl'd.*

the year	Progressive expenditure to end of the year	
	Other Capital expenditure	Investment
3	4	5
Rs.	Rs.	Rs.
..	2,35,099	..
..	2,35,00,000	..
..	29,34,092(*)	..
..	61,24,080	..
..	..(**)	..
..	5,48,000	..
27,45,63,618	..	2,82,35,68,584
28,63,25,592	..	2,51,74,41,023
5,64,210	..	1,55,67,022
7,61,77,947	..	1,08,06,72,988
1,43,71,382	17,72,58,693	33,91,61,485
—66,192	2,01,60,000	1,94,79,716
56,64,73,316	1,89,88,93,671(@)	8,31,57,34,128
76,42,09,444	10,21,46,27,799	

(\*) See footnote (\*) at page 133.

(\*\*) See footnote (\*\*) at page 133.

(@) Differs by Rs. 2,04,44,416 with the investments as per statement no. 14 (Rs. 1,91,93,38,087). The difference is analysed as under :—

1. Investments made out of Expenditure Heads (Revenue Account) shown in statement no. 14	Rs.	21,50,900
2. Investments made from the balance in "829. Development and Welfare Funds—Other Development and Welfare Funds"		2,06,385
3. Investments shown excess in statement no. 14		3,04,41,931
		<u>3,27,99,216</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	1,05,94,178	—1,23,54,800
Net difference		<u>2,04,44,416</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 <u>Type</u>
1	2	3	4
<b>I. STATUTORY CORPORATIONS/BOARDS—</b>			
1.	Mandi-Kulu Road Transport Corporation, Mandi	1958—66	Working Capital
2.	Punjab Financial Corporation, Chandigarh	Upto 1981-82	Ordinary shares
		1982-83	Ditto
			Total
3.	State Warehousing Corporation, Chandigarh	Upto 1981-82	Ordinary shares
		1982-83	Ditto
			Total
4.	P.E.P.S.U. Road Transport Corporation, Patiala	Upto 31-10-66	Working Capital
		1-11-66 to 31-3-82	Ditto
		1982-83	Ditto
			Total

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OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT  
AND SOCIETIES, ETC., UPTO THE END OF 1982-83

Investments	Face value of each share/debenture	Amount invested upto end of 1982-83	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	..	..
2,53,000 } 30,000 }	100 100	2,53,00,000 30,00,000	2,92,667	(i) Dividend of Rs. 92,667 relates to the year-ending 31st December 1980. Information about the period to which the balance dividend (Rs. 2,00,000) relates has not been received from the department concerned (November 1983).
		<u>2,83,00,000</u>		
2,15,590 } .. }	100 100	2,37,59,000 25,00,000	..	(ii) The corporation earned a net profit of Rs. 2,24.46 lakhs (before tax) during 1982-83.
		<u>2,62,59,000</u>		(i) Shares in respect of investments of Rs. 22,00,000 (1981-82) and Rs. 25,00,000 (1982-83) are yet to be issued.
.. } .. } .. }	.. .. ..	98,71,700 13,43,46,993 3,05,00,000	1,20,00,000	(ii) Accounts for 1982-83 are in arrears.
		<u>17,47,18,693*</u>		(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.
				(ii) Information about the year to which the dividend/ interest pertains has not been received from the concerned department (November 1983).
				(iii) The corporation sustained a loss of Rs. 8,38.54 lakhs (provisional) during 1982-83. Cumulative loss upto 1982-83 was Rs. 32,73.70 lakhs (provisional).

\*Rs. 17,22.17 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 INVESTMENT'S  
COMPANIES, OTHER JOINT STOCK COMPANIES, CO-OPERATIVE BANKS**

Serial no.	Name of the concern	Year(s) of investment	Details of <u>Type</u>
1	2	3	4
<b>I. STATUTORY CORPORATIONS/BOARDS—concl'd.</b>			
5.	Punjab Scheduled Castes Land Development and Finance Corporation, Chandigarh	Upto 1981-82 1982-83	Working Capital Ditto Total
6.	Punjab Backward Classes Land Development and Finance Corporation, Chandigarh	Upto 1981-82 1982-83	Working Capital Ditto Total
7.	Punjab State Women and Child Welfare Corporation	Upto 1981-82	Working Capital
8.	Punjab State Ex-Servicemen Corporation	Upto 1981-82 1982-83	Working Capital Ditto Total
9.	Punjab Water Supply and Sewerage Board	Upto 1981-82 1982-83	Equity Capital Ditto Total
Total—Statutory Corporations/Boards			
<b>II. GOVERNMENT COMPANIES—</b>			
10.	Punjab Land Development and Reclamation Corporation Ltd., Chandigarh	Upto 1980-81	Equity shares
11.	Punjab State Seeds Corporation Ltd., Chandigarh	Upto 1981-82	Share Capital

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT  
AND SOCIETIES, ETC., UPTO THE END OF 1982-83—*contd.*

investments

Remarks

Number of shares/ debentures and per- centage of Govern- ment investment to the total paid up capitals/debentures		Face value of each share/ debenture	Amount invested upto end of 1982-83	Amount of dividend declared/inter- est received and credited to Government during the year	
5		6	7	8	9
		Rs.	Rs.	Rs.	
..	100%	..	12,00,00,000	..	The corporation earned a net profit of Rs. 10.65 lakhs and Rs. 13.12 lakhs (provisional) during 1981-82 and 1982-83 respectively.
..	100%	..	3,50,00,000	..	
			<u>15,50,00,000</u>		
..	100%	..	4,24,00,000	..	
..	100%	..	76,00,000	..	
			<u>5,00,00,000</u>		
..	100%	..	65,00,000	..	
..	100%	..	63,00,000	..	
..	100%	..	15,00,000	..	
			<u>78,00,000</u>		
..	..	..	1,50,00,000	..	
..	..	..	50,00,000	..	
			<u>2,00,00,000</u>		
			<u>47,03,31,889</u>	<u>1,22,92,667</u>	
1,60,000	100%	100	1,60,00,000**	..	Accounts from 1979-80 are in arrears (November 1983).
70,000	66.98%	100	70,00,000	..	The company earned a profit of Rs. 7.93 lakhs during 1979-80. Accounts from 1980-81 are in arrears (November 1983).

\*\*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 (November 1983).

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

Serial no.	Name of the concern	Years of investment	Details of Type
1	2	3	4
<b>II. GOVERNMENT COMPANIES—contd.</b>			
12.	Punjab Agro-Industries Corporation Ltd., Chandigarh	Upto 1981-82 1982-83	Equity shares Ditto Total
13.	Punjab Dairy Development Corporation Ltd., Chandigarh	1966-67 1974—76 1973—82 1982-83	Equity shares Ditto Ditto Ditto Total
14.	National Projects Construction Corporation Ltd., New Delhi	1959-60	Equity shares
15*.	Punjab Small Industries and Export Corporation Ltd., Chandigarh	Upto 1981-82	Equity shares

\* Formerly Punjab State Small Industries Corporation Ltd., Chandigarh.



OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT AND SOCIETIES, ETC., UPTO THE END OF 1982-83—contd.

Investments

Number of shares/ debentures and per- centage of Govern- ment investment to the total paid up capital/debentures		Face value of each share/ debenture	Amount invested upto end of 1982-83	Amount of dividend de- clared/inter- est received and credited to Government during the year	Remarks
5		6 Rs.	7 Rs.	8 Rs.	9
1,74,000	50%	100	1,74,00,000	..	(i) Shares in respect of investment of Rs. 20,00,000 (1982-83) are yet to be issued.
..		100	20,00,000	..	
			<u>1,94,00,000</u>		
5,000	100%	100	5,00,000	..	(ii) The company earned a profit of Rs. 12.61 lakhs during 1979-80. Accounts from 1980-81 are in arrears (November 1983).
60,000		100	60,00,000	..	
..		..	4,52,51,724@	..	
..		..	11,95,000	..	
			<u>5,29,46,724**</u>		
548	0.65%	1,000	5,48,000	..	
3,92,560	96.6%	100	3,92,56,000†	14,40,564	(i) The company earned a net profit of Rs. 19.25 lakhs during 1980-81. Accounts from 1981-82 are in arrears (November 1983).  (ii) The dividend pertains to the years 1978-79 (Rs. 4,60,384) and 1979-80 (Rs. 9,80,180).

\* Rs. 4,79.54 lakhs as per Audit Report (Commercial). The difference (Rs. 49.93 lakhs) represents the difference between the cost (Rs. 3,47.77 lakhs) of Milk Plants Ludhiana and Bhatinda transferred by the Government to the corporation and that (Rs. 2,97.84 lakhs) adopted in the accounts of the corporation.

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

† Rs. 4,26.67 lakhs as per Audit Report (Commercial). The difference (Rs. 34.11 lakhs) represents loans converted into share capital by the Government. Matter is under reference to the State Government.

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

Serial No.	Name of the concern	Year(s) of investment	Details of
			Type
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
<b>II. GOVERNMENT COMPANIES—contd.</b>			
16.	Punjab Export Corporation Ltd., Chandigarh	1963-64	Equity shares
		1976-77	..
		1977-78	..
			Total
17.	Punjab State Industrial Development Corporation Ltd., Chandigarh	Upto 1981-82	Equity shares
		1982-83	Ditto
			Total
18.	Punjab Poultry Corporation Ltd., Chandigarh	Upto 1980-81	Equity shares
		1982-83	Ditto
			Total
19.	Punjab State Tubewell Corporation Ltd., Chandigarh	Upto 1981-82	Equity shares
		1982-83	Ditto
			Total

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT AND SOCIETIES, ETC., UPTO THE END OF 1982-83—contd.

investments	Face value of each share/debenture	Amount invested upto end of 1982-83	Amount of dividend declared/interest received and credited to Government during the year	Remarks
5	6 Rs.	7 Rs.	8 Rs.	9
9,398	100	9,39,800	..	(i) Rupees 5 lakhs each advanced during 1976-77 and 1977-78 have been treated as loans pending purchase of shares.
..	..	5,00,000	..	
..	..	5,00,000	..	
		19,39,800 (a)		(ii) Cumulative loss sustained by the company upto 1977-78 was Rs. 27.21 lakhs. Accounts from 1978-79 are in arrears (November 1983).
2,55,600	1,000	25,56,00,000	..	(i) Investment of Rs. 9,34,26,000 retired during the year consequent on its conversion into loan.
22,650	1,000	2,26,50,000	..	
		27,82,50,000		
34,000	100	34,00,000	..	(ii) The company earned a profit of Rs. 40.50 lakhs during 1978-79. Accounts from 1979-80 are in arrears (November 1983).
1,000	100	10,00,000	..	
		44,00,000 (b)		The company earned a profit of Rs. 8.53 lakhs during 1977-78. Accounts from 1978-79 are in arrears (November 1983).
2,31,077	1,000	23,10,77,629	..	(i) Rupees 629 were received by the company in excess of the shares issued.
8,500	1,000	85,00,000	..	
		23,95,77,629 (c)		(ii) Shares in respect of investment of Rs. 85,00,000 (1982-83) are yet to be issued.
				(iii) The company sustained a loss of Rs. 1,81.58 lakhs during 1978-79. Cumulative loss upto 1978-79 was Rs. 5,87.28 lakhs. Accounts from 1979-80 are in arrears (November 1983).

(a) Rs. 9.40 lakhs as per Audit Report (Commercial). Details of difference (Rs. 10 lakhs) are given in column 9.  
 (b) Rs. 65.51 lakhs as per Audit Report (Commercial). The difference of Rs. 21.51 lakhs represents estimated value (Rs. 12.51 lakhs) of assets transferred and 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.  
 (c) Rs. 23,95.77 lakhs as per Audit Report (Commercial). Details of difference (Rs. 0.01 lakh) 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 Type
1	2	3	4
<b>II. GOVERNMENT COMPANIES—contd:</b>			
20.	Punjab Film and News Corporation, Chandigarh	Upto 1981-82 1982-83	Equity shares Ditto Total
21.	Punjab State Civil Supplies Corporation, Chandigarh	Upto 1981-82	Equity shares
22.	Punjab State Electronics Development and Production Corporation, Chandigarh	Upto 1981-82 1982-83	Equity shares Ditto Total
23.	Punjab State Handloom and Textile Development Corporation Chandigarh	Upto 1981-82 1982-83	Equity shares Ditto Total
24.	Punjab State Irons Ltd., Chandigarh	1965-66	Equity shares
25.	Punjab Hosiery and Knitwear Development Corporation, Chandigarh	Upto 1981-82 1982-83	Share Capital Ditto Total

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT AND SOCIETIES, ETC., UPTO THE END OF 1982-83—contd.

investments		Face value of each share/debentures	Amount invested upto end of 1982-83	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
93,500 } 5,000 }	100%	100 100	93,50,000 5,00,000	.. ..	Cumulative loss sustained by the company upto 1979-80 was Rs. 41.45 lakhs. Accounts from 1980-81 are in arrears (November 1983).
			98,50,000		
3,73,000	100%	100	3,73,00,000	..	Cumulative loss sustained by the company upto 1976-77 was Rs. 12.49 lakhs. Accounts from 1977-78 are in arrears (November 1983).
17,500 } .. }	100%	1,000 ..	1,75,00,000 60,00,000	.. ..	(i) Shares in respect of investment of Rs. 60,00,000 (1982-83) are yet to be issued.  (ii) Cumulative loss sustained by the company upto 1977-78 was Rs. 3.38 lakhs. Accounts from 1978-79 are in arrears (November 1983).
			2,35,00,000		
10,800 } 13,500 }	100%	1,000 1,000	1,08,00,000 1,35,00,000	..	The company sustained a loss of Rs. 10.58 lakhs during 1979-80. Cumulative loss sustained by the company upto 1979-80 was Rs. 16.13 lakhs. Accounts from 1980-81 are in arrears (November 1983).
400	100%	100	16,51,920	..	(i) A sum of Rs. 16,11,920 has been advanced by the State Government as equity capital pending allotment of shares. (ii) The company sustained a loss of Rs. 0.13 lakh during 1982-83.
10,770 } .. }	100%	1,000 1,000	1,12,70,000 15,00,000	.. ..	(i) Shares in respect of investments of Rs. 5,00,000 (1981-82) and Rs. 15,00,000 (1982-83) are yet to be issued. (ii) Accounts from 1980-81 are in arrears (November 1983).
			1,27,70,000		

**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
<b>II. GOVERNMENT COMPANIES—concl'd.</b>			
26.	Punjab State Tourism Development Corporation, Chandigarh	Upto 1981-82 1982-83	Equity Capital Ditto  Total
27.	Punjab State Horticulture Corporation, Chandigarh	Upto 1981-82 1982-83	Equity Capital Ditto  Total
28.	Goindwal Industrial and Investment Corporation, Goindwal	Upto 1981-82 1982-83	Equity Capital Ditto  Total
29.	Punjab Leather Development Corporation, Chandigarh	Upto 1981-82 1982-83	Equity Capital Ditto  Total
<b>Total—Government Companies</b>			
<b>III. JOINT STOCK COMPANIES—(†)</b>			
30.	Punjab Seamless Tubes Mills Ltd., Chandigarh	1964-65	Ordinary shares
31.	Associated Cement Company Ltd., Bombay	Upto 1969-70	Ordinary shares
32.	Dholpur Glass Works Ltd., Dholpur	Investment made by the former princely States of P.E.P.S.U.; years of investment has not been inti- mated by Govern- ment	Ordinary shares
33.	Shri Udai Bhan, Industries Ltd., Dholpur	Ditto	Preference shares Ordinary shares Deferred shares
<b>Total</b>			

(†) Excludes investment (Rs. 9,04,509) made from the balance in "829. Development and Welfare Funds—Other Development and Welfare Funds" through Messrs-Shmaji Karamsi, Bombay consequent on its write-off by the Government.

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT AND SOCIETIES, ETC., UPTO THE END OF 1982-83—*contd.*

investments					
Number of shares/ debentures and percentage of Go- vernment investment to the total paid up capital/debentures		Face value of each share/ debenture	Amount invested upto end of 1982- 83	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
5		6	7	8	9
		Rs.	Rs.	Rs.	
1,70,809 } 31,600 }	100%	100 100	1,70,80,900 31,60,000	.. ..	Cumulative loss sustained by the company upto 1980-81 was Rs. 40.97 lakhs. Accounts for 1981-82 are in arrears (November 1983).
			2,02,40,900		
.. } .. }	100%	100 ..	4,99,000 8,00,000	..	Shares are yet to be issued.
			12,99,000		
1,28,000 } 60,000 }	100%	100 100	1,70,00,000 1,00,00,000	..	Shares in respect of investments of Rs. 42,00,000(1981-82) and Rs. 40,00,000 (1982-83) are yet to be issued.
			2,70,00,000*		
.. } .. }	100%	100 100	48,90,000 8,00,000	..	(i) Shares are yet to be issued. (ii) The company sustained a loss of Rs. 3.41 lakhs during 1981-82 Cumulative loss upto 1981-82 was Rs. 3.41 lakhs.
			56,90,000		
			82,29,19,973	14,40,564	
2,000	†	10	20,000	..	
1,311	†	100	1,31,100	39,754	The dividend relates to the years ending 31st March 1981 (Rs. 15,290) and ending 31st March 1982 (Rs. 24,464).
5,000	†	10	50,000	..	Under liquidation since 1st May 1969.
1,000 } 10,000 } 15,000 }	†	100 10 10	1,00,000 1,00,000 1,50,000	.. .. ..	Under voluntary liquidation since 2nd December 1956.
			3,50,000**		

\*Rs. 2.28 lakhs as per Audit Report (Commercial). The difference (Rs. 42 lakhs) represents amount drawn out of capital account but kept by the Government in deposit of the corporation.

†Information has not been received from the concerned department (November 1983).

\*\*Includes investment of Rs. 87,500 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	Detailsof
			Type
1	2	3	4
<b>III. JOINT STOCK COMPANIES—contd.</b>			
34.	Dalmia Cement (Bharat) Ltd., Madras	Investment made by the former princely States of P.E.P.S.U.; year of investment has not been intimated by Government	Preference shares Ordinary shares
35.	Shri Krishna Rajindra Mills, Ltd., Mysore		Ditto
36.	Mysore Paper Mills Ltd., Bangalore	Ditto	Ditto
37.	Jagatjit Cotton Textile Mills Ltd., Phagwara	1955-56	5% Preference shares
			Total
38.	Malwa Sugar Mills Ltd., Dhuri	1954-55	6% Preference shares
		1970-71	Ordinary shares Ditto
			Total
39.	Industrial Cables (India) Ltd., Rajpura	1962-63	9-2/7% Cumulative preference shares
40.	Ballarpur Paper and Straw Board Mills Ltd., Calcutta	1957-58	7% 2nd Preference shares
41.	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 1982-83-*contd.*

Investments	Face value of each share/debenture	Amount invested upto end of 1982-83	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.	
1,371 } †	10	13,710	9,298	The dividend relates to the year ending 31st December 1981.
4,434 } †	10	44,340	..	
		58,050		
110†	50	10,421**(x)	..	
110†	10	3,864**(y)	..	
500 } 1.2%	100	50,000* z-	16,250	The dividend relates to the year ending 30th April 1981.
1,500 } †	100	1,50,000*	..	
		2,00,000@		
7,600 34%	25	1,90,000	..	
81,000 } †	10	8,10,000	..	
1,00,000 } †	10	10,00,000	..	
		20,00,000		
7,000 11%	100	7,00,000	65,000	Dividend relates to the year ending 31st October 1981.
6,600 0.48%	100	6,60,000	..	
8,000 10%	100	8,00,000	..	
1,20,000 15%	10	12,00,000	..	
		20,00,000		

† Information has not been received from the concerned department (November 1983).

(x) and (y) Represent the proportionate purchase price of shares allocated to the re-organised State of Punjab out of 200 shares each purchased at premium by the erstwhile P.E.P.S.U. State for Rs. 18,948 and Rs. 7,025 respectively.

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

@ Excludes investment (Rs. 10,00,000) in 7% Debentures consequent on change in classification of investments in debentures.

**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
<b>III. JOINT STOCK COMPANIES—concl'd. (£)</b>			
42.	Bharat Steel Tubes Ltd. (Ganaur), New Delhi	Upto 1964-65	9.3% Preference shares
			Equity shares
		1975-76	Ditto
			Total
43.	Usha Forging and Stamping Ltd., New Delhi	1964-65	9.3% Preference shares
		1964-65	Equity shares
			Total
44.	Sikands Ltd., New Delhi	1964-65	9.5% Preference shares
			Equity Shares
			Total
45.	Oriental Spun Pipe Company Ltd., New Delhi	1965-66	9-2/7% Preference shares
46.	National Textile Corporation (Delhi, Punjab and Rajasthan) Ltd., New Delhi	1978-79	Share Capital
		<b>Total—Joint Stock Companies</b>	
<b>IV. CO-OPERATIVE BANKS AND SOCIETIES—</b>			
<b>(i) Credit Co-operatives—</b>			
47.	Co-operative Agricultural Credit Societies (4,108)	Upto 1980-81	†
		1982-83	†
			Total

(£) Excludes investment (Rs. 4,95,000) in 6% debentures of Industrial Financial Corporation of India consequent on change in classification of investments in debentures.

**OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT  
AND SOCIETIES, ETC., UPTO THE END OF 1982-83—contd.**

investments		Face value of each share/ debenture	Amount Invested upto end of 1982-83	Amount of dividend de- clared/ interest received and credited to Government during the year	Remarks
Number of shares/ debentures and percentage of Government invest- ment to the total paid up capital/ debentures					
5		6	7	8	9
		Rs.	Rs.	Rs.	
23,985	18 %	100	23,98,500		
1,53,950	} 11.40%	10	15,39,500	..	
1,53,950		10	15,39,500	..	
			<u>54,77,500</u>		
2,707	10.60%	100	2,70,700	..	
15,800	(†)	10	1,58,000	..	
			<u>4,28,700</u>		
5,933	59.33%	100	5,93,300	..	Accounts for 1982-83 are in arrears.
8,415	42.07%	100	8,41,500		
			<u>14,34,800</u>		
9,995	35.8%	100	9,99,500	..	
..		..	9,74,000	..	
			<u>1,54,97,935</u>	<u>1,30,302</u>	
..		..	7,70,11,901	9,77,785	(i) Investment of Rs. 31,11,075 retired during the year.
..		..	2,77,18,500	..	(ii) Information about the year to which the dividend pertains has not been re- ceived from the concerned department (November 1983).
			<u>10,47,30,401</u>		

(†) Information has not been received from the concerned department (November 1983).

**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
<b>IV. CO-OPERATIVE BANKS AND SOCIETIES—<i>contd.</i></b>			
<i>(i) Credit Co-operatives—concl.</i>			
48.	Punjab State Co-operative Land Mortgage Bank Ltd., Chandigarh	Upto 1981-82 1982-83	Shares Ditto Total
49.	Punjab State Co-operative Bank Ltd., Chandigarh	Upto 1975-76	Ordinary shares
50.	Central Co-operative Banks (15)	Upto 1981-82 1982-83	* * Total
51.	Industrial Co-operative Bank, Jullundur	Upto 1972-73	Shares
52.	Primary Land Mortgage Banks (40)	Upto 1981-82 1982-83	* * Total
<i>(ii) Housing Co-operatives—</i>			
53.	Punjab State Co-operative Housing Finance Society, Ropar	Upto 1981-82 1982-83	Share Capital Share Capital Total
<i>(iii) Labour Co-operatives—</i>			
54.	Co-operative Labour and Construction Societies (113)	Upto 1974-73	Shares

**OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT  
AND SOCIETIES, ETC.. UPTO THE END OF 1982-83—contd.**

investments	Face value of each share/ debenture	Amount invest- ed upto end of 1982-83	Amount of dividend de- clared/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.	
10,814*	1,000	1,08,14,000	6,96,410	The dividend pertains to the year 1979-80.
100*	1,000	1,00,000		
		<u>1,09,14,000(**)</u>		
1,62,582*	100	1,62,58,200	..	
*	*	6,35,82,452@	3,61,057	(i) Investment of Rs. 5,94,145 retired during the year.
*	*	23,20,000	..	(ii) Information about the year to which the dividend pertains has not been received from the concerned department (November 1983) .
		<u>6,59,02,452</u>		
2,400*	100	2,40,000	..	
*	*	49,20,122	..	
*	*	6,18,000		
		<u>55,38,122</u>		
1,71,550*	100	1,71,55,000	..	
10,000*	100	10,00,000	..	
		<u>1,81,55,000</u>		
*	*	2,53,074	..	

\*Information has not been received from the concerned department (November 1983).

(\*\*) Excludes debentures transferred to loan heads consequent on change in classification of investments in debentures.

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

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

Serial no.	Name of the concern	Year (s) of investment	Details of Type
1	2	3	4
<b>IV. CO-OPERATIVE BANKS AND SOCIETIES—contd.</b>			
<i>(iv) Farming Co-operatives—</i>			
55.	Co-operative Farming/Joint Farming Societies (281)	Upto 1975-76	*
<i>(v) Warehousing and Marketing Co-operatives—</i>			
56.	Punjab State Co-operative Supply and Marketing Federation Ltd., Chandigarh	Upto 1971-72	Ordinary shares
		Upto 1975-76	Ditto
		1976-77	
		to	
		1981-82	*
		1982-83	*
			Total
57.	Co-operative Marketing and Marketing-cum- Processing Societies (300)	Upto 1978-79	*
58.	Co-operative Poultry Marketing Societies (19) <i>(iv) Processing Co-operatives—</i>	1977-78	Shares
59.	Kot Kapura Co-operative Spinning Mills Ltd., Sandhwan, District Faridkot	1978-79*	
		1982-83*	
			Total
60.	Abohar Co-operative Spinning Mills Ltd., Abohar	Upto 1981-82*	
		1982-83*	
			Total
61.	Mansa Co-operative Spinning Mills Ltd., Mansa	upto 1981-82*	
		1982-83*	
			Total

**OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT  
AND SOCIETIES, ETC., UPTO THE END OF 1982-83—contd.**

investment	Face value of each share/debenture	Amount invested upto end of 1982-83	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
5	6 Rs.	7 Rs.	8 Rs.	9.
	*	2,98,894	..	
7,730	100	7,73,000	1,09,916	Information about the year to which the dividend pertains has not been received from the concerned department (November 1983).
43,349	500	2,16,74,500	..	
*	*	5,32,48,800	..	
*	*	1,67,80,000	..	
} 94.83%		9,24,76,300		
*	*	1,11,56,617	3,966	(i) Investment of Rs. 25,005 retired during the year.
				(ii) Information about the year to which the dividend pertains has not been received from the concerned department (November 1983).
*	*	1,98,000	..	
..	..	78,75,000	..	
..	..	13,00,000	..	
		91,75,000		
..	..	3,00,45,000	..	
✗	✗	61,95,000	..	
		3,62,40,000		
✗	✗	2,17,00,000	..	
✗	✗	1,05,50,000	..	
		3,22,50,000		

\*Information has not been received from the concerned department (November 1983).

**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	
<b>IV. CO-OPERATIVE BANKS AND SOCIETIES—contd.</b>				
<i>(vi) Processing Co-operatives—concl'd.</i>				
62.	Malout Co-operative Spinning Mills Ltd., Malout	Upto	1981-82	*
			1982-83	*
				Total
63.	Branala Co-operative Spinning Mills Ltd., Barnala	Upto	1981-82	*
			1982-83	*
				Total
64.	Goindwal Co-operative Spinning Mills Ltd., Goindwal	Upto	1981-82	*
			1982-83	*
				Total
65.	Nakodar Co-operative Cotton Waste Spinning Mills Ltd., Nakodar		1982-83	*
66.	Punjab Co-operative Spinning Mills Federation Ltd., Chandigarh	Upto	1981-82	*
<i>(vii) Dairy Co-operatives—</i>				
67.	Milk Producers' Cooperative Societies (1100)	Upto	1980-81	*
			1982-83	*
				Total
<i>(viii) Co-operative Sugar Mills—</i>				
68.	Janta Co-operative Sugar Mills Ltd., Bhogpur		1955-56	Ordinary shares
69.	Morinda Co-operative Sugar Mills Ltd., Morinda	Upto	1961-62	Ordinary shares
			1979-80	Ditto
				Total
70.	Batala Co-operative Sugar Mills, Ltd., Batala	Upto	1961-62	Ordinary shares
71.	Doaba Co-operative Sugar Mills, Ltd., Nawanshahar	Upto	1967-68	Ordinary shares
72.	Patiala Co-operative Sugar Mills Ltd., Dhablan		1981-82	Ordinary shares
			1982-83	Ditto
				Total



**OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT  
AND SOCIETIES, ETC., UPTO THE END OF 1982-83—contd.**

**Investments**

Number of shares/ debentures and percentage of Go- vernment investment to the total paid upto capital/ debentures		Face value of each share/ debenture	Amount invested upto end of 1982-83	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
5		6 Rs.	7 Rs.	8 Rs.	9
*		*	2,98,25,000	..	
*		*	1,04,25,000	..	
			<u>4,02,50,000</u>		
*		*	85,50,000	..	
*		*	2,80,06,000	..	
			<u>3,65,56,000</u>		
*		*	20,00,000	..	
*		*	1,19,20,000	..	
			<u>1,39,20,000</u>		
*		*	16,90,000	..	
*		*	30,00,000	..	
*		*	1,57,10,048	..	Investment of Rs. 1,10,147 retired during the year.
*		*	41,00,000	..	
			<u>1,98,10,048</u>		
20,000	33.35%	100	20,00,000	..	
25,000	} 56.34%	100	25,00,000	..	
95,000		100	95,00,000	..	
			<u>1,20,00,000</u>		
25,000	29.05%	100	25,00,000	..	
35,000	50.19%	100	35,00,000	..	
*		*	1,00,000	..	
*		*	1,66,05,000	..	
			<u>1,67,05,000</u>		

\*Information has not been received from the concerned department (November 1983).

**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
<b>IV. CO—OPERATIVE BANKS AND SOCIETIES—concl.</b>			
<i>(ix) Industrial Co-operatives—</i>			
73.	Industrial Co-operative Federations and Societies (346)	Upto 1981-82 1982-83	* *  Total
74.	Punjab Handloom Weavers' Apex Co-operative Society	1981-82 1982-83.	* *  Total
<i>(x) Consumers' Co-operatives—</i>			
75.	Co-operative Consumers Stores (State Schemes) (16)	Upto 1981-82 1982-83	* *  Total
76.	Co-operative Consumers' Stores (16)	Upto 1981-82 1982-83	* *  Total
77.	Punjab State Federation of Consumers' Co-operavtive Whole-sale Societies Ltd., Chandigarh	Upto 1981-82  1982-83	*  *  Total
78.	Primary Agricultural Co-operative Societies (980)	Upto 1980-81	*
<i>(ix) Other Co-operatives—</i>			
79.	All India Wool Combers' Co-operative Society, Ludhiana	1962-63	*
80.	Co-operative Tubewell Irrigation Societies (5)	1975-76	*
81.	Co-operative Cold Stores (5)	Upto 1976-77	*
<b>Total—Cooperative Banks/Societies</b>			
<b>Grand Total</b>			

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

**OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT SOCIETIES, ETC., UPTO THE END OF 1982-83—concl'd.**

<b>investments</b>				
<b>Number of shares/ debentures and percentage of Government investment to the total paid up capital/debentures</b>	<b>Face value of each share/ debenture</b>	<b>Amount invested upto end of 1982-83</b>	<b>Amount of dividend declared/ interest received and credited to Government during the year</b>	<b>Remarks</b>
<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>
	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>	
*	*	1,19,97,933	..	
*	*	9,00,000	..	
		<u>1,28,97,933</u>		
*	*	41,20,000	..	
*	*	30,15,000	..	
		<u>71,35,000</u>		
*	*	59,250	..	
*	*	7,15,000	..	
		<u>7,74,250</u>		
*	*	69,04,749	1,260	Information about the period to which the dividend pertains has not been received from the concerned department (November 1983).
*	*	40,000		
		<u>69,44,749</u>		
		72,43,500	..	
		3,00,000	..	
		<u>75,43,500</u>		
		1,80,46,000		
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>61,05,88,290</u>	<u>21,50,394</u>	
		1,91,93,38,087	1,60,13,927	

\*Information has not been received from the concerned department (November 1983).

**STATEMENT NO. 15—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OTHER THAN ON REVENUE ACCOUNT) TO END OF 1982-83 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE**

	On 1st April 1982	During the year 1982-83	On 31st March 1983
(In crores of rupees)			
<b>Capital Expenditure—</b>			
Public Works	26.10*	2.72	28.82
Other General Services	0.44	0.01	0.45
Social and Community Services	1,24.42*	15.26	1,39.68
General Economic Services	57.25 } (a) —11.40 }	14.05	59.90
Agriculture and Allied Services	*44.67 } (a) —3.21 }	—21.91(£)	19.55
Industry and Minerals	75.44 } (a) —0.09 }	—1.67(£)	73.68
Water and Power Development	4,78.06*	56.09	5,34.15
Transport and Communications	1,53.36	11.87	1,65.23
<b>Total—Capital Expenditure</b>	9,59.74 } (a) —14.70 }	76.42	10,21.46
<b>Loans and Advances for various services—</b>			
(i) Social and Community Services	95.93	9.69	1,05.62
(ii) General Economic Services	28.94	5.40	34.34
(iii) Agriculture and Allied Services	(* )52.35 } (a) +14.61 }	21.37	88.33
(iv) Industry and Minerals	(* )17.64 } (a) +0.09 }	12.00	29.73
(v) Water and Power Development	8,69.98*	1,56.96	10,26.94
(vi) Transport and Communications	0.60	2.60	3.20
(vii) Miscellaneous Loans	0.09*	0.12	0.21
(viii) Loans to Government Servants	14.37	0.76	15.13
<b>Total—Loans and Advances</b>	10,79.90 } (a) +14.70 }	2,08.90	13,03.50
<b>Total—Capital and other expenditure</b>	20,39.64	2,85.32	23,24.96
<b>Deduct—Contributions from Contingency Fund for Capital and other expenditure</b>	..	..	..
<b>Net—Capital and other expenditure</b>	20,39.64	2,85.32	23,24.96

\*Differs by Rs. 0.01 crore from the closing balance adopted in Finance Accounts 1981-82 due to rounding.  
(a) Represents *proforma* transfer of capital expenditure upto 1981-82 to loan heads consequent on change in classification of investments in debenture.  
(£) Minus expenditure is due to excess of receipts over expenditure during the year.

**STATEMENT NO. 15—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OTHER THAN ON REVENUE ACCOUNT) TO END OF 1982-83 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE—concl'd.**

	On 1st April 1982	During the year 1982-83	On 31st March 1983
(In crores of rupees)			
<b>Principal Sources of Funds—</b>			
Revenue Surplus/Deficit/Miscellaneous Government Account, etc.	8,82.30	1,09.63	9,91.93
<b>Debt—</b>			
Internal Debt of State Government	4,24.08*	—32.30	3,91.78
Loans and Advances from the Central Government	5,23.83*	1,46.64	6,70.47
Small Savings, Provident Funds, etc.	1,07.48	24.51	1,31.99
<b>Total—Outstanding Debt.</b>	<b>10,55.39</b>	<b>1,38.85</b>	<b>11,94.24</b>
Contingency Fund	25.00	..	25.00
Sinking Funds and Reserve Funds	45.87 (a)—0.08	—0.13	45.66
<i>Net</i> —Balances under deposits, advances, etc. other than those shown separately	93.91	49.48	1,43.39
Remittances	—34.17	—1.05	—35.22
<b>Total—Debt and other obligations</b>	<b>11,86.00</b> (a)—0.08	<b>1,87.15</b>	<b>13,73.07</b>
<i>Deduct</i> —Cash balance	21.14	—50.21	—29.07
<i>Deduct</i> —Investments	7.52 (a)—0.08	61.67	69.11
<b><i>Net</i>—Provision of Funds</b>	<b>20,39.64</b>	<b>2,85.32</b>	<b>23,24.96</b>

\*Differs by Rs. 0.01 crore from the closing balance adopted in Finance Accounts 1981-82 due to rounding.

(a) Represents *proforma* adjustment consequent on write-off of investment made out of the balance in "829. Development and Welfare Funds."

(£) Comprises Revenue surplus (Rs. 1,02.48 crores) and amount adjusted under head "880. Miscellaneous Government Account" (Rs. 7.15 crores).

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**PART II**  
**DETAILED ACCOUNTS AND OTHER STATEMENTS**  
**B. DEBT, CONTINGENCY FUND AND PUBLIC ACCOUNT**

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

Head of Account	Opening balance
1	2
	Rs.
<b>Part I—Consolidated Fund—</b>	
Receipt Heads (Revenue Account)	.. ..
Expenditure Heads (Revenue Account)	.. ..
Expenditure Heads (Capital Account)	.. ..
<b>E. Public Debt—(A)</b>	
603. Internal Debt of the State Government	.. Cr. 4,24,08,56,842(x)
604. Loans and Advances from the Central Government	.. Cr. 5,23,82,34,500(x)
	<hr/>
Total—E. Public Debt	.. Cr. 9,47,90,91,342
	<hr/>
<b>F. Loans and Advances—(B)</b>	
677. Loans for Education, Art and Culture	.. Dr. 1,47,43,099
680. Loans for Medical	.. Dr. 1,37,785(x)
682. Loans for Public Health, Sanitation and Water Supply	.. Dr. 5,58,92,618
683. Loans for Housing	.. Dr. 35,41,02,607(x)
684. Loans for Urban Development	.. Dr. 56,27,10,933
688. Loans for Social Security and Welfare	.. Dr. —2,93,16,710
695. Loans for other Social and Community Services	.. Dr. 10,40,893(x)
698. Loans for Co-operation	.. Dr. 28,87,69,814(x)
700. Loans to General Financial and Trading Institutions	.. Dr. 6,00,000
704. Loans for other General Economic Services	.. Dr. 7,296
705. Loans for Agriculture	.. Dr. 7,34,80,432(x)
706. Loans for Minor Irrigation, Soil Conservation and Area Development	.. Dr. 52,57,83,706(y)
709. Loans for Food	.. Dr. 1,53,91,657
710. Loans for Animal Husbandry	.. Dr. 10,00,000
711. Loans for Dairy Development	.. Dr. 21,09,050(z)

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

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

(x) Differs by Re. 1 from the closing balance adopted in Finance Accounts 1981-82 due to rounding.

(y) Differs by Rs. 14,39,65,979 (increased) from the closing balance adopted in Finance Accounts 1981-82 due to rounding (Re. 1) and *proforma* transfer of capital expenditure (Rs. 14,39,65,978) upto 1981-82 to this loan head consequent on change in classification of investments in debentures.

(z) Represents capital expenditure upto 1981-82 transferred *proforma* to this loan head consequent on change in classification of investments in debentures.

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

Receipts	Disbursements	Closing balance
3	4	5
Rs.	Rs.	Rs.
7,86,04,54,872	..	..
..	6,83,56,46,276	..
..	76,42,09,444	..
7,33,25,67,900	7,65,56,02,150	Cr. 3,91,78,22,592
2,60,33,93,033	1,13,69,24,145	Cr. 6,70,47,03,388
<b>9,93,59,60,933</b>	<b>8,79,25,26,295</b>	<b>Cr. 10,62,25,25,980</b>
4,52,782	1,12,075	Dr. 1,44,02,392
1,366	..	Dr. 1,36,419
34,29,010	..	Dr. 5,24,63,608*
1,30,82,658	3,05,92,000	Dr. 37,16,11,949
95,83,982	9,32,00,000	Dr. 64,63,26,951*
4,94,178	3,886	Dr. —2,98,07,002*(a)
1,414	..	Dr. 10,39,479
11,23,01,738	16,63,10,100	Dr. 34,27,78,176
..	..	Dr. 6,00,000
795	..	Dr. 6,501
10,13,07,197	11,63,14,827	Dr. 8,84,88,062*
3,42,07,497	22,97,53,850	Dr. 72,13,30,059
..	..	Dr. 1,53,91,657
..	..	Dr. 10,00,000
3,31,515	12,00,000	Dr. 29,77,535

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

(\*) Please see explanatory note 3 below statement no. 8 (page 52).



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

Head of Account	Opening balance
1	2
	Rs.
<b>Part I—Consolidated Fund—concl'd.</b>	
<b>F. Loans and Advances—concl'd.</b>	
714. Loans for Community Development	.. Dr. 5,09,90,475 (x)
715. Loans to Agricultural Financial Institutions	.. Dr. 8,95,204 (x)
720. Loans for Industrial Research and Development	.. Dr. 5,83,33,000
721. Loans for Village and Small Industries	.. Dr. 11,76,56,795
722. Loans for Machinery and Engineering Industries	.. Dr. 3,21,247 (x)
723. Loans for Petroleum, Chemicals and Fertilizer Industries	.. Dr. 2,38,400
726. Loans for Consumer Industries	.. Dr. 22,83,803 (y)
730. Loans to Industrial Financial Institutions	.. Dr. —14,92,923 (z)
734. Loans for Power Projects	.. Dr. 8,69,97,42,284
738. Loans for Road and Water Transport Services	.. Dr. 60,00,000
766. Loans to Government Servants, etc.	.. Dr. 14,37,08,509 (†)
767. Miscellaneous Loans	.. Dr. 8,40,756 (x)
Total—F. Loans and Advances	.. Dr. 10,94,59,70,730 (£)
Total—Part I—Consolidated Fund	.. ..
<b>Part II—Contingency Fund—</b>	
800. Contingency Fund— Appropriations from the Consolidated Fund	.. Cr. 25,00,00,000
Total (800)	.. Cr. 25,00,00,000

(x) Differs by Rs. 1 from the closing balance adopted in Finance Accounts 1981-82 due to rounding.

(y), (z) Differs by Rs. 3,82,280 and Rs. 4,95,000 respectively (increased) from the closing balance adopted in Finance Accounts 1981-82 due to *proforma* transfer of capital expenditure upto 1981-82 to these loan heads consequent on change in classification of investments in debentures.

(†) Differs by Rs. 7,932 (decreased) from the closing balance adopted in Finance Accounts 1981-82 due to *proforma* adjustment of balances *vide* details in Appendix I.

(£) Differs by Rs. 14,69,44,376 (increased) from the closing balance adopted in Finance Accounts 1981-82 due to *proforma* adjustment of balances (Rs. 7,932) *vide* footnote (†) above and *proforma* transfer of capital expenditure (Rs. 14,69,52,308) *vide* footnotes (y) and (z) at page 180 and footnotes (y) and (z) above.

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

Receipts 3 Rs.	Disbursements 4 Rs.	Closing balance 5 Rs.
17,00,839	36,50,000	Dr. 5,29,39,636
3,00,000	6,00,000	Dr. 11,95,204
..	12,34,26,000	Dr. 18,17,59,000
1,09,44,170	87,41,017	Dr. 11,54,53,642
..	..	Dr. 3,21,247
..	..	Dr. 2,38,400
3,75,323	..	Dr. 19,08,480
8,32,139	..	Dr. —23,25,062(@)
11,42,550	1,57,07,61,531	Dr. 10,26,93,61,265
—60,00,000 (**)	2,00,00,000	Dr. 3,20,00,000
2,37,82,129	3,13,77,144	Dr. 15,13,03,524
15,851	12,25,000	Dr. 20,49,905
30,82,87,133	2,39,72,67,430	Dr. 13,03,49,51,027
18,10,47,02,938	18,78,96,49,445	..
..	..	Cr. 25,00,00,000
..	..	Cr. 25,00,00,000

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

(\*\*) Minus figure during the year is due to adjustment under this head of expenditure relating to the year 1981-82 which was misclassified under the capital major head '538. Capital Outlay on Road and Water Transport Services' during that year.

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

Head of Account	Opening balance
1	2
	Rs.
<b>Part III—Public Account—</b>	
<b>I. Small Savings, Provident Funds, etc.—</b>	
<b>(b) Provident Funds—</b>	
805. State Provident Funds	.. Cr. 1,07,48,46,998(x)
Total (805)	.. Cr. 1,07,48,46,998(x)
<b>(c) Other Accounts—</b>	
811. Insurance and Pension Funds	.. ..
Total (811)	.. ..
Total—I. Small Savings, Provident Funds, etc. (A)	.. Cr. 1,07,48,46,998(x)
<b>J. Reserve Funds—</b>	
<b>(a) Reserve Funds bearing interest—</b>	
815. Depreciation/Renewal Reserve Funds—	
(i) Depreciation Reserve Fund—Government Commercial Departments and Undertakings—Depreciation Reserve Fund— Motor Transport	Cr. 3,00,69,362(y)
(ii) Depreciation Reserve Fund—Government Non-Commercial Departments/Undertakings—Depreciation Reserve Fund— Government Presses	.. Cr. 1,74,74,201
Total (815)	.. Cr. 3,75,43,563(y)
821. General and Other Reserve Funds—	
General and other Reserve Funds of Government Commercial Departments/Undertakings	.. Cr. —62,040
Total (821)	.. Cr. —62,040
Total—(a) Reserve Funds bearing interest	.. Cr. 3,74,81,523(y)

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

(x) Differs by Rs. 13,610 (decreased) from the closing balance adopted in Finance Accounts 1981-82 due to *pro forma* adjustment of balances *vide* details in Appendix 1.

(y) Differs by Re. 1 from the closing balance adopted in Finance Accounts 1981-82 due to rounding.

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

Receipts 3 Rs.	Disbursements 4 Rs.	Closing balance 5 Rs.
36,66,34,340	12,55,89,273	Cr. 1,31,58,92,065
36,66,34,340	12,55,89,273	Cr. 1,31,58,92,065
40,57,769	40,082	Cr. 40,17,687
40,57,769	40,082	Cr. 40,17,687
37,06,92,109	12,56,29,355	Cr. 1,31,99,09,752
4,92,18,833	1,39,76,029	Cr. 6,53,12,166
8,34,854	..	Cr. 83,09,055
5,00,53,687	1,39,76,029	Cr. 7,36,21,221
46,63,106	46,01,066	..
46,63,106	46,01,066	..
5,47,16,793	1,85,77,095	Cr. 7,36,21,221

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

Head of Account	Opening balance				
1	2 Rs.				
<b>Part III—Public Account—contd.</b>					
<b>J. Reserve Funds—concl'd.</b>					
<b>(b) Reserve Funds not bearing interest—</b>					
<b>822. Sinking Funds—</b>					
<b>A. Appropriation for reduction or avoidance of Debt—</b>					
Sinking Funds	.. Cr. 33,08,39,681				
<b>B. Sinking Fund Investment Account—</b>					
Sinking Fund Investment Account	.. Dr. 4,00,50,568				
<b>Total (822)</b>	<table border="0"> <tr> <td align="right">[ Gross (A)</td> <td align="right">.. Cr. 33,08,39,681</td> </tr> <tr> <td align="right">Investments (A)]</td> <td align="right">.. Dr. 4,00,50,568</td> </tr> </table>	[ Gross (A)	.. Cr. 33,08,39,681	Investments (A)]	.. Dr. 4,00,50,568
[ Gross (A)	.. Cr. 33,08,39,681				
Investments (A)]	.. Dr. 4,00,50,568				
<b>829. Development and Welfare Funds—</b>					
(i) Development Funds for Agricultural purposes	.. Cr. 4,25,980				
(ii) Industrial Development Funds	.. Cr. 6,14,39,578 (†)				
(iii) Other Development and Welfare Funds—					
Gross	.. Cr. 2,30,35,265 (@)				
Investments	.. Dr. 67,88,390 (@)				
<b>Total (829)</b>	<table border="0"> <tr> <td align="right">[ Gross</td> <td align="right">.. Cr. 8,49,00,823 (£)</td> </tr> <tr> <td align="right">Investments]</td> <td align="right">.. Dr. 67,88,390 (@)</td> </tr> </table>	[ Gross	.. Cr. 8,49,00,823 (£)	Investments]	.. Dr. 67,88,390 (@)
[ Gross	.. Cr. 8,49,00,823 (£)				
Investments]	.. Dr. 67,88,390 (@)				
<b>835. General and other Reserve Funds—</b>					
Foodgrains Reserve Fund	.. Cr. 46,97,670				
<b>Total (835)</b>	.. Cr. 46,97,670				
<b>Total —(b) Reserve Funds not bearing interest—</b>					
Gross	.. Cr. 42,04,38,174 (£)				
Investments	.. Dr. 4,68,38,958 (@)				
<b>Total—J. Reserve Funds—</b>					
Gross	.. Cr. 45,79,19,697 (@)				
Investments	.. Dr. 4,68,38,958 (@)				

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

(@) Differs by Rs.7,51,678 (decreased) from the closing balance adopted in Finance Accounts 1981-82 due to *proforma* dropping of balance invested by the former princely State of Nabha through Shri Shamji Karamsi, Bombay consequent upon write-off of the investment.

(£) Differs by Rs. 7,51,679 (decreased) from the closing balance adopted in Finance Accounts 1981-82 due to rounding (Rs. 1) and *proforma* dropping of balance (Rs. 7,51 (78) *vide* footnote (@) above.

(†) Differs by Rs. 1 from the closing balance adopted in Finance Accounts 1981-82 due to rounding.

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

Receipts	Disbursements	Closing balance	
3 Rs.	4 Rs.		5 Rs.
3,48,12,000	7,15,09,970	Cr.	29,41,41,711
..	..	Dr.	4,00,50,568
3,48,12,000	7,15,09,970	Cr.	29,41,41,711
..	..	Dr.	4,00,50,568
..	..	Cr.	4,25,980
—500(x)	..	Cr.	6,14,39,078
..	..	Cr.	2,30,35,265
..	..	Dr.	67,88,390
—500(x)	..	Cr.	8,49,00,323
..	..	Dr.	67,88,390
..	7,22,938	Cr.	39,74,732
..	7,22,938	Cr.	39,74,732
3,48,11,500	7,22,32,908	Cr.	38,30,16,766
..	..	Dr.	4,68,38,958
8,95,28,293	9,08,10,003	Cr.	45,66,37,987
..	..	Dr.	4,68,38,958

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

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

Head of Account 1	Opening balance 2
	Rs.
<b>Part III—Public Account—<i>contd.</i></b>	
<b>K. Deposits and Advances—</b>	
<b>(a) Deposits bearing interest—</b>	
<b>838. Deposits of Local Funds—</b>	
Deposits of Municipal Corporations	.. Cr. —52,75,663
Deposits of State Transport Corporation	.. Cr. —10,000
Deposits of State Housing Boards	.. Cr. 1,23,11,885
Deposits of other autonomous bodies	.. Cr. 29,73,53,377
Total (838)	.. Cr. 30,43,79,599
<b>842. Other Deposits—</b>	
Miscellaneous	.. Cr. 34,68,46,673
Total (842)	.. Cr. 34,68,46,673
<b>Total—(a) Deposits bearing interest</b>	
	.. Cr. 65,12,26,272
<b>(b) Deposits not bearing interest—</b>	
<b>843. Civil Deposits—</b>	
(i) Revenue deposits	.. Cr. 6,47,99,621
(ii) Security deposits	.. Cr. 1,24,642
(iii) Civil Courts' deposits	.. Cr. 4,85,23,103
(iv) Criminal Courts' deposits	.. Cr. 1,62,143(@)
(v) Personal deposits	.. Cr. 1,64,24,365
(vi) Personal deposits—Investments	.. Dr. 51,910
(vii) Public Works deposits	.. Cr. 39,68,82,104(@)
(viii) Deposits of Police Funds	.. Cr. 3,08,63,932
(ix) Deposits for purchases, etc., abroad	.. Cr. 1,83,730
(x) Deposits for work done for public bodies or private individuals	Cr. 12,09,855

(@) Differs by Re. 1 from the closing balance adopted in Finance Accounts 1981-82 due to rounding.

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

Receipts	Disbursements	Closing balance
3	4	5
Rs.	Rs.	Rs.
10,00,000	-60,31,616(**)	Cr. 17,55,953
..	..	-10,000(x)
..	4,71,71,000	Cr. -3,48,59,115(x)
16,63,63,604	60,50,000	Cr. 45,76,66,981
16,73,63,604	4,71,89,384	Cr. 42,45,53,819
45,03,27,227	16,90,53,890	Cr. 62,81,20,010
45,03,27,227	16,90,53,890	Cr. 62,81,20,010
61,76,90,831	21,62,43,274	Cr. 1,05,26,73,829
5,16,78,912	5,36,86,235	Cr. 6,27,92,298*
2,000	-3,100(**)	Cr. 1,29,742
12,79,85,720	11,24,82,301	Cr. 6,40,26,522*
-34,723(**)	..	Cr. 1,27,420
3,78,90,43,392	3,78,02,23,294	Cr. 2,52,44,463
..	..	Dr. 51,910
35,29,45,542	31,24,77,598	Cr. 43,73,50,048
1,72,48,808	1,82,18,785	Cr. 2,98,93,955*
..	..	Cr. 1,83,730
..	..	Cr. 12,09,855

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

(x) Minus balance at the close of the year is being rectified in the accounts for 1983-84.

(\*) Please see explanatory note 3 below statement no. 8 (page 52).



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

Head of Account	Opening balance
1	2
	Rs:
<b>Part III—Public Account—contd.</b>	
<b>K: Deposits and Advances—contd.</b>	
<b>(b) Deposits not bearing interest—contd.</b>	
<b>843. Civil Deposits—concl'd.</b>	
(xi) Deposits of fees received by Government servants for work done for private bodies	.. Cr. 3,61,374
(xii) Deposits in connection with elections	.. Cr. 2,26,750
(xiii) Deposits of educational institutions	.. Cr. 99,31,032
(xiv) Unclaimed deposits in the G.F. Fund	.. Cr. 61,713
(xv) Deposits on account of court-deposits transferred from Pakistan	Cr. 10,28,228
(xvi) Other deposits	.. Cr. 6,19,200
	<hr/>
Total (843)	.. Cr. 57,14,01,792
	.. Dr. 51,910
	<hr/>
<b>847. Deposits of Local Funds—</b>	
(i) District Funds	.. Cr. 14,63,760
(ii) Municipal Funds	.. Cr. —12,96,646(@)
(iii) State Transport Corporation Funds	.. Cr. 4,83,234
(iv) Panchayat Bodies Funds	.. Cr. 6,28,96,388
(v) Education Funds	.. Cr. 1,29,035
(vi) Other Funds	.. Cr. —43,63,738
	<hr/>
Total (847)	.. Cr. 5,93,12,033(@)

(@) Differs by Re. 1 from the closing balance adopted in Finance Accounts 1981-82 due to rounding.

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

Receipts	Disbursements	Closing balance
3	4	5
Rs.	Rs.	Rs.
..	..	Cr. 3,61,374
—44,350(**)	17,775	Cr. 1,64,625
47,75,371	46,65,489	Cr. 1,00,40,914
..	..	Cr. 61,713
..	..	Cr. 10,28,228
..	..	Cr. 6,19,200
4,34,36,00,672	4,28,17,68,377	Cr. 63,32,34,087
..	..	Dr. 51,910
..	..	Cr. 14,63,760*
5,69,400	—10,98,972(**)	Cr. 3,71,726*
..	11,00,000	Cr. —6,16,766*(x)
14,45,66,082	13,61,02,908	Cr. 7,13,59,562*
1,63,558	..	Cr. 2,92,593
67,22,111	2,05,06,316	Cr. —1,81,47,943*(x)
15,20,21,151	15,66,10,252	Cr. 5,47,22,932

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

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

(\*) Please see explanatory note 3 below statement no. 8 (page 52).

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

Heads-of Account	Opening balance
1	2
	Rs.
<b>Part III—Public Account—contd.</b>	
<b>K. Deposits and Advances—concl'd.</b>	
<b>(b) Deposits not bearing interest—concl'd.</b>	
848. Other Deposits—	
(i) Subventions from Central Road Fund	.. ..
(ii) Miscellaneous Deposits	.. Cr. 1,97,10,678
Total (848)	.. Cr. 1,97,10,678
Total—(b) Deposits not bearing interest— Gross	.. Cr. 65,04,24,503(x)
Investments	.. Dr. 51,910
<b>(c) Advances—</b>	
850. Civil Advances—	
(i) Forest advances	.. Dr. —49,080
(ii) Revenue advances	.. Dr. 10,387
(iii) Other departmental advances	.. Dr. 7,77,669
(v) Other advances	.. Dr. 3,76,755(x)
Total (850)	.. Dr. 11,15,731(x)
Total—(c) Advances	.. Dr. 11,15,731(x)
Total—K. Deposits and Advances— Gross	.. Cr. 1,30,05,35,044
Investments	.. Dr. 51,910

(x) Differs by Re. 1 from the closing balance adopted in Finance Accounts 1981-82 due to rounding.

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

Receipts	Disbursements	Closing balance	
3	4	5	
Rs.	Rs.	Rs.	
30,00,000	30,00,000		..
..	..	Cr.	1,97,10,678
30,00,000	30,00,000	Cr.	1,97,10,678
4,49,86,21,823	4,44,13,78,629	Cr.	70,76,67,697
..	..	Dr.	51,910
6,79,38,733	6,80,58,278	Dr.	70,465
..	..	Dr.	10,387
..	..	Dr.	7,77,669
..	73,909	Dr.	4,50,664
6,79,38,733	6,81,32,187	Dr.	13,09,185
6,79,38,733	6,81,32,187	Dr.	13,09,185
5,18,42,51,387	4,72,57,54,090	Cr.	1,75,90,32,341
..	..	Dr.	51,910

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

Head of Account 1	Opening balance 2 Rs.
<b>Part III—Public Account—contd.</b>	
<b>L. Suspense and Miscellaneous—</b>	
<b>(b) Suspense—</b>	
<b>858. Suspense Accounts—</b>	
(i) Departmental Adjusting Account—Receipts	.. Cr. 67,28,213
(ii) Departmental Adjusting Account—Payments	.. Dr. 1,10,70,743
(iii) Cash Settlement Suspense Account	.. Dr. 22,32,51,974
(iv) Pay and Accounts Offices Suspense	.. Dr. 2,02,93,037
(v) Reserve Bank Suspense-Headquarters	.. Cr. 2,17,24,592
(vi) Central Accounts Office—Reserve Bank Suspense	.. Dr. 4,69,33,420
(vii) Provident Fund Suspense	.. Dr. 8,11,881
(viii) Telecommunication Accounts Office Suspense	.. Dr. 3,20,042
(ix) Suspense Account (Civil)	.. Dr. 6,34,55,562(x)
(x) Broadcasting Receiver Licence Fee Suspense	.. Cr. 8,11,181(x)
(xi) Additional Wages Deposit Suspense Account	.. Dr. 29,64,402(x)
(xii) Additional Dearness Allowance Deposit Suspense Account	.. Dr. 8,52,052
(xiii) Additional Dearness Allowance Deposit Suspense Account (New)	Dr. 11,759
(xiv) All India Service Officers' Group Insurance Scheme	.. Cr. 2,914
<b>Total (858)</b>	<b>.. Dr. 34,06,97,972(x)</b>
<b>Total—(b) Suspense</b>	<b>.. Dr. 34,06,97,972(x)</b>

(x) Differs by Re. 1 from the closing balance adopted in Finance Accounts 1981-82 due to rounding.

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

Receipts 3 Rs.	Disbursements 4 Rs.	Closing balance 5 Rs.
—60,23,909(**)	..	7,04,304
..	23,72,842	1,34,43,585
21,80,88,920	23,17,37,996	23,69,01,050
10,94,08,102	10,29,64,749	1,38,49,684
10,27,278	43,57,217	1,83,94,653
84,00,190	—1,56,19,760(**)	2,29,13,470
—1,583(**)	92,805	9,06,269
..	—2,74,786(**)	45,256
5,47,69,981	2,36,61,398	3,23,46,979
—3,61,964(**)	20,950	4,28,267
..	..	29,64,402(£)
4,584	—8,82,113(**)	34,645
—3,221(**)	—13,442(**)	1,538(£)
1,37,665	..	1,40,579
38,54,46,043	34,84,17,856	30,36,69,785
38,54,46,043	34,84,17,856	30,36,69,785

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

(£) Debit balance is under reconciliation with the treasuries.

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

Head of Account 1	Opening balance 2
	Rs.
<b>Part III—Public Account—contd.</b>	
<b>L. Suspense and Miscellaneous—contd.</b>	
<b>(c) Other Accounts—</b>	
<b>870. Cheques and Bills—</b>	
(i) Departmental cheques	.. Cr. 2,60,185
(ii) Treasury cheques	.. Cr. 2,39,467
<b>Total (870)</b>	.. Cr. <u>4,99,652</u>
<b>871. Departmental Balances—</b>	
Civil	.. Dr. 1,40,27,851
<b>Total (871)</b>	.. Dr. <u>1,40,27,851</u>
<b>872. Permanent Cash Imprest—</b>	
Civil	.. Dr. 10,84,641
<b>Total (872)</b>	.. Dr. <u>10,84,641</u>
<b>873. Cash Balance Investment Account—</b>	
Cash Balance Investment Account	.. Dr. 2,75,34,448(x)
<b>Total (873)</b>	.. Dr. <u>2,75,34,448(x)</u>
<b>Total—(c) Other Accounts</b>	.. Dr. <u>4,21,47,288(x)</u>
<b>(d) Accounts with Governments of foreign countries—</b>	
<b>879. Accounts with Governments of Other Countries—</b>	
Burma	.. Dr. 61,340
Pakistan	.. Dr. 60,56,905
Malaysia	.. Dr. 1,200
<b>Total (879)</b>	.. Dr. <u>61,19,445</u>
<b>Total—(d) Accounts with Governments of foreign countries</b>	.. Dr. <u>61,19,445</u>

(x) Differs by Re. 1 from the closing balance adopted in Finance Accounts 1981-82 due to rounding.

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

Receipts	Disbursements		Closing balance
3	4		5
Rs.	Rs.		Rs.
37,14,239	38,71,530	Cr.	1,02,894
3,01,78,63,083	3,01,80,38,339	Cr.	64,211
3,02,15,77,322	3,02,19,09,869	Cr.	1,67,105
6,14,99,924	6,19,10,153	Dr.	1,44,38,080
6,14,99,924	6,19,10,153	Dr.	1,44,38,080
960	13,595	Dr.	10,97,276*
960	13,595	Dr.	10,97,276
34,48,62,300	96,15,00,000	Dr.	64,41,72,148
34,48,62,300	96,15,00,000	Dr.	64,41,72,148
3,42,79,40,506	4,04,53,33,617	Dr.	65,95,40,399
73	—302(**)	Dr.	60,965
719	22,920	Dr.	60,79,106
..	..	Dr.	1,200
792	22,618	Dr.	61,41,271
792	22,618	Dr.	61,41,271

(\*) Please see explanatory note 3 below statement no. 8 (page 52).

(\*\*) Minus figure during the year is due to adjustment of debits of earlier years.



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

Head of Account I	Opening balance 2 Rs.
<b>Part III—Public Account—contd.</b>	
<b>L. Suspense and Miscellaneous—concl'd.</b>	
<b>(e) Miscellaneous—</b>	
<b>880. Miscellaneous Government Account—</b>	
Ledger Balance Adjustment Account	..
Writes off from heads of account closing to balance	..
	<hr/>
Total (880)	..
Total—(e) Miscellaneous	..
	<hr/>
Total—L. Suspense and Miscellaneous	.. Dr. 38,89,64,705
	<hr/>
<b>M. Remittances—</b>	
<b>(a) Money Orders, Remittances and adjustments between the Officers rendering accounts to the same Accountant General, etc., and other Remittances—</b>	
<b>882. Cash Remittances and Adjustments between Officers rendering accounts to the same Accountant General/Accounts Officer—</b>	
(i) Cash Remittances between Treasuries and Currency Chests	.. Cr. 17,08,681
(ii) Public Works Remittances	.. Dr. 35,03,36,714
(iii) Forest Remittances	.. Cr. 1,21,23,800
(iv) Reserve Bank of India Remittances	.. Dr. 20,66,977
	<hr/>
Total (882)	.. Dr. 33,85,71,210
	<hr/>
Total—(a) Money Orders, Remittances and adjustments between the Officers rendering accounts, etc.	Dr. 33,85,71,210

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

Receipts	Disbursements	Closing balance	
3	4	5	
Rs.	Rs.	Rs.	
7,15,09,970(x)	..	..	
1,019(x)	..	..	
7,15,10,989	..	..	
7,15,10,989	..	..	
3,81,33,87,341 7,15,10,989(x)	4,39,37,74,091	Dr.	96,93,51,455
20,70,000	20,70,000	Cr.	17,08,681(*)
2,51,90,15,689	2,52,74,36,278	Dr.	35,87,57,303
14,21,55,252	14,05,02,319	Cr.	1,37,76,733
..	..	Dr.	20,66,977
2,66,32,40,941	2,67,00,08,597	Dr.	34,53,38,866
2,66,32,40,941	2,67,00,08,597	Dr.	34,53,38,866

(x) Closed to Government Account.

(\*) Please see explanatory note 3 below statement no. 8 (page 52).

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

Head of Account	Opening balance
1	2
	Rs.
<b>Part III—Public Account—contd.</b>	
<b>M. Remittances—contd.</b>	
<b>(b) Inter-Government Adjustment Accounts—</b>	
<b>886. Adjusting Account between Central and State Governments—</b>	
Punjab and Central Government	.. Dr. 1,00,18,013
Total (886)	.. Dr. <u>1,00,18,013</u>
<b>893. Inter-State Suspense Account—</b>	
Punjab and Tamil Nadu	.. Dr. 2,130
Punjab and Maharashtra	.. Cr. 39,03,964
Punjab and West Bengal	.. Dr. 5,033
Punjab and Uttar Pradesh	.. Cr. 2,335
Punjab and Andhra Pradesh	.. Cr. 14,190(@)
Punjab and Rajasthan	.. Dr. 5,12,900
Punjab and Haryana	.. Cr. 45,62,849
Punjab and Himachal Pradesh	.. Dr. 4,24,205(@)
Punjab and Jammu and Kashmir	.. Dr. 6,85,452
Punjab and Madhya Pradesh	.. Dr. 2,454

(@) Differs by Re. 1 from the closing balance adopted in Finance Accounts 1981-82 due to rounding.

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

Receipts	Disbursements		Closing balance
3	4		5
Rs.	Rs.		Rs.
—24,62,628(**)	—34,18,220(**)	Dr.	90,62,421
—24,62,628(**)	—34,18,220(**)	Dr.	90,62,421
..	..	Dr.	2,130
..	..	Cr.	39,03,964
..	—4,734(**)	Dr.	299
..	1,835	Cr.	500
..	..	Cr.	14,190
—46,657(**)	—16,87,066(**)	Cr.	11,27,509
—576(**)	65,43,414	Dr.	19,81,141
50	—1,76,959(**)	Dr.	2,47,196
5,80,794	5,44,384	Dr.	6,49,042
..	—2,454(**)		..

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

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

Head of Account	Opening balance
1	2
	Rs.
<b>Part III—Public Account—concl.</b>	
<b>M. Remittances—concl.</b>	
<b>(b) Inter-Government Adjustment Accounts—concl.</b>	
<b>893. Inter-State Suspense Account—concl.</b>	
Punjab and Bihar	.. ..
Total (893)	.. Cr. 68,51,164
Total—(b) Inter-Government Adjustment Accounts	Dr. 31,66,849
Total—M. Remittances	.. Dr. 34,17,38,059
Total—Part III—Public Account	.. ..
Total—Parts I, II, III	.. ..
<b>N. Cash Balance—</b>	
<b>899. Cash Balance—</b>	
Cash in Treasuries	.. ..
Deposits with Reserve Bank	.. ..
Deposits with other Banks	.. ..
Total (899)	.. ..
<b>GRAND TOTAL</b>	.. ..

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

Receipts	Disbursements	Closing balance	
3	4	5	
Rs.	Rs.	Rs.	
..	1,000	Dr.	1,000
5,33,611	52,19,420	Cr.	21,65,355
—19,29,017(**)	18,01,200	Dr.	68,97,066
2,66,13,11,924	2,67,18,09,797	Dr.	35,22,35,932
12,19,06,82,043	12,00,77,77,336	Dr.	..
30,29,53,84,981	30,79,74,26,781		..
1,07,709	2,73,190		..
21,12,76,662	—29,09,30,619(x)		..
99	99		..
21,13,84,470	—29,06,57,330		..
30,50,67,69,451	30,50,67,69,451		..

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

(x) There was a difference of Rs. 97,36,515 between the figure reflected in accounts (minus Rs. 29,09,30,619) and that intimated by the Reserve Bank (minus Rs. 30,06,67,134). On reconciliation, this difference now stands at Rs. 1,69,39,588 (July 1983) which is under reconciliation.

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

Description of Debt	When raised
1	2
<b>E. Public Debt—</b>	
<b>603. Internal Debt of the State Government—</b>	
Market Loans bearing interest (a)	.. 1967—83
Market Loans not bearing interest(a)	.. 1956—70
Loans from the Life Insurance Corporation of India	.. 1959—83
Loans from the National Agricultural Credit Fund of the Reserve Bank of India	.. 1968—83
Loans from the State Bank of India and other Banks	.. 1974—83
Loans from other Institutions (a)	.. 1959—83
Ways and Means Advances from the Reserve Bank of India	.. 1982—83
Total (603)	.. ..
<b>604. Loans and Advances from the Central Government—</b>	
<b>A. Non-Plan Loans—</b>	
Loans to cover gap in resources	.. 1982—83
Share of small savings collections	.. 1979—83
<b>House Building Advances—</b>	
House Building Advances to All India Services Officers	.. 1979—83
Police-Modernisation of police force	.. 1979—83
<b>General (Education)—Scholarships—</b>	
National Loan Scholarship Scheme	.. 1979—82
<b>Agriculture—Manures and fertilizers—</b>	
Purchase of fertilizers	.. 1981—83
Total-A	.. ..
<b>B. Loans for State/Union Territory Plan Schemes—</b>	
Block loans	.. 1979—83

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

OTHER INTEREST BEARING OBLIGATIONS OF THE GOVERNMENT<sup>1</sup>

Balance on 1st April 1982	Additions during the year	Discharges during the year	Balance on 31st March 1983
3	4	5	6
Rs.	Rs.	Rs.	Rs.
92,44,51,300(x)	13,21,18,400	..	1,05,65,69,700
6,62,83,520(y)	..	5,65,11,200	97,72,320
9,99,09,029*	..	54,08,834	9,45,00,195
6,57,37,150	..	68,71,790	5,88,65,360
1,73,36,00,000	2,21,64,00,000	1,46,00,00,000	2,49,00,00,000
15,83,45,843	6,40,76,500	1,43,07,326	20,81,15,017
1,19,25,30,000	4,91,99,73,000	6,11,25,03,000	..
4,24,08,56,842*	7,33,25,67,900	7,65,56,02,150	3,91,78,22,592
..	97,35,00,000	..	97,35,00,000
68,75,00,000	34,07,00,000	..	1,02,82,00,000
26,02,628	5,09,283	2,76,729	28,35,182
58,56,270	25,48,750	2,41,490	81,63,530
8,22,430	..	..	8,22,430
12,00,00,000	27,00,00,000	27,00,00,000	12,00,00,000
81,67,81,328	1,58,72,58,033	27,05,18,219	2,13,35,21,142
1,11,32,61,040	43,45,70,200	7,88,51,737	1,46,89,79,503

(\*) Differs by Re. 1 from the closing balance adopted in Finance Accounts 1981-82 due to rounding.

(x) Differs by Rs. 5,81,70,800 (decreased) from the closing balance adopted in Finance Accounts 1981-82 due to *proforma* transfer of the balance of 5½% Punjab Loan 1982 which was notified for discharge during the year and became non-interest bearing.

(y) Differs by Rs. 5,81,70,800 (increased) from the closing balance adopted in Finance Accounts 1981-82 *vide* footnote (x) above.



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

Description of Debt	When raised
<b>E. Public Debt—contd.</b>	
<b>604. Loans and Advances from the Central Government —contd.</b>	
<b>C. Loans for Central Plan Schemes—</b>	
General (Urban Development)—Other Loans—	
Integrated Urban Development in areas of National Importance	.. 1979-80
Agriculture—Storage and Warehousing	.. 1980-81
Fisheries—Inland fisheries	.. 1982-83
	<hr/>
Total—C	.. ..
	<hr/>
<b>D. Loans for Centrally Sponsored Plan Schemes—</b>	
General (Urban Development)—Other loans—	
Integrated Development of Medium and Small Towns	.. 1980--83
Co-operation—	
Credit Co-operatives—	
Strengthening of Agricultural Credit Stabilization Fund	.. 1981—83
Consumers' Co-operatives—	
Development of Urban Consumers' Co-operatives	.. 1981—83
Soil and Water Conservation—Soil conservation schemes	.. 1980—83
Village and Small Industries—	
Handloom Industries	.. 1979—83
Other loans	.. 1979—83
Roads and Bridges—Roads of Inter-State Importance	.. 1979—83
	<hr/>
Total—D	.. ..
	<hr/>
<b>E. Ways and Means Advances—</b>	
Other Ways and Means Advances	.. 1982-83
	<hr/>
Total—E	.. ..
	<hr/>

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

Balance on 1st April 1982	Additions during the year	Discharges during the year	Balance on 31st March 1983
3	4	5	6
Rs.	Rs.	Rs.	Rs.
2,00,000	..	..	2,00,000
8,00,000	..	2,00,000	6,00,000
..	9,54,800	..	9,54,800
10,00,000	9,54,800	2,00,000	17,54,800
1,87,25,000	65,25,000	..	2,52,50,000
2,25,000	2,50,000	..	4,75,000
1,50,000	75,000	..	2,25,000
17,16,667	25,00,000	1,16,666	41,00,001
1,15,48,575	45,60,000	13,09,175	1,47,99,400
15,03,333	12,00,000	1,23,333	25,80,000
33,45,080	55,00,000	1,41,960	87,03,120
3,72,13,655	2,06,10,000	16,91,134	5,61,32,521
..	56,00,00,000	56,00,00,000	..
..	56,00,00,000	56,00,00,000	..

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

Description of Debt	When raised
1	2
<b>E. Public Debt—concl'd.</b>	
<b>604. Loans and Advances from the Central Government—concl'd:</b>	
<b>F. Pre-1979-80 Loans—</b>	
Small Savings Loans	1964—79
Rehabilitation of Displaced persons, Repatriates, etc.	1948—77
National Loan Scholarship Scheme	1974—79
Rehabilitation of Goldsmiths	1963—68
Consolidated Loans for productive and semi-productive purposes	1955—79
Total—F	.. ..
Total (604)	.. ..
Total—E. Public Debt	.. ..
 <b>I. Small Savings, Provident Funds, etc.—</b>	
<b>(b) Provident Funds—</b>	
<b>805. State Provident Funds—</b>	
<b>A. Civil—</b>	
General Provident Fund	.. ..
Contributory Provident Fund	.. ..
All India Services Provident Fund	.. ..
Total—A	.. ..

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

Balance on 1st April 1982	Additions during the year	Discharges during the year	Balance on 31st March 1983
3	4	5	6
Rs.	Rs.	Rs.	Rs.
54,71,10,000	..	..	54,71,10,000
43,26,083	..	1,22,996	42,03,087
48,66,324*	..	1,17,059	47,49,265
8,97,693	..	..	8,97,693
2,71,27,78,377	..	22,54,23,000	2,48,73,55,377
3,26,99,78,477*	..	22,56,63,055	3,04,43,15,422
5,23,82,34,500*	2,60,33,93,033	1,13,69,24,145	6,70,47,03,388
9,47,90,91,342	9,93,59,60,933	8,79,25,26,295	10,62,25,25,980
1,00,65,57,132(£)	35,27,80,085	12,01,48,807	1,23,91,88,410
5,95,05,906	1,19,25,040	40,05,277	6,74,25,669
80,31,999	18,67,615	14,35,189	84,64,425
1,07,40,95,037(£)	36,65,72,740	12,55,89,273	1,31,50,78,504

(\*) Differs by Rs.1 from the closing balance adopted in Finance Accounts 1981-82 due to rounding.

(£) Differs by Rs. 13,610 (decreased) from the closing balance adopted in Finance Accounts 1981-82 due to *proforma* adjustment of balances *vide* details in Appendix L.

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

Description of Debt	When raised
1	2
<b>I. Small Savings, Provident Funds, etc.—concl'd.</b>	
<b>(b) Provident Funds —concl'd.</b>	
<b>805. State Provident Funds—concl'd.</b>	
<b>D. Other Provident Funds—</b>	
Workmen's Contributory Provident Fund	.. ..
Contributory Provident Pension Fund	.. ..
Other Miscellaneous Provident Funds	.. ..
Total—D	.. ..
Total (805)	.. ..
<b>(c) Other Accounts—</b>	
<b>811. Insurance and Pension Funds—</b>	
Punjab State Government Employee's Group Insurance Scheme	.. ..
Total (811)	.. ..
Total—I. Small Savings, Provident Funds, etc.	.. ..
<b>GRAND TOTAL</b>	.. ..

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

Balance on 1st April 1982	Additions during the year	Discharges during the year	Balance on 31st March 1983
3	4	5	6
Rs.	Rs.	Rs.	Rs.
16,552	..	..	16,552
498	..	..	498
7,34,911	61,600	..	7,96,511
7,51,961	61,600	..	8,13,561
1,07,48,46,998(*)	36,66,34,340	12,55,89,273	1,31,58,92,065
..	40,57,769	40,082	40,17,687
..	40,57,769	40,082	40,17,687
1,07,48,46,998(*)	37,06,92,109	12,56,29,355	1,31,99,09,752
10,55,39,38,340(*)	10,30,66,53,042	8,91,81,55,650	11,94,24,35,732

(\*) See footnote (£) at page 209.

## ANNEXURE TO

Description of loan	When raised
1	2
<b>E. Public Debt.—</b>	
<b>603. Internal Debt of the State Government—</b>	
<b>Market Loans bearing interest—</b>	
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
6¾% Punjab Loan 1992	.. 1st September 1980
7% Punjab Loan 1993	.. 1st September 1981
7½% Punjab Loan 1997	.. 14th July 1982
<b>Total—Market Loans bearing interest</b>	.. ..
<b>Market Loans not bearing interest—</b>	
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
5¾% Punjab Loan 1979	.. 1st September 1967
5¾% Punjab Loan 1980	.. 2nd September 1968
5¾% Punjab Loan 1981	.. 6th September 1969
5¾% Punjab Loan 1982	.. 15th July 1970
<b>Total—Market Loans not bearing interest</b>	.. ..

## STATEMENT NO. 17

Bala nce on 1st April 1982	Additions during the year	Discharges during the year	Balance on 31st March 1983
3	4	5	6
Rs.	Rs.	Rs.	Rs.
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
9,44,36,600	..	..	9,44,36,600
13,64,79,600	..	..	13,64,79,600
..	13,21,18,400	..	13,21,18,400
<b>92,44,51,300(a)</b>	<b>13,21,18,400</b>	..	<b>1,05,65,69,700</b>
3,86,674	..	..	3,86,674
73,800	..	..	73,800
1,29,000	..	..	1,29,000
3,39,500	..	..	3,39,500
3,01,488	..	..	3,01,488
21,83,458	..	..	21,83,458
17,54,800	..	..	17,54,800
29,44,000	..	..	29,44,000
5,81,70,800	..	5,65,11,200	16,59,600
<b>6,62,83,520(b)</b>	..	<b>5,65,11,200</b>	<b>97,72,320</b>

(a) See footnote (x) at page 205.

(b) See footnote (y) at page 205.



## ANNEXURE TO

Description of loan

When raised

1

2

Rs.

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

Loans from other Institutions—

Loans from National Co-operative Development Corporation .. 1959--83

Loans from General Insurance Corporation of India .. 1978--81

Total—Loans from other Institutions ..

## STATEMENT NO. 17—concl.d.

Balance on 1st April 1982	Additions during the year	Discharges during the year	Balance on 31st March 1983
3	4	5	6
Rs.	Rs.	Rs.	Rs.
14,77,93,843	6,40,76,500	1,32,99,326	19,85,71,017
1,05,52,000	..	10,08,000	95,44,000
<b>15,83,45,843</b>	<b>6,40,76,500</b>	<b>1,43,07,326</b>	<b>20,81,15,017</b>

## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1982
1	2
	Rs.
<b>F. LOANS AND ADVANCES—</b>	
<b>(a) Loans for Social and Community Services—</b>	
<b>677. Loans for Education, Art and Culture—</b>	
Secondary Education ..	4,385
University and other Higher Education—	
(i) Loans to deserving students under National Loan Scholarship Scheme ..	60,86,298
(ii) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	₹—59,326
Total ..	<u>60,26,972</u>
Technical Education—	
Loans to poor students studying in Engineering Colleges and Polytechnics ..	74,77,563
Other educational loans ..	12,34,179
Total (677) ..	<u>1,47,43,099</u>
<b>680. Loans for Medical—</b>	
Medical education ..	1,37,785 (*)
Total (680) ..	<u>1,37,785 (*)</u>
<b>682. Loans for Public Health, Sanitation and Water Supply—</b>	
Public Health and Sanitation Programmes—	
Loans to Municipalities, Municipal Corporations and other Local Funds for sanitation schemes ..	1,11,48,677
Sewerage schemes ..	66,42,001

(\*) Differs by Re. 1 from the closing balance adopted in Finance Accounts 1981-82 due to rounding.

## AND ADVANCES BY THE GOVERNMENT

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1983	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	4,385	14,655	—10,270(£)	6,97,898
..	60,86,298	1,93,958	58,92,340	10,866
..	—59,326	—50,717(**)	—8,609(£)	..
..	60,26,972	1,43,241	58,83,731	10,866
1,12,075	75,89,638	2,30,841	73,58,797	74,159
..	..	64,045	11,70,134	..
1,12,075	1,48,55,174	4,52,782	1,44,02,392	7,82,923
..	1,37,785	1,366	1,36,419	400
..	1,37,785	1,366	1,36,419	400
..	1,11,48,677	3,26,125	1,08,22,552	8,70,915
..	66,42,001	59,81,324	6,60,677	4,15,633

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

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

## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS.

Head of Account	Balance on 1st April 1982.
1	2
	Rs.
<b>F. LOANS AND ADVANCES—contd.</b>	
<b>(a) Loans for Social and Community Services—contd.</b>	
<b>682. Loans for Public Health, Sanitation and Water Supply—concl'd.</b>	
Urban Water Supply Programmes—	
(i) Loans to Municipalities, Municipal Corporations and other Local Funds for water supply schemes ..	74,83,440
(ii) Loans for execution of urban water supply and sewerage schemes ..	3,05,00,000
Total ..	<u>3,79,83,440</u>
Rural Water Supply Programmes ..	1,18,500
Total (682) ..	<u>5,58,92,618</u>
<b>683. Loans for Housing—</b>	
Loans to Housing Boards, Corporations, etc.— Loans to Punjab State Housing Board ..	17,32,92,965
Village Housing Scheme—	
Loans for construction of houses in rural areas ..	2,19,57,937
Subsidised Industrial Housing Schemes ..	8,51,754(*)
Low Income Group Housing Schemes—	
(i) Loans to other parties for construction of houses ..	8,43,04,759(*)
(ii) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	—9,43,557
Total ..	<u>8,33,61,202(*)</u>
Middle Income Group Housing Scheme—	
(i) Loans to other parties for construction of houses ..	1,35,99,850
(ii) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	—6,35,915
Total ..	<u>1,29,63,935</u>

\*Differs by Re. 1 from the closing balance adopted in Finance Accounts 1981-82 due to rounding.

AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1983	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	74,83,440	-28,78,439(**)	1,03,61,879	7,86,804
..	3,05,00,000	..	3,05,00,000	..
..	3,79,83,440	-28,78,439(**)	4,08,61,879	7,86,804
..	1,18,500	..	1,18,500	..
..	5,58,92,618	34,29,010	5,24,63,608	20,73,352
2,95,00,000	20,27,92,965	10,260	20,27,82,705	..
..	2,19,57,937	7,53,088	2,12,04,849	10,74,395
..	8,51,754	3,28,890	5,22,864	7,34,557
1,72,000	8,44,76,759	67,26,227	7,77,50,532	61,32,628
..	-9,43,557	-12,00,554(**)	2,56,997	5,125
1,72,000	8,35,33,202	55,25,673	7,80,07,529	61,37,753
1,08,000	1,37,07,850	4,08,742	1,32,99,108	7,42,106
..	-6,35,915	-5,92,257(**)	-43,658(£)	82,18,360
1,08,000	1,30,71,935	-1,83,515(**)	1,32,55,450	89,60,466

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

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

## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account 1	Balance on 1st April 1982 2 Rs. -
<b>F. LOANS AND ADVANCES—contd.</b>	
<b>(a) Loans for Social and Community Services—contd.</b>	
<b>683. Loans for Housing—concl.</b>	
Higher Income Group Housing Scheme ..	—19,58,480(*)
Slum Clearance—	
Loans to Municipalities, Municipal Corporations and other Local Funds for slum clearance ..	1,79,39,913
Other Housing Schemes—	
(i) Loans to other parties for repair of houses in urban areas ..	74,24,029(*)
(ii) Loans to other parties for building houses in urban estates ..	3,19,62,555
(iii) Loans to other parties for building houses in Chandigarh ..	60,81,297(*)
(iv) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	2,25,500
Total	4,56,93,381
Total (683)	35,41,02,607(*)
<b>684. Loans for Urban Development—</b>	
Urban Development—	
(i) Loans to Municipalities, Municipal Corporations and other Local Funds under integrated city development programme ..	14,52,54,936
(ii) Loans to Municipalities, Municipal Corporations and other Local Funds for other purposes ..	36,76,53,479(*)
(iii) Loans to Improvement Trusts for Development Projects ..	3,82,31,147(*)
(iv) Loans to Improvement Trusts for Land Acquisition and Development Schemes ..	50,27,535(*)
(v) Loans to Local Bodies of erstwhile P.E.P.S.U. ..	45,62,113
(vi) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	19,81,723(*)
Total (684)	56,27,10,933

\*Differs by Re. 1 from the closing balance adopted in Finance Accounts 1981-82 due to rounding.

AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1983	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	—19,58,480	—8,58,888(**)	—10,99,592(£)	..
..	1,79,39,913	17,41,337	1,61,98,576	22,14,094
5,76,000	80,00,029	8,92,003	71,08,026	9,71,270
2,36,000	3,21,98,555	47,28,114	2,74,70,441	..
..	60,81,297	..	60,81,297	..
..	2,25,500	1,45,696	79,804	..
8,12,000	4,65,05,381	57,65,813	4,07,39,568	9,71,270
3,05,92,000	38,46,94,607	1,30,82,658	37,16,11,949	2,00,92,535
2,43,00,000	16,95,54,936	46,21,224	16,49,33,712	51,42,242
6,89,00,000	43,65,53,479	27,93,353	43,37,60,126	50,58,216
..	3,82,31,147	9,50,561	3,72,80,586	2,45,365
..	50,27,535	8,00,540	42,26,995	2,03,785
..	45,62,113	..	45,62,113	4,99,112
..	19,81,723	4,18,304	15,63,419	2,55,772
9,32,00,000	65,59,10,933	95,83,982	64,63,26,951	1,14,04,492

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

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



## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1982
1	2
	Rs.
<b>F. LOANS AND ADVANCES—contd.</b>	
<b>(a) Loans for Social and Community Services—concl'd.</b>	
<b>688. Loans for Social Security and Welfare—</b>	
<b>Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—</b>	
(i) Interest free loan to deserving persons of Scheduled Castes and Backward Classes ..	31,17,289(*)
(ii) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	—59,56,494(*)
Total ..	<u>—28,39,205</u>
<b>Relief Measures—</b>	
(i) Loans to uprooted persons from war affected areas ..	42,74,895
(ii) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	38,155
Total ..	<u>43,13,050</u>
Rehabilitation Schemes ..	—3,17,60,823
Other Social Security and Welfare Programmes ..	9,70,268
Total (688) ..	<u>—2,93,16,710</u>
<b>695. Loans for other Social and Community Services—</b>	
Labour ..	6,01,469
Relief for natural calamities ..	4,55,131(*)
Other loans ..	—15,707
Total (695) ..	<u>10,40,893(*)</u>
Total (a) ..	<u>95,93,11,225(*)</u>

(\*) Differs by Rs. 1 from the closing balance adopted in Finance Accounts 1981-82 due to rounding.

AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1983	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	31,17,289	1,37,473	[ 29,79,816	..
3,886	—59,52,608	82,812	—60,35,420(**)	1,61,040
3,886	—28,35,319	2,20,285	—30,55,604	1,61,040
..	42,74,895	..	42,74,895	..
..	38,155	..	38,155	..
..	43,13,050	..	43,13,050	..
..	—3,17,60,823	2,71,490	—3,20,32,313(**)	2,50,871
..	9,70,268	2,403	9,67,865✓	4,945
3,886	—2,93,12,824	4,94,178	—2,98,07,002	4,16,856
..	6,01,469	605	6,00,864	..
..	4,55,131	809	4,54,322	..
..	—15,707	..	—15,707(**)	..
..	10,40,893	1,414	10,39,479	..
12,39,07,961	1,08,32,19,186	2,70,45,390	1,05,61,73,796	3,47,70,558

(\*\*) 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 1982 2 Rs.
<b>F. LOANS AND ADVANCES—contd.</b>	
<b>(b) Loans for Economic Services—</b>	
<b>(i) General Economic Services—</b>	
<b>698. Loans for Co-operation—</b>	
<b>Credit Co-operatives—</b>	
(i) Loans to Central Co-operative Bank for Agricultural Stabilization Fund ..	22,54,372(x) ✓
(ii) Loans to Primary Agricultural Co-operative Societies for construction of rural godowns ..	6,44,66,314(*) ✓
(iii) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	46,54,496(y) ✓
<b>Total ..</b>	<b>7,13,75,182(*)</b>
<b>Housing Co-operatives—</b>	
Loans to Co-operative Societies under the scheme for allotment of house sites to landless workers in rural areas ..	1,79,81,915 ✓
<b>Farming Co-operatives ..</b>	<b>23,733 ✓</b>
<b>Warehousing and Marketing Co-operatives—</b>	
(i) Loans to Punjab State Co-operative Supply and Marketing Federation for purchase and distribution of foodgrains ..	1,12,57,844 ✓
(ii) Loans to Punjab State Co-operative Supply and Marketing Federation for purchase and distribution of fertilizers ..	7,80,06,790 ✓
(iii) Loans to Punjab State Co-operative Supply and Marketing Federation for the purchase of cotton ..	8,32,78,570 ✓
(iv) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	31,21,171 ✓
<b>Total ..</b>	<b>17,56,64,375</b>

(\*) Differs by Rs. 1 from the closing balance adopted in Finance Accounts 1981-82 due to rounding.

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

(y) Differs by Rs. 21,44,464 (increased) from the closing balance adopted in Finance Accounts 1981-82 due to (i) transfer of amount (Rs. 43,98,836) from the sub-head "Loans to Co-operative Credit and Service Societies" as the balance thereunder on 31st March 1983 is less than Rs. 25 lakhs and (ii) transfer of amount (Rs. 22,54,372) from this category *vide* footnote (x) above.

AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1983	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
2,50,000	25,04,372	..	25,04,372	5,259
5,71,600	6,50,37,914	47,76,641	6,02,61,273	13,20,398
..	46,54,496	26,58,628	19,95,868	16,68,114
8,21,600	7,21,96,782	74,35,269	6,47,61,513	29,93,771
..	1,79,81,915	..	1,79,81,915	..
..	23,733	..	23,733	..
..	1,12,57,844	..	1,12,57,844	12,34,562
16,52,50,000	24,32,56,790	10,47,36,271	13,85,20,519	14,00,309
..	8,32,78,570	3,21,430	8,29,57,140	..
..	31,21,171	8,768	31,12,403	..
16,52,50,000	34,09,14,375	10,50,66,469	23,58,47,906	26,34,871

## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1982
1	2 Rs.
<b>F. LOANS AND ADVANCES—contd.</b>	
<b>(b) Loans for Economic Services—contd.</b>	
<b>(i) General Economic Services—concl'd.</b>	
<b>698. Loans for Co-operation—concl'd.</b>	
Dairy Co-operatives ..	4,20,000
Co-operative Sugar Mills ..	4,94,163
Industrial Co-operatives ..	4,40,123
Consumers Co-operatives—	
(i) Loans to Consumer Co-operative Stores ..	2,12,49,573
(ii) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	11,20,750
Total ..	2,23,70,323
Total (698) ..	28,87,69,814(*)
<b>700. Loans to General Financial and Trading Institutions—</b>	
<b>Loans to Trading Institutions—</b>	
Loans to Punjab Export Corporation ..	6,00,000
Total (700) ..	6,00,000
<b>704. Loans for Other General Economic Services—</b>	
Other Loans ..	7,296
Total (704) ..	7,296
Total (i) ..	28,93,77,110(*)

(\*) Differs by Re. 1 from the closing balance adopted in Finance Accounts 1981-82 due to rounding.

## AND ADVANCES BY THE GOVERNMENT—contd.

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1983	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	4,20,000	-2,00,000(**)	6,20,000	..
..	4,94,163	..	4,94,163	..
..	4,40,123	..	4,40,123	75,266
..	2,12,49,573	..	2,12,49,573	..
2,38,500	13,59,250	..	13,59,250	..
2,38,500	2,26,08,823	..	2,26,08,823	..
16,63,10,100	45,50,79,914	11,23,01,738	34,27,78,176	57,03,908
..	6,00,000	..	6,00,000	..
..	6,00,000	..	6,00,000	..
..	7,296	795	6,501	..
..	7,296	795	6,501	..
16,63,10,100	45,56,87,210	11,23,02,533	34,33,84,677	57,03,908

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

## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account  1	Balance on 1st April 1982  2  Rs.
<b>F. LOANS AND ADVANCES—contd.</b>	
<b>(b) Loans for Economic Services—contd.</b>	
<b>(ii) Agriculture and Allied Services—</b>	
<b>705. Loans for Agriculture—</b>	
<b>Manures and fertilizers—</b>	
(i) Loans to Punjab Agro-Industries Corporation for purchase and distribution of fertilizers, seeds and inputs, etc. ..	9,03,71,996(*)
(ii) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	—2,22,61,980(£)
Total ..	<u>6,81,10,016(**)</u>
<b>High yielding variety programme—</b>	
(i) Loans under Package Programme ..	1,14,51,543
(ii) Loans under intensive cultivation ..	1,05,53,118
Total ..	<u>2,20,04,661</u>
<b>Plant protection—</b>	
(i) Loans for aerial spraying of crops ..	2,53,97,730
(ii) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	..
Total ..	<u>2,53,97,730</u>
Commercial crops ..	—12,74,499
Agricultural engineering ..	—1,11,86,639
<b>Horticulture—</b>	
(i) Loans for development of horticulture and orchards ..	66,93,169
(ii) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	3,07,500
Total ..	<u>70,00,669</u>
Marketing ..	—7,08,779
Other agricultural loans ..	—3,58,62,727
Total (705) ..	<u>7,34,80,432(*)</u>

\*Differs by Re. 1 from the closing balance adopted in Finance Accounts 1981-82 due to rounding.

(£) Differs by Rs. 2,28,27,679 (decreased) from the closing balance adopted in Finance Accounts 1981-82 due to transfer of amount (minus Rs. 2,28,27,679) from the sub-head "Loans for purchase of fertilizers" as the balance thereunder on 31st March 1983 is less than Rs. 25 lakhs.

AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1983	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
10,47,50,000	19,51,21,996	5,48,75,000	14,02,46,996	..
..	-2,22,61,980	4,20,03,198	-6,42,65,178(†)	3,83,301
10,47,50,000	17,28,60,016	9,68,78,198	7,59,81,818	3,83,301
..	1,14,51,543	..	1,14,51,543	..
..	1,05,53,118	..	1,05,53,118	382
..	2,20,04,661	..	2,20,04,661	382
1,00,66,347	3,54,64,077	1,33,25,509	2,21,38,568	10,23,670
14,98,380	14,98,380	..	14,98,380	..
1,15,64,727	3,69,62,457	1,33,25,509	2,36,36,948	10,23,670
..	-12,74,499	14,73,593	-27,48,092(@)	31,364
..	-1,11,86,639	-1,11,86,000(**)	-639(@)	..
..	66,93,169	7,15,943	59,77,226	5,53,406
..	3,07,500	-2,90,000(**)	5,97,500	..
..	70,00,669	4,25,943	65,74,726	5,53,406
..	-7,08,779	46,313	-7,55,092(@)	6,074
100	-3,58,62,627	3,43,641	-3,62,06,268(@)	1,99,135
11,63,14,827	18,97,95,259	10,13,07,197	8,84,88,062	21,97,332

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

(†) Minus balance at the close of the year is being rectified in the accounts for 1983-84.

(@) 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 1982
1	2
	Rs.
<b>F. LOANS AND ADVANCES—contd.</b>	
<b>(b) Loans for Economic Services—contd.</b>	
<b>(ii) Agriculture and Allied Services—contd.</b>	
<b>706. Loans for Minor Irrigation, Soil Conservation and Area Development—</b>	
<b>Minor Irrigation—</b>	
(i) Loans to Punjab State Tubewells Corporation ..	25,42,38,523
(ii) Loans for installation of pumping sets/tube-wells ..	3,69,13,003(*)
(iii) Purchase of debentures floated by the Punjab State Co-operative Land Mortgage Bank Ltd. under various A.R.D.C./N.A.B.A. R.D. Schemes for agricultural development ..	13,62,21,588(x)
(iv) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	18,81,657
<b>Total</b> ..	<b>42,92,54,771(@)</b>
<b>Soil Conservation Schemes—</b>	
(i) Advances for soil and water management including conservation, irrigation, levelling of land and field drains ..	5,21,08,663
(ii) Advances for soil and water conservation on water shed basis	3,66,75,882
(iii) Purchase of debentures floated by the Punjab State Co-operative Land Mortgage Bank Ltd. for carrying out soil and water conservation works provided under A.R.D.C./N.A.B.A.R.D. Schemes ..	61,23,090(y)
<b>Total</b> ..	<b>9,49,07,635(†)</b>
<b>Area Development Programme</b> ..	<b>16,21,300(z)</b>
<b>Total (706)</b> ..	<b>52,57,83,706(£)</b>
<b>709. Loans for Food—</b>	
<b>Procurement and Supply—</b>	
Loans to Punjab State Civil Supplies Corporation for procurement and supply of essential commodities ..	1,53,91,657
<b>Total (709)</b> ..	<b>1,53,91,657</b>

- (\*) Differs by Re. 1 from the closing balance adopted in Finance Accounts 1981-82 due to rounding.  
(x), (y), and (z) Represent capital expenditure upto 1981-82 transferred *proforma* to these loan heads from capital heads consequent on change in classification of investments in debentures.  
(@) Differs by Rs. 13,62,21,589 (increased) from the closing balance adopted in Finance Accounts 1981-82 due to  
(i) *proforma* transfer of capital expenditure upto 1981-82 (Rs. 13,62,21,588) *vide* footnote (x) above and (ii) rounding (Re. 1).  
(†) Differs by Rs. 61,23,090 (increased) from the closing balance adopted in Finance Accounts 1981-82 due to *proforma* transfer of capital expenditure upto 1981-82 (Rs. 61,23,090) *vide* footnote (y) above.  
(£) Differs by Rs. 14,39,65,979 (increased) from the closing balance adopted in Finance Accounts 1981-82 due to  
(i) *proforma* transfer of capital expenditure upto 1981-82 to (Rs. 13,62,21,588; Rs. 61,23,090 and Rs. 16,21,300) *vide* footnotes (x), (y) and (z) above and (ii) rounding (Re. 1).

AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1983	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
19,45,00,510	44,87,39,033	42,311	44,86,96,722	1,64,70,000
..	3,69,13,003	2,49,087	3,66,63,916	90,560
2,59,00,000	16,21,21,588	3,11,18,756	13,10,02,832	87,06,918
56	18,81,713	84,995	17,96,718	24,220
22,04,00,566	64,96,55,337	3,14,95,149	61,81,60,188	2,52,91,698
32,07,463	5,53,16,126	9,75,423	5,43,40,703	8,54,011
39,95,821	4,06,71,703	14,74,965	3,91,96,738	9,26,374
10,00,000	71,23,090	58,760	70,64,330	5,66,004
82,03,284	10,31,10,919	25,09,148	10,06,01,771	23,46,389
11,50,000	27,71,300	2,03,200	25,68,100	1,48,769
22,97,53,850	75,55,37,556	3,42,07,497	72,13,30,059	2,77,86,856
..	1,53,91,657	..	1,53,91,657	..
..	1,53,91,657	..	1,53,91,657	..

## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1982
1	2 Rs.
<b>F. LOANS AND ADVANCES—contd.</b>	
<b>(b) Loans for Economic Services—contd.</b>	
<b>(ii) Agriculture and Allied Services—concl'd.</b>	
<b>710. Loans for Animal Husbandry—</b>	
Poultry development ..	10,00,000
Total (710) ..	10,00,000
<b>711. Loans for Dairy Development—</b>	
<b>Dairy Development—</b>	
Purchase of debentures floated by the Punjab State Co-operative Land Mortgage Bank Ltd. for dairy development ..	21,09,050(**)
Total (711) ..	21,09,050(**)
<b>714. Loans for Community Development—</b>	
<b>Community Development—</b>	
(i) Loans under Community Development Project ..	1,33,32,769
(ii) Loans under National Extension Service Programme ..	1,02,61,362
Total ..	2,35,94,131
Rural Works Programme ..	5,71,972(*)
<b>Assistance to Panchayati Raj Institutions—</b>	
(i) Loans to Panchayati Raj Institutions for revenue earning schemes	2,60,45,567
(ii) Other loans with balance not exceeding Rs. 25 lakhs in each case	7,78,805
Total ..	2,68,24,372
Total (714) ..	5,09,90,475(*)
<b>715. Loans to Agricultural Financial Institutions—</b>	
Loans to public undertakings ..	8,95,204(*)
Total (715) ..	8,95,204(*)
Total (ii) ..	66,96,50,524(£)
<b>(iii) Industry and Minerals—</b>	
<b>720. Loans for Industrial Research and Development—</b>	
<b>Other Loans—</b>	
(i) Loans to Punjab State Industrial Development Corporation for implementation of Harvest Combines Project ..	3,00,00,000
(ii) Loans to Punjab Industrial Development Corporation for setting up of sugar mills ..	2,83,33,000
(iii) Loans to Punjab State Industrial Development Corporation for various schemes ..	..
Total (720) ..	5,83,33,000

(\*\*) Represents capital expenditure upto 1981-82 transferred *proforma* to this loan head from capital heads consequent on change in classification of investments in debentures.

(\*) Differs by Re. 1 from the closing balance adopted in Finance Accounts 1981-82 due to rounding.

(£) Differs by Rs. 14,60,75,028 (increased) from the closing balance adopted in Finance Accounts 1981-82 due to *proforma* transfer of capital expenditure upto 1981-82 to loan heads *vide* footnotes (x), (y) and (z) at page 230 and footnote (\*\*) above.

AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid the during year	Balance on 31st March 1983	Interest received and credited to revenue
3 Rs.	4 Rs.	5 Rs.	6 Rs.	7 Rs.
..	10,00,000	..	10,00,000	..
..	10,00,000	..	10,00,000	..
12,00,000	33,09,050	3,31,515	29,77,535	1,39,185
12,00,000	33,09,050	3,31,515	29,77,535	1,39,185
..	1,33,32,769	7,316	1,33,25,453	2,87,190
..	1,02,61,362	2,76,815	99,84,547	34,198
..	2,35,94,131	2,84,131	2,33,10,000	3,21,388
..	5,71,972	16,592	5,55,380	24,603
36,50,000	2,96,95,567	14,00,493	2,82,95,074	2,14,574
..	7,78,805	—377(@)	7,79,182	1,080
36,50,000	3,04,74,372	14,00,116	2,90,74,256	2,15,654
36,50,000	5,46,40,475	17,00,839	5,29,39,636	5,61,645
6,00,000	14,95,204	3,00,000	11,95,204	15,96,695
6,00,000	14,95,204	3,00,000	11,95,204	15,96,695
35,15,18,677	1,02,11,69,201	13,78,47,048	88,33,22,153	3,22,81,713
..	3,00,00,000	..	3,00,00,000	..
3,00,00,000	5,83,33,000	..	5,83,33,000	..
9,34,26,000	9,34,26,000	..	9,34,26,000	..
12,34,26,000	18,17,59,000	..	18,17,59,000	..

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

## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1982
1	2
	Rs.
<b>F. LOANS AND ADVANCES—contd.</b>	
<b>(b) Loans for Economic Services—contd.</b>	
<b>(iii) Industry and Minerals—contd.</b>	
<b>721. Loans for Village and Small Industries—</b>	
Industrial Estates	27,385(*)
Small Scale Industries—	
(i) Loans to Punjab State Small Industries Corporation for Development of Industrial Focal Points	70,00,000
(ii) Emergency loans to industrial units	49,60,868
(iii) Interest-free loans to new industries in lieu of refund of Sales Tax/Purchase Tax and Inter-State Sales Tax	7,95,47,992
(iv) Loans to Punjab State Electronics Development and Production Corporation for development of Industrial Focal Points	27,50,000
(v) Loans to Punjab State Small Industries Corporation for promotion of self employment with seed/margin money (Seed/margin money assistance to entrepreneurs under the D.I.C. programme)	32,27,102
(vi) Loans to Industrialists and rural artisans in I.R.D.P. areas on subsidised rate of interest	44,20,725
(viii) Other loans with balance not exceeding Rs. 25 lakhs in each case	—45,47,772
<b>Total</b>	<b>9,73,58,915</b>
Handloom Industries—	
(i) Loans to Punjab State Handloom and Textile Development Corporation for setting up of processing house for power looms	69,83,000
(ii) Interest-free loans for margin money	54,04,756
(iii) Other loans with balance not exceeding Rs. 25 lakhs in each case	14,82,635
<b>Total</b>	<b>1,38,70,391</b>

(\*) Differs by Rs. 1 from the closing balance adopted in Finance Accounts 1981-82 due to rounding.

AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1983	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	27,385	..	27,385	55,000
10,00,000	80,00,000	..	80,00,000	75,00,000
..	49,60,868	..	49,60,868	..
55,42,746	8,50,90,738	—68,707(**)	8,51,59,445	..
..	27,50,000	..	27,50,000	..
14,42,199	46,69,301	—76,483(**)	47,45,784	..
3,79,750	48,00,475	4,07,336	43,93,139	..
1,00,792	—44,46,980	1,04,51,394	—1,48,98,374(£)	47,38,473
84,65,487	10,58,24,402	1,07,13,540	9,51,10,862	1,22,38,473
..	69,83,000	..	69,83,000	..
5,700	54,10,456	11,944	53,98,512	..
2,69,830	17,52,465	2,19,586	15,32,879	20,812
2,75,530	1,41,45,921	2,31,530	1,39,14,391	20,812

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

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

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## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account  1	Balance on 1st April 1982  2 Rs.
<b>F. LOANS AND ADVANCES—contd.</b>	
<b>(b) Loans for Economic Services—contd.</b>	
<b>(iii) Industry and Minerals—concl'd.</b>	
<b>721. Loans for Village and Small Industries—concl'd.</b>	
Handicraft Industries ..	1,00,507(*)
Khadi Industries—	
(i) Loans to Punjab Khadi and Villages Industries Board ..	39,53,297
(ii) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	23,46,300
Total ..	62,99,597
Total (721) ..	11,76,56,795
<b>722. Loans for Machinery and Engineering Industries—</b>	
Other Industries ..	3,21,247(*)
Total (722) ..	3,21,247(*)
<b>723. Loans for Petroleum, Chemicals and Fertilizer Industries—</b>	
Fertilizers ..	2,38,400
Total (723) ..	2,38,400
<b>726. Loans for Consumer Industries—</b>	
Textiles ..	22,83,803(x)
Total (726) ..	22,83,803(x)
<b>730. Loans to Industrial Financial Institutions—</b>	
Loans to public undertakings ..	—14,92,923(y)
Total (730) ..	—14,92,923(y)
Total (iii) ..	17,73,40,322(£)
<b>(iv) Water and Power Development—</b>	
<b>734. Loans for Power Projects—</b>	
Hydro-Electric Schemes—	
(i) Loans to Punjab State Electricity Board for Bhakra Left Bank Project ..	65,42,93,271
(ii) Loans to Punjab State Electricity Board for Unit No. 1 Beas Sutlej Link ..	86,83,36,804

(\*) Differs by Re. 1 from the closing balance adopted in Finance Accounts 1981-82 due to rounding.

(x) and (y) Differs by Rs. 3,82,280 and Rs. 4,95,000 respectively (increased) from the closing balance adopted in Finance Accounts 1981-82 due to *proforma* transfer of capital expenditure upto 1981-82 to these loan heads consequent on change in classification of investments in debentures.

(£) Differs by Rs. 8,77,279 (increased) from the closing balance adopted in Finance Accounts 1981-82 due to rounding (Re. 1) and *proforma* transfer of capital expenditure (Rs. 8,77,280) upto 1981-82 to loan heads *vide* footnotes (x) and (y) above.

AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year 3 Rs.	Total 4 Rs.	Repaid during the year 5 Rs.	Balance on 31st March 1983 6 Rs.	Interest received and credited to revenue 7 Rs.
..	1,00,507		1,00,507	..
..	39,53,297	—900(**)	39,54,197	..
..	23,46,300	..	23,46,300	..
..	62,99,597	—900(**)	63,00,497	..
87,41,017	12,63,97,812	1,09,44,170	11,54,53,642	1,23,14,285
..	3,21,247	..	3,21,247	..
..	3,21,247	..	3,21,247	..
..	2,38,400	..	2,38,400	..
..	2,38,400	..	2,38,400	..
..	22,83,803	3,75,323	19,08,480	1,05,000
..	22,83,803	3,75,323	19,08,480	1,05,000
..	—14,92,923	8,32,139	—23,25,062(@)	74,83,945
..	—14,92,923	8,32,139	—23,25,062(@)	74,83,945
13,21,67,017	30,95,07,339	1,21,51,632	29,73,55,707	1,99,03,230
44,236	65,43,37,507	..	65,43,37,507	..
10,89,72,025	97,73,08,829	..	97,73,08,829	..

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

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



## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account 1	Balance on 1st April 1982 2 Rs.
<b>F. LOANS AND ADVANCES—contd.</b>	
<b>(b) Loans for Economic Services—contd.</b>	
<b>(iv) Water and Power Development—contd.</b>	
<b>734. Loans for Power Projects—contd.</b>	
<b>Hydro-Electric Schemes—contd.</b>	
(iii) Loans to Punjab State Electricity Board for Unit No. 2 Beas Dam at Pong ..	4,92,51,009
(iv) Loans to Punjab State Electricity Board for Bhakra Right Bank Power Project ..	78,39,455*
(v) Loans to Punjab State Electricity Board for Upper Bari Doab Canal Project ..	2,97,28,000
(vi) Loans to Punjab State Electricity Board for Beas Power Project ..	1,13,42,14,874
(vii) Loans to Punjab State Electricity Board for Anand Pur Sahib Power Project ..	84,20,00,000
(viii) Loans to Punjab State Electricity Board for Shanan Project (Extension) ..	15,82,78,000
(ix) Loans to Punjab State Electricity Board for Shanan Project (Renovation) ..	6,33,00,000
(x) Loans to Punjab State Electricity Board for Mukerian Hydel Project ..	50,65,38,000
(xi) Loans to Punjab State Electricity Board for Thein Dam Project ..	8,48,00,000
(xii) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	11,00,000
Total ..	4,39,96,79,413*
<b>Thermo-Electric Schemes—</b>	
(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 ..	36,70,00,000
Total ..	1,33,00,70,000
<b>Diesel Power Schemes—</b>	
Loans to Punjab State Electricity Board for purchase of Diesel Sets ..	5,71,09,660

(\*) Differs by Re. 1 from the closing balance adopted in Finance Accounts 1981-82 due to rounding.

AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1983	Interest received and credited to revenue
3 Rs.	4 Rs.	5 Rs.	6 Rs.	7 Rs.
81,45,270	5,73,96,279	..	5,73,96,279	..
..	78,39,455	11,42,550	66,96,905	..
..	2,97,28,000	..	2,97,28,000	..
..	1,13,42,14,874	..	1,13,42,14,874	..
31,80,00,000	1,16,00,00,000	-12,41,00,000(**)	1,28,41,00,000	..
1,00,00,000	16,82,78,000	..	16,82,78,000	..
1,00,00,000	7,33,00,000	..	7,33,00,000	..
29,00,00,000	79,65,38,000	3,88,00,000(**)	75,77,38,000	..
2,00,00,000	10,48,00,000	8,40,00,000(**)	2,08,00,000	..
..	11,00,000	..	11,00,000	..
76,51,61,531	5,16,48,40,944	-1,57,450	5,16,49,98,394	..
..	63,19,90,000	..	63,19,90,000	..
1,40,00,000	34,50,80,000	..	34,50,80,000	..
55,50,00,000	92,20,00,000	13,00,000(**)	92,07,00,000	..
56,90,00,000	1,89,90,70,000	13,00,000	1,89,77,70,000	..
..	5,71,09,660	..	5,71,09,660	..

(\*\*) Represent adjustments made during the year consequent on re-allocation of loans under these schemes by the Government.

## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1982
1	2
	Rs.
<b>F. LOANS AND ADVANCES—contd.</b>	
(b) Loans for Economic Services—contd.	
(iv) Water and Power Development—contd.	
<b>734. Loans for Power Projects—contd.</b>	
Transmission and distribution schemes—	
(i) Loans to Punjab State Electricity Board for transmission and distribution schemes	74,89,98,571
(ii) Loans to Punjab State Electricity Board for Beas transmission lines	19,99,49,353
(iii) Loans to Punjab State Electricity Board for transmission schemes for Guru Nanak Thermal plant (Extension)	3,29,00,000
(iv) Loans to Punjab State Electricity Board for Guru Nanak Thermal Plant	3,53,00,000
(v) Loans to Punjab State Electricity Board for transmission lines	1,38,70,999
(vi) Loans to Punjab State Electricity Board for transmission schemes	10,69,00,000
(vii) Loans to Punjab State Electricity Board for distribution schemes	6,90,00,000
(viii) Loans to Punjab State Electricity Board for Upper Bari Doab Canal Project	1,74,00,000
(ix) Loans to Punjab State Electricity Board for Rural Electrification Works	26,41,00,000
(x) Loans to Punjab State Electricity Board for Transmission Works for Sixth Plan connected with new projects	10,07,00,000
(xi) Loans to Punjab State Electricity Board for Improvement of Transmission System and reduction of Transmission losses	5,90,00,000
(xii) Loans to Punjab State Electricity Board for Sub-Transmission Works	12,14,00,000
(xiii) Loans to Punjab State Electricity Board for distribution schemes	20,34,00,000
<b>Total</b>	<b>1,97,29,18,923</b>

AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1983	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
7,00,00,000	81,89,98,571	..	81,89,98,571	..
..	19,99,49,353	..	19,99,49,353	..
..	3,29,00,000	..	3,29,00,000	..
..	3,53,00,000	..	3,53,00,000	..
..	1,38,70,999	..	1,38,70,999	..
..	10,69,00,000	..	10,69,00,000	..
..	6,90,00,000	..	6,90,00,000	..
..	1,74,00,000	..	1,74,00,000	..
1,00,00,000	27,41,00,000	..	27,41,00,000	..
7,30,00,000	17,37,00,000	..	17,37,00,000	..
5,80,00,000	11,70,00,000	..	11,70,00,000	..
2,56,00,000	14,70,00,000	..	14,70,00,000	..
..	20,34,00,000	..	20,34,00,000	..
23,66,00,000	2,20,95,18,923	..	2,20,95,18,923	..

## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1982
1	2 Rs.
<b>F. LOANS AND ADVANCES—<i>concl'd.</i></b>	
<b>(b) Loans for Economic Services—<i>concl'd.</i></b>	
<b>(iv) Water and Power Development—<i>concl'd.</i></b>	
<b>734. Loans for Power Projects—<i>concl'd.</i></b>	
Other Loans to Electricity Boards—	
(i) Other loans ..	87,99,64,288(*)
(ii) Loans to Punjab State Electricity Board for generation and distribution schemes ..	6,00,00,000
Total ..	93,99,64,288(*)
Total (734) ..	8,69,97,42,284
Total (iv) ..	8,69,97,42,284
<b>(v) Transport and Communications—</b>	
<b>738. Loans for Road and Water Transport Services—</b>	
Road Transport—	
Loans to P.E.P.S.U. Road Transport, Patiala ..	60,00,000
Total (738) ..	60,00,000
Total (v) ..	60,00,000
Total (b) ..	9,84,21,10,240(**)
<b>(c) Loans to Government Servants—</b>	
<b>766. Loans to Government Servants, etc.—</b>	
(i) House Building Advances ..	12,68,88,562(£)
(ii) Advances for purchase of Motor conveyances ..	1,41,30,561(†)
(iii) Advances for purchase of other conveyances ..	3,60,779
(iv) Festival advances ..	—49,590

(\*) Differs by Re. 1 from the closing balance adopted in Finance Accounts 1981-82 due to rounding.

(\*\*) Differs by Rs. 14,69,52,308 (increased) from the closing balance adopted in Finance Accounts 1981-82 due to *proforma* transfer of capital expenditure upto 1981-82 to loan heads consequent on change in classification of investments in debentures.

(£) and (†) Differs by Rs. 6,732 and Rs. 1,200 respectively (decreased) from the closing balance adopted in Finance Accounts 1981-82 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 1983	Interest received and credited to revenue
3 Rs.	4 Rs.	5 Rs.	6 Rs.	7 Rs.
..	87,99,64,288	..	87,99,64,288	11,54,00,000
..	6,00,00,000	..	6,00,00,000	..
..	93,99,64,288	..	93,99,64,288	11,54,00,000
1,57,07,61,531	10,27,05,03,815	11,42,550	10,26,93,61,265	11,54,00,000
1,57,07,61,531	10,27,05,03,815	11,42,550	10,26,93,61,265	11,54,00,000
2,00,00,000	2,60,00,000	—60,00,000@	3,20,00,000	..
2,00,00,000	2,60,00,000	—60,00,000	3,20,00,000	..
2,00,00,000	2,60,00,000	—60,00,000	3,20,00,000	..
2,24,07,57,325	12,08,28,67,565	25,74,43,763	11,82,54,23,802	17,32,88,851
2,59,56,484	15,28,45,046	1,81,50,384	13,46,94,662	8,85,198
50,09,862	1,91,40,423	53,50,809	1,37,89,614	5,55,529
1,89,383	5,50,162	1,10,331	4,39,831	1,77,875
2,31,415	1,81,825	1,67,354	14,471	4,959

(@) Minus figure during the year represents write-back, to this head of expenditure relating to the year 1981-82 which was misclassified under the capital major head "538. Capital Outlay on Road and Water Transport Services" during the year.

## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1982
1	2
	Rs.
<b>F. LOANS AND ADVANCES—concl'd.</b>	
<b>(c) Loans to Government Servants—concl'd.</b>	
<b>766. Loans to Government Servants, etc.—concl'd.</b>	
(v) Other advances	23,78,197
Total (766)	14,37,08,509(*)
Total (c)	14,37,08,509(*)
<b>(d) Miscellaneous Loans—</b>	
<b>767. Miscellaneous Loans—</b>	
Miscellaneous Loans—	
Loans for various other purposes	8,40,756@
Total (767)	8,40,756@
Total (d)	8,40,756@
Total—F. Loans and Advances	10,94,59,70,730(£)

(\*) Differs by Rs. 7,932 (decreased) from the closing balance adopted in Finance Accounts 1981-82 due to *proforma* adjustment of balances *vide* details in Appendix I.

@) Differs by Re. 1 from the closing balance adopted in Finance Accounts 1981-82 due to rounding.

(£) Differs by Rs. 14,69,44,376 (increased) from the closing balance adopted in Finance Accounts 1981-82 due to (i) *proforma* transfer of capital expenditure (Rs. 14,69,52,308) to loan heads *vide* footnote (\*\*) at page 242 and (ii) *proforma* adjustment of balances (Rs. 7,932) *vide* footnote (\*) above.

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

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1983	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
—10,000(**)	23,68,197	3,251	23,64,946	13,70,762
3,13,77,144	17,50,85,653	2,37,82,129	15,13,03,524	29,94,323
3,13,77,144	17,50,85,653	2,37,82,129	15,13,03,524	29,94,323
12,25,000	20,65,756	15,851	20,49,905	..
12,25,000	20,65,756	15,851	20,49,905	..
12,25,000	20,65,756	15,851	20,49,905	..
2,39,72,67,430(†)	13,34,32,38,160	30,82,87,133	13,03,49,51,027	21,10,53,732

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

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

Head of Account	Amount Rs.
683. Loans for Housing	3,01,06,000
684. Loans for Urban Development	9,32,00,000
688. Loans for Social Security and Welfare	3,886
698. Loans for Co-operation	10,47,500
705. Loans for Agriculture	1,15,64,727
706. Loans for Minor Irrigation, Soil Conservation and Area Development	14,47,53,850
711. Loans for Dairy Development	12,00,000
714. Loans for Community Development	36,50,000
715. Loans to Agricultural Financial Institutions	6,00,000
721. Loans for Village and Small Industries	87,41,017
734. Loans for Power Projects	1,57,07,61,531
Total	1,86,56,28,511



## STATEMENT NO. 19—STATEMENT SHOWING THE

Name of Reserve Fund or Deposit Account	Balance	
	1	2
		Rs.
<b>J. RESERVE FUNDS—</b>		
<b>(a) Reserve Funds bearing interest—</b>		
<b>815. Depreciation/Renewal Reserve Funds—</b>		
<b>(i) Depreciation Reserve Fund—Government Commercial Departments and Undertakings—</b>		
Depreciation Reserve Fund—Motor Transport	..	3,00,69,362 (*)
<b>(ii) Depreciation Reserve Fund—Government Non-Commercial Departments/Undertakings—</b>		
Depreciation Reserve Fund—Government Presses	..	74,74,201
Total (815)	..	3,75,43,563 (*)
<b>821. General and other Reserve Funds—</b>		
<b>General and other Reserve Funds of Government Commercial Departments/Undertakings—</b>		
Reserve Fund—Transport—Accident Reserve Fund	..	—62,040
Total (821)	..	—62,040
Total (a)	..	3,74,81,523 (*)
<b>(b) Reserve Funds not bearing interest—</b>		
<b>822. Sinking Funds (A)</b>		
	..	29,07,89,113
<b>829. Development and Welfare Funds—</b>		
<b>(i) Development Funds for Agricultural purposes—</b>		
State Agricultural Credit Relief and Guarantee Fund	..	4,25,980
<b>(ii) Industrial Development Funds—</b>		
Industrial Loan Fund	..	6,14,39,578 (*)
<b>(iii) Other Development and Welfare Funds—</b>		
Fund for Development Schemes	..	..
Fund for Village Reconstruction and Harijan Uplift	..	1,62,46,875
Total (829)	..	7,81,12,433 (*)

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

(\*) Differs by Re. 1 from the closing balance adopted in Finance Accounts 1981-82 due to rounding.

## DETAILS OF EARMARKED BALANCES

on 1st April 1982		Balance on 31st March 1983		
Investment	Total	Cash	Investment	Total
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	3,00,69,362(£)	6,53,12,166	..	6,53,12,166
..	74,74,201	83,09,055	..	83,09,055
..	3,75,43,563(£)	7,36,21,221	..	7,36,21,221
..	—62,040	..	..	..
..	—62,040	..	..	..
..	3,74,81,523	7,36,21,221	..	7,36,21,221
4,00,50,568	33,08,39,681	25,40,91,143	4,00,50,568	29,41,41,711
..	4,25,980	4,25,980	..	4,25,980
..	6,14,39,578(£)	6,14,39,078	..	6,14,39,078
67,88,390(x)	67,88,390(x)	..	67,88,390	67,88,390
..	1,62,46,875	1,62,46,875	..	1,62,46,875
67,88,390(x)	8,49,00,823(**)	7,81,11,933	67,88,390	8,49,00,323

(£) See footnote (\*) at page 246.

(x) Differs by Rs. 7,51,678 (decreased) from the closing balance adopted in Finance Accounts 1981-82 due to *proforma* dropping of balance invested by the former princely State of Nabha through Shri Shamji Karamsi, Bombay consequent upon write-off of the investment.

(\*\*) Differs by Rs. 7,51,679 (decreased) from the closing balance adopted in Finance Accounts 1981-82 due to rounding (Re .1) and *proforma* dropping of balance (Rs. 7,51,678) *vide* footnote (x) above.

## STATEMENT NO. 19—STATEMENT SHOWING THE

Name of Reserve Fund or Deposit Account	Balance	
	1	2
		Rs.
<b>J. RESERVE FUNDS—concl'd.</b>		
<b>(b) Reserve Funds not bearing interest—concl'd.</b>		
<b>835. General and other Reserve Funds—</b>		
Foodgrains Reserve Fund	..	46,97,670
Total (835)	..	46,97,670
Total (b)	..	37,35,99,216(*)
Total—J. Reserve Funds	..	41,10,80,739
<b>K. DEPOSITS AND ADVANCES—</b>		
<b>(a) Deposits bearing interest—</b>		
<b>842. Other Deposits—</b>		
Miscellaneous deposits—		
Deposits of Charitable Trusts ]	..	[4,99,563
Total (842)	..	4,99,563
<b>(b) Deposits not bearing interest—</b>		
<b>843. Civil Deposits— ]</b>		
Personal Deposits—Civil List Reserve Fund	..	--
Total (843)	..	--
<b>848. Other Deposits— ]</b>		
Miscellaneous Deposits—		
1. Deposit Account of Relief and Rehabilitation loans to be written off		55,64,534
2. Deposit Account of grants from the Central Government for the food production drive schemes—		
Bonus for accelerating production of foodgrains	..	1,35,86,243
3. Deposit Account of grants from the Central Government for development of handloom industries	..	15,573
4. Deposit Account of grants made by Central Government for financing Cotton Extension Schemes	..	1,42,747

(\*) Differs by Re. 1 from the closing balance adopted in Finance Accounts 1981-82 due to rounding.

DETAILS OF EARMARKED BALANCES—*contd.*

on 1st April 1982		Balance on 31st March 1983		
Investment	Total	Cash	Investment	Total
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	46,97,670	39,74,732	..	39,74,732
..	46,97,670	39,74,732	..	39,74,732
4,68,38,958(@)	42,04,38,174(£)	33,61,77,808	4,68,38,958	38,30,16,766
4,68,38,958(@)	45,79,19,697(@)	40,97,99,029	4,68,38,958	45,66,37,987
..	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
..	55,64,534	55,64,534	..	55,64,534
..	1,35,86,243	1,35,86,243	..	1,35,86,243
..	15,573	15,573	..	15,573
..	1,42,747	1,42,747	..	1,42,747

(@) See footnote (x) at page 247.

(£) See footnote (\*\*) at pag 247.

## STATEMENT NO. 19—STATEMENT SHOWING THE

Name of Reserve Fund or Deposit Account	Balance	
	Cash	Rs.
1	2	
<b>K. DEPOSITS AND ADVANCES—concl'd.</b>		
<b>(b) Deposits not bearing interest—concl'd.</b>		
<b>848. Other Deposits—concl'd.</b>		
<b>Miscellaneous Deposits—concl'd.</b>		
5. Deposit Account of grants from the Ministry of Rehabilitation to Educational Institutions ..	1,23,332	
6. Deposit Account of the sale proceeds of World Health Organisation Seals ..	1,413	
7. Deposits for payment of honoraria to the enumerators in connection with 1981 Census ..	2,76,836	
Total (848) ..	1,97,10,678	
Total—K. Deposits and Advances ..	2,02,10,241	
Total ..	43,12,90,980	

**DETAILS OF EARMARKED BALANCES—concl'd.**

on 1st April 1982		Balance on 31st March 1983		
Investment	Total	Cash	Investment	Total
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	1,23,332	1,23,332	..	1,23,332
..	1,413	1,413	..	1,413
..	2,76,836	2,76,836	..	2,76,836
..	1,97,10,678	1,97,10,678	..	1,97,10,678
51,910	2,02,62,151	2,02,10,241	51,910	2,02,62,151
4,68,90,868(*)	47,81,81,848(*)	43,00,09,270	4,68,90,868	47,69,00,138

(\*) See footnote (x) at page 247.

## ANNEXURE TO

Description of loan	Balance on 1st April 1982	Amount appropriated from revenue
1	2	3
	Rs.	Rs.
<b>(1) SINKING FUND FOR</b>		
5½% Punjab Loan 1982	5,57,50,590	48,48,000
5½% Punjab Loan 1983	5,79,96,675	55,23,000
5½% Punjab Loan 1984	5,44,02,500	57,25,000
5½% Punjab Loan 1985	3,92,11,700	46,15,000
6% Punjab Loan 1984	9,92,10,000	1,32,28,000
Loan from the Central Government for Bhakra-Nangal Project	1,42,29,836	..
<b>Total</b>	<b>32,08,01,301</b>	<b>3,39,39,000</b>
<b>(2) SINKING FUND FOR</b>		
5½% Punjab Loan 1982	1,00,38,380	8,73,000
<b>Total</b>	<b>1,00,38,380</b>	<b>8,73,000</b>
<b>Grand Total</b>	<b>33,08,39,681</b>	<b>3,48,12,000</b>

## STATEMENT NO. 19

Loss or gain on investments	Total	Amount transferred to Government Account on maturity of loans during the year	Advance interest paid on purchase of securities	Balance on 31st March 1983
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
<b>AMORTISATION OF LOANS</b>				
..	6,05,98,590	6,05,98,590	..	..
..	6,35,19,675	..	..	6,35,19,675
..	6,01,27,500	..	..	6,01,27,500
..	4,38,26,700	..	..	4,38,26,700
..	11,24,38,000	..	..	11,24,38,000
..	1,42,29,836	..	..	1,42,29,836
..	35,47,40,301	6,05,98,590	..	29,41,41,711
<b>DEPRECIATION OF LOANS</b>				
..	1,09,11,380	1,09,11,380	..	..
..	1,09,11,380	1,09,11,380	..	..
..	36,56,51,681	7,15,09,970	..	29,41,41,711



## ANNEXURE TO

Description of loan	Balance on 1st April 1982	Purchase of securities
1	2	3
	Rs.	Rs.
<b>(3) SINKING FUND INVESTMENT</b>		
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	.. 4,00,50,568	..

STATEMENT NO. 19—*concl.*

Total	Sale of securities	Balance on 31st March 1983	Remarks	
			Face value	Market value
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
<b>ACCOUNT—AMORTISATION</b>				
25,300	..	25,300	25,300	20,215
2,00,25,268	..	2,00,25,268	2,01,25,898	2,00,45,394
1,00,00,000	..	1,00,00,000	1,00,50,251	1,00,10,050
1,00,00,000	..	1,00,00,000	1,00,50,251	1,00,10,050
<b>4,00,50,568</b>	<b>..</b>	<b>4,00,50,568</b>	<b>4,02,51,700</b>	<b>4,00,85,709</b>

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

Head of Account	Amount
1	Haryana 2 Rs.
<b>F. Loans and Advances—</b>	
766. Loans to Government Servants, etc.—	
House Building Advances	.. Dr. 6,732
Advances for purchase of Motor conveyances	.. Dr. 1,200
<b>I. Small Savings, Provident Funds, etc.—</b>	
<b>(b) Provident Funds—</b>	
805. State Provident Funds—	
A. Civil—	
General Provident Fund	.. ..
<b>Grand Total</b>	.. Dr. <u>7,932</u>

## head- allocated to successor States and Union Territory of Chandigarh during 1982-83

allocated to		Total amount allocated	
Himachal Pradesh	Chandigarh (U.T.)		
3	4	5	
Rs.	Rs.	Rs.	
..	..	Dr.	6,732
..	..	Dr.	1,200
Cr.	Cr.	Cr.	13,610
10,185	3,425		
Cr.	Cr.	Cr.	5,678
10,185	3,425		

## 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	[29,74,925	Loan-wise details
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## Sewerage Schemes—

Loans to Municipalities, Municipal Corporations and other Local Funds for sewerage schemes	Ditto	1974-75	[93,23,083	Ditto
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## Urban Water Supply Schemes—

Loans to Municipalities, Municipal Corporations and other Local Funds for water supply schemes	Ditto	1974-75	1,17,66,961	Ditto
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## 2. 684. Loans for Urban Development—

## Urban Development—

(i) Loans to Municipalities, Municipal Corporations and other Local Funds under integrated city development programme	Ditto	1974-75	4,61,80,291	Ditto
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(ii) Loans to Municipalities, Municipal Corporations and other Local Funds for shopping centres, cinemas, etc.	Ditto	1974-75	8,78,954	Ditto
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APPENDIX II—*contd.*

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

Serial no.	Head of account	Departmental/Treasury Officers from whom details are awaited	Earliest year to which the difference relates	Amount of difference	Particulars of details/documents awaited from Departmental/Treasury Officers
1	2	3	4	5	6
<b>F. LOANS AND ADVANCES—<i>concl.</i></b>					
				Rs.	
2.	684. Loans for Urban Development— <i>concl.</i>	Treasury Officers and Municipalities	1974-75	31,20,87,321	Loan-wise details
	Urban Development— <i>concl.</i>				
	(iii) Loans to Municipalities, Municipal Corporations and Other Local Funds for other purposes				
	(iv) Loans to Improvement Trusts for development projects	Treasury Officers and Improvement Trusts	1978-79	3,05,77,916	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	2,10,975	Ditto
<b>K. DEPOSITS AND ADVANCES—</b>					
<b>(b) Deposits not bearing interest—</b>					
5.	843. Civil Deposits—				
	(i) Revenue Deposits	Treasury Officers	1963-64	2,88,53,007	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 Dep- artmental/ Treasury Officers
1	2	3	4	5 Rs.	6
<b>K. DEPOSITS AND ADVANCES—<i>concl.</i></b>					
<b>(b) Deposits not bearing interest—<i>concl.</i></b>					
<b>5. 843. Civil Deposits—<i>concl.</i></b>					
	(ii) Civil Courts' deposits	Treasury Officers	1963-64	68,30,072	Plus and minus memoranda and reconciliation of accounts with treasuries
	(iii) Deposits of Police Funds	Treasury Officers	1967-68	15,06,701	Ditto
<b>6. 847 Deposits of Local Funds—</b>					
	(i) District Funds	Treasury Officers	1961-62	7,72,745	Ditto
	(ii) Municipal Funds	Treasury Officers	1958-59	61,43,147	Ditto
	(iii) State Transport Corporation Funds	Treasury Officers	1963-64	37,28,552	Ditto
	(iv) Panchayat Bodies Funds	Treasury Officers	1960-61	4,25,554	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 Electricity Board through Accountant General Haryana, Chandigarh

## 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.	
<b>L. SUSPENSE AND MISCELLANEOUS—</b>					
<b>(c) Other Accounts—</b>					
7.	372. Permanent Cash Imprest	Treasury Officers	1963-64	3,693	Complete particulars of credits/debits
<b>M: REMITTANCES—</b>					
<b>(a) Money Orders, Remittances and adjustments, etc.</b>					
8.	882. Cash Remittances and adjustments, etc.				
	<b>(i) Cash Remittances between Treasuries and Currency Chests—</b>				
	Cash Remittances between treasuries	Treasury Officers/Currency Officer, Reserve Bank of India, New Delhi	1965-66	17,01,680	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 1983 (In lakhs of rupees)
1	2	3	4	5
<b>F. LOANS AND ADVANCES—</b>				
1.	<b>682. Loans for Public Health, Sanitation and Water Supply—</b>			
	<b>Public Health and Sanitation Programmes—</b>			
	Loans to Municipalities, Municipal Corporations and other Local Funds for sanitation schemes	1 2 6 10	1964-65 1965-66 1966-67 1967-68	0.45 2.14 6.97 16.75
		2	1968-69	1.04
		11	1970-71	10.25
		29	1971-72	27.22
		15	1972-73	12.89
	<b>Sewerage Schemes—</b>			
	Loans to Municipalities, Municipal Corporations and other Local Funds for sewerage schemes	3 2 6 4	1963-64 1964-65 1965-66 1966-67	1.14 1.08 7.76 5.56
		15	1967-68	15.70
		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
		16	1981-82	1,80.00
	<b>Urban Water Supply Programmes—</b>			
	(i) Loans to Municipalities, Municipal Corporations and other Local Funds for Water Supply Programmes	5 5	1963-64 1964-65	4.94 7.54

APPENDIX III—*contd.*

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

Serial no.	Heads of account	Number of acceptances awaited	Year from which acceptances awaited	Amount outstanding against these items on 31st March 1983 (In lakhs of rupees)
1	2	3	4	5
<b>F. LOANS AND ADVANCES—<i>contd.</i></b>				
<b>1. 682. Loans for Public Health, Sanitation and Water Supply—<i>concl'd.</i></b>				
Urban Water Supply Programmes— <i>concl'd.</i>				
(i) Loans to Municipalities, Municipal Corporations and other Local Funds for Water Supply Programmes— <i>concl'd.</i>				
		12	1965-66	11.27
		14	1966-67	16.80
		25	1967-68	29.62
		5	1968-69	4.00
		21	1969-70	12.78
		4	1970-71	1.23
		11	1971-72	6.04
		13	1972-73	14.53
		1	1973-74	1.50
		6	1974-75	9.88
		55	1975-76	70.88
	(ii) Loans for execution of Urban Water Supply and Sewerage Schemes	5	1977-78	1,75.00
		4	1978-79	1,70.00
<b>2. 684. Loans for Urban Development—</b>				
Urban Development—				
(i) Loans to Municipalities, Municipal Corporations and other Local Funds under integrated city development programme				
		3	Upto 1971-72	2.40
		14	1972-73	1,08.40
		28	1973-74	40.38
		1	1976-77	75.00
		4	1977-78	3,00.00
		2	1980-81	36.65
(ii) Loans to Municipalities, Municipal Corporations and other Local Funds for shopping centres; cinemas, etc.				
		5	1969-70	1.70
		4	1970-71	1.05
		9	1971-72	2.20
		18	1972-73	4.68

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 1983 (In lakhs of rupees)
1	2	3	4	5
<b>F.</b>	<b>LOANS AND ADVANCES—<i>contd.</i></b>			
2.	<b>684. Loans for Urban Development—<i>concl.</i></b>			
	Urban Development — <i>concl.</i>			
	(ii) Loans to Municipalities, Municipal Corporations and other Local Funds for shopping centres, cinemas, etc.— <i>concl.</i>	1	1973-74	0.20
		1	1976-77	0.40
	(iii) Loans to Municipalities, Municipal Corporations and other Local Funds for other purposes	13	1963-64	3.56
		11	1964-65	0.90
		12	1965-66	1.45
		5	1966-67	0.80
		30	1967-68	6.58
		25	1968-69	6.25
		10	1969-70	3.12
		34	1970-71	6.34
		48	1971-72	30.00
		54	1972-73	27.50
		30	1973-74	75.95
		91	1974-75	1,51.39
		181	1975-76	2,87.46
		80	1976-77	1,57.01
		35	1977-78	35.00
		44	1978-79	1,07.00
		97	1979-80	1,23.80
		100	1980-81	12,31.37
		48	1981-82	7,87.45
	(iv) Loans to Improvement Trusts for Development Projects	17	1976-77	44.33
		19	1977-78	50.38
		18	1978-79	5,61.00
		8	1979-80	17.00
		5	1980-81	14.65

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 1983 (In lakhs of rupees)
1	2	3	4	5
<b>F. LOANS AND ADVANCES—<i>concl.</i></b>				
<b>3. 705. Loans for Agriculture—</b>				
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
<b>K. DEPOSITS AND ADVANCES—</b>				
<b>(b) Deposits not bearing interest—</b>				
<b>4. 843. Civil Deposits—</b>				
	(i) Revenue deposits	11	1963-64	7,74.49
		1	1968-69	78.79
		1	1973-74	13.04
	(ii) Civil Courts' deposits	11	1963-64	4,74.35
		1	1968-69	11.76
		1	1973-74	21.56
	(iii) Deposits of Police Funds—			
	Police clothing and equipment fund	2	1965-66	4.13
		1	1973-74	1.25
		1	1978-79	0.50
<b>5. 847. Deposits of Local Funds—</b>				
	(i) District Funds	3	1961-62	6.91
	(ii) Municipal Funds	6	1958-59	1.00
		2	1965-66	0.07
		2	1968-69	0.47

APPENDIX III—*concl.*

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

Serial no.	Head of account	Number of acceptances awaited	Year from which acceptances awaited	Amount outstanding against these items on 31st March 1983 (In lakhs of rupees)
1	2	3	4	5
<b>K. Deposits and Advances—<i>concl.</i></b>				
<b>5. 847. Deposits of Local Funds—<i>concl.</i></b>				
	(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

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**APPENDIX IV**

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## APPENDIX

**Investments of the Government in statutory corporations, Government companies, other joint**

(Referred to in explanatory

1980-81

Number of Investments concerns	Investments	Dividend/ Interest received during 1980-81
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To end of 1980-81

(In crores of rupees)

(i) Statutory Corporations	..	9	30.58	1.29
(ii) Government Companies	..	17	58.87	0.82
(iii) Joint Stock Companies	..	19	1.79	0.06
(iv) Co-operatives	..	6,287	48.56	0.96
<b>Total</b>	..	<b>6,332</b>	<b>1,39,80</b>	<b>3.13</b>

## IV

stock companies, co-operative banks and societies, etc. to end of 1980-81, 1981-82

note 3 under statement no. 2)

1981-82			1982-83		
Number of concerns	Investments	Dividend/interest received during 1981-82	Number of concerns	Investments	Dividend/interest received during 1982-83
To end of 1981-82			To end of 1982-83		
	(In crores of rupees)			(In crores of rupees)	
9	38.52	1.10	9	47.03	1.23
20	84.47(*)	..	20	82.29(**)	0.14
19	1.79	0.23	17	1.55(£)	0.01
7,364	61.46	1.00	7,365	61.06(@)	0.22
7,412	1,86.24(*)	2.33	7,411	1,91.93	1.60

(\*) Differs by Rs. 0.10 crore (increased) from the figure shown in Finance Accounts 1981-82 due to expenditure incurred by the Government during 1981-82 on Milk Chilling-cum-Demonstration Centres transferred to the Punjab Dairy Development Corporation Ltd., Chandigarh.

(\*\*) Excludes Rs. 9.34 crores retired during the year.

(£) Excludes Rs. 0.24 crore retired during the year consequent on (i) change in classification of investments in debentures (Rs. 0.15 crore) and (ii) write-off of investment (Rs. 0.09 crore) through Messrs Shamji Karamsi, Bombay.

(@) Excludes Rs. 14.83 crores due to (i) change in classification of investment in debentures (Rs. 14.44 crores) of the Punjab State Co-operative Land Mortgage Bank Ltd., Chandigarh and (ii) retirement of investments (Rs. 0.39 crore) during the year.



**ERRATA**  
**GOVERNMENT OF PUNJAB**  
**FINANCE ACCOUNTS 1982-83**

Page no.	Reference	For	Read
1	23rd and 24th lines 27th line	transections Articles	transactions Article
2	3rd line  5th Para—3rd line	account Genral expenditure	account General Expenditure
9	Heading of Column 4 Head "249" Total—(C) below column 4	Disburesments Interst Interst	Disbursements Interest Interest
12	Head "138"	Roads	Road
17	Heading of column 4	Disbursement	Disbursements
20	2nd line—2nd Para	(Rs. 6,82·61)	(Rs. 6,82·61 crores)
21	4th line under Heading 'Reasons'	sponsored	Sponsored
23	Heading of last column	Estimated additional income	Estimated loss in revenue
29	Heading of column 2 - Heading of column 3	Account Expenditre	account Expenditure
33	Column—10 last line	—1·75	—0·40
35	Column 10 last figure	—63·57	—7·13
41	23rd line 24th line	crores investement	crore investment
42	Footnote (×)— 1st line 2nd line	Account expenditurs	Account expenditure
43	16th line	1981-82	1982-83
46	5th line from bottom (excluding footnote)	Co-opeative	Co-operative
49	2nd line from bottom (excluding footnote)	invesment	investment
50	Column 3—3rd line	Public Debit	Public Debt
52	2nd line from bottom	whcih	which
54	4th line from bottom	Commnications	Communications
67	Total—(ii)	Commnity	Community
69	Head "112"—4th line	Services Fees	Service Fees
71	Heading of Statement	<b>EXPENDITURE</b>	<b>REVENUE</b>
72	Heading of last column	Actuals	Actuals
73	Heading of Statement	<b>HEDAS</b>	<b>HEADS</b>

Page no.	Reference	For	Read
76	Head "160"—5th line	yeilding	yielding
77	Head "212"—2nd line	Administrators	Administrator
82	Column 1—2nd line	contd.	concl.
86	Total—(e)	Pension and General Services	Pension and Miscellaneous General Services
95	Heading of column 2, 3 and 4	Actuas	Actuals
96	15th line	Agriculture	Agriculture—
99	Column 1—2nd line	contd.	concl.
116	Head "483"—13th line	Govrnment	Government
118	Head "488"—12th line	Scheduled	Scheduled
120	Title of column 1	Name	Nature
126	Footnote * (Eleventh word)	expenditure	expenditure
129	Footnote (†)	Excludes	Includes
130	Column 1—1st line Head "521" 8th line	Accunt Invetment	Account Investment
132	Footnote @	expenditure	expenditure
136	Column 1—2nd line	Powes	Power
137	Footnote (**)—3rd line	Acceptance	Acceptance
143	Heading of column 5	nd	end
144	Head "537" Sr. No. (4)	Strengnaning Brigde	Strengthening Bridge
146	line 11	deveopment	development
153	Column 9—27th line 35th line	asests Novemver	assets November
157	Column 9.—10th line	Comulative	Cumulative
159	Column 9—7th line from bottom (excluding footnotes)	Compay	Company
162	Column 1—Sr. No. 33	Udai Bhan, Industries	Udai Bhan Industry
166	Column 4—14th line	Prefrence	Preference
168	Column 3—last line	1974-73	1973-74
170	Sr. No. 59—Column 3	1978-79*	1978-79
	Sr. No. 60 and 61—Column 2	1982-83*	1982-83
		Co-opeartive	Co-operative
172	Sr. No. 63—Column 2	Branala	Barnala

Page no.	Reference	For	Read
173	Heading of Column 5	upto	up
174	Sr. No. 77—Column 2—2nd line— Footnote	Co-operavtive statment	Co-operative statement
175	Heading of Column 8 5th line	recevied	received
177	Footnote *	balanace	balance
179	2nd line	STATENENTS	STATEMENTS
180	Head "677" Footnote (A)	Euducation detailed	Education detailed
194	Column 1—1st line	Bart	Part
203	Footnote (**) Footnote (x)—2nd line	Resarve	Delete word 'debits' Reserve
208	Head "604"—4th line	Repatriates	Repatriates
210	Minor head below "811"	Employee's	Employees'
217	Column 4—6th figure	..	Insert figures 12, 34, 179 against Sub-head 'other educational loans'
223	Footnote (**)	correspondnce	correspondence
224	Footnote (*)	clsioing	closing
225	Heading of column 3	yaer	year
226	Heading Head "698"—5th line	TLATEMENT Consumers	STATEMENT Consumer
232	Column 1—3rd line Head "711"—2nd line Head "720"—4th line	Servies Stote Loans to Punjab Development Corporation	Services State Loans to Punjab State Industrial Development Corporation
233	Heading of column 5	Repaid the during year	Repaid during the year
236	Head "734"—2nd line	Elcetric	Electric
238	Head "734"—2nd line Minor head (xii)	contd. exceeding	concl. exceeding
240	Head "734"—Minor head(xii)	Transmission	Transmission
241	Heading of Column 3	Advannced	Advanced
242	Head "738"—3rd line	Road Transport Patiala	Road Transport Corporation Patiala
248	Column 1—3rd and 4th line from below	developement	development
258	Head "684"—Minor head (ii)	Municipallities	Municipalities
265	Heading of Appendix III	acceptaces	acceptances
269	Footnote @ —2nd line	investmments	investments

## LOANS AND ADVANCES BY THE GOVERNMENT-concl'd.

Advanced during the year	Total	Repaid during the year	Balance on 31st March, 1992	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
2,662	70,09,601	11,69,935	58,39,666	1,96,124
2,662	70,09,601	11,69,935	58,39,666	1,96,124
2,662	70,09,601	11,69,935	58,39,666	1,96,124
9,34,84,537	49,09,50,94,176	41,35,19,710	48,68,15,74,466	13,89,93,55,821

Includes Rs. 3,76,14,40,447 on account of loans advanced during the year for Plan purposes as detailed below :--

Head of Account	Rs.
202. Loans for Education, Sports, Art and Culture	4,320
216. Loans for Housing	1,66,88,659
401. Loans for Crop Husbandry	4,02,00,000
402. Loans for Soil and Water Conservation	2,54,79,280
403. Loans for Animal Husbandry	30,00,000
404. Loans for Dairy Development	1,15,00,000
405. Loans for Fisheries	5,00,000
406. Loans for Forestry and Wild Life	2,00,000
425. Loans for Co-operation	94,05,000
705. Loans for Command Area Development	20,11,17,000
801. Loans for Power Project	3,28,27,23,849
851. Loans for Village and Small Industries	1,22,16,810
859. Loans for Telecommunication and Electronic Industries	3,97,90,000
860. Loans for Consumer Industries	23,06,529
885. Loans for other Industries and Minerals	11,63,09,000
<b>Total</b>	<b>3,76,14,40,447</b>

## STATEMENT NO. 19 STATEMENT SHOWING

Name of Reserve Fund or Deposit Account	Balance on	
	1	2
		Cash
		Rs.
<b>J. RESERVE FUNDS</b>		
<b>(a) Reserve Funds bearing Interest-</b>		
8115. Depreciation/ Renewal Reserve Funds-		
103 Depreciation Reserve Funds- Government Commercial Departments and Undertakings-Depreciation Reserve Fund-Motor Transport	..	-1,78,4
104 Depreciation Reserve Funds-Govern- ment Non-Commercial Departments and Undertakings-Depreciation Reserve Funds-Government Presses	..	2,20,65,80
Total-(8115)	..	42,19,0
8121. General and other Reserve Funds-		
101 General and other Reserve Funds of Government Commercial Departments/ Undertakings- Reserve Funds-Transport-Accident Reserve Fund	..	10,53,007
Total (8121)	..	10,53,007
Total-(a) Reserve Funds bearing Interest	..	52,72,441
<b>(b) Reserve Funds not bearing Interest-</b>		
8222. Sinking Funds (A)	..	1,42,29,837
8229. Development and Welfare Funds-		
103 Development Funds for Agricultural purposes- State Agricultural Credit Relief and Guarantee Fund	..	4,25,980
106 Industrial Development Funds- Industrial Loan Fund	..	6,15,31,808

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

## THE DETAILS OF EARMARKED BALANCES

1st April 1991		Balance on 31st March 1992		
Investment	Total	Cash	Investment	Total
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	-1,78,46,366	-8,65,96,782*	..	-8,65,96,782
	2,20,65,800	2,41,35,912		2,41,35,912
..	42,19,434	-6,24,60,870	..	-6,24,60,870
	10,53,007	5,30,625		5,30,625
..	10,53,007	5,30,625	..	5,30,625
	52,72,441	-6,19,30,245		-6,19,30,245
..	1,42,29,837	1,42,29,837	..	1,42,29,837
..	4,25,980	4,25,980	..	4,25,980
..	6,15,31,808	6,15,31,808	..	6,15,31,808

\* The adverse balance under this head due to insufficient provision was pointed out to the department (August 1992). Reply is awaited (October 1992).

## STATEMENT NO. 19 STATEMENT SHOWING

Name of Reserve Fund or Deposit Account		Balance on
		Cash
1		2
		Rs.
<b>J. RESERVE FUNDS -concl'd.</b>		
<b>(b) Reserve Funds not bearing Interest-concl'd.</b>		
8229	Development and Welfare Funds-concl'd.	
200	Other Development and Welfare Fund-	
	(i) Funds for Development Schemes ..	
	(ii) Funds for Village Reconstruc- tion and Harijan Uplift ..	1,62,46,875
	Total-(200) ..	1,62,46,875
	Total (8229) ..	7,82,04,663
<b>8235. General and other Reserve Funds-</b>		
110	Foodgrains Reserve Fund ..	39,74,732
111	Calamity Relief Fund ..	..
112	Calamity Relief Fund-	
	Investment Account ..	..
	Total (8235) ..	39,74,732
	Total-(b) Reserve Funds not bearing Interest ..	9,64,09,232
	Total-J. Reserve Funds ..	10,16,81,672
<b>K. DEPOSITS AND ADVANCES-</b>		
<b>(a) Deposits bearing Interest-</b>		
<b>8342. Other Deposits-</b>		
120	Miscellaneous Deposits-	
	Deposits of Charitable Trusts ..	..
	Total (8342) ..	..
	Total-(a) Deposits bearing Interest..	..
	Total-K. Deposits and Advances ..	..
	Grand Total ..	10,16,81,673

## THE DETAILS OF EARMARKED BALANCES-concl'd.

1st April 1991		Balance on 31st March 1992		
Investment	Total	Cash	Investment	Total
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
67,88,390	67,88,390	..	67,88,390	67,88,390
..	1,62,46,875	1,62,46,875	..	1,62,46,875
67,88,390	2,30,35,265	1,62,46,875	67,88,390	2,30,35,265
67,88,390	8,49,93,053	7,82,04,663	67,88,390	8,49,93,053
..	39,74,732	39,74,732	..	39,74,732
..	..	6,100	..	6,100
17,89,59,315	17,89,59,315	..	42,32,22,246	42,32,22,246
17,89,59,315	18,29,34,047	39,80,832	42,32,22,246	42,72,03,078
18,57,47,705	28,21,56,937	9,64,15,332	43,00,10,636	52,64,25,968
18,57,47,705	28,74,29,378	3,44,85,087	43,00,10,636	46,44,95,723
..	..	..	..	..
..	..	..	..	..
..	..	..	..	..
..	..	..	..	..
18,57,47,705	28,74,29,378	3,44,85,087	43,00,10,636	46,44,95,723



Description of loan	Balance on 1st April 1991	Amount appropriated from revenue	Loss or gain on Investment
1	2 Rs.	3 Rs.	4 Rs.
			(1) SINKING FUND
Loans from the Central Government for Bhakra- Nangal Project	1,42,29,837	..	..
Total	1,42,29,837	..	..
			(2) SINKING FUND FO
	..	..	..
Total	..	..	..
Grand Total	1,42,29,837	..	..

## 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 1992 (In lakhs of rupees)
1	2	3	4	5
<b>F. LOANS AND ADVANCES-contd.</b>				
1. 6215.	Loans for Water Supply and Sanitation-concl'd.			
02	Sewerage and Sanitation-concl'd.			
191	"Loans to Local Bodies, Municipalities etc."-concl'd.			
(ii)	Loans to Municipalities, Municipal Corporations and other Local Funds for sewerage schemes	3 2 6 4 15 5 1 3 21 9 16 8 6	1963-64 1964-65 1965-66 1966-67 1967-68 1968-69 1969-70 1971-72 1972-73 1974-75 1981-82 1982-83 1988-89	1.14 1.08 7.76 5.56 15.70 3.32 0.02 2.78 29.00 19.56 1,80.00 50.00 1,83.00
2. 6217.	Loans for Urban Development- Integrated Development of Small and Medium Towns-			
03				
191	"Loans to Local Bodies, Corporations etc."-			
(i)	Loans to Municipalities, Municipal Corporations and other Local Funds under integrated city development programme	3 14 28 1 4 2 2 1 2 2	upto 1971-72 1972-73 1973-74 1976-77 1977-78 1980-81 1983-84 1984-85 1986-87 1988-89	2.40 1,08.40 40.38 75.00 3,00.00 36.65 1,30.50 13.20 12.00 12.00
(ii)	Loans for Development of small and medium towns	2 4 3 3 3 2 2	1984-85 1985-86 1986-87 1987-88 1988-89 1989-90 1990-91	1,60.50 91.65 1,07.67 1,00.00 1,00.00 1,24.00 7

## 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 1992 (In lakhs of rupees)
1	2	3	4	5
<b>F. LOANS AND ADVANCES-contd.</b>				
2.	6217.	Loans for Urban Development-contd.		
60	Other Urban Development Schemes-			
191	"Loans to Local Bodies, Corporations etc."-			
(i)	Loans to Municipalities, Municipal Corporations and other Local Funds for shopping centres, cinemas, etc.			
		5	1969-70	1.70
		4	1970-71	1.05
		9	1971-72	2.20
		18	1972-73	4.68
		1	1973-74	0.20
		1	1976-77	0.40
(ii)	Loans to Municipalities, Municipal Corporations and other Local Funds for other purposes			
		13	1963-64	3.56
		11	1964-65	0.90
		12	1965-66	1.45
		5	1966-67	0.80
		30	1967-68	6.58
		25	1968-69	6.25
		10	1969-70	3.12
		34	1970-71	6.34
		48	1971-72	30.00
		54	1972-73	27.50
		30	1973-74	75.95
		91	1974-75	1,51.39
		181	1975-76	2,87.46
		80	1976-77	1,57.01
		35	1977-78	35.00
		44	1978-79	1,07.00
		97	1979-80	1,23.00
		100	1980-81	12,31.37
		48	1981-82	7,87.45
		34	1982-83	5,49.00
		6	1983-84	3,37.00
		8	1984-85	4,40.00
		4	1985-86	45.00
		2	1988-89	10.00
		1	1989-90	7.50