



GOVERNMENT OF PUNJAB

FINANCE ACCOUNTS

1973-74

TABLE OF CONTENTS

		Pages
CERTIFICATE OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA		.. iii
INTRODUCTORY		.. 1-2
PART I—SUMMARISED STATEMENTS		
Statement no. 1	Summary of transactions	.. 4—21
Statement no. 2	Capital outlay outside the revenue account—	
	(i) Progressive capital outlay to end of 1973-74	.. 22-23
Statement no. 3	Financial results of irrigation works	.. 24—29
Statement no. 4	Debt position :—	
	(i) Statement of borrowings	.. 30—33
	(ii) Other obligations	.. 33-34
	(iii) Service of debt	.. 34-35
Statement no. 5	Loans and advances by the State Government—	
	(i) Statement of loans and advances	.. 36
	(ii) Recoveries in arrears	.. 37-38
Statement no. 6	Guarantees given by the Government for repayment of loans, etc., raised by statutory corporations, local bodies and other institutions	.. 39—43
Statement no. 7	Cash balances and investments of cash balances	.. 44—46
Statement no. 8	Summary of balances under Consolidated Fund, Contingency Fund and Public Account	.. 47—49
PART II—DETAILED ACCOUNTS AND OTHER STATEMENTS		
A—Revenue and Expenditure		
Statement no. 9	Statement of revenue and expenditure under different heads expressed as a percentage of total revenue/total expenditure	.. 52—54
Statement no. 10	Statement showing the distribution between charged and voted expenditure	.. 55
Statement no. 11	Detailed account of revenue by minor heads	.. 56—70
Statement no. 12	Detailed account of expenditure by minor heads	.. 71—102
Statement no. 13	Detailed statement of capital expenditure outside the revenue account during and to end of the year	.. 104—145
Statement no. 14	Statement showing the details of investments of the Government in statutory corporations, Government companies, other joint stock companies, co-operative banks and etc., societies, upto the end of 1973-74	.. 146—159
Statement no. 15	Statement showing the capital and other expenditure (outside the Revenue Account) to end of the year 1973-74 and the principal sources from which the funds were provided for that expenditure	.. 160-161

TABLE OF CONTENTS—*concl'd.*

Pages

PART II—DETAILED ACCOUNTS AND OTHER STATEMENTS— *concl'd.*

		Pages
B—Debt, Deposit and Remittance heads and Contingency Fund		
Statement no. 16	Statement of receipts, disbursements and balances under heads of account relating to debt, deposits, remittances and Contingency Fund ..	164—185
Statement no. 17	Detailed statement of debt and other interest bearing obligations of the Government ..	186—193
Statement no. 18	Detailed statement of loans and advances made by the Government ..	194—207
Statement no. 19	Statement showing the details of earmarked balances ..	208—215
Appendix I	Details of allocation of balances on 31st October 1966 under debt, deposit and remittance heads ..	216-217
Appendix II	Cases where certain details/documents are awaited from the Departmental/Treasury Officers in connection with reconciliation of balances ..	218-219
Appendix III	Cases where verification and acceptances of balances are awaited ..	220—222
Appendix IV	Investments of the Government in statutory corporations, Government companies, other joint stock companies, co-operative banks and societies, etc., to end of 1971-72, 1972-73 and 1973-74 ..	224—225

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

This compilation containing the Finance Accounts of the Government of Punjab for the year 1973-74 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 1973-74 the accounts now presented are correct statements of the receipts and outgoings of the Government of Punjab for the year 1973-74.



(A. BAKSI)

Comptroller and Auditor General of India.

New Delhi :

The 25 SEP 1975

INTRODUCTORY

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

Part I—Consolidated Fund.

Part II—Contingency Fund.

Part III—Public Account.

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

(1) Revenue ;

(2) Capital ; and

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

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

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

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

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

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

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

(ii) Remittances.

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

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

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

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

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

3. *System of Accounts.*—The transactions included in these accounts represent mainly the actual cash receipts and disbursements during the financial year ending 31st March 1974 as distinguished from amounts due to or from the Government during the same period. The cash basis system is, however, not entirely suitable for recording the transactions and for presenting the true state of affairs of Government commercial undertakings run on commercial principles. The detailed accounts of this class of undertakings are, therefore, maintained outside the regular accounts in commercial form and are subject to a test check by the Indian Audit and Accounts Department.

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

PART I
SUMMARISED STATEMENTS

STATEMENT No. 1—

Receipts	Actuals	
	1972-73	1973-74
1	2	3
	(In lakhs of rupees)	
	Part I—Consolidated	
	(1)	
A. Taxes, Duties and Other Principal Heads of Revenue—		
IV. Taxes on Income other than Corporation Tax ..	12,31.78	13,30.69
V. Estate Duty ..	35.49	35.96
IX. Land Revenue ..	1,35.06	1,12.70
X. State Excise Duties ..	31,39.63	34,62.76
XI. Taxes on Vehicles ..	2,88.59	3,26.71
XII. Sales Tax ..	46,09.18	52,50.98
XIII. Other Taxes and Duties ..	16,47.56	18,99.49
XIV. Stamps ..	9,39.57	10,58.35
XV. Registration Fees ..	1,98.57	2,05.24
Total—Taxes, Duties, etc. ..	1,22,25.43	1,36,82.88
B. Debt Services—		
XVI. Interest ..	12,64.26	10,99.84
Total—Debt Services ..	12,64.26	10,99.84
C. Administrative Services—		
XVII. Administration of Justice ..	34.51	35.23
XVIII. Jails ..	29.55	39.65
XIX. Police ..	1,71.15	54.99
XX. Supplies and Disposals ..	1.19	1.22
XXI. Miscellaneous Departments ..	16.04	15.00
Total—Administrative Services ..	2,52.44	1,46.09

SUMMARY OF TRANSACTIONS

	Disbursements	Actuals	
		1972-73	1973-74
	4	5	6
		(In lakhs of rupees)	
Fund			
Revenue			
A. Collection of Taxes, Duties and Other Principal Revenues—			
9.	Land Revenue ..	2,05.17	2,05.96
10.	State Excise Duties ..	84.43	60.28
11.	Taxes on Vehicles ..	9.57	10.12
12.	Sales Tax ..	68.82	80.15
13.	Other Taxes and Duties ..	19.92	23.40
14.	Stamps ..	14.04	20.68
15.	Registration Fees ..	0.65	0.57
	Total—Collection of Taxes, etc.	4,02.60	4,01.16
B. Debt Services—			
16.	Interest on Debt and other Obligations ..	16,37.33	17,73.24
17.	Appropriation for Reduction or Avoidance of Debt ..	3,35.40	4,06.76
	Total—Debt Services	19,72.73	21,80.00
C. Administrative Services—			
18.	Parliament, State/Union Territory Legislature ..	33.88	40.28
19.	General Administration ..	4,79.55	4,91.95
21.	Administration of Justice ..	1,18.68	1,22.74
22.	Jails ..	1,17.93	1,15.31
23.	Police ..	11,01.02	11,80.68
25.	Supplies and Disposals ..	6.83	6.23
26.	Miscellaneous Departments ..	1,38.89	2,71.80(a)
	Total—Administrative Services	19,96.78	22,28.99

(a) Excludes Rs. 21 lakhs spent from out of advance from the Contingency Fund during 1973-74 but not recouped to the Fund till the close of the year.

STATEMENT No. 1—

Receipts	Actuals	
	1972-73	1973-74
1	2	3
	(In lakhs of rupees)	
	Part I—Consolidated	
	(1)	
D. Social and Developmental Services—		
XXII. Education ..	86.97	89.44
XXIII. Medical ..	91.52	1,06.61
XXIV. Public Health ..	3.31	5.96
XXIV-A Family Planning ..	0.34	0.30
XXV. Agriculture ..	1,02.36	1,43.39
XXVII. Animal Husbandry ..	22.50	32.65
XXVIII. Co-operation ..	44.04	58.33
XXIX. Industries ..	37.80	46.74
XXXI. Community Development Projects, National Extension Service and Local Development Works ..	20.45	13.96
XXXII. Miscellaneous Social and Develop- mental Organisations ..	26.44	29.26
Total—Social and Developmental Services ..	4,35.73	5,26.64
E. Multipurpose River Schemes, Irrigation and Electricity Schemes—		
XXXIII. Multipurpose River Schemes ..	68.58	74.40
XXXIV. Irrigation, etc., Works (Commercial)	3,63.33	3,76.75
XXXV. Irrigation, etc., Works (Non-Com- mercial) ..	2.49	4.86
Total—Multipurpose River Schemes, Irrigation and Electricity Schemes ..	4,34.40	4,56.01
F. Public Works (including Roads) and Schemes of Miscellaneous Public Improvements—		
XXXVII. Public Works ..	78.53	96.84
Total—Public Works, etc. ..	78.53	96.84

SUMMARY OF TRANSACTIONS—*contd.*

	Disbursements 4	Actuals	
		1972-73 5	1973-74 6
(In lakhs of rupees)			
Fund—<i>contd.</i>			
Revenue—<i>contd.</i>			
D. Social and Developmental Services—			
27. Scientific Departments ..	7.24	7.04	
28. Education ..	39,06.31	46,60.91	
29. Medical ..	7,09.86	7,59.15(a)	
30. Public Health ..	5,91.70	9,89.18	
30-A Family Planning ..	2,01.50	1,60.85	
31. Agriculture ..	9,31.69	11,38.61	
33. Animal Husbandry ..	2,28.11	2,57.63	
34. Co-operation ..	2,20.02	2,09.50	
35. Industries ..	2,01.89	2,40.90(b)	
37. Community Development Projects, National Extension Service and Local Development Works ..	3,67.96	3,69.41	
38. Labour and Employment ..	2,25.80	2,46.99	
39. Miscellaneous Social and Developmental Organisations ..	75.59	2,04.20	
Total—Social and Developmental Services ..	76,67.67	92,44.37	
E. Multipurpose River Schemes, Irrigation and Electricity Schemes—			
42. Multipurpose River Schemes ..	4,40.79	4,12.17	
43. Irrigation, etc., Works (Commercial) ..	7,00.50	7,54.68	
44. Irrigation, etc., Works (Non-Commercial)	1,81.16	1,99.30	
Total—Multipurpose River Schemes, Irrigation and Electricity Schemes ..	13,22.45	13,66.15	
EE. Capital Account of Multipurpose River Schemes, etc.—			
48. Capital Outlay on Irrigation, etc., Works	2,28.38	3,07.57	
F. Public Works (including Roads) and Schemes of Miscellaneous Public Improvements—			
50. Public Works ..	19,27.64	27,70.82	
Total—Public Works, etc. ..	19,27.64	27,70.82	

(a) Excludes Rs. 20 lakhs spent from out of advance from the Contingency Fund during 1973-74 but not recouped to the Fund till the close of the year.

(b) Includes Rs. 20 lakhs spent from out of advance from the Contingency Fund during 1972-73 and recouped to the Fund during 1973-74.

STATEMENT No. 1—

Receipts 1	Actuals	
	1972-73 2	1973-74 3
	(In lakhs of rupees)	
	Part I—Consolidated	
		(1)
G. Transport and Communications (other than Roads)—		
XLIII. Road and Water Transport Schemes ..	9,68.17	11,18.48
Total—Transport and Communications (other than Roads)	9,68.17	11,18.48
I. Miscellaneous—		
XLVIII. Contributions and Recoveries towards Pensions and other Retirement Benefits ..	26.06	31.09
XLIX. Stationery and Printing ..	68.93	1,22.25
LI. Forest ..	73.56	82.08
LII. Miscellaneous ..	4,26.97	6,62.93
Total—Miscellaneous ..	5,95.52	8,98.35
J. Contributions and Miscellaneous Adjustments—		
LV. States' Share of Union Excise Duties ..	13,16.51	14,79.13
LVI. Grants-in-aid from Central Government	37,71.03	36,09.64
LVII. Miscellaneous adjustments between Central and State/Union Territory Governments ..	4.37	5.49
LVIII. Dividends, etc., from Commercial and other Undertakings ..	77.24	52.87
Total—Contributions and Miscellaneous Adjustments ..	51,69.15	51,47.13
Total—Revenue Receipts ..	2,14,23.63	2,31,72.26
Revenue Surplus ..	27,14.94	3,67.31

SUMMARY OF TRANSACTIONS—*contd.*

	Disbursements 4	Actuals	
		1972-73 5	1973-74 6
(In lakhs of rupees)			
Fund— <i>contd.</i>			
Revenue— <i>concl'd.</i>			
FF. Capital Account of Public Works (including Roads) and Schemes of Miscellaneous Public Improvements within the Revenue Account—			
52. Capital Outlay on Public Works ..		15.27	23.47
Total—Capital Outlay on Public Works, etc. ..		15.27	23.47
G. Transport and Communications (other than Roads)			
57. Road and Water Transport Schemes ..		10,27.65	11,37.31
Total—Transport and Communications (other than Roads) ..		10,27.65	11,37.31
GG. Capital Account of Transport and Communications (other than Roads) within the Revenue Account—			
60. Capital Outlay on Road and Water Transport Schemes ..		86.38	1,82.21
Total—Capital Account of Transport, etc. ..		86.38	1,82.21
I. Miscellaneous—			
64. Famine Relief ..		33.44	1,00.30
65. Pensions and Other Retirement benefits ..		2,74.13	3,45.79
67. Privy Purses and Allowances of Indian Rulers ..		6.41	5.12
68. Stationery and Printing ..		1,68.86	1,33.88
70. Forest ..		1,48.41	1,50.36
71. Miscellaneous ..		14,28.56	22,26.53 (a)
Total—Miscellaneous ..		20,59.81	29,61.98
J. Contributions and Miscellaneous Adjustments—			
76. Other Miscellaneous Compensations and Assignments ..		1.33	0.92
Total—Contributions and Miscellaneous Adjustments ..		1.33	0.92
Total—Expenditure on Revenue Account ..		1,87,08.69	2,28,04.95

(a) Excludes Rs. 26.44 lakhs spent from out of advance from the Contingency Fund during 1973-74 but not recouped to the Fund till the close of the year.

STATEMENT NO. 1—

Receipts	Actuals	
	1972-73	1973-74
1	2	3
	(In lakhs of rupees)	
	Part I—Consolidated	
	(2)	
	(3)	
O. Public Debt—		
Permanent Debt ..	6,98.25	5,04.73
Floating Debt ..	1,37,39.53	1,94,04.88
Loans from the Central Government ..	42,61.78	15,47.11
Other Loans ..	1,93.02	2,20.67
Total ..	1,88,92.58	2,16,77.39
Q. Loans and Advances by the State/Union Territory Governments—		
Recoveries of Loans and Advances ..	7,68.44	5,87.23
Total ..	7,68.44	5,87.23
R. Inter-State Settlement—		
Punjab and Haryana ..	1,06.67	1.65
Punjab and Himachal Pradesh ..	20.51	0.49
Centre and Punjab ..	31.69	0.03
Total ..	1,58.87	2.17
Total—Consolidated Fund ..	4,12,43.52	4,54,39.85

SUMMARY OF TRANSACTIONS—*contd.*

Disbursements	Actuals	
	1972-73	1973-74
4	5	6
(In lakhs of rupees)		
Fund—<i>concl'd.</i>		
Capital		
Capital Accounts outside the Revenue Account—		
Capital Expenditure outside the Revenue Account (figures for each major head are given in statement no. 2)	25,68.77	17,21.73(a)
Total	25,68.77	17,21.73
Debt		
O. Public Debt—		
Permanent Debt	3,10.12	15.96
Floating Debt	1,33,20.53	1,78,25.98
Loans from the Central Government	14,72.54	15,40.86
Other Loans	1,21.30	1,31.28
Total	1,52,24.49	1,95,14.08
Q. Loans and Advances by the State/Union Territory Governments—		
Loans and Advances	59,78.58	45,02.88 (b)
Total	59,78.58	45,02.88
Total—Consolidated Fund	4,24,80.53	4,85,43.64

(a) Excludes Rs. 2.90 lakhs spent from out of advance from the Contingency Fund during 1973-74 but not recouped to the Fund till the close of the year.

(b) Excludes Rs. 25 lakhs spent from out of advance from the Contingency Fund during 1973-74 but not recouped to the Fund till the close of the year.

STATEMENT NO. I—

Receipts	Actuals	
	1972-73	1973-74
	2	3
	(In lakhs of rupees)	
	Part II—	
Contingency Fund ..	7.12	1,20.00 (a)
Total—Contingency Fund ..	7.12	1,20.00
	Part III—	
	Debt (other than	
S. Unfunded Debt—(A)		
State Provident Funds ..	6,00.15	6,93.98
Total ..	6,00.15	6,93.98
T. Deposits and Advances—(B)		
Deposits bearing interest—		
*A—Reserve Funds ..	1,35.33	1,44.74
Deposits not bearing interest—		
A—Sinking Funds—Appropriation for		
Reduction or Avoidance of Debt ..	3,67.18	4,34.32
*B—Reserve Funds ..	1,58.73	1,36.51
*C—Other Deposit Accounts ..	82,86.01	1,19,61.51
*Advances not bearing interest ..	1,65.25	1,78.35
*Suspense ..	63,28.14	57,74.84
Miscellaneous ..	8,19.92	3,70.26
U. Remittances ..	99,67.76	1,23,17.12
Total—Public Account ..	2,68,28.47	3,20,11.63
Total—Receipts—Parts I, II and III ..	6,80,79.11	7,75,70.68
Opening Cash Balance ..	5,39.81	8,14.51
Grand Total ..	6,86,18.92	7,83,85.19

*Details are available in statement no 16.

(a) Represents increase of Rs. 100 lakhs in the corpus of the Contingency Fund during the year and also includes recoupment during 1973-74 of Rs. 20 lakhs spent from out of advance from Contingency Fund during 1972-73 under major head "35—Industries"

(A) Detailed account is given in statement no. 17.

(B) Detailed account is given in statement no. 16.

SUMMARY OF TRANSACTIONS—*concl'd.*

Disbursements	Actuals	
	1972-73	1973-74
4	5	6
(In lakhs of rupees)		
Contingency Fund		
Contingency Fund ..	20.00	95.34 (a)
Total—Contingency Fund ..	20.00	95.34
Public Account		
those mentioned in Part I) and Deposits		
S. Unfunded Debt—(A)		
State Provident Funds' ..	1,56.75	2,36.63
Total ..	1,56.75	2,36.63
T. Deposits and Advances—(B)		
Deposits bearing interest—		
*A—Reserve Funds ..	53.62	92.94
Deposits not bearing interest—		
A—Sinking Funds—Appropriation for		
Reduction or Avoidance of Debt ..	8,19.91	3,70.15
*E—Reserve Funds ..	2,01.85	56.70
*C—Other Deposit Accounts ..	82,07.12	1,17,37.22
*Advances not bearing interest ..	1,65.28	1,63.55
*Suspense ..	55,76.34	57,27.02
Miscellaneous ..	0.31	16.34
U—Remittances ..	1,01,22.70	1,29,06.79
Total—Public Account ..	2,53,03.88	3,13,07.34
Total—Disbursements—Parts I, II and III	6,78,04.41	7,99,46.32
Closing Cash Balance ..	8,14.51	—15,61.13(b)
Grand Total ..	6,86,18.92	7,83,85.19

*Details are available in statement no. 16.

(a) Represents expenditure incurred out of advance from the Contingency Fund during 1973-74 but not recouped to the Fund till the close of the year. The details are given below :—

Head of Account	Amount
	Rs.
26—Miscellaneous Departments ..	21,00,000
29—Medical ..	20,00,000
71—Miscellaneous ..	26,44,000
96—Capital Outlay on Industrial and Economic Development ..	2,90,000
Q.—Loans and Advances by the State/Union Territory Governments—	
Loans to Local Funds, Private Parties, etc. ..	25,00,000
Total ..	95,34,000

(A) Detailed account is given in statement no. 17.

(B) Detailed account is given in statement no. 16.

(b) There are differences between the figures reflected in the accounts and those intimated by the Reserve Bank regarding "Deposits with the Reserve Bank" included in the cash balance. The discrepancies are under reconciliation.

EXPLANATORY NOTES

1. The transactions on revenue account resulted in a surplus of Rs. 3.67 crores in 1973-74 against a surplus of Rs. 27.15 crores in 1972-73. Taking into account the transactions outside the revenue account, however, there was an overall deficit of Rs. 23.76 crores in 1973-74 against the surplus of Rs. 2.75 crores in 1972-73.

	1972-73 (In crores of rupees)	1973-74
Opening cash balance ..	+5.40	+8.15
Part I—Consolidated Fund—		
(a) Transactions within the Revenue Account—		
(i) Revenue Receipts ..	2,14.24	2,31.72
(ii) Revenue Expenditure ..	1,87.09	2,28.05
(iii) Revenue Surplus ..	27.15	3.67
(b) Transactions outside the Revenue Account—		
(i) Capital Expenditure ..	25.69	17.22
(ii) Receipts from Borrowing (Net) ..	+36.68	+21.64
(iii) Loans and Advances by State Government (Net) ..	-52.10	-39.15
(iv) Inter-State Settlement (Net) ..	+1.59	+0.02
Part II—Contingency Fund (Net) ..	-0.13	+0.24
Part III—Public Account (Net) ..	+15.25	+7.04
Closing Cash Balance ..	+8.15	-15.61
Overall deficit(—)/Surplus(+)	+2.75	-23.76

2. The revenue receipts in 1973-74 (Rs. 2,31.72 crores) were Rs. 17.48 crores more than those in 1972-73 (Rs. 2,14.24 crores). The increase of receipts in 1973-74 of Rs. 1 crore or above was mainly under :—

Major head	<i>Actuals</i>		Increase	Reasons
	1972-73	1973-74		
	(In crores of rupees)			
XII—Sales Tax ..	46.09	52.51	+6.42	Mainly due to more receipts as a result of general rise in prices and larger sale of petrol and petroleum products due to increase in the number of vehicles.
X—State Excise Duties ..	31.40	34.63	+3.23	Mainly due to larger receipts from wines, spirits and commercial spirits as a result of increased quantity lifted by the contractors.

Major head	Actuals		Increase	Reasons
	1972-73	1973-74		
	(In crore of rupees)			
LII—Miscellaneous ..	4.27	6.63	+2.36	Mainly due to larger receipts from unclaimed deposits and licence fee for (i) storage of food-grains and (ii) purchase, storage and sale of sugar.
XIII—Other Taxes and Duties	16.48	18.99	+2.51	Mainly due to more receipts from passenger tax and goods tax as a result of increase in traffic and from electricity duty as a result of larger sale of electricity.
LV—States' share of Union Excise Duties	13.17	14.79	+1.62	Mainly due to larger share of the State in divisible pool.
XLIII—Road and Water Transport Schemes	9.68	11.18	+1.50	Mainly due to increase in operations of Punjab Roadways buses consequent upon the expansion in its fleet.
XIV—Stamps ..	9.40	10.58	+1.18	Mainly due to larger sale of non-judicial stamps.

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

XVI—Interest ..	12.64	11.00	—1.64	Mainly due to less receipts of interest on loans and advances by the State.
LVI—Grants-in-aid from Central Government	37.71	36.10	—1.61	Mainly due to lesser grants from the Government of India for "Emergency Agricultural Production Programme", and construction of border roads
XIX—Police ..	1.71	0.55	—1.16	Mainly due to less receipts under collection of payments for services rendered.

Taxation changes during the year

3. The following new taxes and levies were imposed during 1973-74 :—

Taxes/Levies imposed	Estimated additional income during 1973-74 (In crores of rupees)	Date from which imposed
1. Change in the rate of Goods Tax from Rs. 810 per annum per vehicle other than those plying on hill routes or under countersignatures of the authorities in the adjoining States under the Motor Vehicles Act, 1939 and from Rs. 1,215 per annum per vehicle in respect of those plying on hill routes or under countersignatures of the authorities in the adjoining States under the Motor Vehicle Act, 1939 to Rs. 1,050 per annum per public carrier registered under the Motor Vehicles Act, 1939 in the State of Punjab, Union Territory or in any other State.	0.20	1st April 1973
2. Increase in Market fee from Re. 1.00 to Rs. 1.50 per Rs. 100 worth of produce sold in mandis	2.50	20th April 1973
3. Increase in stamp duty on mortgage deeds from 2.25 per cent to 5 per cent. Similarly the stamp duty on gifts was also increased from 3 per cent to 5 per cent.	1.40	27th April 1973
4. (a) Levy of additional tax on fares in respect of passengers carried by motor vehicles at the rate of 5 per cent of the value of fare, if the value of of the fare is not less than Re. 1.	0.36	4th May 1973
(b) Levy of additional tax at the rate of 2 per cent of the tax payable by a dealer under the Punjab General Sales Tax Act.	0.54	4th May 1973
(c) Levy of additional entertainment duty at the rate of 10 paise per ticket.	0.33	23rd April 1973
(d) Continuance of surcharge at the rate of 10 per cent on token tax on scooters, motor cycles and cars (These levies were imposed by the State Government during 1971-72 for relief of refugees from Bangla Desh. These levies were to be discontinued with effect from 1st April, 1973. The State Government re-imposed/continued these levies for mobilizing additional resources for the State Plan during this year).	0.03	1st April 1973

Taxes/Levies imposed	Estimated additional income during 1973-74 (In crores of rupees)	Date from which imposed
5. Increase in the rate of sales tax from 6 per cent to 10 per cent on foam, rubber products, furs and articles of personal and domestic use made from furs, articles and wares made wholly or principally of stainless steel except razor blades and surgical instruments, tiles including mosaic tiles (but excluding roofing tiles), laminated sheets and sunmica sheets and perambulators. (Anticipated receipt is less than Rs. fifty thousand).	..	14th December 1973
6. Increase in fee for registration of Factories under the Factories Act, 1948 (anticipated receipts less than Rs fifty thousand).	..	6th March 1974

Total

5.36

The following concessions were granted by the State Government in taxes/levies resulting in the shortfall of revenue to the extent of Rs 46.50 lakhs :—

Nature of tax concession	Estimated loss in revenue during 1973-74 (In lakhs of rupees)	Date from which the concession was granted
1. The Central Sales Tax was reduced on the following items :—		
(a) On bicycles including their parts and accessories sold to registered dealers in other States from 3 per cent to 1 per cent	2.00	1st April 1973
(b) On surgical instruments and equipments, hospital chemicals and glassware, stoves, sanitary goods and fittings, drugs and dressing material and hospital furniture including enamel instrument items to Post-Graduate Institute of Medical Education and Research, Chandigarh from 10 per cent to 3 per cent.	0.06	26th May 1973
(c) On scientific equipment and instruments, components and spare parts of such equipment and instruments and chemicals sold to educational and medical institutions in other States from 10 per cent to 6 per cent.	0.16	20th July 1973

Nature of tax concession	Estimated loss in revenue during 1973-74 (In lakhs of rupees)	Date from which the concession was granted
(d) On rice and gunnies sold to the Central Relief Fund, Bombay/New Delhi for relief work in Maharashtra, Gujarat and Rajasthan from 10 per cent to 3 per cent. (purchases and movements started after March 1973)	8.75	1st February 1973
(e) The Central Sales Tax was also exempted on the sale of goods to the Punjab State Council for Child Welfare for the purpose of the Council.	..	8th January 1974
2. The stamp duty in the following cases has been exempted :—		
(a) On any deed or mortgage without possession executed by the Punjab State Electricity Board in favour of the L.I.C. of India or any other commercial or banking institution for securing loans to meet the expenditure for any developmental scheme relating to rural electrification including transmission and energisation of tubewells.	6.00	1st April 1973
(b) On any deed of mortgage without possession executed by the following Corporations for securing loan from any commercial or banking institution to implement any scheme falling within the purview of aims and objects of the concerned corporation :—		
<ol style="list-style-type: none"> 1. Punjab Agro-Industries Corporation. 2. Punjab Warehousing Corporation. 3. Punjab Land Development and Seed Corporation. 4. Punjab Dairy Development Corporation. 5. Punjab Poultry Corporation. 6. Punjab Scheduled Castes, Land Development and Finance Corporation. 7. Punjab State Co-operative Supply and Marketing Federation. 	6.86	1st April 1973

Nature of tax concession	Estimated loss in revenue during 1973-74 (In lakhs of rupees)	Date from which the concession was granted
(c) On any instrument executed by a member of the Scheduled Castes in the State for securing loan not exceeding thirty-five thousand rupees from the Punjab Scheduled Castes, Land Development and Finance Corporation to meet expenditure for any of the following purposes namely :— Agricultural development, marketing, processing, supply and storage of agricultural produce, small scale industry, building construction, transport, dairy, piggery, poultry or any other allied purposes; and	2.36	1st April 1973
(d) On any instrument executed by any person for securing loan not exceeding thirty-five thousand rupees from any commercial or banking institution to meet the expenditure for any of the following purposes, namely :— purchase of tractor with its accessories, tractor trolley, thresher or cane-crusher, installation of tubewell based on diesel engine, boring and electrification of tubewell, purchase of pumping set, spray equipment, laying of underground water pipes, lining of water-courses, levelling and reclamation of land, developments of horticulture, sprinkler irrigation for agricultural purposes, dairy, piggery, poultry or any other allied purpose.	4.08	1st April 1973
(e) On mortgages without possession executed by the Industrial concerns in favour of the Punjab Financial Corporation.	1.12	7th July 1973
3. Entire land revenue within 16 kilometers belt along the international border with Pakistan was exempted.	15.11	Kharif crop of the Agricultural year 1972
Total	<u>46.50</u>	

Receipts from Government of India

4. The revenue receipts in 1973-74 includes Rs. 64.56 crores received from the Government of India against Rs. 63.55 crores received during the previous financial year. The details are as under :—

	1972-73	1973-74
	(In crores of rupees)	
I. Share of net proceeds of—		
(a) Taxes on Income other than Corporation Tax	12.32	13.31
(b) Union Excise Duties ..	13.17	14.79
(c) Estate Duty ..	0.35	0.36
II. Grants in lieu of tax on Railway Passenger Fares ..	0.77	0.78
III. Other grants ..	36.94	35.32
Total ..	63.55	64.56

Expenditure met from Revenue

5. The increase of Rs. 40.96 crores in the expenditure on revenue account from Rs. 187.09 crores in 1972-73 to Rs. 2,28.05 crores in 1973-74 was mainly under :—

Major head	Expenditure		Increase	Remarks
	1972-73	1973-74		
	(In crores of rupees).			
50—Public Works	19.28	27.71	8.43	Mainly due to the construction of more roads and buildings and rise in construction cost.
71—Miscellaneous	14.29	22.27	7.98	Mainly due to the payment of wheat bonus to the farmers who sold their produce to Government Agencies and higher expenditure for providing relief to persons uprooted by Indo-Pak Conflict, 1971.
28—Education	39.06	46.61	7.55	Mainly due to higher grant to Punjabi University for housing, payment of scholarships to poor and deserving students for University Education, more expenditure on Special Nutrition Survey Programme for Children in the age-group upto 11 and overall development activities in the field of Education.

Major head	Expenditure		Increase	Remarks
	1972-73	1973-74		
30—Public Health	(In crores of rupees) 5.92	9.89	3.97	Mainly due to implementation of accelerated Rural Water Supply Programme and intensification of activity under National Malaria Eradication Programme.
31—Agriculture	9.32	11.39	2.07	Mainly due to procurement and distribution of rust resistance variety of wheat seeds, payment of subsidy to sugar mills in the State and grant of subsidy for the installation of tubewells and pumping sets in the border districts of the State.
16—Interest on Debt and Other Obligations	16.37	17.73	1.36	Mainly due to more payment of interest to the Government of India, on unfunded debt and permanent loans.
26—Miscellaneous Departments	1.39	2.72	1.33	Mainly due to more expenditure on the construction of <i>dharamsalas</i> and environmental improvements of Harijan <i>basties</i> .
39—Miscellaneous Social and Developmental Organisations	0.76	2.04	1.28	Mainly due to the implementation of various schemes under "Half a Million Jobs Programme" fully financed by the Government of India.
57—Road and Water Transport Schemes	10.28	11.37	1.09	Mainly due to increased operation by the Punjab Roadways and higher cost of running the vehicles due to increase in the price of diesel, spare parts, etc.

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

Progressive Capital outlay to end of 1973-74

Serial no.	Major head of account	Expenditure upto] 1972-73	Expenditure during 1973-74	Total
1	2	3	4	5
(In lakhs of rupees)				
1.	95—Capital Outlay on Schemes of Agricultural Improvement and Research	5,37.45	4.92	5,42.37
2.	96—Capital Outly on Industrial and Economic Development	34,57.02	7,22.56(a)	41,79.58
3.	98—Capital Outlay on Multi-purpose River Schemes	1,59,24.98	—10,91.77	1,48,33.21
4.	99—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial)	89,43.26	4,40.92	93,84.18
5.	100—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)	21.80	..	21.80
6.	103—Capital Outlay on Public Works	98,34.56	10,20.37	1,08,54.93
7.	109—Capital Outlay on other works	31.55	7.71	39.26
8.	114—Capital Outlay on Road and Water Transport Schemes	8,44.82	4.15	8,48.97
9.	120—Payments of Commuted Value of Pensions	30.55	2.31	32.86
10.	124—Capital Outlay on Schemes of Government Trading	—17,57.96	5,10.56	—12,47.40
11.	125—Appropriation to the Contingency Fund	2,00.00	1,00.00	3,00.00
Total		3,80,68.03	17,21.73	3,97,89.76

(a) Excludes Rs. 2.90 lakhs spent from out of advance from the Contingency Fund during 1973-74 but not recouped to the Fund till the close of the year.

EXPLANATORY NOTES

1. 96—*Capital Outlay on Industrial and Economic Development*.—In 1973-74 Government invested Rs. 7.47 crores, in Departmental commercial undertakings (Rs. 0.13 crore), in Government commercial and industrial undertakings (Rs. 2.90 crores), co-operative institutions (Rs. 3.44 crores), other miscellaneous undertakings (Rs. 1.00 crore) and realised (Rs. 0.24 crore) on account of capital retired during the year. Details are given in Statement no. 13.

According to information furnished by the Government, the total investments of Government in the share capital and debentures of different concerns at the end of 1971-72, 1972-73 and 1973-74 were Rs. 31.08 crores, Rs. 36.66 crores and Rs. 44.04 crores. The dividend/interest received therefrom was Rs. 0.58 crore (1.87 per cent), Rs. 0.87 crore (2.37 per cent) and Rs. 0.57 crore (1.30 per cent), respectively. Further details are in Appendix IV.

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

Interest charges on loans advanced by the Government of India for Bhakra Nangal Project were capitalised upto 1962-63, the total amount capitalised was Rs. 36.97 crores. Consequent on the 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 of the project from 1963-64 but to meet them from State revenues.

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

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

The minus expenditure of Rs. 10,91.77 lakhs during 1973-74 is due to an adjustment made for Rs. 13,02.70 lakhs relating to previous years under the minor head "*Deduct—Amount transferred to other Governments.*"

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

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

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

STATEMENT NO. 3—FINANCIAL

	Upper Bari Doab Canal	Sirhind Canal	Sutlej Valley Project (Eastern Canal)
	1	2	3
	(In lakhs)		
1. Capital Outlay during the year 1973-74—			
(i) Direct ..	1,29.74	99.79	2.94
(ii) Indirect ..	..	..	..
(iii) Total ..	1,29.74	99.79	2.94
2. Capital Outlay to end of the year 1973-74—			
(i) Direct ..	5,27.19	7,94.75	3,01.10
(ii) Indirect ..	..	..	..
(iii) Total ..	5,27.19	7,94.75	3,01.10
3. Revenue receipts during the year 1973-74—			
(i) Direct Revenue (P. W. Receipts) ..	1,06.75	1,71.79	56.33
(ii) Indirect Receipts ..	0.68	..	..
(iii) Total ..	1,07.43	1,71.79	56.33
4. Revenue forgone or Remission of Revenue during the year 1973-74—			
5. Total Revenue during the year 1973-74 [serial nos. 3(iii)+4] ..	1,07.43	1,71.79	56.33
	The information is awaited from		
6. Working Expenses and Maintenance during the year 1973-74—			
(i) Direct ..	58.97	1,07.00	48.99
(ii) Indirect ..	..	..	..
(iii) Total ..	58.97	1,07.00	48.99

RESULTS OF IRRIGATION WORKS

Shah Nahar Canal Project	Madhopur- Beas Link	Installation of 150 tube- wells along main branch to augment irrigation supplies from Upper Bari Doab Canal Tract	Installation of 96 tube- wells in Shahskot Block of Jullundur Division	Total
4	5	6	7	8
of rupees)				
68.17	—1.29	54.77	—4.26	3,49.86
..
68.17	—1.29(a)	54.77	—4.26(b)	3,49.86
1,18.73	3,61.12	1,35.43	25.25	22,63.57
..
1,18.73	3,61.12	1,35.43	25.25	22,63.57
..	..	0.43	0.15	3,35.45
..	..	..	..	0.68
..	..	0.43	0.15	3,36.13
the concerned department				
..	..	0.43	0.15	3,36.13
..	1.47	..	11.02	2,27.45
..
..	1.47	..	11.02	2,27.45

(a) The minus expenditure is due to adjustment of cost of old machinery sold.

(b) The minus expenditure is due to (i) write-back of stores, (ii) issue of material in excess of receipts and (iii) recovery of outstanding amounts under "Miscellaneous P.W. Advances".

***STATEMENT NO. 3—FINANCIAL**

	Upper Bari Doab Canal	Sirhind Canal	Sutlej Valley Project (Eastern Canal)
	1	2	3
			(In lakhs)
7. Net Revenue excluding interest—			
(i) Surplus of Revenue (serial no. 5) .. over expenditure [serial no. 6(iii)] (+) or excess of expenditure [serial no. 6(iii)] over Revenue (Serial no. 5) (—)	+48.46	+64.79	+7.34
(ii) Rate of return on capital outlay .. to end of the year (percentage)	9.19	8.15	2.44
8. Interest on Direct Capital Outlay ..	24.21	37.97	8.45
9. Net Profit or Loss after meeting interest—			
(i) Surplus of revenue over expenditure (+) or excess of expenditure over revenue(—)	+24.25	+26.82	—1.11
(ii) Rate of return on capital outlay .. to end of year (percentage)	4.60	3.37	—0.97

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

RESULTS OF IRRIGATION WORKS—contd.

Shah Nahar Canal Project	Madhopur- Beas Link	Installation of 150 tube-wells along main branch to augment irri- gation supp- lies from Upper Bari Doab Canal Tract	Installation of 96 tube- wells in Shahkot Block of Jullundur Division	Total
4	5	6	7	8
of rupees)				
..	-1.47	0.43	-10.87	+1,08.68
..	0.41	0.32	-43.05	+4.80
4.79	16.34	7.12	1.66	1,00.54
-4.79	-17.81	-6.69	-12.53	+8.14
[-4.03	-4.93	-4.20	-49.62	+0.36

EXPLANATORY NOTES

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

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

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

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

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

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

3. Government Central Workshop (unproductive) has been excluded from the statement as the exact position whether or not the surplus stores booked against this scheme had been transferred to Railways along with assets and liabilities of the 'Productive' portion of the workshop from the 1st June 1956 is not known. The Government has been requested (May, 1975) either to recover the cost of surplus stores or convey sanction to the write-off of the cost of surplus stores.

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

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

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

In 1973-74 the projects in column nos. 1 and 2 satisfied the test of productivity. The projects in column nos. 3, 4, 5, 6 and 7 are still in the preliminary stage of working and have not started yielding full return expected of them.

6. There was no change of classification of any project from 'productive' to 'unproductive' or *vice versa* during the year 1973-74.

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

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

9. The revenue receipts in the statement represent the figures of actual realization. Information regarding the revenue forgone or remission of revenue during 1973-74 has not been received from the Irrigation Department (May, 1975).

STATEMENT NO. 4—DEBT POSITION

(i) Statement of borrowings

Nature of debt	Balance on 1st April 1973	Receipt during the year	Repayment during the year	Balance on 31st March 1974	Net increase (+) or decrease (-)
1	2	3	4	5	6
(In crores of rupees)					
<i>I—Public Debt—</i>					
Permanent Debt ..	45.87	5.05(a)	0.16	50.76	4.89
Floating Debt ..	4.19	1,94.05	1,78.26	19.98	15.79
Loans from the Central Government ..	2,43.32	15.48(b)	15.41	2,43.39	0.07
Other Loans ..	16.38	2.20	1.31	17.27	0.89
Total—I—Public Debt	3,09.76	2,16.78	1,95.14	3,31.40	21.64
II—Unfunded Debt ..	28.25	6.94	2.37	32.82	4.57
Grand Total ..	3,38.01	2,23.72	1,97.51	3,64.22	26.21

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

(a) Includes minus Rs. 0.49 crore on account of rectification of errors of previous years.

(b) Includes minus Rs. 13.11 crores due to transfer of liability to Rajasthan (—Rs. 9.38 crores) and Haryana (—Rs. 3.73 crores) Governments as a result of reallocation of loans.

EXPLANATORY NOTES

1. *Permanent Debt*.—This covers long-term loans raised from the open market and having a currency of more than twelve months. During the year a loan (5½ per cent Punjab Loan 1985) of Rs. 5.54 crores was raised by the State Government at par. This is redeemable on the 27th August 1985.

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

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

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

(a) *Sinking fund (Depreciation)*.—A sum of not exceeding 1½ per cent of the total nominal amount of the loan is set apart to form a depreciation fund for purchasing securities of the loans for cancellation.

(b) *Sinking Fund (Amortisation)*.—In addition to the annual contributions to the respective depreciation funds, an annual contribution is made to a sinking fund for amortisation of loans at such rates as Government may decide from time to time. In addition to the contributions from revenue, interest realized on investment of the fund balances is also credited to these funds. During the year 1973-74, interest of Rs. 10.57 lakhs was realized.

The balances in the two funds at the commencement and to end of 1973-74 are given below :—

Name of the Fund	Balance on 1st April 1973	Addition during the year	Withdrawal during the year	Balance on 31st March 1974
1	2	3	4	5
(In lakhs of rupees)				
Sinking Fund (Depreciation)	1,52.36	32.29	..	1,84.65
Sinking Fund (Amortisation)	10,84.66	3,69.96	..	14,54.62
Total	12,37.02	4,02.25	..	16,39.27

Out of the balance of Rs. 16,39.27 in the fund, Rs. 2,18.26 lakhs were invested (March, 1974) in the securities of Central Government and other State Governments. The balance of Rs. 14,21.01 lakhs is merged in the general cash balance of the Government.

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

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

No treasury bills were issued during the year. Besides Rs. 4.19 crores outstanding from the previous year, Rs. 1,24.70 crores were obtained as ways and means advances from the Reserve Bank during the year. Out of these, Rs. 1,12.59 crores were repaid during the year leaving a balance of Rs 16.30 crores. Rupees 14.81 lakhs were paid as interest on ways and means advances (at the rate ranging from 5 to 6 per cent).

The overdrafts (including shortfalls) taken from the Reserve Bank during the year were Rs. 17.35 crores of which Rs. 13.67 crores were repaid during the year. Government paid Rs. 0.26 lakhs as interest on overdrafts during the year (at the rate ranging from 5 per cent to 6 per cent).

Rupees 52 crores were taken as short-term loans from commercial banks for financing food procurement operation. These were repaid in full during the year. Rupees 1,39.89 lakhs were paid as interest (at the rate of 8½ per cent).

No loan or advance against State's share of Union Taxes, Grants-in-aid, etc., was taken by the State Government from Government of India to clear their overdraft during the year.

3. *Loans from Government of India*.—Details of loans obtained for different purposes from the Government of India are given in Statement no. 17.

Rupees 28.59 crores were received from the Government of India as loans during the year. Repayment of the loans received from the Government of India was made according to the terms and conditions of the loans. Loan liability of Rs. 13.11 crores was also allocated during the year to Haryana (Rs. 3.73 crores) and Rajasthan (Rs. 9.38 crores) Governments as a result of reallocation of Bhakra Nangal/Beas Project loans.

During the year 1973-74, Rs. 3.12 crores were received by State Government as ways and means advances for Plan Schemes and these were adjusted as grants.

Rehabilitation Loans—In accordance with the terms and conditions agreed to between the Government of India and the State Government, rehabilitation loans outstanding on the 31st March 1956 were to be repaid to the extent amounts are actually realised from the displaced persons. A package deal for losses on loans advanced to the State Government for rehabilitation of displaced persons was entered into between State Government and the Government of India according to which 35 per cent of the outstanding amount of loans on 1st January 1964 was to be paid by the State Government before the 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. Reconciliation of the outstanding amount of loans on the 1st January 1964 is in progress.

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

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

Name of Sinking Fund	Balance on the 1st April 1973	Addition during the year	Withdrawal during the year	Balance on the 31st March 1974
1	2	3	4	5
(In lakhs of rupees)				
1. Loans received for Bhakra-Nangal Project by—				
(a) the former P.E.P.S.U. State ..	75.97	..	..	75.97
(b) Government of Punjab ..	25,97.74	17.00	3,70.14	22,44.60
2. Loans received out of consolidated open market borrowing of Government of India ..	1,43.22	15.07	..	1,58.29
Total ..	28,16.93	32.07	3,70.14	24,78.86

Out of the balance in the sinking fund at the end of March 1974 for repayment of loans received for Bhakra-Nangal Project, Rs. 4,00.00 lakhs were invested in the securities of the Government of India and the balance is merged in the general cash balance of Government. The addition of Rs. 17 lakhs represents interest received on these securities.

The withdrawal of Rs. 3,70.14 lakhs represents amount transferred to "Miscellaneous—Government Account" on the discharge of an equivalent amount of loan from revenues during the year.

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

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

(ii) Other Obligations

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

liability of State Government. Such liability at the end of March 1974 was as Rs. 82.77 crores shown below (further details are given in Statements no. 16 and 19):—

Nature of obligation	Amount on the 1st April 1973	Receipts during the year	Repayments during the year	Balance on the 31st March 1974	Net increase (+) or decrease (—) during the year
1	2	3	4	5	6
(In crores of rupees)					
Interest bearing obligations, such as depreciation reserve funds of commercial undertakings, etc. ..	3.31	1.45	0.93	3.83	+0.52
Non-interest bearing obligations, such as deposits of local funds, civil deposits, other earmarked funds, etc. ..	75.26	1,25.32	1,21.64	78.94	+3.68
Total ..	78.57	1,26.77	1,22.57	82.77	+4.20

(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 :—

	1972-73	1973-74	Net increase (+) or decrease (—)
(In crores of rupees)			
Gross debt and other obligations outstanding at the end of the year ..	4,16.58	4,46.99	+30.41
(i) Interest paid by the Government—			
(a) On public debt and unfunded debt ..	16.19	17.51	+1.32
(b) On other obligations ..	0.18	0.22	+0.04
Total ..	16.37	17.73	+1.36

	1972-73	1973-74	Net increase (+) or decrease (-)
(In crores of rupees)			
(ii) Deduct—			
Interest received on loans and advances given by the Government ..	—4.55	—2.94	+1.61
Interest realised on investment of cash balances*	—0.23	—0.15	+0.08
(iii) Net amount of interest charges ..	+11.59	+14.64	+3.05
(iv) Percentage of gross interest—item (i)—to total revenue receipts ..	7.64	7.65	+0.01
(v) Percentage of net interest—item (iii)—to total revenue receipts ..	5.41	6.32	+0.91

There were in addition certain other receipts (Rs. 7.90 crores) such as interest received from commercial departments.

The Government also received during the year Rs. 52.86 lakhs as dividend on investments in commercial undertakings.

(b) Appropriation for reduction or avoidance of debt.

	1972-73	1973-74	Increase (In crores of rupees)
Contribution to sinking funds ..	3.35	4.07	+0.72

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

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

(i) Statement of loans and advances

Categories of loans and advances	Balance outstanding on 1st April 1973	Paid during the year	Repaid during the year	Balance outstanding on 31st March 1974.	Net addition during the year
1	2	3	4	5	6
(In crores of rupees)					
Loans to municipal corporations and municipalities	6.79(a)	1.78	0.30	8.27	1.48
Loans to Panchayati Raj institutions	0.75	0.20	0.05	0.90	0.15
Loans to district and other local fund committees	2.03(b)	0.38	0.05	2.36	0.33
Loans to co-operative institutions and banks	4.83(b)	1.59(g)	0.35	6.07	1.24
Loans to landholders and other notabilities	0.12	..	0.01	0.11	-0.01
Loans and advances under the community development programme	4.28	0.20	0.36	4.12	-0.16
Loans and advances to displaced persons	-2.76	(c)	0.06	-2.82(f)	-0.06
Advances to cultivators	19.31	1.42	2.93	17.80	-1.51
Loans to statutory corporations, boards and Government companies	3,51.16	36.06	0.09	3,87.13	35.97
Miscellaneous loans and advances	17.43	1.60	0.93	18.10	0.67
Loans to Government servants, etc.	4.56(d)	1.79	0.74	5.61	1.05
Grand Total	4,08.50(e)	45.02	5.87	4,47.65	39.15

A more detailed account is given in Statement no. 18

- (a) Include Rs. 6,030 adopted *proforma* due to allocation of balances after re-organisation of the State. Details are given in Appendix I.
- (b) Differs by Rs. 0.01 crore due to rounding.
- (c) Rs. 32,600.
- (d) Excludes Rs. 83,692 allocated *proforma* due to allocation of balances after re-organisation of the State. Details are given in Appendix I.
- (e) Excludes Rs. 77,662 *vide* foot-notes (a) and (d) above.
- (f) Minus balance is under correspondence with the Government which keeps detailed accounts.
- (g) Excludes Rs. 0.25 crore spent from out of advance from the Contingency Fund during 1973-74 but not recouped to the Fund till the close of the year.

(ii) Recoveries in arrears

According to orders issued by the Government in December 1961, the administrative departments are required to intimate to Audit by the 10th of August every year arrears in recovery of principal and interest for loans, the detailed accounts of which are maintained by departmental officers. Out of one hundred and eight statements due for 1973-74 from twenty-three departmental officers only twelve statements have been received from one department so far (January, 1975). Arrears in recovery of principal and interest outstanding at the end of March, 1974, have been reported as under in these twelve statements:—

	Year in which the amount fell due	Principal Interest (In lakhs of rupees)
Loans to co-operative institutions and banks	up to 1964-65	0.67 ..
	1966-67	0.14 0.52
	1967-78	0.68 0.83
	1968-69	1.29 2.48
	1969-70	3.48 2.39
	1970-71 . .	9.40 4.79
	1971-72	18.30 6.03
	1972-73	7.81 3.14
	1973-74	36.66 15.71
	Total	<u>78.43</u> <u>35.89</u>

Against loans to municipal corporations and municipalities, etc., the detailed accounts of which are maintained in the Audit office, recovery of Rs. 1,10.44 lakhs was overdue at the end of 1973-74 as follows :—

		Year in which the amount fell due	Principal (In lakhs of rupees)	Interest
Loans to landholders and other notabilities	upto	1965-66	0.57	0.04
		1966-67	..	0.04
		1967-78	..	0.03
		1968-69	..	0.04
		1969-70	..	0.03
		1970-71	..	0.04
		1971-72	0.03	0.04
		1972-73	0.11	0.04
		1973-74	0.11	0.04
		Total		0.82	0.34
Loans to municipal corporations and municipalities	upto	1964-65	0.20	0.17
		1965-66	0.73	1.02
		1966-67	0.46	1.16
		1967-68	1.20	2.39
		1968-69	0.97	2.84
		1969-70	3.09	6.43
		1970-71	2.60	6.01
		1971-72	4.84	10.71
		1972-73	8.04	17.11
		1973-74	12.69	26.62
	Total		34.82	74.46

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

No law has been passed by the State Legislature under Article 293 (1) of the Constitution laying down the limits within which Government may give guarantees on the security of the Consolidated Fund of the State. The statement given below shows the guarantees given by Government of Punjab for repayment of loans, etc., raised by statutory corporations, local bodies, co-operative banks and societies and others and outstanding on the 31st March 1974.

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 applicable in the case of co-operative concessional finance provided by the Reserve Bank of India, bonds issued by the Punjab Financial Corporation, loans availed of by the Punjab Housing Development Board from the Housing Urban and 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. 27,00,500.

Guarantees for loans, debentures, bonds, etc., raised	Maximum amount guaranteed	Sums gua- ranteed out- standing on 31st March 1974
1	2	3
	(In lakhs of rupees)	
(i) Statutory corporations and boards ..	62,66.58	48,30.37
(ii) Government companies ..	9,35.63	6,59.30
(iii) Co-operative banks and societies ..	3,02,09.45	1,49,58.44
(iv) Local bodies ..	4,27.49	3,19.05
(v) Private companies ..	1,98.83	1,81.81
Total ..	3,80,37.98	2,09,48.97

The particulars of guarantees given by the Government and outstanding on the 31st March 1974 are given below :—

Public or other body for which guarantee has been given and nature of guaran'ee	Maximum amount guaranteed	Sums gua- ranteed out- standing on 31st March 1974
1	2	3
	(In lakhs of rupees)	
<i>Statutory corporations and boards</i>		
(a) Guarantee given for Punjab Financial Corporation—		
(i) for repayment of share capital and payment of dividend thereon ..	75.00	75.04*
(ii) for repayment of principal of bonds issued and deposits accepted and payment of interest thereon ..	3,63.85	3,56.10*

*Includes interest/dividend.

Public or other body for which guarantee has been given and nature of guarantee	Maximum amount guaranteed	Sums guaranteed outstanding on the 31st March 1974
1	2	3
	(In lakhs of rupees)	
<i>Statutory corporations and boards—concl'd.</i>		
(b) Guarantee for repayment of loan (and interest) raised in the open market by Punjab State Electricity Board ..	24,76.57	23,96.94
(c) Guarantee given to the Housing and Urban Development Corporation, New Delhi, for repayment of loan and interest thereon taken by the Punjab Housing and Development Board, Chandigarh ..	41.50	41.50
(d) Counter-guarantee to the State Bank of Patiala against guarantee issued by the bank to Russian suppliers for payment of cost of (and interest on default) crawler tractors, crawler dozers and diesel generating sets supplied to Punjab State Electricity Board. ..	90.39	72.28
(e) Counter-guarantee to State Bank of Patiala against guarantee given by the bank to Russian suppliers for payment of cost of (and interest on default) spares for crawler tractors and crawler dozers supplied to Punjab State Electricity Board. ..	5.86	2.30
(f) Guarantee given for raising of loan from Rural Electrification Corporation for rural electrification by Punjab State Electricity Board ..	14,63.41	8,57.71
(g) Guarantee given to Life Insurance Corporation of India for repayment of loan and interest thereon taken by Punjab State Electricity Board. ..	8,00.00	93.50
(h) Guarantee given to Oriental Bank of Commerce, Ltd., for repayment of loan taken by Punjab State Electricity Board. ..	50.00	35.00
(i) Guarantee given to State Bank of Patiala against cash credit facilities availed of by Punjab State Electricity Board. ..	9,00.00	9,00.00
Total—Statutory corporations and boards	62,66.58	48,30.37

Public or other body for which guarantee has been given and nature of guarantee	Maximum amount guaranteed	Sums guaranteed outstanding on the 31st March 1974
1	2	3
(In lakhs of rupees)		
<i>Government companies</i>		
(a) Guarantee to the State Bank of India for repayment of loan and interest thereon given to the Punjab State Warehousing Corporation, Ltd., Chandigarh ..	1,21.53	30.00
(b) Guarantee given to the State Bank of Patiala for loan and cash credit availed of by P.E.P.S.U. Road Transport Corporation, Patiala ..	55.00	30.30
(c) Guarantees given for repayment of loans obtained by Punjab State Tube-wells Corporation, Ltd., Chandigarh from—		
(i) Commercial Banks/Agriculture Refinance Corporation ..	1,92.60	1,92.60
(ii) Punjab and Sind Bank, Ltd. ..	59.50	59.50
(iii) New Bank of India ..	22.00	22.00
(iv) State Bank of Patiala ..	4,48.00	2,91.40
(v) National Bank of India ..	37.00	33.50
Total—Government companies ..	9,35.63	6,59.30
<i>Co-operative banks and societies</i>		
(a) Co-operative banks—		
(i) Guarantee for repayment of debentures floated by the Punjab State Co-operative Land Mortgage Bank, Ltd., Chandigarh ..	1,11,42.06	84,96.38
(ii) Surety for repayment of principal and interest on loans taken by the Punjab State Co-operative Bank, Ltd., Chandigarh ..	1,25,02.39	23,34.06
Total—Co-operative banks ..	2,36,44.45	1,08,30.44

Public or other body for which guarantee has been given and, nature of guarantee	Maximum amount guaranteed	Sums guaranteed outstanding on the 31st March 1974
1	2	3
(In lakhs of rupees)		
(b) Co-operative societies—		
(i) Guarantee given for repayment of loans raised by Batala Co-operative Sugar Mills, Ltd., Batala, from—		
1. Industrial Finance Corporation	.. 45.00	20.50
2. Life Insurance Corporation of India	.. 15.00	15.00
(ii) Guarantee given for repayment of loans raised by Doaba Co-operative Sugar Mills, Ltd., Nawanshahar from—		
1. Industrial Finance Corporation	.. 45.00	39.00
2. Central Co-operative Bank, Ltd., Nawanshahar	.. 30.00	30.00
3. Central Co-operative Bank, Jullundur	.. 5.00	1.00
(iii) Guarantee given for repayment of loans raised by Morinda Co-operative Sugar Mills, Ltd., Morinda from Industrial Finance Corporation		
	45.00	20.50
(iv) Guarantee given to State Bank of India against cash credit facilities availed of by the Punjab State Co-operative Supply and Marketing Federation		
	.. 63,00.00	40,00.00
(v) Guarantee given to Punjab State Co-operative Bank, Chandigarh, for repayment of loan raised by the Punjab State Federation of Consumers' Co-operative Wholesale Store, Ltd., Chandigarh		
	.. 80.00	2.00
Total—Co-operative societies	.. 65,65.00	41,28.00
Total —Co-operative banks and societies	.. 3,02,09.45	1,49,58.44
<i>Local bodies</i>		
Guarantees for repayment of principal of, and payment of interest on, loans availed of by thirtyone municipal committees and three improvement trusts in the State		
	.. 4,27.49	3,19.05
Total—Local bodies	.. 4,27.49	3,19.05

Public or other body for which guarantee has been given and nature of guarantee	Maximum amount guaranteed	Sums guaranteed outstanding on the 31st March 1974
1	2	3
<i>Private companies</i>		
(In lakhs of rupees)		
(a) Counter-guarantee given to the Punjab National Bank for repayment of principal of, and payment of interest on, loans taken by Napco Bevel Gear of India, Ltd., Faridabad, from U.S. Aid Loan. Since the area of operation of the company extends beyond the territory of Haryana State, Government of Punjab will meet initially the guarantee liability if it arises and financial adjustment will be settled by that Government with Haryana, etc., by mutual agreement ..	1,75.00	1,75.00
(b) Guarantee given to Punjab Financial Corporation for loans advanced by it to—		
(i) Amritsar Swadeshi Woollen Mills, Amritsar ..	1.28	Nil
(ii) Guru Nanak Auto Engineering and Foundry Works, Goraya ..	0.71	0.65
(iii) Messrs Gulati Industrial Corporation, Goraya ..	0.50	0.60*
(iv) Messrs Indo Knit Embroidery (P) Ltd., Amritsar ..	0.97	0.55
(v) Messrs Gurmukh Singh and Sons, Ludhiana ..	2.18	1.10
(vi) Messrs Markfed Vanaspati and Allied Industries, Khanna ..	18.19	3.91
Total—Private companies ..	1,98.83	1,81.81

*Includes interest.

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

	As on 1st April 1973	As on 31st March 1974
	(In lakhs of rupees)	
<i>(a) General cash balances—</i>		
1. Cash in treasuries ..	13.64	13.41
2. Deposits with the Reserve Bank ..	8,00.87	—15,74.54
3. Deposits with other banks ..	*	*
Total ..	<hr/> 8,14.51	<hr/> —15,61.13
4. Investments held in the Cash Balance Investment Account ..	2,24.79	2,24.79
Total—(a) ..	<hr/> 10,39.30	<hr/> —13,36.34
<i>(b) Other cash balances and investments—</i>		
(i) Cash with the departmental officers, viz., Forest and Public Works ..	48.71	63.82
(ii) Permanent advances for contingent expenditure with departmental officers ..	3.83	4.67
(iii) Investments of earmarked funds ..	6,94.65	6,94.65
Total—(b) ..	<hr/> 7,47.19	<hr/> 7,63.14
Total—(a) and (b) ..	<hr/> 17,86.49	<hr/> —5,73.20

EXPLANATORY NOTES

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

Besides Rs. 4.19 crores outstanding from the previous year, ways and means advances of Rs. 1,24.70 crores were obtained in 1973-74 on 103 occasions. Out of this Rs. 1,12.59 crores were repaid during the year leaving a balance of Rs. 16.30 crores. The Government paid Rs. 14.81 lakhs as interest on these advances during the year (at the rate of 5 per cent to 6 per cent).

*See note 3 below the Statement.

Ways and means advances are granted by the Bank only upto a limit mutually agreed upon between the Bank and Government and, if even after the maximum advance is given, the cash balance is below the minimum the deficiency is left uncovered but the Bank charges interest on such overdraft. If the overdraft persists for a consecutive period of over seven days the bank has a right to suspend payments relating to Government at its offices and agencies for purposes of meeting the payments on behalf of the Government (except payments to be made outside India).

There were eleven occasions when overdraft (including shortfalls) of Rs. 17.35 crores were availed of. Out of this, Rs. 13.67 crores were repaid during the year leaving a balance of Rs. 3.68 crores. The Government paid Rs. 0.26 lakh as interest (at the rate of 5 per cent to 6 per cent) during the year.

Treasury bills (Government of India) for Rs. 38.67 crores were also re-discounted on forty-six occasions during the year to make up deficiency in the cash balance.

2. The balance under "Deposits with the Reserve Bank" represents the balance after taking into account inter-Governmental monetary adjustments advised to the Reserve Bank of India upto the 25th April 1974. There is a difference of Rs. 3,79,86,715 between the figures reflected in the account and those received from the Reserve Bank of India. The difference is under reconciliation. The minus balance of Rs. 15,74.54 lakhs is due to substantial excess expenditure incurred by a few departments over the budgeted provision for the year 1973-74.

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

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

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

Interest realised during the year on these investments was Rs. 14.61 lakhs.*

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

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

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

(In lakhs of rupees)

(i) Udai Bhan Industries, Ltd.	..	3.50
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(ii) Dholpur Glass Works	..	0.50
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which are under liquidation.

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 1974 :—

Debit balance	Section of the General Account	Name of Account	Credit balance
1	2	3	4
Rs.			Rs.
	A to K, R and part of T	Government Account	27,22,48,731
		Consolidated Fund	
	O	Public Debt	3,31,39,64,110
4,47,65,13,207	Q	Loans and Advances by the State/ Union Territory Governments	
		Contingency Fund	
		Contingency Fund	2,04,63,390
		Public Account	
	S	Unfunded Debt	32,82,26,860
	T	Deposits and Advances—	
		(i) Deposits bearing interest	3,82,87,755
		(ii) Deposits not bearing interest	
		Gross balance	85,88,75,117
6,94,64,991		Investments	
75,17,144		(iii) Advances not bearing interest	
2,24,78,704		(iv) Suspense— Investments	
9,71,57,422		Other Items (Net)	
	U	Remittances—	
31,50,47,406		I—Remittances within India	
—15,61,12,911(a)	X	Cash balance (Closing)	
<u>4,83,20,65,963</u>		Total	<u>4,83,20,65,963</u>

(a) There are differences between the figures reflected in the accounts and those intimated by the Reserve Bank regarding "Deposits with the Reserve Bank" included in the cash balances. The discrepancies are under reconciliation.

EXPLANATORY NOTES

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

Under the system of book-keeping followed in Government accounts, the amounts booked under revenue, capital and other transactions of Government the balances of which are not carried forward from year to year, are closed to a single head called "Government Account". The balance under this head represents the cumulative result of all such transactions so that after adding thereto the balances under debt, deposit, remittance heads and Contingency Fund, the closing cash balance at the end of the year may be worked out and proved. Government Account for 1973-74 given below will show how the net amount at the end of the year has been arrived at :—

Dr. Rs.	Details	Cr. Rs.
	*A—Amount at the credit of Government Account on 1st April 1973	37,20,82,262
	B—Revenue receipts	2,31,72,26,201
2,28,04,95,569	C—Expenditure on revenue account	
17,21,73,199	D—Capital expenditure outside the revenue account	
16,33,764	E—Miscellaneous	3,70,26,131
	F—Inter-State Settlement	2,16,669
27,22,48,731	G—Balance at the credit of the Government Account on 31st March 1974	
<u>2,72,65,51,263</u>	Total	<u>2,72,65,51,263</u>

*The amount at the credit of Government Account on the 1st April 1973 differs by Rs. 86,38,218 (Dr.) from the amount shown in Finance Accounts 1972-73 owing to *proforma* allocation of balances under debt, deposit and remittance heads outstanding in the accounts of composite State of Punjab on the 31st October 1966 among the successor States as under :—

	Rs.
(1) Allocated <i>proforma</i> to successor States—	
Q—Loans and advances by the State/Union Territory Governments	77,662 (Debit)
T—Deposits and Advances—	
Advances not bearing interest	120 (Debit)
Suspense—Suspense Accounts	8,950 (Credit)
U—Remittances within India—	
Cash Remittances and Adjustment between officers rendering accounts to the same Accountant General	85,69,386 (Debits)
Net total	<u>86,38,218 (Debit)</u>

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

	Debit	Credit
	Rs.	Rs.
(1) Unreconciled balances under Debt, Deposit and Remittance heads written off under special sanction ..	16,33,764	11,438
(2) Balances of sinking funds of discharged loans transferred to Government Account ..	..	3,70,14,693
	<u>16,33,764</u>	<u>3,70,26,131</u>

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

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

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

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

4. The extent to which the balances have been allocated to successor states during 1973-74 is stated below. The details are given in Appendix I:—

	Rs.	
(i) Allocated to Haryana ..	85,95,303	(Debit)
(ii) Allocated to Himachal Pradesh ..	8,271	(Credit)
(iii) Allocated to Chandigarh (Union Territory) ..	51,186	(Debit)
Total ..	<u>86,38,218</u>	(Debit)

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

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

Heads	Amount in thousands of rupees	Percentage of total revenue	Percentage of total expenditure
1	2	3	4
REVENUE			
Taxes, Duties and Other Principal Heads of Revenue—			
Taxes on Income other than Cor- poration Tax	13,30,69	5.74	5.84
Estate Duty	35,96	0.15	0.16
Land Revenue	1,12,70	0.49	0.49
State Excise Duties	34,62,76	14.94	15.18
Taxes on Vehicles	3,26,71	1.41	1.43
Sales Tax	52,50,98	22.66	23.03
Other Taxes and Duties	18,99,49	8.20	8.33
Stamps	10,58,35	4.57	4.64
Registration Fees	2,05,24	0.89	0.90
Total—Taxes, Duties and Other Principal Heads of Revenue	1,36,82,88	59.05	60.00
Debt Services	10,99,84	4.74	4.82
Administrative Services	1,46,09	0.63	0.64
Social and Developmental Services	5,26,64	2.27	2.31
Multipurpose River Schemes, Irri- gation, etc.	4,56,01	1.97	2.00
Public Works (including Roads), etc.	96,84	0.42	0.42
Transport and Communications (other than Roads)	11,18,48	4.83	4.91
Miscellaneous	8,98,35	3.88	3.94
Contributions and Miscellaneous Adjustments	51,47,13	22.21	22.57
Total—Revenue	2,31,72,26	100.00	101.61

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

Heads	Amount in thousands of rupees	Percentage of total revenue	Percentage of total expenditure
1	2	3	4
EXPENDITURE			
Collection of Taxes, Duties and Other Principal Revenues—			
Land Revenue	2,05,96	0.89	0.90
State Excise Duties	60,28	0.26	0.27
Taxes on Vehicles	10,12	0.04	0.05
Sales Tax	80,15	0.35	0.35
Other Taxes and Duties	23,40	0.10	0.10
Stamps	20,68	0.09	0.09
Registration Fees	57	..	..
Total—Collection of Taxes, Duties, etc.	4,01,16	1.73	1.76
Debt Services	21,80,00	9.41	9.56
Administrative Services	22,28,99	9.62	9.77
Social and Developmental Services—			
Education	46,60,91	20.11	20.44
Medical	7,59,15	3.28	3.33
Public Health	9,89,18	4.27	4.34
Agriculture	11,38,61	4.91	4.99
Other Services	16,96,52	7.32	7.44
Total—Social and Developmental Services	92,44,37	39.89	40.54

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

Heads	Amount in thousands of rupees	Percentage of total revenue	Percentage of total expenditure
1	2	3	4
EXPENDITURE—concl'd.			
Multipurpose River Schemes, Irrigation, etc.	13,66,15	5.89	5.99
Capital Account of Multipurpose River Schemes, Irrigation, etc.	3,07,57	1.33	1.35
Public Works (including Roads)	27,70,82	11.96	12.15
Capital Account of Public Works (including Roads) within the Revenue Account	23,47	0.10	0.10
Transport and Communications (other than Roads)	11,37,31	4.91	4.99
Capital Account of Transport and Communications (other than Roads) within the Revenue Account	1,82,21	0.79	0.80
Miscellaneous—			
Miscellaneous	22,26,53	9.61	9.76
Other Heads	7,35,45	3.17	3.23
Total—Miscellaneous	29,61,98	12.78	12.99
Contributions and Miscellaneous Adjustments	92	..	..
Total—Expenditure met from Revenue	2,28,04,95	98.41	100.00

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

Particulars	Actuals for 1973-74		Total
	Charged	Voted	
	2	3	
1			4
	Rs.	Rs.	Rs.
Expenditure on Revenue Account as in Statement no. 12	22,58,14,585	2,05,46,80,984	2,28,04,95,569
Expenditure outside the Revenue Account as in Statement no. 12	6,24,162	17,15,49,037	17,21,73,199
Disbursements under public debt, loans and advances (a)	1,95,14,08,110	45,02,87,615	2,40,16,95,725
Total	2,17,78,46,857	2,67,65,17,636	4,85,43,64,493

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

O—Public Debt—

Permanent Debt	15,96,100	..	15,96,100
Floating Debt	1,78,25,98,000	..	1,78,25,98,000
Loans from Government of India	15,40,86,091	..	15,40,86,091
Other loans	1,31,27,919	..	1,31,27,919

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

Loans to local funds, private parties, etc.	..	43,23,75,044	43,23,75,044
Loans to Government Servants, etc.	..	1,79,12,571	1,79,12,571
Total	1,95,14,08,110	45,02,87,615	2,40,16,95,725

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

Heads	Actuals for 1973-74 Rs.
I. REVENUE RECEIPTS—	
A. Taxes, Duties and Other Principal Heads of Revenue—	
IV. Taxes on Income other than Corporation Tax—	
Share of net proceeds assigned to States	.. 13,30,69,331
Total	.. <u>13,30,69,331</u>
V. Estate Duty—	
A. Estate Duty on Agricultural Land—	
Share of net proceeds assigned to States/Union Territory Governments	.. 11,87,139
B. Estate Duty on Property other than Agricultural Land—	
Share of net proceeds assigned to States	.. 24,08,305
Total	.. <u>35,95,444</u>
IX. Land Revenue—	
Ordinary Revenue	.. 1,02,89,561
Sale proceeds of waste lands and redemption of land tax	.. 33,906
Recoveries of overpayments	.. 14,963
Collection of payments for services rendered	.. 1,161
Miscellaneous	.. 22,70,968
<i>Deduct</i> —Portion of land Revenue due to Irrigation Works	.. —68,017
<i>Deduct</i> —Refunds	.. —12,72,676
Total	.. <u>1,12,69,866</u>
X. State Excise Duties—	
Country Spirits	.. 25,92,20,932
Country Fermented Liquor	.. 17,20,966
Malt Liquors	.. 70,42,431
Wines and Spirits (foreign liquors other than beer, medicated wines and commercial spirits)	.. 7,64,29,095

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

Heads	Actuals for 1973-74 Rs.
A. Taxes, Duties and Other Principal Heads of Revenues—contd.	
X. State Excise Duties—contd.	
Receipts from commercial spirits, including denatured spirits and medicated wines ..	9,26,251
Opium ..	27,605
Duties on medicinal and toilet preparations containing alcohol, opium, etc. ..	14,205
Hemp and other drugs ..	1,72,356
Receipts from Distilleries ..	4,090
Fines, Confiscations and Miscellaneous ..	8,60,549
Recoveries of overpayments ..	568
<i>Deduct—Refunds</i> ..	—1,42,554
Total ..	34,62,76,494
XI. Taxes on Vehicles—	
Receipts under the Indian Motor Vehicles Act ..	29,31,921
Receipts under the State Motor Vehicles Taxation Act ..	2,59,10,934
Other Receipts ..	38,28,313
Total ..	3,26,71,168
XII. Sales Tax—	
Receipts under the Central Sales Tax Act ..	10,21,82,921
Receipts under the State Sales Tax Act ..	42,62,69,007
Licence Fees ..	22,511
Miscellaneous ..	79,936
<i>Deduct—Refunds</i> ..	—34,56,141
Total ..	52,50,98,234
XIII. Other Taxes and Duties—	
A. Taxes on Luxuries including taxes on Entertainments, Amusements, Betting and Gambling—	
Entertainment Tax ..	3,25,85,316
Total—A ..	3,25,85,316

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

Heads	Actuals for 1973-74 Rs.
A. Taxes Duties and Other Principal Heads of Revenue—<i>contd.</i>	
XIII. Other Taxes and Duties	
B. Electricity Duties—	
Fees under the Indian Electricity Rules, 1956 and fees for the electrical inspection of cinemas ..	56,61,230
Taxes and Duties on Electricity ..	3,82,52,685
Total—B ..	4,39,13,915
C. Tobacco Duties—	
Tobacco Vend Fees ..	280
Total—C ..	280
E. Other Items—	
Immovable Property Tax ..	4,00,232
Taxes on Goods and Passengers carried by Road or on Inland Waterways ..	11,31,28,654
Recoveries of overpayments ..	2,587
<i>Deduct</i> —Refunds ..	—82,365
Total—E ..	11,34,49,108
Total ..	18,99,48,619
XIV. Stamps—	
A. Non-Judicial—	
Sale of Stamps ..	8,98,38,129
Duty on impressing documents ..	34,21,236
Fines and penalties ..	33,637
Miscellaneous ..	6,84,377
<i>Deduct</i> —Refunds ..	—4,44,584
Total—A. Non-Judicial ..	9,35,32,795
B. Judicial—	
(i) Court Fees—	
Court Fees realised in Stamps ..	1,22,61,191
(ii) Other Receipts—	
Fines and Penalties ..	1,23,521
Miscellaneous ..	1,14,073
<i>Deduct</i> —Refunds ..	—1,96,776
Total—B. Judicial ..	1,23,02,009
Total ..	10,58,34,804

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

Heads	Actuals for 1973-74
	Rs.
A. Taxes, Duties and Other Principal Heads of Revenue—contd.—	
XV. Registration Fees—	
Fees for registering documents ..	1,95,41,120
Fees for copies of registered documents ..	4,58,168
Miscellaneous ..	5,47,486
<i>Deduct—Refunds</i> ..	—22,500
Total ..	<u>2,05,24,274</u>
Total—A. Taxes, Duties and Other Principal Heads of Revenue ..	<u>1,36,82,88,234</u>
B. Debt Services—	
XVI. Interest—	
B. Interest from Commercial Departments—	
Interest received from Commercial Departments ..	7,90,11,461
C. Other Interest Receipts—	
Interest on Loans and Advances by the State/Union Territory Governments ..	2,94,08,518
*Interest realised on investments of cash balances ..	14,61,287
Interest portion of equated payments on account of commuted value of pensions ..	1,12,037
<i>Deduct—Refunds</i> ..	—9,682
Total ..	<u>10,99,83,621</u>
Total—B. Debt Services ..	<u>10,99,83,621</u>
C. Administrative Services—	
XVII. Administration of Justice—	
Sale proceeds of unclaimed and escheated property ..	51,458
Court fees realised in cash ..	13,249
General fees, fines and forfeitures ..	35,62,453
Miscellaneous fees and fines ..	13,655
Recoveries of overpayments ..	17,577
Collection of payments for services rendered ..	1,830
Miscellaneous ..	81,797
<i>Deduct—Refunds</i> ..	—2,18,667
Total ..	<u>35,23,352</u>

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

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

Heads	Actuals for 1973-74
	Rs.
C. Administrative Services—<i>concl'd.</i>	
XVIII. Jails—	
Jails	3,99,909
Jail manufactures	35,80,166
Recoveries of overpayments	8,359
Collection of payments for services rendered	102
<i>Deduct—Refunds</i>	—23,387
Total	<u>39,65,149</u>
XIX. Police—	
Receipts under the Arms Act	364
Fees, fines and forfeitures	17,950
Recoveries of overpayments	2,09,542.
Collection of payments for services rendered	35,64,098
Miscellaneous	17,10,320
<i>Deduct—Refunds</i>	—3,018
Total	<u>54,99,256</u>
XX. Supplies and Disposals—	
Other Miscellaneous Receipts	1,22,647
<i>Deduct—Refunds</i>	—500
Total	<u>1,22,147</u>
XXI. Miscellaneous Departments—	
Examination Fees	1,60,654
Administration of Indian Partnership Act, 1932	27,727
Miscellaneous	13,51,125
<i>Deduct—Refunds</i>	—39,642
Total	<u>14,99,864</u>
Total—C. Administrative Services	<u>1,46,09,768</u>

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

Heads	Actuals for 1973-74
	Rs.
D. Social and Developmental Services—	
XXII. Education—	
A. University—	
Fees, Government Arts Colleges ..	25,96,746
Fees, Government Professional Colleges ..	1,93,115
B. Secondary—	
Fees, Government Secondary Schools ..	30,96,371
C. Primary—	
Fees, Government Primary Schools ..	8,982
D. Special—	
Fees and other receipts, Government Special Schools ..	11,646
E. Technical Education—	
Fees and other receipts, Government Technical Institutions ..	2,10,712
F. General—	
Recoveries of over payments ..	9,22,398
Collection of payments for services rendered ..	11,799
Miscellaneous ..	19,75,571
<i>Deduct—Refunds</i> ..	—83,269
Total ..	<u>89,44,071</u>
XXIII. Medical—	
Fees, Medical Schools and Colleges ..	6,67,349
Hospital Receipts ..	28,58,740
Mental Hospital Receipts ..	1,54,083
Sale of Medicines ..	9,791
Contributions ..	62,02,294
Recoveries of over payments ..	1,05,186
Collection of payments for services rendered ..	64,983
Miscellaneous ..	6,61,093
<i>Deduct—Refunds</i> ..	—62,125
Total ..	<u>1,06,61,394</u>

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

Heads	Actuals for 1973-74
	Rs.
D. Social and Developmental Services—contd.	
XXIV. Public Health—	
Sale-proceeds of sera and vaccines, etc.	.. 1,00,737
Recoveries of overpayments	.. 57,939
Collection of payments for services rendered	.. 1,50,524
Miscellaneous	.. 2,90,813
<i>Deduct—Refunds</i>	.. —4,098
Total	.. <u>5,95,915</u>
XXIV-A. Family Planning—	
Recoveries of overpayments	.. 25,312
Miscellaneous	.. 5,740
<i>Deduct—Refunds</i>	.. —1,102
Total	.. <u>29,950</u>
XXV. Agriculture—	
Agricultural receipts	.. 1,32,65,633
Fisheries	.. 10,49,907
Recoveries of overpayments	.. 65,067
Collection of payments for services rendered	.. 53,288
<i>Deduct—Refunds</i>	.. —94,253
Total	.. <u>1,43,39,642</u>
XXVII. Animal Husbandry—	
Other receipts	.. 32,44,998
Recoveries of overpayments	.. 7,234
Collection of payments for services rendered	.. 13,557
<i>Deduct—Refunds</i>	.. —1,153
Total	.. <u>32,64,636</u>

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

Heads	Actuals for 1973-74 Rs.
D. Social and Developmental Services—contd.	
XXVIII. Co-operation—	
Audit Fees ..	40,81,080
Miscellaneous receipts ..	17,35,810
Recoveries of overpayments ..	17,189
<i>Deduct—Refunds</i> ..	—1,631
Total ..	58,32,448
XXIX. Industries—	
Industries ..	40,44,689
Cottage and Small Scale Industries ..	13,376
Handloom Schemes ..	2,257
Recoveries of overpayments ..	11,565
Other Miscellaneous receipts ..	6,16,562
<i>Deduct —Refunds</i> ..	—14,759
Total ..	46,73,690
XXXI. Community Development Projects, National Extension Service and Local Development Works—	
A. Community Development Projects—	
<i>Deduct—Refunds</i> ..	—1,087
B. National Extension Service—	
National Extension Service ..	6,43,979
C. Local Development Works—	
Local Development Works ..	70,694
D. General—	
Miscellaneous ..	6,82,743
Total ..	13,96,329

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

Heads	Actuals for 1973-74
	Rs.
D. Social and Developmental Services—<i>concl'd.</i>	
XXXII. Miscellaneous Social and Developmental Organisations—	
Labour and Employment ..	6,85,261
Miscellaneous ..	22,44,599
<i>Deduct</i> —Refunds ..	—3,495
	<hr/>
Total ..	29,26,365
	<hr/>
Total—D. Social and Developmental Services ..	5,26,64,440
	<hr/>
E. Multipurpose River Schemes, Irrigation and Electricity Schemes—	
XXXIII. Multipurpose River Schemes—	
Bhakra Nangal Project—	
Bhakra Dam Irrigation Branch—	
Direct Receipts—	
Water Rates ..	67,88,640
Sales of Water ..	10,236
Plantations ..	52
Other canal produce ..	244
Rents ..	1,80,630
Recoveries of expenditure ..	20,856
Miscellaneous ..	4,57,239
<i>Deduct</i> —Receipts transferred to other Governments ..	—17,923
<i>Deduct</i> —Refunds ..	—16
	<hr/>
Total ..	74,39,958
	<hr/>

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

Heads	Actuals for 1973-74
	Rs.
E. Multipurpose River Schemes, Irrigation and Electricity Schemes—contd.	
XXXIV. Irrigation, Navigation, Embankment and Drainage Works (Commercial)	
A. Irrigation Works—	
(1) Productive Works—	
Direct Receipts—	
Water Rates	3,32,76,002
Owners' rates	6,86,633
Sales of water	3,49,643
Plantations	73,043
Other canal produce	1,72,964
Water power	4,78,767
Navigation	26,095
Rents	2,31,912
Recoveries of expenditure	17,027
Miscellaneous	12,48,559
<i>Deduct—Refunds</i>	—15,418
Indirect Receipts—	
Portion of Land Revenue due to Works	68,017
Total—(1) Productive Works	3,66,13,244
(2) Unproductive Works—	
Direct Receipts—	
Water rates	8,35,428
Rents	9,396
Miscellaneous	2,18,255
<i>Deduct—Refunds</i>	—1,627
Total—(2)—Unproductive Works	10,61,452
Total	3,76,74,696

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

Heads	Actuals for 1973-74
	Rs.
E. Multipurpose River Schemes, Irrigation and Electricity Schemes—<i>concl.</i>	
XXXV. Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—	
A. Irrigation Works—	
Direct Receipts—	
Plantations ..	2,230
Rents ..	567
Recoveries of expenditure ..	1,640
Miscellaneous ..	3,39,999
Total ..	<u>3,44,436</u>
B. Navigation, Embankment and Drainage Works—	
Direct Receipts—	
Miscellaneous ..	1,41,832
Total ..	<u>1,41,832</u>
Total ..	<u>4,86,268</u>
Total—E. Multipurpose River Schemes, Irrigation and Electricity Schemes ..	<u>4,56,00,922</u>
F. Public Works (including Roads) and Schemes of Miscellaneous Public Improvements—	
XXXVII. Public Works—	
Rents ..	24,60,213
Ferry Receipts ..	1,41,486
Tolls on Roads ..	10,16,925
Recoveries of expenditure ..	18,45,664
Miscellaneous ..	43,14,049
Deduct—Refunds ..	<u>-94,642</u>
Total ..	<u>96,83,695</u>
Total—F. Public Works (including Roads) and Schemes of Miscellaneous Public Improvements ..	<u>96,83,695</u>

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

Heads	Actuals for 1973-74
	Rs.
G. Transport and Communications (other than Roads)—	
XLIII. Road and Water Transport Schemes—	
A. Road Transport—	
Road Transport Services ..	11,18,47,832
Total ..	<u>11,18,47,832</u>
Total—G. Transport and Communications (other than Roads) ..	<u>11,18,47,832</u>
I. Miscellaneous—	
XLVIII. Contributions and Recoveries towards Pensions and other Retirement Benefits—	
Contributions for pensions and gratuities ..	24,73,714
Miscellaneous ..	6,34,913
Total ..	<u>31,08,627</u>
XLIX. Stationery and Printing—	
Stationery receipts ..	4,82,123
Sale of plain paper used with stamps ..	3,61,527
Sale of Gazettes and other Government publications ..	2,64,099
Sale of Text Books ..	98,49,275
Other press receipts ..	8,28,581
Receipts of Government Typewriter Workshop ..	4,43,958
<i>Deduct</i> —Refunds ..	—4,782
Total ..	<u>1,22,24,781</u>

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

Heads	Actuals for 1973-74
	Rs.
I. Miscellaneous—<i>concl.</i>	
L.I. Forest—	
Timber and other produce removed from the forests by Government Agency ..	4,25,016
Timber and other produce removed from the forest by consumers or purchasers ..	64,28,197
Miscellaneous ..	13,66,229
<i>Deduct</i> —Refunds ..	—11,599
Total ..	82,07,843
L.II. Miscellaneous—	
Unclaimed deposits ..	3,11,69,772
Sale of old stores and materials ..	1,264
Sale of land and houses, etc. ..	3,15,899
Fees for Government audit ..	29,63,378
Rents, rates and taxes ..	2,34,114
Receipts under the Panchayat Act ..	8,940
Other fees, fines and forfeitures ..	42,42,527
Receipts in connection with Elections ..	13,180
Receipts on account of displaced persons ..	83,69,152
Receipts from surcharges ..	1,57,24,654
Collection of payments for services rendered ..	27,53,006
Miscellaneous ..	56,93,225
Loss or gain by exchange ..	41
<i>Deduct</i> —Refunds ..	—51,95,736
Total ..	6,62,93,416
Total —I. Miscellaneous ..	8,98,34,667

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

Heads	Actuals for 1973-74
	Rs.
J. Contributions and Miscellaneous Adjustments—	
LV. States' Share of Union Excise Duties—	
State's share of Union Excise Duties ..	9,95,43,069
Share of net proceeds of Additional Duties of Excise under the Additional Duties of Excise (Goods of Special Importance) Act, 1956 assigned to State ..	4,83,70,367
Total ..	14,79,13,436
LVI. Grants-in-aid from Central Government —	
(B) Other Grants-in-aid—	
Police ..	6,75,000
Education ..	48,73,183
Public Health ..	30,53,994
Family Planning ..	1,53,54,986
Agriculture ..	13,17,87,920
Animal Husbandry ..	1,87,000
Co-operation ..	18,00,000
Industries ..	1,00,000
Community Development Projects, National Extension Service and Local Development Works ..	1,33,40,173
Labour and Employment ..	13,84,800
Miscellaneous, Social and Development Organisations ..	32,56,257
Irrigation , Navigation, Embankment and Drainage Works ..	1,70,000
Public Works ..	17,17,000
Forest ..	2,00,000
Special Welfare Schemes ..	2,66,89,300
Crash Programme for educated un-employed ..	1,20,71,100
Miscellaneous—	
Grants-in-lieu of tax on Railway Passenger Fares ..	77,35,000
Welfare of Backward Classes ..	16,34,000

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

Heads	Actuals for 1973-74
	Rs.
J. Contributions and Miscellaneous Adjustments—concl'd.	
LVI. Grants-in-aid from Central Government—concl'd.	
B. Other Grants-in-aid—concl'd.	
Miscellaneous—concl'd:	
Grants for State/Union Territory Plan Schemes ..	6,19,20,000
Miscellaneous ..	4,55,00,000
Grants for Development ..	2,75,22,500
Deduct—Refunds ..	—8,100
Total—B. Other Grants-in-aid ..	36,09,64,113
Total ..	36,09,64,113
LVII. Miscellaneous Adjustments between Central and State/Union Territory Governments—	
Contributions from the Central Government on account of administration of the Indian Arms Act ..	5,37,000
Contributions from the Central Government on account of administration of the Explosives Act ..	6,986
Contributions from the Central Government on account of administration of the Petroleum Act ..	5,000
Total ..	5,48,986
LVIII. Dividends, etc., from Commercial and Other Undertakings—	
Government Commercial and Industrial Undertakings ..	634
Other Commercial and Industrial Undertakings ..	5,72,225
Co-operative Societies ..	42,89,731
Other Miscellaneous Undertakings ..	4,23,897
Total ..	52,86,487
Total—J. Contributions and Miscellaneous Adjustments	51,47,13,022
Total—I. Revenue Receipts ..	2,31,72,26,201

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

Bold figures represent charged expenditure

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
II. EXPENDITURE MET FROM REVENUE—			
A. Collection of Taxes, Duties and Other Principal Revenues—			
9. Land Revenue—			
Charges of Administration ..	930 11,08,385	}	11,09,315
Land Records ..	1,70,59,619	}	1,70,59,619
Consolidation of Holdings ..	22,96,452	}	22,96,452
Works ..	1,30,708	}	1,30,708
Total ..	930 2,05,95,164	}	2,05,96,094
10. State Excise Duties—			
District Executive Establishment ..	36,09,774	}	36,09,774
Distilleries ..	22,95,501	}	22,95,501
Excise Bureau ..	1,23,287	}	1,23,287
Total ..	60,28,562	}	60,28,562
11. Taxes on Vehicles—			
Charges of collection under Motor Vehicles Acts ..	20,348	}	20,348
Inspection of Motor Vehicles ...	1,785 9,89,816	}	9,91,601
Total ..	1,785 10,10,164	}	10,11,949

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

Heads 1	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
A. Collection of Taxes, Duties and Other Principal Revenues—contd.			
12. Sales Tax—			
Collection Charges ..	80,14,783	..	80,14,783
Total ..	80,14,783	..	80,14,783
13. Other Taxes and Duties—			
Collection Charges—			
Entertainment Tax ..	1,30,996	..	1,30,996
Taxes on Goods and Passengers ..	2,59,577	..	2,59,577
Taxes and Duties having a common administrative staff ..	15,28,232	..	15,28,232
Charges under the Electricity Acts ..	4,21,312	..	4,21,312
Total ..	23,40,117	..	23,40,117
14. Stamps—			
A. Non-Judicial—			
Superintendence ..	20,682	..	20,682
Charges for the sale of stamps ..	14,35,081	..	14,35,081
Cost of stamps supplied from Central Stamp Stores ..	4,67,968	..	4,67,968
Total—A—Non-Judicial ..	19,23,731	..	19,23,731
B. Judicial—			
Superintendence ..	26,238	..	26,238
Charges for the sale of stamps ..	55,327	..	55,327
Cost of stamps supplied from Central Stamp Stores ..	62,429	..	62,429
Total—B—Judicial ..	1,43,994	..	1,43,994
Total—Stamps ..	20,67,725	..	20,67,725

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

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
A. Collection of Taxes, Duties and Other Principal Revenues—concl'd.			
15. Registration Fees—			
District Charges ..	56,852	..	56,852
Total ..	56,852	..	56,852
Total—A. Collection of Taxes, Duties and Other Principal Revenues	2,715 4,01,13,367	..	4,01,16,082
B. Debt Services—			
16. Interest on Debt and Other Obligations—			
A. Interest on Public Debt and Other Obligations—			
I. Interest on Ordinary Debt—			
(i) Debt raised in India—			
1. Interest on Permanent Loans	2,76,48,991	..	2,76,48,991
3. Floating Loans— Interest on other Floating Loans ..	1,54,95,579	..	1,54,95,579
4. Other Items— Management of Debt ..	2,00,677	..	2,00,677
Expenditure connected with the issue of new loans and sale of securities held in the Cash Balance Investment Account ..	62,435	..	62,435
Miscellaneous ..	958	..	958
5. Interest on other loans ..	72,11,451	..	72,11,451
7. <i>Deduct</i> —Recovery from other Governments for the servicing and repayment of Debt ..	—33,58,293	..	—33,58,293
Total—A. I. Interest on Ordinary Debt ..	4,72,61,798	..	4,72,61,798

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

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
B. Debt Services—contd.			
16. Interest on Debt and Other Obligations—contd.			
A. Interest on Public Debt and Other Obligations—concl'd.			
2. Interest on Unfunded Debt—			
5. State Provident Funds—			
Interest on General Provident Fund ..	1,32,76,704	..	1,32,76,704
Interest on Indian Civil Service Provident Fund ..	7,000	..	7,000
Interest on Indian Civil Service (Non-European Members) Provident Fund ..	12,000	..	12,000
Interest on All India Services Provident Fund ..	1,35,000	..	1,35,000
Interest on Contributory Provident Funds ..	9,51,000	..	9,51,000
Interest on Other Miscellaneous Provident Funds ..	29,000	..	29,000
Total—A. 2. Interest on Unfunded Debt ..	1,44,10,704	..	1,44,10,704
3. Interest on Other Obligations—			
Miscellaneous ..	13,476	..	13,476
Total—A. 3. Interest on Other Obligations ..	13,476	..	13,476
Total—A. Interest on Public Debt and Other Obligations	6,16,85,978	..	6,16,85,978
B. Interest on Inter-Governmental Debt—			
Interest paid to the Central Government ..	11,33,88,951	..	11,33,88,951

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
B. Debt Services—<i>concl'd.</i>			
16. Interest on Debt and Other Obligations—<i>concl'd.</i>			
C. Interest on Reserve Funds, etc.—			
<i>Interest on Depreciation Reserve and Other Reserve Funds—</i>			
Interest on Deposits of Depreciation Reserves of Government Commercial Undertakings ..	22,49,739	..	22,49,739
Total—Interest on Debt and Other Obligations ..	17,73,24,668	..	17,73,24,668
17. Appropriation for Reduction or Avoidance of Debt—			
Sinking Funds ..	4,06,75,690	..	4,06,75,690
Total ..	4,06,75,690	..	4,06,75,690
Total—B. Debt Services ..	21,80,00,358	..	21,80,00,358
C. Administrative Services—			
18. Parliament, State/Union Territory Legislature—			
B. State/Union Territory Legislature—			
Legislative Assembly	34,233	}	30,46,895
	30,12,662		
C. Elections—			
Other Election Charges ..	9,81,273	..	9,81,273
Total ..	34,233	}	40,28,168
	39,93,935		

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
C. Administrative Services—contd.			
19. General Administration—			
A. President, Vice-President, Heads of States/Union Territories, Cabinet and Ministers—			
Emoluments and/or allowances of the Governor ..	66,000	..	66,000
Secretariat Staff of the Governor ..	2,41,405	..	2,41,405
Staff and Household of the Governor ..	1,57,750	..	1,57,750
Entertainment and Hospitality Expenses ..	14,905	..	14,905
Medical facilities to Governors, their family and staff ..	60,230	..	60,230
Expenditure from Contract Allowance ..	83,965	..	83,965
Tour Expenses ..	91,559	..	91,559
Ministers ..	3,55,958	..	3,55,958
Miscellaneous ..	10,60,494	..	10,60,494
	7,15,814		
Total—A ..	14,16,452	..	21,32,266
C. Secretariat and attached Offices—			
Civil Secretariat ..	1,80,17,555	8,59,872	1,88,77,427
Public Service Commission ..	5,10,057	..	5,10,057
Board of Revenue, Financial Commissioner and Establish- ments ..	30,76,471	..	30,76,471
Local Fund Audit Establish- ments ..	18,98,479	..	18,98,479
	5,10,057		
Total—C ..	2,29,92,505	8,59,872	2,43,62,434

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
C. Administrative Services—<i>contd.</i>			
19. General Administration—<i>concltd.</i>			
D. Commissioners—			
Commissioners ..	7,79,119	..	7,79,119
E. District Administration—			
General Establishments ..	1,95,88,124	..	1,95,88,124
Sub-Divisional Establishments ..	11,74,315	..	11,74,315
Other Establishments ..	9,17,689	..	9,17,689
Total—E ..	2,16,80,128	..	2,16,80,128
G. Miscellaneous—			
Discretionary Grants by Heads of States, etc. ..	1,11,508 } 92,561 }	..	2,04,069
Miscellaneous ..	36,954	..	36,954
Charges in England ..	227	..	227
Total—G ..	1,11,508 } 1,29,742 }	..	2,41,250
Total ..	13,37,379 } 4,69,97,946 }	8,59,872	4,91,95,197
21. Administration of Justice—			
High Courts ..	25,87,931	..	25,87,931
Law Officers ..	12,44,976	..	12,44,976
Administrator General and Official Trustee ..	31,831	..	31,831
Civil and Sessions Courts ..	81,70,659	..	81,70,659
Courts of Small Causes ..	1,19,737	..	1,19,737
Criminal Courts ..	1,22,628	..	1,22,628
<i>Deduct</i> —Amounts recovered from other Governments, Departments, etc. ..	—3,999	..	—3,999
Total ..	25,87,931 } 96,85,832 }	..	1,22,73,763

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

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
C. Administrative Services—contd.			
22. Jails—			
Jails ..	98,93,509	..	98,93,509
Jail manufactures ..	15,87,157	..	15,87,157
Works ..	50,756	..	50,756
Total ..	1,15,31,422	..	1,15,31,422
23. Police—			
Superintendence ..	11,08,939	..	11,08,939
District Executive Force ..	18,875 9,83,50,533	..	9,83,69,408
Police Training Schools and Colleges ..	24,70,950	..	24,70,950
Home Guards ..	85,00,979	..	85,00,979
Railway Police ..	23,27,709	..	23,27,709
Criminal Investigation Department ..	63,68,381	..	63,68,381
Miscellaneous ..	1,60,497	..	1,60,497
Works ..	2,94,135	..	2,94,135
<i>Deduct—Amounts recovered from other Governments, Departments, etc.</i> ..	—15,33,449	..	—15,33,449
Total ..	18,875 11,80,48,674	..	11,80,67,549
25. Supplies and Disposals—			
Purchase Organisations ..	6,22,456	..	6,22,456
Total ..	6,22,456	..	6,22,456

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
C. Administrative Services—concl'd.			
26. Miscellaneous Departments—			
Examinations ..	16,362	..	16,362
Administration of Indian Partner- ship Act, 1932 ..	21,063	..	21,063
Grants-in-aid, Contributions, etc.	1,00,000	..	1,00,000
Miscellaneous ..	2,52,64,604(a)	17,78,260	2,70,42,864
Total ..	2,54,02,029	17,78,260	2,71,80,289
Total —C. Administrative Services ..	39,78,418 21,62,82,294 }	26,38,132	22,28,98,844
D. Social and Developmental Services—			
27. Scientific Departments—			
Grants-in-aid and donations to Scientific Societies and Institutes ..	100	..	100
Museums ..	5,30,422	1,73,710	7,04,132
Total ..	5,30,522	1,73,710	7,04,232
28. Education—			
A. University—			
Grants to Universities ..	1,00,59,414	32,88,065 1,13,57,531 }	2,47,05,010
Government Arts Colleges ..	1,43,14,169	14,95,023	1,58,09,192
Grants to non-Government Arts Colleges ..	1,30,94,118	26,61,953	1,57,56,071
Government Professional Colleges	13,77,746	6,00,906	19,78,652
Total —A ..	3,88,45,447	32,88,065 1,61,15,413 }	5,82,48,925
B. Secondary—			
Government Secondary Schools	15,58,00,587	5,85,02,983	21,43,03,570
Direct grants to non-Government Secondary Schools ..	3,24,07,485	24,082	3,24,31,567
Grants to Local Bodies for Secondary Education ..	1,63,421	..	1,63,421
Total—B ..	18,83,71,493	5,85,27,065	24,68,98,558

(a) Excludes Rs. 21,00,000 spent from out of advance from the Contingency Fund during 1973-74 but not recouped to the Fund till the close of the year.

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
D. Social and Developmental Services—<i>contd.</i>			
28. Education—<i>concl.</i>			
C. Primary—			
Government Primary Schools	8,48,37,369	3,43,60,128	11,91,97,497
Direct Grants to non-Government Primary Schools ..	21,69,067	..	21,69,067
Works ..	11,950	..	11,950
Total—C ..	8,70,18,386	3,43,60,128	12,13,78,514
D. Special—			
Government Special Schools ..	5,17,665	1,00,542	6,18,207
E. Technical Education—			
Direction ..	2,42,013	1,13,687	3,55,700
Technical Institutions ..	20,73,523	3,73,938	24,47,461
Grants-in-aid, Contributions, etc.	31,38,956	13,70,420	45,09,376
Miscellaneous ..	2,17,775	..	2,17,775
Total—E ..	56,72,267	18,58,045	75,30,312
F. General—			
Direction ..	20,07,677	4,47,577	24,55,254
Inspection ..	76,87,192	7,11,887	83,99,079
Scholarships ..	35,94,965	22,28,807	58,23,772
Miscellaneous ..	33,19,881	2,33,056	35,52,937
Expenditure for promotion of education amongst the educationally backward classes ..	76,46,411	35,39,093	1,11,85,504
Total—F ..	2,42,56,126	71,60,420	3,14,16,546
Total ..	34,46,81,384	32,88,065 } 11,81,21,613 }	46,60,91,062

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
D. Social and Developmental Services—contd.			
29. Medical—			
Medical Establishment ..	18,648 } 40,54,072	2,59,723	43,32,443
Hospitals and Dispensaries ..	3,90,06,879(a)	1,00,71,659	4,90,78,538
Grants for Medical purposes ..	32,51,122	..	32,51,122
Medical Colleges and Schools	88,91,091	16,61,300	1,05,52,391
Mental Hospital ..	21,06,407	2,01,584	23,07,991
Chemical Examiner ..	3,41,415	..	3,41,415
Employees' State Insurance Scheme ..	52,10,516	8,40,444	60,50,960
Total ..	18,648 } 6,28,61,502	1,30,34,710	7,59,14,860
30. Public Health—			
Public Health Establishment ..	1,837 } 1,55,77,976	42,23,613	1,98,03,426
Grants for Public Health purposes	18,83,939	6,18,45,038	6,37,28,977
Expenses in connection with epidemic diseases ..	1,12,99,136	40,68,702	1,53,67,838
Bacteriological Laboratories ..	18,012	..	18,012
Total ..	1,837 } 2,87,79,063	7,01,37,353	9,89,18,253
30-A. Family Planning—			
Direction ..	..	26,510	26,510
Technical advice and supervision ..	..	3,500 } 22,93,723	22,97,223

(a) Excludes Rs. 20,00,000 spent from out of advance from the Contingency Fund during 1973-74 but not recouped to the Fund till the close of the year.

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

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
D. Social and Developmental Services—contd.			
30-A. Family Planning—concl'd.			
Rural Family Welfare Planning Centres ..	..	81,71,813	81,71,813
Urban Family Welfare Planning Centres ..	..	5,42,150	5,42,150
Transport ..	..	11,82,106	11,82,106
Compensation ..	..	15,13,684	15,13,684
Mass Education ..	..	1,02,591	1,02,591
Other Services and Supplies ..	..	20,79,902	20,79,902
Training and Research ..	..	1,68,891	1,68,891
Total ..	..	3,500 1,60,81,370]	1,60,84,870
31. Agriculture—			
Direction ..	12,46,461	66,736	13,13,197
Superintendence ..	1,45,357	..	1,45,357
Experimental Farms ..	9,09,204	..	9,09,204
Agricultural Demonstration and Propaganda including public exhibitions and fairs ..	58,46,983	3,71,09,352	4,29,56,335
Agricultural Experiments and Research ..	1,57,29,226	1,78,30,563	3,35,59,789
Agricultural Education ..	3,82,798	1,70,026	5,52,824
Agricultural Engineering ..	4,87,478	..	4,87,478
Boring Operations ..	3,61,259	10,58,119	14,19,378
Botanical and Other Public Gardens ..	1,06,524	..	1,06,524
Miscellaneous ..	16,97,839	15,82,864	32,80,703
Grants-in-aid, Contributions, etc. ..	1,83,87,910	92,48,290	2,76,36,200
Fisheries ..	9,90,232	4,75,580	14,65,812
Works ..	27,858	..	27,858
Total ..	4,63,19,129	6,75,41,530	11,38,60,659

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
D. Social and Developmental Services— <i>contd.</i>			
33. Animal Husbandry—			
Direction ..	3,48,429	35,202	3,83,631
Superintendence ..	4,33,961	2,38,488	6,72,449
Veterinary Education and Research ..	94,287	3,70,703	4,64,990
Subordinate establishment ..	41,63,187	22,05,970	63,69,157
Hospitals and Dispensaries ..	640 10,58,827	2,01,284	12,60,751
Breeding Operations ..	68,24,351	54,61,702	1,22,86,053
Grants-in-aid, Contributions, etc.	20,51,900	22,74,110	43,26,010
Total ..	640 1,49,74,942	1,07,87,459	2,57,63,041
34. Co-operation—			
Direction ..	12,11,389	98,199	13,09,588
Superintendence ..	1,205 1,33,84,319	62,54,498	1,96,40,022
Total ..	1,205 1,45,95,708	63,52,697	2,09,49,610
35. Industries—			
Industries	1,07,19,069	84,35,142(a)	1,91,54,211
Cottage and Small Scale Industries	2,12,010	78,096	2,90,106
Development of Handloom Industry ..	..	64,696	64,696
Development of Khadi Industry	8,64,205	..	8,64,205
Transfers to Industrial Loan Fund ..	..	37,17,000	37,17,000
Total ..	1,17,95,284	1,22,94,934	2,40,90,218

(a) Includes Rs. 20,00,000 spent from out of advance from the Contingency Fund during 1972-73 and recouped to the Fund during 1973-74.

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
D. Social and Developmental Services—contd.			
37. Community Development Projects, National Extension Service and Local Development Works—			
A. Community Development Projects—			
Supervision	..	11,470	11,470
Project Block Headquarters	..	3,91,805	3,91,805
Animal Husbandry and Agricultural Extension	..	58,800	58,800
Health and Rural Sanitation	..	58,800	58,800
Education	..	58,800	58,800
Social Education	..	59,037	59,037
Communication	..	58,800	58,800
Rural Arts, Crafts and Industries	..	46,586	46,586
Total—A	..	7,44,098	7,44,098
B. National Extension Service—			
Recurring expenditure on personnel retained on National Extension Service Pattern	1,62,67,671	..	1,62,67,671
Total—B	1,62,67,671	..	1,62,67,671
C. Local Development Works—			
Supervision	21,49,482	..	21,49,482
Other Miscellaneous Schemes	..	1,32,62,376	1,32,62,376
Grants-in-aid	25,27,624	..	25,27,624
Total—C	46,77,106	1,32,62,376	1,79,39,482

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
D. Social and Developmental Services—<i>contd.</i>			
37. Community Development Projects, National Extension Service and Local Development Works—<i>concl'd.</i>			
D. General—			
Training Schemes	3,00,612	..	3,00,612
Other Schemes	12,89,227	4,00,001	16,89,228
Total—D	15,89,839	4,00,001	19,89,840
Total—Community Development Projects, etc.	2,25,34,616	1,44,06,475	3,69,41,091
38. Labour and Employment—			
Labour	21,03,223	1,09,347	22,12,570
Factories	3,49,734	69,518	4,19,252
Inspector of Steam Boilers	41,479	..	41,479
Employment and Training	1,87,86,448	32,39,533	2,20,25,981
Total	2,12,80,884	34,18,398	2,46,99,282
39. Miscellaneous Social and Developmental Organisations—			
Bureau of Commercial Intelligence including Statistics	18,40,813	5,71,242	24,12,055
Gazetteer and Statistical Memoirs	..	1,71,341	1,71,341
Preservation and Translation of Ancient Manuscripts	6,102	..	6,102

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

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
D. Social and Developmental Services—concl'd.			
39. Miscellaneous Social and Developmental Organisations—conclu.			
Crash Programme for Educated Unemployed ..	..	1,11,54,825	1,11,54,825
Miscellaneous ..	33,21,072	33,54,422(a)	66,75,494
Total ..	51,67,987	1,52,51,830	2,04,19,817
Total—D. Social and Developmental Services	22,330 57,35,21,021	32,91,565 34,76,02,079	92,44,36,995
E. Multipurpose River Schemes Irrigation and Electricity Schemes —			
42. Multipurpose River Schemes—			
A. Working Expenses—			
Bhakra Nangal, Project—			
1. Bhakra Dam—			
Irrigation Branch—			
Extensions and Improvements ..	16,63,460	..	16,63,460
Maintenance and Repairs ..	68,52,634	..	68,52,634
Establishment ..	94,49,775	..	94,49,775
Tools and Plant ..	2,43,246	..	2,43,246
Suspense ..	4,70,157	..	4,70,157
Advance to Bhakra-Management Board ..	3,178	..	3,178
Deduct—Amount transferred to other Governments	— 13,39,978	..	— 13,39,978
Total—A—Working Expenses	1,73,42,472	..	1,73,42,472

(a) Includes an expenditure of Rs. 3,12,708 incurred on setting up of State Planning Board.

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
E. Multipurpose River Schemes Irrigation and Electricity Schemes—<i>contd.</i>			
42. Multipurpose River Schemes—<i>concl'd.</i>			
B. Interest—			
Bhakra Dam—			
Interest ..	2,38,75,000	..	2,38,75,000
Total—B. Interest ..	2,38,75,000	..	2,38,75,000
Total—Multipurpose River Schemes ..	4,12,17,472	..	4,12,17,472
43. Irrigation, Navigation, Embankment and Drainage Works (Commercial)—			
A. Irrigation Works—			
(a) Productive Works —			
(i) Working Expenses—			
Extensions and Improvements ..	6,58,826	..	6,58,826
Maintenance and Repairs ..	1,32,19,377	..	1,32,19,377
Establishment ..	1,45,53,491	..	1,45,53,491
Tools and Plant ..	27,455	..	27,455
Suspense ..	6,16,568	..	6,16,568
Deduct—Amount transferred to other Governments ..	—32,76,514	..	— 32,76,514
Total (i) Working Expenses ..	2,57,99,203	..	2,57,99,203
(ii) Interest—			
Interest ..	1,37,50,427	..	1,37,50,427
Total—(a) Productive Works ..	3,95,49,630	..	3,95,49,630

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
E. Multipurpose River Schemes, Irrigation and Electricity Schemes—<i>contd.</i>			
43—Irrigation, Navigation, Embankment and Drainage Works (Commercial)— <i>concl.</i>			
(b) Unproductive Works			
(i). Working Expenses—			
Maintenance and Repairs ..	9,73,018	..	9,73,018
Establishment ..	3,04,136	..	3,04,136
Tools and Plant ..	141	..	141
Suspense ..	45,087	..	45,087
Total—(i) Working Expenses	13,22,382	..	13,22,382
(ii) Interest—			
Interest ..	3,45,96,034	..	3,45,96,034
Total—(b) Unproductive Works	3,59,18,416	..	3,59,18,416
Total—Irrigation, etc., Works (Commercial)	7,54,68,046	..	7,54,68,046
44. Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—			
A—Irrigation Works —			
(i) Works—			
Works ..	1,24,072	..	1,24,072
Maintenance and Repairs ..	2,51,641	..	2,51,641
Establishment ..	1,51,957	..	1,51,957
Tools and Plant ..	2,183	..	2,183
Total—(i) Works	5,29,853	..	5,29,853

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
E. Multipurpose River Schemes, Irrigation and Electricity Schemes — <i>concl.</i>			
44. Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—<i>concl.</i>			
(ii) Miscellaneous Expenditure—			
Establishment ..	17,90,591	29,03,212	46,93,803
Tools and Plant ..	747	44,995	45,742
Miscellaneous ..	3,12,756	4,49,773	7,62,529
Suspense ..	—11,733(a)	—5,571(a)	—17,304
Total (ii) Miscellaneous Expenditure ..	20,92,361	33,92,409	54,84,770
Total—A. Irrigation Works ..	26,22,214	33,92,409	60,14,623
B. Navigation, Embankment and Drainage Works—			
(i) Works—			
Works ..	2,52,192	..	2,52,192
Maintenance and Repairs ..	79,91,321	..	79,91,321
Establishment ..	53,89,810	..	53,89,810
Tools and Plant ..	6,578	..	6,578
Suspense ..	2,75,070	..	2,75,070
Total (i) Works ..	1,39,14,971	..	1,39,14,971
Total—B. Navigation, etc., Works	1,39,14,971	..	1,39,14,971
Total—Irrigation, etc. (Non-Commercial) ..	1,65,37,185	33,92,409	1,99,29,594
Total -E. Multipurpose River Schemes, Irrigation and Electricity Schemes ..	13,32,22,703	33,92,409	13,66,15,112

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

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
EE. Capital Account of Multi-purpose River Schemes, Irrigation and Electricity Schemes within the Revenue Account—			
48. Capital outlay on Irrigation, Navigation, Embankment and Drainage Works —			
B. Expenditure within the Revenue Account—			
Navigation, Embankment and Drainage Works ..	24,28,739	1,04,957 2,82,23,799	3,07,57,495
Total ..	24,28,739	1,04,957 2,82,23,799	3,07,57,495
Total—EE. Capital Account of Multipurpose River Schemes, etc., within the Revenue Account ..	24,28,739	1,04,957 2,82,23,799	3,07,57,495
F. Public Works (including Roads) and Schemes of Miscellaneous Public Improvements —			
50. Public Works—			
Original Works—Buildings Excise ..	19,128		19,128
General Administration ..	6,55,105	3,608	6,58,713
Administration of Justice ..	24,713	—121(a)	24,592
Jails ..	1,14,126	1,236	1,15,362
Police ..	1,70,598	14,473	1,85,071
Education ..	4,26,916	18,38,958	22,65,874
Medical ..	2,56,396	4,783	2,61,179
Public Health ..		8,009	8,009
Agriculture ..	—2,400(a)		—2,400

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

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
F. Public Works (including Roads) and Schemes of Miscellaneous Public Improvements — conclud.			
50—Public Works—conclud.			
Animal Husbandry ..	13,908	24,019	37,927
Industries ..	1,460	6,690	8,150
Civil Works ..	14,52,838	2,06,103	16,58,941
Miscellaneous Departments ..	711	3,64,274	3,64,985
Original Works— Communications ..	3,15,41,888	14,44,50,302 } 450	17,59,92,640
Repairs ..	60,334 } 4,57,67,166	..	4,58,27,500
Establishment ..	5,294 } 69,17,544	10,724 } 1,15,04,544	1,84,38,106
Tools and Plant ..	25,36,091	43,53,623	68,89,714
Grants-in-aid ..	10,000	..	10,000
Suspense ..	2,51,68,228	-4,88,216 (a)	2,46,80,012
Transfer of grants for Road Development to the Deposit Head "Subventions from Central Road Fund" ..	..	5,37,000	5,37,000
<i>Deduct</i> —Expenditure on Displaced persons transferred to the head "71—Miscellaneous" ..	-14,085	..	-14,085
<i>Deduct</i> —Amount met from Reserve Funds and Deposit Accounts— Amount met from Subventions from Central Road Fund ..	..	-8,84,234	-8,84,234
Total ..	65,628 } 11,50,60,331	11,174 } 16,19,45,051	27,70,82,184
Total—F. Public Works (including Roads), etc. ..	65,628 } 11,50,60,331	11,174 } 16,19,45,051	27,70,82,184

(a) Minus expenditure is due to excess of issues over receipts under the sub-head 'stock' during the year.

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

Heads	Non-plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
FF. Capital Account of Public Works (including Roads) and Schemes of Miscellaneous Public Improvements within the Revenue Account—			
52. Capital Outlay on Public Works—			
Capital expenditure transferred from 103—Capital Outlay on Public Works outside the Revenue Account ..	..	43,00,358	43,00,358
<i>Deduct</i> —Amount met from Reserve Funds and Deposit Accounts—Amount met from Village Development Fund..	..	—19,53,777	—19,53,777
Total ..	..	23,46,581	23,46,581
Total-FF—Capital Account of Public Works, etc., within the Revenue Account ..	..	23,46,581	23,46,581
G. Transport and Communications (Other than Roads)—			
57. Roads and Water Transport Schemes —			
A. Road Transport —			
(i) Working Expenses —			
Direction ..	6,56,538	..	6,56,538
Operation ..	2,00,725	}	11,52,22,521
	11,50,21,796		
<i>Deduct</i> —Amount met from Reserve Funds and Deposit Accounts—			
Amount met from Depreciation Reserve Fund—Motor Transport ..	—89,00,314	..	—89,00,314

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
G. Transport and Communication (Other than Roads)—<i>contd.</i>			
57. Road and Water Transport Schemes—<i>concl.</i>			
Amount met from Reserve Fund—Transport Accident Reserve Fund	.. — 1,43,790 —2,50,135	}	.. —3,93,925
(ii) Interest—			
Interest	.. 67,90,000	}	.. 67,90,000
(iii) Other Revenue Expenditure—			
Miscellaneous	.. 3,56,580	}	.. 3,56,580
Total	.. 56,935 11,36,74,465	}	.. 11,37,31,400
Total-G—Transport and Communications (Other than Roads)	.. 56,935 11,36,74,465	}	.. 11,37,31,400
GG. Capital Account of Transport and Communications (other than Roads) within the Revenue Account—			
60. Capital outlay on Road and Water Transport Schemes —			
A. Road Transport —			
Motor Transport Services	.. .. 1,82,20,633	}	1,82,20,633
Total	.. .. 1,82,20,633	}	1,82,20,633
Total-GG. Capital Account of Transport, etc., within the Revenue Account	.. .. 1,82,20,633	}	1,82,20,633 ✓

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
I. Miscellaneous —			
64. Famine Relief—			
A. Famine Relief —			
Salaries and Establishment	83,630	..	83,630
Gratuitous Relief	87,69,954	..	87,69,954
Miscellaneous	9,26,976	..	9,26,976
P. Transfer to Famine Relief Fund	2,49,715	..	2,49,715
Total	1,00,30,275	..	1,00,30,275
65. Pensions and Other Retirement Benefits —			
Superannuation and Retired Allowances	50,656 2,21,11,772	..	2,21,62,428
Amount of equated payments of commuted value of pensions transferred from "120—Payments of commuted value of pensions outside the Revenue Account"	3,30,817	..	3,30,817
Compassionate Allowances	19,33,586	..	19,33,586
Gratuities	67,23,279	..	67,23,279
Family Pensions	27,90,532	..	27,90,532
Pensions for distinguished and meritorious services	5,218	..	5,218
Donations to Provident Funds	8,11,000	..	8,11,000
Pensions under Social Security Schemes	92,47,873	..	92,47,873

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
I. Miscellaneous —<i>contd.</i>			
65. Pensions and Other Retirement Benefits—<i>concl'd.</i>			
Equated payments on account of capital outlay on sterling Pensions to the Government of India ..	23,502	..	23,502
Charges in England ..	2,565	..	2,565
<i>Deduct</i> —Pensionary charges transferred to Commercial Departments and Concerns ..	-17,71,995	..	-17,71,995
<i>Deduct</i> —Amounts recovered from other Governments, Departments, etc. ..	-76,79,499	..	-76,79,499
<hr/>			
Total ..	50,656 3,45,28,650	} ..	3,45,79,306
<hr/>			
67. Privy Purses and Allowances of Indian Rulers—			
Privy Purses and Allowances of Rulers of Integrated States and Allowances of their relatives and servants—			
Integrated States (i.e. those merged in the States) ..	5,11,585	..	5,11,585
<hr/>			
Total ..	5,11,585	..	5,11,585
<hr/>			

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
I. Miscellaneous—<i>contd.</i>			
68—Stationery and Printing—			
1. Stationery—			
Stationery Offices and Stores ..	1,34,475	..	1,34,475
Purchase of Stationery Stores ..	95,721 34,81,358	}	35,77,079
Purchase of plain paper used with stamps ..	12,697	..	12,697
Discount on plain paper used with stamps ..	3,611	..	3,611
II. Printing—			
Government Presses ..	37,40,773	..	37,40,773
Printing at Private Presses ..	1,98,240	..	1,98,240
Printing of Text-Books ..	33,06,153	..	33,06,153
Lithography ..	88,832	..	88,832
Cost of printing work done by other Governments ..	1,33,938 22,42,225	}	23,76,163
Government Typewriter Workshop ..	2,85,634	..	2,85,634
<i>Deduct</i> —Amounts recovered from other Governments, Departments, etc. ..	-3,35,365	..	-3,35,365
	2,29,659		
Total ..	1,31,58,633	}	1,33,88,292
70. Forest—			
General Direction ..	3,54,764	23,518	3,78,282
Conservancy and Works ..	31,21,139	58,66,901	89,88,040
Establishment ..	190 41,75,933	14,92,950	56,69,073
Total ..	190 76,51,836	73,83,369	1,50,35,395

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
I. Miscellaneous—contd.			
71. Miscellaneous—			
Cost of Books and periodicals..	4,154	..	4,154
Publicity Expenses ..	45,56,314	7,34,532	52,90,846
Irrecoverable temporary loans and advances written off ..	13,79,717	..	13,79,717
Irrecoverable loans to displaced persons written off ..	94,300	..	94,300
Expenditure of Displaced Per- sons ..	33,00,996	..	33,00,996
Grants-in-aid, Contributions, etc. ..	1,64,02,893	22,15,085	1,86,17,978
Expenditure on account of State Prisoners and Detenus ..	991	..	991
Charges in connection with Panchayati Raj Institutions..	53,33,677	4,52,316	57,85,993
Civil Defence ..	12,09,998	..	12,09,998
Miscellaneous and Unforeseen Charges ..	18,22,99,434	18,16,006(a)	18,41,15,440
State Lotteries ..	28,51,276	..	28,51,276
Loss or gain by exchange ..	1,369	..	1,369
Total ..	21,74,35,119	52,17,939	22,26,53,058
Total—I. Miscellaneous ..	28,33,16,098 } 2,80,505	1,26,01,308	29,61,97,911

(a) Excludes Rs. 26,44,000 spent from out of advance from the Contingency Fund during 1973-74 but not recouped to the Fund till the close of the year.

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

Heads	Non-plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
J. Contribution and Miscellaneous Adjustments—			
76. Other Miscellaneous Compensations and Assignments—			
Other Miscellaneous Assignments, Compensations, etc.—			
Land Revenue ..	91,974	..	91,974
Total ..	91,974	..	91,974
Total—J. Contributions and Miscellaneous Adjustments ..	91,974	..	91,974
GRAND TOTAL—II.	22,24,06,889	34,07,696	2,28,04,95,569
EXPENDITURE MET FROM REVENUE	1,47,77,10,992	57,69,69,992	
III. CAPITAL ACCOUNTS OUTSIDE THE REVENUE ACCOUNT—			
DD. Capital Account of Social and Developmental Services outside the Revenue Account—			
95. Capital Outlay on Schemes of Agricultural Improvement and Research (A) ..	-2,48,740(a)	7,40,973	4,92,233
96—Capital Outlay on Industrial and Economic Development—			
Capital Outlay on Departmental Commercial Undertakings ..	12,50,000	..	12,50,000
<i>Deduct—Receipts and Recoveries on Capital Account</i> ..	<i>-10,04,091</i>	<i>..</i>	<i>-10,04,091</i>
Investments in Government Commercial and Industrial Undertakings ..	50,00,000	2,40,00,000	2,90,00,000
<i>Deduct—Receipts and Recoveries on Capital Account</i> ..	<i>..</i>	<i>-1,00,000</i>	<i>-1,00,000</i>
Investments in Co-operative Societies ..	<i>..</i>	3,43,78,338(b)	3,43,78,338
<i>Deduct—Receipts and Recoveries on Capital Account</i> ..	<i>..</i>	<i>-12,68,800</i>	<i>-12,68,800</i>
Other Miscellaneous Undertakings ..	1,00,00,000	..	1,00,00,000
Total ..	1,52,45,909	5,70,09,538	7,22,55,447

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

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

(b) Excludes Rs. 2,90,000 spent from out of advance from the Contingency Fund during 1973-74 but not recouped to the Fund till the close of the year.

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

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
EE.—Capital Account of Multi-purpose River Schemes, Irrigation and Electricity Schemes outside the Revenue Account—			
98.—Capital Outlay on Multi-purpose River Schemes—			
Bhakra Dam—			
Irrigation Branch—			
Works	3,14,976	3,14,976
Establishment	1,79,734	1,79,734
Tools and Plant	—1,191(a)	—1,191
Suspense	—60,807(a)	—60,807
<i>Deduct</i> —Receipts and Recoveries on Capital Account	—6,30,043	—6,30,043
<i>Deduct</i> —Amount transferred to other Governments	—8,87,157	—8,87,157
Total—Bhakra Dam	—10,84,488	—10,84,488
Bhakra-Nangal Project—			
Nangal Hydro-Electric Scheme—			
A. Main Project—			
(A)(i) Common Pool—			
Irrigation Branch Portion—			
P. Production—			
Works	20,83,120	20,83,120
Establishment	2,84,804	2,84,804
Tools and Plant	32,649	32,649
Suspense	74,862	74,862
Advances to Bhakra Management Board	52	52
<i>Deduct</i> —Receipts and Recoveries on Capital Account	—3,09,143	—3,09,143
Total—Irrigation Branch Portion	21,66,344	21,66,344
<i>Deduct</i> —Amount recoverable from the Punjab State Electricity Board	—21,66,292	—21,66,292
Total—Nangal Hydro-Electric Scheme	52	52

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

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
EE. Capital Account of Multi-purpose River Schemes, Irrigation and Electricity Schemes outside the Revenue Account—contd.			
98. Capital Outlay on Multipurpose River Schemes—concl'd.			
Beas Dam Project—			
Irrigation Branch Portion—			
Works		22,30,50,008	22,30,50,008
Establishment		2,03,41,816	2,03,41,816
Tools and Plant		11,44,975	11,44,975
Suspense		3,67,49,896	3,67,49,896
Advances to Beas Construction Board		—4,60,16,646(a)	—4,60,16,646
<i>Deduct</i> —Receipts and Recoveries on Capital Account		—26,70,050	—26,70,050
<i>Deduct</i> —Amount recoverable from the Punjab State Electricity Board		—21,34,94,871	—21,34,94,871
<i>Deduct</i> —Amount transferred to other Governments		—13,02,69,677	—13,02,69,677
Total—Beas Dam Project		—11,11,64,549	—11,11,64,549
Thein Dam Project—			
Thein Dam—Works		5,20,909	5,20,909
Establishment		19,37,789	19,37,789
Tools and Plant		36,296	36,296
Suspense		5,84,576	5,84,576
<i>Deduct</i> —Receipts and Recoveries on Capital Account		—7,276	—7,276
Total —Thein Dam Project		30,72,294	30,72,294
Total		—10,91,76,691	—10,91,76,691

(a) The expenditure has exceeded the loan received by the Beas Construction Board.

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

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
EE. Capital Account of Multipurpose River Schemes, Irrigation and Electricity Schemes outside the Revenue Account—concl'd.			
99. Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial)			
A. Irrigation Works—			
(1) Productive—			
Works ..	15,62,507	2,88,08,692	3,03,71,199
Establishment ..	4,40,177	84,75,853	89,16,030
Tools and Plant ..	4,066	22,203	26,269
Suspense ..	—13,32,462(a)	20,90,138	7,57,676
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	1,860(b)	—55,546	—53,686
Total—(1) Productive ..	6,76,148	3,93,41,340	4,00,17,488
(2) Unproductive—			
Works ..	..	15,04,289	15,04,289
Establishment ..	..	14,18,823	14,18,823
Tools and Plant ..	..	9,602	9,602
Suspense ..	..	11,41,379	11,41,379
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	..	294	294
Total—(2) Un-productive ..	..	40,74,387	40,74,387
Total —99. Capital Outlay on Irrigaion, etc., Works ..	6,76,148	4,34,15,727	4,40,91,875
FF. Capital Account of Public Works (including Roads) and Schemes of Miscellaneous Public Improvements outside the Revenue Account—			
103. Capital Outlay on Public Works (A)			
	6,05,884	18,278	
	3,79,57,308	6,34,56,000	10,20,37,470
109. Capital Outlay on other Works—			
Original Works—			
Stationery and Printing ..	7,70,531	..	7,70,531
Total ..	7,70,531	..	7,70,531

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

(a) The minus expenditure is mainly due to excess issue of material during 1973-74.

(b) The plus figure is due to the write-back of erroneous adjustment relating to the previous year.

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
GG. Capital Account of Transport and Communications (other than Roads) outside the Revenue Account—			
114. Capital Outlay on Road and Water Transport Schemes—			
A. Road Transport—			
Motor Transport Services ..	..	4,15,024	4,15,024
Total ..	..	4,15,024	4,15,024
II. Miscellaneous Capital Account outside the Revenue Account—			
120. Payments of Commuted Value of Pensions—			
Commuted Value of Pensions—			
Payments in India ..	4,49,644	..	4,49,644
<i>Deduct—Amount of equated payments transferred to Revenue Account</i> ..	-2,18,780	..	-2,18,780
Total ..	2,30,864	..	2,30,864
124. Capital Outlay on Schemes of Government Trading (A) ..	5,10,56,446	..	5,10,56,446
125—Appropriation to the Contingency Fund ..	1,00,00,000	..	1,00,00,000
Total—III—Capital Accounts outside the Revenue Account ..	6,05,884 } 11,56,88,466 }	18,278 } 5,58,60,571 }	17,21,73,199
Total Expenditure ..	22,30,12,773 } 1,59,33,99,458 }	34,25,974 } 63,28,30,563 }	2,45,26,68,768

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

**STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL
EXPENDITURE OUTSIDE THE REVENUE ACCOUNT
DURING AND TO END OF THE YEAR**

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

Nature of Expenditure	<u>Expenditure</u>
1	Non-Plan 2
	Rs.
95. CAPITAL OUTLAY ON SCHEMES OF AGRICULTURAL IMPROVEMENT AND RESEARCH—	
Land Reclamation and Mechanical Cultivation Scheme of cultivable waste land	26,942
<i>Deduct</i> —Receipts and Recoveries on Capital Account	—2,71,120
Survey of Cultivable Waste Land	..
Sinking of tube-wells	..
Purchase of jeeps and land rovers	..
Intensification of compost production	..
Workshop for repair of tractors	..
Scheme for reclamation of 10,000 acres of banjar land	..
Scheme for Mechanized Nucleus Seed Farm in the Punjab	..
Establishment of factory for the manufacture of milk powder in the Punjab	..
Scheme for the supply of improved Agricultural Implements	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account	—4,562
Sutlej Bed Reclamation Scheme	..
Various Milk-Supply Schemes in the Punjab	..
Scheme for setting up of Agro-Industries Corporation in the State	..
Contribution towards share capital of Land Development and Seed Corporation, Ltd.	..
Expansion of existing Dairy Schemes	..
Composite Milk Plant, Amritsar	..
Composite Milk Plant, Ludhiana	..
Schemes in former P.E.P.S.U. State	..
Schemes for establishment of Rural Creameries in various Milk Pockets	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account	..
Establishment of Dairy Extension Units for Intensification of Milk Production	..
Scheme for construction and running of warehouses in Punjab	..
Scheme for the establishment of Rural Dairy Centres	..
	<hr/>
Net amount outside the Revenue Account	—2,48,740

EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING OF THE YEAR

during 1973-74		Expenditure to end of 1973-74
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	26,942	1,93,56,401
..	-2,71,120	-7,18,128
..	..	25,212(a)
..	..	67,46,746(b)
..	..	1,31,927
..	..	4
..	..	6,70,662
..	..	39,972
..	..	50,303
..	..	19,35,267
..	..	36,31,352
..	-4,562	-7,43,996
..	..	9,74,000
..	..	5,03,377
..	..	50,17,391
..	..	60,00,000
..	..	12,95,218
..	..	29,495
2,91,225	2,91,225	84,34,934
..	..	59,04,863
4,49,748	4,49,748	1,04,00,551
..	..	-1,67,58,586
..	..	59,392
..	..	10,00,000
..	..	2,51,000
7,40,973	4,92,233	5,42,37,357

(a) Includes Rs. 85,806 transferred *proforma* from the scheme 'Sinking of tube-wells.' The amount actually pertained to this scheme but was compiled against the scheme 'Sinking of tube wells' in 1965-66.

(b) Excludes Rs. 85,806 transferred *proforma* vide foot note (a) above.

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

Nature of Expenditure	Expenditure
1	Non-Plan 2 Rs.
96. CAPITAL OUTLAY ON INDUSTRIAL AND ECONOMIC DEVELOPMENT—	
(a) Capital Outlay on Departmental Commercial Undertakings—	
Works Centres Scheme ..	12,50,000
Development of Industrial Areas Scheme ..	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	—10,04,091
Net expenditure ..	2,45,909
Cottage Industries Museum and Emporium ..	..
Development of Village and Cottage Industries ..	..
Total—(a) Capital Outlay on Departmental Commercial Undertakings ..	2,45,909
(b) Investments in Government Commercial and Industrial Undertakings—	
Scheme for the construction and running of Warehousing Corporation ..	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	..
Net expenditure ..	..
P.E.P.S.U. Road Transport Corporation, Patiala ..	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	..
Net expenditure ..	..
Punjab Industrial Development Corporation, Chandigarh ..	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	..
Net expenditure ..	..

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

during 1973-74		Expenditure to end of 1973-74
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	12,50,000	1,68,03,144
..	..	47,98,278
..	-10,04,091*	-1,89,50,025(a)
..	2,45,909	26,51,397
..	..	1,40,000
..	..	20,00,000
..	2,45,909	47,91,397
50,00,000	50,00,000	79,00,000
-1,00,000	-1,00,000	-1,00,000
49,00,000	49,00,000	78,00,000
..	..	2,58,16,700
..
..	..	2,58,16,700
85,00,000	85,00,000	3,17,15,000
..	..	-5,503
85,00,000	85,00,000	3,17,09,497

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

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

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

Nature of Expenditure	Expenditure	
	1	2
		Rs.
96. CAPITAL OUTLAY ON INDUSTRIAL AND ECONOMIC DEVELOPMENT—contd.		
(b) Investments in Government Commercial and Industrial Undertakings—concl'd.		
Punjab State Small Industries Corporation, Chandigarh
<i>Deduct</i> —Receipts and Recoveries on Capital Account
Net expenditure
Punjab Air Rifles, Ltd., Chandigarh
<i>Deduct</i> —Receipts and Recoveries on Capital Account
Net expenditure
National Projects Construction Corporation, Ltd., New Delhi
Punjab Poultry Corporation, Ltd., Chandigarh
Punjab Export Corporation, Chandigarh
Setting up of Dairy Development Corporation, Chandigarh
<i>Deduct</i> —Receipts and Recoveries on Capital Account
Net expenditure
Punjab State Tube-wells Corporations, Ltd., Chandigarh
Punjab Agro-Industries Corporation, Chandigarh
Punjab State Civil Supplies Corporation, Chandigarh	50,00,000
Punjab Film and News Corporations
Total—(b) Investments in Government Commercial and Industrial Undertakings	50,00,000

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

during 1973-74		Expenditure to end of 1973-74
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	..	57,63,000
..	..	-7,63,000
..	..	50,00,000
..	..	11,90,000
..	..	-19,000
..	..	10,71,000
..	..	5,48,000
..	..	15,00,000
..	..	20,00,000
..	..	5,00,000
..	..	-66,574
..	..	4,33,426
80,00,000	80,00,000	1,80,00,000
10,00,000	10,00,000	50,00,000
..	50,00,000	50,00,000
15,00,000	15,00,000	15,00,000
2,39,00,000	2,89,00,000	10,53,78,623

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

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

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

during 1973-74		Expenditure to end of 1973-74
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	..	20,000
..	..	8,82,280
..	..	-5,00,000
..	..	3,82,280
..	..	20,96,800
..	..	-10,00,000
..	..	10,96,800
..	..	5,00,000
..	..	3,00,000
..	..	-3,28,000
..	..	-28,000
..	..	2,62,500
..	..	93,612
..	..	39,900
..	..	45,380
..	..	27,420
..	..	13,710
..	..	-3,750
..	..	9,960
..	..	20,000
..	..	5,000

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

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

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

during 1973-74		Expenditure to end of 1973-74
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	..	6,62,316.
..	..	—4,33,000
..	..	2,29,316.
..	..	94,050
..	..	10,96,800
..	..	2,35,099
..	..	21,59,600
..	..	5,48,400
..	..	7,00,000
..	..	7,86,844
..	..	5,48,126
..	..	1,07,81,569
..	..	—17,66,200
..	..	90,15,369
..	..	1,78,88,456
..	..	46,37,800
..	..	—66,700
..	..	45,71,100

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

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

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

during 1973-74		Expenditure to end of 1973-74
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
1,34,71,338	1,34,71,338	11,59,55,006
28,00,000	28,00,000	3,80,17,666
..	..	65,000
..	..	40,00,000
—21,744	—21,744	—2,26,494(A)
27,78,256	27,78,256	4,18,56,172
..	..	9,97,720
—4,964	—4,964	—4,48,648
—4,964	—4,964	5,49,072
19,47,000	19,47,000	1,98,68,500
—2,85,571	—2,85,571	—36,51,237
16,61,429	16,61,429	1,62,17,263
..	..	33,61,500
17,25,000	17,25,000	63,70,095
..	..	22,23,000
—28,935	—28,935	—29,15,221(A)
16,96,065	16,96,065	90,39,374
3,70,000	3,70,000	12,65,000
—2,25,085	—2,25,085	—2,80,085
1,44,915	1,44,915	9,84,915

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

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

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

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

during 1973-74		Expenditure to end of 1973-74
Plan	Total	
3	4.	5
Rs.	Rs.	Rs.
..	..	4,47,370
..	..	55,00,000
..	..	43,15,000
..	..	—40,000
..	..	42,75,000
..	..	3,34,25,000
..
..	..	3,34,25,000
..	..	50,000
..	..	—35,000
..	..	15,000
65,000	65,000	3,41,700
—134	—134	—58,737
64,866	64,866	2,82,963
..	..	4,29,750
15,00,000	15,00,000	58,59,600
..	..	—1,31,135
15,00,000	15,00,000	57,28,465
..	..	20,00,000
..	..	25,00,000
..	..	25,00,000

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

Nature of Expenditure	Expenditure
1	Non-Plan
	Rs.
96—CAPITAL OUTLAY ON INDUSTRIAL AND ECONOMIC DEVELOPMENT—<i>contd.</i>	
(d) Investments in Co-operative Societies—<i>concl'd.</i>	
Doaba Co-operative Sugar Mills, Ltd., Nawanshahar ..	..
Development Schemes ..	..
Khanna Co-operative Solvent Oil Mills, Khanna ..	..
Industrial Co-operative Bank, Jullundur ..	..
Strengthening of share capital of the Punjab State Co-operative Housing Finance Federation ..	..
Milk Producers' Co-operative Societies ..	..
Punjab State Federation of Consumers' Co-operative Wholesale Stores, Ltd., Chandigarh ..	..
Primary Land Mortgage Banks ..	..
 Total—(d) Investments in Co-operative Societies ..	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	..
Net expenditure (d) ..	..
 (e) Other Miscellaneous Undertakings—	
Mandi-Kulu Road Transport Corporation, Mandi ..	..
State Warehousing Corporation, Chandigarh ..	..
Indian National Airways, Ltd. ..	..
Punjab Scheduled Castes Land Development and Finance Corporation, Chandigarh ..	1,00,00,000
 Total—(e)—Other Miscellaneous Undertakings ..	 1,00,00,000
 Total—Expenditure ..	 1,52,45,909

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

during 1973-74		Expenditure to end of 1973-74
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	..	35,00,000
..	..	1,76,606 (a)
..	..	4,00,000
..	..	3,97,000
1,00,00,000	1,00,00,000	1,10,00,000
25,00,000	25,00,000	60,44,240
..	..	4,60,000
(b)	..	..
3,38,11,905	3,38,11,905	26,82,54,296
-7,02,367 (c)	-7,02,367 (c)	-30,01,360 (c)
3,31,09,538	3,31,09,538	26,52,52,936
..	..	25,40,000
..	..	21,50,000
..	..	6,100
..	1,00,00,000	2,50,00,000
..	1,00,00,000	2,96,96,100
5,70,09,538	7,22,55,447	42,30,07,512

(a) Details of investments are awaited from Government.

(b) Excludes Rs. 2,90,000 spent from out of advance from the Contingency Fund during 1973-74 but not recouped to the Fund till the close of the year.

(c) Scheme-wise breakup of the recoveries is not available in the initial accounts or with the Government.

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

Nature of Expenditure	<u>Expenditure</u>
	Non-Plan
1	2
96—CAPITAL OUTLAY ON INDUSTRIAL AND ECONOMIC DEVELOPMENT—concl'd.	Rs.
<i>Deduct</i> —Amount financed from Ordinary Revenues ..	..
<i>Deduct</i> —Amount met from Reserve Funds and Deposit Accounts—Amount met from Fund for Village Reconstruction and Harijan Uplift ..	..
Net amount outside the Revenue Account ..	<u>1,52,45,909</u>
98—CAPITAL OUTLAY ON MULTIPURPOSE RIVER SCHEMES—	
Bhakra-Nangal Project—	
Bhakra Dam—	
Irrigation Branch Portion ..	..
Interest on Capital ..	..
<i>Deduct</i> —Amount financed from ordinary revenues ..	..
<i>Deduct</i> —Interest on capital written back to revenue ..	..
<i>Deduct</i> —Amount transferred to other Governments ..	..
Advances to Bhakra Project ..	..
<i>Deduct</i> —Amount recouped from Personal Ledger Account..	..
Total— Bhakra Dam ..	<u>..</u>

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

during 1973-74		Expenditure to end of 1973-74
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	..	—50,000
..	..	—50,00,000
5,70,09,538	7,22,55,447	41,79,57,512
—1,97,331	—1,97,331 (a)	93,44,45,687 (b)
..	..	36,97,40,894
..	..	—2,50,000
..	..	—4,24,01,367
—8,87,157	—8,87,157	—21,25,34,230
..	..	1,36,84,000
..	..	—1,72,97,502
—10,84,488	—10,84,488	1,04,53,87,482

(a) The expenditure on this Project incurred by Bhakra Management Board for the beneficiary States was Rs.—4,86,529 (share of Punjab Rs. — 2,39,874, Rajasthan Rs.—86,739 and Haryana Rs.—1,59,916). The share of Punjab is included in this figure.

(b) The expenditure incurred by Bhakra Management Board from 1st July 1967 to end of the year on behalf of the participating States was minus Rs. 78,99,714 (Punjab Rs.—40,07,251, Rajasthan Rs. —12,20,963 and Haryana Rs. —26,71,500).

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

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

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

during 1973-74		Expenditure to end of 1973-74
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
21,66,292	21,66,292 (a)	15,93,35,422 (b)
52	52	1,438
—21,66,292	—21,66,292	—11,36,52,545
..	..	—3,36,02,339
52	52	1,20,81,976
—11,11,64,549 (c)	—11,11,64,549	41,76,21,590
..	..	1,31,678
—11,11,64,549	—11,11,64,549	41,77,53,268
30,72,294	30,72,294	80,98,680
30,72,294	30,72,294	80,98,680
—10,91,76,691	—10,91,76,691	1,48,33,21,406

(a) Expenditure of Rs. 42,58,653 was incurred by the Bhakra Management Board on behalf of the participating States, Punjab (Rs. 21,66,292), Rajasthan (Rs. 6,48,167) and Haryana (Rs. 14,44,194).

(b) Expenditure of Rs. 13,25,02,683 was incurred through the Bhakra Management Board from 1st July 1967 to the end of the year on behalf of the participating States, Punjab (Rs. 6,74,01,500), Rajasthan (Rs. 2,01,66,850) and Haryana (Rs. 4,49,34,333).

(c) The minus expenditure is due to the adjustment for Rs. 13,02,69,677 relating to the previous years made under the minor head "Deduct—Amount transferred to other Governments" during the year.

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

Nature of Expenditure	Expenditure
	Non-Plan
1	2
	Rs.
99. CAPITAL OUTLAY ON IRRIGATION, ETC., WORKS (COMMERCIAL)—	
A. Irrigation Works—	
(1) Productive—	
Upper Bari Doab Canal ..	3,45,681
Sirhind Canal ..	3,98,822
Sutlej Valley Project ..	..
Madhopur-Beas Link ..	-1,29,211 (a)
Government Central Workshop ..	..
Shah Nahar Canal Project ..	..
Tube-wells under Technical Co-operation Assistance Schemes ..	..
Soil Conservation and Land Reclamation Farm Schemes ..	..
Installation of 92 deep tube-wells in Mahalpur Block of Hoshiarpur District ..	..
Installation of 150 tube-wells along main branch to augment Irrigation Supplies from Upper Bari Doab Canal tracts ..	..
Installation of 96 tube-wells in Shahkot Block of Jullundur Division ..	60,856
Survey and Preparation of Irrigation Schemes under Five- Year Plans ..	..
Other Projects where total expenditure in each case is less than Rs. 25 lakhs ..	..
Total (1) Productive ..	6,76,148

(a) The minus expenditure is due to adjustment of cost of old machinery sold

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

during 1973-74		Expenditure to end of 1973-74
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
1,26,28,527	1,29,74,208	5,27,19,033
95,80,429	99,79,251	7,94,74,992
2,94,436	2,94,436	5,15,32,825
..	-1,29,211	3,61,12,633
..	..	-2,54,37,450 (a)
68,17,335	68,17,335	1,18,73,698
9,96,383	9,96,383	6,85,36,797
..	..	81,65,147
40,34,871	40,34,871	1,46,02,936
54,76,545	54,76,545	1,35,42,700
-4,87,186	-4,26,330 (b)	25,24,982
..	..	25,76,029
..	..	17,26,888
3,93,41,340	4,00,17,488	31,79,51,210

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

(b) See footnote (b) at page 25.

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

Nature of Expenditure 1	Expenditure
	Non-Plan 2 Rs.
99. CAPITAL OUTLAY ON IRRIGATION, ETC., WORKS (COMMERCIAL)—concl'd.	
A. Irrigation Works—concl'd.	
(2) Unproductive—	
Sirhind Feeder Project .. .. .	.. .. .
Drainage Project .. .. .	.. .. .
Upper Bari Doab Canal .. .. .	.. .. .
Sirhind Canal .. .. .	.. .. .
Flood Control, Drainage and Anti-Waterlogging Schemes executed by Director, Irrigation and Power Research Institute .. .. .	.. .. .
Installation of 96 tube-wells in Shahkot Block of Jullundur Division .. .. .	.. .. .
Harike Project .. .. .	.. .. .
Survey and Preparation of Irrigation Schemes under Five-Year Plans .. .. .	.. .. .
Water Resources Investigation Scheme .. .. .	.. .. .
Other Projects where total expenditure in each case is less than Rs. 25 lakhs .. .. .	.. .. .
Total—(2) Unproductive .. .. .	.. .. .
Total—A. Irrigation Works	6,76,148
<i>Deduct</i> —Amount debitable to Rajasthan on account of Sutlej Valley Project .. .. .	.. .. .
<i>Deduct</i> —Amount financed from Ordinary Revenues .. .. .	.. .. .
Net amount outside the Revenue Account	6,76,148

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

during 1973-44		Expenditure to end of 1973-74
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	..	6,31,30,604
2,23,728	2,23,728	39,55,70,948
..	..	1,61,00,275
..	..	1,37,89,810
4,16,261	4,16,261	3,41,03,189
..	..	35,89,595
..	..	10,80,36,615 (a)
..	..	15,53,838
34,34,398	34,34,398	64,59,312
..	..	1,08,36,533
40,74,387	40,74,387	65,31,70,719
4,34,15,727	4,40,91,875	97,11,21,929
..	..	—2,14,21,601
..	..	—1,12,82,063
4,34,15,727	4,40,91,875	93,84,18,265

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

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

Nature of Expenditure	Expenditure	
	1	2
		Rs.
100. CAPITAL OUTLAY ON IRRIGATION, ETC., WORKS (NON-COMMERCIAL)—		
Net amount outside the Revenue Account ..		..
103. CAPITAL OUTLAY ON PUBLIC WORKS—(A)—		
(a) Original Works—		
(i) Buildings—		
Lana Revenue ..	1,42,02,589	
General Administration ..	34,40,631	
Administration of Justice ..	15,362	
Jails ..	1,22,363	
Police ..	16,66,692	
Education ..	6,11,494	
Medical ..	4,65,917	}
	6,96,236	
Public Health ..	2,71,167	
Agriculture ..	..
Animal Husbandry ..	1,21,475	
Industries ..	..
Civil Works ..	95,41,897	

Bold figure represent charged expenditure.

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

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

during 1973-74		Expenditure to end of 1973-74
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	..	21,79,777,
15,18,120	1,57,20,709	7,63,06,448
5,639	34,46,270	1,55,92,010
..	15,362	7,59,262
..	1,22,363	1,07,38,110
..	16,66,692	2,52,86,829
51,37,782	57,49,276	9,56,38,440
333 83,45,460	95,07,946	13,51,34,220
14,28,589	16,99,756	80,69,235
69,407	69,407	1,47,66,349
35,60,217	35,81,692	3,88,10,874
2,04,16,415	2,04,16,415	8,87,73,222
8,19,018	1,03,60,915	7,65,66,689

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

Nature of Expenditure	<u>Expenditure</u>
	Non-Plan
1	2
	Rs.
103. CAPITAL OUTLAY ON PUBLIC WORKS—concl'd.	
(a) Original Works—	
(i) Buildings—concl'd.	
Stationery and Printing ..	7,717
Miscellaneous Departments ..	1,39,765
	3,60,27,116
Co-operation ..	..
Total—(i) Buildings ..	6,05,682
	6,66,24,739
(ii) Communications ..	202
	(4)—31,061
(b) Other Expenditure ..	50,31,660(a)
Gross Expenditure ..	6,05,884
	7,16,25,338
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	—3,36,68,030
<i>Deduct</i> —Capital expenditure transferred to “52—Capital Outlay on Public Works within the Revenue Account” ..	..
Net Amount outside the Revenue Account ..	6,05,884
	3,79,57,308

Bold figures represent charged expenditure.

(a) Represents expenditure on account of (i) Establishment (Rs. 36,51,285) and (ii) Tools and Plant (Rs. 13,80,375).

(b) Minus expenditure is due to the write back of expenditure debited to this head during past years.

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

during 1973-74		Expenditure to end of 1973-74
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
5,209] 8,19,235]	8,32,161	88,37,076
88,07,019	4,49,73,900	28,19,91,647
		77
5,542] 5,09,26,901]	11,81,62,864	87,72,70,488
12,736] 1,61,84,113]	1,61,65,990	39,19,25,188
63,91,394(a)	1,14,23,054	15,08,36,644
18,278] 7,35,02,408]	14,57,51,908	1,42,00,32,320
-57,46,050	-3,94,14,080	-24,24,17,961
-43,00,358	-43,00,358	-9,21,21,116
18,278] 6,34,56,000]	10,20,37,470	1,08,54,93,243

(a) Represents expenditure on account of (i) Establishment (Rs. 46,21,227), (ii) Tools and Plant (Rs. 17,47,063) and (iii) Suspense (Rs. 23,104).

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

Nature of Expenditure	Expenditure
1	Non-Plan 2 Rs.
109. CAPITAL OUTLAY ON OTHER WORKS—	
Original Works—	
Stationery and Printing ..	7,70,531
Total—Amount outside the Revenue Account ..	<u>7,70,531</u>
 114. CAPITAL OUTLAY ON ROADS AND WATER TRANSPORT SCHEMES—	
Road Transport—	
Motor Transport Services—	
1. Punjab Roadways, Pathankot
2. Punjab Roadways, Amritsar
3. Punjab Roadways, Jullundur
4. Punjab Roadways, Chandigarh
5. Punjab Roadways, Moga
6. Punjab Roadways, Ludhiana
7. Punjab Roadways, Hoshiarpur
8. Central Office
9. P.E.P.S.U. Roadways, Patiala
10. Aviation Works
<i>Deduct—Receipts and Recoveries on Capital Account</i>
<i>Deduct—Amount financed from Depreciation Reserve Fund—Government Bus Services</i>
Net Amount outside the Revenue Account ..	<u>..</u>

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

during 1973-74		Expenditure to end of 1973-74
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	7,70,531	39,25,631
..	7,70,531	39,25,631
..	..	1,50,35,332
..	..	2,09,50,500 ✓
..	..	1,54,97,441
..	..	83,97,408
..	..	46,75,033
..	..	1,03,83,034
..	..	34,96,209
..	..	28,084
..	..	14,75,842
4,15,024	4,15,024	61,65,142
..	..	-2,63,362
..	..	-9,43,591
4,15,024	4,15,024	8,48,97,072

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

Nature of Expenditure	Expenditure
1	Non-Plan 2 Rs.
120. PAYMENT OF COMMUTED VALUE OF PENSIONS—	
Gross expenditure ..	4,49,644
<i>Deduct</i> —Amount recovered from other Governments, Departments, etc. ..	..
<i>Deduct</i> —Amount of equated payments transferred to the Revenue Account ..	—2,18,780
Net amount outside the Revenue Account ..	<u>2,30,864</u>
124. CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING—	
Grain Supply Schemes—	
Gross expenditure ..	1,36,50,05,074
<i>Deduct</i> —Receipts and Recoveries on Capital Account ...	—1,32,55,09,662
Net expenditure ..	<u>3,94,95,412</u>
Milk Supply Schemes—	
Gross expenditure ..	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	..
Net expenditure ..	<u>..</u>
Community Development Project—	
Gross expenditure ..	..
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	..
Net expenditure ..	<u>..</u>

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

during 1973-74		Expenditure to end of 1973-74
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	4,49,644	67,90,612
..	..	—18,573
..	—2,18,780	—34,85,728
..	2,30,864	32,86,311
..	1,36,50,05,074	7,94,98,78,596
..	—1,32,55,09,662	—8,08,22,69,628
..	3,94,95,412	—13,23,91,032
..	..	3,15,71,614
..	..	—3,00,54,616
..	..	15,16,998
..	..	—1,07,50,676(a)
..	..	—10,39,067
..	..	—1,17,89,743

(a) Minus expenditure is under investigation.

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

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

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

during 1973-74

Plan	Total	Expenditure to end of 1973-74
3	4	5
Rs.	Rs.	Rs.
..	..	6,51,146
..	..	—5,24,715
..	..	1,26,431
..	..	7,52,473
..
..	..	7,52,473
..	..	16,05,750
..	..	—3,25,000
..	..	12,80,750
..	..	15,66,540
..
..	..	15,66,540
..	..	1,61,375
..
..	..	1,61,375

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

Nature of Expenditure	Expenditure	
	1	2
		Rs.
124. CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING—contd.		
Material and Equipment under T.C.A. Programme—contd.		
Operational Agreement No. 73—National Malaria Eradication Programme—		
Gross expenditure
<i>Deduct</i> —Receipts and Recoveries on Capital Account
Net expenditure
Operational Agreement No. 6—Construction of Tubewells—		
Gross expenditure
<i>Deduct</i> —Receipts and Recoveries on Capital Account
Net expenditure
Operational Agreement No. 61—Dairy Development—		
Gross expenditure
<i>Deduct</i> —Receipts and Recoveries on Capital Account
Net expenditure
Operational Agreement No. 25—National Water Supply and Sanitation Programme—		
Gross expenditure
<i>Deduct</i> —Receipts and Recoveries on Capital Account } ¹
Net expenditure
Operational Agreement No. 119—National Smallpox Eradication Plan—		
Gross expenditure
<i>Deduct</i> —Receipts and Recoveries on Capital Account } ₂
Net expenditure

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

during 1973-74		Expenditure to end of 1973-74
Plan	Total	
3	4	5
Rs.	Rs.	Rs:
..	..	1,83,68,505
..
..	..	1,83,68,505
..	..	1,57,42,319
..
..	..	1,57,42,319
..	..	21,34,456
..
..	..	21,34,456
..	..	4,14,565
..
..	..	4,14,565
..	..	38,965
..
..	..	38,965

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

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

Other Miscellaneous Schemes—	
Schemes for Distribution of Approved Seeds to Cultivators—	
Gross expenditure	.. ..
<i>Deduct</i> —Receipts and Recoveries on Capital Account	.. ..
Net expenditure	.. ..
Scheme for Distribution of Ammonium Sulphate—	
Gross expenditure	.. 6,59,81,762
<i>Deduct</i> —Receipts and Recoveries on Capital Account	.. —11,91,526
Net expenditure	.. 6,47,90,236
Scheme for Distribution of Superphosphate—	
Gross expenditure	.. ..
<i>Deduct</i> —Receipts and Recoveries on Capital Account	.. ..
Net expenditure	.. ..
Scheme for Distribution of Ammonium Phosphate—	
Gross expenditure	.. ..
<i>Deduct</i> —Receipts and Recoveries on Capital Account	.. ..
Net expenditure	.. ..
Scheme for Distribution of Di-Ammonium Phosphate—	
Gross expenditure	.. 2,67,20,079
<i>Deduct</i> —Receipts and Recoveries on Capital Account	.. —12,54,48,229
Net expenditure	.. —9,87,28,150

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

during 1973-74		Expenditure to end of 1973-74
Plan	Total	
3 Rs.	4 Rs.	5 Rs
..	..	1,355
..
..	..	1,355
..	..	2,02,563
..
..	..	2,02,563
..	..	4,07,90,297
..	..	2,96,71,656
..	..	—2,71,89,156
..	..	24,82,500
..	6,59,81,762	31,09,17,854
..	—11,91,526	—28,93,44,843
..	6,47,90,236	2,15,73,011
..	..	3,26,07,025
..	..	—2,90,28,432
..	..	35,78,593
..	..	10,03,52,968
..	..	—7,61,82,032
..	..	2,41,70,936
..	2,67,20,079	23,19,30,993
..	—12,54,48,229	—26,68,16,108
..	—9,87,28,150	—3,48,85,115

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

Nature of Expenditure	Expenditure
1	Non-Plan 2 Rs.
124. CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING—contd.	
<i>Other Miscellaneous Schemes—contd.</i>	
Schemes for the Distribution of Calcium Ammonium Nitrate—	
Gross expenditure ..	1,78,77,849
<i>Deduct—Receipts and Recoveries on Capital Account</i> ..	—89,07,525
Net expenditure ..	<u>89,70,324</u>
Scheme for Distribution of Urea—	
Gross expenditure ..	18,88,22,203
<i>Deduct—Receipts and Recoveries on Capital Account</i> ..	—15,04,29,393
Net expenditure ..	<u>3,83,92,810</u>
Scheme for Distribution of Ammonium Sulphate Nitrate—	
Gross expenditure ..	..
<i>Deduct—Receipts and Recoveries on Capital Account</i> ..	..
Net expenditure ..	<u>..</u>
Scheme for Distribution of Fertilizers—	
Gross expenditure ..	..
<i>Deduct—Receipts and Recoveries on Capital Account</i> ..	—54,391
Net Expenditure ..	<u>—54,391</u>
Scheme for Distribution of Nitro Phosphate—	
Gross expenditure ..	1,08,962
<i>Deduct—Receipts and Recoveries on Capital Account</i> ..	—5,95,670
Net expenditure ..	<u>—4,86,708</u>

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

during 1973-74		Expenditure to end of 1973-74
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	1,78,77,849	56,01,91,587
..	—89,07,525	—51,09,43,682
..	89,70,324	4,92,47,905
..	18,88,22,203	60,28,32,503
..	—15,04,29,393	—59,72,70,336
..	3,83,92,810	55,62,167
..	..	65,07,608
..	..	—3,12,76,148
..	..	—2,47,68,540
..	..	1,02,02,507
..	—54,391	—56,18,987
..	—54,391	45,83,520
..	1,08,962	1,11,42,447
..	—5,95,670	—45,93,870
..	—4,86,708	65,48,577

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

Nature of Expenditure	<u>Expenditure</u>
1	Non-Plan 2
	Rs.
124. CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING—concl'd.	
Other Miscellaneous Schemes—concl'd.	
Schemes for Distribution of Pesticides—	
Gross expenditure ..	67,74,838
Deduct—Receipts and Recoveries on Capital Account ..	—80,97,925
Net expenditure ..	<u>—13,23,087</u>
Other Miscellaneous Small Schemes—	
Gross expenditure ..	..
Deduct—Receipts and Recoveries on Capital Account ..	..
Net expenditure ..	<u>..</u>
Total Net expenditure—Other Miscellaneous Schemes ..	<u>1,15,61,034</u>
Net amount outside the Revenue Account ..	<u>5,10,56,446</u>
125. APPROPRIATION TO THE CONTINGENCY FUND	
Total expenditure ..	<u>1,00,00,000.</u>
Grand Total ..	<u>6,05,884</u> <u>11,56,88,466</u>

Bold figures represent charged expenditure.

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

during 1973-74		Expenditure to end of 1973-74
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	67,74,838	4,11,71,377
..	-80,97,925	-12,26,61,372
..	-13,23,087	-8,14,89,995
..	..	16,05,905
..	..	-10,75,734
..	..	5,30,171
..	1,15,61,034	-2,28,66,270
..	5,10,56,446	-12,47,39,750
..	1,00,00,000	3,00,00,000
18,278 5,58,60,571	17,21,73,199	3,97,89,76,824

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

Serial no.	Name of the concern	Year(s) of investment	Details
			Type
1.	2	3	4
I. STATUTORY CORPORATIONS/BOARDS—			
1.	Mandi-Kulu Road Transport Corporation, Mandi	1958— 66	Working Capital
2.	Punjab Financial Corporation, Chandigarh	Upto 1967-68 1967-68 1967-68 1968-69	Ordinary shares 5½ % bonds Deposits for under- writing Ditto
			Total
3.	State Warehousing Corporation, Chandigarh	1967-68 1969-70 1971-72 1972-73 1973-74	Ordinary shares Ditto Ditto Ditto Ditto
			Total
4.	P.E.P.S.U. Road Transport Corporation, Patiala	Upto 31-10-66 1-11-66 to 31-3-71	Working Capital Ditto
			Total

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT AND SOCIETIES, ETC., UPTO THE END OF 1973-74

of investment	Face value of each share/debenture	Amount invested upto end of 1973-74	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.	
.. ..	..	25,40,000	..	The working capital of the Corporation upto 1966-67 was subscribed in the ratio of 2 : 2 : 1 by the composite Punjab Government, Himachal Pradesh Government and the Northern Railway respectively. Due to impending division of assets and liabilities of the Corporation no payment of interest has been made as yet.
30,000 40%	100	30,00,000	1,87,365	
15,000 ..	..	14,85,000		
.. .	..	25,48,000		
.. ..	..	20,00,000		
		<u>90,33,000</u>		
11,790 50%	100	11,79,000	2,96,788	Amount in column 8 represents dividend declared for 1970-71 (Rs. 1,25,925) and 1971-72 (Rs. 1,70,863).
10,000 50%	100	(a) 10,00,000		
5,000 50%	100	5,00,000		
24,000 50%	100	24,00,000		
49,000 50%	100	49,00,000		
		<u>99,79,000</u>		
80 % share in the capital investment	..	98,71,700	..	Interest on capital investment upto 31st October 1966 is to be paid on decision of shares of successor States. Interest on Capital invested after 31st October 1966 not paid by Corporation for want of funds.
.. ..	..	1,59,45,000		
		<u>2,58,16,700</u>		

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

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

Serial no.	Name of the concern	Year(s) of investment	Details
			Type
1	2	3	4
I. STATUTORY CORPORATIONS/BOARDS—concl.			
5.	Punjab State Electricity Board, Patiala	1963-64	Punjab State Electricity Board Bonds
6.	Punjab Scheduled Castes Land Development and Finance Corporation, Chandigarh	1970-71 1972-73 1973-74	Ordinary shares
			Total
Total—Statutory Corporations/Boards			
II. GOVERNMENT COMPANIES—			
7.	Land Development and Seed Corporation, Ltd., Chandigarh	1964-65 1965-66	Equity shares Ditto
			Total
8.	Punjab Agro-Industries Corporation Ltd., Chandigarh	1967-68 1972-73 1973-74	Shares Ditto Ditto
			Total
9.	Punjab Dairy Development Corporation Ltd., Chandigarh	1966-67	Equity shares
10.	National Projects Construction Corporation Ltd., New Delhi	1959-60	Equity shares
11.	Punjab State Small Industries Corporation, Ltd., Chandigarh	1961—64 1967-68 1968-69 1971-72 1972-73	Equity shares
			Total

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT AND SOCIETIES, ETC., UP TO THE END OF 1973-74—*contd.*

of investment		Face value of each share/ debenture	Amount invested up- to end of 1973-74	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.		
62,812	65.86%	100	62,81,234(a)	1,50,110	Rupees 1,50,110 on account of interest received are included under "XVI—Interest realised on investment of Cash Balance" in Statement no. 11.
..	..	..	1,00,00,000(b)	..	
..	..	..	50,00,000	..	
..	..	..	1,00,00,000	..	
			<u>2,50,00,000</u>		
..	..	..	7,86,49,934	6,34,263	
30,000	100%	100	30,00,000(c)	..	No dividend declared due to losses.
30,000	100%	100	30,00,000(c)	..	
			<u>60,00,000</u>		
..	..	100	50,00,000(c)	..	
..	..	100	40,00,000	..	
..	..	100	10,00,000	..	
			<u>1,00,00,000</u>		
20,000	100%	100	5,00,000	..	Rupees 25 paid upon share of Rs. 100 each.
548	2.70%	100	5,48,000	..	Dividend for 1972-73 is nil. Dividend for 1973-74 has not been declared yet.
20,000	100%	100	20,00,000	2,50,000	Rupees 5 lakhs, Rs. 7 lakhs, Rs. 8.50 lakhs and Rs. 9.50 lakhs advanced during 1967-68, 1968-69, 1971-72 and 1972-73 respectively have been treated as loans pending purchase of shares.
..	..	..	5,00,000		
..	..	..	7,00,000		
..	..	..	8,50,000		
..	..	..	9,50,000		
			<u>50,00,000</u>		

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

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

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

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

Serial no.	Name of the concern	Year(s) of Investment	Details
			Type
1	2	3	4
II. GOVERNMENT COMPANIES—contd.			
12.	Punjab Export Corporation, Ltd., Chandigarh	1963-64	Equity Shares
13.	Punjab Industrial Development Corporation, Ltd., Chandigarh	1965-67	Equity Shares
		1967-73	Ditto
		1973-74	Ditto
			Total
14.	Punjab Poultry Corporation, Ltd., Chandigarh	1964-65	Equity Shares
15.	Punjab Steel and Alloy Castings, Ltd., Chandigarh	1963-64	Equity Shares
16.	Punjab State Irons, Ltd., Chandigarh	1966-67	Equity Shares
17.	Punjab State Tube-wells Corporation, Ltd., Chandigarh.	1970-71	Equity Shares
		1973-74	Equity Shares
18.	Punjab Film and News Corporation, Chandigarh	1973-74	Equity Shares
19.	Punjab State Civil Supplies Corporation, Chandigarh	1973-74	Equity Shares
Total—Government Companies			
III. JOINT STOCK COMPANIES—			
20.	Punjab Seamless Tubes Mills, Ltd., Chandigarh	1964-65	Ordinary shares
21.	Associated Cement Company, Ltd., Bombay	Upto 1965-66	Ordinary shares
		1968-69	Equity shares
		1969-70	Ordinary shares
			Total
22.	Dholpur Glass Works, Ltd., Dholpur	Investment made by the former princely States of P.E.P.S.U., year of invest- ment has not been intimated by Government	Ordinary shares

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT AND SOCIETIES, ETC., UPTO THE END OF 1973-74—*contd.*

of investment		Face value of each share/ debenture	Amount invested upto end of 1973-74	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
9,398	94%	100	20,00,000	..	Rupees 10,60,200 are held as deposit from Government for subsequent issue of shares.
18,600	100%	1,000	18,60,000	3,84,435	
21,300	100%	1,000	2,13,00,000		
8,500	100%	1,000	85,00,000		
			3,16,60,000		
15,000	100%	100	15,00,000	..	
28,000	..	10	2,80,000(a)	..	
400	100%	100	40,000	..	
10,000	100%	1,000	1,00,00,000	..	
8,000	..	1,000	1,29,96,000(b)	..	
..	..	..	15,00,000	..	
..	..	..	50,00,000	..	
			8,70,24,000	6,34,435	
2,000	..	10	20,000	..	
..	..	..	1,99,200	19,128	
2,391	..	100	19,950		
..	..	..	19,950		
			2,39,100		
5,000	..	10	50,000	..	Under liquidation since 1st May 1969

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

(b) Includes expenditure of (i) Rs. 24.96 lakhs met from "99—Capital Outlay on Irrigation, etc., Works (Commercial)".

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

Serial no.	Name of the concern	Year(s) of investment	Details Type
1	2	3	4
	III. JOINT STOCK COMPANIES—contd.		
23.	Shri Udaī Bhan Industries, Ltd., Dholpur	Investment made by the former princely States of P.E.P.S.U., year of investment has not been intimated by Government	Preference shares Ordinary shares Deferred shares Total
24.	Dalmia Cement (Bharat), Ltd., Madras	Ditto	Preference shares
		Ditto	Ordinary shares
25.	Investment through Messrs Shamji Karamsi, Bombay	Ditto	Through pronotes
26.	Shri Krishna Rajindra Mills, Ltd., Mysore	Ditto	Equity shares
27.	Mysore Paper Mills, Ltd., Bangalore	Ditto	Ordinary shares
28.	Jagatjit Cotton Textile Mills, Ltd., Phagwara	1955-56	5 per cent preference shares 7 per cent debentures Total
29.	Malwa Sugar Mills, Ltd., Dhuri	1954-55	Ordinary shares
			6% preference shares
		1970-71	Ordinary shares Total
30.	Kasturba Sewa Mandir, Rajpura	upto 1967-68	Working Capital
31.	Shri Gopal Paper Mills, Ltd., Jagadhri	1957-58	7% 2nd preference shares
32.	Usha Spinning and Weaving Mills, Ltd., Faridabad	1961-66	9.3% Cumulative preference shares Equity shares

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT
AND SOCIETIES, ETC., UPTO THE END OF 1973-74—*contd.*

of Investment	Face value of each share/ debenture	Amount invested upto end of 1973-74	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
5	6 Rs.	7 Rs.	8 Rs.	9
1,000 ..	100	1,00,000	..	Under voluntary liquida- tion since 2nd December 1956. Includes invest- ment of Rs. 87,500 from the balance in "Fund for Development Schemes."
10,000 ..	10	1,00,000	..	
15,000 ..	10	1,50,000	..	
		3,50,000		
2,500 ..	10	25,000	} 12,056	
8,085 ..	10	80,850		
.. ..	..	9,04,509*	..	
200 ..	50	18,948*	250	
200 ..	10	7,025*	..	
500 } ..	100	50,000*	} 87,000	
1,500 }		1,50,000		
1,000 ..	1,000	10,00,000		
		12,00,000		
81,000 ..	10	8,10,000	}	
7,600 ..	25	1,90,000		..
1,00,000 ..	10	10,00,000		
		20,00,000		
.. ..	..	2,29,316	..	
10,000 ..	100	6,60,000	..	As the investment is jointly owned by the Governments of Punjab, Haryana, Himachal Pra- desh and Union Terri- tory of Chandigarh, no dividend/interest is being remitted by the under- taking either to Punjab or Haryana
8,000 ..	100	8,00,000	..	Ditto
1,20,000 ..	10	12,00,000	..	

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

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

Serial no.	Name of the concern	Year(s) of investment	Details
			Type
1	2	3	4
	III. JOINT STOCK COMPANIES—concl.		
33.	Industrial Cables (India), Ltd., Rajpura	1962-63	9-2/7% Cumulative preference shares
34.	Hindustan Dawidat Tools, Ltd., Faridabad	1962-63	9-3% Cumulative preference shares
35.	Bharat Steel Tubes, Ltd., (Ganaur) New Delhi	1963—65	Equity shares Preference shares
36.	Usha Forging and Stamping, Ltd, New Delhi	1964-65	9-3% preference shares Equity shares
37.	Sikands, Ltd., New Delhi	1964-65	9-3% preference shares Equity shares
38.	Oriental Spun Pipe Company, Ltd., New Delhi	1965-66	9-2/7% preference shares
	Total—Joint Stock Companies		
	IV. CO-OPERATIVE BANKS/SOCIETIES—		
39.	All India Wool Combers' Co-operative Society, Ludhiana	1962-63	..
40.	Punjab State Co-operative Supply and Marketing Federation, Ltd., Chandigarh	1959—71 1971-72	Ordinary shares ..
41.	Co-operative Marketing and Marketing-cum-Processing Societies (196)	1965—73 1973-74	....
42.	Co-operative Consumers' Stores (State Schemes) (4)	1961—71	..
43.	Central Co-operative Consumers' Stores (17)	1962—73 1973-74	....
44.	Co-operative Farming/Joint Farming Societies (275)	1961—71	..

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT AND SOCIETIES, ETC., UPTO THE END OF 1973-74—contd.

of investment	Face value of each share/debenture	Amount invested upto end of 1973-74	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
Number of shares/ debentures and percentage of Government investment to the total paid up capital/ debentures				
5	6	7	8	9
	Rs.	Rs.	Rs.	
7,000 ..	100	7,00,000	65,000	
1,715 ..	100	1,71,500	..	As the investments are jointly owned by the Governments of Punjab, Haryana, Himachal Pradesh and Union Territory of Chandigarh, no dividend/interest is being remitted by the undertakings either to Punjab or Haryana.
23,985 ..	100	23,98,500	..	
1,53,950 ..	10	15,39,500	..	
2,707 ..	100	2,70,700	..	
15,800 ..	10	1,58,000	..	
5,933 ..	100	5,93,300	..	
8,415 ..	100	8,41,500	..	
9,995 ..	100	9,99,500	..	
		1,54,57,248	1,83,434	
85 ..	5,000	4,29,750	..	Rupees 4,750 in deposit with the society for subsequent purchase of shares.
16,709 ..	500	83,54,500	..	
1,650 ..	500	8,25,000	..	
.. ..	..	51,27,872	..	Investment of Rs. 1,54,962 retired during the year
.. ..	..	17,25,000	..	
.. ..	..	5,750	..	Investment of Rs. 250 retired during the year.
.. ..	..	42,23,299	..	
.. ..	..	15,00,000	..	
.. ..	..	3,23,140	..	Investment of Rs. 14,180 retired during the year.

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

Serial no.	Name of the concern	Year(s) of investment	Details
			Type
1	2	3	4
IV. CO-OPERATIVE BANKS/SOCIETIES—contd.			
45.	Co-operative Agricultural Credit Societies (2623)	1965—73	..
		1973-74	..
46.	Punjab State Co-operative Land Mortgage Bank, Ltd, Chandigarh	1967—73	Shares
		1973-74	..
		upto 1972-73	Debentures
		1973-74	Debentures
47.	Punjab State Co-operative Bank, Ltd., Chandigarh	upto 1970-71'	Ordinary shares
48.	Central Co-operative Banks (17)	upto 1972-73	..
		1973-74	..
49.	Janta Co-operative Sugar Mills, Ltd., Bhogpur	1970-71	Ordinary shares
50.	Morinda Co-operative Sugar Mills, Ltd., Morinda	1970-71	Ordinary shares
51.	Batala Co-operative Sugar Mills, Ltd., Batala	1970-71	Ordinary shares
52.	Doaba Co-operative Sugar Mills, Ltd., Nawanshahar	1970-71	Ordinary shares
53.	Industrial Co-operative Federation and Societies (150)	1970—73	..
		1973-74	..
54.	Co-operative Labour and Construction Societies (113)	1963—73	Shares
		1973-74	..
55.	Khanna Co-operative Solvent Oil Mills, Ltd., Khanna	1967-68	Shares
56.	Industrial Co-operative Bank, Jullundur	upto 1971-72	..
		1972-73	..
57.	Punjab State Co-operative Housing Finance Society Ltd., Ropar	1971-73	..
		1973-74	..
58.	Milk Producers' Co-operative Societies (244)	1972-73	..
		1973-74	..

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT AND SOCIETIES, ETC., UP TO THE END OF 1973-74—*contd.*

of investment	Face value of each share/ debenture	Amount invested upto end of 1973-74	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.	
.. ..	..	1,00,67,230	9,525	Investment of Rs. 23,55,071 retired during the year.
.. ..	..	19,47,000	..	
9,514 ..	1,000	95,14,000	42,00,151	
1,000 ..	1,000	10,00,000		
.. ..	..	9,30,79,669		
.. ..	..	1,24,71,338		
1,57,582 ..	100	1,57,58,200	..	Investment of Rs. 12,500 retired during the year.
.. ..	..	5,87,89,600 (a)	..	
.. ..	..	28,00,000	43,046	
20,000 ..	100	20,00,000	..	
25,000 ..	100	25,00,000	..	
25,000 ..	100	25,00,000	..	
35,000 ..	100	35,00,000	..	
.. ..	..	13,41,500	..	
.. ..	..	3,70,000	58,928	
.. ..	..	2,12,841	..	Investment of Rs. 2,991 retired during the year.
.. ..	..	65,000	..	
7,733 ..	100	7,73,333	..	Rupees 33 are in excess of shares.
2,250 ..	100	2,25,000	6,320	
150 ..	100	15,000	..	
.. ..	..	10,00,000	..	
.. ..	..	1,00,00,000	..	
.. ..	..	35,44,240	..	
.. ..	..	25,00,000	..	

(a) Includes investment of Rs. 1,60,000 from "Fund for development schemes".

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

Serial no.	Name of the concern.	Year(s) of investment	Details
			Type:
1	2	3	4
IV. CO-OPERATIVE BANKS/SOCIETIES—concl.			
59.	Punjab State Federation of Consumers' Co-operative Whole-sale Societies, Ltd., Chandigarh	1972-73	..
60.	Primary Land Mortgage Banks (29)	1973-74	..
		Total—Co-operative Banks Societies	
		Grand Total	

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

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT AND SOCIETIES, ETC., UPTO THE END OF 1973-74—concl'd.

of investment	Face value of each share/debenture	Amount invested upto end of 1973-74	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.	
..	4,60,000	..	
..	2,90,000	..	
..	25,92,38,262	43,17,970	
..	44,03,69,444 (b)	57,70,102 (a)	

(a) Corresponding amount booked under "LVIII—Dividends, etc." as per Statement no. 11 is Rs. 52,86,487. The difference of Rs. 3,33,505 is under reconciliation with the Government.

(b) The amount shown here is less by Rs. 3,61,887 than the progressive capital outlay under "96—Capital Outlay on Industrial and Economic Development" and investments made from funds, etc. Another difference of Rs. 63,51,539 is due to allocation of the following balances of capital expenditure to successor States under Punjab Re-organisation Act, 1966 without actual transfer of shares, debentures, etc., to them.

Name of the concern	Amount allocated to successor States
	Rs.
(i) Punjab State Irons, Ltd.	40,000
(ii) Associated Cement Company, Ltd., Bombay	77,088
(iii) Dalmia Cement (Bharat), Ltd., Madras	37,370
(iv) Dholpur Glass Works, Ltd., Dholpur	22,580
(v) Jagatjit Cotton Textile Mills, Ltd., Phagwara	7,67,720
(vi) Malwa Sugar Mills, Ltd., Dhuri	9,03,200
(vii) Shri Gopal Paper Mills, Ltd., Jagadhri	4,51,600
(viii) Usha Spinning and Weaving Mills, Ltd., Faridabad	9,03,200
(ix) Hindustan Dowidat Tools, Ltd., Faridabad	77,450
(x) Bharat Steel Tubes, Ltd., (Ganaur), New Delhi	17,78,400
(xi) Sikands, Ltd.	6,47,956
(xii) Oriental Spun Pipe Company, Ltd.	4,51,374
(xiii) Usha Forging and Stamping, Ltd.	1,93,601
Total	63,51,539

The gross difference (Rs. 67,13,426) is under reconciliation.

STATEMENT NO. 15—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1973-74 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE

	On 1st April 1973	During the year 1973-74	On 31st March 1974
CAPITAL EXPENDITURE—	(In crores of rupees)		
Commercial Departments—			
Multipurpose River Schemes	1,63.52	—10.92	1,52.60
Irrigation	90.56	4.41	94.97
Other commercial departments and undertakings	8.54	0.04	8.58
Total—Commercial Departments	2,62.62	—6.47	2,56.15
Other Departments—			
Other accounts	1,33.16	24.17	1,57.33
Total—Capital Expenditure	3,95.78	17.70	4,13.48
Loans and Advances—			
Loans to local funds, private parties, etc.	4,03.94	38.35	4,42.29
Loans to Government servants, etc.	4.56	1.05	5.61
Total—Loans and Advances	4,08.50	39.40	4,47.90
Total—Capital and other expenditure	8,04.28	57.10	8,61.38
Deduct—Contributions from revenue, development funds, reserve funds, etc., and Contingency Fund for Capital and other expenditure	15.10	0.73	15.83
Net Capital and other expenditure (outside the Revenue Account)	7,89.18	56.37	8,45.55

STATEMENT NO. 15—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1973-74 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE—concl'd.

	On 1st April 1973	During the year 1973-74	On 31st March 1974
PRINCIPAL SOURCES OF FUNDS—			
Debt—			
Permanent debt—nominal value	45.87	4.89	50.76
Floating debt	4.19	15.79	19.98
Loans from the Central Government	2,43.32	0.07	2,43.39
Other Loans	16.38	0.89	17.27
Unfunded Debt	28.25	4.57	32.82
Total —Outstanding debt	3,38.01	26.21	3,64.22
Contingency Fund	1.80	0.24	2.04
Sinking Funds and Reserve Funds, Net balance under deposits, advances, etc., other than those shown separately	55.66	1.96	57.62
Remittances	—26.46 (a) 0.86	—5.90	—31.50
Total—Debt and other Obligations	3,87.77 (a) 0.86	25.38	4,14.01
Deduct—Cash balance	8.15	—23.76	—15.61 (c)
Deduct—Investments	9.19	..	9.19
Net provision of funds	3,70.43 (a) 0.86	49.14 (b)	4,20.43

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

(b) The difference of Rs. 7.23 crores between the net provision and net capital and other expenditure during the year is explained as under:—

	Rupces (crores)
(1) Revenue Surplus (c.f. page 8)	3.67
(2) Amount adjusted under the head "R—Inter-State Settlement"	0.02
(3) Amount adjusted under the head "Miscellaneous-Government Account"	3.54
Total	7.23

(c) See foot-logs (a) at page 47.

PART II
B—DEBT, DEPOSIT AND REMITTANCE HEADS AND
CONTINGENCY FUND

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

Head of Account 1	Opening balance 2 Rs.
Part I—Consolidated Fund—	
Revenue Receipts ..	..
Expenditure on Revenue Account ..	..
Capital Expenditure outside the Revenue Account ..	..
O. Public Debt—Debt Raised in India—	
I. Permanent Debt—	
(A) Loans bearing Interest .. Cr.	45,11,68,200
(B) Loans not bearing Interest—	
4% Punjab Loan 1968 .. Cr.	53,18,563
4% Punjab Loan 1971 .. Cr.	10,90,600
4½% Punjab Loan 1972 .. Cr.	11,80,300
Total—Permanent Debt .. Cr.	45,87,57,663
II. Floating Debt—	
Other Floating Loans—	
Ways and Means Advances from the Reserve Bank Cr.	4,19,00,000
Temporary Loans from Private Banks ..	..
Total—Floating Debt .. Cr.	4,19,00,000
III. Loans from the Central Government—	
Loans .. Cr.	2,43,32,19,601
Total —Loans from the Central Government .. Cr.	2,43,32,19,601
IV. Other Loans .. Cr.	16,37,56,380
Total—O. Public Debt .. Cr.	3,09,76,33,644

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

Receipts	Disbursements	Closing balance	
3	4	5	
Rs.	Rs.	Rs.	
2,31,72,26,201	..	..	..
..	2,28,04,95,569	..	..
..	17,21,73,199	..	..
5,53,80,100	..	Cr.	50,65,48,300
—49,07,789(a)	2,800	Cr.	4,07,974
..	10,15,800	Cr.	74,800
..	5,77,500	Cr.	6,02,800
5,04,72,311	15,96,100	Cr.	50,76,33,874
1,42,04,88,000	1,26,25,98,000	Cr.	19,97,90,000
52,00,00,000	52,00,00,000	Cr.	..
1,94,04,88,000	1,78,25,98,000	Cr.	19,97,90,000
15,47,10,865	15,40,86,091	Cr.	2,43,38,44,375
15,47,10,865	15,40,86,091	Cr.	2,43,38,44,375
2,20,67,400	1,31,27,919	Cr.	17,26,95,861
2,16,77,38,576	1,95,14,08,110	Cr.	3,31,39,64,110

(a) Represents the correction of errors of previous year.

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

Head of Account 1	Opening balance 2
	Rs.
Part I—Consolidated Fund—concl'd.	
Q. Loans and Advances by the State/Union	
Territory Governments—(A)	
(1) Loans to Local Funds, Private Parties, etc. ..	Dr. 4,03,93,97,425(a)
(2) Loans to Government Servants, etc. ..	Dr. 4,55,51,774(b)
	<hr/>
Total—Q. Loans and Advances by the State/Union Territory Governments	Dr. 4,08,49,49,199(c)
	<hr/>
R. Inter-State Settlement—	
Punjab and Haryana ..	..
Centre and Punjab ..	..
Punjab and Himachal Pradesh ..	..
	<hr/>
Total —R. Inter-State Settlement ..	..
	<hr/>
Total —Part I.—Consolidated Fund ..	..

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

(a)(b) Differs by Rs. 6,030 (increased) and Rs. 83,692 (decreased) respectively from the closing balance adopted in Finance Accounts 1972-73 due to *proforma* allocation of balances after re-organisation of State. Details are given in Appendix I.

(c) Decreased by Rs. 77,662 *vide* foot notes (a) and (b) above.

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

Receipts	Disbursements	Closing balance
3	4	5
Rs.	Rs.	Rs.
5,13,36,687	43,23,75,044(a)(b)	Dr. 4,42,04,35,782*
73,86,920	1,79,12,571	Dr. 5,60,77,425
5,87,23,607	45,02,87,615	Dr. 4,47,65,13,207
1,65,088(c)	..	..
2,606(c)	..	..
48,975(c)	..	..
2,16,669(c)	..	..
4,54,39,05,053	4,85,43,64,493	..

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

Minor head of account	Amount
	Rs.
1. Loans to municipal corporations and municipalities	.. 34,65,500
2. Loans to panchayati raj institutions	.. 19,30,600
3. Loans to co-operative institutions and banks	.. 69,87,500
4. Loans and advances under community development programme	.. 1,89,350
5. Advances to cultivators	.. 28,94,255
6. Loans to statutory corporations, boards and Government companies	.. 34,71,74,163
7. Miscellaneous loans and advances	.. 73,88,000
Total	.. 37,00,29,368

(b) Excludes Rs. 25,00,000 spent from out of the advance from Contingency Fund during 1973-74 but not recouped to the Fund till the close of the year.

(c) Closed to Government Account.

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

Head of account 1	Opening balance 2: Rs.
Part II—Contingency Fund—	
Contingency Fund ..	Cr. 1,79,97,390
Part III—Public Account—	
S. Unfunded Debt—(A)	
State Provident Funds ..	Cr. 28,24,92,195
Total—S. Unfunded Debt (A) ..	<u>Cr. 28,24,92,195</u>
T. Deposits and Advances—	
Part I—Deposits Bearing Interest—	
A. Reserve Funds—	
(i) Deposits of Depreciation Reserve of Government Commercial Undertakings—	
Depreciation Reserve Fund—Motor Transport ..	Cr. 3,00,93,092
(ii) Depreciation Reserve Fund—Government Presses ..	
	Cr. 21,95,117
(iii) Reserve Funds—Transport—Accident Reserve Fund ..	
	Cr. 3,19,579
Total—A—Reserve Funds ..	<u>Cr. 3,26,07,788</u>
(B) Other Deposit Accounts—	
Other Deposits—	
(i) Deposits of Charitable Trusts ..	Cr. 4,99,563
Total—B. Other Deposit Accounts ..	<u>Cr. 4,99,563</u>
Total—Part I. Deposits Bearing Interest ..	<u>Cr. 3,31,07,351</u>

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

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

Receipts	Disbursements	Closing balance	
3	4	5	
Rs.	Rs.	Rs.	
1,20,00,000	95,34,000	Cr.	2,04,63,390
6,93,98,089	2,36,63,424	Cr.	32,82,26,860
6,93,98,089	2,36,63,424	Cr.	32,82,26,860
1,38,16,857	89,00,314	Cr.	3,50,09,635
3,79,503	..	Cr.	25,74,620
2,78,283	3,93,925	Cr.	2,03,937
1,44,74,643 ✓	92,94,239 ✓	Cr.	3,77,88,192
..	..	Cr.	4,99,563
..	..	Cr.	4,99,563
1,44,74,643	92,94,239	Cr.	3,82,87,755

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

Head of Account	Opening balance
1	2
	Rs.
Part III—Public Account—contd.	
T. Deposits and Advances—contd.	
Part II—Deposits not Bearing Interest—	
(A) Sinking Funds—	
Appropriation for Reduction or Avoidance of Debt—	
Sinking Funds .. Cr.	40,53,95,661
Sinking Fund—Investment Account .. Dr.	6,18,25,674
(B) Reserve Funds—	
(i) Funds for Development Schemes .. Cr.	75,87,407
(ii) Funds for Development Schemes—Investment .. Dr.	75,87,407
(iii) State Agricultural Credit Relief and Guarantee Fund .. Cr.	4,25,980
(iv) Foodgrains Reserve Fund .. Cr.	2,70,16,427
(v) Industrial Loan Fund .. Cr.	5,18,62,120
(vi) Fund for Village Reconstruction and Harijan Uplift .. Cr.	1,62,46,875
(vii) Famine Relief Fund .. Cr.	1,35,00,000
(viii) Village Development Fund .. Cr.	19,53,777
<hr/>	
Total—B. Reserve Funds—Gross .. Cr.	11,85,92,586
Investments .. Dr.	75,87,407
<hr/>	

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

Receipts	Disbursements	Closing balance
3	4	5
Rs.	Rs.	Rs.
4,34,32,306	3,70,14,693	Cr. 41,18,13,274
..	..	Dr. 6,18,25,674
..	..	Cr. 75,87,407
..	..	Dr. 75,87,407
..	..	Cr. 4,25,980
1,06,919	..	Cr. 2,71,23,346
1,32,94,459	37,17,000	Cr. 6,14,39,579
..	..	Cr. 1,62,46,875
2,49,715	..	Cr. 1,37,49,715
..	19,53,777	..
1,36,51,093	56,70,777	Cr. 12,65,72,902
..	..	Dr. 75,87,407

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

Head of Account	Opening balance
1	2 Rs.
Part III—Public Account—contd.	
T. Deposits and Advances—contd.	
Part II—Deposits not Bearing Interest—contd.	
(c) Other Deposit Accounts—	
Deposits of Local Funds—	
(i) District Funds ..	Cr. 11,43,656
(ii) Municipal Funds ..	Cr. 6,25,676
(iii) Town and Bazar Funds ..	Cr. 75,210
(iv) Public Works Funds ..	Cr. 26,33,684
(v) State Transport Corporation Fund ..	Cr. —6,18,988
(vi) Village Panchayat Fund ..	Cr. 9,93,749
(vii) Panchayat Samiti Fund ..	Cr. 1,84,43,962
(viii) Zila Parishad Fund ..	Cr. 9,16,170
(ix) Other Miscellaneous Funds—	
(a) Punjab State Electricity Board Fund ..	Cr. 1,53,99,069
(b) Deposit Account of the Punjab State Electricity Board to meet Payments against Yen credits ..	Dr. 10,39,573
(c) Deposits made by the Punjab State Electricity Board on account of Hydel Organisation ..	Dr. 20,97,965
Total—Other Miscellaneous Funds ..	Cr. 1,22,61,531
Total—Deposits of Local Funds ..	Cr. 3,64,74,650

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

Receipts	Disbursements	Closing balance	
3	4	5	
Rs.	Rs.	Rs.	
		Cr.	11,43,656
		Cr.	5,21,553*
	+1,04,123	Cr.	75,210
		Cr.	26,33,684
		Cr.	-6,16,866 (a)
	-2,122 (c)	Cr.	14,17,161
4,38,746	15,334	Cr.	1,86,31,818
2,28,73,212	2,26,85,356	Cr.	7,29,090
97,10,057	98,97,137	Cr.	
		Cr.	1,54,22,052
29,957	6,974	Cr.	
		Dr.	10,39,573*(b)
		Dr.	35,04,699 (b)
	14,06,734	Dr.	
29,957	14,13,708	Cr.	1,08,77,780
3,30,51,972	3,41,13,536	Cr.	3,54,13,086

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

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

(c) The minus figure during the year is due to withdrawal of debit of previous year.

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

Head of Account	Opening balances
1	2
	Rs.
Part III—Public Account—contd.	
T. Deposits and Advances—contd.	
Part II—Deposits not Bearing Interest—contd.	
(C) Other Deposit Accounts—contd.	
Departmental and Judicial Deposits—	
Civil Deposits—	
(i) Revenue Deposits ..	Cr. 4,06,02,906
(ii) Civil Courts' Deposits ..	Cr. 1,34,88,699
(iii) Personal Deposits ..	Cr. 2,50,28,922
(iv) Personal Deposits—Investments ..	Dr. 51,910
(v) Public Works Deposits ..	Cr. 14,43,66,069
(vi) Deposits for purchases, etc., abroad—Purchases under credit/loan agreements ..	Cr. 86,619
(vii) Deposits of Government Companies, Corporations, etc. ..	Cr. 97,481
(viii) Deposits on account of Police Funds— Police Clothing and Equipment Fund ..	Cr. 36,72,990
(ix) Account of Courts' Deposits transferred from Pakistan ..	Cr. 10,15,292
(x) Deposits for work done for Public bodies or private individuals ..	Dr. 10,145
(xi) Deposits of Fees received by Government servants for work done for private bodies ..	Cr. 61,374
(xii) Agents' Commission Charges recovered by Food Supply Department ..	Cr. 2,004
(xiii) Deposits in connection with Elections ..	Cr. 33,997
(xiv) Deposits of Educational Institutions ..	Cr. 1,00,47,937
(xv) Unclaimed deposits in the General Provident Fund ..	Cr. 33,866
(xvi) Transfers from the Deposit Account of the Custodian, Evacuee Property for financing loans to displaced persons ..	Cr. 6,17,096
Total—Civil Deposits—	
Gross ..	Cr. 23,91,45,107
Investments ..	Dr. 51,910

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

Receipts	Disbursements	Closing balance	
3	4	5	
Rs.	Rs.	Rs.	
5,52,75,730	5,34,97,570	Cr.	4,23,81,066
82,82,332	1,27,37,791	Cr.	90,33,240
90,23,12,641	89,69,43,120	Cr.	3,03,98,443
..	..	Dr.	51,910
18,87,99,313	16,48,04,095	Cr.	16,83,61,287
..	..	Cr.	86,619
..	1,564	Cr.	95,917*
19,44,311	38,75,383	Cr.	17,41,918*
..	..	Cr.	10,15,292*
..	—20,000 (a)	Cr.	9,855
..	..	Cr.	61,374
..	..	Cr.	2,004
—5,343 (a)	5,075	Cr.	23,579
59,52,405	68,79,708	Cr.	91,20,634
207	..	Cr.	34,073
..	..	Cr.	6,17,096
1,16,25,61,596	1,13,87,24,306	Cr.	26,29,82,397
..	..	Dr.	51,910

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

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

Head of Account	Opening balance
1	2
	Rs.
Part III—Public Account—contd.	
T. Deposits and Advances—contd.	
Part II—Deposits not Bearing Interest—contd.	
(C) Other Deposit Accounts—contd.	
Other Accounts—	
(i) Subventions from Central Road Fund ..	Cr. 8,92,619
(ii) Deposit Account of grants made by the Indian Central Cotton Committee ..	Cr. 2,45,102
(iii) Deposit Account of grants made by the Indian Council of Agricultural Research ..	Cr. 4,58,743
(iv) Deposit Account of grants made by the Indian Central Sugarcane Committee ..	Cr. 1,20,380
(v) Deposit Account of grants made by the National Co-operative Development Corporation ..	Cr. 6,77,766
(vi) Deposit Account of grants from the Central Government for the development of handloom industries ..	Cr. 15,572
(vii) Deposit Account of grants made by Central Government for financing Cotton Extension Schemes ..	Cr. 1,42,747
(viii) Deposit Account of grants made by the Central Tea Board ..	Cr. 41,555
(ix) Deposit Account of grants made by the Indian Oilseeds Committee ..	Cr. 2,71,854
(x) Deposit Account of grants made by the Indian Central Tobacco Committee ..	Cr. 53,866
(xi) Deposit Account of grants from the Ministry of Rehabilitation to Educational Institutions ..	Cr. 1,23,332
(xii) Deposits of the sale-proceeds of World Health Organisation Seals ..	Cr. 1,413
(xiii) Deposit Account of Relief and Rehabilitation Loans to be written off ..	Cr. 57,64,455

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

Receipts	Disbursements	Closing Balance
3	4	5
Rs.	Rs.	Rs.
5,37,000	8,84,234	Cr. 5,45,385
..	..	Cr. 2,45,102
..	..	Cr. 4,58,743
..	..	Cr. 1,20,380
..	..	Cr. 6,77,766
..	..	Cr. 15,572
..	..	Cr. 1,42,747
..	..	Cr. 41,555
..	..	Cr. 2,71,854
..	..	Cr. 53,866
..	..	Cr. 1,23,332
..	..	Cr. 1,413
..	..	Cr. 57,64,455

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

Head of Account 1	Opening balance 2	Rs
Part III—Public Account—contd.		
T. Deposits and Advances—contd.		
Part II—Deposits not Bearing Interest—concl'd.		
(C) Other Deposit Accounts—concl'd.		
Other Accounts—concl'd.		
(xiv) Deposit Account of grants from the Central Government for the food production drive schemes— Bonus for accelerating production of foodgrains ..	Cr.	1,36,24,008
(xv) Deposit Account of grants made by the Indian Central Spices and Cashewnut Committee ..	Cr.	7,280
Total —Other Accounts' ..	Cr.	2,24,40,692
Total—(C) Other Deposit Accounts— Gross ..	Cr.	29,80,60,449
Investments ..	Dr.	51,910
Total—Part II—Deposits not Bearing Interest— Gross ..	Cr.	82,20,48,696
Investments ..	Dr.	6,94,64,991
Part III—Advances not Bearing Interest—		
(1) Departmental Advances—		
(i) Civil Advances ..	Dr.	24,06,887
(ii) Special Advances ..	Dr.	3,38,323
(iii) Forest Advances ..	Dr.	—12,859
(iv) Revenue Advances ..	Dr.	10,387
Total—Departmental Advances ..	Dr.	27,42,738

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

Receipts	Disbursements	Closing balance
3	4	5
Rs.	Rs.	Rs.
..	..	Cr. 1,36,24,008
..	..	Cr. 7,280
5,37,000	8,84,234	Cr. 2,20,93,458
1,19,61,50,568	1,17,37,22,076	Cr. 32,04,88,941
..	..	Dr. 51,910
1,25,32,33,967	1,21,64,07,546	Cr. 85,88,75,117
..	..	Dr. 6,94,64,991
20,11,108	3,87,913	Dr. 7,83,692
..	..	Dr. 3,38,323
1,58,01,711	1,58,01,657	Dr. —12,913 (a)
..	..	Dr. 10,387
1,78,12,819	1,61,89,570	Dr. 11,19,489

(a) Minus balance is due to non-transfer of some of the outstanding balances on 1st November, 1966 to the successor States of Punjab.

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

Head of Account	Opening balance
1	2
	Rs.
Part III—Public Account—contd.	
T. Deposits and Advances—contd.	
Part III—Advances not Bearing Interest—concl'd.	
(2) Permanent Advances ..	Dr. 3,82,841 (a)
(3) Accounts with the Government of Burma ..	Dr. 61,227
(4) Accounts with the Reserve Bank ..	Dr. 4
(5) Accounts with the Government of Pakistan ..	Dr. 58,10,344
Total—Part III—Advances not Bearing Interest ..	Dr. 89,97,154 (a)
Part IV—Suspense—	
(1) Suspense Accounts—	
(1) Suspense Account ..	Cr. 42,89,019 (b)
(2) Provident Fund Suspense ..	Dr. 84,676
(3) Pay and Accounts Offices Suspense ..	Dr. 10,71,286
(4) Cash Settlement Suspense ..	Dr. 4,72,32,665
(5) Reserve Bank Suspense—Headquarters ..	Cr. 76,58,984
(6) Central Accounts Office-Reserve Bank Suspense ..	Dr. 2,21,50,425
(7) Cash Balance Investment Account ..	Dr. 2,24,78,704
(8) Departmental Adjusting Account—Receipts ..	Cr. 9,83,397
(9) Departmental Adjusting Account—Payments ..	Dr. 37,80,475
(10) Punjab Government Suspense ..	Dr. 3,56,80,253
Total—Suspense Accounts ..	Dr. 11,95,47,084 (c)

(a) Differs by Rs. 120 (decreased) from the closing balance adopted in Finance Accounts 1972-73 due to *proforma* allocation of balances after re-organisation of State. Details are given in Appendix I.

(b) Differs by Rs. 8,950 (decreased) from the closing balance adopted in Finance Accounts 1972-73 due to *proforma* allocation of balances after re-organisation of State. Details are given in Appendix I.

(c) Increased by Rs. 8,950 *vide* foot-note (b) above.

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

Receipts	Disbursements		Closing balance
3	4		5
Rs.	Rs.		Rs.
448	84,870	Dr.	4,67,263*
21,584	63,586	Dr.	1,03,229
..	..	Dr.	4
..	16,815	Dr.	58,27,159
1,78,34,851	1,63,54,841	Dr.	75,17,144
-2,63,537(a)	80,10,057	Dr.	39,84,575
9,742	39,101	Dr.	1,14,035
16,48,602	53,41,672	Dr.	47,64,356
6,57,10,079	7,52,10,785	Dr.	5,67,33,371
-31,417(a)	-1,93,93,023(b)	Cr.	2,70,20,590
11,85,00,321	11,09,92,642	Dr.	1,46,42,746
38,67,00,000	38,67,00,000	Dr.	2,24,78,704
2,51,931	..	Cr.	12,35,328
..	-6,68,365	Dr.	31,12,110
..	..	Dr.	3,56,80,253
57,25,25,721	56,62,32,869	Dr.	11,32,54,232

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

(b) Minus expenditure during the year is due to adjustment made on receipt of March, 1974 account of the Pay and Accounts Officer

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

Head of Account 1	Opening balance 2	Rs.
Part III—Public Account—<i>contd.</i>		
T. Deposits and Advances—<i>concl.</i>		
Part IV—Suspense—<i>concl.</i>		
III. Departmental and Similar Accounts—		
Civil Departmental Balances ..	Dr.	48,70,836
Total—Departmental and Similar Accounts ..	Dr.	48,70,836
Total—Part IV—Suspense ..	Dr.	12,44,17,920 (a)
Part V—Miscellaneous—		
Miscellaneous—Government Account ..		
Total—Part V—Miscellaneous ..		
Total—T. Deposits and Advances ..	Cr.	65,22,75,982 (b)
U. Remittances—		
1. Remittances within India—		
(i) Cash Remittances and Adjustments between Officers rendering Accounts to the same Accountant General—		
Cash Remittances between Treasuries ..	Cr.	2,91,89,347
Forest Remittances ..	Cr.	27,98,315
Public Work Remittances—		
(i) Remittances into Treasuries ..	Dr.	9,85,71,689
(ii) Public Works Cheques ..	Cr.	12,01,44,086
(iii) Other Remittances—		
(a) Items adjustable by Civil ..	Dr.	33,275
(b) Items adjustable by Public Works Department ..	Dr.	23,98,02,056
Total—Other Remittances ..	Dr.	23,98,35,331
Total—Public Works Remittances ..	Dr.	21,82,62,934

- (a) Differs by Rs. 8,950 (increased) from the closing balance adopted in Finance Accounts 1972-73 due to *proforma* allocation of balances. Details are given in Appendix I.
- (b) Differs by Rs. 8,830 (decreased) from the closing balance adopted in Finance Accounts 1972-73 due to *proforma* allocation of balances. For details see footnotes in this statement under Section "T—Deposits and Advances".

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

Receipts	Disbursements	Closing balance	
3	4	5	
Rs.	Rs.	Rs.	Rs.
49,57,829	64,68,887	Dr.	63,81,894
49,57,829	64,68,887	Dr.	63,81,894
57,74,83,550	57,27,01,756	Dr.	11,96,36,126
3,70,26,131 (a)	16,33,764 (a)		..
3,70,26,131 (a)	16,33,764 (a)		..
1,86,30,27,011	1,81,47,58,382	Cr.	70,05,44,611
3,70,26,131 (a)	16,33,764 (a)		
—38,09,602 (b)	2,07,12,575	Cr.	46,67,170*
2,78,38,490	2,66,05,503	Cr.	1,40,31,302
25,13,11,782	21,45,59,444	Dr.	6,18,19,351
69,92,90,257	70,85,50,241	Cr.	11,08,84,102
—58,87,240 (b)	—5,102 (b)	Dr.	59,15,413
21,71,33,218	27,36,56,151	Dr.	29,63,24,989
21,12,45,978	27,36,51,049	Dr.	30,22,40,402
1,16,18,48,017	1,19,67,60,734	Dr.	25,31,75,651

(a) Closed to Government Account.

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

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

Head of Account 1	Opening balance 2
	Rs.
Part III—Public Account—concl'd.	
U—Remittances—concl'd.	
I—Remittances within India—concl'd.	
Cash remittances and Adjustments between Officers rendering Accounts to the same Accountant General—concl'd.	
Transfers between Public Works Offices ..	Dr. 7,36,69,521 (a)
Total (i) Cash Remittances and Adjustments, etc.	Dr. 25,99,44,793 (a)
(ii) Reserve Bank of India Remittances ..	Cr. 23,94,270
(iii) Adjusting Account between Central and State Governments ..	Dr. 1,91,219
(iv) Adjusting Account with Posts and Telegraphs ..	Dr. 27,721
(v) Adjusting Account with Railways ..	Dr. 17,83,513
(vi) Adjusting Account with Defence ..	Cr. 99,574
(vii) Inter-State Suspense Account ..	Cr. 33,72,591
Total—U. Remittances ..	Dr. 25,60,80,811 (a)
Total—Part III—Public Account ..	..
Total—Parts I, II and III ..	..
X. Cash Balance—	
Opening Balance ..	..
Closing Balance ..	..
Grand Total ..	..

(a) Differs by Rs. 85,69,386 (decreased) from the closing balance reported in Finance Accounts 1972-73 due to *proforma* allocation of balances. Details are given in Appendix I.

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

Receipts	Disbursements		Closing balance
3	4		5
Rs.	Rs.		Rs.
4,96,013	20,17,529	Dr.	7,51,91,037
1,18,63,72,918	1,24,60,96,341	Dr.	31,96,68,216
5,000	211	Cr.	23,99,059
4,28,25,944	4,81,12,989	Dr.	54,78,264
20,04,278	20,03,980	Dr.	27,423
75,346	—18,53,985 (a)	Cr.	1,45,818
—7,60,339 (a)	—6,34,737 (a)	Dr.	26,028
11,88,973	—30,46,084 (a)	Cr.	76,07,648
1,23,17,12,120	1,29,06,78,715	Dr.	31,50,47,406
3,20,11,63,351	3,13,07,34,285		..
7,75,70,68,404	7,99,46,32,778		..
8,14,51,463 (b)	..		..
..	—15,61,12,911 (b)		..
7,83,85,19,867	7,83,85,19,867		..

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

(b) Abstract of opening and closing balance.

	Opening balance	Closing balance
	Rs.	Rs.
Cash in Treasuries	13,64,325	13,41,243
Deposits with the Reserve Bank	8,00,87,039	—15,74,54,253
Deposits with other banks	99	99
Total	8,14,51,463	—15,61,12,911

There is a difference of Rs. 3,79,86,715 between the figures reflected in the accounts and those received from the Reserve Bank of India. The difference is under reconciliation.

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

Description of loan	When raised
1	2
Section O—Public Debt—	
I. Permanent Debt (Open Market Loans)	
(a) Loans bearing interest—	
(i) 4-1/2% Punjab Loan 1974 ..	27th August 1962
(ii) 5-1/2% Punjab Loan 1977 ..	3rd August 1965
(iii) 5-1/2% Punjab Loan 1978 ..	12th September 1966
(iv) 5-3/4% Punjab Loan 1979 ..	1st September 1967
(v) 5-3/4% Punjab Loan 1980 ..	2nd September 1968
(vi) 5-3/4% Punjab Loan 1981 ..	6th September 1969
(vii) 5-3/4% Punjab Loan 1982 ..	15th July 1970
(viii) 5-3/4% Punjab Loan 1983 ..	19th August 1971
(ix) 5-3/4% Punjab Loan 1984 ..	4th September 1972
(x) 5-3/4% Punjab Loan 1985 ..	27th August 1973
Total—Loans bearing interest ..	..
(b) Loans not bearing interest—	
4% Punjab Loan 1968 ..	3rd September 1956
4% Punjab Loan 1971 ..	19th August 1959
4-1/4% Punjab Loan 1972 ✓ ..	4th September 1961
Total—Loans not bearing interest ..	..
Total—Permanent Debt ..	..
II. Floating Debt—	
Other Floating Loans—	
(i) Ways and Means Advances and other Advances from the Reserve Bank ..	1973-74
(ii) Temporary Loans from Private Banks ..	1973-74
Total—Other Floating Loans ..	..

INTEREST BEARING OBLIGATIONS OF THE GOVERNMENT

Balance on 1st April 1973	Additions during the year	Discharges during the year	Balance on 31st March 1974
3	4	5	6
Rs.	Rs.	Rs.	Rs.
3,64,88,100	..	..	3,64,88,100
5,10,82,300	..	..	5,10,82,300
4,01,66,300	..	..	4,01,66,300
3,00,62,300	..	..	3,00,62,300
3,32,55,900	..	..	3,32,55,900
6,63,59,800	..	..	6,63,59,800
5,81,70,800	..	..	5,81,70,800
6,62,80,700	..	..	6,62,80,700
6,93,02,000	..	..	6,93,02,000
..	5,53,80,100	..	5,53,80,100
45,11,68,200	5,53,80,100	..	50,65,48,300
53,18,563	-49,07,789(a)	2,800	4,07,974
10,90,600	..	10,15,800	74,800
11,80,300	..	5,77,500	6,02,800
75,89,463	-49,07,789	15,96,100	10,85,574
45,87,57,663	5,04,72,311	15,96,100	50,76,33,874
4,19,00,000	1,42,04,88,000	1,26,25,98,000	19,97,90,000
..	52,00,00,000 ✓	52,00,00,000	..
4,19,00,000	1,94,04,88,000	1,78,25,98,000	19,97,90,000

(a) Represents the correction of errors of previous years.

STATEMENT NO. 17—DETAILED STATEMENT OF DEBT AND OTHER

Description of loan 1	When raised 2
Section O—Public Debt—contd.	
III. Loans from the Central Government—	
1. Agricultural production and allied schemes—	
(a) Tubewell Schemes ..	1955—58
(b) Grow More Food Schemes ..	1955—74
(c) Emergency Agricultural Production Programme ..	1972-73
2. Industrial Development—	
(a) Small Scale Industries ..	1957—74
3. Community Development, Co-operation and National Extension Service Schemes—	
(a) Community Development Projects and National Extension Service Blocks ..	1958—69
(b) Financial Assistance to Co-operative Societies ..	1959—73
4. Miscellaneous Purposes—	
(a) Approved Development Schemes ..	1964—67
5. Major Irrigation and Multipurpose River Projects—	
(a) Bhakra-Nangal Project ..	1958—67
(b) Harike Project ..	1968—69
(c) Financing of Electricity Schemes ..	1956—74
(d) Beas Project ..	1960—74
(e) Flood Control Schemes ..	1955—69
(f) Expenditure on permanent improvement in scarcity affected areas ..	1956—57
(g) Bhakra Right Bank Power Project ..	1962—69
6. Housing Schemes—	
(a) Low Income Group Housing Scheme ..	1954—68
(b) Subsidised Industrial Housing Scheme ..	1954—68
(c) Other Housing Schemes ..	1956—69

INTEREST BEARING OBLIGATIONS OF THE GOVERNMENT—*contd.*

Balance on 1st April 1973	Additions during the year	Discharges during the year	Balance on 31st March 1974
3	4	5	6
Rs.	Rs.	Rs.	Rs.
20,22,547	..	14,89,071	5,33,476
11,23,97,400	16,00,000	1,27,97,601	10,11,99,799
12,75,00,000	..	84,99,833	11,90,00,167
1,68,64,026	63,83,000	30,00,003	2,02,47,023
81,77,736	..	20,14,485	61,63,251
33,46,670	..	2,78,456	30,68,214
58,82,627	..	23,95,680	34,86,947
27,45,77,876(a)	-8,87,458(b)	4,07,44,840	23,29,45,578
37,36,286	..	4,26,559	33,09,727
9,37,32,399	52,44,000	30,13,778	9,59,62,621
99,58,19,690(a)	4,04,10,323(c)	3,93,09,520	99,69,20,493
10,56,77,798	..	40,57,600	10,16,20,198
1,31,884	..	7,529	1,24,355
17,25,92,481	..	70,47,112	16,55,45,369
2,28,39,288	..	11,14,626	2,17,24,662
27,44,488(a)	..	1,64,719	25,79,769
30,56,209(a)	..	2,15,043	28,41,166

(a) Differs by Re. 1 from the closing balance adopted in Finance Accounts 1972-73 due to rounding

(b) Minus figure is due to the transfer of loans liability to Rajasthan Government as a result of reallocation of Bhakra-Nangal Project loans.

(c) Includes minus Rs. 13,02,69,677 due to transfer of loans liability to Rajasthan (—Rs. 9,29,39,130) and Haryana (—Rs. 3,73,30,547) Governments as a result of reallocation of Beas Project loans.

STATEMENT NO. 17—DETAILED STATEMENT OF DEBT AND OTHER

Description of loan	When raised
1	2
Section O—Public Debt—concl'd.	
III—Loans from the Central Government—concl'd.	
7. Rehabilitation of Displaced Persons—	
(a) Rehabilitation Loans—	
(i) For Displaced persons from West Pakistan ..	1948—62
(ii) For the Indian repatriates from Burma ..	1965—74
(iii) For the persons uprooted as a result of hostilities between India and Pakistan ..	1965—72
8. Water Supply and Drainage Scheme—	
(a) National Water Supply and Sanitation Scheme ..	1954—69
9. Sharing of Small Savings Collections—	
(a) Small Savings Collections Schemes ..	1963—74
10. Other Loans—	
(a) Loans under T.C.A. Programme ..	1956—65
(b) Miscellaneous Loans ..	1956—74
Total—Loans from the Central Government ..	..
IV—Other Loans—	
Loans from Autonomous Bodies—	
(i) Loans from the National Agricultural Credit (Long Term Operation) Fund of the Reserve Bank of India ..	1962—74
(ii) Loans from the National Co-operative Development Corporation ..	1959—74
(iii) Loans from the Central Warehousing Corporation ..	1959—62
(iv) Loans from the Life Insurance Corporation of India ..	1958—74
(v) Loans from the Indian Dairy Corporation ..	1971-72
Total—Other Loans ..	..
Total—Public Debt ..	..

INTEREST BEARING OBLIGATIONS OF THE GOVERNMENT—*contd.*

Balance on 1st April 1973	Additions during the year	Discharges during the year	Balance on 31st March 1974
3	4	5	6
Rs.	Rs.	Rs.	Rs.
1,13,183	..	4,603	1,08,580
11,79,056	1,00,000	83,984	11,95,072
84,85,561	..	14,24,369	70,61,192
75,78,884	..	3,77,736	72,01,148
39,74,28,140	9,83,00,000	2,06,74,860	47,50,53,280
17,03,039	..	6,33,100	10,69,939
6,56,32,333	35,61,000	43,10,984	6,48,82,349
2,43,32,19,601	15,47,10,865	15,40,86,091	2,43,38,44,375
6,47,91,002	57,47,000	70,93,075	6,34,44,927
2,85,46,512	1,03,20,400	25,17,333	3,63,49,579
72,527	..	21,879	50,648
6,96,46,339	60,00,000	27,95,632	7,28,50,707
7,00,000	..	7,00,000	..
16,37,56,380	2,20,67,400	1,31,27,919	17,26,95,861
3,09,76,33,644	2,16,77,38,576	1,95,14,08,110	3,31,39,64,110

STATEMENT NO. 17—DETAILED STATEMENT OF DEBT AND OTHER

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

INTEREST BEARING OBLIGATIONS OF THE GOVERNMENT—concl'd.

Balance on 1st April 1973	Additions during the year	Discharges during the year	Balance on 31st March 1974
3	4	5	6
Rs.	Rs.	Rs.	Rs.
25,94,91,462	6,52,75,288	2,26,24,775	30,21,41,975
1,13,630	40,230	2,010	1,51,850
—11,473	13,105	31,178	—29,546
23,30,624	5,57,028	2,35,643	26,52,009
2,02,03,579	34,82,710	7,62,115	2,29,24,174
—19,936	..	..	—19,936
3,84,309	29,728	7,703	4,06,334
<hr/> 28,24,92,195	<hr/> 6,93,98,089	<hr/> 2,36,63,424	<hr/> 32,82,26,860
<hr/> 3,38,01,25,839	<hr/> 2,23,71,36,665	<hr/> 1,97,50,71,534	<hr/> 3,64,21,90,970

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Major and minor head of account - Balance on
1st April 1973

1

2

Rs.

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

I—Loans to Local Funds, Private Parties, etc.

A. Loans to Municipal Corporations and Municipalities—

(i) Loans under National Water Supply and Sanitation Scheme ..	2,63,34,635 (a)
(ii) Loans under integrated City Development Programme	1,32,39,007
(iii) Loans to municipalities for Revenue Earning Schemes	5,46,452
(iv) Other loans to municipalities ..	2,73,72,831
(v) Loans for preparation and distribution of town compost	4,52,679

Total—Loans to Municipal Corporations and Municipalities ..	6,79,45,604 (a)
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B. Loans to Panchayati Raj Institutions—

(i) Loans to Panchayat Samitis/Zila Parishads for land Improvement ..	6,71,731
(ii) Loans to Village Panchayats for Revenue Earning Schemes ..	60,22,758
(iii) Loans to Gram Panchayats for expenditure on rural water supply schemes ..	8,11,383
(iv) Other loans with balance not exceeding Rs. 5 lakhs in each case ..	—34,142

Total—Loans to Panchayati Raj Institutions ..	74,71,730
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(a) Differs by Rs. 6,030 (increased) from the closing balance adopted in Finance Accounts 1972-73 due to *proforma* allocation of balances after re-organisation of State. Details are given in Appendix I.

AND ADVANCES MADE BY THE GOVERNMENT

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1974	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
24,99,000	2,88,33,635	9,89,380	2,78,44,255	10,20,390
4,06,500	1,36,45,507	8,99,537	1,27,45,970	2,34,717
3,60,000	9,06,452	30,955	8,75,497	5,48,611
1,43,50,000	4,17,22,831	10,62,462	4,06,60,369	7,91,012
2,00,000	6,52,679	41,208	6,11,471	3,85,618
1,78,15,500	8,57,61,104	30,23,542	8,27,37,562	29,80,348
19,81,955	26,53,686	24,286	26,29,400	309
..	60,22,758	4,23,109	55,99,649	10,048
..	8,11,383	225	8,11,158	316
..	-34,142	-11,326(a)	-22,816(b)	6,29,012
19,81,955	94,53,685	4,36,294	90,17,391	6,39,685

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

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

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Major and minor head of account	Balance on 1st April 1973
1	2
	Rs.
Q—Loans to Advances by the State/Union Territory Governments—contd.	
1. Loans to Local Funds, Private Parties, etc.—contd.	
C. Loans to District and other Local Fund Committees—	
(i) Loans to Improvement Trusts ..	1,16,77,653
(ii) Loans under Land Acquisition and Development Scheme	85,80,592
Total—Loans to District and other Local Fund Committees ..	2,02,58,245
D. Loans to Co-operative Institutions and Banks—	
(i) Loans to Punjab State Co-operative Supply and Marketing Federation for purchase and distribution of fertilizers ..	44,78,015
(ii) Loans to Punjab State Co-operative Supply and Marketing Federation for purchase of foodgrains ..	49,98,765
(iii) Loans to Co-operative Credit Societies under Act 1912	2,03,94,843
(iv) Loans for construction of Rural Godowns by Primary Agricultural Societies ..	1,40,56,761
(v) Loans for Agriculture Stabilization Fund ..	13,49,980
(vi) Loans to Punjab State Co-operative Supply and Marketing Federation for setting up granular fertilizer Plant Unit ..	10,00,000
(vii) Loans to Co-operative Consumers' Stores ..	20,00,000
(viii) Loans to Co-operative Societies under the scheme for allotment of house sites to landless workers in rural areas ..	..
(ix) Other loans with balance not exceeding Rs. 5 lakhs in each case ..	91,793
Total—Loans to Co-operative Institutions and Banks	4,83,70,157
E. Loans to Landholders and other Notabilities—	
(i) Loans to approved beneficiaries under the Land Purchase Scheme ..	6,84,513
(ii) Other loans with balance not exceeding Rs. 5 lakhs in each case ..	4,74,072
Total—Loans to Landholders and other Notabilities	11,58,585

AND ADVANCES MADE BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1974	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
38,00,000	1,54,77,653	2,05,100	1,52,72,553	53,62,141
..	85,80,592	2,91,484	82,89,108	33,002
38,00,000	2,40,58,245	4,96,584	2,35,61,661	53,95,143
20,00,000	64,78,015	19,97,535	44,80,480	296
(a)	49,98,765	2,465	49,96,300	7,24,315
..	2,03,94,843	15,31,609	1,88,63,234	28,62,364
43,87,500	1,84,44,261	—6,477(b)	1,84,50,738	..
6,00,000	19,49,980	..	19,49,980	2,639
..	10,00,000	..	10,00,000	..
9,00,000	29,00,000	..	29,00,000	..
80,00,000	80,00,000	..	80,00,000	..
..	91,793	..	91,793	1,50,180
1,58,87,500	6,42,57,657	35,25,132	6,07,32,525	37,39,794
..	6,84,513	20,757	6,63,756	4,107
..	4,74,072	23,645	4,50,427	600
..	11,58,585	44,402	11,14,183	4,707

(a) Excludes Rs. 25,00,000 spent from out of advance from the Contingency Fund during 1973-74 but not recouped to the Fund till the close of the year.

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

STATEMENT No. 18—DETAILED STATEMENT OF LOANS

Major and minor head of account	Balance on 1st April 1973
1	2
	Rs.
Q—Loans and Advances by the State/Union Territory Governments—contd.	
1. Loans to Local Funds, Private Parties, etc.—contd.	
F. Loans and Advances under Community Development Programme—	
(i) Loans under Community Development Scheme ..	1,47,21,156
(ii) Loans under National Extension Service Scheme ..	2,67,47,374
(iii) Loans for Pilot Projects for Works Programme to utilise rural man power ..	13,37,600
	<hr/>
Total—Loans and Advances under Community Development Programme ..	4,28,06,130
	<hr/>
G. Loans and Advances to Displaced Persons—	
(i) Loans to uprooted persons from war affected areas ..	53,96,842
(ii) Loans by the Rehabilitation Department for Rehabilitation of displaced persons of urban areas ..	—1,32,36,549
(iii) Loans by the Rehabilitation Department for rehabilitation of displaced persons of rural areas ..	—2,09,34,057
(iv) Loans for the Rehabilitation of Displaced persons from Burma/Ceylon ..	11,98,532
(v) Other loans with balance not exceeding Rs. 5 lakhs in each case ..	..
	<hr/>
Total—Loans and Advances to Displaced Persons ..	—2,75,75,232
	<hr/>
H. Advances to Cultivators—	
1. Loans under Land Improvement Act, 1883—	
(i) Loans under Land Improvement Act, 1883 (Ord.) ..	—2,26,70,279
(ii) Loans under Land Improvement Act, 1883 (G.M.F.) ..	57,08,988
(iii) Loans for installation of pumping sets/tubewells ..	9,70,20,571
	<hr/>

AND ADVANCES MADE BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1974	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	1,47,21,156	87,752	1,46,33,404	49,152
19,97,760	2,87,45,134	34,39,619	2,53,05,515	9,43,958
..	13,37,600	1,20,567	12,17,033	64,482
19,97,760	4,48,03,890	36,47,938	4,11,55,952	10,57,592
..	53,96,842	4,50,262	49,46,580	1,53,451
..	-1,32,36,549	32,008	-1,32,68,557(a)	12,849
..	-2,09,34,057	1,41,973	-2,10,76,030(a)	65,546
22,600	12,21,132	57,653	11,63,479	37,997
10,000	10,000	..	10,000	..
32,600	-2,75,42,632	6,81,896	-2,82,24,528(a)	2,69,843
1,09,891	-2,25,60,388	5,41,912	-2,31,02,300(a)	2,77,584
14,500	57,23,488	1,17,150	56,06,338	..
..	9,70,20,571	1,26,22,819	8,43,97,752	18,33,487

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

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS.

Major and minor head of account	Balance on 1st April 1973
	Rs
Q—Loans and Advances by the State/Union Territory Governments—contd.	
I. Loans to Local Funds, Private Parties, etc.—contd.	
H—Advances to Cultivators—concl'd.	
(iv) Loans for sinking/repair of percolation wells and purchase of persian wheel gears ..	69,19,543
(v) Scheme of land reclamation through manual labour ..	—10,83,486
(vi) Loans to ejected tenants under Act, 1883 ..	6,59,758
2. Advances under agriculturists' Loans Act, 1884—	
(i) Loans under Agriculturists' Loans Act, 1884 (Ord.) ..	6,54,609
(ii) Loans under Agriculturists' Loans Act, 1884 (G.M.F.) ..	—1,01,94,404
(iii) Loans for purchase of tractors (G.M.F.) ..	18,83,976
(iv) Loans for purchase of implements ..	10,73,600
(v) Loans for nitrogenous fertilizers ..	4,77,72,943
(vi) Loans for phosphate fertilizers ..	—29,54,636
(vii) Loans for aerial spraying of cotton ..	1,61,00,823
(viii) Loans for Package Programme ..	1,14,75,414
(ix) Loans under Intensive Cultivation Scheme ..	1,06,08,894
(x) Loans for the development of horticulture ..	27,93,185
(xi) Loans for grape growers for grape orchards ..	30,90,993
(xii) Advances for soil and water management including conservation, irrigation, levelling of land and field drains, etc. ..	1,59,34,043
(xiii) Advances for soil, water conservation and water shed basis ..	57,94,311
(xiv) Other loans for agricultural purposes ..	22,58,790
(xv) Other loans with balance not exceeding Rs. 5 lakhs in each case ..	2,48,919
Total—Advances to Cultivators ..	19,30,96,555

AND ADVANCES MADE BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1974	Interest received and credited to revenue
3 Rs.	4 Rs.	5 Rs.	6 Rs.	7 Rs.
..	69,19,543	13,80,011	55,39,532	4,47,130
..	—10,83,486	59,956	—11,43,442(a)	1,36,079
..	6,59,758	1,81,574	4,78,184	6,351
25,28,602	31,83,211	12,59,527	19,23,684	3,43,577
20,490	—1,01,73,914	3,28,303	—1,05,02,217(a)	1,03,192
..	18,83,976	—1,22,906(b)	20,06,882	76,418
..	10,73,600	10,46,704	26,896	13,259
..	4,77,72,943	14,38,368	4,63,34,575	1,69,684
..	—29,54,636	—4,85,102(b)	—24,69,534(a)	3,96,191
84,61,021	2,45,61,844	91,61,776	1,54,00,068	4,01,781
1,06,000	1,15,81,414	—650(b)	1,15,82,064	..
..	1,06,08,894	13,911	1,05,94,983	26,812
5,17,900	33,11,085	5,10,008	28,01,077	2,38,668
7,49,000	38,39,993	1,29,263	37,10,730	75,809
13,27,209	1,72,61,252	4,58,642	1,68,02,610	2,63,266
..	57,94,311	5,60,827	52,33,484	4,17,391
2,99,899	25,58,689	44,383	25,14,306	1,72,301
74,656	3,23,575	63,576	2,59,999	1,52,805
1,42,09,168	20,73,05,723	2,93,10,052	17,79,95,671	55,51,785

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

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

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Major and minor head of account	Balance on 1st April 1973
1	2
	Rs.
Q. Loans and Advances by the State/Union Territory Governments—contd.	
1. Loans to Local Funds, Private Parties, etc.—contd.	
I. Loans to Statutory Corporations, Boards and Government Companies—	
(i) Loans to Punjab State Electricity Board for generation, transmission and distributions Schemes	.. 3,49,49,89,695
(ii) Loans to Board of Secondary Education	.. 5,00,000
(iii) Loans to Punjab Dairy Development Corporation	.. 7,00,000
(iv) Loans to Punjab Agro-Industries Corporation	.. 18,00,000
(v) Loans to Urban Development Board	.. 10,00,000
(vi) Loans to Tube-well Corporation	.. 1,16,00,000
(vii) Loans to Food and Supply Corporation	.. ..
(viii) Other loans with balance not exceeding Rs. 5 lakhs in each case	.. 10,15,363
Total—Loans to Statutory Corporations, Boards and Government Companies	.. 3,51,16,05,058
J. Miscellaneous Loans and Advances—	
(i) Loans to poor students studying in Engineering Colleges/ Polytechnics	.. 1,13,03,021
(ii) Loans to deserving students under National Loan Scholarship Scheme	.. 51,53,047
(iii) Loans to Educational Institutions for construction of hostels	.. 14,91,158
(iv) Interest free loans to deserving persons of Scheduled Castes and Backward Classes	.. 42,68,344
(v) Lump sum provision for grant of loans under different Schemes to Harijans	.. —9,59,114
(vi) Loans to Rural Industrial Projects	.. 10,89,764
(vii) Loans for self generation of power	.. 11,99,400
(viii) Loans under Punjab State Aid to Industries Act, 1935	.. 94,18,663
(ix) Loans under Low Income Group Housing Scheme	.. 6,40,90,039
(x) Loans under Middle Income Group Housing Scheme	.. 1,65,22,039
(xi) Loans to Harijans for purchase of evacuee land	.. —21,60,627

AND ADVANCES MADE BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1974	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
34,81,74,163	3,84,31,63,858	1,46,670	3,84,30,17,188	..
..	5,00,000	..	5,00,000	70,000
..	7,00,000	7,00,000	..	3,047
..	18,00,000	80,000	17,20,000	..
50,00,000	60,00,000	..	60,00,000	..
25,00,000	1,41,00,000	..	1,41,00,000	..
50,00,000	50,00,000	..	50,00,000	..
..	10,15,363	5,024	10,10,339	768
36,06,74,163	3,87,22,79,221	9,31,694	3,87,13,47,527	73,815
2,99,750	1,16,02,771	8,13,139	1,07,89,632	9,235
5,36,000	56,89,047	2,12,824	54,76,223	..
..	14,91,158	..	14,91,158	..
..	42,68,344	3,61,368	39,06,976	15,842
..	-9,59,114	4,878	-9,63,992(a)	5,277
6,00,000	16,89,764	..	16,89,764	..
..	11,99,400	1,464	11,97,936	..
..	94,18,663	-1,02,579(b)	95,21,242	29,20,407
38,80,000	6,79,70,039	34,02,669	6,45,67,370	2,855
11,99,000	1,77,21,039	8,51,528	1,68,69,511	31,51,071
..	-21,60,627	10,51,874	-32,12,501(a)	1,95,641

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

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

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Major and minor head of account	Balance on 1st April 1973-74
1	2
	Rs.
Q—Loans and Advances by the State/Union Territory Governments—concl'd.	
1. Loans to Local Funds, Private Parties, etc.—concl'd.	
J. Miscellaneous Loans and Advances—concl'd.	
(xii) Loans under Village Housing Project Scheme	79,29,407
(xiii) Loans for building houses at Chandigarh	4,15,51,063
(xiv) Loans for building houses in Urban Estates	19,94,875
(xv) Loans under slum clearance scheme	31,49,289
(xvi) Loans for repair of houses in urban areas	—12,33,465
(xvii) Loans to flood stricken people	13,24,209
(xviii) Loans to displaced goldsmiths	17,85,391
(xix) Loans to industrial workers out of employment due to war with Pakistan	9,45,847
(xx) Special Advances—Wheat Loans	9,33,700
(xxi) Emergency loans to industrial units	50,00,000
(xxii) Loans to students for studies abroad	—7,939
(xxiii) Loans for running of sick mills	.. ..
(xxiv) Other loans with balance not exceeding Rs. 5 lakhs in each case	—5,27,518(a)
Total—Miscellaneous Loans and Advances	17,42,60,593
Total—Loans to Local Funds, Private Parties, etc.	4,03,93,97,425(b)

(a) Differs by Rs.—7,939 from the closing balance shown in Finance Accounts 1972-73 due to transfer of balance (Rs.—7,939) now shown against "Loans to students for studies abroad."

(b) Differs by Rs. 6,030 (increased) from the closing balance adopted in Finance Accounts 1972-73 due to *proforma* transfer vide foot-note (a) on page 166.

AND ADVANCES MADE BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1974	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
9,20,000	88,49,407	2,37,310	86,12,097	..
..	4,15,51,063	11,090	4,15,39,973	13,276
..	19,94,875	2,08,283	17,86,592	..
2,50,000	33,99,289	27,372	33,71,917	42,695
6,12,000	—6,21,465	3,17,599	—9,39,064(a)	33,217
..	13,24,209	2,812	13,21,397	..
..	17,85,391	35,223	17,50,168	7,369
..	9,45,847	9,51,775	—5,928(a)	..
..	9,33,700	..	9,33,700	..
..	50,00,000	2,135	49,97,865	..
50,00,000	49,92,061	..	49,92,061	..
19,03,200	19,03,200	..	19,03,200	..
7,76,448	2,48,930	8,48,389	—5,99,459(a)	30,25,083
1,59,76,398	19,02,36,991	92,39,153	18,09,97,838	94,21,968
43,23,75,044	4,47,17,72,469	5,13,36,687	4,42,04,35,782	2,91,34,680

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

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Major and minor head of account 1	Balance on 1st April 1973 2.	Rs.
2. Loans to Government Servants, etc.—		
(i) House Building Advances ..	3,58,25,365(a)	
(ii) Advances for purchase of motor conveyances ..	69,70,102(b)	
(iii) Advances for purchase of other conveyances ..	4,12,932(c)	
(iv) Passage advances ..	—692	
(v) Other advances ..	23,44,067(d)	
Total—Loans to Government Servants, etc. ..	4,55,51,774(e)	
Total—Q. Loans and Advances by the State/Union Territory Governments ..	4,08,49,49,199(f)	

(a) Differs by Rs. 78,401 (decreased) from the closing balance adopted in Finance Accounts 1972-73 due to rounding Re. 1 and due to *proforma* allocation of balance (Rs. 78,400) after re-organisation of State. Details are given in Appendix I.

(b) Differs by Rs. 240 (increased) from the closing balance adopted in Finance Accounts 1972-73 due to *proforma* allocation of balances after reorganisation of State. Details are given in Appendix I.

(c) Differs by Re. 1 from the closing balance adopted in Finance Accounts 1972-73 due to rounding.

(d) Differs by Rs. 5,532 (decreased) from the closing balance adopted in Finance Accounts 1972-73 due to *proforma* allocation of balances after re-organisation of State. Details are available in Appendix I.

(e) Differs by Rs. 83,692 (decreased) *vide* foot-note (a), (b), (c) and (d) above.

(f) Differs by Rs. 77,662 (decreased) *vide* foot-note (b) at page 204 and foot-note (e) above.

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

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1974	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
1,45,71,359	5,03,96,724	45,21,377	4,58,75,347	1,70,312
30,74,002	1,00,44,104	25,28,518	75,15,586	1,02,165
2,44,115	6,57,047	2,48,604	4,08,443	1,361
..	—692	—692(a)	..	..
23,095	23,67,162	89,113	22,78,049	..
1,79,12,571	6,34,64,345	73,86,920	560,77,425	2,73,838
45,02,87,615	4,53,52,36,814	5,87,23,607	4,47,65,13,207	2,94,08,518

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

STATEMENT NO. 19—STATEMENT SHOWING THE

Name of Reserve Fund or Deposit Account	Balance on	
	Cash	
	1	2
		Rs.
Deposits Bearing Interest—		
Reserve Funds—		
1. Deposits of Depreciation Reserve of Government Commercial Undertakings— Depreciation Reserve Fund—Motor Transport ..		3,00,93,092
2. Depreciation Reserve Fund—Government Presses ..		21,95,117
3. Reserve Funds—Transport—Accident Reserve Fund..		3,19,579
Other Deposits—		
4. Deposits of Charitable Trusts ..		4,99,563
Deposits not Bearing Interest—		
Sinking Funds—		
5. Sinking Funds (a) ..		34,35,69,987
Reserve Funds—		
6. Fund for Development Schemes ..		..
7. State Agricultural Credit Relief and Guarantee Fund..		4,25,980
8. Foodgrains Reserve Fund ..		2,70,16,427
9. Industrial Loan Fund ..		5,18,62,120
10. Fund for Village Reconstruction and Harijan Uplift		1,62,46,875
11. Famine Relief Fund ..		1,35,00,000
12. Village Development Fund ..		19,53,777
Civil Deposits—Personal Deposits—		
13. Civil List Reserve Fund ..		..
Other Accounts—		
14. Subventions from Central Road Fund ..		8,92,619

(a) Loanwise details are given in the annexure.

DETAILS OF EARMARKED BALANCES

1st April 1973		Balance on 31st March 1974		
Investment	Total	Cash	Investment	Total
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	3,00,93,092	3,50,09,635	..	3,50,09,635
..	21,95,117	25,74,620	..	25,74,620
..	3,19,579	2,03,937	..	2,03,937
..	4,99,563	4,99,563	..	4,99,563
6,18,25,674	40,53,95,661	34,99,87,600	6,18,25,674	41,18,13,274
75,87,407	75,87,407	..	75,87,407	75,87,407
..	4,25,980	4,25,980	..	4,25,980
..	2,70,16,427	2,71,23,346	..	2,71,23,346
..	5,18,62,120	6,14,39,579	..	6,14,39,579
..	1,62,46,875	1,62,46,875	..	1,62,46,875
..	1,35,00,000	1,37,49,715	..	1,37,49,715
..	19,53,777	..	..	..
51,910	51,910	..	51,910	51,910
..	8,92,619	5,45,385	..	5,45,385

STATEMENT NO. 19—STATEMENT SHOWING THE

Name of Reserve Fund or Deposit Account	Balance on	
	Cash	Rs.
<i>Other Accounts—concl'd.</i>		
15. Deposit Account of grants made by the Indian Central Cotton Committee ..	2,45,102	
16. Deposit Account of grants made by the Indian Council of Agricultural Research ..	4,58,743	
17. Deposit Account of grants made by the Indian Central Sugarcane Committee ..	1,20,380	
18. Deposit Account of grants made by the National Co-operative Development Corporation ..	6,77,766	
19. Deposit Account of grants from the Central Government for the development of handloom industries ..	15,572	
20. Deposit Account of grants made by the Central Government for financing Cotton Extension Schemes ..	1,42,747	
21. Deposit Account of grants made by the Central Tea Board ..	41,555	
22. Deposit Account of grants made by the Indian Central Oilseeds Committee ..	2,71,854	
23. Deposit Account of grants made by the Indian Central Tobacco Committee ..	53,866	
24. Deposit Account of grants from the Ministry of Rehabilitation to Educational Institutions ..	1,23,332	
25. Deposit of sale proceeds of World Health Organisation Seals ..	1,413	
26. Deposit Account of Relief and Rehabilitation loans to be written off ..	57,64,455	
27. Deposit Account of grants from the Central Government for the food production drive schemes—Bonus for accelerating production of foodgrains ..	1,36,24,008	
28. Deposit Account of grants made by the Indian Spices and Cashewnuts Committee ..	7,280	
Total ..	51,01,23,209	

DETAILS OF EARMARKED BALANCES—concl'd.

1st April 1973		Balance on 31st March 1974		
Investment	Total	Cash	Investment	Total
3 Rs.	4 Rs.	5 Rs.	6 Rs.	7 Rs.
..	2,45,102	2,45,102	..	2,45,102
..	4,58,743	4,58,743	..	4,58,743
..	1,20,380	1,20,380	..	1,20,380
..	6,77,766	6,77,766	..	6,77,766
..	15,572	15,572	..	15,572
..	1,42,747	1,42,747	..	1,42,747
..	41,555	41,555	..	41,555
..	2,71,854	2,71,854	..	2,71,854
..	53,866	53,866	..	53,866
..	1,23,332	1,23,332	..	1,23,332
..	1,413	1,413	..	1,413
..	57,64,455	57,64,455	..	57,64,455
..	1,36,24,008	1,36,24,008	..	1,36,24,008
..	7,280	7,280	..	7,280
6,94,64,991	57,95,88,200	52,93,54,308	6,94,64,991	59,88,19,299

ANNEXURE TO

Description of loan	Balance on 1st April 1973	Amount appro- priated from revenue
1	2	3
	Rs.	Rs.
(1) SINKING FUNDS		
4½ % Punjab Loan 1974	1,41,93,016	32,53,790
5½ % Punjab Loan 1977	1,44,39,923	17,70,100
5½ % Punjab Loan 1978	1,09,98,755	17,37,500
5½ % Punjab Loan 1979	1,37,50,000	25,00,000
5½ % Punjab Loan 1980	1,24,79,149(a)	27,50,000
5½ % Punjab Loan 1981	1,93,37,500	55,25,000
5½ % Punjab Loan 1982	1,21,18,990	48,47,600
5½ % Punjab Loan 1983	82,86,492	55,23,400
5½ % Punjab Loan 1984	28,62,500	57,40,000
5½ % Punjab Loan 1985	..	22,91,700
Loans received out of consolidated open market borrowings of the Government of India	1,43,22,250	15,07,600
Loans from the Central Government for Bhakra-Nangal Project	26,73,71,154	..
Total	39,01,59,729(a)	3,74,46,690
(2) SINKING FUNDS		
4½ % Punjab Loan 1974	27,13,766(a)	2,71,000
5½ % Punjab Loan 1977	28,42,540	3,80,000
5½ % Punjab Loan 1978	3,75,046	54,000
5½ % Punjab Loan 1979	25,25,000	4,50,000
5½ % Punjab Loan 1980	12,37,500	2,47,000
5½ % Punjab Loan 1981	33,60,700	9,54,000
5½ % Punjab Loan 1982	21,81,380	8,73,000
Total	1,52,35,932(a)	32,29,000
Grand Total	40,53,95,661	4,06,75,690

(a) Differs by Re. 1 from the closing balance adopted in Finance Accounts 1972-73 due to rounding.

STATEMENT NO. 19

Interest on investments	Total	Amount transferred to Government account on maturity of loans during the year	Advance interest paid on purchase of securities	Balance on 31st March 1974
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
FOR AMORTISATION OF LOANS				
..	1,74,46,806	..	..	1,74,46,806
1,075	1,62,11,098	..	..	1,62,11,098
9,50,000	1,36,86,255	..	..	1,36,86,255
..	1,62,50,000	..	..	1,62,50,000
1,04,150	1,53,33,299	..	..	1,53,33,299
..	2,48,62,500	..	..	2,48,62,500
..	1,69,66,590	..	..	1,69,66,590
1,391	1,38,11,283	..	..	1,38,11,283
..	86,02,500	..	..	86,02,500
..	22,91,700	..	..	22,91,700
..	1,58,29,850	..	..	1,58,29,850
17,00,000	26,90,71,154	3,70,14,693	..	23,20,56,461
27,56,616	43,03,63,035	3,70,14,693	..	39,33,48,342
FOR DEPRECIATION OF LOANS				
..	29,84,766	..	..	29,84,766
..	32,22,540	..	..	32,22,540
..	4,29,046	..	..	4,29,046
..	29,75,000	..	..	29,75,000
..	14,84,500	..	..	14,84,500
..	43,14,700	..	..	43,14,700
..	30,54,380	..	..	30,54,380
..	1,84,64,932	..	..	1,84,64,932
27,56,616	44,88,27,967	3,70,14,693	..	41,18,13,274

ANNEXURE TO

Description of loan	Balance on 1st April 1973	Purchase of securities
1	2	3
	Rs.	Rs.
	(3) SINKING FUND	
5½ % Punjab Loan 1977	.. 25,300	..
5½ % Punjab Loan 1978	.. 2,00,00,000	..
5½ % Punjab Loan 1980	.. 17,75,074	..
5½ % Punjab Loan 1983	.. 25,300	..
Loans from Central Government for Bhakra-Nangal Project	.. 4,00,00,000	..
Total	.. <u>6,18,25,674</u>	..

STATEMENT NO. 19—concl'd.

Total	Sale of securities	Balance on 31st March 1974	Remarks	
			Face value	Market value
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
INVESTMENT ACCOUNT—AMORTISATION				
25,300	..	25,300	25,300	25,123
2,00,00,000	..	2,00,00,000	2,00,00,000	2,00,40,000
17,75,074	..	17,75,074	18,11,300	18,11,300
25,300	..	25,300	25,300	24,870
4,00,00,000	..	4,00,00,000	4,00,00,000	3,97,20,000
6,18,25,674	..	6,18,25,674	6,18,61,900	6,16,21,293

APPENDIX—

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

Head of account

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

Loans to Local Funds, Private Parties, etc.—

A-Loans to Municipal Corporations and Municipalities—

A (i)-Loans under National Water Supply and Sanitation Schemes	..
--	----

Total	..
-------	----

Loans to Government Servants, etc.—

House Building Advances	..
-------------------------	----

Advances for the purchase of motor conveyances	..
--	----

Other Advances	..
----------------	----

Total	..
-------	----

Total—Q. Loans and Advances, etc.	..
-----------------------------------	----

T. Deposits and Advances—

Part III—Advances not Bearing Interest—

Permanent Advances	..
--------------------	----

Total—Part III-Advances, etc.	..
-------------------------------	----

Part IV—Suspense—

Suspense Accounts—	
--------------------	--

Suspense Account	..
------------------	----

Total—Part IV-Suspense	..
------------------------	----

U. Remittances—

I. Remittances within India—

(i) Cash Remittances and Adjustments between officers rendering Accounts to the same Accountant General—

Transfer between Public Works Officers	..
--	----

Total—U. Remittances	..
----------------------	----

Grand Total	..
-------------	----

I

Deposit and Remittance heads allocated to successor States during 1973-74

Amount allocated to				Total amount allocated
Haryana	Himachal Pradesh	Chandigarh (U.T.)		
Rs.	Rs.	Rs.	Rs.	
Cr. 6,030	..	..	Cr. 6,030	
Cr. 6,030	..	..	Cr. 6,030	
Dr. 26,535	..	Dr. 51,865	Dr. 78,400	
Cr. 240	..	..	Cr. 240	
Dr. 5,532	..	..	Dr. 5,532	
Dr. 31,827	..	Dr. 51,865	Dr. 83,692	
Dr. 25,797	..	Dr. 51,865	Dr. 77,662	
Dr. 120	..	..	Dr. 120	
Dr. 120	..	..	Dr. 120	
..	Cr. 8,271	Cr. 679	Cr. 8,950	
..	Cr. 8,271	Cr. 679	Cr. 8,950	
Dr. 85,69,386	..	..	Dr. 85,69,386	
Dr. 85,69,386	..	..	Dr. 85,69,386	
Dr. 85,95,303	Cr. 8,271	Dr. 51,186	Dr. 86,38,218	

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 Rs.	6
Q. LOANS AND ADVANCES BY THE STATE/UNION TERRITORY GOVERNMENTS—					
Loans to Local Funds, Private Parties, etc.—					
1.	Loans to Municipal Corporations and Municipalities—				
	(i) Loans under the National Water Supply and Sanitation Scheme	Treasury Officers and Municipalities	1960-61	16,21,049	Loan-wise details
	(ii) Loans for preparation and distribution of town compost	Ditto	1970-71	1,69,868	Ditto
	(iii) Loans under integrated City Development Programme	Ditto	1970-71	3,20,208	Ditto
	(iv) Loans to municipalities for Revenue Earning Schemes	Ditto	1970-71	2,75,982	Ditto
	(v) Other Loans to Municipalities	Ditto	1952-53	12,74,437	Ditto
2.	Loans to Landholders and other Notabilities	Shri Gurdial Singh, Proprietor, Nabha Theatre, Nabha	1954-55	10,958	Details of debit and particulars of recoveries are awaited from loanee and treasury
T—DEPOSITS AND ADVANCES—					
Part-II—Deposits not Bearing Interest—					
(c) Other Deposit Accounts—					
Deposits of Local Funds—					
3.	Municipal Funds	Treasury Officers	1964-65	4,07,392	Details of credits, debits, plus and minus memoranda and reconciliation of account with those of plus and minus memoranda

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 Rs.	Particulars of details/documents awaited from Departmental/Treasury Officers
1	2	3	4	5	6
T—DEPOSITS AND ADVANCES—<i>concl'd.</i>					
Part II—Deposits not Bearing Interest—<i>concl'd.</i>					
(c) Other Deposit Accounts—<i>concl'd.</i>					
Deposits of Local Funds—<i>concl'd.</i>					
4.	Deposit Account of the Punjab State Electricity Board to meet payments against Yen credits	Accountant General, Central Revenues, New Delhi	1964-65	10,40,243	Acceptance for re-debiting of the amount awaited from the Accountant General, Central Revenues, New Delhi
Departmental and Judicial Deposits—					
Civil Deposits—					
5.	Accounts of Courts' Deposits transferred from Pakistan	Pay and Accounts Officer, Ministry of Rehabilitation, New Delhi	1967-68	6,256	Vouchers/Invoices in respect of the debit raised by Pay and Accounts Officer, Ministry of Rehabilitation, New Delhi
6.	Deposits of Government Companies, Corporations, etc.	Accountant-General, Central Revenues, New Delhi	1967-68	20,785	Vouchers/Invoices in respect of the debit raised by the Accountant General Central Revenues, New Delhi
7.	Deposits on account of Police Funds—Police Clothing and Equipment Fund	Treasury Officers	1967-68	6,97,890	Plus and minus memoranda and reconciliation of accounts with treasuries
Part III—Advances not Bearing Interest—					
8.	Permanent Advances	Treasury Officers	1963-64	2,609	Complete particulars of credits/debits
U—REMITTANCES—					
I. Remittances within India—					
Cash Remittances and Adjustments, etc.—					
9.	Cash Remittances between treasuries	Treasury Officer/Currency Officer, Reserve Bank of India, New Delhi	1962-63	47,43,590	Receipts/payments schedules

APPENDIX III

Cases where the verification and acceptances of balances are awaited

Serial no.	Head of account	No. of acceptances awaited	Year from which acceptances awaited	Amount outstanding against these items on 31st March 1974 (In lakhs of rupees)
1	2	3	4	5
	Loans to Municipal Corporation and Municipalities—			
1.	Loans under the National Water Supply and Sanitation Scheme	8	upto 1963-64	7.32
		7	1964-65	8.96
		22	1965-66	23.16
		25	1966-67	31.06
		47	1967-68	61.50
		11	1968-69	8.16
		22	1969-70	13.81
		14	1970-71	11.19
		40	1971-72	35.65
		58	1972-73	68.79
2.	Loans for preparation and distribution of town compost	5	1970-71	0.95
		5	1971-72	0.99
		16	1972-73	3.87
3.	Loans under Integrated City Development Programme	3	1971-72	3.11
		14	1972-73	1.23.49
4.	Loans to municipalities for Revenue Earning Schemes	9	1971-72	2.66
		19	1972-73	5.26
5.	Other Loans to Municipalities	14	upto 1963-64	3.39
		14	1964-65	1.58
		17	1965-66	2.13
		7	1966-67	1.33
		34	1967-68	10.41
		25	1968-69	6.87
		16	1969-70	5.04
		46	1970-71	9.66
		45	1971-72	38.53
		113	1972-73	1.71.42
6.	Loans to Landholders and other Notabilities	2	1962-63	2.74

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

Serial no.	Head of account	No. of acceptances awaited	Year from which acceptances awaited	Amount outstanding against these items on 31st March 1974 (In lakhs of rupees)
1	2	3	4	5
	Deposits of Local Funds—			
7.	District Funds	3	1961-62	6.91
8.	Municipal Funds	35	1958-59	1.60
9.	State Transport Corporation Fund	1	1963-64	30.38
10.	Town and Bazar Funds	2	1959-60	0.75
11.	Village Panchayat Fund	1	1960-61	0.11
		1	1969-70	4.78
12.	Panchayat Samiti Fund	4	1961-62	1.04
		12	1962-63	20.21
		6	1965-66	0.34
		60	1966-67	1,01.89
		1	1967-68	0.22
13.	Zila Parishad Fund	2	1961-62	1.71
		9	1966-67	24.70
		1	1972-73	6.15
	Civil Deposits—			
14.	Personal Deposits	2	1957-58	0.02
		4	1958-59	0.70
		10	1959-60	0.84
		4	1960-61	1.10
		14	1961-62	12.42
		34	1962-63	45.65
		6	1963-64	0.34
		23	1964-65	1.93
		45	1965-66	6.32
		101	1966-67	3,78.19
		27	1969-70	1.13

APPENDIX III—*concl.*Cases where the verification and acceptance of balances are awaited—*concl.*

Serial no.	Head of account	No. of acceptances awaited	Year from which acceptances awaited	Amount outstanding against these items on 31st March 1974 (In lakhs of rupees)
1	2	3	4	5
	Civil Deposits—<i>concl.</i>			
15.	Deposits on account of Police Funds—Police Clothing and Equipment Fund	1	1957-58	0.35
		4	1964-65	10.62
		15	1965-66	17.82
		1	1967-68	5.76
16.	Deposits of Educational Institutions	6	1958-59	8.28
		2	1960-61	1.67
		44	1962-63	7.82
		44	1963-64	5.59
		60	1964-65	14.96
		152	1966-67	22.66
		14	1967-68	1.26
		1	1968-69	2.83
		1	1969-70	4.55
		3	1971-72	3.70
	Permanent Advances—			
17.	Permanent Advances	30	upto 1963-64	0.02
		13	1964-65	0.04
		13	1965-66	0.03
		30	1966-67	0.03
		31	1967-68	0.08
		25	1968-69	0.07
		26	1969-70	0.03
		40	1970-71	0.10
		35	1971-72	0.17
		68	1972-73	0.64

APPENDIX IV

APPENDIX—

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

1971-72			
	Number of concernes	Investment	Dividend/ Interest received
(In crores of rupees)			
(i) Statutory corporations ..	6	5.63	0.07
(ii) Government companies ..	12	4.47	0.09
(iii) Joint Stock companies and partnerships ..	18	1.63	0.04
(iv) Co-operatives ..	2,352 (a)	19.35	0.38
Total ..	2,388 (a)	31.08	0.58

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

IV

companies, co-operative banks and societies, etc., to end of 1971-72, 1972-73 and 1973-74
 note 1 under Statement no. 2)

1972-73			1973-74		
Number of concerns	Investment	Dividend/ interest received	Number of concerns	Investment	Dividend/ interest received
	(In crores of rupees)			(In crores of rupees)	
6	6.38	0.28	6	7.87	0.06
11	5.96	0.02	13	8.70	0.06
19	1.60	0.02	19	1.55	0.02
3,120	22.72	0.55	3,680	25.92	0.43
3,156	36.66	0.87	3,718	44.04	0.57

ERRATA

GOVERNMENT OF PUNJAB FINANCE ACCOUNTS—1973-74

Page no.	Reference	For	Read
i	Statement no. 14-fourth line	etc., societies,	societies, etc.,
13	Footnote (b)—third line	discrepancies	discrepancies
15	Fourth line	(In crore of rupees)	(In crores of rupees)
18	Sub para 2 (b)—sixth line	aims	the aims
19	Sub para (d)—sixteenth line	sprinkler irrigation	sprinkler, irrigation
25	Heading of column 7	Shahskot	Shahkot
33	Third line—last word	repaymen	repayment
33	Sub para below table—1st line last word	repaymen	repayment
34	First line—last word	was as	was
34	Second line	crores shown	crores as shown
37	(ii) Recoveries in arrears—sixth line	Arrea	Arrears
39	Second sub para—first line	given the	given , the
39	Particulars of guarantees column (1) (a) first line	Guarantee	Guarantees
45	Eighth line	overdraft	overdrafts
48	Footnote—T. Deposits and Advances Advances not bearing interest	12 (Debit)	120 (Debit)
48	Third line from bottom	Adjustment	Adjustments
52	Column 'Heads'—Multipurpose River Schemes, etc.	Schemes	Schemes
57	A. Taxes, Duties, etc.,	Revenues	Revenue
57	X. State Excise Duties	<i>contd.</i>	<i>concl.</i>
58	Heading —second line	<i>contd.</i>	<i>contd.</i>
58	xiii. Other Taxes and Duties	Duties	Duties— <i>concl.</i>
59	A—Taxes, Duties, etc.	Revenue— <i>contd.</i>	Revenue— <i>concl.</i>
68	Sixth line	forests	forest
69	Ninth line	Act, 1956	Act, 1957
69	Ninth line from bottom	Development	Develomental

93	G. Transport and Communication	Communication	Communications
97	1. Miscellaneous	<i>contd.</i>	<i>concl.</i>
98	J. Contribution and Miscellaneous	Contribution	Contributions
108	Third and sixth line from bottom	Corporations	Corporation
112	Third line from bottom	Ltd.	Ltd., Chandigarh
112	Tenth line from bottom	Spun Pipe Co.,	Spun Pipe Co., Ltd.
125	Heading—First line	EXPNDITURE	EXPENDITURE
128	Third line from bottom	figure	figures
130	Nature of Expenditure—(ii) Communication column 2	202 (A)-31,061	202 (b)-31,061
134	120—PAYMENT OF COMMUTED VALUE OF PENSIONS—Gross expenditure	xpenditure	expenditure
144	Eighth line from bottom	Othre	Other
149	Sr. no. 5 column 9	“XVI—Interest realised on investment of Cash Balances”	“XVI—Interest realised on investment of Cash Balances”
154	Sr. no. 34 column 2	Dawidat	Dowidat
158	Total—Co-operative Banks/Societies	Banks Societies	Banks/Societies
167	Foot note (a)	<i>Amount</i>	<i>Amount</i>
174	Heading column 2	balances	balance
182	Column 1 Public Works Remittances	Work	Works
183	Heading of Statement	ACCOUNTS	ACCOUNT
185	Heading of Statement	ACCOUNTS	ACCOUNT
196	Column 1—(viii)—Loans to Co-operative Societies, etc.,	landless	landless
204	Heading of column 2	1973-74	1973
206	Footnote (a)—third line	balance	balances
220	Column 2—Loans to Municipal Corporations and Municipalities	Corporation	Corporations
222	Heading of Appendix—III	acceptance	acceptances
224	1971-72 column head “Number of concerns”	concernes	concerns