



**GOVERNMENT OF PUNJAB**

**FINANCE ACCOUNTS**

**1975-76**

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

This compilation containing the Finance Accounts of the Government of Punjab for the year 1975-76 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 1975-76, the accounts now presented are, according to my information, correct statements of the receipts and outgoings of the Government of Punjab for the year 1975-76.



(A. BAKSHI)

*Comptroller and Auditor General of India*

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

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

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

## INTRODUCTORY

The accounts of Government are kept in three parts :—

Part I—Consolidated Fund

Part II—Contingency Fund

Part III—Public Account

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

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

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

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

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

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

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

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

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

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

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

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

proper commercial form and are subjected to test check by the Indian Audit and Accounts Department.

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

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

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## STATEMENT NO. I—

Receipts  1	Actuals	
	1974-75 2	1975-76 3
	(In lakhs of rupees) Part I—Consolidated	
	(1)	
<b>Receipt Heads (Revenue Account)</b>		
<b>A. Tax Revenue —</b>		
<b>(a) Taxes on Income and Expenditure—</b>		
021. Taxes on Income other than Corporation Tax ..	14,08.88	20,18.78
028. Other Taxes on Income and Expenditure ..	..	0.01
Total—(a) Taxes on Income and Expenditure ..	14,08.88	20,18.79
<b>(b) Taxes on Property and Capital transactions—</b>		
029. Land Revenue ..	1,83.24	2,94.96
030. Stamps and Registration Fees ..	17,64.53	18,47.90
031. Estate Duty ..	29.83	25.31
035. Taxes on Immovable Property other than Agricultural Land ..	1.94	1.12
Total—(b) Taxes on Property and Capital transactions ..	19,79.54	21,69.29
<b>(c) Taxes on Commodities and Services—</b>		
039. State Excise ..	39,88.43	45,49.87
040. Sales Tax ..	63,34.82	73,15.57
041. Taxes on Vehicles ..	5,60.65	5,69.95
042. Taxes on Goods and Passengers ..	13,02.76	14,54.01
043. Taxes and Duties on Electricity ..	4,79.58	6,19.94
045. Other Taxes and Duties on Commodities and Services ..	5,45.26	6,26.49
Total—(c) Taxes on Commodities and Services ..	1,32,11.50	1,51,35.83
Total—A. Tax Revenue	1,65,99.92	1,93,23.91

## SUMMARY OF TRANSACTIONS

	Disbursements 4	Actuals	
		1974-75 5	1975-76 6
(In lakhs of rupees)			
<b>Fund</b>			
<b>Revenue—</b>			
<b>Expenditure Heads (Revenue Account)</b>			
<b>A. General Services—</b>			
<b>(a) Organs of State—</b>			
211. Parliament/State/Union Territory Legislatures ..		31.05	38.24
212. President, Vice-President /Governor / Administrator of Union Territories ..		9.22	11.71
213. Council of Ministers ..		58.41	74.93
214. Administration of Justice ..		1,70.99	1,98.30
215. Elections ..		11.12	34.76
<b>Total—(a) Organs of State ..</b>		<b>2,80.79</b>	<b>3,57.94</b>
<b>(b) Fiscal Services—</b>			
<b>(i) Collection of Taxes on Property and Capital transactions—</b>			
229. Land Revenue ..		2,08.46	2,38.78
230. Stamps and Registration ..		20.76	20.00
235. Collection of Taxes on Property and Capital transactions ..		1.67	1.74
<b>(iii) Collection of Taxes on Commodities and Services—</b>			
239. State Excise ..		41.31	52.95(a)
240. Sales Tax ..		96.67	1,21.25
241. Taxes on Vehicles ..		11.99	15.40(b)
245. Other Taxes and Duties on Commodities and Services ..		19.78	21.43
<b>(iv) Other Fiscal Services—</b>			
247. Other Fiscal Services ..		22.46	15.62
<b>Total—(b) Fiscal Services ..</b>		<b>4,23.10</b>	<b>4,87.17</b>

(a) Includes Rs. 0.40 lakh spent from out of advance from the Contingency Fund during 1974-75 and recouped to the Fund during 1975-76.

(b) Excludes Rs. 0.25 lakh spent from out of advance from the Contingency Fund during 1975-76 and not recouped to the Fund till the close of the year.

## STATEMENT NO. 1—

## Receipts

## Actuals

1974-75

1975-76

1

2

3

(In lakhs of rupees)

## Part I—Consolidated

(1)

Receipt Heads (Revenue Account)—*contd.*

## B. Non-Tax Revenue—

## (b) Interest Receipts, Dividends and Profits—

049. Interest Receipts	..	10,41.67	12,51.39
050. Dividends and Profits	..	88.54	1,64.58

Total—(b) Interest Receipts, Dividends and Profits	..	11,30.21	14,15.97
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## (c) Other Non-Tax Revenue—

## (i) General Services—

051. Public Service Commission	..	1.38	0.96
055. Police	..	79.50	89.14
056. Jails	..	28.43	46.37
057. Supplies and Disposals	..	1.72	1.52
058. Stationery and Printing	..	16.62	28.17
059. Public Works	..	72.40	63.72
065. Other Administrative Services	..	1,48.62	2,75.70
066. Contributions and Recoveries towards pensions and other Retirement Benefits..	..	1,38.06	32.10
068. Miscellaneous General Services	..	50.29	76.41
Total —(i) General Services	..	5,37.02	6,14.09

SUMMARY OF TRANSACTIONS—*contd.*

Disbursements	Actuals	
	1974-75	1975-76
4	5	6
(In lakhs of rupees)		
Fund— <i>contd.</i>		
Revenue— <i>contd.</i>		
Expenditure Heads (Revenue Account)— <i>contd.</i>		
A. General Services— <i>concl.</i>		
(c) Interest payment and servicing of Debt—		
248. Appropriation for reduction or avoidance of Debt ..	4,67.17	5,19.33
249. Interest Payments ..	19,81.79	27,50.33
Total—(c) Interest, etc. ..	24,48.96	32,69.66
(d) Administrative Services—		
251. Public Service Commission ..	5.24	5.78
252. Secretariat-General Services ..	1,30.15	1,54.11
253. District Administration ..	2,14.58	2,45.34(a)
254. Treasury and Accounts Administration ..	57.41	70.32
255. Police ..	13,65.76	15,96.35(b)
256. Jails ..	1,45.88	1,82.76
257. Supplies and Disposals ..	7.21	7.65
258. Stationery and Printing ..	1,33.62	2,01.35
259. Public Works ..	5,95.08	5,00.12
265. Other Administrative Services ..	1,46.76	1,77.15
Total—(d) Administrative Services j ..	28,01.69	31,40.93
(e) Pensions and Miscellaneous General Services—		
266. Pensions and other Retirement Benefits ..	4,81.43	4,06.53
268. Miscellaneous General Services ..	44.24	41.98
Total—(e) Pensions and Miscellaneous General Services ..	5,25.67	4,48.51
Grand Total—A. General Services ..	64,80.21	77,04.21

(a) Includes Rs. 0.34 lakh spent from out of advance from the Contingency Fund during 1974-75 and recouped to the Fund during 1975-76.

(b) Includes Rs. 2.73 lakhs spent from out of advance from the Contingency Fund during 1974-75 and recouped to the Fund during 1975-76.

## STATEMENT NO. 1—

Receipts 1	Actuals	
	1974-75 2	1975-76 3
( In lakhs of rupees)		
Part I—Consolidated (1)		
<b>Receipt Heads ( Revenue Account)—contd.</b>		
<b>B. Non-Tax Revenue—contd.</b>		
<b>(c) Other Non-Tax Revenue—contd.</b>		
<b>(ii) Social and Community Services—</b>		
077. Education ..	1,42·10	1,19·86
078. Art and Culture ..	0·19	0·25
080. Medical ..	1,11·72	93·58
081. Family Planning ..	0·78	1·12
082. Public Health, Sanitation and Water Supply ..	3,02·59	2,06·37
083. Housing ..	28·62	21·05
084. Urban Development ..	0·77	2·97
085. Information and Publicity ..	0·70	2·76
087. Labour and Employment ..	34·22	35·63
088. Social Security and Welfare ..	1,64·01	1,97·10
095. Other Social and Community Services	11·48	19·01
<b>Total—(ii) Social and Community services</b>	<b>7,97·18</b>	<b>6,99·70</b>
<b>(iii) Economic Services—</b>		
098. Co-operation ..	47·17	53·11
104. Other General Economic Services ..	54·47	88·61
105. Agriculture ..	1,60·92	1,20·23
106. Minor Irrigation, Soil Conservation and Area Development ..	56·97	36·63
109. Food ..	52·52	2,68·69
110. Animal Husbandry ..	41·90	52·70
111. Dairy Development ..	0·12	0·70

SUMMARY OF TRANSACTIONS—*contd.*

Disbursements	Actuals	
	1974-75	1975-76
4	5	6
(In lakhs of rupees)		
<b>Fund—<i>contd.</i></b>		
<b>Revenue—<i>contd.</i></b>		
<b>Expenditure Heads ( Revenue Account)—<i>contd.</i></b>		
<b>B. Social and Community Services—</b>		
276. Secretariat-Social and Community Services	26.63	30.54
277. Education ..	54,47.75	64,33.08(a)
278. Art and Culture ..	19.42	48.78
280. Medical ..	10,78.94	13,13.72
281. Family Planning ..	1,83.08	2,39.69
282. Public Health, Sanitation and Water Supply ..	6,98.66	13,09.63(b)
283. Housing ..	11.27	18.22
284. Urban Development ..	1,48.76	1,45.67
285. Information and Publicity ..	59.18	68.16(c)
287. Labour and Employment ..	2,77.03	3,20.27(d)
288. Social Security and Welfare ..	7,79.82	9,84.97(e)
289. Relief on account of Natural Calamities	30.11	1,75.30
295. Other Social and Community Services	5.31	7.32
<b>Total—B. Social and Community Services ..</b>	<b>87,65.96</b>	<b>1,10,95.35</b>
<b>C. Economic Services—</b>		
<b>(a) General Economic Services—</b>		
296. Secretariat-Economic Services ..	30.17	33.41
298. Co-operation ..	1,87.79	2,31.50(f)
304. Other General Economic Services ..	35.81	44.72
<b>Total—(a) General Economic Services ..</b>	<b>2,53.77</b>	<b>3,09.63</b>

(a) Includes Rs. 28.23 lakhs spent from out of advance from the Contingency Fund during 1974-75 and recouped to the Fund during 1975-76.

(b) Includes Rs. 0.1 lakh spent from out of advance from the Contingency Fund during 1971-72 and recouped to the Fund during 1975-76.

(c) Excludes Rs. 1 lakh spent from out of advance from the Contingency Fund during 1975-76 but not recouped to the Fund till the close of the year.

(d) Includes Rs. 0.02 lakh spent from out of advance from the Contingency Fund during 1974-75 and recouped to the Fund during 1975-76.

(e) Excludes Rs. 0.10 lakh spent from out of advance from the Contingency Fund during 1975-76 but not recouped to the Fund till the close of the year and includes Rs. 0.25 lakh spent from out of advance from the Contingency Fund during 1974-75 and recouped to the Fund during 1975-76.

(f) Excludes Rs. 0.96 lakh spent from out of advance from the Contingency Fund during 1975-76 but not recouped to the Fund till the close of the year.

## STATEMENT NO. 1—

Receipts  1	Actuals	
	1974-75 2	1975-76 3
	(In lakhs of rupees)	
	Part I—Consolidated (1)	
<b>Receipt Heads (Revenue Account)—<i>contd.</i></b>		
<b>B. Non-Tax-Revenue—<i>concl.</i></b>		
<b>(c) Other Non-Tax Revenue—<i>concl.</i></b>		
<b>(ii) Economic Services—<i>concl.</i></b>		
112. Fisheries ..	6.39	10.85
113. Forest ..	1,01.69	1,16.66
114. Community Development ..	15.76	31.00
120. Industries ..	0.17	0.29
121. Village and Small Industries ..	40.40	53.73
128. Mines and Minerals ..	3.46	4.03
131. Water and Power Development Services ..	1.10	3.14
132. Multipurpose River Projects ..	81.43	1,09.83
133. Irrigation, Navigation, Drainage and Flood Control Projects ..	4,51.26	7,10.51
136. Civil Aviation ..	2.40	1.43
137. Roads and Bridges ..	14.93	12.24
138. Road and Water Transport Services ..	14,68.48	17,93.05
139. Tourism ..	1.82	3.79
<b>Total—(iii) Economic Services ..</b>	<b>26,03.36</b>	<b>34,71.22</b>
<b>Total—(c) Other Non-Tax Revenue ..</b>	<b>39,37.56</b>	<b>47,85.01</b>
<b>Total—B. Non-Tax Revenue ..</b>	<b>50,67.77</b>	<b>62,00.98</b>



SUMMARY OF TRANSACTIONS—*contd.*

Disbursements	Actuals	
	1974-75	1975-76
4	5	6
	(In lakhs of rupees)	
<b>Fund—<i>contd.</i></b>		
<b>Revenue—<i>contd.</i></b>		
<b>Expenditure Heads (Revenue Account)—<i>contd.</i></b>		
<b>C. Economic Services—<i>contd.</i></b>		
<b>(b) Agriculture and Allied Services—</b>		
305. Agriculture	7,86.16	11,32.37
306. Minor Irrigation	1,38.07	1,66.08(a)
307. Soil and Water Conservation	1,49.44	1,39.27
309. Food	15.76	10,73.88
310. Animal Husbandry	3,05.23	3,78.98
311. Dairy Development	15.61	22.94
312. Fisheries	18.22	17.15
313. Forest	1,78.37	2,21.17
314. Community Development	2,30.04	3,15.82
Total—(b) Agriculture and Allied Services	18,36.90	34,67.66
<b>(c) Industry and Minerals—</b>		
320. Industries	4.41	11.45
321. Village and Small Industries	2,71.38	3,36.17(b)
328. Mines and Minerals	11.82	8.23
Total—(c) Industry and Minerals	2,87.61	3,55.85
<b>(d) Water and Power Development—</b>		
331. Water and Power Development Services	31.43	63.54
332. Multipurpose River Projects	4,20.11	4,96.78
333. Irrigation, Navigation, Drainage and Flood Control Projects	8,28.52	8,98.50
Total—(d) Water and Power Development	12,80.06	14,58.82

(a) Includes Rs. 2.24 lakhs spent from out of advance from the Contingency Fund during 1974-75 and recouped to the Fund during 1975-76.

(b) Excludes Rs. 0.05 lakh spent from out of advance from the Contingency Fund during 1975-76 but not recouped to the Fund till the close of the year and includes Rs. 0.02 lakh spent from out of advance from the Contingency Fund during 1967-68 and recouped to the Fund during 1975-76.

## STATEMENT NO. 1—

Receipts

Actuals

1974-75

1975-76

1

2

3

(In lakhs of rupees)

Part I—Consolidated

(1)

Receipt Heads (Revenue Account)—*concl.*

## C. Grants-in-aid and Contributions—

160. Grants-in-aid from Central Government ..	18,79.90	31,41.95
162. States' Share of Union Excise Duties ..	14,54.14	17,74.17
<b>Total—C. Grants-in-aid and Contributions ..</b>	<b>33,34.04</b>	<b>49,16.12</b>
<b>Total—Receipt Heads (Revenue Account) ..</b>	<b>2,50,01.73</b>	<b>3,04,41.01</b>
<b>Revenue Surplus ..</b>	<b>29,79.18</b>	<b>26,13.85</b>

(2)

SUMMARY OF TRANSACTIONS—*contd.*

Disbursements	Actuals	
	1974-75	1975-76
4	5	6
(In lakhs of rupees)		
<b>Fund—<i>contd.</i></b>		
<b>Revenue—<i>concl.</i></b>		
<b>Expenditure Heads (Revenue Account)—<i>concl.</i></b>		
<b>C. Economic Services—<i>concl.</i></b>		
<b>(e) Transport and Communications—</b>		
336. Civil Aviation	7.57	7.88
337. Roads and Bridges	13,70.18	13,74.22
338. Roads and Water Transport Services	16,87.81	19,82.75
339. Tourism	7.15	25.35
<b>Total—(e) Transport and Communications</b>	<b>30,72.71</b>	<b>33,90.20</b>
<b>Total—C. Economic Services</b>	<b>67,31.05</b>	<b>89,82.16</b>
<b>D. Grants-in-aid and Contributions—</b>		
363. Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	45.33	45.44
<b>Total—D. Grants-in-aid and Contributions</b>	<b>45.33</b>	<b>45.44</b>
<b>Total—Expenditure Heads (Revenue Account)</b>	<b>2,20,22.55</b>	<b>2,78,27.16</b>
<b>Capital, Public Debt, Loans, etc.—</b>		
<b>Expenditure Heads (Capital Account)—</b>		
Capital Expenditure (figures for each major head are given in the Statement no. 2)	37,46.80	36,02.67(a)
<b>Total</b>	<b>37,46.80</b>	<b>36,02.67</b>

(a) Excludes Rs. 5.34 lakhs spent from out of advance from the Contingency Fund during 1975-76 but not recouped to the Fund till the close of the year and includes Rs 63.90 lakhs spent from out of advance from the Contingency Fund during 1974-75 and recouped to the Fund during 1975-76.

## STATEMENT NO. 1—

Receipts	Actuals	
	1974-75	1975-76
1	2	3
(In lakhs of rupees)		
<b>Part I—Consolidated</b>		
<b>E. Public Debt—</b>		
603. Internal Debt of the State Government ..	1,41,12.03	2,68,54.16
604. Loans and Advances from the Central Government ..	24,84.13	35,26.70
<b>Total—E. Public Debt ..</b>	<b>1,65,96.16</b>	<b>3,03,80.86</b>
<b>F. Loans and Advances—</b>		
Recoveries of Loans and Advances ..	13,39.64	12,71.63
<b>Total—F. Loans and Advances ..</b>	<b>13,39.64</b>	<b>12,71.63</b>
<b>G. Inter-State Settlement—</b>		
768. Inter-State Settlement—		
Punjab and Haryana ..	1,23.33	..
Punjab and Himachal Pradesh ..	23.72	..
Centre and Punjab ..	36.92	..
<b>Total—G. Inter-State Settlement ..</b>	<b>1,83.97</b>	<b>..</b>
<b>Total—Consolidated Fund ..</b>	<b>4,31,21.50</b>	<b>6,20,93.50</b>

SUMMARY OF TRANSACTIONS—*contd.*

Disbursements	Actuals	
	1974-75	1975-76
4	5	6
(In lakhs of rupees)		
<b>Fund—<i>concl.</i></b>		
<b>E. Public Debt—</b>		
603. Internal Debt of the State Government ..	1,32,89.15	2,03,18.43
604. Loans and Advances from the Central Government ..	26,77.67	28,58.71
<b>Total—E. Public Debt ..</b>	<b>1,59,66.82</b>	<b>2,31,77.14</b>
<b>F. Loans and Advances—</b>		
Loans and Advances ..	58,00.52	69,19.88(a)
<b>Total—F. Loans and Advances ..</b>	<b>58,00.52</b>	<b>69,19.88</b>
<b>H. Transfer to Contingency Fund—</b>		
769. Appropriations to the Contingency Fund ..	5,00.00	..
<b>Total—H. Transfer to Contingency Fund ..</b>	<b>5,00.00</b>	<b>..</b>
<b>Total—Consolidated Fund ..</b>	<b>4,80,36.69</b>	<b>6,15,26.85</b>

(a) Excludes Rs. 76.44 lakhs spent from out of advance from the Contingency Fund during 1975-76 but not recouped to the Fund till the close of the year and includes Rs. 1.89 lakhs spent from out of advance from the Contingency Fund during 1974-75 and recouped to the Fund during 1975-76.

## STATEMENT NO. 1—

Receipts	Actuals	
	1974-75	1975-76
1	2	3
	(In lakhs of rupees)	
	<b>Part II—Contingency</b>	
800. Contingency Fund ..	10,95.34	2,87.14(a)
<b>Total—Contingency Fund ..</b>	<b>10,95.34</b>	<b>2,87.14</b>
	<b>Part III—Public Debt (other than those</b>	
<b>I. Small Savings, Provident Funds, etc.—</b>		
<b>(b) Provident Funds—</b>		
805. State Provident Funds] ..	8,06.04	9,56.21
<b>Total—(b) Provident Funds ..</b>	<b>8,06.04</b>	<b>9,56.21</b>
<b>Total—I. Small Savings, Provident Funds, etc.</b>	<b>8,06.04</b>	<b>9,56.21</b>

(a) Represents recoupment during 1975-76 of the following expenditure met from out of advance from the Contingency Fund during previous years under the following heads of account :—

	<i>Head of Account</i>	<i>Amount</i>
		Rs.
239. State Excise ..		40,000
253. District Administration ..		34,511
255. Police ..		2,72,707
277. Education ..		28,23,000
282. Public Health, Sanitation and Water Supply ..		610
287. Labour and Employment ..		2,060
288. Social Security and Welfare ..		25,000
306. Minor Irrigation ..		2,24,000
321. Village and Small Industries ] ..		1,200
483. Capital Outlay on Housing ..		57,44,000
506. Capital Outlay on Minor Irrigation, Soil Conservation and Area Development ..		6,46,000
684. Loans for Urban Development ..		54,00,000
695. Loans for Other Social and Community Services ..		10,00,000
715. Loans to Agricultural Financial Institutions ..		25,00,000
734. Loans for Power Projects ..		1,00,00,000
<b>Total</b>		<b>2,87,13,888</b>

SUMMARY OF TRANSACTIONS—*contd.*

Disbursements	Actuals	
	1974-75	1975-76
4	5	6
	(In lakhs of rupees)	
Fund—		
800. Contingency Fund ..	7,87.11	84.14(a)
Total—Contingency Fund ..	7,87.11	84.14
Account—		
mentioned in Part I) and Deposits, etc.—		
I. Small Savings, Provident Funds, etc.—		
(b) Provident Funds—		
805. State Provident Funds ..	2,59.03	2,91.30
Total—(b) Provident Funds ..	2,59.03	2,91.30
Total—I. Small Savings, Provident Funds, etc.	2,59.03	2,91.30

(a) Represents expenditure met from out of advance from the Contingency Fund during 1975-76 but not recouped to the Fund till the close of the year. The details are given below :—

Head of Account	Amount
	Rs.
241. Taxes on Vehicles ..	24,986
285. Information and Publicity ..	1,00,000
288. Social Security and Welfare ..	10,000
298. Co-operation ..	96,000
321. Village and Small Industries ..	5,245
498. Capital Outlay on Co-operation ..	5,34,000
684. Loans for Urban Development ..	75,00,000
698. Loans to Co-operative Societies ..	2,14,000
Total ..	84,14,231

## STATEMENT NO. I—

Receipts	Actuals	
	1974-75	1975-76
1	2	3
(In lakhs of rupees)		
Part III—Public		
Debit (other than those)		
<b>J. Reserve Funds—</b>		
(a) *Reserve Funds bearing interest ..	1,67.59	2,24.79
(b) *Reserve Funds not bearing interest ..	4,95.94	5,49.60
<b>Total—J. Reserve Funds ..</b>	<b>6,63.53</b>	<b>7,74.39</b>
<b>K. Deposits and Advances—</b>		
(a) *Deposits bearing interest ..	22,61.99	2,68.02
(b) *Deposits not bearing interest ..	1,36,75.75	1,76,95.77
(c) *Advances ..	1,48.14	1,71.13
<b>Total—K. Deposits and Advances ..</b>	<b>1,60,85.88</b>	<b>1,81,34.92</b>
<b>L. Suspense and Miscellaneous—</b>		
(b) *Suspense ..	22,91.17	—38.27
(c) *Other Accounts ..	81,58.92	32,65.21(a)
(d) *Accounts with Governments of Foreign Countries ..	0.16	0.07
(e) Miscellaneous ..	12,51.89	7,40.52
<b>Total—L. Suspense and Miscellaneous ..</b>	<b>1,17,02.14</b>	<b>39,67.53</b>

\*Details are available in Statement no. 16.

(a) Excludes transactions under "875. Deposits with Reserve Bank" as this head of account is merely an adjusting head.



SUMMARY OF TRANSACTIONS—*contd.*

Disbursements	Actuals	
	1974-75	1975-76
4	5	6
	(In lakhs of rupees)	
<i>Account—contd.</i>		
mentioned in Part I) and Deposits, etc.— <i>contd.</i>		
<b>J. Reserve Funds—</b>		
(a) *Reserve Funds bearing interest	.. 1,50.46	2,94.01
(b) *Reserve Funds not bearing interest	.. 12,53.85	10,85.90
Total—J. Reserve Funds	.. 14,04.31	13,79.91
<b>K. Deposits and Advances—</b>		
(a) *Deposits bearing interest	.. 19,25.96	69.99
(b) *Deposits not bearing interest	.. 1,36,46.81	1,70,14.24
(c) *Advances	.. 1,48.28	1,71.33
Total—K. Deposits and Advances	.. 1,57,21.05	1,72,55.56
<b>L. Suspense and Miscellaneous—</b>		
(b) *Suspense	.. 9,26.80	19,93.61
(c) *Other Accounts	.. 82,12.47	31,48.75(a)
(d) *Accounts with Governments of Foreign Countries	.. —0.05	0.28
(e) Miscellaneous	.. 0.18	1,08.50
Total—L. Suspense and Miscellaneous	.. 91,39.40	52,51.14

\*Details are available in Statement no. 16.

(a) Excludes transactions under "875. Deposits with Reserve Bank" as this head of account is merely an adjusting head.

## STATEMENT NO. 1—

## Receipts

## Actuals

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 1974-75            1975-76

2                    3

(In lakhs of rupees)

## Part III—Public

## Debt (other than those

## M. Remittances—

(a) *Money Orders, Remittances and adjustments between officers rendering accounts to the same Accountant-General, etc., and other Remittances ..	92,71.77	1,07,58.79
(b) *Inter-Government Adjustment Accounts ..	9,99.45	6,39.02
Total—M. Remittances ..	1,02,71.22	1,13,97.81
Total—Public Account ..	3,95,28.81	3,52,30.86
Total—Receipts—Parts I, II and III ..	8,37,45.65	9,76,11.50
Opening Cash Balance ..	—15,61.13	—36,68.10
Grand Total ..	8,21,84.52	9,39,43.40

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 \*Details are available in Statement no. 16.

SUMMARY OF TRANSACTIONS—*concl'd.*

Disbursements	Actuals	
	1974-75	1975-76
4	5	6
(In lakhs of rupees)		
<b>Account—<i>concl'd.</i></b>		
mentioned in Part I) and Deposits, etc.— <i>concl'd.</i>		
<b>M. Remittances—</b>		
(a) *Money Orders, Remittances and adjustments between officers rendering accounts to the same Accountant-General, etc., and other Remittances ..	99,51.09	1,06,03.74
(b) *Inter-Government Adjustment Accounts ..	5,53.94	12,15.70
Total—M. Remittances ..	1,05,05.03	1,18,19.44
Total—Public Account ..	3,70,28.82	3,59,97.35
Total—Disbursements-Prats I, II and III ..	8,58,52.62	9,76,08.34
Closing Cash Balance ..	—36,68.10	—36,64.94(a)
Grand Total ..	8,21,84.52	9,39,43.40

\*Details are available in Statement no. 16.

(a) There is a difference of Rs. 2.97 lakhs between the figures reflected in the accounts and those received from the Reserve Bank of India regarding "Deposits with Reserve Bank" included in the Cash Balance. The difference is under reconciliation.

## EXPLANATORY NOTES

1. The transactions on revenue account resulted in a surplus of Rs. 26.14 crores in 1975-76 against a surplus of Rs. 29.79 crores in 1974-75. Taking into account the transactions outside the revenue account, however, there was an over all surplus of Rs. 0.03 crore in 1975-76 against the deficit of Rs. 21.07 crores in 1974-75.

	1974-75	1975-76
	(In crores of rupees)	
Opening cash balance	-15.61	-36.68
<b>Part I—Consolidated Fund—</b>		
<b>(a) Transactions within the Revenue Account—</b>		
(i) Receipts	2,50.02	3,04.41
(ii) Expenditure	2,20.23	2,78.27
(iii) Revenue Surplus	+29.79	+26.14
<b>(b) Transactions outside the Revenue Account—</b>		
(i) Capital Expenditure	37.47	36.03
(ii) Receipts from borrowing (net)	+6.30	+72.04
(iii) Loans and Advances by State Government (net)	-44.61	-56.48
(iv) Inter-State Settlement (net)	+1.84	..
(v) Transfer to Contingency Fund (net)	-5.00	..
<b>Part II—Contingency Fund (net)</b>	+3.08	+2.03
<b>Part III—Public Account (net)</b>	+25.00	-7.67
Closing Cash Balance	-36.68	-36.65
Overall deficit (—)/surplus (+)	-21.07	+0.03

2. The revenue receipts in 1975-76 (Rs. 3,04.41 crores) were Rs. 54.39 crores more than those in 1974-75 (Rs. 2,50.02 crores). The increase of receipts in 1975-76 of Rs. 1 crore or above was mainly under :—

Major Head	Actuals		Increase	Reasons
	1974-75	1975-76		
	(In crores of rupees)			
160. Grants-in-aid from Central Government	18.80	31.42	12.62	Due mainly to larger grants from the Government of India for payment of wheat bonus to farmers and for the execution of the Centrally Sponsored Schemes.

Major Head	Actuals		Increase	Reasons
	1974-75	1975-76		
	(In crores of rupees)			
040. Sales Tax	63.35	73.16	9.81	Due mainly to additional resources mobilization measures taken during the year.
021. Taxes on Income other than Corporation Tax	14.09	20.19	6.10	Due mainly to larger allocations from the Government of India.
039. State Excise	39.88	45.50	5.62	Due mainly to larger quantity of the country spirit lifted by the contractors.
138. Road and Water Transport Services	14.68	17.93	3.25	Due mainly to increase in the bus passenger fares and increased utilisation of the fleet.
162. States' share of Union Excise Duties	14.54	17.74	3.20	Due mainly to an increase in the share of the State.
133. Irrigation, Navigation, Drainage and Flood Control Projects	4.51	7.11	2.60	Due mainly to an increase in water rates for major crops.
109. Food	0.53	2.69	2.16	Due mainly to larger recovery from Government of India on account of rice procurement work and larger miscellaneous receipts.
049. Interest Receipts	10.42	12.51	2.09	Due mainly to larger realisation of interest on investment of capital in the Punjab Roadways, Irrigation Works and works relating to Multipurpose River Schemes and on loans advanced to local Bodies and Co-operative Institutions, etc.

Major Head	Actuals		Increase	Reasons
	1974-75	1975-76		
(In crores of rupees)				
042. Taxes on Goods and Passengers	13.03	14.54	1.51	Due mainly to increase in the number of buses plying on the State roads and in the number of passengers.
043. Taxes and Duties on Electricity	4.80	6.20	1.40	Due mainly to larger consumption of electricity.
065. Other Administrative Services	1.49	2.76	1.27	Due mainly to reimbursement of expenditure by the Government of India in respect of Civil Defence.
029. Land Revenue	1.83	2.95	1.12	Due mainly to additional measures taken to mobilize resources.
The increase was partly set-off by decrease under :—				
066. Contributions and Recoveries towards pensions and other Retirement Benefits	1.38	0.32	—1.06	Due mainly to less receipt of share of Contributory Provident Fund from District Boards as less number of pension cases of former District Board Teachers who were granted pensionary benefits were decided.

**Taxation changes during the year**

3. The following new taxes and levies were imposed during 1975-76 :—

Taxes/Levies imposed	Estimated additional income during 1975-76 (In crores of rupees)	Date from which imposed
(a) Increase in Sales tax on food grains and pulses from 3 per cent to 4 per cent.	3.80	23rd April 1975
(b) Increase in Sales tax on rice and paddy, imported tractors, condensed milk and cream, ice-cream, butter, cheese and milk powder, sales to Government Departments and consignment sales from 3 per cent to 4 per cent.		3rd July 1975
(c) Increase in Sales tax on declared goods from 3 per cent to 4 per cent.		18th July 1975
(d) Levy of Purchase tax at the rate of 3 per cent on milk when purchased for use in the manufacture of any goods other than tax free goods for sale.		20th May 1975
(e) Increase in Purchase tax on paddy from 4 per cent to 7 per cent	3.36	11th September 1975
(f) Increase in the rate of Central Sales Tax by the Government of India from 3 per cent to 4 per cent.	1.70	1st July 1975
<b>Total</b>	<b>8.86</b>	

The following concession was granted by the Government in sales tax resulting in a shortfall of revenue to the extent of Rs. 0.32 crore during 1975-76 :—

Nature of tax concession	Estimated loss in revenue during 1975-76 (In crore of rupees)	Date from which the concession was granted
Levy of Sales tax on all goods sold to the serving military personnel by the Canteen Stores Department (India) direct or through the authorised canteen contractors or through unit run canteens, was exempted.	0.32	13th May 1975

## Receipts from Government of India

4. The revenue receipts in 1975-76 include Rs. 69.60 crores received from the Government of India against Rs. 47.73 crores received during the previous financial year. The details are as under :—

	1974-75	1975-76
	(In crores of rupees)	
I—Share of net proceeds of—		
(a) Taxes on Income other than Corporation Tax	14.09	20.19
(b) Union Excise Duties	14.54	17.74
(c) Estate Duty	0.30	0.25
II. Grants in lieu of tax on Railway Passenger Fares	0.82	0.82
III. Other grants	17.98	30.60
Total	47.73	69.60

## Expenditure met from Revenue

5. The increase of Rs. 58.04 crores in the expenditure on revenue account from Rs. 2,20.23 crores to Rs. 2,78.27 crores in 1975-76 was mainly under :—

Major Head	Expenditure		Increase	Reasons
	1974-75	1975-76		
	(In crores of rupees)			
309. Food	0.16	10.74	10.58	Due mainly to the payment of wheat bonus to the farmers.
277. Education	54.48	64.33	9.85	Due mainly to the grant of annual increment and additional dearness allowance to the employees.
249. Interest Payments	19.82	27.50	7.68	Due mainly to the payment of interest on the advances taken from the Commercial Banks for the purchase of food grains.



Major Head	Expenditure		Increase	Reasons
	1974-75	1975-76		
(In crores of rupees)				
282. Public Health, Sanitation and Water Supply	6.99	13.10	6.11	Due mainly to larger expenditure on the prevention and control of diseases and grant of annual increment and additional dearness allowance to employees.
305. Agriculture	7.86	11.32	3.46	Due mainly to larger expenditure on agricultural education and on scheme - small/marginal farmers and agricultural labourers' agencies.
338. Road and Water Transport Services	16.88	19.83	2.95	Due mainly to an addition of new buses to the fleet of the Punjab Roadways.
280. Medical	10.79	13.14	2.35	Due mainly to larger expenditure on medical relief and grant of annual increment and additional relief to employees.
255. Police	13.66	15.96	2.30	Due mainly to the grant of additional dearness allowance to employees.
288. Social Security and Welfare	7.80	9.85	2.05	Due mainly to the grant of pensions under social security schemes and additional relief to employees.
289. Relief on account of Natural Calamities	0.30	1.75	1.45	Due mainly to the grant of relief to persons affected by floods and hail-storm.

## STATEMENT NO. 2—CAPITAL OUTLAY

## Progressive Capital Outlay to end of 1975-76

Serial no.	Major head of account	Expenditure upto 1974-75	Expenditure during 1975-76	Total
1	2	3	4	5
(In lakhs of rupees)				
1.	459. Capital Outlay on Public Works	14,54.01	65.67	15,19.68
2.	465. Capital Outlay on Stationery and Printing and other Administrative Services	40.24(a)	0.35	40.59
3.	477. Capital Outlay on Education, Art and Culture	10,03.26	40.97	10,44.23
4.	480. Capital Outlay on Medical	14,34.20	94.84	15,29.04
5.	481. Capital Outlay on Family Planning	6.35	5.63	11.98
6.	482. Capital Outlay on Public Health, Sanitation and Water Supply	1,14.56	28.99	1,43.55
7.	483. Capital Outlay on Housing	8,32.16	3,75.44(b)	12,07.60
8.	484. Capital Outlay on Urban Development	15,05.22(a)	2,00.60	17,05.82
9.	485. Capital Outlay on Information and Publicity	1.45	1.28	2.73
10.	488. Capital Outlay on Social Security and Welfare	19.24	1,26.80	1,46.04
11.	495. Capital Outlay on Other Social and Community Services	95.00	24.05	1,19.05

(a) Differs from the closing balance adopted in Finance Accounts 1974-75 due to rounding.  
 (b) Includes Rs. 57.44 lakhs spent from out of advance from the Contingency Fund during 1974-75 and recouped to the Fund during 1975-76.

STATEMENT NO. 2—CAPITAL OUTLAY—*contd.*Progressive Capital Outlay to end of 1975-76—*contd.*

Serial no.	Major head of account	Expenditure upto 1974-75	Expenditure during 1975-76	Total
1	2	3	4	5
(In lakhs of rupees)				
12.	498. Capital Outlay on Co-operation	37,69.69	—6,18.97(a)(b)	31,50.72
13.	500. Investments in General Financial and Trading Institutions	4,12.00	..	4,12.00
14.	505. Capital Outlay on Agriculture	12,35.84	81.77	13,17.61
15.	506. Capital Outlay on Minor Irrigation, Soil Conservation and Area Development	16,54.66	3,70.85(c)	20,25.51
16.	509. Capital Outlay on Food	—19,12.93	5,03.74	—14,09.19(d)
17.	510. Capital Outlay on Animal Husbandry	3,10.92	13.34	3,24.26
18.	511. Capital Outlay on Dairy Development	3,69.24	44.48	4,13.72
19.	512. Capital Outlay on Fisheries	23.86	8.22	32.08
20.	514. Capital Outlay on Community Development	2.66	0.35	3.01
21.	515. Investments in Agricultural Financial Institutions	2,87.83	1.12	2,88.95
22.	520. Capital Outlay on Industrial Research and Development	6,44.99	2,68.39	9,13.38
23.	521. Capital Outlay on Village and Small Industries	13,14.12	1,57.01	14,71.13

(a) Excludes Rs. 5.34 lakhs spent from out of advance from the Contingency Fund during 1975-76 but not recouped to the Fund till the close of the year.

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

(c) Includes Rs. 6.46 lakhs spent from out of advance from the Contingency Fund during 1974-75 and recouped to the Fund during 1975-76.

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

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

Progressive Capital Outlay to end of 1975-76—concl'd.

Serial no.	Major head of account	Expenditure upto 1974-75	Expenditure during 1975-76	Total
1	2	3	4	5
(In lakhs of rupees)				
24.	522. Capital Outlay on Machinery and Engineering Industries	2.35	..	2.35
25.	525. Capital Outlay on Telecommunication and Electronic Industries	..	10.00	10.00
26.	526. Capital Outlay on Consumer Industries	33.51	..	33.51
27.	529. Capital Outlay on Other Industries	61.24	..	61.24
28.	530. Investments in Industrial Financial Institutions	..	4.95	4.95
29.	531. Capital Outlay on Water and Power Development Services	5.48	..	5.48
30.	532. Capital Outlay on Multipurpose River Projects	1,52,29.90	4,06.87	1,56,36.77
31.	533. Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects	87,71.30	7,06.72	94,78.02
32.	536. Capital Outlay on Civil Aviation	66.19	5.56	71.75
33.	537. Capital Outlay on Roads and Bridges	38,01.83	3,88.38	41,90.21
34.	538. Capital Outlay on Road and Water Transport Services	17,60.94(a)	2,51.79	20,12.73
35.	544. Capital Outlay on Other Transport and Communication Services	53.76	33.48	87.24
Total		4,44,05.07	36,02.67	4,80,07.74

(a) Differs by Rs. 5,04.97 lakhs (increased) from the closing balance adopted in Finance Accounts 1974-75 due to *proforma* adoption of expenditure booked within revenue account in the accounts for the years 1971-72 (Rs. 2,36.38 lakhs), 1972-73 (Rs. 86.38 lakhs) and 1973-74 (Rs. 1,82.21 lakhs).

## EXPLANATORY NOTES

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

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

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

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

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

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

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

3. The figures shown in column no. 5 against the above two major heads are exclusive of the figures for the period from 1st April 1947 to 14th August 1947 which will be added *proforma* when the final accounts of the period are received from the Director of Audit and Accounts, Pakistan, Lahore.

## STATEMENT NO. 3—FINANCIAL

	Upper Bari Doab Canal	Sirhind Canal	Sutlej Valley Project (Eastern Canal)
	1	2	3
	(In lakhs)		
<b>1. Capital Outlay during the year 1975-76—</b>			
(i) Direct ..	77.75	—9.78(a)	..
(ii) Indirect ..	..	..	..
(iii) Total ..	77.75	—9.78(a)	..
<b>2. Capital Outlay to end of the year 1975-76—</b>			
(i) Direct ..	6,42.86	8,57.73	3,01.41(b)
(ii) Indirect ..	..	..	..
(iii) Total ..	6,42.86	8,57.73	3,01.41(b)
<b>3. Revenue Receipts during the year 1975-76—</b>			
(i) Direct revenue (P.W. receipts)	1,79.49	2,39.26	15.32
(ii) Indirect receipts ..	0.68	..	0.88
(iii) Total ..	1,80.17	2,39.26	16.20
<b>4. Revenue forgone or remission of revenue during the year 1975- 76.</b>	..	The information is	
<b>5. Total revenue during the year 1975-76 (serial nos. 3 (iii)+ 4)</b>	..	1,80.17	2,39.26
			16.20

(a) Minus expenditure is due to credits being more than the debits under the sub-head 'Suspense'.

(b) Includes Rs. 0.01 lakh added *pro forma* due to rounding.

## RESULTS OF IRRIGATION WORKS

Shah Nahar Canal Project	Madhopur Beas Link	Installation of 96 tubewells in Shahkote Block of Jullundur Division	Installation of 150 tubewells along main branch to augment irrigation supplies from Uppar Bari Doab Canal Tracts	Total
4	5	6	7	8
of rupees)				
15.86	..	—1.32(a)	74.73	1,57.24
..	..	..	..	..
15.86	..	—1.32(a)	74.73	1,57.24
1,42.64(b)	3,61.12	64.16(d)	2,12.08(c)	25,82.00
..	..	..	..	..
1,42.64(b)	3,61.12	64.16(d)	2,12.08(c)	25,82.00
..	..	0.98	..	4,35.05
..	..	..	..	1.56
..	..	0.98	..	4,36.61
..	..	0.98	..	4,36.61

awaited from the concerned department

- 
- (a) Minus expenditure is due to credits to sub-head "Suspense" being more than debits to it.
- (b) Includes Rs. 1.90 lakhs added *proforma* out of the amount against "Other projects" where total expenditure in each case is less than Rs. 25 lakhs" on 1st April 1974.
- (c) Includes Rs. 1,10.18 lakhs transferred *proforma* from the scheme "Installation of 96 tubewells in Shahkote Block of Jullundur Division".
- (d) Excludes Rs. 1,10.18 lakhs transferred *proforma* vide footnote (c) above but includes Rs. 35.90 lakhs booked under "Unproductive" schemes upto 1st April 1974.

## STATEMENT NO. 3—FINANCIAL

	Upper Bari Doab Canal	Sirhind Canal	Sutlej Valley Project (Eastern Canal)
	1	2	3
	(In lakhs)		
<b>6 Working expenses and maintenance during the year 1975-76—</b>			
(i) Direct ..	1,24·32	1,76·87	32·93
(ii) Indirect ..	..	..	..
(iii) Total ..	1,24·32	1,76·87	32·93
<b>7. Net revenue excluding interest—</b>			
(i) Surplus of revenue (serial no. 5) over expenditure [(serial no. 6(iii))(+) or excess of expenditure [(serial no. 6(iii)] over revenue (serial no. 5)(—) ..	+55·85	+62·39	—16·73
(ii) Rate of return on capital outlay to end of the year (percentage) ..	+8·69	+7·27	—5·55
<b>8. Interest on direct capital outlay—</b>	42·28	60·38	21·10
<b>9. Net profit or loss after meeting interest—</b>			
(i) Surplus of revenue over expenditure(+) or excess of expenditure over revenue(—)	+13·57	+2·01	—37·83
(ii) Rate of return on capital outlay to end of the year (percentage) ..	+2·11	+0·23	—12·55

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



## RESULTS OF IRRIGATION WORKS—concl'd.

Shah Nahar Canal Project	Madhopur Beas Link	Installation of 96 tube-wells in Shahkote Block of Jullundur Division	Installation of 150 tube-wells along main branch to augment irrigation supplies from Upper Bari Doab Canal Tracts	Total
4	5	6	7	8
of rupees)				
..	12.52	6.97	1.50	3,54.96
..	..	..	..	..
..	12.52	6.97	1.35	3,54.96
..	—12.52	—5.99	—1.35	+81.65
..	—3.46	—9.33	—0.63	+3.16
9.43	25.28	4.53	12.23	1,75.23
—9.43	—37.80	—10.52	—13.58	—93.58
—6.61	—10.46	—16.39	—6.40	—3.62

## EXPLANATORY NOTES

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

- (i) Installation of 92 deep tubewells in Mahalpur Block of Hoshairpur District, (ii) HARIKE Project, (iii) Sirhind Feeder Project, (iv) Exploratory Tubewells, (v) Lift Irrigation Scheme from Narwana Branch, (vi) Lift Irrigation Scheme, near Bhimpur Rest House, (vii) Water resources investigation scheme, (viii) Construction of Ghats in Irrigation Channels, (ix) Reclamation of Rakkar and Thur areas in the State, (x) Lift Irrigation scheme from drains, nallahs, choes, canals, etc., (xi) Dhanauri Feeder, (xii) Utilization of surplus Ravi Beas Waters, (xiii) Lining of channels.

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

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

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

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

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

## STATEMENT NO. 4—DEBT POSITION

## (i) Statement of borrowings

Nature of Debt	Balance on 1st April 1975	Receipts during the year	Repayments during the year	Balance on 31st March 1976	Net increase (+) or decrease (—)
1	2	3	4	5	6
(In crores of rupees)					
<i>I—Public Debt—</i>					
603. Internal Debt of the State Government	96.24	2,68.54	2,03.18	1,61.60	+65.36
604. Loans and Advances from Central Government	2,41.45	35.27	28.59	2,48.13	+6.68
<b>Total-I-Public Debt</b>	<b>3,37.69</b>	<b>3,03.81</b>	<b>2,31.77</b>	<b>4,09.73</b>	<b>+72.04</b>
<i>II—Small Savings, Provident Funds, etc.—</i>					
805. State Provident Funds	38.27(a)	9.56	2.91	44.92	+6.65
<b>Grand Total</b>	<b>3,75.96(a)</b>	<b>3,13.37</b>	<b>2,34.68</b>	<b>4,54.65</b>	<b>+78.69</b>

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

(a) Differs by Rs. 0.02 crore (decreased) from the closing balance shown in Finance Accounts 1974-75 due to *proforma* adjustment of balances vide details in Appendix I.

## EXPLANATORY NOTES

1. *Public Debt*—The total Public Debt of the State Government increased by Rs. 72.04 crores during the year 1975-76 and stood at Rs. 4,09.73 crores on 31st March 1976.

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

(i) *Market Loans*—These are long term loans raised in the open market having a currency of more than twelve months. During the year a loan (6 per cent Punjab Loan 1985) of Rs. 7.51 crores was raised on 15th September 1975 at a discount of 1 per cent. This is redeemable at par on 1st September 1985. Of Rs. 7.51 crores, Rs. 7.44 crores (net) were realised in cash and Rs. 0.07 crore were allowed as discount.

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

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

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

(a) *Sinking Fund (Depreciation)*—A sum not exceeding  $1\frac{1}{2}$  per cent of the total amount of loans is set apart from the revenues each year to form a depreciation fund for purchasing securities of the loans for cancellation. During the year 1975-76 no securities were cancelled.

(b) *Sinking Fund (Amortisation)*—In addition to the annual contribution to the respective depreciation funds, annual contributions are made to sinking funds from revenues for amortisation of loans at such rates as Government may decide from time to time. In addition to the contribution from revenue, interest realised on investment of the fund balances is also credited to the sinking fund (amortisation). During the year 1975-76 interest of Rs. 10.57 lakhs was realised.

The balances in the two funds at the commencement and at the end of 1975-76 are given below :—

Name of the fund	Balance on 1st April 1975	Additon during the year	Withdrawals during the year	Balance on 31st March 1976
1	2	3	4	5
(In lakhs of rupees)				
Sinking Fund (Depreciation)	1,84.38	29.58	..	2,13.96
Sinking Fund (Amortisation)	16,96.22	4,92.78	..	21,89.00
<b>Total</b>	<b>18,80.60</b>	<b>5,22.36</b>	<b>..</b>	<b>24,02.96</b>

Rupees 2,18.26 lakhs out of the total balance in the funds have been invested (March 1976) in securities. Of that Rs. 2,00.51 lakhs have been invested in securities of Government of India and Rs. 17.75 lakhs in securities of other States. The balance of Rs. 21,84.70 lakhs is merged in the general cash balance of the State Government.

The annexure to Statement no. 19 shows further particulars of the sinking funds, contributions from the State revenue to these funds and investments out of accumulations in the sinking fund of the respective loan.

(ii) *Loans from autonomous bodies*—During the year Rs. 2.21 crores were taken as loans from different autonomous bodies and Rs. 1.46 crores were paid in repayments of the outstanding loans. Complete particulars of the outstanding loans are given in the Statement no. 17. Government paid Rs. 81.51 lakhs as interest on these loans.

(iii) *Loans from State Bank of India*—Besides Rs. 19 crores outstanding from the previous year, loans of Rs. 68 crores were taken from the State Bank of India, Chandigarh as short term loans for purchase of food grains for the Provincial Reserve of the State by hypothecating the stocks of foodgrains. Of these Rs. 20 crores were repaid during the year leaving a balance of Rs. 67 crores. Government paid Rs. 8,14.29 lakhs as interest on these loans (at the rate of 12 per cent).

(iv) *Ways and Means Advances from Reserve Bank of India*—Under an agreement with the Reserve Bank of India, the State Government has to maintain with the Bank daily a minimum balance of Rs. 30 lakhs. If this balance falls below the agreed minimum on any day, the deficiency is made good by taking ways and means advances/overdraft from the Reserve Bank.

During 1975-76, Government obtained Rs. 1,45.97 crores as ways and means advances on one hundred and five occasions. An amount of Rs. 1,36.83 crores was repaid during the year leaving a balance of Rs. 9.14 crores. Rupees 39.78 lakhs were paid as interest on these advances (at the rate of 8 per cent).

Overdraft aggregating to Rs. 44.85 crores were availed of on thirty one occasions during the year 1975-76. These were repaid in full during the year (by 20th March 1976). The Government paid Rs. 3.62 lakhs as interest on overdrafts during the year.

3. *Loans from Government of India*—The loans from Central Government as on 31st March 1976 constituted 60.56 per cent of the total public debt of the State Government on that date.

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

Rupees 35.27 crores were received from the Government of India as loans during the year. This includes Rs. 8 crores as ways and means advances granted by the Central Government to the State Government. Repayment of loans received from Government of India was made according to the terms and conditions of the loans.

During the year Rs. 2.88 crores were received by the State Government as ways and means advances for centrally sponsored schemes and these were adjusted as grants.

4. *Loans for rehabilitation and resettlement*—In accordance with the terms and conditions agreed to between the Government of India and the State Government, rehabilitation loans outstanding on 31st March 1956 were to be repaid to the extent amounts actually realized 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 the State Government and Government of India according to which 35 per cent of the outstanding amount of loans on 1st January 1964 was to be paid by 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 outstanding amount of loan on the 1st January 1964 is in progress.

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

Name of Sinking Fund	Balance on 1st April 1975	Addition during the year	Withdrawal during the year	Balance on 31st March 1976
1	2	3	4	5
(In lakhs of rupees)				
1. Loans received for Bhakra-Nangal Project	12,79.44	17.00	5,38.11	7,58.33
2. Loans received out of Consolidated Open Market Borrowings of Government of India	1,73.38	7.54	1,80.92	..
<b>Total</b>	<b>14,52.82</b>	<b>24.54</b>	<b>7,19.03</b>	<b>7,58.33</b>

Out of the balance in the sinking fund at the end of March 1976 for repayment of loans received for Bhakra-Nangal Project, Rs. 4,00 lakhs were invested in the securities of the Government of India and the balance is merged in cash balance of Government. The addition of Rs. 17 lakhs represents interest received on these securities.

The withdrawal of Rs. 7,19.03 lakhs represents amount transferred to 'Miscellaneous Government Account' on discharge of loans from revenue during the year.

The annexure to Statement no. 19 shows further particulars of contributions from the state revenues to the sinking fund and investments out of accumulations in the sinking fund.

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

### (ii) Other Obligations

In addition to the above, the balances at the credit of earmarked and other funds as also certain deposits to the extent to which they have not been invested but are merged with the general cash balance of Government, also constitute the liability of State Government. Such liability at the end of March 1976 was Rs. 81.47 crores as shown below (further details are available in Statements nos. 16 and 19)

Nature of obligations	Amount on 1st April 1975	Receipts during the year	Repayments during the year	Balance on 31st March 1976	Net increase (+) or decrease (-) during the year
1	2	3	4	5	6
(In crores of rupees)					
Interest bearing obligations such as depreciation reserve funds of commercial undertakings, interest bearing deposits, etc.	7.36	4.93	3.64	8.65	+1.29
Non-interest bearing obligations such as Civil deposits, Deposits of local funds, other earmarked funds, etc.	71.37(a)	1,82.45	1,81.00	72.82	+1.45
<b>Total</b>	<b>78.73(a)</b>	<b>1,87.38</b>	<b>1,84.64</b>	<b>81.47</b>	<b>+2.74</b>

(a) Differs by Rs. 0.09 crore from the closing balance adopted in Finance Accounts 1974-75 due to *pro forma* adjustment of balances under the major head "843. Civil Deposits". For details see Statement no. 16.

## (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 :—

	1974-75	1975-76	Net increase (+) or decrease (-)
	(In crores of rupees)		
Gross debt and other obligations outstanding at the end of the year	4,54.69(a)	5,36.12	+81.43
(i) Interest paid by the Government—			
(a) On Public debt and provident funds	18.98	27.14	+8.16
(b) On other obligations	0.84	0.36	—0.48
<b>Total</b>	<b>19.82</b>	<b>27.50</b>	<b>+7.68</b>
(ii) <i>Deduct</i> —			
Interest received on loans and advances given by the Government	2.83	5.24	+2.41
Interest realised on investment of cash balances*	0.51	0.14	—0.37
(iii) Net amount of interest charges	16.48	22.12	+5.64
(iv) Percentage of gross interest-item (i) to total revenue receipts	7.92	9.03	+1.11
(v) Percentage of net interest item (iii) to total revenue receipts	6.59	7.27	+0.68

There were in addition certain other receipts (Rs. 7.13 crores) such as interest received from commercial departments (Rs. 6.93 crores) and miscellaneous other receipts (Rs. 0.20 crore). The Government also received during the year Rs. 1.65 crores as dividend and profit on investment in Public Undertakings and other investments.

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

	1974-75	1975-76	Increase
	(In crores of rupees)		
Contribution to sinking funds	4.67	5.19	+0.52

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

(a) Differs by Rs. 0.11 crore from the closing balance adopted in Finance Accounts 1974-75 due to *proforma* adjustments under "805. State Provident Funds" and "843. Civil Deposits". For details see Statement no. 16.



**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 1975	Paid during the year	Repaid during the year	Balance outstanding on 31st March 1976	Net addition during the year
1	2	3	4	5	6
(In crores of rupees)					
<b>(a) Loans for Social and Community Services—</b>					
677. Loans for Education, Art and Culture]	2.27	0.06	0.63	1.70	—0.57
680. Loans for Medical	0.03	..	0.03	(g)	—0.03
682. Loans for Public Health, Sanitation and Water Supply	3.83(a)	..	0.15	3.68	—0.15
683. Loans for Housing]	15.40	3.68	0.21	18.87	3.47
684. Loans for Urban Development "	9.44(b)	2.44(e)	0.28	11.60	2.16
688. Loans for Social Security and Welfare	—2.60	0.01	0.14	—2.73(d)	—0.13
695. Loans for Other Social and Community Services	0.08	0.10(f)	0.06	0.12	0.04
<b>Total (a)</b>	<b>28.45(c)</b>	<b>6.29</b>	<b>1.50</b>	<b>33.24</b>	<b>4.79</b>

(a) Differs by Rs. 0.32 crore (increased) from the closing balance adopted in Finance Accounts 1974-75 due to *proforma* transfer of balance from "684-Loans for Urban Development" as a result of revision in the identification of loans outstanding on 1st April, 1974.

(b) Differs by Rs. 0.35 crore (decreased) from the closing balance adopted in Finance Accounts 1974-75 due to *proforma* transfer of balance *vide* footnote (a) above and footnote (c) at next page.

(c) Differs by Rs. 0.03 crore (decreased) from the closing balance adopted in Finance Accounts 1974-75 *vide* footnotes (a) and (b) above.

(d) The minus balance is under correspondence with Government which keeps the detailed accounts.

(e) Includes Rs. 0.54 crore spent from out of advance from the Contingency Fund during 1974-75 and recouped to the Fund during 1975-76 but excludes Rs. 0.75 crore spent from out of advance from the Contingency Fund during 1975-76 but not recouped to the Fund till the close of the year.

(f) Represents amount spent from out of advance from the Contingency Fund during 1974-75 and recouped to the Fund during 1975-76.

(g) Rs. 28,167.

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

(i) Statement of loans and advances—contd.

Categories of loans and advances	Balance outstanding on 1st April 1975	Paid during the year	Repaid during the year	Balance outstanding on 31st March 1976	Net addition during the year
1	2	3	4	5	6
	(In crores of rupees)				
<b>(b) Loans for Economic Services—</b>					
<b>(i) General Economic Services—</b>					
698. Loans to Co-operative Societies	6.24(a)	0.54(b)	0.21	6.57	0.33
700. Loans to General Financial and Trading Institutions	..	0.06	..	0.06	0.06
704. Loans for other General Economic Services	[(g)]	..	(h)	(i)	..
<b>Total (i)</b>	<b>6.24(a)</b>	<b>0.60</b>	<b>0.21</b>	<b>6.63</b>	<b>0.39</b>
<b>(ii) Agriculture and Allied Services—</b>					
705. Loans for Agriculture	5.90(c)	1.88	2.30	5.48	-0.42
706. Loans for Minor Irrigation, Soil Conservation and Area Development	12.96(d)	1.61	1.53	13.04	0.08
714. Loans for Community Development	4.67	0.10	0.40	4.37	-0.30
715. Loans to Agricultural Financial Institutions	0.07	0.25(f)	(j)	0.32	0.25
<b>Total (ii)</b>	<b>23.60(e)</b>	<b>3.84</b>	<b>4.23</b>	<b>23.21</b>	<b>-0.39</b>

(a) Differs by Rs. 0.01 crore (increased) from the closing balance adopted in Finance Accounts 1974-75 due to rounding.

(b) Excludes Rs. 0.02 crore spent from out of advance from the Contingency Fund during 1975-76 but not recouped to the Fund till the close of year.

(c) Differs by Rs. 0.04 crore (increased) from the closing balance adopted in Finance Accounts 1974-75 due to rounding (Rs. 0.01 crore) and due to *proforma* transfer (Rs. 0.03 crore) of balance from "684. Loans for Urban Development" as a result of revision in the identification of loans outstanding on 1st April, 1974.

(d) Differs by Rs. 0.01 crore (decreased) from the closing balance adopted in Finance Accounts 1974-75 due to rounding.

(e) Differs by Rs. 0.03 crore (increased) from the closing balance adopted in Finance Accounts 1974-75, *vide* footnotes (c) and (d) above.

(f) Represents amount spent from out of advance from the Contingency Fund during 1974-75 and recouped to the Fund during 1975-76.

(g) Rs. 29,432.

(h) Rs. 5,122.

(i) Rs. 24,310.

(j) Rs. 178.

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

(i) **Statement of loans and advances—contd.**

Categories of loans and advances	Balance outstand- ing on 1st April 1975	Paid during the year	Repaid during the year	Balance outstand- ing on 31st March 1976	Net addition during the year
1	2	3	4	5	6

(In crores of rupees)

(b) **Loans for Economic  
Services—concl'd.**

(iii) **Industry and Minerals—**

721. Loans for Village and Small Industries	1.11	1.59	0.83	1.87	0.76
722. Loans for Machinery and Engineering In- dustries	0.15	..	..	0.15	..
723. Loans for Petroleum Chemicals and Ferti- lizer Industries	0.03(a)	..	..	0.03	..
726. Loans for Consumer Industries	0.19	..	..	0.19	..
730. Loans to Industrial Financial Institutions	0.37(a)	..	0.32	0.05	-0.32
<b>Total (iii)</b>	<b>1.85</b>	<b>1.59</b>	<b>1.15</b>	<b>2.29</b>	<b>0.44</b>

(iv) **Water and Power  
Development—**

734. Loans for Power Projects	4,26.05	51.19(b)	..	4,77.24	51.19
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(a) Differs by Rs. 0.01 crore from the closing balance adopted in Finance Accounts 1974-75 due to rounding.

(b) Includes Rs. 1.00 crore spent from out of advance from the Contingency Fund during 1974-75 and recouped to the Fund during 1975-76.

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

(i) Statement of loans and advances—concl'd.

Categories of loans and advances	Balance outstanding on 1st April 1975	Paid during the year	Repaid during the year	Balance outstanding on 31st March 1976	Net addition during the year
1	2	3	4	5	6
(In crores of rupees)					
(c) 766. Loans to Government Servants, etc.	6.29(a)	5.69	5.49	6.49	0.20
(d) 767. Miscellaneous Loans	-0.17	..	0.14	-0.31(b)	-0.14
<b>Grand Total</b>	<b>4,92.31</b>	<b>69.20</b>	<b>12.72</b>	<b>5,48.79</b>	<b>56.48</b>

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

(ii) Recoveries in Arrears

According to the orders issued by the Government in December 1961 the administrative departments are required to intimate to Audit by the 10th of August every year arrears in recovery of principal and interest for the loans, the detailed accounts of which are maintained by the departmental officers. Out of 146 statements due for 1975-76 from 23 departmental officers none has been received so far (January 1977).

(a) Differs by Rs. 0.01 crore from the closing balance adopted in Finance Accounts 1974-75 due to rounding.

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

Against loans to municipal corporations and municipalities, etc., the detailed accounts of which are maintained in the audit office, recovery of Rs. 3,48.89 lakhs was overdue at the end of 1975-76 as follows :—

Head of account	Year in which the amount fell due	Principal	Interest
(In lakhs of rupees)			
<b>682. Loans for Public Health, Sanitation and Water Supply—</b>			
<b>Public Health and Sanitation Programmes—</b>			
<b>Loans to Municipalities, Municipal Corporations and other Local Funds for sanitation schemes</b>			
	1967-68	0.06	0.17
	1968-69	0.29	0.71
	1969-70	0.43	1.15
	1970-71	0.31	1.07
	1971-72	0.76	2.79
	1972-73	1.44	3.88
	1973-74	1.98	4.88
	1974-75	1.83	4.39
	1975-76	4.75	7.40
	<b>Total</b>	<b>11.85</b>	<b>26.44</b>
<b>Sewerage Schemes—</b>			
<b>Loans to Municipalities, Municipal Corporations and other Local Funds for sewerage schemes</b>			
	1963-64	0.06	0.02
	1964-65	0.01	..
	1965-66	0.30	0.43
	1966-67	0.08	0.24
	1967-68	0.40	0.71
	1968-69	0.19	0.80
	1969-70	0.55	1.32
	1970-71	0.61	1.37
	1971-72	0.79	1.48
	1972-73	1.16	2.43
	1973-74	2.07	2.68
	1974-75	2.19	4.45
	1975-76	2.99	5.86
	<b>Total</b>	<b>11.40</b>	<b>21.79</b>

Head of account	Year in which the amount fell due	Principal	Interest
(In lakhs of rupees)			
<b>682. Loans for Public Health, Sanitation and Water Supply—concl'd.</b>			
<b>Urban Water Supply Schemes—</b>			
<b>Loans to Municipalities, Municipal Corporations and other Local Funds for water supply schemes</b>			
	1964-65	0·01	0·03
	1965-66	0·17	0·42
	1966-67	0·28	0·79
	1967-68	0·50	1·26
	1968-69	0·48	1·20
	1969-70	1·33	2·75
	1970-71	0·96	2·30
	1971-72	1·72	3·23
	1972-73	2·22	4·22
	1973-74	2·99	6·03
	1974-75	3·79	6·16
	1975-76	4·53	6·78
	<b>Total</b>	<b>18·98</b>	<b>35·17</b>
<b>684. Loans for Urban Development—Urban Development—</b>			
<b>(i) Loans to Municipalities, Municipal Corporations and other Local Funds under integrated city development programme</b>			
	1971-72	..	0·10
	1972-73	5·60	6·37
	1973-74	10·55	13·27
	1974-75	10·12	11·63
	1975-76	10·99	12·85
	<b>Total</b>	<b>37·26</b>	<b>44·22</b>

Head of account	Year in which the amount fell due	Principal	Interest
		(In lakhs of rupees)	
<b>684. Loans for Urban Development—concl'd.</b>			
<b>Urban Department—concl'd.</b>			
(ii) Loans to Municipalities, Municipal Corporations and other Local Funds for shopping centres, cinemas, etc.	1969-70	..	0.11
	1970-71	0.01	0.15
	1971-72	0.04	0.25
	1972-73	0.15	0.52
	1973-74	0.21	0.61
	1974-75	0.21	0.51
	1975-76	0.29	0.62
	Total	0.91	2.77
(iii) Loans to Municipalities, Municipal Corporations and other Local Funds for other purposes	1963-64	0.06	..
	1964-65	0.01	0.03
	1965-66	0.24	0.18
	1966-67	0.09	0.15
	1967-68	0.17	0.22
	1968-69	0.28	0.45
	1969-70	0.59	0.88
	1970-71	0.85	1.17
	1971-72	1.37	2.50
	1972-73	1.73	5.08
	1973-74	8.58	12.79
	1974-75	15.71	21.11
	1975-76	24.39	32.66
	Total	54.07	77.22

Head of account	Year in which the amount fell due	Principal	Interest
(In lakhs of rupees)			
<b>688. Loans for Social Security and Welfare—</b>			
<b>Other Social Security and Welfare Programmes—</b>			
<b>Loans to princes and rulers of erstwhile States</b>	1965-66	0.57	0.04
	1966-67	..	0.04
	1967-68	..	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
	1974-75	0.11	0.04
	1975-76	0.11	0.04
	Total	1.04	0.42
<b>705. Loans for Agriculture—</b>			
<b>Manures and fertilizers—</b>			
<b>Loans to Municipalities, Municipal Corporations and other Local Funds for preparation and distribution of town compost</b>	1965-66	0.06	..
	1971-72	0.16	0.16
	1972-73	0.33	0.23
	1973-74	0.79	0.43
	1974-75	0.94	0.56
	1975-76	1.17	0.52
	Total	3.45	1.90



## 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. According to the information furnished by Government the statement given below shows the guarantees given by Government of Punjab for repayment of loans, etc., raised by Statutory Corporations/Boards, local bodies, co-operative banks and societies and others and outstanding on 31st March 1976.

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 and Development Board from the Housing and Urban Development Corporation, New Delhi and loans raised by the Punjab State Electricity Board from the Rural Electrification Corporation. The total amount of guarantee fee received by the Government during the year was Rs.23,95,489. The guarantee given in favour of one institution was invoked during 1975-76 and Rs. 22.90 lakhs on account of the invocation were charged on the Consolidated Fund of the State.

Guarantees for loans, debentures, bonds, etc., raised	Maximum amount guaranteed	Sums guaran- teed outstand- ing on 31st March 1976
1	2	3
	(In lakhs of rupees)	
(i) Statutory corporations and boards	84,22.98	65,45.59
(ii) Government companies	53,87.89	11,16.65
(iii) Co-operative banks and societies	3,68,40.12	1,76,34.96
(iv) Local bodies	3,27.51	1,49.72
(v) Private companies	1,95.87	1,76.17
Total	5,11,74.37	2,56,23.09

The particulars of guarantees given by the Government and outstanding on the 31st March 1976 are given below :—

Public or other body on whose behalf guaran- tee has been given and nature of guarantee	Maximum amount guaranteed	Sums guaran- teed outstanding on 31st March 1976
1	2	3
	(In lakhs of rupees)	
<i>Statutory corporations and boards—</i>		
(a) Guarantees given on behalf of Punjab Financial Corporation :—		
(i) for repayment of share capital and payment of dividend thereon ..	2,50.00	2,50.05*
(ii) for repayment of principal of bonds issued and deposits accepted and payment of interest thereon ..	5,95.95	5.09.69*

\*Includes interest/dividend.

Public or other body on whose behalf guarantee has been given and nature of guarantee	Maximum amount guaranteed	Sums guaranteed outstanding on 31st March 1976
1	2	3
(In lakhs of rupees)		
<i>Statutory corporations and boards—contd.</i>		
(b) 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 ..	3,69.78	3,55.43
(c) Guarantee for repayment of loan (and interest) raised in the open market by Punjab State Electricity Board ..	34,81.57	33,06.57
(d) Counter-guarantee to the State Bank of Patiala against guarantee issued by the bank to Russian suppliers for payment of cost of (and interest on default) crawler tractors, crawler dozers and diesel generating sets supplied to Punjab State Electricity Board ..	90.39	51.39
(e) Counter-guarantee to the 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	1.42
(f) Counter-guarantee to the State Bank of Patiala against guarantee given by the bank to Russian suppliers for payment of cost of (and interest on default) excitation system equipment, turbines and governing system equipment supplied to Punjab State Electricity Board for renovation of Shanan Power Plant ..	78.48	78.48
(g) Guarantee given for raising of loans from Rural Electrification Corporation for rural electrification by Punjab State Electricity Board ..	23,94.42	15,22.11
(h) Guarantee given to Oriental Bank of Commerce, Ltd., for repayment of loan taken by Punjab State Electricity Board ..	50.00	10.00
(i) Guarantee given to the State Bank of Patiala against cash credit facilities availed of by Punjab State Electricity Board ..	9,00.00	3,34.95

Public or other body on whose behalf guarantee has been given and nature of guarantee	Maximum amount guaranteed	Sums guaranteed outstanding on 31st March 1976
1	2	3
(In lakhs of rupees)		
<i>Statutory corporations and boards—concl'd.</i>		
(j) Guarantee to the State Bank of India for re-payment of loan and interest thereon given to the Punjab State Warehousing Corporation, Ltd., Chandigarh ..	1,21.53	52.50
(k) Guarantee given to the State Bank of Patiala for loan availed of by P.E.P.S.U. Road Transport Corporation, Patiala ..	30.00	18.00
(l) Guarantee given to the Punjab and Sind Bank, Ltd., for loan availed of by P.E.P.S.U. Road Transport Corporation, Patiala ..	55.00	55.00
Total—Statutory corporations and boards ..	84,22.98	65,45.59
<i>Government companies—</i>		
(a) Guarantees given for repayment of loans obtained by Punjab State Tube-wells Corporation, Ltd., Chandigarh from—		
(i) Central Bank of India ..	88.00	16.00
(ii) Punjab and Sind Bank, Ltd. ..	2,01.00	32.80
(iii) State Bank of Patiala ..	5,27.60	2,70.09
(iv) National Bank of India ..	37.00	26.50
(v) New Bank of India ..	44.82	8.42
(vi) Punjab National Bank, Ltd. ..	3,02.62	13.00
(b) Guarantee given to the State Bank of India against cash credit facilities availed of by the Punjab State Civil Supplies Corporation, Ltd., Chandigarh ..	40,00.00	6,58.64
(c) Guarantee given to the Punjab and Sind Bank, Ltd., Chandigarh for repayment of loan taken by Land Development and Seed Corporation, Ltd., Chandigarh ..	23.00	11.50
(d) Guarantees given for repayment of loans obtained by Punjab State Small Industries Corporation, Ltd., Chandigarh from—		
(i) New Bank of India ..	17.50	17.50
(ii) State Bank of Patiala ..	30.00	30.00

Public or other body on whose behalf guarantee has been given and nature of guarantee	Maximum amount guaranteed	Sums guaranteed outstanding on 31st March 1976
1	2	3

(In lakhs of rupees)

*Government companies—concl'd.*

(e) Guarantee given to M/s Projects and Equipment Corporation of India, Ltd., New Delhi for repayment of loan taken by the Punjab Agro-Industries Corporation, Chandigarh for the import of machinery ..	1,16.35	32.20
Total—Government companies ..	53,87.89	11,16.65

*Co-operative banks and societies—*

(a) Co-operative banks—

(i) Guarantee for repayment of debentures floated by the Punjab State Co-operative Land Mortgage Bank, Ltd., Chandigarh ..	1,41,06.07	1,02,50.48
(ii) Surety for repayment of principal and interest on loan taken by the Punjab State Co-operative Bank, Ltd., Chandigarh ..	1,27,54.05	33,44.48
Total—Co-operative banks ..	2,68,60.12	1,35,94.96

(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	13.50
2. Life Insurance Corporation of India ..	15.00	10.00
(ii) Guarantee given for repayment of loans raised by Doaba Co-operative Sugar Mills, Ltd., Nawanshahr from—		
1. Industrial Finance Corporation ..	45.00	36.00
2. Central Co-operative Bank, Ltd., Nawanshahr ..	30.00	..
(iii) Guarantee given for repayment of loans raised by Morinda Co-operative Sugar Mills, Ltd., Morinda from Industrial Finance Corporation ..	45.00	13.50

Public or other body on whose behalf guarantee has been given and nature of guarantee	Maximum amount guaranteed	Sums guaranteed outstanding on 31st March 1976
---	---------------------------	--

1

2

3

(In lakhs of rupees)

*Co-operative banks and societies—concl'd.*(b) *Co-operative societies—concl'd.*

(iv) Guarantee given for repayment of loans raised by Punjab State Federation of Co-operative House Building Societies, Ltd., from Life Insurance Corporation of India ..	50.00	50.00
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(v) Guarantees given to the following Banks against cash credit facilities availed of by the Punjab State Co-operative Supply and Marketing Federation, Ltd., Chandigarh—

1. State Bank of India ..	88,00.00	31,38.00
2. Punjab National Bank ..	5,00.00	5,00.00
3. New Bank of India ..	2,00.00	1,90.00
4. Punjab and Sind Bank ..	1,00.00	89.00
5. Oriental Bank of Commerce ..	1,50.00	..
Total Co-operative Societies ..	99,80.00	40,40.00
Total—Co-operative banks and societies ..	3,68,40.12	1,76,34.96

*Local Bodies—*

Guarantee for repayment of principal of, and payment of interest on, loans availed of by thirty municipal committees and two improvement trusts ..

3,27.51 1,49.72\*

Total—Local bodies ..

3,27.51 1,49.72

*Private companies—*

(a) Counter-guarantee given to the Punjab National Bank for repayment of principal of, and payment of interest on loans taken by Napco Bevel Gear of India, Ltd., Faridabad from U.S. Aid Loan. Since the area of operation of the company extends beyond the territory of Haryana State, Government of Punjab will meet initially the guarantee liability if it arises and financial adjustment will be settled by that Government with Haryana, etc., by mutual agreement ..

1,75.00 1,75.00

\*Includes interest charges.

Public or other body on whose behalf guarantee has been given and nature of guarantee	Maximum amount guaranteed	Sums guaranteed outstanding on 31st March 1976
---	---------------------------	--

1

2

3

(In lakhs of rupees)

*Private companies—concl.*

(b) Guarantee given to Punjab Financial Corporation for loans advanced by it to—

(i) Messers Gualti Industrial Corporation, Goraya

..

0.50

0.61\*

(ii) Messers Gurmukh Singh and Sons, Ludhiana

..

2.18

0.56

(iii) Messers Markfed Vanaspati and Allied Industries, Khanna

..

18.19

..

Total—Private companies

..

1,95.87

1,76.17

\*Includes interest and other incidental charges.

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

	As on 1st April 1975	As on 31st March 1976
(In lakhs of rupees)		
<b>(a) General Cash balances—</b>		
1. Cash in treasuries ..	10.58	26.21
2. Deposits with Reserve Bank ..	—36,78.68	—36,91.15
3. Deposits with other banks ..	*	*
Total ..	—36,68.10	—36,64.94
4. Investments held in the Cash Balance Investment Account ..	2,34.42(a)	1,19.43
Total—(a) ..	—34,33.68(a)	—35,45.51
<b>(b) Other cash balances and investments—</b>		
(i) Cash with the departmental officers, viz., Forest and Public Works ..	64.58	59.15
(ii) Permanent advances for contingent expenditure with departmental officers ..	4.95(b)	8.93
(iii) Investments of earmarked funds ..	6,94.65	6,94.65
Total—(b) ..	7,64.18(b)	7,62.73
Total—(a) and (b) ..	—26,69.50(c)	—27,82.78

**EXPLANATORY NOTES**

Under an agreement with the Reserve Bank of India, the Government has to maintain with the Bank a minimum balance of Rs. 30 lakhs on all days. If the balance falls below the agreed minimum, the Government can take ordinary ways and means advances upto a maximum of Rs. 3,60.00 lakhs and special ways and means advances upto a maximum of Rs. 1,80.00 lakhs. Both the advances carry interest at one per cent below the bank rate in force. If, even after the maximum advance is given, the cash balance is below the prescribed minimum, the bank

\*Rupees 99 only. See also note 3 below the Statement.

(a) Differs by Rs. 42.87 lakhs (decreased) from the closing balance adopted in Finance Accounts 1974-75 due to *proforma* adjustment of balance vide details in Appendix I.

(b) Differs by Rs. 0.01 lakh (decreased) from the closing balance adopted in Finance Accounts 1974-75 due to *proforma* adjustment of balance vide details in Appendix I.

(c) See foot notes (a) and (b) above.

allows overdrafts and charges interest on these overdrafts. The rate of interest levied on amounts required to make up the minimum balance is at one per cent below the bank rate and at the bank rate for the minus balance. If the overdrafts persist for a consecutive period of over seven days, the Bank has a right to suspend payments relating to Government at the Bank's offices and agencies (except payments to be made outside India).

The Reserve Bank allowed the Government on temporary basis to draw additional special ways and means advances upto Rs. 10,75.00 lakhs and thus, for certain periods, the over all maximum limit was Rs. 16,15.00 lakhs during the year. The advance carried an interest of eight per cent, i.e., one per cent below the bank rate. This facility for the drawal of additional special ways and means advances of Rs. 10,75.00 lakhs was available throughout the financial year ending 31st March 1976.

How far the Government maintained this minimum balance with the Bank in 1975-76 is shown below :—

(a) Number of days on which the minimum balance was maintained without obtaining any advances	73 days
(b) Number of days on which the minimum balance was maintained by taking ordinary and special ways and means advances	69 days
(c) Number of days on which the minimum balance was maintained by taking ordinary, special and additional special ways and means advances	186 days
(d) Number of days on which overdrafts had to be taken as minimum balance could not be maintained even after taking ordinary, special and additional special ways and means advances to the full extent	38 days

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

Besides treasury bills (Government of India) of Rs. 52.50 lakhs outstanding from the previous year, the treasury bills (Government of India) of Rs. 30.05 crores were purchased on ten different occasions. All these treasury bills (Government of India) were rediscounted on twenty seven occasions during the year to make up deficiency in the cash balance.

2. The balance under "Deposits with Reserve Bank" represents the balance after taking into account inter-Government monetary adjustments advised to the Reserve Bank of India upto the 25th April 1976. There is a difference of Rs. 2,97,387 between the figures reflected in the accounts and those received from the Reserve Bank of India. The difference is under reconciliation.

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



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

	(In lakhs of rupees)
Government of India Securities	71.73
Securities of the Government of—	
Punjab	8.50
Gujarat	10.09
Madhya Pradesh	12.97
West Bengal	6.73
Punjab State Electricity Board Bonds	9.31
Kapurthala Co-operative Bank—Fixed Deposit	0.10
Total	1,19.43

Interest realised during the year on these investment was Rs. 13.57 lakhs.\*

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

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

	(In lakhs of rupees)
(i) Punjab Steel and Alloy Castings, Ltd., Chandigarh	2.80
(ii) Dholpur Glass Works, Ltd., Dholpur	0.50
(iii) Udai Bhan Industries, Ltd., Dholpur	3.50

which are under liquidation.

According to the information furnished by the Government the total investments of Government in the share capital and debentures of different concerns at the end of 1973-74, 1974-75 and 1975-76 were Rs. 44.20 crores, Rs. 55.19 crores and Rs. 65.75 crores. The dividend/interest received therefrom was Rs. 0.57 crore (1.30 per cent), Rs. 0.74 crore (1.34 per cent) and Rs. 1.53 crores (2.33 per cent) respectively. Further details are give in Appendix IV.

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

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

The following is a summary of the balances on 31st March 1976 :—

Debit balance	Sector of the General Account	Name of Account	Credit balance
1	2	3	4
Rs.			Rs.
	A to D, G, H and part of L	Government Account	24,95,36,488
		Consolidated Fund	
	E	Public Debt	4,09,72,69,945
5,48,79,19,120	F	Loans and Advances	
		Contingency Fund	7,15,85,769
		Public Account	
	I	Small Savings, Provident Funds, etc.	44,92,24,503
	J	Reserve Funds—	
		Reserve Funds bearing interest	3,25,77,668
		Reserve Funds not bearing interest—	
		Gross balance	40,89,65,361
6,94,13,081		Investments	
	K	Deposits and Advances—	
		Deposits bearing interest	5,39,05,598
		Deposits not bearing interest—	
		Gross balance	38,86,82,859
51,910		Investments	
11,52,710		Advances	

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

Debit balance	Sector of the General Account	Name of Account	Credit balance
1	2	3	4
Rs.			Rs.
		<b>Public Account—concl'd.</b>	
	L	<b>Suspense and Miscellaneous—</b>	
15,75,25,868		Suspense	
		Other Accounts—	
1,19,42,597		Investments	
68,07,593		Other items	
59,28,815		Accounts with Governments of foreign countries	
	M	Remittances—	
36,66,06,355		Money Orders, Remittances and adjustments between officers rendering accounts to the same Accountant-General, etc.	
1,08,93,952		Inter-Government Adjustment Accounts	
-36,64,93,810(a)	N	Cash balance (closing)	
<hr/> 5,75,17,48,191			<hr/> 5,75,17,48,191

(a) See foot-note (a) at page 23.

## EXPLANATORY NOTES

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

Under the system of book-keeping followed in Government accounts, the amounts booked under revenue, capital and other transactions of Government the balances of which are not carried forward from year to year, are closed to a single head called "Government Account". The balance under this head represents the cumulative result of all such transactions so that after adding thereto the balances under Public Debt, Loans and Advances, Small Savings, Provident Funds, etc., Reserve Funds, Deposits and Advances, Suspense and Miscellaneous (other than Miscellaneous Government Account), Remittances and Contingency Fund, the closing cash balance at the end of the year may be worked out and proved. Government Account for 1975-76 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 1975*	28,52,16,048
	B—Revenue Receipts	3,04,41,01,624
2,78,27,16,101	C—Expenditure on revenue account	
36,02,66,647	D—Expenditure on capital account	
1,08,50,290	E—Miscellaneous Government Account	7,40,51,854
24,95,36,488	F—Balance at the credit of the Government Account on 31st March 1976	
3,40,33,69,526	Total	3,40,33,69,526

\*The amount at the credit of Government Account on 1st April 1975 differs by Rs. 62,29,564 (debit) from the Finance Accounts 1974-75 owing to (i) rounding (Re. 1), (ii) the *proforma* adjustment of balances under debt, deposit and remittance heads consequent upon the allocation of balances outstanding in the accounts of the composite State of Punjab on 31st October 1966 (Rs. 62,10,726) and (iii) the *proforma* adoption of balance (Rs. 18,839) representing verified Deposits on account of court deposits transferred from Pakistan. The details of *proforma* allocation and adoption of balances are given as under—

	Rs.
(I) Allocated <i>proforma</i> —	
F. Loans and Advances—	
766. Loans to Government servants, etc.—	
House Building Advances	22,698 (Debit)
Advances for purchase of Motor conveyances	—561 (Debit)
I. Small Savings, Provident Funds, etc.—	
805. State Provident Funds—	
A. Civil—	
General Provident Fund	1,93,199 (Credit)
K. Deposits and Advances—	
(b) Deposits not bearing interest—	
843. Civil Deposits—	
(i) Personal Deposits	9,95,513 (Credit)
L. Suspense and Miscellaneous—	
(c) Other Accounts—	
872. Permanent Cash Imprest	1,000 (Debit)
873. Cash Balance Investment Account	42,86,579 (Debit)
M. Remittances—	
(a) Money Orders, Remittances and adjustments, etc.—	
882. Cash Remittances and Adjustments, etc.—	
Public Works Remittances	30,89,722 (Debit)
Total (I)	62,10,726 (Debit)
(II) Adopted <i>proforma</i> —	
K. Deposits and Advances—	
(b) Deposits not bearing interest—	
843. Civil Deposits—	
Deposits on account of court deposits transferred from Pakistan	18,839 (Credit)

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

	Debit	Credit
	Rs.	Rs.
(1) Unreconciled balances under Debt, and Deposit heads written off under special sanction	1,08,50,290	21,48,770
(2) Balances of sinking funds of discharged loans transferred to Government Account	..	7,19,03,084
Total	1,08,50,290	7,40,51,854

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, Contingency Fund and Public Account is given in Statement no. 16.

In a number of cases (marked with\* mark in Statement no. 16) there are unreconciled differences in the closing balances as reported in that statement and those shown in the separate registers or other records maintained in the Accounts Office/Departmental Offices for the purpose. Steps are being taken to settle the discrepancies as soon as possible. In many cases, 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 1975-76 are given in Appendix I.

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

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**STATEMENT NO. 9—STATEMENT OF REVENUE AND EXPENDITURE  
UNDER DIFFERENT HEADS FOR THE YEAR 1975-76 EXPRESSED  
AS A PERCENTAGE OF TOTAL REVENUE/EXPENDITURE**

Revenue Heads	Amount in thousands of rupees	Percentage of total revenue	Percentage of total expenditure
1	2	3	4
<b>(a) Tax Revenue—</b>			
<b>(i) Taxes on Income and Expenditure—</b>			
Taxes on Income other than Corporation Tax	20,18,78	6.63	7.25
Other Taxes on Income and Expenditure	1	..	..
<b>(ii) Taxes on Property and Capital transactions—</b>			
Land Revenue	2,94,96	0.97	1.06
Stamps and Registration Fees	18,47,90	6.07	6.64
Estate Duty	25,31	0.08	0.09
Taxes on Immovable property other than Agricultural land	1,12	0.01	0.01
<b>(iii) Taxes on commodities and services—</b>			
State Excise	45,49,87	14.95	16.35
Sales Tax	73,15,57	24.03	26.29
Taxes on Vehicles	5,69,95	1.87	2.05
Taxes on Goods and Passengers	14,54,01	4.77	5.22
Taxes and Duties on Electricity	6,19,94	2.04	2.23
Other Taxes and Duties on commodities and services	6,26,49	2.06	2.25
<b>Total—Tax Revenue</b>	<b>1,93,23,91</b>	<b>63.48</b>	<b>69.44</b>
<b>(b) Non-Tax Revenue—</b>			
<b>(i) Interest Receipts, Dividends and Profits</b>			
	14,15,97	4.65	5.09
<b>(ii) Administrative Services</b>			
	5,05,58	1.66	1.82

**STATEMENT NO. 9—STATEMENT OF REVENUE AND EXPENDITURE  
UNDER DIFFERENT HEADS FOR THE YEAR 1975-76 EXPRESSED  
AS A PERCENTAGE OF TOTAL REVENUE/EXPENDITURE—*contd.***

Revenue Heads	Amount in thousands of rupees	Percentage of total revenue	Percentage of total expenditure
1	2	3	4
<b>(b) Non-Tax Revenue—<i>concl.</i></b>			
(iii) Pensions and Miscellaneous General Services	1,08,51	0.36	0.39
(iv) Social and Community Services	6,99,70	2.30	2.51
<b>(v) Economic Services—</b>			
General Economic Services	1,41,72	0.47	0.51
Agriculture and Allied Services	6,37,46	2.09	2.29
Industry and Minerals	58,05	0.19	0.21
Water and Power Development	8,23,48	2.70	2.96
Transport and Communications	18,10,51	5.95	6.50
<b>Total (v)</b>	<b>34,71,22</b>	<b>11.40</b>	<b>12.47</b>
<b>(c) Grants-in-aid and Contributions</b>	<b>49,16,12</b>	<b>16.15</b>	<b>17.67</b>
<b>Grand Total—Revenue</b>	<b>3,04,41,01</b>	<b>1,00.00</b>	<b>109.39</b>



**STATEMENT NO. 9—STATEMENT OF REVENUE AND EXPENDITURE  
UNDER DIFFERENT HEADS FOR THE YEAR 1975-76 EXPRESSED  
AS A PERCENTAGE OF TOTAL REVENUE/EXPENDITURE—*contd.***

Expenditure Heads	Amount in thousands of rupees	Percentage of total revenue	Percentage of total expenditure
1	2	3	4
<b>Fiscal Services—</b>			
(i) Collection of Taxes on Income and Expenditure	..	..	..
(ii) Collection of Taxes on Property and Capital Transactions—			
Land Revenue	2,38,78	0.78	0.86
Stamps and Registration	20,00	0.07	0.07
Collection of other Taxes on Property and Capital transactions	1,74	0.01	0.01
(iii) Collection of Taxes on Com- modities and Services—			
State Excise	52,95	0.17	0.19
Sales Tax	1,21,25	0.40	0.44
Taxes on Vehicles	15,40	0.05	0.05
Other Taxes and Duties on Commodities and Services	21,43	0.07	0.08
(iv) Other Fiscal Services	15,62	0.05	0.05
<b>Total—Fiscal Services</b>	<b>4,87,17</b>	<b>1.60</b>	<b>1.75</b>
Interest payments and servicing of debt	32,69,66	10.74	11.75
Organs of State	3,57,94	1.17	1.29
Administrative Services	31,40,93	10.32	11.29
Pensions and Miscellaneous General Services	4,48,51	1.47	1.61
Social and Community Services	1,10,95,35	36.45	39.87

**STATEMENT NO. 9—STATEMENT OF REVENUE AND EXPENDITURE  
UNDER DIFFERENT HEADS FOR THE YEAR 1975-76 EXPRESSED  
AS A PERCENTAGE OF TOTAL REVENUE EXPENDITURE—concl'd.**

Expenditure Heads	Amount in ' thousands of rupees	Percentage of total expenditure	Percentage of total expenditure
1	2	2	3
<b>Economic Services—</b>			
General Economic Services	3,09,63	1.02	1.11
Agriculture and Allied Services	34,67,66	11.39	12.46
Industry and Minerals	3,55,85	1.17	1.28
Water and Power Development	14,58,82	4.79	5.24
Transport and Communications	33,90,20	11.14	12.19
<b>Total</b>	<b>89,82,16</b>	<b>29.51</b>	<b>32.28</b>
<b>Grants-in-aid and Contributions</b>	<b>45,44</b>	<b>0.15</b>	<b>0.16</b>
<b>Grand Total—Expenditure (Revenue Account)</b>	<b>2,78,27,16</b>	<b>91.41</b>	<b>100.00</b>

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

Particulars	Actuals for 1975-76		Total
	Charged	Voted	
	1	2	
	Rs.	Rs.	Rs.
Expenditure Heads (Revenue Account)	35,23,59,672	2,43,03,56,429	2,78,27,16,101
Expenditure Heads (Capital Account)	4,69,817	35,97,96,830	36,02,66,647
Disbursements under Public Debt, Loans and Advances(a)	2,31,77,14,365	69,19,87,760 (b)	3,00,97,02,125
<b>Total</b>	<b>2,67,05,43,854</b>	<b>3,48,21,41,019</b>	<b>6,15,26,84,873</b>

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

**E. Public Debt—**

Internal Debt of State Government	2,03,18,43,525	..	2,03,18,43,525
Loans and Advances from the Central Government	28,58,70,840	..	28,58,70,840
<b>F. Loans and Advances</b>	..	69,19,87,760	69,19,87,760
<b>Total</b>	<b>2,31,77,14,365</b>	<b>69,19,87,760</b>	<b>3,00,97,02,125</b>

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

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

Heads	Actuals for 1975-76
	Rs.
<b>I.—RECEIPT HEADS (REVENUE ACCOUNT)—</b>	
<b>A. Tax Revenue*—</b>	
<b>(a) Taxes on Income and expenditure—</b>	
<b>021. Taxes on Income other than Corporation Tax—</b>	
Share of net proceeds assigned to States ..	20,18,78,000
Total ..	<u>20,18,78,000</u>
<b>028. Other Taxes on Income and Expenditure—</b>	
Taxes on Professions, Trades, Callings and Employment ..	616
Total ..	<u>616</u>
Total—(a) Taxes on income and expenditure ..	<u>20,18,78,616</u>
<b>(b) Taxes on property and capital transactions—</b>	
<b>029. Land Revenue—</b>	
Land Revenue/Tax ..	2,73,16,372
Rates and Cesses on Land ..	1,55,538
Receipts from Management of Ex-zamindari Estates ..	89
Sale proceeds of Waste lands and redemption of land tax ..	1,13,643
Receipts from Sale of Government Estates ..	3,181
Other receipts ..	19,75,460
Deduct—Portion of land revenue due to irrigation works ..	—68,017
Total ..	<u>2,94,96,266</u>
<b>030. Stamps and Registration Fees—</b>	
<b>B. Stamps—Judicial—</b>	
Court fees realised in Stamps ..	1,26,12,394
Sale of stamps ..	56,07,774
Other receipts ..	1,28,693
Total—B. Stamps—Judicial ..	<u>1,83,48,861</u>

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

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

Heads	Actuals for 1975-76 Rs.
<b>A. Tax Revenue—<i>contd.</i></b>	
(b) Taxes on property and capital transactions— <i>concl.</i>	
<b>030. Stamps and Registration Fees—<i>concl.</i></b>	
<b>C. Stamps-Non-Judicial—</b>	
Sale of stamps ..	12,23,88,447
Duty on impressing of documents ..	97,82,482
Other receipts ..	94,36,926
<b>Total—C. Stamps—Non-Judicial ..</b>	<b>14,16,07,855</b>
<b>D. Registration fees—</b>	
Fees for registering documents ..	2,34,85,536
Other receipts ..	13,48,145
<b>Total—D. Registration fees ..</b>	<b>2,48,33,681</b>
<b>Total (030) ..</b>	<b>18,47,90,397</b>
<b>031. Estate Duty—</b>	
<b>A. Agricultural land—</b>	
Share of net proceeds assigned to State/Union Territory Governments ..	6,01,000
<b>B. Property other than Agricultural land—</b>	
Share of net proceeds assigned to States ..	19,30,000
<b>Total (031) ..</b>	<b>25,31,000</b>
<b>035. Taxes on Immovable property other than Agricultural land—</b>	
Ordinary Collections ..	1,11,876
<b>Total ..</b>	<b>1,11,876</b>
<b>Total—(b) Taxes on property and capital transactions ..</b>	<b>21,69,29,539</b>
<b>(c) Taxes on commodities and services—</b>	
<b>039. State Excise—</b>	
Country spirits ..	33,71,97,169
Country fermented liquors ..	49,57,898
Malt liquor ..	83,80,346
Foreign liquors and spirits ..	10,15,14,442
Commercial and denatured spirits and medicated wines ..	16,17,269
Medicinal and toilet preparations containing alcohol, opium, etc. ..	19,192
Opium, hemp and other drugs ..	1,63,519
Fines and confiscations ..	2,29,139
Other receipts ..	9,07,987
<b>Total ..</b>	<b>45,49,86,961</b>

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

Heads	Actuals for 1975-76
	Rs.
<b>A. Tax Revenue—<i>concl.</i></b>	
<b>(c) Taxes on commodities and services—<i>concl.</i></b>	
<b>040. Sales Tax—</b>	
Receipts under the Central Sales Tax Act	.. 16,99,52,070
Receipts under the State Sales Tax Acts	.. 50,60,64,304
Tax on sale of motor spirits and lubricants	.. 5,55,37,059
Other receipts	.. <u>2941</u>
Total	.. <u>73,15,56,,374</u>
<b>041. Taxes on vehicles—</b>	
Receipts under the Indian Motor Vehicles Act	.. 1,41,66,047
Receipts under the State Motor Vehicles Taxation Acts	.. 3,76,41,134
Other receipts	.. 51,88,044
Total	.. <u>5,69,95,225</u>
<b>042. Taxes on Goods and Passengers—</b>	
Tax collections	.. 14,46,70,926
Other receipts	.. <u>7,30,354</u>
Total	.. <u>14,54,01,280</u>
<b>043. Taxes and Duties on Electricity—</b>	
Taxes on consumption and sale of Electricity	.. 6,09,28,735
Fees under the Indian Electricity Rules	.. 9,11,492
Fees for the electrical inspection of cinemas	.. 53,613
Other receipts	.. 99,912
Total	.. <u>6,19,93,752</u>
<b>045. Other Taxes and Duties on commodities and services—</b>	
Entertainment tax	.. 5,85,53,695
Other receipts	.. <u>40,95,262</u>
Total	.. <u>6,26,48,957</u>
Total—(c) Taxes on commodities and services	.. <u>1,51,35,82,549</u>
Total—A. Tax Revenue	.. <u>1,93,23,90,704</u>

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

Heads	Actuals for 1975-76
	Rs.
<b>B. Non-Tax Revenue—</b>	
<b>(b) Interest Receipts, Dividends and Profits—</b>	
<b>049. Interest Receipts—</b>	
<b>D. Interest receipts of State/Union Territory Governments—</b>	
Interest from Departmental commercial undertakings . . .	6,93,37,794
Interest from Public sector and other undertakings . . .	2,42,82,693
Interest from Local bodies . . .	64,86,370
Interest from co-operative societies . . .	20,80,054
Interest from cultivators . . .	68,23,597
Interest realised on investment of cash balances (A) . . .	13,57,138
Other receipts . . .	1,47,80,261
<i>Deduct—Refunds</i> . . .	—8,507
<b>Total</b> . . .	<u>12,51,39,400</u>
 <b>050. Dividends and Profits—</b>	
Dividends from Public Undertakings . . .	28,24,253
Dividends from other investments . . .	1,36,33,505
<b>Total</b> . . .	<u>1,64,57,758</u>
<b>Total—(b) Interest Receipts, Dividends and Profits</b> . . .	<u>14,15,97,158</u>
 <b>(c) Other Non-Tax Revenue—</b>	
<b>(i) General Services—</b>	
<b>051. Public Service Commission—</b>	
Examination fees . . .	64,359
Other receipts . . .	33,263
<i>Deduct—Refunds</i> . . .	—1,378
<b>Total</b> . . .	<u>96,244</u>

(A) Includes interest on investments made from "Other Development and Welfare Funds".

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

Heads	Actuals for 1975-76
	Rs.
<b>B. Non-Tax Revenue--<i>contd.</i></b>	
<b>(c) Other Non-Tax Revenue--<i>contd.</i></b>	
<b>(i) General Services--<i>contd.</i></b>	
<b>055. Police--</b>	
Police supplied to other Governments	.. 49,12,272
Police supplied to other parties	.. 7,17,926
Fees, Fines and Forfeitures	.. 21,908
Other receipts	.. 33,09,185
<i>Deduct</i> --Refunds	.. —47,646
Total	.. <u>89,13,645</u>
<b>056. Jails--</b>	
Services and service fees	.. 1,14,284
Sale of Jail manufactures	.. 34,35,892
Other receipts	.. 10,87,822
<i>Deduct</i> --Refunds	.. —1,166
Total	.. <u>46,36,832</u>
<b>057. Supplies and Disposals--</b>	
Other receipts	.. 1,52,048
<i>Deduct</i> --Refunds	.. —358
Total	.. <u>1,51,690</u>
<b>058. Stationery and Printing--</b>	
Stationery receipts	.. 10,35,559
Sale of Gazettes, etc.	.. 4,16,972
Other Press receipts	.. 3,00,359
Other receipts	.. 10,64,594
Total	.. <u>28,17,484</u>



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

Heads	Actuals for 1975-76
	Rs.
<b>B. Non-Tax Revenue—<i>contd.</i></b>	
<b>(c) Other Non-Tax Revenue—<i>contd.</i></b>	
<b>(i) General Services—<i>contd.</i></b>	
<b>059. Public Works—</b>	
Rents	.. 3,01,975
Hire charges of Machinery and equipment	.. 1,33,880
Recovery of centage charges	.. 34,69,939
Other receipts	.. 24,91,120
<i>Deduct—Refunds</i>	.. —24,708
<b>Total</b>	<b>.. 63,72,206</b>
<b>065. Other Administrative Services—</b>	
<b>A. Administration of Justice—</b>	
Services and Service fees	.. 18,248
Fines and forfeitures	.. 47,00,537
Other receipts	.. 1,09,871
<i>Deduct—Refunds</i>	.. —2,27,250
<b>Total—A. Administration of Justice</b>	<b>.. [46,01,406</b>
<b>B. Elections—</b>	
Sale proceeds of election forms and documents	.. 92,314
Fees, fines and forfeitures	.. 23,670
Other receipts	.. 19,22,900
<b>Total—B. Elections</b>	<b>.. 20,38,884</b>

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

Heads	Actuals for 1975-76
<b>B. Non-Tax Revenue—<i>contd.</i></b>	<b>Rs.</b>
(c) Other Non-Tax Revenue— <i>contd.</i>	
(i) General Services— <i>concl.</i>	
065. Other Administrative Services— <i>concl.</i>	
<b>C. Other Services—</b>	
Receipts from the Central Government for administration of Central Acts and Regulations ..	3,52,620
Civil Defence ..	1,21,66,645
Fees for Government audit ..	38,60,168
Receipts from Guest houses, Government hostels, etc. ..	4,21,092
Other receipts ..	43,51,208
Deduct—Refunds ..	—2,21,545
Total—C. Other Services ..	<u>2,09,30,188</u>
Total (065) ..	<u>2,75,70,478</u>
066. Contributions and recoveries towards pension and other Retirement Benefits—	
Subscriptions and contributions ..	26,64,798
Other receipts ..	5,44,943
Total ..	<u>32,09,741</u>
068. Miscellaneous General Services—	
State lotteries ..	43,54,178
Unclaimed Deposits ..	56,42,299
Sale of land and property ..	4,03,402
Other receipts ..	7,06,464
Deduct—Refunds ..	—34,65,149
Total ..	<u>76,41,194</u>
Total—(i) General Services ..	<u>6,14,09,514</u>

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

Heads	Actuals for 1975-76
	Rs.
<b>B. Non-Tax Revenue—contd.</b>	
(c) Other Non-Tax Revenue—contd.	
(ii) Social and Community Services—	
077. Education—	
<b>A. Primary Education—</b>	
Tuition and other fees	10,039
Other receipts	4,16,123
<i>Deduct—Refunds</i>	—2,092
Total—A. Primary Education	4,24,070
<b>B. Secondary Education—</b>	
Tuition and other fees	39,19,356
Text Book Receipts	2,31,712
Other receipts	29,55,797
<i>Deduct—Refunds</i>	—4,891
Total—B. Secondary Education	71,01,974
<b>C. Special Education—</b>	
Tuition and other fees	47,562
Other receipts	94,236
<i>Deduct—Refunds</i>	—30
Total—C. Special Education	1,41,768
<b>E. University and other Higher Education—</b>	
Tuition and other fees— Government Colleges	28,31,396
Tuition and other Fees— Institutes of Higher Learning	1,03,602
Other receipts	6,07,118
<i>Deduct—Refunds</i>	—36,805
Total—E. University and other Higher Education	35,05,311

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

Heads	Actuals for 1975-76
	Rs.
<b>B. Non-Tax Revenue—contd.</b>	
(c) Other Non-Tax Revenue—contd.	
(ii) Social and Community Services—contd.	
<b>077. Education—concl'd.</b>	
<b>F. Technical Education—</b>	
Tuition and other Fees	.. 2,48,294
Other receipts	.. 1,68,701
Deduct—Refunds	.. —493
Total—F. Technical Education	.. <u>4,16,502</u>
<b>G. General—</b>	
Receipts from Sports and Youth Welfare activities	.. 1,16,643
Other receipts	.. 2,79,585
Deduct—Refunds	.. —20
Total—G. General	.. <u>3,96,208</u>
Total (077)	.. <u>1,19,85,833</u>
<b>078. Art and Culture—</b>	
Archives and Museums	.. 3,179
Public Libraries	.. 17,621
Other receipts	.. 4,188
Total	.. <u>24,988</u>
<b>080. Medical—</b>	
<b>A. Allopathy—</b>	
Tuition and other fees for medical education	.. 4,11,073
Receipts from Patients for Hospital and Dispensary Services	.. 41,44,016
Receipts from Employees' State Insurance Scheme	.. 33,79,797
Other receipts	.. 13,09,846
Deduct—Refunds	.. —55,142
Total—A. Allopathy	.. <u>91,89,590</u>

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

Heads	Actuals for 1975-76
	Rs.
<b>B. Non-Tax Revenue—concl'd.</b>	
<b>(c) Other Non-Tax Revenue—cont'd.</b>	
<b>(ii) Social and Community Services—cont'd.</b>	
<b>080. Medical—concl'd.</b>	
<b>B, Other systems of Medicine—</b>	
Ayurvedic	.. 1,68,060
Total—B. Other systems of Medicine	.. <u>1,68,060</u>
Total (080)	.. <u>93,57,650</u>
<b>081. Family Planning—</b>	
Sale of Contraceptives	.. 169
Other receipts	.. 1,13,605
Deduct—Refunds	.. —1,390
Total	.. <u>1,12,384</u>
<b>082. Public Health, Sanitation and Water Supply—</b>	
Services and Service Fees	.. 3,80,667
Sale of Sera and Vaccines, etc.	.. 69,955
Receipts from Sewerage Schemes	.. 3,86,595
Receipts from Urban Water Supply Schemes	.. 3,46,877
Receipts from Rural Water Supply Schemes	.. 4,26,487
Receipts from Public Health Laboratories	.. 3,25,020
Fees, fines, etc.	.. 1,53,042
Other receipts	.. 1,85,52,535
Deduct—Refunds	.. —4,126
Total	.. <u>2,06,37,052</u>
<b>083. Housing—</b>	
Receipts from Government Residential buildings	.. 19,61,663
Other receipts	.. 1,43,489
Total	.. <u>21,05,152</u>

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

Heads	Actuals for 1975-76
	Rs.
<b>B. Non-Tax Revenue—contd.</b>	
<b>(c) Other Non-Tax Revenue—contd.</b>	
<b>(ii) Social and Community Services—contd.</b>	
<b>084. Urban Development</b>	
Other receipts	.. 2,97,560
<i>Deduct—Refunds</i>	... —464
<b>Total</b>	.. <u>2,97,096</u>
<b>085. Information and Publicity—</b>	
Receipts from advertising and visual publicity	.. 3,520
Receipts from films	.. 12,424
Receipts from publications	.. 1,61,596
Other receipts	.. 99,550
<i>Deduct—Refunds</i>	.. —1,034
<b>Total</b>	.. <u>2,76,056</u>
<b>087. Labour and Employment—</b>	
Receipts under Labour laws	.. 7,499
Fees for registration of Trade Unions	.. 3,590
Fees for inspection of Steam Boilers	.. 2,04,446
Fees realised under the Factory Act	.. 9,55,554
Examination fees under Mines Act	.. 5,621
Fees under Contract Labour (Regulation and abolition) Rules	.. 10,270
Other receipts	.. 23,76,930
<i>Deduct—Refunds</i>	.. —937
<b>Total</b>	.. <u>35,62,973</u>

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

Heads	Actuals for 1975-76
	Rs.
<b>B. Non-Tax Revenue—contd.</b>	
<b>(c) Other Non-Tax Revenue—contd.</b>	
<b>(ii) Social and Community Services—concl'd.</b>	
<b>088. Social Security and Welfare—</b>	
Civil Supplies ..	12,14,570
Relief and rehabilitation of displaced persons ..	1,77,40,000
Receipts from schemes for welfare of scheduled castes, scheduled tribes and backward classes ..	3,49,262
Other receipts ..	7,21,774
Deduct—Refunds ..	—3,15,337
Total ..	<u>1,97,10,269</u>
<b>095. Other Social and Community Services—</b>	
Other receipts ..	19,16,767
Deduct—Refunds ..	—16,040
Total ..	<u>19,00,727</u>
Total (ii) Social and Community Services ..	<u>6,99,70,180</u>
<b>(iii) Economic Services—</b>	
<b>098. Co-operation—</b>	
Audit fees ..	43,65,035
Other receipts ..	9,47,887
Deduct—Refunds ..	—1,859
Total ..	<u>53,11,063</u>
<b>104. Other General Economic Services—</b>	
Regulation of other business undertakings ..	43,213
Fees for stamping Weights and Measures ..	10,77,949
Other receipts ..	77,41,167
Deduct—Refunds ..	—1,067
Total ..	<u>88,61,262</u>

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

Heads	Actuals for 1975-76
	Rs.
<b>B. Non-Tax Revenue—contd.</b>	
(e) Other Non-Tax Revenue—contd.	
(iii) Economic Services—contd.	
<b>105. Agriculture—</b>	
Sale of Seeds ..	48,49,512
Receipts from agricultural farms ..	5,83,960
Receipts from commercial crops ..	15,80,866
Receipts from horticulture ..	10,53,993
Quality control ..	2,11,361
Grants from Indian Council of Agricultural Research ..	45,396
Other receipts ..	37,23,137
Deduct—Refunds ..	—24,836
Total ..	<u>1,20,23,389</u>
<b>106. Minor Irrigation, Soil Conservation and Area Development—</b>	
Receipts from Lift Irrigation Schemes ..	26,990
Receipts from Tube Well Schemes ..	23,41,162
Receipts from Soil Conservation Schemes ..	5,89,580
Other receipts ..	7,09,041
Deduct—Refunds ..	—3,288
Total ..	<u>36,63,485</u>
<b>109. Food—</b>	
Other receipts ..	2,68,68,932
Total ..	<u>2,68,68,932</u>
<b>110. Animal Husbandry—</b>	
Fees for Veterinary Education ..	573
Services and Service Fees ..	23,115
Receipts from cattle development ..	11,70,406



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

Heads	Actuals for 1975-76
	Rs.
<b>B. Non-Tax Revenue—contd.</b>	
(c) Other Non-Tax Revenue—contd.	
(iii) Economic Services—contd.	
<b>110. Animal Husbandry—concl'd.</b>	
Receipts from poultry development	.. 6,70,248
Receipts from sheep and wool development	.. 17,71,257
Receipts from piggery development	.. 1,07,366
Receipts from other livestock development	.. 1,79,419
Receipts from fodder and feed development	.. 157
Grants from Indian Council of Agricultural Research	.. 19,000
Other receipts	.. 13,31,898
<i>Deduct—Refunds</i>	.. —3,586
Total	.. <u>52,69,853</u>
<b>111. Dairy Development—</b>	
Dairy development	.. 2,080
Other receipts	.. 67,554
Total	.. <u>69,634</u>
<b>112. Fisheries—</b>	
Rents	.. 6,32,747
Licence fees, fines, etc.	.. 1,01,804
Sale of fish, fish seeds, etc.	.. 90,971
Other receipts	.. 2,59,603
Total	.. <u>10,85,125</u>
<b>113. Forests—</b>	
Sale of timber and other forest produce	.. 98,62,055
Receipts from farm forestries	.. 2,57,663
Other receipts	.. 15,56,402
<i>Deduct—Refunds</i>	.. —10,412
Total	.. <u>1,16,65,708</u>

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

Heads	Actuals for 1975-76
	Rs.
<b>B. Non-Tax Revenue—contd.</b>	
<b>(e) Other Non-Tax Revenue—contd.</b>	
<b>(iii) Economic Services—contd.</b>	
<b>114. Community Development—</b>	
Receipts from Community Development Projects	.. 3,11,618
Receipts under Panchayati Raj Acts	.. 1,69,350
Other receipts	.. 26,29,635
Deduct—Refunds	.. —10,268
Total	.. <u>31,00,335</u>
<b>120. Industries—</b>	
<b>A. General—</b>	
Other receipts	.. 28,586
Total	.. <u>28,586</u>
<b>121. Village and Small Industries—</b>	
Industrial Estates	.. 11,38,986
Small Scale Industries	.. 18,48,930
Handloom Industries	.. 4,32,579
Khadi Industries	.. 136
Handicrafts	.. 19,223
Sericulture	.. 35,492
Other Village Industries	.. 12,768
Other receipts	.. 18,86,800
Deduct—Refunds	.. —1,424
Total	.. <u>53,73,490</u>

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

Heads	Actuals for 1975-76
	Rs.
<b>B. Non-Tax Revenue—<i>contd.</i></b>	
<b>(c) Other Non-Tax Revenue—<i>contd.</i></b>	
<b>(iii) Economic Services—<i>contd.</i></b>	
<b>128. Mines and Minerals—</b>	
Mineral concession fees, rents and royalties	.. 4,59,246
Other receipts	.. 1,010
<i>Deduct</i> —Refunds	.. —57,548
	<hr/>
Total	.. 4,02,708
	<hr/>
<b>131. Water and Power Development Services—</b>	
Other receipts	.. 3,13,747
	<hr/>
Total	.. 3,13,747
	<hr/>
<b>132. Multipurpose River Projects—</b>	
<b>A. Bhakra-Nangal Project—</b>	
Unit No. 1 Bhakra Dam	.. 6,23,097
Unit No. 3 Nangal Hydrel Channel	.. 26,087
Unit No. 6 Bhakra Canal	.. 52,14,267
Unit No. 7 Bist Doab Canal	.. 51,00,064
	<hr/>
Total—A. Bhakra-Nangal Project	.. 1,09,63,515
	<hr/>
<b>B. Shah Nahar Weir Project—</b>	
Construction of weir of Shah Nahar	.. 19,236
	<hr/>
Total (132)	.. 1,09,82,751
	<hr/>

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

Heads	Actuals for 1975-76
	Rs.
<b>B. Non-Tax Revenue—contd.</b>	
(c) Other Non-Tax Revenue—contd.	
(iii) Economic Services—contd.	
<b>133. Irrigation, Navigation, Drainage and Flood Control Projects—</b>	
<b>A. Irrigation Projects—Commercial—</b>	
Sirhind Canal	.. 2,39,26,310
Upper Bari Doab Canal	.. 1,80,16,843
Sutlej Valley Project	.. 16,19,528
Hariks Project	.. 2,56,65,946
Banur Canal System	.. 41,909
Other receipts	.. 1,19,609
<b>Total—A. Irrigation Projects—Commercial</b>	<u>.. 6,93,90,145</u>
<b>F. Drainage Projects—Non-Commercial—</b>	
Drainage Projects	.. 16,60,971
<b>Total (133)</b>	<u>.. 7,10,51,116</u>
<b>136. Civil Aviation—</b>	
Services and service fees	.. 69,050
Other receipts	.. 74,000
<b>Total</b>	<u>.. 1,43,050</u>
<b>137. Roads and Bridges—</b>	
Tolls on roads	.. [11,15,558
Other receipts	.. [1,08,389
Deduct—Refunds	.. —110
<b>Total</b>	<u>.. 12,23,837</u>

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

Heads	Actuals for 1975-76
	Rs.
<b>B. Non-Tax Revenue—concl'd.</b>	
(c) Other Non-Tax Revenue—concl'd.	
(iii) Economic Services—concl'd.	
<b>138. Road and Water Transport Services—</b>	
Government Central Workshop	.. 4,51,428
Punjab Roadways, Amritsar	.. 2,10,16,517
Punjab Roadways, Jullundur	.. 2,43,59,831
Punjab Roadways, Chandigarh	.. 2,02,93,502
Punjab Roadways, Pathankot	.. 2,01,36,005
Punjab Roadways, Moga	.. 1,62,61,276
Punjab Roadways, Ludhiana	.. 2,18,73,056
Punjab Roadways, Hoshiarpur	.. 1,97,50,010
Punjab Roadways, Ferozepur	.. 1,50,63,022
Punjab Roadways, Batala	.. 1,34,07,484
Punjab Roadways, Tarn Taran	.. 66,92,870
Total	.. <u>17,93,05,001</u>
<b>139. Tourism—</b>	
Receipts from Tourist Transport	.. 1,46,951
Rent and catering receipts	.. 1,39,860
Other receipts	.. 91,729
Total	.. <u>3,78,540</u>
Total—(iii) Economic Services	.. <u>34,71,21,612</u>
Total—(c) Other Non-Tax Revenue	.. <u>47,85,01,306</u>
Total—B. Non-Tax Revenue	.. <u>62,00,98,464</u>

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

Heads	Actuals for 1975-76
	Rs.
<b>C. Grants-in-aid and Contributions—</b>	
<b>160. Grants-in-aid from Central Government—</b>	
<b>A. Non-Plan Grants—</b>	
Grants-in-lieu of Tax on Railway passenger fare	.. 82,22,000
Railway Safety works	.. 21,14,686
Grants from Central Road Fund	.. 39,00,000
Education-Sports and Youth Welfare	.. 18,45,300
Education-General	.. 5,397
Art and Culture	.. 60,210
Relief and Rehabilitation of Displaced Persons	.. 24,36,000
Social Welfare	.. 47,668
Other General Economic Services	.. 47,658
Food	.. 12,87,89,250
Water Development	.. 60,000
Other grants	.. 61,49,788
<b>Total—A. Non-Plan Grants</b>	<b>.. 15,36,77,957</b>
<b>B. Grants for State/Union Territory Plan Schemes—</b>	
Block grants	.. 7,69,20,000
<b>C. Grants for Central Plan Schemes—</b>	
Education-Special Education	.. 3,39,488
Education-University and other Higher Education	.. 4,00,000
Education-Sports and Youth Welfare	.. 6,28,781
Education-General	.. 1,87,930
Social Welfare	.. 1,91,000
Other Social Security and Welfare Programmes	.. 31,31,000

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

Heads	Actuals for 1975-76
	Rs.
<b>C. Grants-in-aid and Contributions—contd.</b>	
<b>160. Grants-in-aid from Central Government—contd.</b>	
<b>C. Grants for Central Plan Schemes—concl'd.</b>	
Agriculture	.. 1,09,65,037
Animal Husbandry	.. 5,00,000
Fisheries	.. 3,50,000
Water Development	.. 4,25,000
Roads and Bridges	.. 1,98,61,000
Other grants	.. 25,14,882
<i>Deduct</i> —Refunds	.. —18,69,251
	<hr/>
Total—C. Grants for Central Plan Schemes	.. 3,76,24,867
	<hr/>
<b>D. Grants for Centrally Sponsored Plan Schemes—</b>	
Education-Special Education	.. 30,610
Electronics Research	.. 3,46,000
Allopathy	.. 50,000
Family Planning	.. 1,76,70,541
Public Health and Sanitation	.. 1,16,34,790
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	.. 35,30,000
Social Welfare	.. 3,37,537
Co-operation	.. 4,71,000
Agriculture	.. 84,00,711
Soil and Water Conservation	.. 2,00,000
Animal Husbandry	.. 6,57,000

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

Heads	Actuals for 1975-76
	Rs.
<b>C. Grants-in-aid and Contributions—concl'd.</b>	
<b>160. Grants-in-aid from Central Government—concl'd.</b>	
<b>D. Grants for Centrally Sponsored Plan Schemes—concl'd.</b>	
Forest	.. 14,87,000
Community Development Programmes	.. 5,55,000
Village and Small Industries	.. 6,01,760
Total—D. Grants for Centrally Sponsored Plan Schemes	.. <u>4,59,71,949</u>
Total (160)	.. <u>31,41,94,773</u>
<b>162. States' Share of Union Excise Duties—</b>	
State's Share of Basic Union Excise Duties	.. 12,07,23,663
Additional Excise Duties in lieu of Sales Tax	.. 5,66,94,020
Total	.. <u>17,74,17,683</u>
Total—C. Grants-in-aid and Contributions	.. <u>49,16,12,456</u>
Total—Receipt Heads (Revenue Account)	.. <u>3,04,41,01,624</u>



**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.
<b>II—EXPENDITURE HEADS (REVENUE ACCOUNT)—</b>			
<b>A. General Services—</b>			
<b>(a) Organs of State—</b>			
<b>211. Parliament/State/Union Territory Legislatures—</b>			
<b>B. State/Union Territory Legislatures—</b>			
Legislative Assembly ..	60,660 14,99,974	..	15,60,634
Legislature Secretariat ..	22,63,199	..	22,63,199
<b>Total ..</b>	<b>60,660</b> <b>37,63,173</b>	<b>..</b>	<b>38,23,833</b>
<b>212. President, Vice-President/ Governor/Administrator of Union Territories—</b>			
<b>C. Governor/Administrator of Union Territories—</b>			
Emoluments and Allowances of the Governor/Administrator of Union Territories ..	66,000	..	66,000
Secretariat ..	2,97,587	..	2,97,587
House-hold Establishment ..	1,63,116	..	1,63,116
Sumptuary Allowance ..	22,880	..	22,880
Medical Facilities ..	59,795	..	59,795
Expenditure from Contract Allowance ..	1,70,584	..	1,70,584
Tour Expenses ..	90,713	..	90,713
Discretionary Grants ..	3,00,000	..	3,00,000
<b>Total ..</b>	<b>11,70,675</b>	<b>..</b>	<b>11,70,675</b>

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

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
<b>A. General Services—contd.</b>			
<b>(a) Organs of State—contd.</b>			
<b>213. Council of Ministers—</b>			
Salary of Ministers and Deputy Ministers ..	3,11,107	..	3,11,107
Sumptuary and other allowances	6,000	..	6,000
Tour expenses ..	1,35,737	..	1,35,737
Entertainment and hospitality expenses ..	830	..	830
Discretionary grant by Ministers	36,87,750	..	36,87,750
Other expenditure ..	33,51,381	..	33,51,381
<b>Total</b> ..	<b>74,92,805</b>	..	<b>74,92,805</b>
<b>214. Administration of Justice—</b>			
High Courts ..	37,77,897	..	37,77,897
Civil and Sessions Courts ..	1,09,06,479	..	1,09,06,479
Small Causes Courts ..	1,46,432	..	1,46,432
Criminal Courts ..	1,53,876	..	1,53,876
Administrators General and Official Trustees ..	37,432	..	37,432
Legal Advisers and Counsels ..	48,07,744	..	48,07,744
<b>Total</b> ..	<b>37,77,897 1,60,51,963</b>	..	<b>1,98,29,860</b>
<b>215. Elections—</b>			
Electoral Officers ..	10,06,668	..	10,06,668
Preparation and printing of electoral rolls ..	21,52,187	..	21,52,187
Charges for conduct of election for Lok-Sabha and State/Union Territory/Legislative Assemblies when held simultaneously ..	88,103	..	88,103

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

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
<b>A. General Services—<i>concl.</i></b>			
<b>(a) Organs of State—<i>concl.</i></b>			
<b>215. Elections—<i>concl.</i></b>			
Charges for conduct of election to Parliament ..	1,82,449	..	1,82,449
Charges for conduct of election to State/Union Territory Legislature ..	47,026	..	47,026
<b>Total</b> ..	<b>34,76,433</b>	..	<b>34,76,433</b>
<b>Total—(a) Organs of State</b> ..	<b>50,09,232</b> <b>3,07,84,374</b>	..	<b>3,57,93,606</b>
<b>(b) Fiscal Services—</b>			
<b>(ii) Collection of Taxes on Property and Capital Transactions—</b>			
<b>229. Land Revenue—</b>			
Direction and Administration ..	1,30,447	..	1,30,447
Land records ..	2,902 2,25,62,850	..	2,25,65,752
Other expenditure ..	2,619 11,79,575	..	11,82,194
<b>Total</b> ..	<b>5,521</b> <b>2,38,72,872</b>	..	<b>2,38,78,393</b>
<b>230. Stamps and Registration—</b>			
<b>B. Stamps-Judicial—</b>			
Direction and Administration ..	33,034	..	33,034
Cost of Stamps ..	2,180	..	2,180
Expenses on sale of stamps ..	51,162	..	51,162
<b>Total—B. Stamps-Judicial</b> ..	<b>86,376</b>	..	<b>86,376</b>

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>A. General Services—<i>contd.</i></b>			
<b>(b) Fiscal Services—<i>contd.</i></b>			
<b>(ii) Collection of Taxes on Property and Capital Transactions—<i>concl'd.</i></b>			
<b>230. Stamps and Registration—<i>concl'd.</i></b>			
<b>C. Stamps-Non-Judicial—</b>			
Direction and Administration	31,342	..	31,342
Cost of stamps ..	1,55,981	..	1,55,981
Expenses on sale of stamps ..	16,39,135	..	16,39,135
<b>Total—C. Stamps-Non-Judicial</b>	<b>18,26,458</b>	<b>..</b>	<b>18,26,458</b>
<b>D. Registration—</b>			
Direction and Administration	87,041	..	87,041
<b>Total—D. Registration ..</b>	<b>87,041</b>	<b>..</b>	<b>87,041</b>
<b>Total (230) ..</b>	<b>19,99,875</b>	<b>..</b>	<b>19,99,875</b>
<b>235. Collection of other Taxes on Property and Capital transactions—</b>			
Taxes on Immovable Property other than Agricultural land	1,74,000	..	1,74,000
<b>Total ..</b>	<b>1,74,000</b>	<b>..</b>	<b>1,74,000</b>
<b>(iii) Collection of Taxes on Commodities and Services—</b>			
<b>239. State Excise—</b>			
Direction and Administration ..	(a)69,478 52,21,257	..	52,90,735
Purchase of opium, etc. ..	3,806	..	3,806
<b>Total ..</b>	<b>69,478 52,25,063</b>	<b>..</b>	<b>52,94,541</b>

(a) Includes Rs.40,000 spent from out of advance from the Contingency Fund during 1974-75 andrecouped to the Fund during 1975-76

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>A. General Services—<i>contd.</i></b>			
<b>(b) Fiscal Services—<i>concl.</i></b>			
<b>(iii) Collection of Taxes on Commodities and Services—<i>concl.</i></b>			
<b>240. Sales Tax—</b>			
Direction and Administration ..	23,86,905	..	23,86,905
Collection charges ..	2,484 97,36,135	..	97,38,619
Total ..	2,484 1,21,23,040	..	1,21,25,524
<b>241. Taxes on Vehicles—</b>			
Collection charges ..	29,758	..	29,758
Inspection of motor vehicles ..	62,000 (a)14,47,930	..	15,09,930
Total ..	62,000 14,77,688	..	15,39,688
<b>245. Other Taxes and Duties on Commodities and Services—</b>			
Collection charges—Entertainment Tax ..	20,561	..	20,561
Collection charges—Electricity Duty ..	5,70,541	..	5,70,541
Collection charges—Taxes on Goods and Passengers ..	15,52,277	..	15,52,277
Total ..	21,43,379	..	21,43,379
<b>(iv) Other Fiscal Services—</b>			
<b>247. Other Fiscal Services—</b>			
Promotion of Small Savings ..	15,61,939	..	15,61,939
Total ..	15,61,939	..	15,61,939
Total—(b) Fiscal Services ..	1,39,483 4,85,77,856	..	4,87,17,339

(a) Excludes Rs. 24,986 spent from out of advance from the Contingency Fund during 1975-76 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.
<b>A. General Services—contd.</b>			
<b>(c) Interest payments and servicing of debt—</b>			
<b>248. Appropriation for reduction or avoidance of debt—</b>			
Sinking Funds ..	4,89,75,000	..	4,89,75,000
Other appropriations ..	29,58,000	..	29,58,000
<b>Total ..</b>	<b>5,19,33,000</b>	<b>..</b>	<b>5,19,33,000</b>
<b>249. Interest Payments—</b>			
<b>A. Interest on Internal Debt—</b>			
Interest on Market Loans ..	4,14,36,558	..	4,14,36,558
Discount on Loans ..	7,51,475	..	7,51,475
Interest on other Internal debts	9,39,19,976	..	9,39,19,976
Management of debt ..	2,49,057	..	2,49,057
<b>Total—A. Interest on Internal Debt ..</b>	<b>13,63,57,066</b>	<b>..</b>	<b>13,63,57,066</b>
<b>C. Interest on Small Savings, Provident Funds, etc.—</b>			
Interest on State Provident Funds ..	1,73,93,000	..	1,73,93,000
Incentive bonus to Provident Fund Subscribers ..	5,00,000	..	5,00,000
<b>Total—C. Interest on Small Savings, Provident Funds, etc. ..</b>	<b>1,78,93,000</b>	<b>..</b>	<b>1,78,93,000</b>

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>A. General Services—<i>contd.</i></b>			
<b>(c) Interest payments and servicing of debt—<i>concl'd.</i></b>			
<b>249. Interest Payments—<i>concl'd.</i></b>			
<b>D. Interest on Loans and Advances from Central Government—</b>			
Interest on Loans for Non-Plan Schemes ..	32,93,330	..	32,93,330
Interest on Loans for State/ Union Territory Plan Schemes ..	75,41,080	..	75,41,080
Interest on Loans for Central Plan Schemes ..	3,81,750	..	3,81,750
Interest on Loans for Centrally Sponsored Plan Schemes ..	1,54,560	..	1,54,560
Interest on Ways and Means Advances ..	9,22,830	..	9,22,830
Interest on Pre-1974 Loans ..	10,49,13,482	..	10,49,13,482
<b>Total—D. Interest on Loans and Advances from Central Government ..</b>	<b>11,72,07,032</b>	<b>..</b>	<b>11,72,07,032</b>
<b>E. Interest on Reserve Funds—</b>			
Interest on Depreciation/Renewal Reserve Funds ..	25,61,973	..	25,61,973
<b>Total—E. Interest on Reserve Funds ..</b>	<b>25,61,973</b>	<b>..</b>	<b>25,61,973</b>
<b>F. Interest on other Obligations—</b>			
Interest on deposits ..	9,95,323	..	9,95,323
Miscellaneous ..	18,873	..	18,873
<b>Total—F. Interest on other Obligations ..</b>	<b>10,14,196</b>	<b>..</b>	<b>10,14,196</b>
<b>Total (249) ..</b>	<b>27,50,33,267</b>	<b>..</b>	<b>27,50,33,267</b>
<b>Total—(c) Interest payments and servicing of debt ..</b>	<b>32,69,66,267</b>	<b>..</b>	<b>32,69,66,267</b>

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

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
<b>A. General Services—contd.</b>			
<b>(d) Administrative Services—</b>			
<b>251. Public Service Commission—</b>			
State Public Service Commissions	5,77,766	..	5,77,766
Total	5,77,766	..	5,77,766
<b>252. Secretariat-General Services—</b>			
Secretariat	1,16,92,443	..	1,16,92,443
Board of Revenue	36,89,386	..	36,89,386
Other offices	29,284	..	29,284
Total	1,54,11,113	..	1,54,11,113
<b>253. District Administration—</b>			
Commissioners	10,66,139	..	10,66,139
District establishment	(a)62,801 1,87,23,358	..	1,87,86,159
Other establishment	46,81,102	..	46,81,102
Other expenditure	671	..	671
Total	62,801 2,44,71,270	..	2,45,34,071
<b>254. Treasury and Accounts Administration—</b>			
Directorate of Accounts and Treasuries	5,04,563	..	5,04,563
Treasury establishment	18,464 39,10,241	..	39,28,705
Local Fund Audit	24,58,928	..	24,58,928
Training	1,39,511	..	1,39,511
Total	18,464 70,13,243	..	70,31,707

(a) Includes Rs. 34,511 spent from out of advance from the Contingency Fund during 1974-75 and recouped to the Fund during 1975-76.



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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>A. General Services—contd.</b>			
<b>(d) Administrative Services—contd.</b>			
<b>255. Police—</b>			
Direction and Administration	14,50,614	..	14,50,614
Education and Training ..	29,72,685	..	29,72,685
Criminal Investigation and Vigilance ..	1,07,57,183	..	1,07,57,183
Special Police ..	3,318 3,53,83,473	..	3,53,86,791
District Police ..	11,423 (a)10,48,00,039	..	10,48,11,462
Railway Police ..	32,60,925	..	32,60,925
Welfare of Police Personnel ..	9,95,415	..	9,95,415
Total ..	14,741 15,96,20,334	..	15,96,35,075
<b>256. Jails—</b>			
Direction and Administration ..	10,62,463	..	10,62,463
Jails ..	1,40,09,779	..	1,40,09,779
Jail Manufactures ..	32,02,561	..	32,02,561
Other expenditure ..	593	..	593
Total ..	1,82,75,396	..	1,82,75,396
<b>257. Supplies and Disposals—</b>			
Purchase ..	7,65,055	..	7,65,055
Total ..	7,65,055		7,65,055

(a) Includes Rs. 2,72,707 spent from out of advance from the Contingency Fund during 1974-75 and recouped to the Fund during 1975-76.

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

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
<b>A. General Services—<i>contd.</i></b>			
<b>(d) Administrative Services—<i>contd.</i></b>			
<b>258. Stationery and Printing—</b>			
Direction and Administration ..	3,92,780	..	3,92,780
Purchase and supply of stationery stores ..	1,57,197 45,90,880	..	47,48,077
Printing, storage and distribution of forms ..	7,13,743	..	7,13,743
Government Presses ..	87,88,075	..	87,88,075
Cost of Printing by other sources ..	1,84,581 40,94,969	..	42,79,550
Government publications ..	6,57,532	..	6,57,532
Other expenditure ..	4,55,336	1,00,211	5,55,547
Total ..	3,41,778 1,96,93,315	1,00,211	2,01,35,304
<b>259. Public Works—</b>			
Direction and Administration ..	5,597 80,56,493	..	80,62,090
Planning and Research ..	1,91,209	..	1,91,209
Construction ..	1,20,371 13,82,768	..	15,03,139
Maintenance and Repairs ..	98,340 1,89,88,314	..	1,90,86,654
Furnishings ..	1,29,634 35,561	..	1,65,195
Machinery and equipment ..	1,90,812	..	1,90,812
Suspense ..	2,08,13,296	..	2,08,13,296
Total ..	3,53,942 4,96,58,453	..	5,00,12,395

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>A. General Services—contd.</b>			
<b>(d) Administrative Services—concl'd.</b>			
<b>265. Other Administrative Services—</b>			
Vigilance ..	38,16,855	..	38,16,855
Civil Defence ..	12,39,564	..	12,39,564
Home Guards ..	98,31,641	..	98,31,641
Gazetteer and Statistical Memoirs ..	2,08,670	..	2,08,670
Guest Houses, Government Hostels, etc.	10,44,884	..	10,44,884
Training ..	80,899	..	80,899
Other expenditure ..	14,92,517	..	14,92,517
<b>Total</b> ..	<b>1,77,15,030</b>	..	<b>1,77,15,030</b>
<b>Total—(d) Administrative Services</b> ..	<b>13,69,492 } 31,26,23,209 }</b>	1,00,211	<b>31,40,92,912</b>
<b>(e) Pensions and Miscellaneous General Services—</b>			
<b>266. Pensions and other Retirement Benefits—</b>			
Superannuation and Retirement allowances ..	<b>59,888 } 2,52,90,948 }</b>	..	<b>2,53,50,836</b>
Commuted value of pensions ..	99,065	..	99,065
Compassionate allowances ..	12,49,288	..	12,49,288
Gratuities ..	94,56,084	..	94,56,084
Family Pensions ..	36,03,831	..	36,03,831
Contributions to Provident Funds ..	8,94,000	..	8,94,000
<b>Total</b> ..	<b>59,888 } 4,05,93,216 }</b>	..	<b>4,06,53,104</b>

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>A. General Services—<i>concl.</i></b>			
<b>(e) Pensions and Miscellaneous General Services—<i>concl.</i></b>			
<b>268. Miscellaneous General Services—</b>			
State lotteries ..	30,43,513	..	30,43,513
Pensions and awards in consideration of distinguished services	63,800	..	63,800
Other expenditure ..	10,89,983	..	10,89,983
<b>Total ..</b>	<b>41,97,296</b>	<b>..</b>	<b>41,97,296</b>
Total—(e) Pensions and Miscellaneous General Services ..	59,888 4,47,90,512	..	4,48,50,400
<b>Total—A. General Services ..</b>	<b>33,35,44,362</b> <b>43,67,75,951</b>	<b>1,00,211</b>	<b>77,04,20,524</b>
<b>B. Social and Community Services—</b>			
<b>276. Secretariat Social and Community Services—</b>			
Secretariat ..	30,53,973	..	30,53,973
<b>Total ..</b>	<b>30,53,973</b>	<b>..</b>	<b>30,53,973</b>
<b>277. Education—</b>			
<b>A. Primary—</b>			
Inspection ..	36,42,415	1,32,576	37,74,991
Government primary schools ..	21,19,08,344	1,20,99,892	22,40,08,236
Assistance to non-Government primary schools ..	15,76,977	..	15,76,977
Assistance to Local Bodies for primary education ..	15,95,821	..	[15,95,821
Other expenditure ..	22,41,488	..	22,41,488
<b>Total—A. Primary</b>	<b>22,09,65,045</b>	<b>1,22,32,468</b>	<b>23,31,97,513</b>

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>B. Social and Community Services—contd.</b>			
<b>277. Education—contd.</b>			
<b>B. Secondary—</b>			
Direction and Administration ..	56,35,292	2,37,381	58,72,673
Government secondary schools ..	22,61,69,051	3,19,93,358	25,84,49,158
Assistance to non-Government secondary schools ..	3,21,01,000	..	3,21,01,000
Assistance to Local Bodies for secondary education ..	6,000	..	6,000
Scholarships ..	11,15,131	3,55,626	14,70,757
Teachers' training ..	9,87,551	1,67,720	11,55,271
Text Books ..	12,74,168	931	12,75,099
Other expenditure ..	3,07,499	22,983	3,30,482
<b>Total—B. Secondary ..</b>	<b>26,75,95,692</b>	<b>3,27,77,999</b>	<b>30,06,60,440</b>
<b>C. Special Education—</b>			
Adult Education ..	30,76,612	1,74,357	32,50,969
Promotion of modern Indian languages and literature ..	23,48,017	12,17,761	35,65,778
Sanskrit education	347	..	347
Other language education ..	4,45,605	..	4,45,605
<b>Total—C. Special Education ..</b>	<b>58,70,581</b>	<b>13,92,118</b>	<b>72,62,699</b>

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

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
<b>B. Social and Community Services—contd.</b>			
<b>277. Education—contd.</b>			
<b>E. University and other Higher Education—</b>			
Assistance to Universities for non-technical education ..	(a)1,02,23,000 2,35,90,025	12,00,000	3,50,13,025
Government colleges	2,07,09,189	20,90,735	2,27,99,924
Assistance to non-Government colleges	85,59,000	13,71,000	99,30,000
Teachers' Development Programme ..	..	2,970	2,970
Scholarships ..	20,83,910	2,80,678	23,64,588
Other expenditure ..	99,800	..	99,800
<b>Total—E. University and other Higher Education ..</b>	<b>1,02,23,000 5,50,41,924</b>	<b>49,45,383</b>	<b>7,02,10,307</b>
<b>F. Technical Education—</b>			
Direction and Administration ..	3,15,082	58,923	3,74,005
Technical schools ..	4,80,775	..	4,80,775
Polytechnics ..	40,30,198	5,71,642	46,01,840
Engineering colleges and Institutes ..	24,60,633	4,95,001	29,55,634
Assistance to non-Government technical colleges and Institutes	77,060 1,378	..	78,438
Scholarships ..	2,07,347	1,88,483	3,95,830
Other expenditure ..	4,04,963 2,28,252	..	6,33,215
<b>Total—F. Technical Education ..</b>	<b>4,82,023 77,23,665</b>	<b>13,14,049</b>	<b>95,19,737</b>

(a) Includes Rs. 28,23,000 spent from out of advance from the Contingency Fund during 1974-75 and recouped to the Fund during 1975-76.

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>B. Social and Community Services—contd.</b>			
<b>277. Education—concl'd.</b>			
<b>G. Sports and Youth Welfare—</b>			
Direction and Administration ..	8,29,276	8,70,669	16,99,945
Physical education ..	5,04,460	7,968	5,12,428
Youth welfare schemes ..	74,19,954	35,53,698	1,09,73,652
Sports and games ..	9,52,764	25,07,757	34,60,521
Other expenditure ..	242	..	242
<b>Total—G. Sports and Youth Welfare ..</b>	<b>97,06,696</b>	<b>69,40,092</b>	<b>1,66,46,788</b>
<b>H. General—</b>			
Direction and Administration ..	41,09,798	4,14,387	45,24,185
Scholarships ..	32,134	..	32,134
Other expenditure ..	15,631 12,38,678	..	12,54,309
<b>Total—H. General ..</b>	<b>15,631 53,80,610</b>	4,14,387	58,10,628
<b>Total (277) ..</b>	<b>1,10,07,403 57,22,84,213</b>	6,00,16,496	64,33,08,112
<b>278. Art and Culture—</b>			
Promotion of Arts and Culture ..	30,08,802	..	30,08,802
Archives and Museums ..	9,00,801	2,56,752	11,57,553
Public Libraries ..	5,08,532	2,03,542	7,12,074
<b>Total ..</b>	<b>44,18,135</b>	4,60,294	48,78,429

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>B. Social and Community Services—<i>contd.</i></b>			
<b>280. Medical—</b>			
<b>A. Allopathy—</b>			
Direction and Administration ..	13,245 } 36,50,138 }	21,593	36,84,976
Medical Relief ..	8,27,44,940	91,50,423	9,18,95,363
Education ..	1,61,07,476	9,96,352	1,71,03,828
Training ..	10,76,167	87,150	11,63,317
Research ..	..	79,700	79,700
Employees' State Insurance Scheme ..	78,80,223	41,372	79,21,595
<b>Total—A. Allopathy ..</b>	13,245 } 11,14,58,944 }	1,03,76,590	12,18,48,779
<b>B. Other Systems of Medicines—</b>			
Ayurvedic ..	88,36,725	6,86,231	95,22,956
<b>Total—B. Other Systems of Medicine ..</b>	88,36,725	6,86,231	95,22,956
<b>Total (280) ..</b>	13,245 } 12,02,95,669 }	1,10,62,821	13,13,71,735
<b>281. Family Planning—</b>			
Direction and Administration ..	5,20,123	21,42,251	26,62,374
Rural Family Planning services ..	15,57,527	91,13,513	1,06,71,040
Urban Family Planning services ..	1,98,030	5,83,116	7,81,146
Maternity and Child health ..	..	1,90,824	1,90,824



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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>B. Social and Community Services—contd.</b>			
<b>281. Family Planning—concl'd.</b>			
Transport ..	..	8,30,038	8,30,038
Compensation ..	..	50,92,584	50,92,584
Other services and supplies ..	45,913	32,10,761	32,56,674
Mass education ..	..	2,51,726	2,51,726
Training, research and statistics	1,04,225	1,28,983	2,33,208
<b>Total</b> ..	<b>24,25,818</b>	<b>2,15,43,796</b>	<b>2,39,69,614</b>
<b>282. Public Health, Sanitation and Water Supply—</b>			
<b>A. Public Health and Sanitation—</b>			
Direction and Administration ..	20,81,428	..	20,81,428
Prevention and control of diseases ..	2,28,16,840	1,16,20,396	3,44,37,236
Prevention of food adulteration	5,57,888	..	5,57,888
Drug Control ..	5,32,538	..	5,32,538
Training ..	7,83,199	..	7,83,199
Health statistics and research ..	6,36,165	..	6,36,165
Health education and publicity ..	1,22,482	..	1,22,482
Public Health Laboratories ..	10,46,490	60,345	11,06,835
Health transport ..	43,758	..	43,758
Sanitation services ..	1,17,091	..	1,17,091
<b>Total—A. Public Health and Sanitation</b> ..	<b>2,87,37,879</b>	<b>1,16,80,741</b>	<b>4,04,18,620</b>

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>B. Social and Community Services—contd.</b>			
<b>282. Public Health, Sanitation and Water Supply—concl.</b>			
<b>B. Sewerage and Water Supply—</b>			
Direction and Administration ..	(a)610 1,23,78,507	..	1,23,79,117
Urban Water supply schemes ..	11,66,513	..	11,66,513
Other Rural Water supply schemes ..	24,144	2,04,97,753	2,05,21,897
Research ..	9,643	..	9,643
Training ..	959	..	959
Machinery and equipment ..	-1,47,600 (b)	..	-1,47,600
Suspense ..	3,73,22,042	..	3,73,22,042
Other expenditure ..	1,91,69,535	..	1,91,69,535
Sewerage schemes ..	1,21,928	..	1,21,928
<b>Total—B. Sewerage and Water Supply ..</b>	<b>610</b> 7,00,45,671	2,04,97,753	9,05,44,034
<b>Total (282) ..</b>	<b>610</b> 9,87,83,550	3,21,78,494	13,09,62,654
<b>283. Housing—</b>			
<b>A. General—</b>			
Direction and Administration ..	3,58,777	..	3,58,777
<b>Total—A. General ..</b>	3,58,777	..	3,58,777
<b>B. Housing Schemes—</b>			
Village Housing Project Scheme ..	62,228	..	62,228
House sites to landless workers in rural areas ..	3,96,156	..	3,96,156
Subsidised Industrial Housing Schemes ..	..	73,800	73,800
<b>Total—B. Housing Schemes ..</b>	4,58,384	73,800	5,32,184

(a) Represents amount spent from out of advance from the Contingency Fund during 1971-72 and recouped to the Fund during 1975-76.

(b) Minus expenditure is due to transfer of machinery and equipment charges on percentage basis to capital major heads.

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>B. Social and Community Services—contd.</b>			
<b>283. Housing—concl'd.</b>			
<b>C. Government Residential Buildings—</b>			
Direction and Administration ..	1,26,023	..	1,26,023
Construction ..	39,925	..	39,925
Maintenance and repairs ..	7,53,966	..	7,53,966
Furnishings ..	10,567	..	10,567
Machinery and Equipment ..	393	..	393
<b>Total—C. Government Residential Buildings ..</b>	<b>9,30,874</b>	<b>..</b>	<b>9,30,874</b>
<b>Total (283) ..</b>	<b>17,48,035</b>	<b>73,800</b>	<b>18,21,835</b>
<b>284. Urban Development—</b>			
<b>A. General—</b>			
Direction and Administration ..	26,15,012	..	26,15,012
Assistance to Municipalities, Corporations, etc. ..	..	73,12,500	73,12,500
Town and Regional Planning ..	31,43,345	14,96,520	46,39,865
<b>Total ..</b>	<b>57,58,357</b>	<b>88,09,020</b>	<b>1,45,67,377</b>
<b>285. Information and Publicity—</b>			
Direction and Administration ..	56,12,931(a)	35,677	56,48,608
Advertising and Visual Publicity	1,460	3,66,135	3,67,595
Information Centres ..	..	49,996	49,996
Field publicity ..	..	5,25,818	5,25,818
Songs and Drama Services ..	..	23,749	23,749
Films ..	..	1,88,313	1,88,313
Photo services ..	5,892	..	5,892
Publications ..	5,692	..	5,692
<b>Total ..</b>	<b>56,25,975</b>	<b>11,89,688</b>	<b>68,15,663</b>

(a) Excludes Rs. 1,00,000 spent from out of advance from the Contingency Fund during 1975-76 but not recouped to the Fund till the close of the year.

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

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
<b>B. Social and Community Services—contd.</b>			
<b>287. Labour and Employment—</b>			
<b>A. Labour—</b>			
Direction and Administration ..	5,37,318(a)	..	5,37,318
Industrial relations ..	14,27,214	2,12,846	16,40,060
Working conditions and safety ..	5,69,402	..	5,69,402
General labour welfare ..	8,00,356	..	8,00,356
Research and Statistics ..	1,27,255	..	1,27,255
<b>Total—A. Labour ..</b>	<b>34,61,545</b>	<b>2,12,846</b>	<b>36,74,391</b>
<b>B. Employment and Training—</b>			
Direction and Administration ..	13,19,996	40,607	13,60,603
Employment exchange ..	20,36,381	2,04,763	22,41,144
Employment survey and statistics	3,08,793	27,314	3,36,107
Training of craftsmen and super- visors ..	2,11,19,498	29,01,763	2,40,21,261
Other expenditure ..	3,59,649	34,195	3,93,844
<b>Total—B. Employment and Training ..</b>	<b>2,51,44,317</b>	<b>32,08,642</b>	<b>2,83,52,959</b>
<b>Total (287) ..</b>	<b>2,86,05,862</b>	<b>34,21,488</b>	<b>3,20,27,350</b>
<b>288. Social Security and Welfare—</b>			
<b>A. Civil Supplies—</b>			
Direction and Administration ..	17,70,933	..	17,70,933
<b>Total—A. Civil Supplies ..</b>	<b>17,70,933</b>	<b>..</b>	<b>17,70,933</b>

(a) Includes Rs. 2,060 spent from out of advance from the Contingency Fund during 1974-75 and recouped to the Fund during 1975-76.

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>B. Social and Community Services—contd.</b>			
<b>288. Social Security and Welfare—contd.</b>			
<b>B. Relief and Rehabilitation of Displaced Persons—</b>			
Direction and Administration ..	14,43,933	..	14,43,933
Other relief measures ..	2,69,244	..	2,69,244
Other expenditure ..	76,16,326	..	76,16,326
<b>Total—B. Relief and Rehabilitation of Displaced Persons ..</b>	<b>93,29,503</b>	<b>..</b>	<b>93,29,503</b>
<b>C. Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—</b>			
Direction and Administration ..	23,23,156	..	23,23,156
Welfare of Scheduled castes ..	65,53,812	3,00,80,418	3,66,34,230
Welfare of Scheduled tribes ..	3,14,866	..	3,14,866
Welfare of other backward classes	1,25,77,824	10,01,480	1,35,79,304
<b>Total—C. Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes ..</b>	<b>2,17,69,658</b>	<b>3,10,81,898</b>	<b>5,28,51,556</b>
<b>D. Social Welfare—</b>			
Direction and Administration ..	5,65,774	2,727	5,68,501
Education and welfare of handicapped ..	4,15,322	69,368	4,84,690
Women's welfare ..	28,46,793 (a)	17,62,769	46,09,562
Family and child welfare ..	19,94,164	2,16,404	22,10,568
Welfare of poor and destitute ..	6,07,677	31,245	6,38,922
Other expenditure ..	3,65,934	6,03,302	9,69,236
<b>Total—D. Social Welfare ..</b>	<b>67,95,664</b>	<b>26,85,815</b>	<b>94,81,479</b>

(a) Includes Rs. 25,000 spent from out of advance from the Contingency Fund during 1974-75 and recouped to the Fund during 1975-76.

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>B. Social and Community Services—<i>contd.</i></b>			
<b>288. Social Security and Welfare—<i>concl.</i></b>			
<b>E. Other Social Security and Welfare Programmes—</b>			
Pensions under Social security Schemes ..	2,07,23,438	..	2,07,23,438
Other programmes ..	43,39,855 (a)	..	43,39,855
<b>Total—E. Other Social Security and Welfare Programmes ..</b>	<b>2,50,63,293</b>	<b>..</b>	<b>2,50,63,293</b>
<b>Total (288) ..</b>	<b>6,47,29,051</b>	<b>3,37,67,713</b>	<b>9,84,96,764</b>
<b>289. Relief on account of Natural Calamities—</b>			
<b>A. Special Relief—</b>			
Medical Relief ..	15,234	..	15,234
Other special relief measures ..	1,500	..	1,500
<b>Total—A. Special Relief ..</b>	<b>16,734</b>	<b>..</b>	<b>16,734</b>
<b>B. Gratuitous Relief—</b>			
Cash doles ..	2,41,28,625	..	2,41,28,625
Food and clothing ..	18,45,610	..	18,45,610
Housing ..	40,20,605	..	40,20,605
Supply of medicines ..	75,549	..	75,549
Supply of seeds, fertilisers and agricultural implements ..	12,000	..	12,000
Supply of fodder ..	23,09,490	..	23,09,490
<b>Total—B. Gratuitous Relief ..</b>	<b>3,23,91,879</b>	<b>..</b>	<b>3,23,91,879</b>

(a) Excludes Rs. 10,000 spent from out of advance from the Contingency Fund during 1975-76 but not recouped to the Fund till the close of the year.

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

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
<b>B. Social and Community Services—<i>concl.</i></b>			
<b>289. Relief on account of Natural Calamities—<i>concl.</i></b>			
<b>D. General—</b>			
Direction and Administration ..	1,36,750	..	1,36,750
Other expenditure ..	9,84,076	..	9,84,076
Transfers to/from Reserve Funds and Deposit Accounts ..	-1,59,99,715	..	-1,59,99,715
<b>Total—D. General ..</b>	<b>-1,48,78,889</b>	<b>..</b>	<b>-1,48,78,889</b>
<b>Total (289) ..</b>	<b>1,75,29,724</b>	<b>..</b>	<b>1,75,29,724</b>
<b>295. Other Social and Community Services—</b>			
Zoological and Public Gardens	77,601	..	77,601
Administration of Religious and Charitable Endowments Acts	42,515	..	42,515
Upkeep of Shrines, Temples, etc.	6,12,104	..	6,12,104
<b>Total ..</b>	<b>7,32,220</b>	<b>..</b>	<b>7,32,220</b>
<b>Total—B. Social and Community Services ..</b>	<b>1,10,21,258 } 92,59,90,582 }</b>	<b>17,25,23,610</b>	<b>1,10,95,35,450</b>
<b>C. Economic Services—</b>			
<b>(a) General Economic Services—</b>			
<b>296. Secretariat-Economic Services—</b>			
Planning Commission/Planning Board ..	..	5,90,821	5,90,821
Secretariat ..	27,50,237	..	27,50,237
<b>Total ..</b>	<b>27,50,237</b>	<b>5,90,821</b>	<b>33,41,058</b>

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>C. Economic Services—<i>contd.</i></b>			
<b>(a) General Economic Services—<i>contd.</i></b>			
<b>298. Co-operation—</b>			
Direction and Administration ..	1,23,60,515 } 850 }	1,21,867	1,24,83,232
Audit of co-operatives ..	50,41,160	..	50,41,160
Education, research and training ..	..	2,36,394	2,36,394
Information and publicity ..	..	50,000	50,000
Credit co-operatives ..	..	10,48,000	10,48,000
Housing co-operatives ..	..	65,000	65,000
Warehousing and Marketing co-operatives ..	..	2,15,000	2,15,000
Dairy co-operatives ..	..	8,90,000	8,90,000
Industrial co-operatives ..	20,46,764	3,75,000	24,21,764
Consumers' co-operatives ..	..	7,00,000 (a)	7,00,000
<b>Total</b> ..	<b>1,94,48,439 } 850 }</b>	<b>37,01,261</b>	<b>2,31,50,550</b>
<b>304. Other General Economic Services—</b>			
Regulation of other business undertakings ..	26,919	..	26,919
Economic advice and statistics ..	25,54,734	8,97,711	34,52,445
Regulation of weights and measures ..	7,05,606	2,86,843	9,92,449
<b>Total</b> ..	<b>32,87,259</b>	<b>11,84,554</b>	<b>44,71,813</b>
<b>Total—(a) General Economic Services</b> ..	<b>2,54,85,935 } 850 }</b>	<b>54,76,636</b>	<b>3,09,63,421</b>

(a) Excludes Rs. 96,000 spent from out of advance from the Contingency Fund during 1975-76 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.
<b>C. Economic Services—contd.</b>			
<b>(b) Agriculture and Allied Services—</b>			
<b>305. Agriculture—</b>			
Direction and Administration ..	86,03,995	4,97,573	91,01,568
Consolidation of Holdings ..	24,27,251	}	24,36,539
	9,288		
Multiplication and distribution of seeds ..	22,73,626	3,92,046	26,65,672
Agricultural farms ..	1,32,812	}	1,32,812
Manures and fertilizers ..	4,17,414	52,17,584	56,34,998
High yielding varieties programme	60,56,065	4,04,049	64,60,114
Plant protection ..	14,89,325	60,53,311	75,42,636
Commercial crops ..	34,99,564	35,77,515	70,77,079
Schemes for small and marginal farmers and agriculture labour ..	}	1,63,00,000	1,63,00,000
Extension and farmers' training	6,100	11,80,414	11,86,514
Agricultural education ..	3,00,15,848	1,00,55,086	4,00,70,934
Agricultural engineering ..	6,58,491	}	6,58,491
Agricultural economics and statistics ..	3,96,023	1,43,784	5,39,807
Agricultural marketing and quality control ..	76,15,500	}	91,83,976
	6,04,254	9,64,222	
Horticulture ..	26,20,125	11,88,946	38,09,071
Other expenditure ..	76,300	3,60,779	4,37,079
<b>Total</b> ..	76,24,788	4,63,35,309	11,32,37,290
	5,92,77,193		

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>C. Economic Services—contd.</b>			
<b>(b) Agriculture and Allied Services—contd.</b>			
<b>306. Minor Irrigation—</b>			
Investigation and development of ground water resources ..	..	3,57,844	3,57,844
Tubewells ..	1,41,04,627(a)	..	1,41,04,627
Lift Irrigation schemes ..	21,00,538	..	21,00,538
Other expenditure ..	..	45,074	45,074
<b>Total ..</b>	<b>1,62,05,165</b>	<b>4,02,918</b>	<b>1,66,08,083</b>
<b>307. Soil and Water Conservation—</b>			
Direction and Administration ..	1,48,779	..	1,48,779
Soil survey and testing ..	3,00,119	2,22,006	5,22,125
Education and training ..	87,740	53,242	1,40,982
Soil conservation schemes ..	89,03,615	42,11,701	1,31,15,316
<b>Total ..</b>	<b>94,40,253</b>	<b>44,86,949</b>	<b>1,39,27,202</b>
<b>309. Food—</b>			
Procurement and Supply ..	12,41,84,953	..	12,41,84,953
Nutritious and subsidiary food..	9,91,872	..	9,91,872
Transfers to/from Reserve Funds and Deposit Accounts ..	2,70,428	..	2,70,428
Transfers to/from Reserve Funds and Deposit Accounts ..	-1,80,59,863	..	-1,80,59,863
<b>Total ..</b>	<b>10,73,87,390</b>	<b>..</b>	<b>10,73,87,390</b>

(a) Includes Rs. 2,24,000 spent from out of advance from the Contingency Fund during 1974-75 and recouped to the Fund during 1975-76.

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>C. Economic Services—contd.</b>			
<b>(b) Agriculture and Allied Services—contd.</b>			
<b>310. Animal Husbandry—</b>			
Direction and Administration ..	13,39,980	..	13,39,980
Veterinary education and training	30,00,107	25,22,000	55,22,107
Veterinary services and Animal health ..	88,86,374	47,69,474	1,36,55,848
Investigation and statistics ..	85,985	49,147	1,35,132
Cattle development ..	1,01,08,231	26,21,287	1,27,29,518
Poultry development ..	17,29,620	..	17,29,620
Sheep and wool development ..	17,74,359	2,17,148	19,91,507
Piggery development ..	5,37,037	..	5,37,037
Other livestock development ..	..	21,003	21,003
Fodder and feed development ..	1,12,117	1,09,099	2,21,216
Other expenditure ..	14,645	..	14,645
<b>Total ..</b>	<b>2,75,88,455</b>	<b>1,03,09,158</b>	<b>3,78,97,613</b>
<b>311. Dairy Development—</b>			
Direction and Administration ..	1,65,549	65,419	2,30,968
Dairy development ..	5,48,298	4,66,900	10,15,198
Education and training ..	..	19,013	19,013
Milk supply scheme, Gurdaspur ..	..	441	441
Other expenditure ..	..	10,28,000	10,28,000
<b>Total ..</b>	<b>7,13,847</b>	<b>15,79,773</b>	<b>22,93,620</b>

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

Heads	Non-plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>C. Economic Services—<i>contd.</i></b>			
<b>(b) Agriculture and Allied Services—<i>contd.</i></b>			
<b>312. Fisheries—</b>			
Direction and Administration ..	5,47,065	..	5,47,065
Research ..	54,159	..	54,159
Education and training ..	..	27,712	27,712
Inland fisheries ..	8,77,561	2,05,715	10,83,276
Other expenditure ..	3,000	..	3,000
Total ..	14,81,785	2,33,427	17,15,212
<b>313. Forest—</b>			
Direction and Administration ..	56,33,301 } 1,942	..	56,35,243
Research ..	9,994	70,000	79,994
Education and training ..	57,080	27,356	84,436
Forest conservation and develop- ment ..	39,23,110	5,95,105	45,18,215
Survey of forest resources ..	67,746	..	67,746
Plantation schemes ..	3,86,018	70,59,310	74,45,328
Farm forestry ..	..	7,66,059	7,66,059
Forest produce ..	7,59,286	..	7,59,286
Communications and Buildings	2,78,007	56,010	3,34,017
Preservation of wild life ..	4,57,084	1,59,440	6,16,524
Other expenditure ..	3,500	18,07,033	18,10,533
Total ..	1,15,75,126 } 1,942	1,05,40,313	2,21,17,381

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

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
<b>C. Economic Services—contd.</b>			
<b>(b) Agriculture and Allied Services—contd.</b>			
<b>314. Community Development—</b>			
<b>A. General—</b>			
Direction and Administration ..	1,78,45,089	13,030	1,78,58,119
Training ..	1,98,304	2,21,182	4,19,486
Assistance to Panchayati Raj Institutions ..	13,84,250	71,28,962	85,13,212
Other expenditure ..	20,56,600	..	20,56,600
<b>Total—A. General ..</b>	<b>2,14,84,243</b>	<b>73,63,174</b>	<b>2,88,47,417</b>
<b>B. Community Development Programmes—</b>			
Roads ..	1,46,765	..	1,46,765
Other expenditure ..	83,204	..	83,204
<b>Total—B. Community Development Programmes ..</b>	<b>2,29,969</b>	<b>..</b>	<b>2,29,969</b>
<b>C. Rural Works Programme—</b>			
Other expenditure ..	25,04,893	..	25,04,893
<b>Total—C. Rural Works Programme ..</b>	<b>25,04,893</b>	<b>..</b>	<b>25,04,893</b>
<b>Total (314) ..</b>	<b>2,42,19,105</b>	<b>73,63,174</b>	<b>3,15,82,279</b>
<b>Total—(b) Agriculture and Allied Services ..</b>	<b>76,26,730 25,78,88,319</b>	<b>8,12,51,021</b>	<b>34,67,66,070</b>

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>C. Economic Services—contd.</b>			
<b>(c) Industry and Minerals—</b>			
<b>320. Industries—</b>			
<b>B. Large and Medium Industries—</b>			
Other Industries ..	..	35,142 11,09,494	11,44,636
<b>Total</b> ..	..	35,142 11,09,494	11,44,636
<b>321. Village and Small Industries—</b>			
Direction and Administration ..	(a) 674 53,19,588	4,68,148	57,88,410
Industrial Estates ..	66,268	..	66,268
Small Scale Industries ..	56,02,294	1,60,07,171	2,16,09,465
Handloom Industries ..	(b) 2,000 11,21,678	94,910	12,18,588
Handicraft Industries ..	14,30,320	45,024	14,75,344
Khadi Industries ..	11,41,300	..	11,41,300
Sericulture Industries ..	8,17,798	..	8,17,798
Other expenditure ..	15,00,000	..	15,00,000
<b>Total</b> ..	2,674 1,69,99,246	1,66,15,253	3,36,17,173

(a) Excludes Rs. 5,245 spent from out of advance from the Contingency Fund during 1975-76 but not recouped to the Fund till the close of the year.

(b) Represents amount spent from out of advance from the Contingency Fund during 1967-68 and recouped to the Fund during 1975-76.

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>C. Economic Services—contd.</b>			
<b>(c) Industry and Minerals—concl'd.</b>			
<b>328. Mines and Minerals—</b>			
<b>B. Regulation and Development of Mines—</b>			
Mineral exploration ..	4,000 } 6,03,651 }	2,15,121	8,22,772
<b>Total</b> ..	4,000 } 6,03,651 }	2,15,121	8,22,772
<b>Total—(c) Industry and Minerals</b>	6,674 } 1,76,02,897 }	35,142 } 1,79,39,868 }	3,55,84,581
<b>(d) Water and Power Development—</b>			
<b>331. Water and Power Develop- ment Services—</b>			
<b>A. Water Development—</b>			
Technical control and supervision	31,56,955	..	31,56,955
Data collection ..	57,011	..	57,011
Research ..	4,68,587	2,04,222	6,72,809
Survey and Investigation ..	6,00,378	16,22,408	22,22,786
Other expenditure ..	2,46,207	—2,071(a)	2,44,136
<b>Total</b> .	45,29,138	18,24,559	63,53,697

(a) Minus expenditure is due to the credits being more than the debits under the sub-head "Suspense".

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>C. Economic Services—contd.</b>			
<b>(d) Water and Power Development —contd.</b>			
<b>332. Multipurpose River Projects—</b>			
<b>A. Bhakra-Nangal Project—</b>			
Unit No. 1 Bhakra Dam ..	43,21,429	..	43,21,429
Unit No. 2 Nangal Dam ..	61,043	..	61,043
Unit No. 3 Nangal Hydrel Channel	2,34,841	..	2,34,841
Unit No. 6 Bhakra Canal ..	1,81,36,850	..	1,81,36,850
Unit No. 7 Bist Doab Canal ..	35,15,524	..	35,15,524
Other expenditure ..	2,34,08,392	..	2,34,08,392
<b>Total</b> ..	<b>4,96,78,079</b>	<b>..</b>	<b>4,96,78,079</b>
<b>333—Irrigation, Navigation, Drainage and Flood Control Projects—</b>			
<b>A. Irrigation Projects (Commercial)</b>			
Direction and Administration ..	18,62,414	..	18,62,414
Upper Bari Doab Canal ..	1,66,59,906	..	1,66,59,906
Sirhind Canal ..	2,37,24,691	..	2,37,24,691
Gurgaon Canal ..	18,518	..	18,518
Banur Canal System ..	80,173	..	80,173
Sutlej Valley Project ..	54,02,963	..	54,02,963
Sirhind Feeder Project ..	44,58,114	..	44,58,114
Madhopur Beas Link ..	37,80,118	..	37,80,118
Lining of channels ..	4,87,757	..	4,87,757
Shah Nahar Canal Project ..	9,42,991	..	9,42,991
Ghaggur Project ..	1,05,958	..	1,05,958
Harike Project ..	1,37,75,935	..	1,37,75,935
Utilisation of surplus Ravi Beas waters ..	92,529	..	92,529
<b>Total — A. Irrigation Projects (Commercial)</b> ..	<b>7,13,92,067</b>	<b>..</b>	<b>7,13,92,067</b>



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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>C. Economic Services—<i>contd.</i></b>			
<b>(d) Water and Power Development—<i>concl'd.</i></b>			
<b>333. Irrigation, Navigation, Drainage and Flood Control Projects —<i>concl'd.</i></b>			
<b>B. Irrigation Projects (Non-Commercial)</b>			
Direction and Administration ..	7,72,676	2,76,977	10,49,653
Other expenditure ..	6,49,605	..	6,49,605
<b>Total—B. Irrigation Projects (Non-Commercial) ..</b>	<b>14,22,281</b>	<b>2,76,977</b>	<b>16,99,258</b>
<b>F. Drainage Projects (Non-Commercial)—</b>			
Drainage Project ..	1,30,84,484	..	1,30,84,484
<b>Total—F. Drainage Projects (Non-Commercial) ..</b>	<b>1,30,84,484</b>	<b>..</b>	<b>1,30,84,484</b>
<b>G. Flood Control and anti-sea erosion projects—</b>			
Anti-water logging and Flood Control project ..	36,74,389	..	36,74,389
<b>Total—G. Flood Control and anti-sea erosion projects ..</b>	<b>36,74,389</b>	<b>..</b>	<b>36,74,389</b>
<b>Total (333)</b>	<b>8,95,73,221</b>	<b>2,76,977</b>	<b>8,98,50,198</b>
<b>Total—(d) Water and Power Development ..</b>	<b>14,37,80,438</b>	<b>21,01,536</b>	<b>14,58,81,974</b>
<b>(e) Transport and Communications—</b>			
<b>336. Civil Aviation—</b>			
Direction and Administration ..	1,34,062	..	1,34,062
Training and education ..	9,098	2,64,077	2,73,175
Other expenditure ..	3,80,642	..	3,80,642
<b>Total ..</b>	<b>5,23,802</b>	<b>2,64,077</b>	<b>7,87,879</b>

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

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
<b>C. Economic Services—contd.</b>			
<b>(e) Transport and Communications—contd.</b>			
<b>337. Roads and Bridges—</b>			
Direction and Administration	1,84,94,491	..	1,84,94,491
Planning and Research ..	..	1,21,561	1,21,561
Roads of Inter-State importance	50,58,033	..	50,58,033
Strategic and Border Roads ..	15,42,699	..	15,42,699
State Highways ..	25,10,160	2,18,330	27,28,490
District and Other Roads ..	3,59,86,113	7,26,09,887	10,85,96,000
Machinery and equipment ..	4,54,558	..	4,54,558
Suspense ..	2,50,457	..	2,50,457
Transfers to/from Reserve Funds and Deposit Accounts ..	..	28,00,000	28,00,000
Transfers to/from Reserve Funds and Deposit Accounts ..	..	—26,35,801	—26,35,801
Other expenditure ..	11,743	..	11,743
<b>Total ..</b>	<b>6,43,08,254</b>	<b>7,31,13,977</b>	<b>13,74,22,231</b>

**338. Road and Water Transport  
Services—**

**338. Road Transport—**

Direction and Administration ..	8,50,816	..	8,50,816
Punjab Roadways, Amritsar— Working expenses ..	13,036 2,62,96,833	}	2,63,09,869
Punjab Roadways, Jullundur— Working expenses ..	61,661 2,44,71,452	}	2,45,33,113
Punjab Roadways, Chandigarh— Working expenses ..	14,054 2,36,22,012	}	2,36,36,066
Punjab Roadways, Pathankot— Working expenses ..	24,946 1,90,42,442	}	1,90,67,388
Punjab Roadways, Moga— Working expenses ..	10,959 1,81,05,947	}	1,81,16,906

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

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
<b>C. Economic Services—<i>concl.</i></b>			
<b>(e) Transport and Communications—<i>concl.</i></b>			
<b>338. Road and Water Transport Services—<i>concl.</i></b>			
<b>A. Road Transport—<i>concl.</i></b>			
Punjab Roadways, Ludhiana— Working expenses ..	2,25,63,734	..	2,25,63,734
Punjab Roadways, Hoshiarpur— Working expenses ..	2,18,71,340	..	2,18,71,340
Punjab Roadways, Ferozepur— Working expenses ..	1,63,04,624	..	1,63,04,624
Punjab Roadways, Batala— Working expenses ..	1,55,49,327	..	1,55,49,327
Punjab Roadways, Tarn Taran— Working expenses ..	88,69,453	..	88,69,453
Punjab Roadways, Nawanshahr— Working expenses ..	2,73,728	..	2,73,728
Other expenditure ..	3,28,863	..	3,28,863
Total	1,24,656 19,81,50,571	..	19,82,75,227
<b>339. Tourism—</b>			
Direction and Administration ..	11,76,083	..	11,76,083
Tourist information and publicity	..	5,77,652	5,77,652
Tourist accommodation ..	7,73,275	7,324	7,80,599
Total ..	19,49,358	5,84,976	25,34,334
Total—(e) Transport and Communications ..	1,24,656 26,49,31,985	7,39,63,030	33,90,19,671
Total—C. Economic Services	77,58,910 70,96,89,574	35,142 18,07,32,091	89,82,15,717

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>D. Grants-in-aid and Contributions—</b>			
<b>363. Compensation and Assignments to Local Bodies and Panchayati Raj Institutions—</b>			
Land Revenue ..	9,26,467	..	9,26,467
Other miscellaneous compensations and assignments ..	36,17,943	..	36,17,943
Total ..	45,44,410	..	45,44,410
Total—D. Grants-in-aid and Contributions ..	45,44,410	..	45,44,410
<b>TOTAL—II—EXPENDITURE HEADS (REVENUE ACCOUNT)</b>	<b>35,23,24,530</b>	<b>35,142</b>	<b>2,78,27,16,101</b>
	2,07,70,00,517	35,33,55,912	
<b>III—EXPENDITURE HEADS (CAPITAL ACCOUNT)</b>			
<b>A. Capital Account of General Services—</b>			
<b>459. Capital Outlay on Public Works—</b>			
Direction and Administration ..	—3.32,671(a)	4.65,284	1,32,613
Construction ..	1,888 } 9.54,047	54.53,267	64,09,202
Machinery and equipment ..	2,660	22,981	25,641
Total ..	1,888 } 6,24,036	59,41,532	65,67,456
<b>465. Capital Outlay on Stationery and Printing and other Administrative Services—</b>			
Stationery and Printing ..	35,279	..	35,279
Total ..	35,279	..	35,279
Total—A. Capital Account of General Services ..	1,888 } 6,59,315	59,41,532	66,02,735

(a) Minus expenditure is due to receipts of Rs. 10,15,020 on account of sale of industrial plots and developed plots in mandis having been taken in reduction of expenditure by Director Urban Estates, Chandigarh.

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>B. Capital Account of Social and Community Services—</b>			
<b>477. Capital Outlay on Education, Art and Culture—</b>			
Primary education .. .. .	..	4,37,630	4,37,630
Secondary education .. .. .	..	19,59,854	19,59,854
University and Other Higher education .. .. .	..	16,75,825	16,75,825
Technical education .. .. .	..	6,444	6,444
Sports and youth welfare .. .. .	..	15,655	15,655
Other expenditure .. .. .	..	1,521	1,521
<b>Total</b> .. .. .	..	<b>40,96,929</b>	<b>40,96,929</b>
<b>-480. Capital Outlay on Medical—</b>			
<b>A. Allopathy—</b>			
Medical relief .. .. .	..	92,12,022	92,12,022
Medical education .. .. .	..	2,08,734	2,08,734
<b>Total—A. Allopathy</b> .. .. .	..	<b>94,20,756</b>	<b>94,20,756</b>
<b>B. Other Systems of Medicine—</b>			
Ayurvedic .. .. .	..	63,162	63,162
<b>Total—B. Other Systems of Medicine</b> .. .. .	..	<b>63,162</b>	<b>63,162</b>
<b>Total (480)</b> .. .. .	..	<b>94,83,918</b>	<b>94,83,918</b>
<b>481. Capital Outlay on Family Planning—</b>			
Welfare Centres .. .. .	..	4,58,581	4,58,581
Services and supplies .. .. .	..	1,04,384	1,04,384
<b>Total</b> .. .. .	..	<b>5,62,965</b>	<b>5,62,965</b>

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>B. Capital Account of Social and Community Services—contd.</b>			
<b>482. Capital Outlay on Public Health, Sanitation and Water Supply—</b>			
Sewerage schemes .. ..	..	4,94,093	4,94,093
Urban water supply schemes .. ..	..	17,88,005	17,88,005
Other rural water supply schemes .. ..	..	2,12,287	2,12,287
Other programmes .. ..	..	4,04,800	4,04,800
<b>Total</b> .. ..	..	<b>28,99,185</b>	<b>28,99,185</b>
<b>483. Capital Outlay on Housing—</b>			
<b>A. Government Residential Buildings—</b>			
Direction and Administration .. ..	..	8,22,155	8,22,155
Machinery and equipment .. ..	..	59,515	59,515
Police Housing Schemes .. ..	..	83,09,573	83,09,573
Printing and Stationery Department Staff quarters .. ..	..	6,94,824	6,94,824
Urban Housing Schemes .. ..	..	38,46,437	38,46,437
Rural Housing Scheme .. ..	..	37,91,797	37,91,797
<b>Total—A. Government Residential Buildings</b> .. ..	..	<b>1,75,24,301</b>	<b>1,75,24,301</b>
<b>B. Other Housing Schemes—</b>			
Subsidised Industrial Housing Schemes .. ..	..	1,30,04,487(a)	1,30,04,487
House sites for landless workers in rural areas .. ..	..	70,15,113	70,15,113
<b>Total—B. Other Housing Schemes</b> .. ..	..	<b>2,00,19,600</b>	<b>2,00,19,600</b>
<b>Total (483)</b> .. ..	..	<b>3,75,43,901</b>	<b>3,75,43,901</b>
<b>484. Capital Outlay on Urban Development—</b>			
<b>A. General—</b>			
Other expenditure .. ..	..	2,00,59,742	2,00,59,742
<b>Total</b> .. ..	..	<b>2,00,59,742</b>	<b>2,00,59,742</b>

(a) Includes Rs. 57,44,000 spent from out of advance from the Contingency Fund during 1974-75 and recouped to the Fund during 1975-76.

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

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
<b>B. Capital Account of Social and Community Services—<i>concl.</i></b>			
<b>485. Capital Outlay on Information and Publicity—</b>			
Information and publicity ..	..	1,27,846	1,27,846
Total ..	..	1,27,846	1,27,846
<b>488. Capital Outlay on Social Security and Welfare—</b>			
<b>D. Other Rehabilitation Schemes—</b>			
Other expenditure ..	..	834	834
Total—D. Other Rehabilitation Schemes ..	..	834	834
<b>E. Other Social Security and Welfare Programmes—</b>			
Welfare of Scheduled Castes, Scheduled Tribes and other backward classes ..	..	23,78,592	23,78,592
Social security and welfare ..	..	1,00,16,328	1,00,16,328
Other expenditure ..	..	2,84,765	2,84,765
Total—E. Other Social Security and Welfare Programmes ..	..	1,26,79,685	1,26,79,685
Total (488) ..	..	1,26,80,519	1,26,80,519
<b>495. Capital Outlay on Other Social and Community Services—</b>			
Labour ..	..	38,309	38,309
Employment ..	13,40,980	10,25,210	23,66,190
Total ..	13,40,980	10,63,519	24,04,499
Total—B. Capital Account of Social and Community Services ..	13,40,980	8,85,18,524	8,98,59,504

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

Heads 1	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
<b>C. Capital Account of Economic Services—</b>			
<b>(a) Capital Account of General Economic Services—</b>			
<b>498. Capital Outlay on Co-operation—</b>			
Credit co-operatives ..	..	35,18,685	35,18,685
Housing co-operatives ..	..	20,00,000	20,00,000
Labour co-operatives ..	..	—1,219(a)	—1,219
Farming co-operatives ..	..	1,07,322	1,07,322
Warehousing and Marketing co-operatives ..	..	7,30,933	7,30,933
Processing co-operatives ..	..	1,15,00,000	1,15,00,000
Dairy co-operatives ..	..	23,33,332	23,33,332
Industrial co-operatives ..	..	9,97,950	9,97,950
Consumer co-operatives ..	..	22,28,000(b)	22,28,000
Other co-operatives ..	36,27,31,487	4,59,583	36,31,91,070
Deduct—Receipts and Recoveries on Capital Account ..	—44,85,03,046	..	—44,85,03,046
<b>Total</b> ..	<b>—8,57,71,559(c)</b>	<b>2,38,74,586</b>	<b>—6,18,96,973</b>
<b>Total—(a) Capital Account of General Economic Services ..</b>	<b>—8,57,71,559</b>	<b>2,38,74,586</b>	<b>—6,18,96,973</b>
<b>(b) Capital Account of Agriculture and Allied Services—</b>			
<b>505. Capital Outlay on Agriculture—</b>			
Marketing ..	..	2,93,294 } 54,42,962 }	57,36,256
Horticulture ..	..	381	381
Other expenditure ..	10,89,911	13,50,955	24,40,866
<b>Total</b> ..	<b>10,89,911</b>	<b>2,93,294 } 67,94,298 }</b>	<b>81,77,503</b>

1) Represents the recoveries of the share capital advanced in previous years.

2) Excludes Rs. 5,34,000 spent from out of advance from the Contingency Fund during 1975-76 but not recouped to the Fund till the close of the year.

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



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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>C. Capital Account of Economic Services—contd.</b>			
<b>(b) Capital Account of Agriculture and Allied Services—contd.</b>			
<b>506. Capital Outlay on Minor Irrigation, Soil Conservation and Area Development—</b>			
Minor Irrigation ..	..	3,58,97,915(a)	3,58,97,915
Soil conservation schemes ..	..	11,86,500	11,86,500
<b>Total</b> ..	..	<b>3,70,84,415</b>	<b>3,70,84,415</b>
<b>509. Capital Outlay on Food—</b>			
Procurement and Supply ..	1,55,80,37,782	5,239 } 1,45,00,000	1,57,25,43,021
Other expenditure ..	1,05,291	..	1,05,291
<i>Deduct—Receipts and Recoveries on Capital Account</i> ..	—1,52,22,73,809	..	—1,52,22,73,809
<b>Total</b> ..	3,57,63,973 } 1,10,530	1,45,00,000	5,03,74,503
<b>510. Capital Outlay on Animal Husbandry—</b>			
Veterinary Services and animal health ..	..	1,84,998	1,84,998
Cattle development ..	..	4,29,082	4,29,082
Poultry development ..	..	1,03,557	1,03,557
Sheep and wool development ..	..	43,500	43,500
Piggery development ..	..	6,764	6,764
Other expenditure ..	..	5,65,881	5,65,881
<b>Total</b> ..	..	<b>13,33,782</b>	<b>13,33,782</b>

(a) Includes Rs. 6,46,000 spent from out of advance from the Contingency Fund 1974-75 and recouped to the Fund during 1975-76.

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>C. Capital Account of Economic Services—contd.</b>			
<b>(b) Capital Account of Agriculture and Allied Services—concl'd.</b>			
<b>511. Capital Outlay on Dairy Development—</b>			
Dairy development ..	..	44,48,260	44,48,260
<b>Total</b> ..	..	<b>44,48,260</b>	<b>44,48,260</b>
<b>512. Capital Outlay on Fisheries—</b>			
Inland fisheries ..	..	7,93,027	7,93,027
Other expenditure ..	..	29,352	29,352
<b>Total</b> ..	..	<b>8,22,379</b>	<b>8,22,379</b>
<b>514. Capital Outlay on Community Development—</b>			
Rural Works programme ..	..	34,579	34,579
<b>Total</b> ..	..	<b>34,579</b>	<b>34,579</b>
<b>515. Investments in Agricultural financial institutions—</b>			
Investments in public undertakings ..	..	1,11,784	1,11,784
<b>Total</b> ..	..	<b>1,11,784</b>	<b>1,11,784</b>
<b>Total—(b) Capital Account of Agriculture and Allied Services</b>	<b>1,10,530 3,68,53,884</b> }	<b>2,93,294 6,51,29,497</b> }	<b>10,23,87,205</b>
<b>(c) Capital Account of Industry and Minerals—</b>			
<b>520. Capital Outlay on Industrial Research and Development—</b>			
Other expenditure ..	..	2,68,39,175	2,68,39,175
<b>Total</b> ..	..	<b>2,68,39,175</b>	<b>2,68,39,175</b>

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>C. Capital Account of Economic Services—<i>contd.</i></b>			
<b>(c) Capital Account of Industry and Minerals—<i>concl'd.</i></b>			
<b>521. Capital Outlay on Village and Small Industries—</b>			
Industrial Estates ..	..	45,11,902	45,11,902
Small scale industries ..	39,523	1,11,49,225	1,11,88,748
<b>Total</b> ..	<b>39,523</b>	<b>1,56,61,127</b>	<b>1,57,00,650</b>
<b>525. Capital Outlay on Telecommunication and Electronics Industries—</b>			
Electronics ..	..	10,00,000	10,00,000
<b>Total</b> ..	..	<b>10,00,000</b>	<b>10,00,000</b>
<b>530. Investments in Industrial Financial Institutions—</b>			
Investments in public undertakings ..	..	4,95,000	4,95,000
<b>Total</b> ..	..	<b>4,95,000</b>	<b>4,95,000</b>
<b>Total—(c) Capital Account of Industry and Minerals</b> ..	<b>- 39,523</b>	<b>4,39,95,302</b>	<b>4,40,34,825</b>
<b>(d) Capital Account of Water and Power Development—</b>			
<b>532. Capital Outlay on Multipurpose River Projects—</b>			
<b>Bhakra-Nangal Project—</b>			
Advances to other Governments and agencies for common works ..	..	-7,143(a)	-7,143
<i>Deduct</i> —Advances recovered from other Governments and agencies for common works ..	..	-10,15,499	-10,15,499
Unit No. 1 Bhakra Dam ..	..	-5,78,404(b)	-5,78,404
Unit No. 3 Nangal Hydrel Channel ..	..	-1,01,869(b)	-1,01,869

(a) Minus expenditure represents the share of net capital receipts transferred by the Bhakra Management Board.

(b) Minus expenditure is due to the credits being more than the debits under the sub-head "Suspense" and the amount booked under the sub-head "Deduct—Receipts and Recoveries on Capital Account."

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

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
<b>C. Capital Account of Economic Services—contd.</b>			
<b>(d) Capital Account of Water and Power Development—contd.</b>			
<b>532. Capital Outlay on Multipurpose River Projects—concl'd.</b>			
<b>Bhakra-Nangal Project—concl'd.</b>			
Unit No. 6 Bhakra Canals .. ..	..	—5,42,091(a)	—5,42,091
Unit No. 7 Bist Doab System .. ..	..	—1,51,845(b)	—1,51,845
<b>Total—Bhakra-Nangal Project</b> .. ..	..	<b>—23,96,851</b>	<b>—23,96,851</b>
<b>Beas Dam Project—</b>			
<b>Irrigation Branch Portion—</b>			
Advances to other Governments and agencies for common works .. ..	..	26,91,00,000	26,91,00,000
<i>Deduct—Advances recovered from other Governments and agencies for common works</i> .. ..	..	—27,87,27,178	—27,87,27,178
Unit No. 1 Beas Sutlej Link .. ..	..	1,47,06,359	1,47,06,359
Unit No. 2 Beas Dam at Pong .. ..	..	2,38,86,819	2,38,86,819
<b>Total—Beas Dam Project</b> .. ..	..	<b>2,89,66,000</b>	<b>2,89,66,000</b>
<b>Thein Dam—</b>			
Thein Dam .. ..	..	32,28,844	32,28,844
<b>Dholbaha Check Dam—</b>			
Dholbaha Check Dam .. ..	..	9,28,922	9,28,922
<b>Shah Nahar Weir Project—</b>			
Construction of weir for Shah Nahar .. ..	..	99,60,235	99,60,235
<b>Total (532)</b> .. ..	..	<b>4,06,87,150</b>	<b>4,06,87,150</b>

(a) Minus expenditure is due to the credits being more than the debits under the sub-head "Suspense" and the amount booked under the sub-head "Deduct—Receipts and Recoveries on Capital Account."

(b) Minus expenditure is due to the credits being more than the debits under the sub-head "Suspense".

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

Heads	Non Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>C. Capital Account of Economic Services—contd.</b>			
<b>(d) Capital Account of Water and Power Development—concl'd.</b>			
<b>533. Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects—</b>			
<b>A. Irrigation Projects—Commercial</b>			
Upper Bari Doab Canal ..	—5,85,871(a)	83,61,098	77,75,227
Sirhind Canal ..	—9,77,801(a)	..	—9,77,801
Shah Nahar Canal Project ..	..	15,86,389	15,86,389
Utilization of surplus Ravi Beas Waters ..	..	15,703 26,27,981	26,43,684
Lining of channels ..	..	1,39,35,923	1,39,35,923
<b>Total—A. Irrigation Projects—Commercial</b>	<b>—15,63,672</b>	<b>2,65,11,391</b>	<b>2,49,63,422</b>
<b>F. Drainage Projects—Non-Commercial—</b>			
Drainage Projects ..	..	2,05,06,024	2,05,06,024
<b>Total—F. Drainage Projects—Non-Commercial</b>	<b>..</b>	<b>2,05,06,024</b>	<b>2,05,06,024</b>
<b>G. Flood Control and anti-sea erosion Projects—</b>			
Anti-waterlogging drainage and flood control projects ..	..	2,52,01,886	2,52,01,886
<b>Total—G. Flood Control and anti-sea erosion Projects</b>	<b>..</b>	<b>2,52,01,886</b>	<b>2,52,01,886</b>
<b>Total (533)</b>	<b>—15,63,672</b>	<b>7,22,19,301</b>	<b>7,06,71,332</b>
<b>Total—(d) Capital Account of Water and Power Development</b>	<b>—15,63,672</b>	<b>11,29,06,451</b>	<b>11,13,58,482</b>

(a) Minus expenditure is due to the credits being more than the debits under the sub-head "Suspense."

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>C. Capital Account of Economic Services—contd.</b>			
<b>(c) Capital Account of Transport and Communications—</b>			
<b>536. Capital Outlay on Civil Aviation—</b>			
Aerodromes and air route services	..	2,37,077	2,37,077
Other expenditure	..	3,19,470	3,19,470
Total	..	5,56,547	5,56,547
<b>537. Capital Outlay on Roads and Bridges—</b>			
Direction and Administration	..	7,67,861 <sup>774</sup>	7,68,635
Strategic and border roads	2,23,88,500	..	2,23,88,500
State highways	..	1,45,37,897 <sup>8,105</sup>	1,45,46,002
Machinery and equipment	..	11,34,450	11,34,450
Total	2,23,88,500	1,64,40,208 <sup>8,879</sup>	3,88,37,587
<b>538. Capital Outlay on Road and Water Transport Services—</b>			
<b>A. Road Transport—</b>			
Punjab Roadways, Amritsar	..	27,67,370	27,67,370
Punjab Roadways, Jullundur	..	46,73,992	46,73,992
Punjab Roadways, Chandigarh	..	20,09,037	20,09,037
Punjab Roadways, Pathankot	..	14,21,725	14,21,725
Punjab Roadways, Moga	..	17,16,318	17,16,318
Punjab Roadways, Ludhiana	..	15,09,104	15,09,104
Punjab Roadways, Hoshiarpur	..	13,79,138	13,79,138
Punjab Roadways, Ferozepur	..	19,43,327	19,43,327
Punjab Roadways, Batala	..	13,33,045	13,33,045
Punjab Roadways, Tarn Taran	..	13,45,296	13,45,296
Punjab Roadways, Nawanshahr	..	80,395	80,395
Other expenditure	..	50,00,000	50,00,000
Total	..	2,51,78,747	2,51,78,747

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>C. Capital Account of Economic Services—concl'd.</b>			
<b>(e) Capital Account of Transport and Communications—concl'd.</b>			
<b>544. Capital Outlay on Other Transport and Communication Services—</b>			
Tourism .. .. .	..	31,94,897	31,94,897
Construction and development of O.C.S. facilities .. .. .	..	1,53,091	1,53,091
<b>Total</b> .. .. .	..	<b>33,47,988</b>	<b>33,47,988</b>
<b>Total—(e) Capital Account of Transport and Communications</b>	<b>2,23,88,500</b>	<b>8,879</b> <b>4,55,23,490</b>	<b>6,79,20,869</b>
<b>Total—C. Capital Account of Economic Services</b> .. .. .	<b>1,50,053</b> <b>—2,80,92,847</b>	<b>3,17,876</b> <b>29,14,29,326</b>	<b>26,38,04,408</b>
<b>TOTAL—III. EXPENDITURE HEADS (CAPITAL ACCOUNT)</b> .. .. .	<b>1,51,941</b> <b>—2,60,92,552</b>	<b>3,17,876</b> <b>38,58,89,382</b>	<b>36,02,66,647</b>
<b>TOTAL EXPENDITURE</b> .	<b>35,24,76,471</b> <b>2,05,09,07,965</b>	<b>3,53,018</b> <b>73,92,45,294</b>	<b>3,14,29,82,748</b>

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**STATEMENT NO. 13**

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## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure	
	Non-Plan	
1	2	
	Rs.	
<b>A. Capital Account of General Services—</b>		
<b>459. Capital Outlay on Public Works—</b>		
Direction and Administration ..	—3,32,671 (a)	
Construction—		
(i) Construction of Punjab Bhawan at New Delhi ..	.. ..	
(ii) Construction of District Administrative complex at Ludhiana ..	.. ..	
(iii) Construction of District Administrative complex at Ropar ..	.. ..	
(iv) Other schemes ..	1,888 } 9,54,047 }	
Machinery and equipment ..	2,660	
Suspense ..	..	
Other expenditure ..	..	
Total ..	1,888 } 6,24,036 }	
<b>465. Capital Outlay on Stationery and Printing and other Administrative Services—</b>		
Stationery and Printing ..	35,279	
Total ..	35,279	
Total—A. Capital Account of General Services ..	1,888 } 6,59,315 }	
<b>B. Capital Account of Social and Community Services —</b>		
<b>477. Capital Outlay on Education, Art and Culture—</b>		
Primary education ..	.. ..	
Secondary education ..	.. ..	
University and Other Higher education ..	.. ..	
Technical education ..	.. ..	

**Bold figures represent charged expenditure.**

(a) See footnote (a) at page 129.

## EXPENDITURE DURING AND TO END OF 1975-76

during 1975-76		Expenditure to end of 1975-76
Plan 3 Rs.	Total 4 Rs.	5 Rs.
4,65,284	1,32,613	6,45,764
50,414	50,414	11,56,972 (a)
2,70,786	2,70,786	70,78,010 (b)
9,60,620	9,60,620	16,38,011 (c)
41,71,447	51,27,382	9,79,46,699 (d)
22,981	25,641	25,641
..	..	27,659
..	..	4,34,49,275
59,41,532	65,67,456	15,19,68,031
..	35,279	40,58,910
..	35,279	40,58,910
59,41,532	66,02,735	15,60,26,941
4,37,630	4,37,630	4,86,097
19,59,854	19,59,854	45,38,301
16,75,825	16,75,825	30,80,110
6,444	6,444	18,355

(a)(b) Includes Rs. 10,49,405 and Rs. 53,88,217 respectively transferred *proforma* vide footnotes (c) and (d) below.

(c)(d) Excludes Rs. 58 and Rs. 69,37,564 respectively transferred *proforma* vide footnotes (a) and (b) above.

## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL.

Nature of Expenditure  1	Expenditure	
	Non-Plan  2  Rs.	
<b>B. Capital Account of Social and Community Services—contd.</b>		
<b>477. Capital Outlay on Education, Art and Culture—concl'd.</b>		
Sports and youth welfare	..	..
Other expenditure	..	..
Total	..	..
<b>480. Capital Outlay on Medical—</b>		
<b>A. Allopathy—</b>		
Medical relief—		
(i) Constructing O.P. D. block at New Medical Enclave Amritsar	..	..
(ii) Other schemes each costing Rs. 25 lakhs and less Medical education	..	..
Other expenditure	..	..
Total —A. Allopathy	..	..
<b>B. Other Systems of Medicine—</b>		
Ayurvedic	..	..
Total	..	..
<b>481. Capital Outlay on Family Planning—</b>		
Welfare Centres	..	..
Services and supplies	..	..
Other expenditure	..	..
Total	..	..

EXPENDITURE DURING AND TO END OF 1975-76—*contd.*

during 1975-76		Expenditure to end of 1975-76
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
15,655	15,655	1,09,966
1,521	1,521	9,61,89,920
40,96,929	40,96,929	10,44,22,749
11,77,769	11,77,769	40,95,688 (a)
80,34,253	80,34,253	1,16,26,003 (b)
2,08,734	2,08,734	2,42,582
..	..	13,64,83,844
94,20,756	94,20,756	15,24,48,117
63,162	63,162	4,56,140
94,83,918	94,83,918	15,29,04,257
4,58,581	4,58,581	7,89,553
1,04,384	1,04,384	2,37,863
..	..	1,70,484
5,62,965	5,62,965	11,97,900

(a) Includes Rs. 21,66,483 transferred *proforma* *vido* footnote (b) below.(b) Excludes Rs. 21,66,483 transferred *proforma* *vido* footnote (a) above.

## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure	
1	Non-Plan	
	2	
	Rs.	
<b>B. Capital Account of Social and Community Services—contd.</b>		
<b>482. Capital Outlay on Public Health, Sanitation and Water Supply—</b>		
Public health and sanitation programmes	..	..
Sewerage schemes	..	..
Urban water supply schemes	..	..
Rural piped water supply schemes	..	..
Other rural water supply schemes	..	..
Other programmes	..	..
<b>Total</b>	..	..
<b>483. Capital Outlay on Housing—</b>		
<b>A. Government Residential Buildings—</b>		
Direction and Administration	..	..
Construction	..	..
Machinery and equipment	..	..
Other expenditure	..	..
Police Housing Schemes	..	..
Printing and Stationery Department Staff quarters	..	..
Urban Housing Schemes	..	..
Rural Housing Schemes	..	..
<b>Total—A. Government Residential Buildings</b>	..	..
<b>B. Other Housing Schemes—</b>		
Subsidised Industrial Housing Schemes	..	..
House sites for landless workers in rural areas	..	..
<b>Total—B. Other Housing Schemes</b>	..	..
<b>Total</b>	..	..
<b>484. Capital Outlay on Urban Development—</b>		
<b>A. General—</b>		
Other expenditure	..	..
<b>Total</b>	..	..

## EXPENDITURE DURING AND TO END OF 1975-76—contd.

during 1975-76		Expenditure to end of 1975-76
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	..	53,258
4,94,093	4,94,093	21,93,168
17,88,005	17,88,005	33,17,074
..	..	6,233
2,12,287	2,12,287	2,56,808
4,04,800	4,04,800	85,28,641
28,99,185	28,99,185	1,43,55,182
8,22,155	8,22,155	8,22,155
..	..	7,64,637
59,515	59,515	59,515
..	..	3,08,68,312
83,09,573	83,09,573	3,78,80,573
6,94,824	6,94,824	6,94,824
38,46,437	38,46,437	80,35,911
37,91,797	37,91,797	38,85,322
1,75,24,301	1,75,24,301	8,30,11,249
1,30,04,487(a)	1,30,04,487	1,42,63,489
70,15,113	70,15,113	2,34,85,190
2,00,19,600	2,00,19,600	3,77,48,679
3,75,43,901	3,75,43,901	12,07,59,928
2,00,59,742	2,00,59,742	17,05,82,039
2,00,59,742	2,00,59,742	17,05,82,039

(a) Includes Rs. 57,44,000 spent from out of advance from the Contingency Fund during 1974-75 and recouped to the Fund during 1975-76.

## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure
1	Non-Plan
	2
	Rs.
<b>B. Capital Account of Social and Community Services—concl'd.</b>	
<b>485. Capital Outlay on Information and Publicity—</b>	
Information and publicity ..	..
Total ..	..
<b>488. Capital Outlay on Social Security and Welfare—</b>	
<b>D. Other Rehabilitation Schemes—</b>	
Other expenditure ..	..
Total—D. Other Rehabilitation Schemes ..	..
<b>E. Other Social Security and Welfare Programmes—</b>	
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes ..	..
Social security and welfare—	
(i) Investments in Punjab Scheduled Castes Land Development and Finance Corporation, Chandigarh ..	..
(ii) Other schemes each costing Rs. 25 lakhs and less ..	..
Other expenditure ..	..
Total—E. Other Social Security and Welfare Programmes ..	..
Total ..	..
<b>495. Capital Outlay on Other Social and Community Services—</b>	
Labour Employment—	
(i) Works Centre Scheme ..	13,40,980
(ii) Other schemes each costing Rs. 25 lakhs and less ..	..
Other expenditure ..	..
Total ..	13,40,980
Total—B. Capital Account of Social and Community Services	13,40,980

## EXPENDITURE DURING AND TO END OF 1975-76—contd.

during 1975-76		Expenditure to end of 1975-76
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
1,27,846	1,27,846	2,72,900
1,27,846	1,27,846	2,72,900
834	834	11,09,329
834	834	11,09,329
23,78,592	23,78,592	25,03,149
1,00,00,000	1,00,00,000	1,00,00,000
16,328	16,328	76,409
2,84,765	2,84,765	9,15,739
1,26,79,685	1,26,79,685	1,34,95,297
1,26,80,519	1,26,80,519	1,46,04,626
38,309	38,309	45,55,057
..	13,40,980	58,01,430
10,25,210	10,25,210	14,13,980
..	..	1,34,202
10,63,519	24,04,499	1,19,04,669
8,85,18,524	8,98,59,504	59,10,04,250



## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure
1	Non-Plan
	Rs.
<b>C. Capital Account of Economic Services—</b>	
<b>(a) Capital Account of General Economic Services—</b>	
<b>498. Capital Outlay on Co-operation</b>	
Credit co-operatives	.. ..
Housing co-operatives	.. ..
Labour co-operatives	.. ..
Farming co-operatives	.. ..
Warehousing and Marketing co-operatives	.. ..
Processing co-operatives	.. ..
Dairy co-operatives	.. ..
Co-operative sugar mills	.. ..
Industrial co-operatives	.. ..
Consumer co-operatives	.. ..
Other co-operatives—	
1. Schemes for distribution of seeds, fertilizers and pesticides—	
Gross Expenditure	.. 36,27,31,487
<i>Deduct</i> —Receipts and Recoveries on Capital Account	.. —44,85,03,046
Net Expenditure	.. —8,57,71,559
2. Other schemes not in the nature of State Trading Schemes	.. ..
Total—Other co-operatives	.. —8,57,71,559
Grand Total	.. —8,57,71,559
<b>500. Investments in General Financial and Trading Institutions—</b>	
<b>Investments in General Financial Institutions—</b>	
(i) Punjab Scheduled Castes Land Development and Finance Corporation, Chandigarh	.. ..
(ii) Punjab State Civil Supplies Corporation, Chandigarh	.. ..
Total	.. ..
Total (a) Capital Account of General Economic Services	—8,57,71,559

## EXPENDITURE DURING AND TO END OF 1975-76--contd.

during 1975-76		Expenditure to end of 1975-76
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
35,18,685	35,18,685	21,36,18,021
20,00,000	20,00,000	1,39,00,000
—1,219 (a)	—1,219	2,79,949
1,07,322	1,07,322	4,23,285
7,30,933	7,30,933	2,08,01,077
1,15,00,000	1,15,00,000	1,27,70,000
23,33,332	23,33,332	97,67,572
..	..	1,05,00,000
9,97,950	9,97,950	20,67,750
22,28,000 (b)	22,28,000	91,33,253
..	36,27,31,487	2,86,29,82,675
..	—44,85,03,046	—2,84,21,47,799
..	—8,57,71,559 (c)	2,08,34,876
4,59,583	4,59,583	9,76,723
4,59,583	—8,53,11,976	2,18,11,599
2,38,74,586	—6,18,96,973	31,50,72,506
..	..	3,12,00,000
..	..	1,00,00,000
..	..	4,12,00,000
2,38,74,586	—6,18,96,973	35,62,72,506

(a) See footnote (a) at page 133.

(b) Excludes Rs. 5,34,000 spent from out of advance from the Contingency Fund during 1975-76 but not recouped to the Fund till the close of the year.

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

## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure	
	1	2
		Non-Plan
		Rs.
<b>C. Capital Account of Economic Services—contd.</b>		
<b>(b) Capital Account of Agriculture and Allied Services—</b>		
<b>505. Capital Outlay on Agriculture—</b>		
Seeds	..	..
Manures and fertilizers	..	..
Agricultural engineering	..	..
Storage and warehousing	..	..
Marketing	..	..
Horticulture	..	..
Other expenditure	..	10,89,911
Total	..	10,89,911
<b>506. Capital Outlay on Minor Irrigation, Soil Conservation and Area Development—</b>		
<b>Minor Irrigation—</b>		
(i) Sinking of tube -wells	..	..
(ii) Tube-wells under Technical Co-operation Assistance Scheme	..	..
(iii) Installation of 92 deep tube-wells in Mahalpur Block, Hoshiarpur District	..	..
(iv) Installation of 150 tube-wells along main branch to arugment Irrigation Supplies from Upper Bari Doab Canal Tracts	..	..
(v) Installation of 96 tube-wells in Shahkot Block of Jullundur Division	..	..

## EXPENDITURE DURING AND TO END OF 1975-76—contd.

during 1975-76		Expenditure to end of 1975-76
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	..	—4,12,760(a)
..	..	4
..	..	3,42,140
..	..	10,00,000
2,93,294 } 54,42,962 }	57,36,256	11,39,75,843
381	381	381
13,50,955	24,40,866	1,68,55,641
2,93,294 } 67,94,298 }	81,77,503	13,17,61,249
..	..	10,36,126
..	..	6,85,36,797
22,92,778(b)	22,92,778	1,88,78,406
74,73,486(c)	74,73,486	2,12,08,281
—1,31,669(d)	—1,31,669	64,16,131

**Bold figures represent charged expenditure.**

(a) Represents excess of recoveries over the capital expenditure on the scheme for "Mechanised Nucleus seed farm."

(b) Includes Rs. 1,46,000 spent from out of advance from the Contingency Fund during 1974-75 and recouped to the Fund during 1975-76.

(c) Includes Rs. 5,00,000 spent from out of advance from the Contingency Fund during 1974-75 and recouped to the Fund during 1975-76.

(d) Minus expenditure is due to credits to sub-head "Suspense" being more than debits to it.

## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure	
1	Non-Plan	2
	Rs.	
<b>C. Capital Account of Economic Services—contd.</b>		
<b>(b) Capital Account of Agriculture and Allied Services—contd.</b>		
<b>506. Capital Outlay on Minor Irrigation, Soil Conservation and Area Development—contd.</b>		
<b>Minor Irrigation—concl.</b>		
(vi) Exploratory tube-wells	..	..
(vii) Lift Irrigation Scheme from Narwana Branch	..	..
(viii) Lift Irrigation Scheme near Bhimpur Rest House	..	..
(ix) Water Resources Investigation Scheme	..	..
(x) Construction of Ghats in Irrigation Channels	..	..
(xi) Punjab State Tube-wells Corporation, Chandigarh	..	..
(xii) Reclamation of Rakkar and Thur areas in the State	..	..
(xiii) Lift Irrigation Schemes from Drains, Nallahas, Choes, Canals, etc.	..	..
(xiv) Dhanauri feeder	..	..
(xv) Punjab State Co-operative Land Mortgage Bank, Chandigarh	..	..
<b>Soil Conservation Schemes—</b>		
(i) Punjab State Co-operative Land Mortgage Bank, Chandigarh	..	..
(ii) Soil Conservation and Land Reclamation Schemes	..	..
(iii) Scheme for the reclamation of 10,000 acres of banjar land	..	..
(iv) Sutlej Bed Reclamation Scheme	..	..
Area Development Programmes	..	..
Total	..	..

## EXPENDITURE DURING AND TO END OF 1975-76—contd.

during 1975-76

Expenditure to  
end of 1975-76

Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	..	1,64,303
..	..	6,80,324
..	..	3,54,585
27 33,005	27,33,005	1,19,95,094
12,10,043	12,10,043	20,38,369
1,29,50,000	1,29,50,000	3,79,50,000 ✓
2,80,011	2,80,011	5,60,796
8,17,789	8,17,789	8,17,789
86,535	86,535	86,535
81,85,937	81,85,937	2,06,35,025
11,86,500	11,86,500	20,37,400
..	..	81,65,147
..	..	39,972
..	..	9,74,000
..	..	-24,018
3,70,84,415	3,70,84,415	20,25,51,062

## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure  1	Expenditure	
	Non-Plan 2 Rs.	
<b>C. Capital Account of Economic Services—contd.</b>		
<b>(b) Capital Account of Agriculture and Allied Services—contd.</b>		
<b>509. Capital Outlay on Food—</b>		
Procurement and Supply—		
(i) Provincial Reserve Food Scheme— Gross Expenditure ..	5,239 1,55,80,37,782	} -
Deduct—Receipts and Recoveries on Capital Account ..	-1,52,22,73,809	
Net expenditure ..	3,57,63,973	} 5,239
(ii) Investments in Punjab State Civil Supplies Corporation, Chandigarh ..		
(iii) Other schemes each costing Rs. 25 lakhs and less ..		
Other expenditure ..	1,05,001	
Total ..	3,58,69,001	} 1,05,001
<b>510. Capital Outlay on Animal Husbandry—</b>		
Veterinary Services and animal health ..		
Cattle development ..		
Poultry development ..		
Sheep and wool development ..		
Piggery development ..		
Other expenditure ..		
Total ..		

Bold figures represent charged expenditure.

EXPENDITURE DURING AND TO END OF 1975-76—*contd.*

during 1975-76		Expenditure to end of 1975-76
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	1,55,80,43,021	10,34,60,06,298
..	—1,52,22,73,809	—10,50,83,10,286
..	3,57,69,212	—16,23,03,988
1,45,00,000	1,45,00,000	1,95,00,000
..	..	18,84,357
..	1,05,291	307
1,45,00,000	5,03,74,503	—14,09,19,324
1,84,998	1,84,998	2,49,869
4,29,082	4,29,082	6,00,996
1,03,557	1,03,557	16,03,557
43,500	43,500	1,60,187
6,764	6,764	13,125
5,65,881	5,65,881	2,97,97,746
13,33,782	13,33,782	3,24,25,480



## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure

Expenditure

Non-Paid

1

2

Rs.

C. Capital Account of Economic Services—*contd.*(b) Capital Account of Agriculture and Allied Services—*contd.*

## 511. Capital Outlay on Dairy Development—

Dairy development—

(i) Punjab Dairy Development Corporation, Chandigarh .. .. .

(ii) Composite Milk Plant, Ludhiana .. .. .

(iii) Scheme for establishment of Rural Creameries in  
various Milk pockets .. .. .

(iv) Other schemes .. .. .

Milk Supply Scheme, Chandigarh .. .. .

Total .. .. .

## 512. Capital Outlay on Fisheries—

Inland fisheries .. .. .

Other expenditure .. .. .

Total .. .. .

## 514. Capital Outlay on Community Development—

Community Development .. .. .

Rural Works programme .. .. .

Total .. .. .

## EXPENDITURE DURING AND TO END OF 1975-76—contd.

during 1975-76		Expenditure to end of 1975-76
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
30,00,000	30,00,000	64,33,426
..	..	84,34,934
..	..	1,04,00,551
14,98,860	14,48,260	1,59,64,764
..	..	1,38,781
44,48,260	44,48,260	4,13,72,456
7,93,027	7,93,027	25,1,224
29,352	29,352	6,95,88
8,22,379	8,22,379	32,08,612
..	..	35,186
34,579	34,579	2,65,824
34,579	34,579	3,01,010

## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure
1	Non-Plan 2 Rs.
<b>C. Capital Account of Economic Services—contd.</b>	
<b>(b) Capital Account of Agriculture and Allied Services—concl'd.</b>	
<b>515. Investments in Agricultural financial institutions—</b>	
Investments in public undertakings—	
(i) Land Development and Seed Corporation, Chandigarh	..
(ii) Punjab State Warehousing Corporation, Chandigarh ..	..
(iii) Punjab Agro-Industries Corporation, Chandigarh ..	..
Total	..
Total—(b) Capital Account of Agriculture and Allied Services	1,10,530 3,68,53,884
<b>(c) Capital Account of Industry and Minerals—</b>	
<b>520. Capital Outlay on Industrial Research and Development—</b>	
Other expenditure	
(i) Punjab State Industrial Development Corporation, Chandigarh	..
(ii) Punjab Film and News Corporation, Chandigarh	..
(iii) Punjab Financial Corporation, Chandigarh	..
(iv) Other schemes each costing Rs. 25 lakhs and less	..
Total	..
<b>521. Capital Outlay on Village and Small Industries—</b>	
Industrial Estates	..
Small scale industries	3,523
Other village industries	..
Other expenditure	..
Total	39,523

Bold figures represent charged expenditure.

EXPENDITURE DURING AND TO END OF 1975-76—*cont'd.*  
 during 1975-76

Plan	Total	Expenditure to end of 1975-76
3	4	5
Rs.	Rs.	Rs.
54	7,784	88,40,784
4,000	4,000	99,54,000
1,00,000	1,00,000	1,01,00,000
1,11,784	1,11,784	2,88,94,784
2,93,294 (51,29,497)	10,23,87,205	29,95,95,329
1,88,39,175	1,88,39,175	6,80,48,672
30,00,000	30,00,000	58,30,000
50,00,000	50,00,000	1,77,65,369
..	..	—,26,248(a)
2,68,39,175	2,68,39,175	9,13,37,793
45,11,902	45,11,902	1,28,10,178
1,1,49,225	1,11,88,748	2,64,36,861
..	..	20,00,000
..	..	10,58,66,117
1,56,61,127	1,57,00,650	14,71,13,156

Expenditure is due to excess of receipts over expenditure pertaining to "Development of Industrial Areas Scheme".

## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure	
	1	2 Rs.
<b>C. Capital Account of Economic Services—</b>		
(c) Capital Account of Industry and Minerals— <i>concl'd.</i>		
<b>522. Capital Outlay on Machinery and Engineering Industries—</b>		
Light engineering industries—		
Investments	..	..
Total	..	..
<b>525. Capital Outlay on Telecommunication and Electronic Industries—</b>		
Electronics		
Total	..	..
<b>526. Capital Outlay on Consumer Industries—</b>		
Sugar—Investments	..	..
Textiles—Investments	..	..
Cement—Investments	..	..
Paper—Investments	..	..
Other Industries—Investments	..	..
Total	..	..
<b>529. Capital Outlay on Other Industries—</b>		
Other industries—		
Investments	..	..
Total	..	..
<b>530. Investments in Industrial Financial Institutions—</b>		
Investments in public undertakings	..	..
Total	..	..
Total—(c) Capital Account of Industry and Minerals	..	..
(d) Capital Account of Water and Power Development—		
<b>531. Capital Outlay on Water and Power Development Services—</b>		
Other expenditure—		
National Project Construction Corporation, Ltd., New Delhi	..	..
Total	..	..

Bold figures represent charged expenditure.

## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

21. NUS 0

Nature of Expenditure

Expenditure

Non-Plan

2

Rs.

1

C. Capital Account of Economic Services—*contd.*(d) Capital Account of Water and Power Development—*contd.*

532. Capital Outlay on Multipurpose River Projects—

Bhakra-Nangal Project—

Other expenditure

Advances to other Governments and agencies for  
common works*Deduct*—Advances recovered from other Governments  
and agencies for common works

Unit No. 1 Bhakra Dam

Unit No. 2 Nangal Dam

Unit No. 3 Nangal Hydrel Channel

Unit No. 4(a) Remodelling of Ropar Head Works

Unit No. 5(b) Remodelling of Sirhind Canal

Unit No. 6 Bhakra Canals

Unit No. 7 Bist Doab System

Unit No. 1(5) Bhakra Right Power Plant

Total—Bhakra-Nangal Project

EXPENDITURE DURING AND TO END OF 1975-76—*contd.*

during 1975-76		Expenditure to end of 1975-76
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	..	2,35,099
..	..	2,35,099
10,00,000	10,00,000	10,00,000
10,00,000	10,00,000	10,00,000
..	..	10,96,800
..	..	14,79,080
..	..	1,78,892
..	..	5,48,400
..	..	47,420
..	..	33,50,592
..	..	61,24,080
..	..	61,24,080
4,95,000	4,95,000	4,95,000
4,95,000	4,95,000	4,95,000
4,39,95,302	4,40,34,825	24,96,55,720
..	..	5,48,000
..	..	5,48,000

EXPENDITURE DURING AND TO END OF 1975-76—*contd.*

during 1975-76		Expenditure to end of 1975-76
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	..	32,73,39,527(e)
—7,143(a)	—7,143	6,26,75,374(f)
—10,15,499	—10,15,499	—6,84,10,584(g)
—5,78,404(b)	—5,78,404	30,94,30,924(h)
..	..	90,82,256
—1,01,869(b)	—1,01,869	2,93,01,958
..	..	1,19,69,733
..	..	4,81,37,934
—5,42,091(c)	—5,42,091	26,75,72,478
—1,51,845(d)	—1,51,845	4,63,59,169
..	..	—54,50,157(i)
—23,96,851	—23,96,851	1,03,80,08,612

(a) See footnote (a) at page 136.

(b) See footnote (b) at page 136.

See footnote (a) at page 137.

(d) See footnote (b) at page 137.

(e) Represents capitalized interest charges transferred *proforma* vide footnotes (f), (g) and (h) below.

(f), (g) Includes Rs. 4,59,96,747 and *minus* Rs. 4,60,96,747 respectively transferred *proforma* vide footnote (e) above and footnote (h) below.

(h) Excludes Rs. 32,72,39,527 transferred *proforma* vide footnotes (e), (f) and (g) above.

(i) Minus figure is due to non-reduction of the loan liability of the Punjab State Electricity Board due to the re-allocation of the loans for the year 1966-67 amongst the participating States by the Government of India.



## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure

Expenditure

Non-Plan

1

2  
Rs.C. Capital Account of Economic Services—*contd.*(d) Capital Account of Water and Power Development—*contd.*532. Capital Outlay on Multipurpose River Projects—*concl'd.*  
Beas Dam Project—

## Irrigation Branch Portion

Other expenditure .. .. .

Advances to other Governments and agencies for  
common works .. .. .*Deduct*—Advances recovered from other Governments  
and agencies for common works .. .. .

Unit No. 1 Beas Sutlej Link .. .. .

Unit No. 2 Beas Dam at Pong .. .. .

Total—Beas Dam Project .. .. .

## Thein Dam—

Thein Dam .. .. .

## Dholbaha Check Dam—

Dholbaha Check Dam .. .. .

## Shah Nahar Weir Project—

Construction of Weir for Shah Nahar .. .. .

Total .. .. .

# 21 EXPENDITURE DURING AND TO END OF 1975-76—contd.

during 1975-76		Expenditure to end of 1975-76
Plan	Total	
3 Rs.	4 Rs.	5 Rs.
		1,31,678(a)
26,91,00,000	26,91,00,000	1,53,70,60,923(b)
—27,87,27,178	—27,87,27,178	—1,57,71,98,297(e)
1,47,06,359	1,47,06,359	37,36,01,204(c)
2,38,86,819	2,38,86,819	15,89,05,392(d)
2,89,66,000	2,89,66,000	49,25,00,900
32,28,844	32,28,844	1,96,81,549
9,28,922	9,28,922	14,66,788
99,60,235	99,60,235	1,20,19,230
4,06,87,150	4,06,87,150	1,56,36,77,079(d)(e)

(a) Represents capitalized interest charges transferred *proforma* vide footnote (e) below.

(b)(c) Includes Rs. 99,51,71,204, Rs. 4,50,99,294 and Rs. 1,02,57,950 respectively transferred *proforma* vide footnote (e) below.

(d) Includes Rs. 1, 05, 06, 60, 126 transferred *proforma* vide footnotes (a), (b)(c), and (d) above.

(e) Excludes the figures for the period from 1st April 1947 to 14th August 1947 which are awaited from the Director of Audit and Accounts, Pakistan, Lahore.

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

## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure

Expenditure

Non-Plan

1

2

C. Capital Account of Economic Services—*contd.*

Rs.

(d) Capital Account of Water and Power Development—*contd.*

## 533. Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects—

## A. Irrigation Projects—Commercial—

Upper Bari Doab Canal	..	—5,85,871(a)
Sirhind Canal	..	—9,77,801(a)
Sirhind Feeder Project	..	..
Sutlej Valley Project	..	..
Madhopur Beas Link	..	..
Utilization of surplus Ravi Beas Waters	..	..
Shah Nahar Canal Project	..	..
Harike Project	..	..
Lining of channels	..	..
Government Central Workshop	..	..
Ghaggar Project	..	..
Gurgaon Canal	..	..
Total—A. Irrigation Projects—Commercial	..	—15,63,672

## B. Irrigation Projects—Non-Commercial—

Survey and preparation of Irrigation Schemes under Five Year Plans	..	..
Other expenditure	..	..
Total—B. Irrigation Projects—Non-Commercial	..	..

(a) See footnote (a) at page 138.

## EXPENDITURE DURING AND TO END OF 1975-76—contd.

during 1975-76		Expenditure to end of 1975-76
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
83,61,098	77,75,227	6,42,86,634
..	-9,77,801	8,57,73,046
..	..	6,36,87,340
..	..	3,01,41,397
..	..	3,61,12,633
15,703 } 26,27,981 }	26,43,684	26,43,684
15,86,389	15,86,389	1,42,64,500
..	..	10,83,89,572
1,39,35,923	1,39,35,923	1,39,35,923
..	..	-2,54,23,864(a)
..	..	15,13,679
..	..	2,64,543
15,703 } 2,65,11,391 }	2,49,63,422	39,55,89,087
..	..	25,76,029
..	..	4,81,037
..	..	30,57,066

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

## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure

Expenditure

Non-Plan

1

2

Rs.

C. Capital Account of Economic Services—*contd.*(d) Capital Account of Water and Power Development—*concl'd.*533. Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects—*concl'd.*

## F. Drainage Projects—Non-Commercial—

Drainage Project .. ..

Other expenditure .. ..

Total—F. Drainage Projects—Non-Commercial .. ..

## G. Flood Control and anti-sea erosion Projects—

Anti-waterlogging drainage and flood control project .. ..

Total .. ..

Total—(d) Capital Account of Water and Power Development .. ..

## (e) Capital Account of Transport and Communications—

## 536. Capital Outlay on Civil Aviation—

Aerodromes and air route services .. ..

Other expenditure .. ..

Total .. ..

## 537. Capital Outlay on Roads and Bridges—

Direction and Administration .. ..

Strategic and border roads—

## (i) Works costing more than Rs. 25 lakhs each—

(a) Widening and strengthening Patti-Valtoha Khem Karan Road .. ..

1,61,030

# NNSO EXPENDITURE DURING AND TO END OF 1975-76—contd.

during 1975-76		Expenditure to end of 1975-76
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
2,05,06,024	2,05,06,024	2,05,06,024
..	..	46,19,15,499
2,05,06,024	2,05,06,024	48,24,21,523
2,52,01,886	2,52,01,886	6,67,33,983
15,703 } 7,22,19,301 }	7,06,71,332	94,78,01,659(a)
15,703 } 11,29,06,451 }	11,13,58,482	2,51,20,26,738
2,37,077	2,37,077	4,54,187
3,19,470	3,19,470	67,21,267
5,56,547	5,56,547	71,75,454
774 } 7,67,861 }	7,68,635	7,68,635
..	1,61,030	3,43,421

**Bold figures represent charged expenditure.**

(a) Excludes the figures for the period from 1st April 1947 to 14th August 1947 which are awaited from the Director of Audit and Accounts, Pakistan, Lahore.

## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure	
	Non-Plan	
1	2	
<b>C. Capital Account of Economic Services—contd.</b>	Rs.	
(e) Capital Account of Transport and Communications—contd.		
537. Capital Outlay on Roads and Bridges—contd.		
Strategic and border roads—concl'd.		
(b) Widening and strengthening Jandiala-Tarn Taran Chahal Kalan Road ..	13,36,581	
(c) Widening and strengthening Harike-Khalra Tarn Taran Road ..	7,23,461	
(d) Widening and strengthening Patti Tarn Taran Road	3,53,695	
(e) Widening and strengthening Amritsar-Ajnala Road	5,34,957	
(f) Improving and strengthening Batala-Beas Road ..	1,88,079	
(g) Widening and strengthening Amritsar-Pathankot Road	8,76,334	
(h) Widening and strengthening Harike-Khalra Road ..	3,55,256	
(i) Strengthening Ludhiana-Ferozepur Border Road ..	9,98,121	
(j) Widening Ludhiana-Ferozepur Border Road ..	11,55,980	
(k) Widening and strengthening Faridkot-Ferozepur Road	16,45,956	
(l) Improvement of Adampur-Hoshiarpur Road ..	5,99,383	
(m) Widening and strengthening Dasuya-Ropar Road (Hoshiarpur Tanda Section) ..	9,70,887	
(n) Widening and strengthening Dasuya-Ropar Road (Garhshankar Balachaur Section) ..	2,16,259	
(o) Widening and strengthening Dasuya-Ropar Road (Balachaur Ropar Section) ..	16,20,863	
(p) Development of Ganga Nagar-Malout Road ..	2,30,054	
(q) Widening and strengthening Batala-Fatehgarh Churian Road ..	54,579	
(r) Construction of Millar gang overbridge at Ludhiana	2,22,411	
(ii) Other works each costing Rs. 25 lakhs and less ..	1,04,44,614	
State highways*--		
(i) Works costing more than Rs. 25 lakhs each--		
(a) Widening and strengthening Rajpura-Patiala Road ..		
(b) Widening and strengthening Patiala-Bahadurgarh Road ..		

\*The expenditure to the end of 1974-75 after excluding the *proforma* adjustments against foot notes (a) to (r) at page 173 and footnote (a) at page 175 has been identified against the different works.

**EXPENDITURE DURING AND TO END OF 1975-76—contd.**

during 1975-76		Expenditure to end of 1975-76
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	13,36,581	19,60,520
..	7,23,461	14,31,575
..	3,53,695	17,23,269
..	5,34,957	5,53,870
..	1,88,079	14,91,851(a)
..	8,76,334	98,78,775(b)
..	3,55,256	28,20,848(c)
..	9,98,121	9,98,121
..	11,55,980	11,55,980
..	16,45,956	16,45,956
..	5,99,383	28,25,999(d)
..	9,70,887	21,47,883(e)
..	2,16,259	13,65,707(f)
..	16,20,863	27,59,768(g)
..	2,30,054	64,85,973(h)
..	54,579	29,67,226(i)
..	2,22,411	39,12,672(j)
..	1,01,44,614	1,22,08,037
16,79,254	16,79,254	38,57,132
8,08,167	8,08,167	11,07,359

(a) to (j) Includes (i) Rs. 10,65,171 ; (ii) Rs. 84,44,969 ; (iii) Rs. 24,65,592 ; (iv) Rs. 22,26,616 ; (v) Rs. 11,76,996 ; (vi) Rs. 11,49,448 ; (vii) Rs. 11,38,905 ; (viii) Rs. 62,55,919 ; (ix) Rs. 29,12,647 and (x) Rs. 36,90,261 respectively on account of *proforma* transfer of progressive expenditure from the minor head "State highways".



## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure		Expenditure
		Non-Plan
1	2	Rs.
<b>C. Capital Account of Economic Services—<i>contd.</i></b>		
<b>(e) Capital Account of Transport and Communications—<i>contd.</i></b>		
<b>537. Capital Outlay on Roads and Bridges—<i>concl'd.</i></b>		
State highways— <i>concl'd.</i>		
(c) Widening and strengthening Bhawanigarh Sangrur Road	..	..
(d) Widening and strengthening Sangrur Barnala Road	..	..
(e) Constructing high level bridge over River Sutlej-Shahkote Dharamkote Road	..	..
(f) Constructing approaches of high level bridge over River Sutlej	..	..
(g) Constructing high level bridge on Tangri-Patiala-Pehowa Road	..	..
(h) Constructing bridge on Markanda-Patiala-Pehowa Road	..	..
(i) Constructing and widening road on Dhusi Band in District Gurdaspur	..	..
(j) Improving and widening G.T. Road level crossing to Raunik Bazar Jullundur	..	..
(k) Constructing Mampur-Ponbati Road	..	..
(ii) Other works costing each Rs. 25 lakhs and less	..	..
Machinery and equipment	..	..
Total	..	2,23,88,500

EXPENDITURE DURING AND TO END OF 1975-76—*contd.*

during 1975-76		Expenditure to end of 1975-76
Plan	Total	
3	4	5
Rs.	Rs.	Rs..
4,76,092	4,76,092	4,77,467
8,36,936	8,36,936	8,36,936
48,70,533	48,70,533	85,87,910
1,85,521	1,85,521	10,82,519
4,445	4,445	2,86,275
3,121	3,121	18,548
[27,50,000	27,50,000	27,50,000
46,229	46,229	34,23,457
26,166	26,166	9,39,274
8,105		
28,51,433	28,59,538	31,85,40,903
11,34,450	11,34,450	1,76,67,055(a)
8,879		
1,64,40,208	3,88,37,587	41,90,20,921

**Bold figures represent charged expenditure.**

(a) Includes Rs. 1,55,28,001 on account of *proforma* transfer of progressive expenditure from the minor head "State highways".

## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL.

Nature of Expenditure	1	Expenditure Non-Plan	2
<b>C. Capital Account of Economic Services—concl'd.</b>			<b>Rs.</b>
<b>(e) Capital Account of Transport and Communications—concl'd.</b>			
<b>538. Capital Outlay on Road and Water Transport Services—</b>			
<b>A. Road Transport—</b>			
Punjab Roadways, Amritsar	..		..
Punjab Roadways, Jullundur	..		..
Punjab Roadways, Chandigarh	..		..
Punjab Roadways, Pathankot	..		..
Punjab Roadways, Moga	..		..
Punjab Roadways, Ludhiana	..		..
Punjab Roadways, Hoshiarpur	..		..
Punjab Roadways, Ferozepur	..		..
Punjab Roadways, Tarn Taran	..		..
Punjab Roadways, Batala	..		..
Punjab Roadways, Nawanshahr	..		..
Punjab Roadways, Ambala	..		..
Other expenditure	..		..
<b>Total</b>	..		..
<b>544. Capital Outlay on Other Transport and Communication Services—</b>			
Tourism	..		..
Construction and development of O.C.S. facilities	..		..
Miscellaneous Services	..		..
Other expenditure	..		..
<b>Total</b>	..		..
<b>Total (e) Capital Account of Transport and Communications</b>		<b>2,23,88,500</b>	
<b>Total—C. Capital Account of Economic Services</b>	..	<b>1,50,053</b>	
		<b>—2,80,92,847</b>	
<b>Grand Total</b>	..	<b>1,51,941</b>	
		<b>—2,60,92,552</b>	

Bold figures represent charged expenditure.

## EXPENDITURE DURING AND TO END OF 1975-76—concl'd.

during 1975-76		Expenditure to end of 1975-76
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
27,67,370	27,67,370	2,91,52,871(a)
46,73,992	46,73,992	2,37,49,158(b)
20,09,037	20,09,037	1,46,98,711(c)
14,21,725	14,21,725	1,65,94,006(d)
17,16,318	17,16,318	1,02,95,939(e)
15,09,104	15,09,104	2,08,53,199(f)
13,79,138	13,79,138	1,77,34,349(g)
19,43,327	19,43,327	1,57,36,284(h)
13,45,296	13,45,296	13,45,296
13,33,045	13,33,045	1,18,47,821(i)
80,395	80,395	80,395
..	..	—30,102(j)
50,00,000	50,00,000	3,92,14,975
2,51,78,747	2,51,78,747	20,12,72,902(k)
31,94,897	31,94,897	85,03,429
1,53,091	1,53,091	1,53,091
..	..	338
..	..	66,676
33,47,988	33,47,988	87,23,534
8,879	6,79,20,869	63,61,92,811(k)
4,55,23,490		
3,17,876	26,38,04,408	4,05,37,43,104(k)
29,14,29,326		
3,17,876	36,02,66,647	4,80,07,74,295(k) ;
38,58,89,382		

- (a) to (i) Includes (i) Rs. 47,19,677 minus Rs. 20,03,135; (ii) Rs. 68,20,565 minus Rs. 40,06,513; (iii) Rs. 50,98,475 minus Rs. 9,55,874; (iv) Rs. 64,67,536 minus Rs. 74,90,259; (v) Rs. 72,72,870 minus Rs. 51,17,662; (vi) Rs. 73,89,588 plus Rs. 39,174; (vii) Rs. 63,66,591 plus Rs. 50,13,913; (viii) Rs. 43,71,901 plus Rs. 71,23,399 and (ix) Rs. 19,90,239 plus Rs. 73,96,957 respectively on account of *proforma* adoption of capital expenditure incurred within the revenue account and *proforma* adjustments due to transfer of vehicles, etc., within the different depots respectively.
- (j) The expenditure is to be transferred to Haryana.
- (k) Includes Rs. 5,04,97,442 added *proforma* on account of the capital expenditure incurred within the revenue account in the accounts for the years 1971-72 (Rs. 2,36,38,530), 1972-1973 (Rs. 86,38,279) and 1973-74 (Rs. 1,82,20,633).

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

Serial no.	Name of the concern	Year(s) of investment	Details <hr/> Type
<b>I. STATUTORY CORPORATIONS/BOARDS—</b>			
1. Mandi-Kulu Road Transport Corporation, Mandi		1958—66	Working Capital
2. Punjab Financial Corporation, Chandigarh		Upto 1967-68	Ordinary shares
		1967-68	5-3/4% bonds
		1967-68	Deposits for under- writing
		1974-75	Ordinary shares
		1975-76	Ditto
			Total
3. State Warehousing Corporation, Chandigarh		1967-71	Ordinary shares
		1971-72	Ditto
		1972-73	Ditto
		1973-74	Ditto
			Total
4. P.E.P.S.U. Road Transport Corporation, Patiala		Upto 31-10-66	Working Capital
		1-11-66 to	Ditto
		31-3-71	Ditto
		1974-75	Ditto
		1975-76	Ditto
			Total
5. Punjab Scheduled Castes Land Development and Finance Corporation, Chandigarh		1970-71	Ordinary share
		1972-73	Ditto
		1973-74	Ditto
		1974-75	Ditto
		1975-76	Ditto
			Total
<b>Total—Statutory Corporations/Boards</b>			<b>Total</b>

# OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT AND SOCIETIES, ETC., UPTO THE END OF 1975-76

of investment	Face value	Amount	Amount of	Remarks
Number of	of each	invested	dividend	
shares/debentures and	share/	upto end	declared/	
percentage of	debenture	of 1975-76	interest	
Government			received and	
investment to			credited to	
the total paid			Government	
up capital/			during the	
debentures			year	
5	6	7	8	9
	Rs.	Rs.	Rs.	
..	..	17,54,196	..	Allocated to Himachal Pradesh. The net amount payable to the successor States going out of business by the reconstituted corporation has been worked out to Rs. 29,68,627. The share of Punjab State works out to Rs. 17,54,196.
30,000	100	30,00,000	..	
15,000	..	14,85,000	..	
..	47%	25,48,000	4,57,617	
37,500	100	37,50,000	..	
50,000	100	50,00,000	..	
		1,57,83,000		
21,790	100	21,79,000	..	
5,000	100	5,00,000	..	
24,000	50%	24,00,000	..	
49,000	100	49,00,000	..	
		99,79,000		
80% shares in the total 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	..	
	..	45,00,000	..	
	..	50,00,000	..	
		3,53,16,700		
..	..	1,00,00,000	..	
..	..	50,00,000	..	
..	100%	1,00,00,000	..	
..	..	62,00,000	..	
..	..	1,00,00,000	..	
		4,12,00,000		
		10,40,32,896	4,57,617	

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

Serial no.	Name of the concern	Year(s) of investment	Details Type
1-	2	3	4
<b>II. GOVERNMENT COMPANIES—</b>			
6.	Land Development and Seed Corporation, Ltd., Chandigarh	1964-65	Equity shares
		1965-66	Ditto
		1974-75	Ditto
			Total
7.	Punjab State Seeds Corporation, Ltd., Chandigarh	1975-76	..
8.	Punjab Agro-Industries Corporation, Ltd., Chandigarh	1967-68	Equity shares
		1972-73	Ditto
		1973-74	Ditto
		1974-75	Ditto
		1975-76	Ditto
			Total
9.	Punjab Dairy Development Corporation, Ltd., Chandigarh	1966-67	Equity shares
		1974-75	
		1975-76	
			Total
10.	National Projects Construction Corporation, Ltd., New Delhi	1959-60	Equity shares
11.	Punjab State Small Industries Corporation, Ltd., Chandigarh	1961-64	Equity shares
		1967-68	
		1968-69	
		1971-72	
		1972-73	Equity shares
		1974-75	Debentures
		1975-76	Ditto
			Total
	Punjab Export Corporation, Ltd., Chandigarh	1963-64	Equity shares

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT AND SOCIETIES, ETC., UP TO THE END OF 1975-76—*contd.*

of investement	Face value of each share/ debenture	Amount invested upto end of 1975-76	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.	
50,000	100	30,00,000	..	
20,000	100	30,00,000	..	
4,000	100	4,00,000	..	
		<u>64,00,000</u>		
..	..	15,00,000	..	
50,000	100	50,00,000	..	
40,000	100	40,00,000	..	
10,000	100	10,00,000	..	
20,000	100	20,00,000	..	
1,000	100	1,00,000	..	
		<u>1,21,00,000</u>		
2,000	100	5,00,000	..	
..	..	3,77,77,232	..	
..	..	30,00,000	..	
		<u>4,12,77,232</u>		
52	2.70%	1,000	5,48,000	..
20,000	100%	100	20,00,000	..
..	..	..	5,00,000	..
..	..	..	7,00,000	..
..	..	..	8,50,000	..
9,50,000	100	9,50,000	..	
..	..	..	10,00,000	..
..	..	..	5,00,000	..
		<u>65,00,000</u>		
9,398	94%	100	12,15,835	..
				Treatment of Rs. 2,76,000 by Corporation is yet to be decided.



**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 <hr/> Type
1	2	3	4
	<b>II. GOVERNMENT COMPANIES—concl.</b>		
13.	Punjab State Industrial Development Corporation, Ltd., Chandigarh	1965-67	Equity shares
		1967-74	Ditto
		1973-74	Ditto
		1974-75	Ditto
		1975-76	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 Tube-wells Corporation, Ltd., Chandigarh	1970-71	Equity shares
		1973-74	Ditto
		1974-75	Ditto
		1975-76	Ditto
			Total
17.	Punjab Film and News Corporation, Chandigarh	1973-74	Equity shares
		1974-75	Ditto
		1975-76	Ditto
			Total
18.	Punjab State Civil Supplies Corporation, Chandigarh	1973-74	Equity shares
		1974-75	Ditto
		1975-76	Ditto
			Total
19.	Punjab State Electronics Development and Production Corporation, Chandigarh	1975-76	Equity shares
	Punjab State Handloom and Textile Development, Corporation, Chandigarh	1975-76	Equity shares
	Punjab State Irons, Ltd., Chandigarh	1965-66	Equity shares
	Total — Government Companies		

21 NOS  
 OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT  
 AND SOCIETIES, ETC., UPTO THE END OF 1975-76—contd.

of invest-ment	Face value of each share/debenture	Amount invested upto end of 1975-76	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
5	6	7	8	9
	Rs.	Rs.	Rs.	
18,600	100	18,60,000	..	Rupees 20,00,000 representing deposits for underwriting transferred during 1973-74 from Punjab Financial Corporation, Chandigarh have been converted into share capital.
29,800	1,000	2,98,00,000		
..	..	20,00,000		
17,500	1,000	1,75,00,000		
18,840	1,000	1,88,40,000		
		<u>7,00,00,000</u>		
15,000 100%	100	15,00,000	..	
28,000 4.90%	10	2,80,000	..	Company is under liquidation.
10,000	1,000	1,00,00,000	..	The treatment of Rs. 24.96 lakhs released by the Chief Engineer (Irrigation Works) in 1973-74 is yet to be decided. The shares in respect of investment of Rs. 74,50,000 (1975-76) are yet to be issued.
10,500 } 100%	1,000	1,29,96,000		
7,000	1,000	70,00,000		
12,950	1,000	1,29,50,000		
		<u>4,29,46,000</u>		
15,000	100	15,00,000	..	
13,500	100	13,50,000		
30,000 } 100%	100	30,00,000		
		<u>58,50,000</u>		
50,000 } 100%	100	50,00,000	28,20,753	
1,00,000	100	1,00,00,000		
1,45,000	100	1,45,00,000		
		<u>2,95,00,000</u>		
1,000 100%	1,000	10,00,000	..	
700	1,000	7,00,000	..	
4,000 100%	100	16,51,920	..	A sum of Rs. 16,11,920 has been advanced by State government in equity capital pending allotment of shares.
		<u>22,29,68,987</u>	<u>28,20,753</u>	

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

Serial no.	Name of the concern	Year(s) of Investment	Details of Type
1	2	3	4
	<b>III. JOINT STOCK COMPANIES—</b>		
22.	Punjab Seamless Tubes Mills, Ltd., Chandigarh	1964-65	Ordinary shares
23.	Associated Cement Company, Ltd., Bombay	Up to 1965-66	Ordinary shares
		1968—70	Ditto
			Total
24.	Dholpur Glass Works, Ltd., Dholpur	Investment made by the former princely States of P.E.P.S.U. ; year of investment has not been intimated by Government.	Ordinary shares
25.	Shri Udai Bhan Industries, Ltd., Dholpur	Ditto	Preference shares Ordinary shares Deferred shares Total
26.	Dalmia Cement (Bharat), Ltd., Madras	Ditto	Preference shares Ordinary shares Total
27.	Investment through Messrs Shamji Karamsi, Bombay	Ditto	Through pronotes
28.	Shri Krishna Rajindra Mills, Ltd., Mysore	Ditto	Equity shares
29.	Mysore Paper Mills, Ltd., Bangalore	Ditto	Equity shares
30.	Jagatjit Cotton Textile Mills, Ltd., Phagwara	1965-66	5% Preference shares 7% Debentures Total

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT  
AND SOCIETIES, ETC., UPTO THE END OF 1975-76—*contd.*

Investment	Face value of each share/debenture	Amount invested upto end of 1975-76	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.	
2000	10	20,000	..	
912	100	91,200	12,911	1080 shares amounting to Rs. 1,08,000 transferred to successor States.
399	100	39,900		
		1,31,100		
5000	10	50,000	..	Under liquidation since 1st May 1969
1000	100	1,00,000	..	Under voluntary liquidation since 2nd December 1956. Includes investment of Rs. 87,500 from the balance in "829. Development and Welfare Funds—Other Development and Welfare Funds."
10000	10	1,00,000		
15000	10	1,50,000		
		3,50,000		
1,371	10	13,710	841	1129 preference shares amounting to Rs. 11,290 transferred to successor States. 3651 ordinary shares amounting to Rs. 36,510 transferred to successor States.
4,474	10	44,340		
		58,050		
	..	9,04,509*	..	
110	50	10,421.*	1,700	90 shares amounting to Rs. 8,527 transferred to successor States.
110	10	3,864*		90 shares amounting to Rs. 3,361 transferred to successor States.
500	100	50,000*	1,18,000	Debentures redeemable on 31st December 1974 not redeemed upto 31st March 1976.
1,500	100	1,50,000		
1,000	1,000	10,00,000		
		12,00,000		

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

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

Serial no.	Name of the concern	Year(s) of investment	Details Type:
1	2	3	4
III. JOINT STOCK COMPANIES— <i>contd.</i>			
31.	Malwa Sugar Mills, Ltd., Dhuri	1954-55	Ordinary shares 6% Preference shares
		1970-71	Ordinary shares
			Total
32.	Industrial Cables (India), Ltd., Rajpura	1962-63	9-2/7% Cumulative preference shares
33.	Shri Gopal Paper Mills, Ltd., Jagadhri	1957-58	7% 2nd preference shares
34.	Usha Spinning and Weaving Mills, Ltd., Faridabad	1961-66	9.3% Preference shares Equity shares
			Total
35.	Hindustan Everest Tools, Ltd., Faridabad	1962-63	9.3% Cumulative preference shares
36.	Bharat Steel Tubes, Ltd., (Ganaur), New Delhi]	1963-65	Equity shares
		1975-76	9.3% preference shares Equity shares
			Total
37.	Usha Forging and Stamping, Ltd., New Delhi	1964-65	9.3% preference shares Equity shares
38.	Sikands, Ltd., New Delhi	1964-65	9.5% preference shares Equity shares
			Total

**NNS OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT AND SOCIETIES ETC., UPTO THE END OF 1975-76 —contd.**

of investment.	Face value of each share/ debenture	Amount invested upto end of 1975-76	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.	
81,000	10	8,10,000		Dividend not declared so far as the company is running into loss.
7,600	25	1,90,000	..	
1,00,000	10	1,00,000		
		<u>20,00,000</u>		
7,000	100	7,00,000	65,000	
6,600	100	6,60,000	..	M/s New India Assurance Company, Bombay have filed a civil suit against the Punjab/Haryana Government for the release of the shares. The case is still pending with the Court.
8,000	100	8,00,000		As the company has failed to pay any dividend, notices to the guarantors calling upon them to join in a reference to the dispute have been issued by the Punjab Government.
1,20,000	10	12,00,000		
		<u>20,00,000</u>		
1,715	100	1,71,500	1,46,633	
1,53,950	10	15,39,500	..	Investment of Rs. 15,39,500 during 1975-76 represents bonus shares issued by the company.
23,955	100	23,98,500		
1,53,950	10	15,39,500		
		<u>54,77,500</u>		
2,707	100	2,70,700	..	As the company has failed to pay any dividend, notices to the guarantors calling upon them to join in a reference to the dispute have been issued by the Punjab Government.
15 00	10	1,58,000		
		<u>4,28,700</u>		
5,933	100	5,93,300	..	As the company has not paid any dividend, the case has been referred by the Punjab Government to the Commissioner of Industries for arbitration.
8 115	100	8,41,500		
		<u>14,34,800</u>		

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

Serial no.	Name of the concern	Year(s) of investment	Details
			Type
1	2	3	4
	<b>III. JOINT STOCK COMPANIES—concl'd.</b>		
39.	Oriental Spun Pipe Company, Ltd., New Delhi	1965-66	9-2/7% Preference shares
			..
40.	Industrial Financial Corporation of India, New Delhi	1975-76	6% Debentures
	Total—Joint Stock Companies		
	<b>IV. CO-OPERATIVE BANKS/SOCIETIES</b>		
41.	All India Wool Combers' Co-operative Society, Ludhiana	1962-63	..
42.	Punjab State Co-operative Supply and Marketing Federation, Ltd., Chandigarh	1959—71	Ordinary shares
		1971-72	..
		1974-75	..
		1975-76	..
			Total
43.	Co-operative Marketing and Marketing-cum-Processing Societies (224)	1965—75	..
		1975-76	..
			Total
44.	Co-operative Consumers' Stores (State Schemes) (12)	1961—71	..
		1975-76	..
			Total
45.	Co-operative Consumers' Stores (43)	1962—74	..
		1974-75	..
		1975-76	..
			Total
46.	Co-operative Farming/Joint Farming Societies (281)	1961—71	..
		1975-76	..
			Total
47.	Co-operative Agricultural Credit Societies (282)	1965—75	..
		1975-76	..
			Total
48.	Co-operative Tube-well Irrigation Societies (5)	1975-76	..

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT SOCIETIES, ETC., UPTO THE END OF 1975-76—contd.

of Investment	Face value of each share/debenture	Amount invested upto end of 1975-76	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
9,995	100	9,99,500	..	As the company has failed to pay any dividend, notices to the guarantors calling upon them to join in a reference to the dispute have been issued by the Punjab Government.
..	..	4,95,000	..	
		<u>1,70,94,944</u>	<u>3,45,085</u>	
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	..	
1,990	500	9,95,000	..	
23,000	500	1,15,00,000	..	
		<u>2,16,74,500</u>		
..	..	75,09,244	4,500	Investment of Rs. 93,543 retired during the year.
..	..	7,50,000	..	
		<u>82,59,244</u>		
..	..	5,750	..	
..	..	44,500	..	
		<u>50,250</u>		
..	..	41,01,299	..	
..	..	2,70,000	..	
..	..	9,06,000*	..	
		<u>52,77,299</u>		
..	..	3,14,640	..	Investment of Rs. 4,034 retired during the year.
		<u>12,000</u>		
..	..	3,26,640	..	
..	..	1,22,84,926	18,290	Investment of Rs. 1,82,074 retired during the year.
..	..	20,53,400	..	
		<u>1,43,38,326</u>		
..	..	1,00,000	..	

\*Includes investment of Rs. 5,34,000 made from out of advance from the Contingency Fund.



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

Serial no.	Name of the concern	Year(s) of investment	Details of Type
1	2	3	4
IV. CO-OPERATIVE BANKS/SOCIETIES— <i>contd.</i>			
49.	Punjab State Co-operative Land Mortgage Bank, Ltd., Chandigarh	1967—74	Shares
		Upto 1974-75	Debentures
		1975-76	Debentures
			Total
50.	Punjab State Co-operative Bank, Ltd., Chandigarh	Upto 1970-71	Ordinary shares
		1975-76	Ditto
			Total
51.	General Co-operative Banks (17)	Upto 1973-74	..
		1975-76	..
			Total
52.	Janta Co-operative Sugar Mills, Ltd., Bhogpur	1955-56	Ordinary shares
53.	Morinda Co-operative Sugar Mills, Ltd., Morinda	1956—62	Ordinary shares
54.	Batala Co-operative Sugar Mills, Ltd., Batala	1956—62	Ordinary shares
55.	Doaba Co-operative Sugar Mills, Ltd., Nawanshahr	1962—68	Ordinary shares
56.	Industrial Co-operative Federation and Societies (176)	1967—74	..
		1974-75	..
		1975-76	..
			Total
57.	Co-operative Poultry Marketing Societies (5)	1975-76	Shares
58.	Co-operative Labour and Construction Societies (113)	1963—74	Shares
59.	Khanna Co-operative Solvent Oil Mills, Ltd., Khanna	1967-68	Shares
60.	Industrial Co-operative Bank, Jullundur	Upto 1972-73	..
61.	Punjab State Co-operative Housing Finance Society, Ropar	1971—74	..
		1974-75	..
		1975-76	..
			Total

21 NOS. GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT AND SOCIETIES, ETC., UPTO THE END OF 1975-76 -contd..

of investment	Face value of each share/debenture	Amount invested upto end of 1975-76	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
5	6	7	8	9
Number of shares/debentures and percentage of Government investment to the total paid up capital/debentures	Rs.	Rs.	Rs.	
10,512	1,000	1,05,14,000	70,72,813	Investment of Rs. 17,85,100 retired during the year.
..	..	11,70,65,895		
..	..	1,22,17,800		
		<u>13,97,97,695</u>		
1,57,522	100	1,57,58,200	27,64,998	
5,000	100	5,00,000		
		<u>1,62,58,200</u>		
	..	6,15,20,800*	17,44,470	(i) Investment of Rs. 23,400 retired during the year, (ii) Investment of Rs. 45,400 transferred to successor States.
		12,50,000		
		<u>6,27,70,800</u>		
20,000	100	20,00,000	..	
25,000	100	25,00,000	..	
25,000	100	25,00,000	..	
35,000	100	35,00,000	..	
	..	15,69,900	38,523	
	..	1,04,300		
	..	10,00,000		
		<u>26,74,200</u>		
	..	60,000	..	
	..	2,76,232	..	
7,700	100	7,73,333	..	Rupees 33 are in excess of shares.
2,400	100	2,40,000	..	
		1,10,00,000	..	
	..	9,00,000		
	..	20,00,000		
		<u>1,39,00,000</u>		

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

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

Serial no.	Name of the concern	Year(s) of investment	Details  Type
1	2	3	4
<b>IV. CO-OPERATIVE BANKS/SOCIETIES—concl'd.</b>			
62.	Milk Producers' Co-operative Societies (838)	1972—75	..
		1975-76	..
			Total
63.	Punjab State Federation of Consumers' Co-operative Whole-sale Societies, Ltd., Chandigarh	1965—74	..
		1974-75	..
		1975-76	..
			Total
64.	Primary Land Mortgage Banks (29)	1973-74	..
		1975-76	..
			Total
65.	Co-operative Cold Stores (2)	1975-76	..
	Total—Co-operative Banks/Societies		
	Grand Total		

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

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT AND SOCIETIES, ETC., UP TO THE END OF 1975-76—concl'd.

of investment	Face value of each share/debenture	Amount invested upto end of 1975-76	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
5	6	7	8	9
	Rs.	Rs.	Rs.	
Number of shares/debentures and percentage of Government investment to the total paid up capital debentures				
..	..	74,24,240		Investment of Rs. 10,000 retired during the year.
..	..	23,45,000	..	
		<u>97,69,240</u>		
..	..	20,82,000		
..	..	4,50,000	..	
..	..	18,11,500		
		<u>43,43,500</u>		
..	..	2,90,000	} 71,478	
..	..	9,00,000		
		<u>11,90,000</u>		
..	..	14,00,000	..	
		<u>31,34,09,209</u>	<u>1,17,15,072</u>	
		65,75,06,036	1,53,38,527 (a)	

(a) Corresponding amount booked under "050. Dividends and Profits" as per Statement no. 11 is Rs. 1,64,57,758. The difference of Rs. 11,19,231 is under reconciliation with the Government.

**STATEMENT NO. 15—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OTHER THAN ON REVENUE ACCOUNT) TO END OF THE YEAR 1975-76 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE**

	On 1st April 1975	During the year 1975-76	On 31st March 1976
	(In crores of rupees)		
<b>Capital Expenditure—</b>			
Public Works ..	14.54	0.66	15.20
Other General Services ..	0.40	..	0.40
Social and Community Services ..	50.69	8.41	59.10
General Economic Services ..	41.81(a)	-6.13(e)	35.68
Agriculture and Allied Services ..	19.79(a)	10.17	29.96
Industry and Minerals ..	20.57(a)	4.40	24.97
Water and Power Development ..	2,40.06(a)	11.14	2,51.20
Transport and Communications..	51.78 (b)5.05]	6.79	63.62
<b>Total—Capital Expenditure ..</b>	<b>4,39.64 ]</b> <b>(b)5.05 ]</b>	<b>35.44</b>	<b>4,80.13</b>
<b>Loans and Advances for various services—</b>			
(i) Social and Community Services ..	29.12 ] (c)-0.03 ]	4.90	33.99
(ii) General Economic Services ..	6.24	0.41	6.65
(iii) Agriculture and Allied Services ..	23.82 ] (d)+0.03 ]	-0.64(f)	23.21
(iv) Industry and Minerals ..	1.85	0.44	2.29
(v) Water and Power Development ..	4,27.05	50.19	4,77.24
(vi) Miscellaneous Loans ..	-0.17	-0.14(g)	-0.31
(vii) Loans to Government Servants ..	6.29	0.20	6.49
<b>Total—Loans and Advances ..</b>	<b>4,94.20</b>	<b>55.36</b>	<b>5,49.56</b>
<b>Total—Capital and other expenditure ..</b>	<b>9,33.84 ]</b> <b>(b) 5.05 ]</b>	<b>90.80</b>	<b>10,29.69</b>
<b>Deduct—Contributions from Contingency Fund for Capital and other expenditure ..</b>	<b>2.53</b>	<b>-1.71(h)</b>	<b>0.82</b>
<b>Net—Capital and other expenditure</b>	<b>9,31.31 ]</b> <b>(b)5.05 ]</b>	<b>92.51</b>	<b>10,28.87</b>

- (a) Differs from the closing balance adopted in Finance Accounts 1974-75 due to round ng.  
 (b) Represents *proforma* adjustment in respect of the expenditure booked within revenue account in the accounts for the years 1971-72 (Rs. 2.37 crores), 1972-73 (Rs. 0.86 crore) and 1973-74 (Rs. 1.82 crores).  
 (c) Represents *proforma* transfer of balance to "Agriculture and Allied Services" as a result of revision in the identification of loans outstanding on 1st April 1976.  
 (d) See footnote (c) above.  
 (e) Minus expenditure is due to excess of receipts over expenditure during the year.  
 (f) Minus expenditure is due to excess of recoveries over loans advanced during the year.  
 (g) Represents only recoveries of loans during the year.  
 (h) Minus expenditure is due to excess of the amount of recoupment of expenditure met out of advance from the Contingency Fund during the previous years over the expenditure met out of advance from the Contingency Fund during the year.

**STATEMENT NO. 15—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OTHER THAN ON REVENUE ACCOUNT) TO END OF THE YEAR 1975-76 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE—concl'd.**

	On 1st April 1975	During the the year 1975-76	On 31st March 1976
(In crores of rupees)			
<b>Principal Sources of Funds—</b>			
<b>Debt—</b>			
Internal Debt of State Govern- ment ..	96.24	65.36	1,61.60
Loans and Advances from the Central Government ..	2,41.45	6.68	2,48.13
Small Savings, Provident Funds, etc. ..	38.29 } (a)—0.02 }	6.65	44.92
<b>Total —Outstanding debt ..</b>	<b>3,75.98 } (a)—0.02 }</b>	<b>78.69</b>	<b>4,54.65</b>
Contingency Fund ..	5.13	2.03	7.16
Sinking Funds and Reserve Funds	50.21	—6.06	44.15
Net balances under deposits, advances, etc., other than those shown separately	38.73 } (b)—0.10 }	—11.51	27.12
Remittances ..	—33.84 } (a)0.31 }	—4.22	—37.75
<b>Total—Debt and other obligation</b>	<b>4,36.21 } (c) 0.19 }</b>	<b>58.93</b>	<b>4,95.33</b>
<b>Deduct—Cash balance ..</b>	<b>—36.68</b>	<b>0.03</b>	<b>—36.65</b>
<b>Deduct—Investments ..</b>	<b>9.72 } (a)—0.43 }</b>	<b>—1.15</b>	<b>8.14</b>
<b>Net Provision of funds ..</b>	<b>4,63.17 } (c) 0.62 }</b>	<b>60.05(d)</b>	<b>5,23.84</b>

(a) Represents amount allocated *proforma* to other States as a result of reorganisation of Punjab.

(b) Represents amounts allocated *proforma* to other States as a result of reorganisation of Punjab and adopted *proforma* on account of court deposits transferred from Pakistan.

(c) Total of amounts allocated *proforma*.

(d) The difference of Rs. 32.46 crores between the net provision and net capital and other expenditure during the year is explained as under :—

(i) Revenue surplus (c.f. page 14)

Rupees  
(crores)  
26.14

(ii) Amount adjusted under the head "Miscellaneous-Government Account"

6.32

Total

32.46

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**PART II**  
**B—DEBT, CONTINGENCY FUND AND PUBLIC ACCOUNT**

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

Head of Account 1	Opening balance 2	
	Rs.	
<b>Part I—Consolidated Fund—</b>		
Receipt Heads (Revenue Account) ..	..	
Expenditure Heads (Revenue Account) ..	..	
Expenditure Heads (Capital Account) ..	..	
<b>E. Public Debt—</b>		
<b>603. Internal Debt of the State Government (A)—</b>		
Market Loans bearing interest .. Cr.	60,28,43,800	
Market Loans not bearing interest .. Cr.	23,01,195	
Loans from the Life Insurance Corporation of India Cr.	7,53,65,683	
Loans from the National Agricultural Credit Fund of the Reserve Bank of India .. Cr.	5,63,84,269	
Loans from the State Bank of India and other Banks Cr.	19,00,00,000	
Loans from other Institutions .. Cr.	3,55,13,003	
Ways and Means advances from the Reserve Bank of India .. Cr.	..	
<b>Total—603. Internal Debt of the State Government</b> Cr.	<b>96,24,07,950</b>	
<hr/>		
<b>604. Loans and Advances from the Central Government (A) .. Cr.</b>	<b>2,41,44,90,400</b>	
<b>Total—E. Public Debt</b> Cr.	<b>3,37,68,98,350</b>	
<hr/>		
<b>F. Loans and Advances—</b>		
677. Loans for Education, Art and Culture .. Dr.	2,26,35,704	
680. Loans for Medical .. Dr.	3,19,959	
682. Loans for Public Health, Sanitation and Water Supply .. Dr.	3,83,41,259(a)	
683. Loans for Housing .. Dr.	15,40,30,767	
684. Loans for Urban Development .. Dr.	9,43,58,684(b)	
688. Loans for Social Security and Welfare .. Dr.	—2,60,38,084	

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

(a) Differs by Rs. 32,54,800 (increased) from the closing balance adopted in Finance Accounts 1974-75 due to *proforma* transfer of balance from "684. Loans for Urban Development" as a result of revision in the identification of loans outstanding on 1st April 1974.

(b) Differs by Rs. 35,84,238 (decreased) from the closing balance adopted in Finance Account 1974-75 due to *proforma* transfer of balance vide footnote (a) above and footnote (a) at page 200.



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

Receipts 3	Disbursements 4	Closing balance 5
Rs.	Rs.	Rs.
3,04,41,01,624	..	..
..	2,78,27,16,101	..
..	36,02,66,647	..
7,51,47,500	..	Cr. 67,79,91,300
..	4,35,221	Cr. 18,65,974
64,00,000	31,65,331	Cr. 7,86,00,352
47,03,400	81,77,839	Cr. 5,29,09,830
68,00,00,000	20,00,00,000	Cr. 67,00,00,000
1,09,92,000	32,92,134	Cr. 4,32,12,869
1,90,81,73,000	1,81,67,73,000	Cr. 9,14,00,000
2,68,54,15,900	2,03,18,43,525	Cr. 1,61,59,80,325
35,26,70,060	28,58,70,840	Cr. 2,48,12,89,620
3,03,80,85,960	2,31,77,14,365	Cr. 4,09,72,69,945
62,78,062	6,11,310	Dr. 1,69,68,952
2,91,792	..	Dr. 28,167
15,00,133	..	Dr. 3,68,41,126*
20,62,668	3,67,61,933	Dr. 18,87,30,032
27,79,846	2,44,00,000(a)	Dr. 11,59,78,838*
13,74,965	75,000	Dr. —2,73,38,049*(b)

(a) Includes Rs. 54,00,000 spent from out of advance from the Contingency Fund during 1974-75 and recouped to the Fund during 1975-76 but excludes Rs. 75,00,000 spent from out of advances from the Contingency Fund during 1975-76 but not recouped to the Fund till the close of the year.

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

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

Head of Account		Opening balance	
1		2	
		Rs.	
<b>Part I—Consolidated Fund—contd.</b>			
<b>F. Loans and Advances—contd.</b>			
695.	Loans for other Social and Community Services	Dr.	8,06,798
698.	Loans to Co-operative Societies	.. Dr.	6,23,57,991
700.	Loans to General Financial and Trading Institutions	..	..
704.	Loans for other General Economic Services	.. Dr.	29,432
705.	Loans for Agriculture	.. Dr.	5,89,64,952(a)
706.	Loans for Minor Irrigation, Soil Conservation and Area Development	.. Dr.	12,96,49,331
714.	Loans for Community Development	.. Dr.	4,66,61,790
715.	Loans to Agricultural Financial Institutions	.. Dr.	7,20,000
721.	Loans for Village and Small Industries	.. Dr.	1,10,83,466
722.	Loans for Machinery and Engineering Industries	Dr.	15,00,000
723.	Loans for Petroleum, Chemical and Fertilizer Industries	.. Dr.	2,38,400
726.	Loans for Consumer Industries	.. Dr.	19,01,523
730.	Loans to Industrial Financial Institutions	.. Dr.	37,81,049
734.	Loans for Power Projects	.. Dr.	4,26,05,03,862
766.	Loans to Government Servants, etc.	.. Dr.	6,29,45,371(b)

(a) Differs by Rs. 3,29,438 (increased) from the closing balance adopted in Finance Accounts 1974-75 due to *proforma* transfer of balance from "684. Loans for Urban Development" as a result of revision in the identification of loans outstanding on 1st April 1974.

(b) Differs by Rs. 22,137 (decreased) from the closing balance adopted in Finance Accounts 1974-75 due to *proforma* adjustment of balances *vide* details in Appendix I.

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

Receipts	Disbursements		Closing balance
3	4		5
Rs.	Rs.		Rs.
6,42,968	10,00,000(a)	Dr.	11,63,830
21,33,467	54,54,000(b)	Dr.	6,56,78,524
..	6,00,000	Dr.	6,00,000
5,122	..	Dr.	24,310
2,30,19,827	1,88,12,769	Dr.	5,47,57,894*
1,53,25,403	1,60,83,443	Dr.	13,04,07,371
39,23,814	9,69,083	Dr.	4,37,07,059
178	25,00,000(c)	Dr.	32,19,822
82,67,761	1,58,83,293	Dr.	1,86,98,998
..	..	Dr.	15,00,000
..	..	Dr.	2,38,400
..	..	Dr.	19,01,523
32,60,500	..	Dr.	5,20,549
..	51,19,29,488(d)	Dr.	4,77,24,33,350
5,49,40,129	5,69,07,441	Dr.	6,49,12,683

(a) Includes Rs. 10,00,000 spent from out of advance from the Contingency Fund during 1974-75 and recouped to the Fund during 1975-76.

(b) Excludes Rs. 1,44,000 spent from out of advance from the Contingency Fund during 1975-76 but not recouped to the Fund till the close of the year.

(c) Includes Rs. 25,00,000 spent from out of advance from the Contingency Fund during 1974-75 and recouped to the Fund during 1975-76.

(d) Includes Rs. 1,00,00,000 spent from out of advance from the Contingency Fund during 1974-75 and recouped to the Fund during 1975-76.

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

Head of Account	Opening balance
1	2
	Rs.
<b>Part I—Consolidated Fund—concl'd.</b>	
<b>F. Loans and Advances—concl'd.</b>	
767. Miscellaneous Loans ..	Dr. —16,98,004
Total—F. Loans and Advances ..	<u>Dr. 4,92,30,94,250(a)</u>
Total—Part I—Consolidated Fund ..	<u>..</u>
<b>Part II—Contingency Fund—</b>	
800. Contingency Fund —	
Appropriations from the Consolidated Fund ..	Cr. 8,00,00,000
State Excise ..	Dr. 40,000
Taxes on Vehicles ..	Dr. ..
District Administration ..	Dr. 34,511
Police ..	Dr. 2,72,707
Education ..	Dr. 28,23,000
Public Health, Sanitation and Water Supply ..	Dr. 610
Information and Publicity ..	Dr. ..
Labour and Employment ..	Dr. 2,060

(a) Decreased by Rs. 22,137 *vide* footnote (b) at page 200.

# DISBURSEMENTS AND BALANCES UNDER HEADS OF ACCOUNT

## FUND AND PUBLIC ACCOUNT—contd.

Receipts	Disbursements	Closing balance
3	4	5
Rs.	Rs.	Rs.
13,56,255	..	—30,54,259(c)
12,71,62,890	69,19,87,760(a)(b)	5,48,79,19,120
6,20,93,50,474	6,15,26,84,873	..

..	..	Cr.	8,00,00,000
40,000	..	Dr.	..
..	24,986	Dr.	24,986
34,511	..	Dr.	..
2,72,707	..	Dr.	..
28,23,000	..	Dr.	..
610	..	Dr.	..
..	1,00,000	Dr.	1,00,000
2,060	..	Dr.	..

(a) Includes Rs. 1,89,09,000 spent from out of advance from the Contingency Fund during 1974-75 and recouped to the Fund during 1975-76 but excludes Rs. 76,44,000 spent from out of advance from the Contingency Fund during 1975-76 but not recouped to the Fund till the close of the year *vide* footnote (a) at page 199 and footnotes (a) to (d) at page 201.

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

Head of account	Amount Rs.
677. Loans to Education, Art and Culture	4,98,580
673. Loans for Housing	3,55,24,483
674. Loans for Urban Development	2,44,00,000
673. Loans to Co-operative Societies	54,54,000
777. Loans to General Financial and Trading Institutions	6,00,000
775. Loans for Agriculture	1,88,11,646
777. Loans for Minor Irrigation, Soil Conservation and Area Development	1,60,82,423
774. Loans for Community Development	9,49,433
775. Loans to Agricultural Financial Institutions	25,00,000
721. Loans for Village and Small Industries	1,58,83,093
734. Loans for Power Projects	51,19,29,488
775. Loans to Government servants, etc.	83,85,804
Total	64,10,18,950

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

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

Head of Account	Opening balance
1	2
	Rs.
<b>Part II—Contingency Fund—concl'd.</b>	
<b>800. Contingency Fund —concl'd.</b>	
Social Security and Welfare ..	Dr. 25,000
Co-operation ..	Dr. ..
Minor Irrigation ..	Dr. 2,24,000
Village and Small Industries ..	Dr. 2,000
Capital Outlay on Housing ..	Dr. 57,44,000
Capital Outlay on Co-operation ..	Dr. ..
Capital Outlay on Minor Irrigation, Soil Conservation and Area Development ..	Dr. 6,46,000
Loans for Urban Development ..	Dr. 54,00,000
Loans for Other Social and Community Services ..	Dr. 10,00,000
Loans to Co-operative Societies ..	Dr. ..
Loans to Agricultural Financial Institutions ..	Dr. 25,00,000
Loans for Power Projects ..	Dr. 1,00,00,000
<b>Total —800. Contingency Fund</b> ..	<b>Cr. 5,12,86,112</b>
<b>Part III— Public Account—</b>	
<b>I. Small Savings, Provident Funds, etc.—</b>	
<b>(b) Provident Funds—</b>	
<b>805. State Provident Funds</b> ..	<b>Cr. 38,27,34,214(a)</b>
<b>Total —I. Small Savings, Provident Funds, etc. (A)</b> ..	<b>Cr. 38,27,34,214(a)</b>

(A) For detailed account please see Statement no. 17.  
 (a) Differs by Rs. 1,93,199 (decreased) from the closing balance adopted in Finance Accounts 1974-75 due to *proforma* adjustment of balances *vide* details in Appendix I.

# DISBURSEMENTS AND BALANCES UNDER HEADS OF ACCOUNT

## FUND AND PUBLIC ACCOUNT—contd.

Receipts	Disbursements	Closing balance	
3 Rs.	4 Rs.	5 Rs.	
25,000	10,000	Dr.	10,000
..	96,000	Dr.	96,000
2,24,000	..	Dr.	..
2,000	5,245	Dr.	5,245
57,44,000	..	Dr.	..
..	5,34,000	Dr.	5,34,000
6,46,000	..	Dr.	..
54,00,000	75,00,000	Dr.	75,00,000
10,00,000	..	Dr.	..
..	1,44,000	Dr.	1,44,000
25,00,000	..	Dr.	..
1,00,00,000	..	Dr.	..
<hr/>			
2,87,13,888	84,14,231	Cr.	7,15,85,769
<hr/>			
9,56,20,785	2,91,30,496	Cr.	44,92,24,503
<hr/>			
9,56,20,785	2,91,30,496	Cr.	44,92,24,503
<hr/>			

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

Head of Account 1	Opening balance 2 Rs.
<b>Part III—Public Account—contd.</b>	
<b>J. Reserve Funds—</b>	
<b>(a) Reserve Funds bearing interest—</b>	
815. Depreciation/Renewal Reserve Funds—	
(i) Depreciation Reserve Fund—Government Commercial Departments and Under- takings ..	Cr. 3,60,52,544
(ii) Depreciation Reserve Fund—Government Non-Commercial Departments/ Undertakings ..	Cr. 29,64,461
Total—815. Depreciation/Renewal Reserve Funds	Cr. 3,90,17,005
821. General and other Reserve Funds—	
General and other Reserve Funds of Government Commercial Departments/ Undertakings ..	Cr. 4,83,088
Total—821. General and other Reserve Funds ..	Cr. 4,83,088
Total—(a) Reserve Funds bearing interest ..	Cr. 3,95,00,093
<b>(b) Reserve Funds not bearing interest—</b>	
822. Sinking Funds—	
A. Appropriation for reduction or avoidance of Debt— Sinking Funds ..	Cr. 33,33,42,372
B. Sinking Fund Investment Account— Sinking Fund Investment Account ..	Dr. 6,18,25,674
Total —822. Sinking Funds—Gross (A) ..	Cr. 33,33,42,372
Investments (A) ..	Dr. 6,18,25,674
823. Famine Relief Fund—	
Famine Relief Fund ..	Cr. 1,59,99,715
Total—823. Famine Relief Fund ..	Cr. 1,59,99,715
829. Development and Welfare Funds—	
(i) Development Funds for Agricultural purposes ..	Cr. 4,25,980
(ii) Industrial Development Funds ..	Cr. 6,14,39,579
(iii) Other Development and Welfare Funds—	
Gross ..	Cr. 2,38,34,282
Investments ..	Dr. 75,87,407
Total —829. Development and Welfare Funds—	
Gross ..	Cr. 8,56,99,841
Investments ..	Dr. 75,87,407

(A) For detailed account please see annexure to Statement no. 19.



21-1084  
**DISBURSEMENTS AND BALANCES UNDER HEADS OF ACCOUNT**  
**FUND AND PUBLIC ACCOUNT—contd.**

Receipts	Disbursements	Closing balance	
3 Rs.	4 Rs.		5 Rs.
2,17,00,174	2,88,71,327	Cr.	2,88,81,391
5,57,599	..	Cr.	35,22,060
<u>2,22,57,773</u>	<u>2,88,71,327</u>	Cr.	<u>3,24,03,451</u>
2,20,712	5,29,583	Cr.	1,74,217
2,20,712	5,29,583	Cr.	1,74,217
<u>2,24,78,485</u>	<u>2,94,00,910</u>	Cr.	<u>3,25,77,668</u>
5,46,89,616	7,19,03,084	Cr.	31,61,28,904
..	..	Dr.	6,18,25,674
<u>5,46,89,616</u>	<u>7,19,03,084</u>	Cr.	31,61,28,904
..	..	Dr.	6,18,25,674
..	1,59,99,715	Cr.	..
..	1,59,99,715	Cr.	..
..	..	Cr.	4,25,980
..	..	Cr.	6,14,39,579
..	..	Cr.	2,38,34,282
..	..	Dr.	75,87,407
..	..	Cr.	8,56,99,841
..	..	Dr.	75,87,407

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

Head of Account  
1

Opening balance  
2  
Rs.

Part III—Public Account—*contd.*

J. Reserve Funds—*concl'd.*

(b) Reserve Funds not bearing interest—*concl'd.*

835. General and other Reserve Funds—

Food Grains Reserve Fund

.. Cr. 2,75,53,583

Total—835. General and other Reserve Funds .. Cr. 2,75,53,583

Total—(b) Reserve Funds not bearing interest—

Gross .. Cr. 46,25,95,511  
Investments .. Dr. 6,94,13,081

Total—J. Reserve Funds— Gross .. Cr. 50,20,95,604  
Investments .. Dr. 6,94,13,081

K. Deposits and Advances—

(a) Deposits bearing interest—

838. Deposits of Local Funds—

Deposits of other autonomous bodies

.. Cr. 2,24,60,017

Total —838. Deposits of Local Funds .. Cr. 2,24,60,017

842. Other Deposits—

(i) Deposits of Government Companies and Corporations, etc.

.. Cr. 1,11,42,796

(ii) Miscellaneous deposits

.. Cr. 4,99,563

Total—842. Other Deposits .. Cr. 1,16,42,359

Total—(a) Deposits bearing interest .. Cr. 3,41,02,376

(b) Deposits not bearing interest—

843. Civil Deposits—

(i) Revenue Deposits

.. Cr. 4,37,87,709 (a)

(ii) Security deposits

.. Cr. 16,500

(iii) Civil Courts' deposits

.. Cr. 1,04,90,042

(iv) Criminal Courts' deposits

.. Cr. 96,591

(v) Personal Deposits

.. Cr. 3,10,46,766 (b)

(vi) Personal Deposits —Investments

.. Dr. 51,910

(vii) Public Works deposits

.. Cr. 16,41,83,888

(viii) Deposits of Police Funds

.. Cr. 20,69,111

(a) Includes balances relating to "Security deposits" outstanding on 1st April 1974.

(b) Differs by Rs. 9,95,513 (decreased) from the closing balance adopted in Finance Accounts 1974-75 due to *proforma* adjustment of balances *vide* details in Appendix I.

# DISBURSEMENTS AND BALANCES UNDER HEADS OF ACCOUNT

## FUND AND PUBLIC ACCOUNT—contd.

Receipts 3 Rs.	Disbursements 4 Rs.	Closing balance 5 Rs.
2,70,428	2,06,87,395	Cr. 71,36,616
2,70,428	2,06,87,395	Cr. 71,36,616
5,49,60,044	10,85,90,194	Cr. 40,89,65,361
..	..	Dr. 6,94,13,081
7,74,38,529	13,79,91,104	Cr. 44,15,43,029
..	..	Dr. 6,94,13,081
2,67,53,207	82,82,717	Cr. 4,09,30,507
2,67,53,207	82,82,717	Cr. 4,09,30,507
48,926	—12,83,806(a)	Cr. 1,24,75,528
..	..	Cr. 4,99,563
48,926	—12,83,806	Cr. 1,29,75,091
2,68,02,133	69,98,911	Cr. 5,39,05,598
5,59,51,561	3,23,22,823	Cr. 6,74,16,447
555	4,500	Cr. 12,555
1,76,82,436	1,14,70,960	Cr. 1,67,01,518
—1,02,361 (a)	—45,259(a)	Cr. 39,489
1,41,38,25,609	1,41,89,66,278	Cr. 2,59,06,097
..	..	Dr. 51,910
20,79,59,921	16,95,71,906	Cr. 20,25,71,903
68,35,581	42,28,628	Cr. 46,76,064*

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

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

Head of Account 1	Opening balance 2 Rs.
<b>Part III—Public Account—contd.</b>	
<b>K. Deposits and Advances—contd.</b>	
<b>(b) Deposits not bearing interest—contd.</b>	
<b>843. Civil Deposits—concl'd.</b>	
(ix) Deposits for purchases, etc., abroad .. Cr.	1,83,730
(x) Deposits for work done for Public Bodies or private individuals .. Cr.	9,855
(xi) Deposits of fees received by Government servants for work done for private bodies .. Cr.	61,374
(xii) Deposits in connection with elections .. Cr.	18,383
(xiii) Deposits of educational institutions .. Cr.	74,64,900
(xiv) Unclaimed deposits in the G.P.Fund .. Cr.	46,886
(xv) Deposits on account of court deposits transferred from Pakistan .. Cr.	10,32,562 (a)
(xvi) Other deposits .. Cr.	6,19,100
<b>Total—843. Civil Deposits—</b>	<b>26,11,27,397 (b)</b>
	<b>51,910</b>
<b>847. Deposits of Local Funds—</b>	
(i) District Funds .. Cr.	11,43,655 (c)
(ii) Municipal Funds .. Cr.	8,26,553
(iii) State Transport Corporation Funds .. Cr.	9,59,784
(iv) Panchayat Bodies Funds .. Cr.	2,17,12,951
(v) Education Funds .. Cr.	15,28,142
(vi) Other Funds .. Cr.	1,33,81,820 (c)
<b>Total —847. Deposits of Local Funds</b> .. Cr.	<b>3,95,52,905</b>

(a) Differs by Rs. 18,839 (increased) from the closing balance adopted in Finance Accounts 1974-75 due to *proforma* adoption of verified Court Deposits by debit for the balance sheet against Pakistan.

(b) Differs by Rs. 9,76,674 (decreased) *vide* footnote (a) above and (b) at page 208.

(c) Differs by Re. 1 from the closing balance adopted in Finance Accounts 1974-75 due to rounding.

# DISBURSEMENTS AND BALANCES UNDER HEADS OF ACCOUNT

## FUND AND PUBLIC ACCOUNT—contd.

Receipts 3 Rs.	Disbursements 4 Rs.	Closing balance 5 Rs.
..	..	Cr. 1,83,730*
..	..	Cr. 9,855
..	..	Cr. 61,374
-14,618 (a)	1,725	Cr. 2,040
67,81,971	53,66,497	Cr. 88,80,374
669	..	Cr. 47,555
..	4,334	Cr. 10,28,228
100	..	Cr. 6,19,200
1,70,89,21,424	1,64,18,92,392	Cr. 32,81,56,429
..	..	Dr. 51,910
..	..	Cr. 11,43,655
-5,96,437 (c)	..	Cr. 2,30,116 *
50,00,000	65,49,900	Cr. -5,90,116 (b)
5,14,06,579	4,73,45,138	Cr. 2,57,74,392
-15,27,535 (c)	..	Cr. 607
35,73,362	30,00,826	Cr. 1,39,54,356 *
5,78,55,969	5,68,95,864	Cr. 4,05,13,010

(a) Minus figure during the year is due to write-back of credits of previous years.  
 (b) Minus balance is under investigation.  
 (c) Minus figure during the year is due to adjustment of credits of previous year.

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

Head of Account 1		Opening balance 2 Rs.
<b>Part III—Public Account—contd.</b>		
<b>K. Deposits and Advances—concl'd.</b>		
<b>(b) Deposits not bearing interest—concl'd.</b>		
848. Other Deposits—		
(i) Subventions from Central Road Fund	Cr.	1,77,694
(ii) Miscellaneous Deposits	Cr.	1,96,71,527
<b>Total—848. Other Deposits</b>	Cr.	<u>1,98,49,221</u>
<b>Total—(b) Deposits not bearing interest —</b>		
<b>Gross</b>	Cr.	32,05,29,523(a)
Investments	Dr.	<u>51,910</u>
<b>(c) Advances—</b>		
850. Civil Advances		
(i) Forest Advances	Dr.	—9,582
(ii) Revenue Advances	Dr.	10,387
(iii) Other departmental advances	Dr.	7,77,669
(iv) Other advances	Dr.	3,54,227(b)
<b>Total —850. Civil Advances</b>	Dr.	<u>11,32,701(b)</u>
<b>Total —(c) Advances</b>	Dr.	<u>11,32,701(b)</u>
<b>Total—K. Deposits and Advances</b>	Cr.	35,34,99,108(c)
<b>Gross</b>		
Investments	Dr.	51,910

(a) Differs by Rs.9,76,674 (decreased) vide footnote (b) at page 210.

(b) Differs by Re. 1 (increased) from the closing balance adopted in Finance Accounts 1974-75 due to rounding.

(c) Differs by Rs. 9,76,675 (decreased) from the closing balance adopted in Finance Accounts 1974-75 due to rounding (Re. 1) and *proforma* adjustment (Rs. 9,76,674) vide details in Appendix I.

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

Receipts	Disbursements	Closing balance	
3	4	5	
Rs.	Rs.	Rs.	
28,00,000	26,35,801	Cr.	3,41,893
..	..	Cr.	1,96,71,527
<b>28,00,000</b>	<b>26,35,801</b>	<b>Cr.</b>	<b>2,00,13,420</b>
1,76,95,77,393	1,70,14,24,057	Cr.	38,86,82,859
..	..	Dr.	51,910
1,71,13,030	1,71,12,602	Dr.	—10,010(b)
..	..	Dr.	10,387
..	..	Dr.	7,77,669
—240(a)	20,197	Dr.	3,74,664
<b>1,71,12,790</b>	<b>1,71,32,799</b>	<b>Dr.</b>	<b>11,52,710</b>
1,71,12,790	1,71,32,799	Dr.	11,52,710
1,81,34,92,316	1,72,55,55,767	Cr.	44,14,35,747
..	..	Dr.	51,910

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

(b) Minus balance is under investigation.

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

Head of Account 1		Opening balance 2 Rs.
<b>Part III—Public Account—contd.</b>		
<b>L. Suspense and Miscellaneous—</b>		
<b>(b) Suspense—</b>		
<b>858. Suspense Accounts—</b>		
(i) Departmental Adjusting Account—Receipts..	Cr.	65,84,364
(ii) Departmental Adjusting Account—Payments	Dr.	47,64,942
(iii) Cash Settlement Suspense Account ..	Dr.	6,77,69,262
(iv) Pay and Accounts Offices Suspense ..	Dr.	7,50,17,841
(v) Reserve Bank Suspense—Headquarters ..	Cr.	23,81,79,241
(vi) Central Accounts Office—Reserve Bank Suspense ..	Dr.	75,35,386
(vii) Provident Fund Suspense ..	Dr.	1,50,536
(viii) Telecommunication Accounts Office Suspense ..	Dr.	1,81,425
(ix) Suspense Account (Civil) ..	Dr.	5,03,58,034
(x) Transactions on behalf of the Reserve Bank ..	Dr.	31
(xi) Broadcasting Receiver Licence Fee Suspense	Cr.	63,53,052
(xii) Additional Wages Deposit Suspense Account	Cr.	35
(xiii) Additional Dearness Allowance Deposit Suspense Account ..	Cr.	3,22,433
<b>Total—858. Suspense Accounts</b> ..	<b>Cr.</b>	<b>4,56,61,696</b>
<b>Total —(b) Suspense</b> ..	<b>Cr.</b>	<b>4,56,61,696</b>
<b>(c) Other Accounts—</b>		
<b>871. Departmental Balances—</b>		
Civil ..	Dr.	64,58,054(a)
<b>Total—871. Departmental Balances</b>	Dr.	<b>64,58,054(a)</b>
<b>872. Permanent Cash Imprest—</b>		
Civil ..	Dr.	4,95,156(b)
<b>Total—872. Permanent Cash Imprest</b> ..	<b>Dr.</b>	<b>4,95,156(b)</b>

(a) Differs by Re. 1 from the closing balance adopted in Finance Accounts 1974-75 due to rounding.

(b) Differs by Rs. 999 (decreased) from the closing balance adopted in Finance Accounts 1974-75 due to rounding (Re. 1) and *proforma* adjustment of balance (Rs. 1,000) *vide* details in Appendix I.



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

Receipts 3 Rs.	Disbursements 4 Rs.	Closing balance 4 Rs.
—48,38,066(a)	..	Cr. 17,46,298
..	—36,97,750(a)	Dr. 10,67,192
6,50,89,882	7,01,66,419	Dr. 7,28,45,799
11,10,61,176	4,92,12,054	Dr. 1,31,68,719
14,48,573	23,24,89,441	Cr. 71,38,373
—18,57,08,631(a)	—17,28,12,370(a)	Dr. 2,04,31,647
18,632	53,470	Dr. 1,85,374
180	—1,55,553(a)	Dr. 25,692
—36,85,920(a)	92,19,806	Dr. 6,32,63,760
..	..	Dr. 3
1,45,10,044	1,48,84,538	Cr. 59,78,558
219	..	Cr. 254
—17,23,038(b)	560	Dr. 14,01,165
—38,26,949	19,93,60,615	Dr. 15,75,25,868
—38,26,949	19,93,60,615	Dr. 15,75,25,868
1,45,19,535	1,39,76,257	Dr. 59,14,776
1,45,19,535	1,39,76,257	Dr. 59,14,776
1,138	3,98,799	Dr. 8,92,817*
1,138	3,98,799	Dr. 8,92,817

(a) Minus figure during the year is due to adjustment of credits/debits of previous years.  
(b) Minus figure during the year is due to excess amount advised to the Reserve Bank of India.

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

Head of Account 1	Opening balance 2 Rs.
<b>Part III—Public Account—contd.</b>	
<b>L. Suspense and Miscellaneous—concl'd.</b>	
<b>(c) Other Accounts—concl'd.</b>	
<b>873. Cash Balances Investment Account—</b>	
Cash Balances Investment Account .. Dr.	2,34,42,425(a)
<hr/>	
Total—873. Cash Balance Investment Account .. Dr.	2,34,42,425(a)
<hr/>	
Total — (c) Other Accounts .. Dr.	3,03,95,635(b)
<hr/>	
<b>(d) Accounts with Governments of foreign countries—</b>	
<b>879. Accounts with Governments of Other Countries—</b>	
Burma .. Dr.	61,065
Pakistan .. Dr.	58,47,417
<hr/>	
Total—879. Accounts with Governments of Other Countries .. Dr.	59,08,482
<hr/>	
Total—(d) Accounts with Governments of foreign countries .. Dr.	59,08,482
<hr/>	
<b>(e) Miscellaneous—</b>	
<b>880. Miscellaneous Government Account—</b>	
Writes off from heads of account closing to balance ..	-
<hr/>	
Total—880. Miscellaneous Government Account ..	-
<hr/>	
Total—(e) Miscellaneous ..	-
<hr/>	
Total-L. Suspense and Miscellaneous .. Cr.	93,57,579(c)

- (a) Differs by Rs. 42,86,579 (decreased) from the closing balance adopted in Finance Accounts 1974-75 due to *proforma* adjustment of balance *vide* details in Appendix I.
- (b) Differs by Rs. 42,87,579 (decreased) from the closing balance adopted in Finance Accounts 1974-75 *vide* footnotes (a) and (b) at page 214 and (a) above.
- (c) Differs by Rs. 42,87,579 (increased) from the closing balance adopted in Finance Accounts 1974-75 *vide* details in footnotes (a) and (b) at page 214 and (a) above.

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

Receipts 3 Rs.	Disbursements 4 Rs.	Closing balance 5 Rs.
31,19,99,828	30,05,00,000	Dr. 1,19,42,597
31,19,99,828	30,05,00,000	Dr. 1,19,42,597
32,65,20,501	31,48,75,056	Dr. 1,87,50,190
7,411	7,411	Dr. 61,065
..	20,333	Dr. 58,67,750
7,411	27,744	Dr. 59,28,815
7,411	27,744	Dr. 59,28,815
7,40,51,854(a)	1,08,50,290(a)	..
7,40,51,854(a)	1,08,50,290(a)	..
7,40,51,854(a)	1,08,50,290(a)	..
32,27,00,963 7,40,51,854(a)	51,42,63,415 1,08,50,290(a)	Dr. 18,22,04,873

(a) Closed to Government Account.

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

Head of Account 1	Opening balance 2	
	Rs.	
<b>Part III—Public Account—contd.</b>		
<b>M. Remittances—</b>		
<b>(a) Money Orders, Remittances and adjustments between the officers rendering accounts to the same Accountant General, etc., and other Remittances—</b>		
<b>882. Cash Remittances and Adjustments between officer rendering accounts to the same Accountant-General/Accounts Officer—</b>		
(i) Cash Remittances between Treasuries and Currency chests ..	Cr.	44,88,906
(ii) Public Works Remittances ..	Dr.	39,03,12,523(a)
(iii) Forest Remittances ..	Cr.	13,13,408
(iv) Reserve Bank of India Remittances ..	Cr.	23,99,059
<b>Total—882. Cash Remittances and Adjustments, etc. ..</b>	<b>Dr.</b>	<b>38,21,11,150(a)</b>
<b>Total —(a) Money Orders, Remittances and adjustments between the officers rendering accounts, etc. ..</b>	<b>Dr.</b>	<b>38,21,11,150(a)</b>
<b>(b) Inter-Government Adjustment Accounts—</b>		
<b>886. Adjusting Account between Central and State Governments—</b>		
.. Punjab and Central Governments ..	Cr.	4,62,05,709
<b>887. Adjusting Account with Railways—</b>		
Northern Railway ..	Cr.	60,122
Southern Railway ..	Dr.	1,923
Western Railway ..	Dr.	1,851
Eastern Railway ..	..	..

(a) Differs by Rs. 30,89,722 (decreased) from the closing balance adopted in Finance Accounts 1974-75 due to *proforma* adjustment of balance *vide* details in Appendix I.

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

Receipts 3	Disbursements 4		Closing balance 5
Rs.	Rs.		Rs.
2,17,95,717	2,26,04,968	Cr.	36,79,655*
1,01,72,98,799	1,00,47,00,823	Dr.	37,77,14,547
3,67,84,534	3,30,68,464	Cr.	50,29,478
..	..	Cr.	23,99,059
<hr/>			
1,07,58,79,050	1,06,03,74,255	Dr.	36,66,06,355
<hr/>			
1,07,58,79,050	1,06,03,74,255	Dr.	36,66,06,355
<hr/>			
5,73,66,219	10,78,99,118	Dr.	43,27,190
<hr/>			
2,14,603	4,08,841	Dr.	1,34,116
—636(a)	—164(a)	Dr.	2,395
..	—1,772(a)	Dr.	79
169	1,377	Dr.	1,208

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

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

Head of Account 1	Opening balance 2	
	Rs.	
<b>Part III—Public Account—contd.</b>		
<b>M. Remittances—contd.</b>		
<b>(b) Inter-Government Adjustment Accounts—contd.</b>		
<b>887. Adjusting Account with Railways—concl'd.</b>		
Central Railway ..	Dr.	1,013
North-Eastern Railway ..	Cr.	2,908
South-Eastern Railway ..	Cr.	3,518
North-Frontier Railway ..	Dr.	1,616
South-Central Railway ..	Dr.	1,016
North-East Frontier Railway ..	Cr.	9,762
<b>Total—887. Adjusting Account with Railways..</b>	<b>Cr.</b>	<b>68,891</b>
<b>888. Adjusting Account with Posts and Telegraphs—</b>		
Director of Audit and Accounts, Kapurthala ..	Dr.	33,118
<b>889. Adjusting Account with Defence—</b>		
Controller of Defence Accounts, Western Command, Meerut ..	Dr.	49,00,242
Controller of Defence Accounts, Northern Command, Jullundur ..	..	..
Controller of Defence Accounts, Pensions, Allahabad ..	Cr.	13,71,960
Controller of Defence Accounts, Western Command, S.A.O. ( M.E.S.), Meerut ..	Dr.	54,407
Controller of Defence Accounts, Central Command, Meerut ..	..	..
Controller of Defence Accounts, Factories, Calcutta ..	Dr.	14,73,680

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

Receipts 3	Disbursements 4		Closing balance 5
Rs.	Rs.		Rs.
..	—492(a)	Dr.	521
..	—3,190(a)	Cr.	6,098
—1,527(a)	—492(a)	Cr.	2,483
—192(a)	—924(a)	Dr.	884
—48(a)	—635(a)	Dr.	429
—11,692(a)	—1,024(a)	Dr.	906
2,00,677	4,01,525	Dr.	1,31,957
9,18,345	9,13,683	Dr.	28,456
1,715	—8,75,700(a)	Dr.	40,22,827
..	98	Dr.	98
572	—1,09,427(a)	Cr.	14,81,959
—6,087(a)	—60,494(a)	..	..
5	5	..	..
..	52,527	Dr.	15,26,207

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

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

Head of Account 1	Opening balance 2 Rs.
<b>Part-III—Public Account—contd.</b>	
<b>M. Remittances—contd.</b>	
<b>(b) Inter -Government Adjustment Accounts—concl'd.</b>	
<b>889. Adjusting Account with Defence—concl'd.</b>	
Controller of Defence Accounts, Officers, Poona .. Dr.	8,278
Controller of Defence Accounts, Southern Command, Poona ..	..
Controller of Defence Accounts, Other Ranks, (South) Madras ..	..
Controller of Defence Accounts, Other Ranks, (North) Meerut ..	..
Controller of Defence Accounts, Funds, Meerut ..	..
Controller of Defence Accounts, Air Force, Dehradun ..	..
Controller of Defence Accounts, Patna ..	..
<b>Total—889. Adjusting Account with Defence .. Dr.</b>	<b>50,64,647</b>
<b>893. Inter-State Suspense Account—</b>	
Punjab and Tamil Nadu .. Cr.	98
Punjab and Maharashtra .. Cr.	39,01,736
Punjab and West Bengal .. Dr.	299
Punjab and Uttar Pradesh .. Cr.	11,309
Punjab and Andhra Pradesh .. Cr.	14,191
Punjab and Rajasthan .. Cr.	7,57,583
Punjab and Haryana .. Cr.	15,21,408
Punjab and Himachal Pradesh .. Dr.	42,502
Punjab and Jammu and Kashmir .. Dr.	5,67,390
Punjab and Bihar .. ..	..
Punjab and Gujarat .. ..	..



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

Receipts	Disbursement		Closing balance
3	4		5
Rs.	Rs.		Rs.
—68,960(a)	—69,130(a)	Dr.	8,108
—96(b)	—96(b)		..
—546(b)	—546(b)		..
—5,978(b)	—5,924(a)	Dr.	54
—1,863(b)	—1,863(b)	..	..
—10,841(b)	—10,841(b)	..	..
—71,210(b)	—71,210(b)	..	..
—1,63,289	— 11,52,601	Dr.	40,75,335
—40(a)	—40(a)	Cr.	98
1,228	1,228	Cr.	39,01,736
282	282	Dr.	299
—1,002(a)	9,807	Cr.	500
497	497	Cr.	14,191
8,88,245	—3,65,078(a)	Cr.	20,10,906
37,53,176	81,75,003	Dr.	29,00,419
4,34,204	53,66,544	Dr.	49,74,842
4,96,312	3,10,868	Dr.	3,81,946
..	597	Dr.	597
6,075	6,417	Dr.	342

(a) Minus figure during the year is due to adjustment of credits/debits of previous year.  
(b) Minus figure is due to the reason that *minus* debits/credits have been cleared as *minus* credits/debits.

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

Head of Account 1	Opening balance 2 Rs.
<b>Part III—Public Account—concl'd.</b>	
<b>M. Remittances—concl'd.</b>	
<b>(d) Inter-Government Adjustment Accounts—concl'd.</b>	
<b>893—Inter-State Suspense Account—concl'd.</b>	
Punjab and Karnataka	.. .. ..
Punjab and Madhya Pradesh	.. .. ..
Punjab and Assam	.. .. ..
Punjab and Nagaland	.. .. ..
<b>Total—893. Inter-State suspense Account</b>	<b>.. Cr. 55,96,134</b>
<b>Total (b) Inter-Government Adjustment Account</b>	<b>.. Cr. 4,67,72,969</b>
<b>Total M.—Remittances</b>	<b>.. Dr. 33,53,38,181(a)</b>
<b>Total—Part III—Public Account</b>	<b>.. .. ..</b>
<b>Total—Part I, II and III</b>	<b>.. .. ..</b>
<b>N. Cash Balance—</b>	
<b>899. Cash Balance—</b>	
Cash in Trasuries	.. .. ..
Deposits with Reserve Bank	.. .. ..
Deposits with other Banks	.. .. ..
<b>Total</b>	<b>.. .. ..</b>
<b>Grand Total</b>	<b>.. .. ..</b>

(a) Differs by Rs. 30,89,722 (decreased) from the closing balance adopted in Finance Accounts 1974-75 due to *proforma* adjustment of balance *vide* details in Appendix I.

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

Receipts	Disbursements	Closing balance
3	4	5
Rs.	Rs.	Rs.
1	1	.. ..
1,401	1,401	.. ..
40	40	.. ..
25	25	.. ..
55,80,444	1,35,07,592	Dr. 23,31,014
6,39,02,396	12,15,69,317	Dr. 1,08,93,952
1,13,97,81,446	1,18,19,43,572	Dr. 37,75,00,307
3,52,30,85,893	3,59,97,34,644	.. ..
9,76,11,50,255	9,76,08,33,748	.. ..
10,57,826	26,21,209	.. ..
—36,78,68,242	—36,91,15,118(a)	.. ..
99	99	.. ..
—36,68,10,317	—36,64,93,810	.. ..
9,39,43,39,938	9,39,43,39,938	.. ..

(a) There is a difference of Rs. 2,97,387 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 Debt	When raised
1	2
<b>E. Public Debt—</b>	
<b>603. Internal Debt of the State Government—</b>	
Market loans bearing interest (a)	.. 1965—1976
Market loans not bearing interest (a)	.. 1956—1962
Loans from the Life Insurance Corporation of India	.. 1958—1976
Loans from the National Agricultural Credit Fund of the Reserve Bank of India	.. 1962—1976
Loans from the State Bank of India and other Banks	.. 1974—1976
Loans from other Institutions (a)	.. 1959—1976
Ways and Means advances from the Reserve Bank of India	.. 1975-76
<b>Total—603. Internal Debt of the State Government</b>	.. <u>          </u>
<b>604. Loans and Advances from the Central Government—</b>	
<b>A. Non-Plan Loans—</b>	
Share of small savings collections	.. 1974—76
<b>Other Educational Loans—</b>	
National Loan Scholarships Scheme	.. 1974—76
<b>House Building Advances—</b>	
House Building Advances to All India Services Officers	.. 1974—76
<b>Other Scientific Services and Research (b)—</b>	
Modernisation of Police Forces	.. 1974—76
<b>Total—A. Non-Plan Loans</b>	.. <u>          </u>

(a) Details of individual loans are shown in the Annexure.

(b) The nomenclature of the loan differs from that of Finance Accounts 1974-75 due to revised standardisation of the nomenclature of the loan.

## INTEREST BEARING OBLIGATIONS OF THE GOVERNMENT

Balance on 1st April 1975	Additions during the year	Discharges during the year	Balance on 31st March 1976
3	4	5	6
Rs.	Rs.	Rs.	Rs.
60,28,43,800	7,51,47,500	..	67,79,91,300
23,01,195	..	4,35,221	18,65,974
7,53,65,683	64,00,000	31,65,331	7,86,00,352
5,63,84,269	47,03,400	81,77,839	5,29,09,830
19,00,00,000	68,00,00,000	20,00,00,000	67,00,00,000
3,55,13,003	1,09,92,000	32,92,134	4,32,12,869
..	1,90,81,73,000	1,81,67,73,000	9,14,00,000
96,24,07,950	2,68,54,15,900	2,03,18,43,525	1,61,59,80,325
6,08,00,000	7,17,00,000	..	13,25,00,000
5,16,000	4,98,580	..	10,14,580
1,30,000	3,04,230	13,000	4,21,230
18,00,000	6,50,000	72,000	23,78,000
6,32,46,000	7,31,52,810	85,000	13,63,13,810

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

Description of Debt	When raised
1	2
<b>E. Public Debt—contd.</b>	
<b>604. Loans and Advances from the Central Government—contd.</b>	
<b>B. Loans for State/Union Territory Plan Schemes—</b>	
Block Loans	.. 1974—76
<b>C. Loans for Central Plan Schemes</b>	
<b>Other Housing Schemes (a)—</b>	
Police Housing Scheme	.. 1974—76
<b>Other Educational Loans—</b>	
National Loan Scholarships Scheme	.. 1974-75
<b>Other Rehabilitation Schemes (a)—</b>	
Repatriates from other countries (Uganda)	.. 1974—76
<b>Other Social Security and Welfare programmes—</b>	
Employment Promotion Programme	.. 1975-76
<b>Fisheries—</b>	
Inland fisheries	.. 1975-76
<b>Other Loans—</b>	
Integrated Urban Development in areas of National Importance	.. 1974—76
Total—C. Loans for Central Plan Schemes	.. ..
<b>D. Loans for Centrally Sponsored Plan Schemes—</b>	
<b>Village and Small Industries—</b>	
Development of Rural Industries	.. 1975-76
<b>Co-operation (a)—</b>	
(i) Strengthening of Agriculture Stabilisation Fund	.. 1974—76
(ii) Consumers' Co-operatives	.. 1975-76

(a) The nomenclature of the loans differs from that of Finance Accounts 1974-75 due to revised standardisation of the nomenclature of the loans.

INTEREST BEARING OBLIGATIONS OF THE GOVERNMENT—*contd.*

Balance on 1st April 1975	Additions during the year	Discharges during the year	Balance on 31st March 1976
3	4	5	6
Rs.	Rs.	Rs.	Rs.
14,36,40,000	17,94,80,000	95,76,000	31,35,44,000
7,00,000	14,00,000	28,000	20,72,000
20,000	..	..	20,000
40,000	1,83,250	..	2,23,250
..	23,29,000	..	23,29,000
..	60,000	..	60,000
54,00,000	75,00,000	..	1,29,00,000
61,60,000	1,14,72,250	28,000	1,76,04,250
..	4,10,000	..	4,10,000
95,000	1,25,000	..	2,20,000
..	20,30,000	..	20,30,000

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

Description of Debt	When raised
1	2
<b>E. Public Debt—concl'd.</b>	
<b>604. Loans and Advances from the Central Government—concl'd.</b>	
<b>D. Loans for Centrally Sponsored Plan Schemes—concl'd.</b>	
Roads and Bridges (a)—	
Roads of Inter-State Importance	.. 1974—76
	-----
Total—D. Loans for Centrally Sponsored Plan Schemes	.. ..
	-----
<b>E. Ways and Means Advances—</b>	
Other Ways and Means Advances	.. 1975-76
	-----
<b>F. Pre-1974 Loans—</b>	
Consolidated Rehabilitation/Scholarship Loans	.. 1948—74
Other Consolidated Loans	.. 1955—74
Share of small savings collections	.. 1964—74
Other loans—	
(i) Loans in lieu of open market borrowings	.. 1963-64
(ii) Loans for Bhakra-Nangal Project	.. 1959—6
	-----
Total—F. Pre-1974 Loans	.. ..
	-----
Total—604. Loans and Advances from the Central Government	..
	-----
Total—E. Public Debt	.. ..
	-----

(a) The nomenclature of the loan differs from that of Finance Accounts 1974-75 due to revised standardisation of the nomenclature of the loan.



## INTEREST BEARING OBLIGATIONS OF THE GOVERNMENT—contd.

Balance on 1st April 1975	Additions during the year	Discharges during the year	Balance on 31st March 1976
3	4	5	6
Rs.	Rs.	Rs.	Rs.
28,04,000	60,00,000	1,12,160	86,91,840
28,99,000	85,65,000	1,12,160	1,13,51,840
..	8,00,00,000	8,00,00,000	..
1,36,07,135	..	6,28,918	1,29,78,217
1,59,33,58,694	..	8,12,62,267	1,51,20,96,427
44,29,25,440	..	4,05,35,260	40,23,90,180
1,98,32,000	..	1,98,32,000	..
12,88,22,131	..	5,38,11,235	7,50,10,896
2,19,85,45,400	..	19,60,69,680	2,00,24,75,720
2,41,44,90,400	35,26,70,060	28,58,70,840	2,48,12,89,620
3,37,68,98,350	3,03,80,85,960	2,31,77,14,365	4,09,72,69,945

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

Description of Debt	When raised	
1	2	
<b>1. Small Savings, Provident Funds, etc.</b>		
<b>(b) Provident Funds—</b>		
<b>805. State Provident Funds—</b>		
<b>A. Civil—</b>		
General Provident Fund	..	..
Contributory Provident Fund	..	..
I.C.S. Provident Fund	..	..
All India Services Provident Fund	..	..
<b>Total—A. Civil</b>	..	..
<b>D. Other Provident Funds—</b>		
Workmen's Contributory Provident Fund	..	..
Other Miscellaneous Provident Funds	..	..
<b>Total—D. Other Provident Funds</b>	..	..
<b>Total—805. State Provident Funds</b>	..	..
<b>Grand Total</b>	..	..

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

Balance on 1st April 1975	Additions during the year	Discharges during the year	Balance on 31st March 1976
3	4	5	6
Rs.	Rs.	Rs.	Rs.
35,34,46,376(a)	9,04,55,012	2,72,24,965	41,66,76,423
2,55,35,418	42,82,258	12,45,840	2,85,71,836
1,53,450	25,304	69,583	1,09,171
31,84,510	7,84,869	5,87,866	33,81,513
<hr/> 38,23,19,754(a)	<hr/> 9,55,47,443	<hr/> 2,91,28,254	<hr/> 44,87,38,943
—19,936	38,842	..	18,906
4,34,396	34,500	2,242	4,66,654
<hr/> 4,14,460	<hr/> 73,342	<hr/> 2,242	<hr/> 4,85,560
<hr/> 38,27,34,214(a)	<hr/> 9,56,20,785	<hr/> 2,91,30,496	<hr/> 44,92,24,503
<hr/> 3,75,96,32,564(a)	<hr/> 3,13,37,06,745	<hr/> 2,34,68,44,861	<hr/> 4,54,64,94,448

(a) Differs by Rs. 1,93,199 (decreased) from the closing balance adopted in Finance Accounts 1974-75 due to *proforma* adjustment of balances *vide* details in Appendix I.

## ANNEXURE TO

Description of loan

When raised

1

2

**E. PUBLIC DEBT—****603. Internal Debt of the State Government—****Market Loans bearing interest—**

5-1/2% Punjab Loan 1977	3rd August 1965
5-1/2% Punjab Loan 1978	12th September 1966
5-3/4% Punjab Loan 1979	1st September 1967
5-3/4% Punjab Loan 1980	2nd September 1968
5-3/4% Punjab Loan 1981	6th September 1969
5-3/4% Punjab Loan 1982	15th July 1970
5-3/4% Punjab Loan 1983	19th August 1971
5-3/4% Punjab Loan 1984	4th September 1972
5-3/4% Punjab Loan 1985	27th August 1973
6% Punjab Loan 1984	27th August 1974
6% Punjab Loan 1985	15th September 1975

**Total—Market Loans bearing interest**

..

**Market 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
4-1/2% Punjab Loan 1974	27th August 1962

**Total—Market Loans not bearing interest**

..

**Loans from other Institutions—**

Loans from National Co-operative Development Corporation 1959—1976

Loans from Central Warehousing Corporation 1959—1962

**Total—Loans from other Institutions**

..

## STATEMENT NO. 17

Balance on 1st April 1975	Additions during the year	Discharges during the year	Balance on 31st March 1976
3	4	5	6
Rs.	Rs.	Rs.	Rs.
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
13,27,83,600	..	..	13,27,83,600
..	7,51,47,500	..	7,51,47,500
60,28,43,800	7,51,47,500	..	67,79,91,300
4,06,974	..	16,300	3,90,674
74,800	..	1,000	73,800
6,02,000	..	2,00,000	4,02,000
12,17,421	..	2,17,921	9,99,500
23,01,195	..	4,35,221	18,65,974
3,54,84,501	1,09,92,000	32,92,134	4,31,84,367
28,502	..	..	28,502
3,55,13,003	1,09,92,000	32,92,134	4,32,12,869

## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1975
1	2 Rs.
<b>F. LOANS AND ADVANCES—</b>	
<b>677. Loans for Education, Art and Culture—</b>	
<b>Secondary Education—</b>	
(i) Loans to the Board of Secondary Education ..	5,00,000
(ii) Loans to Educational Institutions for construction of buildings, etc. ..	..
<b>University and Other Higher Education—</b>	
(i) Loans to deserving students under National Loan Scholarship Schemes ..	58,68,556
(ii) Loans to Educational Institutions for construction of bulidings, etc. ..	..
(iii) Loans to private scholars sponsored by State Government ..	-15,733
<b>Technical Education—</b>	
(i) Loans to poor students studying in Engineering Colleges and Polytechnics ..	98,27,622
<b>Other educational Loans—</b>	
(i) Loans for publication of Adi-Granth ..	18,287
(ii) Loans to Educational Institutions for construction of buildings, etc. ..	14,44,911
(iii) Loans to students for studies abroad ..	49,92,061
Total—677. Loans for Education, Art and Culture ..	<u>2,26,35,704</u>
<b>680. Loans for Medical—</b>	
<b>Medical education—</b>	
(i) Loans to deserving students of Medical and Dental Institutions	3,22,314
<b>Systems of Medicine other than Allopathy—</b>	
(i) Loans to the Board of Ayurvedic System of Medicine ..	-2,355
Total—680. Loans for Medical ..	<u>3,19,959</u>

## AND ADVANCES MADE BY THE GOVERNMENT

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1976	Interest received and credited to revenue
3 Rs.	4 Rs.	5 Rs.	6 Rs.	7 Rs.
..	5,00,000	..	5,00,000	..
..	..	25,380	—25,380 (a)	..
4,98,580	63,67,136	98,966	62,68,170	..
..	..	49,775	—49,775 (a)	..
..	—15,733	480	—16,213 (a)	..
1,12,730	99,40,352	11,00,361	88,39,991	22,784
..	18,287	..	18,287	..
..	14,44,911	..	14,44,911	36,000
..	49,92,061	50,03,100	—11,039 (a)	..
6,11,310	2,32,47,014	62,78,062	1,69,68,952	58,784
..	3,22,314	2,91,692	30,622	1,19,514
..	—2,355	100	—2,455 (a)	..
..	3,19,959	2,91,792	28,167	1,19,514

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

## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account 1	Balance on 1st April 1975 2
<b>F. LOANS AND ADVANCES—contd.</b>	
<b>682. Loans for Public Health, Sanitation and Water Supply—</b>	<b>Rs.</b>
<b>Public Health and Sanitation Programmes—</b>	
(i) Loans to Municipalities, Municipal Corporations and other Local Funds for sanitation schemes	.. 1,56,96,130(a)
<b>Sewerage Schemes—</b>	
(i) Loans to Municipalities, Municipal Corporations and other Local Funds for sewerage schemes	.. 89,28,445(b)
<b>Urban Water Supply Schemes—</b>	
(i) Loans to Municipalities, Municipal Corporations and other Local Funds for water supply schemes	.. 1,30,76,764(c)
<b>Other rural water supply schemes—</b>	
(i) Loans to Panchayati Raj Institutions for rural water supply schemes	.. 6,39,920
<b>Other loans for public health purposes—</b>	
(i), Loans under National Water Supply and Sanitation Schemes	.. (d)
<b>Total—682. Loans for Public Health, Sanitation and Water Supply</b>	<b>.. 3,83,41,259(e)</b>

(a) Differs by Rs. 85,07,786 (increased) from the closing balance adopted in Finance Accounts 1974-75 due to *proforma* transfer of balance from sub-head under "Other loans for public health purposes" as a result of revision in the identification of loans outstanding on 1st April 1974.

(b) Differs by Rs. 93,26,987 (increased) from the closing balance adopted in Finance Accounts 1974-75 due to *proforma* transfer of balance from sub-head under "Other loans for public health purposes" as a result of revision in the identification of loans outstanding on 1st April 1974.

(c) Differs by Rs. 1,32,64,282 (increased) from the closing balance adopted in Finance Accounts 1974-75 due to *proforma* transfer of balance from sub-head under "Other loans for public health purposes" (Rs. 1,00,09,482) and from "684. Loans for Urban Development" (Rs. 32,54,800) as a result of revision in the identification of loans outstanding on 1st April 1974.

(d) Rupees 2,78,44,255 representing closing balance in Finance Accounts 1974-75 transferred *proforma* to other sub-heads *vide* footnotes (a), (b) and (c) above.

(e) Differs by Rs. 32,54,800 (increased) from the closing balance adopted in Finance Accounts 1974-75 due to *proforma* transfer of balance from "684. Loans for Urban Development" as a result of revision in the identification of loans outstanding on 1st April 1974.



AND ADVANCES MADE BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1976	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	1,56,96,130	3,41,204	1,53,54,926	98,144
..	89,28,445	2,15,335	87,13,110	1,58,984
..	1,30,76,764	9,32,582	1,21,44,182	17,11,169
..	6,39,920	11,012	6,28,908	13,32,395
..	..	..	..	..
..	3,83,41,259	15,00,133	3,68,41,126	33,00,692

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

Head of Account	Balance on 1st April 1975
1	2 Rs.
<b>F. LOANS AND ADVANCES—contd.</b>	
<b>683. Loans for Housing—</b>	
<b>Loans to Housing Boards, Corporations, etc.—</b>	
(i) Loans to Punjab State Housing Board ..	1,53,49,240
<b>Village Housing Scheme—</b>	
(i) Loans for construction of houses in rural areas ..	71,64,049
<b>Subsidised Industrial Housing Scheme—</b>	
(i) Loans to other parties under subsidised Industrial Housing Scheme ..	13,26,668
<b>Low Income Group Housing Scheme—</b>	
(i) Loans to Municipalities, Municipal Corporations and other Local Funds for construction of houses ..	—15,30,59
(ii) Loans to other parties for construction of houses ..	6,84,93,49
<b>Middle Income Group Housing Scheme—</b>	
(i) Loans to Municipalities, Municipal Corporations and other Local Funds for construction of houses ..	—6,17,07
(ii) Loans to other parties for construction of houses ..	1,60,99,36
<b>Higher Income Group Housing Scheme—</b>	
(i) Loans to other parties for construction of houses ..	—2,57,11
<b>Slum Clearance—</b>	
(i) Loans to Municipalities, Municipal Corporations and other Local Funds for slum clearance ..	56,21,91
<b>Other Housing Schemes—</b>	
(i) Loans to other parties for repair of houses in urban areas ..	—8,70,485
(ii) Loans to other parties for building houses in urban estates ..	17,11,321
(iii) Loans to other parties for building houses in Chandigarh ..	4,15,39,973
<b>Total—683. Loans for Housing ..</b>	<b>15,40,30,767</b>

AND ADVANCES MADE BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1976	Interest received and credited to revenue
3 Rs.	4 Rs.	5 Rs.	6 Rs.	7 Rs.
2,20,00,000	3,73,49,240	—4,20,680(b)	3,77,69,920	19,22,417
..	71,64,049	9,954	71,54,095	2,95,812
2,64,483	15,91,151	65,109	15,26,042	54,074
3,50,000	—11,80,594	—5,03,320(b)	—6,77,274(a)	2,25,574
57,94,500	7,42,87,998	45,03,422	6,97,84,576	31,47,799
..	—6,17,074	—88,379(b)	—5,28,695(a)	1,13,692
..	1,60,99,369	17,82,236	1,43,17,133	7,11,815
..	—2,57,115	4,546	—2,61,661(a)	43,275
25,00,000	81,21,917	5,85,299	75,36,618	1,10,828
12,37,450	3,66,965	4,05,153	—38,188(a)	1,36,936
46,15,500	63,26,821	—42,80,672(b)	1,06,07,493	4,045
..	4,15,39,973	..	4,15,39,973	..
<b>3,67,61,933</b>	<b>19,07,92,700</b>	<b>20,62,668</b>	<b>18,87,30,032</b>	<b>67,66,267</b>

(a) Minus balance is under correspondence with Government which keeps detailed accounts.  
 (b) Minus credit is due to rectification of misclassification of the previous year.

## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1975
1	2
<b>F. LOANS AND ADVANCES—contd.</b>	
	Rs.
<b>684. Loans for Urban Development—</b>	
<b>Urban Development—</b>	
(i) Loans to Urban Development Board ..	59,26,639
(ii) Loans to Municipalities, Municipal Corporations and other Local Funds under integrated city development programme	1,74,77,375(a)
(iii) Loans to Municipalities, Municipal Corporations and other Local Funds for shopping centres, cinemas, etc. ..	11,36,594 (b)
(iv) Loans to Municipalities, Municipal Corporations and other Local Funds for other purposes ..	4,29,03,178 (c)
(v) Loans to Improvement Trusts for Development Projects ..	1,89,35,88
(vi) Loans to Improvement Trusts for Land Acquisition and Development Schemes ..	79,78,632
<b>Total—684. Loans for Urban Development ..</b>	<b>9,43,58,684(d)</b>
<b>688. Loans for Social Security and Welfare—</b>	
<b>Welfare of Scheduled Castes, Scheduled tribes and other Backward classes—</b>	
(i) Loans to harijans for purchase of evacuee land ..	—43,31,331
(ii) Interest free loan to deserving persons of Scheduled Castes and Backward Classes ..	37,95,497
(iii) Loans to poor harijans for settlement in trade ..	—53,376
(iv) Loans to harijans under other schemes ..	66,448

(a) Differs by Rs. 54,62,695 (increased) from the closing balance adopted in Finance Accounts 1974-75 due to *proforma* transfer of balance from sub-head (iv) "Loans to Municipalities, Municipal Corporations and other Local Funds for other purposes" as a result of revision in the identification of loans outstanding on 1st April 1974.

(b) Differs by Rs. 3,58,960 (increased) from the closing balance adopted in Finance Accounts 1974-75 due to *proforma* transfer of balance from sub-head (iv) "Loans to Municipalities, Municipal Corporations and other Local Funds for other purposes" as a result of revision in the identification of loans outstanding on 1st April 1974.

(c) Differs by Rs. 94,05,893 (decreased) from the closing balance adopted in Finance Accounts 1974-75 due to *proforma* transfer of balance *vide* footnotes (a) and (b) above (Rs. 58,21,655) and *proforma* transfer of balance to "682. Loans for Public Health, Sanitation and Water Supply" (Rs. 32,54,800) and to "705. Loans for Agriculture" (Rs. 3,29,438) as a result of revision in the identification of loans outstanding on 1st April 1974.

(d) Differs by Rs. 35,84,238 (decreased) from the closing balance adopted in Finance Accounts 1974-75 due to *proforma* transfer of balance to "682. Loans for Public Health, Sanitation and Water Supply" (Rs. 32,54,800) and to "705. Loans for Agriculture" (Rs. 3,29,438) as a result of revision in the identification of loans outstanding on 1st April 1974.

AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1976	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	59,26,639	3,61,420	55,65,219	62,432
(a)	1,74,77,375	14,48,365	1,60,29,010	9,49,142
..	11,36,981	26,017	11,10,964	17,052
1,70,00,000	5,99,03,171	5,08,158	5,93,95,013	9,94,951
74,00,000(b)	2,63,35,886	1,02,000	2,62,33,886	1,34,567
..	79,78,632	3,33,886	76,44,746	2,28,861
2,44,00,000	11,87,58,684	27,79,846	11,59,78,838	23,87,005
..	—43,31,331	7,17,167	—50,48,498(c)	1,51,699
..	37,95,497	1,89,485	36,06,012	..
..	—53,376	11,743	—65,119(c)	33,960
..	66,448	63,168	3,280	6,827

(a) Excludes Rs. 75,00,000 spent from out of advance from the Contingency Fund during 1975-76 but not recouped to the Fund till the close of the year.

(b) Includes Rs. 54,00,000 spent from out of advance from the Contingency Fund during 1974-75 and recouped to the Fund during 1975-76.

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

## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1975
1	2
	Rs.
<b>F. LOANS AND ADVANCES—contd.</b>	
<b>688. Loans for Social Security and Welfare—concl'd.</b>	
<b>Social Welfare—</b>	
(i) Loans to technicians/engineers for setting their own trade..	..
<b>Relief Measures—</b>	
(i) Loans to refugees for purchase of wheat through Civil Supplies Department, Kapurthala ..	38,156
(ii) Loans to uprooted persons from war-affected areas ..	45,81,047
<b>Rehabilitation Schemes—</b>	
(i). Loans to P.E.P.S.U. Development Board, <u>Rajpura</u> ..	—4,203
(ii) Loans to displaced persons of urban area for their rehabilitation ..	—1,33,04,929
(iii) Loans to displaced persons of rural area for their rehabilitation ..	—2,10,95,385
(iv) Loans to displaced persons from abroad for their rehabilitation ..	14,40,783
(v) Loans to displaced goldsmiths ..	17,27,004
<b>Other Social Security and Welfare Programmes—</b>	
(i) Loans to Ex-servicemen under Land Colonisation Scheme..	2,02,147
(ii) Loans to approved beneficiaries under Land Purchase Scheme	6,63,756
(iii) Loans to princes and rulers of erstwhile States ..	1,76,327
(iv) Loans to Nabha Theatre, Nabha ..	59,975
<b>Total—688. Loans for Social Security and Welfare</b> ..	<b>—2,60,38,084</b>

AND ADVANCES MADE BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1976	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	1,377	—1,377(a)	..
..	38,156	..	38,156	..
..	45,81,047	1,62,703	44,18,344	23,541
..	—4,203	17,318	—21,521(a)°	..
..	—1,33,04,929	6,568	—1,33,11,497(a)	2,990
..	—2,10,95,385	7,106	—2,11,02,491(a)	1,008
75,000	15,15,783	77,352	14,38,431	51,132
..	17,27,004	2,699	17,24,305	29,582
..	2,02,147	2,779	1,99,368	8,963
..	6,63,756	..	6,63,756	..
..	1,76,327	1,15,500	60,827	..
..	59,975	..	59,975	..
75,000	—2,59,63,084	13,74,965	—2,73,38,049 (a)	3,09,702

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

## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April, 1975
1	2 Rs.
<b>F. LOANS AND ADVANCES—contd.</b>	
<b>695. Loans for Other Social and Community Services—</b>	
<b>Labour—</b>	
(i) Loans to industrial workers thrown out of employment due to war with Pakistan ..	—10,224
(ii) Loans to industrial workers for unpaid wages due from employers ..	86,710
(iii) Loans to industrial workers who had been temporarily out of job as a result of power cut ..	..
<b>Relief for natural calamities—</b>	
(i) Loans to cultivators for purchase of cattle ..	—5,71,401
(ii) Loans to flood-stricken people ..	13,16,215
<b>Other loans—</b>	
(i) Advances to the personal ledger account for payment of maintenance allowances to relatives of the Maharaja of Kapurthala ..	—14,502
<b>Total—695. Loans for Other Social and Community Services</b>	<b>8,06,798</b>
<b>698. Loans to Co-operative Societies—</b>	
<b>Credit co-operatives—</b>	
(i) Loans to Co-operative Credit and Service Societies ..	1,82,65,795
(ii) Loans to Central Co-operative Banks for Agricultural Stabilisation Fund ..	20,46,188
(iii) Loans relating to participation in share capital of Apex. Societies ..	69,965
(iv) Loans to Primary Agricultural Co-operative Societies for construction of rural godowns ..	1,83,10,205
(v) Loans to Co-operative Banks ..	71,784
<b>Housing Co-operatives—</b>	
(i) Loans to Co-operative Societies under the scheme for allotment of house sites to landless workers in rural areas ..	80,00,000
<b>Farming Co-operatives—</b>	
(i) Loans to Co-operative Farming Societies ..	..



AND ADVANCES MADE BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1976	Interest received and credited to revenue
3 Rs.	4 Rs.	5 Rs.	6 Rs.	7 Rs.
..	—10,224	..	—10,224(b)	..
..	86,710	4,36,348	—3,49,638(b)	..
10,00,000(a)	10,00,000	..	10,00,000	..
..	—5,71,401	1,97,527	—7,68,928(b)	51,371
..	13,16,215	9,093	13,07,122	2,259
..	—14,502	..	—14,502(b)	..
10,00,000	18,06,798	6,42,968	11,63,830	53,630
..	1,82,65,795	6,38,941	1,76,26,854	5,74,728
1,25,000	21,71,188	27,397	21,43,791	1,55,962
..	69,965	1,116	68,849	17,439
..	1,83,10,205	2,62,764	1,80,47,441	2,51,586
..	71,784	517	71,267	..
..	80,00,000	..	80,00,000	..
24,000	24,000	..	24,000	..

(a) Represents amount spent from out of advance from the Contingency Fund during 1974-75 and recouped to the Fund during 1975-76.

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

## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account 1	Balance on 1st April 1975 2 Rs.
<b>F. LOANS AND ADVANCES—<i>contd.</i></b>	
<b>698. Loans to Co-operative Societies—<i>concl'd.</i></b>	
<b>Warehousing and Marketing Co-operatives—</b>	
(i) Loans to Punjab State Co-operative Supply and Marketing Federation for purchase and distribution of foodgrains ..	74,81,627
(ii) Loans to Punjab State Co-operative Supply and Marketing Federation for purchase and distribution of fertilizers ..	40,36,034
(iii) Loans to Punjab State Co-operative Supply and Marketing Federation for setting up of fertilizer plants ..	9,34,717
<b>Co-operative Sugar mills—</b>	
(i) Loans to Co-operative Sugar-mills ..	—4,48,091
<b>Industrial Co-operatives—</b>	
Loans to industrial co-operatives ..	3,69,767
<b>Consumer co-operatives—</b>	
(i) Loans to Consumer co-operative stores ..	32,20,000
(ii) Loans to Consumer co-operative federation ..	..
<b>Total—698. Loans to Co-operative Societies</b> ..	<b>6,23,57,991</b>
<b>700. Loans to General Financial and Trading Institutions—</b>	
<b>Loans to Trading Institutions—</b>	
Loans to Punjab Export Corporation ..	..
<b>Total—700. Loans to General Financial and Trading Institutions</b> ..	<b>..</b>
<b>704. Loans for other General Economic Services—</b>	
<b>Other loans—</b>	
(i) Loans to students for training of commercial pilots ..	29,432
<b>Total—704. Loans for other General Economic Services</b> ..	<b>29,432</b>

AND ADVANCES MADE BY THE GOVERNMENT—*contd.*

Advanced during the year 3	Total 4	Repaid during the year 5	Balance on 31st March 1976 6	Interest received and credited to revenue 7
Rs.	Rs.	Rs.	Rs.	Rs.
..	74,81,627	10,747	74,70,880	9,66,215
50,00,000	90,36,034	11,87,835	78,48,199	..
..	9,34,717	..	9,34,717	..
..	—4,48,091	..	—4,48,091 (b)	1,14,000
..	3,69,767	1,790	3,67,977	..
1,80,000 (a)	34,00,000	2,360	33,97,640	124
1,25,000	1,25,000	..	1,25,000	..
54,54,000	6,78,11,991	21,33,467	6,56,78,524	20,80,054
6,00,000	6,00,000	..	6,00,000	..
6,00,000	6,00,000	..	6,00,000	..
..	29,432	5,122	24,310	..
..	29,432	5,122	24,310	..

(a) Excludes Rs. 1,44,000 spent from out of advance from the Contingency Fund during 1975-76 but not recouped to the Fund till the close of the year.

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

## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account 1	Balance on 1st April 1975 2 Rs.
<b>F. LOANS AND ADVANCES—contd.</b>	
<b>705. Loans for Agriculture—</b>	
<b>Manures and fertilizers—</b>	
(i) Loans for purchase of fertilizers ..	3,75,13,696
(ii) Loans to Municipalities, Municipal Corporations and other Local Funds for preparation and distribution of town compost ..	7,78,672(a)
<b>High yielding variety programmes—</b>	
(i) Loans under Package Programme ..	1,15,61,732
(ii) Loans under intensive cultivation ..	1,05,94,923
<b>Plant protection—</b>	
(i) Loans for aerial spraying of crops ..	1,70,80,220
<b>Commercial crops—</b>	
(i) Loans for purchase of sugarcane seeds ..	—4,47,739
<b>Horticulture—</b>	
(i) Loans for development of horticulture and orchards ..	70,48,396
<b>Marketing—</b>	
(i) Loans for fruit preservation units ..	—58,881
<b>Other Agricultural loans—</b>	
(i) Loans under Land Improvement Act, 1883 ..	—1,90,45,623
(ii) Loans under scheme of land reclamation through manual labour ..	—11,43,850
(iii) Loans to ejected tenants under Acts of 1883 and 1884 ..	3,96,936
(iv) Loans under Agriculturist Loan Act, 1884 ..	—95,33,153
(v) Loans for purchase of tractors and implements ..	15,69,236
(vi) Loans under Canal Drainage Act, 1873 ..	2,82,965
(vii) Other loans for agricultural purposes ..	23,67,422
<b>Total—705. Loans for Agriculture ..</b>	<b>5,89,64,952(a)</b>

(a) Differs by Rs. 3,29,438 (increased) from the closing balance adopted in Finance Accounts 1974-75 due to *proforma* transfer of balance from "684. Loans for Urban Development" as a result of revision in the identification of loans outstanding on 1st April 1974.

**AND ADVANCES MADE BY THE GOVERNMENT—contd.**

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1976	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
124	3,75,13,820	11,48,665	3,63,65,155	2,87,917
..	7,78,672	56,167	7,22,505	61,704
..	1,15,61,732	..	1,15,61,732	..
..	1,05,94,923	..	1,05,94,923	..
1,81,91,646	3,52,71,866	1,79,29,584	1,73,42,282	9,31,868
..	—4,47,739	1,81,444	—6,29,183(a)	60,305
6,20,000	76,68,396	4,92,493	71,75,903	1,84,987
..	—58,881	61,389	—1,20,270(a)	41,259
699	—1,90,44,924	11,95,567	—2,02,40,491(a)	7,25,284
..	—11,43,850	22,050	—11,65,900(a)	60,164
..	3,96,936	2,85,310	1,11,626	4,220
300	—95,32,853	7,90,663	—1,03,23,516(a)	2,34,237
..	15,69,236	4,68,550	11,00,686	42,428
..	2,82,965	..	2,82,965	17,441
..	23,67,422	3,87,945	19,79,477	2,97,357
1,89,12,769	7,77,77,721	2,30,19,827	5,47,57,894	29,49,171

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

## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1975
1	2
	Rs.
<b>F. LOANS AND ADVANCES—contd.</b>	
<b>706. Loans for Minor Irrigation, Soil Conservation and Area Development—</b>	
<b>Minor Irrigation—</b>	
(i) Loans to Punjab State Tube-well Corporation	.. 2,26,45,752
(ii) Loans for installation of pumping sets/tube-wells	.. 7,70,62,648
(iii) Loans for sinking/repair of percolation wells and purchase of persian wheel gears	.. 50,01,771
<b>Soil Conservation Schemes—</b>	
(i) Advances for soil and water management including conservation, irrigation, levelling of land and field drains	.. 1,81,18,632
(ii) Advances for soil and water conservation on water shed basis	.. 68,20,528
<b>Total—706. Loans for Minor Irrigation, Soil Conservation and Area Development</b>	<b>.. 12,96,49,331</b>
<b>714. Loans for Community Development—</b>	
<b>Community Development—</b>	
(i) Loans under Community Development Project	.. 1,45,53,230(a)
(ii) Loans under National Extension Service Programme	.. 2,25,61,664
<b>Rural works programme—</b>	
(i) Loans to Panchayati Raj Institutions for Pilot Project for works programme to utilise rural manpower	.. 10,38,170
<b>Assistance to Panchayati Raj Institutions—</b>	
(i) Loans to Panchayati Raj Institutions for construction of houses	.. —21,505
(ii) Loans to Panchayati Raj Institutions for land improvement	27,47,344
(iii) Loans to Panchayati Raj Institutions for revenue earning schemes	.. 57,82,887(a)
<b>Total—714. Loans for Community Development</b>	<b>.. 4,66,61,790</b>

(a) Differs by Re. 1 from the closing balance adopted in Finance Accounts 1974-75 due to rounding.

AND ADVANCES MADE BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1976	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
1,11,00,000	3,37,45,752	47,14,080	2,90,31,672	2,50,711
1,020	7,70,63,668	93,08,866	6,77,54,802	29,56,419
..	50,01,771	4,02,454	45,99,317	2,81,569
37,97,955	2,19,16,587	5,34,697	2,13,81,890	1,04,147
11,84,468	80,04,996	3,65,306	76,39,690	5,83,882
1,60,83,443	14,57,32,774	1,53,25,403	13,04,07,371	41,76,728
..	1,45,53,230	1,17,943	1,44,35,287	21,021
..	2,25,61,664	28,79,506	1,96,82,158	7,70,017
..	10,38,170	1,32,744	9,05,426	1,73,081
..	—21,505	7,243	—28,748 (a)	..
19,650	27,66,994	19,30,600	8,36,394	1,936
9,49,433	67,32,320	—11,44,222 (b)	78,76,542	1,11,859
9,60,083	4,76,30,873	39,23,814	4,37,07,059	10,77,914

(a) Minus balance is under correspondence with Government which keeps detailed accounts.  
(b) Minus credit is due to rectification of misclassification of previous year.

## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1975
1	2 Rs.
<b>F. LOANS AND ADVANCES—contd.</b>	
<b>715. Loans to Agricultural Financial Institutions—</b>	
<b>Loans to public undertakings—</b>	
(i) Loans to Punjab Agro-Industries Corporation ..	7,20,000
(ii) Loans to Punjab State Warehousing Corporation ..	..
<b>Total—715. Loans to Agricultural Financial Institutions ..</b>	<b>7,20,000</b>
<b>721. Loans for Village and Small Industries—</b>	
<b>Industrial Estates—</b>	
(i) Loans to Industrial Estates ..	—2,21,236
(ii) Loans to Punjab State Small Industries Corporation for Development of Industrial Focal Points ..	26,06,000
<b>Small Scale Industries—</b>	
(i) Loans to Punjab State Small Industries Corporation for Development of Industrial Focal Points ..	..
(ii) Loans under Punjab State Aid to Industries Act, 1935 ..	—7,11,747
(iii) Loans to Rural Industrial Project ..	19,44,094
(iv) Loans for self generation of power ..	11,97,937(a)
(v) Emergency loans to industrial units ..	49,97,865
(vi) Interest free loans to new industries in lieu of refund of Sales Tax/Purchase Tax and Inter-State Sales Tax ..	15,88,262
(vii) Loans under schemes to be financed from Cess Fund (Supply of improved appliances) ..	—12,724
<b>Handloom Industries—</b>	
(i) Loans to weavers for various purposes ..	1,65,751
(ii) Loans for conversion of handlooms into power-looms ..	—2,90,396
(iii) Loans for development of Handloom Industries ..	—2,85,674
<b>Handicraft Industries—</b>	
(i) Loans to leather goods and shoe-making societies ..	1,08,886(a)
<b>Khadi Industries—</b>	
(i) Loans to Punjab Khadi and Village Industries Board ..	—3,552
<b>Total—721. Loans for Village and Small Industries ..</b>	<b>1,10,83,466</b>

(a) Differs by Re. 1 from the closing balance adopted in Finance Accounts 1974-75 due to rounding.



AND ADVANCES MADE BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1976	Interest received and credited to revenue
3 Rs.	4 Rs.	5 Rs.	6 Rs.	7 Rs.
..	7,20,000	178	7,19,822	7,029
25,00,000(a)	25,00,000	..	25,00,000	..
25,00,000	32,20,000	178	32,19,822	7,029
200	—2,21,036	6,930	—2,27,966(b)	3,992
..	26,06,000	..	26,06,000	..
90,00,000	90,00,000	..	90,00,000	..
43,18,512	36,06,765	82,25,459	—46,18,694(b)	20,58,042
..	19,44,094	2,605	19,41,489	6,310
55,248	12,53,185	..	12,53,185	..
..	49,97,865	680	49,97,185	..
24,99,999	40,88,261	..	40,88,261	..
..	—12,724	6,113	—18,837(b)	..
..	1,65,751	5,776	1,59,975	..
..	—2,90,396	17,336	—3,07,732(b)	15,512
9,334	—2,76,340	412	—2,76,752(b)	..
..	1,08,886	250	1,08,636	..
..	—3,552	2,200	—5,752(b)	365
,58,83,293	2,69,66,759	82,67,761	1,86,98,998	20,84,221

(1) Represents amount spent from out of advance from the Contingency Fund during 1974-75 and recouped to the Fund during 1975-76.

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

## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1975
1	2
	Rs.
<b>F. LOANS AND ADVANCES—<i>contd.</i></b>	
<b>722. Loans for Machinery and Engineering Industries—</b>	
<b>Other Industries—</b>	
(i) Loans to Punjab Tractors, Limited ..	15,00,000
<b>Total—722. Loans for Machinery and Engineering Industries</b>	<u>15,00,000</u>
<b>723. Loans for Petroleum, Chemical and Fertilizer Industries—</b>	
<b>Fertilizers—</b>	
(i) Loans to Fertilizer Corporation of India ..	2,38,400
<b>Total—723. Loans for Petroleum, Chemical and Fertilizer Industries</b>	<u>2,38,400</u>
<b>726. Loans for Consumer Industries—</b>	
<b>Textiles—</b>	
(i) Loans for re-running of sick mills ..	19,01,523
<b>Total—726. Loans for Consumer Industries</b>	<u>19,01,523</u>
<b>730. Loans to Industrial Financial Institutions—</b>	
<b>Loans to public undertakings—</b>	
(i) Loans to Punjab State Small Industries Corporation ..	34,00,000
(ii) Loans to Punjab Financial Corporation ..	3,81,049
<b>Total—730. Loans to Industrial Financial Institutions</b>	<u>37,81,049</u>

## AND ADVANCES MADE BY THE GOVERNMENT—contd.

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1976	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	15,00,000	..	15,00,000	..
..	15,00,000	..	15,00,000	..
..	2,38,400	..	2,38,400	913
..	2,38,400	..	2,38,400	913
..	19,01,523	..	19,01,523	..
..	19,01,523	..	19,01,523	..
..	34,00,000	1,92,083	32,07,917	1,257
..	3,81,049	30,68,417	-26,87,368(a)	..
..	37,81,049	32,60,500	5,20,549	1,257

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

## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1975
1	2
	Rs.
<b>F. LOANS AND ADVANCES—contd.</b>	
<b>734. Loans for Power Projects—</b>	
<b>Hydro-Electric Schemes—</b>	
(i) Loans to Punjab State Electricity Board for Bhakra Left Bank Project	.. 67,15,00,938(a)
(ii) Loans to Punjab State Electricity Board for Unit No. 1 Beas Sutlej Link	..
(iii) Loans to Punjab State Electricity Board for Unit No. 2 Beas Dam at Pong	.. ..
(iv) Loans to Punjab State Electricity Board for Bhakra Right Bank Power Project	.. ✓ 41,16,413(b)
(v) Loans to Punjab State Electricity Board for Thein Dam Project	.. 5,00,000(c)
(vi) Loans to Punjab State Electricity Board for Upper Bari Doab Canal Project	.. 2,52,28,000(c)
(vii) Loans to Punjab State Electricity Board for Beas Power Project	1,15,59,68,989(d)
(viii) Loans to Punjab State Electricity Board for Anand Pur Sahib Power Project	.. 3,42,00,000(e)
(ix) Loans to Punjab State Electricity Board for Shanan Project (Extension)	.. 1,60,00,000(f)
(x) Loans to Punjab State Electricity Board for Shanan Project (Renovation)	.. 35,00,000
(xi) Loans to Punjab State Electricity Board for Mukerian Hydel Project	.. 1,06,38,000
(xii) Loans to Punjab State Electricity Board for Shah Pur Kandi Project	.. 10,00,000

- (a) Differs by Rs. 67,11,87,046 (increased) from the closing balance adopted in Finance Accounts 1974-75 due to *proforma* transfer of balance from the sub-head under minor head "Loans to Electricity Boards."
- (b) Differs by Rs. 1 (decreased) from the closing balance adopted in Finance Accounts 1974-75 due to rounding.
- (c) Represents amount transferred *proforma* from the sub-head under minor head "Loans to Electricity Boards" due to revised identification of the loans outstanding on 1st April 1974.
- (d) to (f) Differs from the closing balance adopted in Finance Accounts 1974-75 due to *proforma* transfer of balances of Rs. 96,82,94,623, Rs. 62,00,000, and Rs. 60,00,000 respectively from the sub-head "Loans to Punjab State Electricity Board for generation and distribution schemes" under minor head "Loans to Electricity Boards" due to revised identification of the loans outstanding on 1st April 1974.

AND ADVANCES MADE BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1976	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
2,54,573	67,17,55,511	..	67,17,55,511	..
21,68,46,716	21,68,46,716	..	21,68,46,716	..
73,37,781	73,37,781	..	73,37,781	..
✓ <u>14,40,916</u>	55,57,329	..	<u>55,57,329</u>	..
..	5,00,000	..	5,00,000	..
..	2,52,28,000	..	2,52,28,000	..
..	1,15,59,68,989	..	1,15,59,68,989	..
4,03,00,000	7,45,00,000	..	7,45,00,000	..
1,00,00,000	2,60,00,000	..	2,60,00,000	..
..	35,00,000	..	35,00,000	..
2,00,00,000	3,06,38,000	..	3,06,38,000	..
..	10,00,000	..	10,00,000	..

## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1976
1	2
	Rs.
<b>F. LOANS AND ADVANCES—contd.</b>	
<b>734. Loans for Power Projects—concl'd.</b>	
<b>Thermo-Electric Schemes—</b>	
(i) Loans to Punjab State Electricity Board for Guru Nanak Thermal Plant, Bhatinda ..	59,42,90,000(a)
(ii) Loans to Punjab State Electricity Board for Guru Nanak Thermal Plant, Bhatinda (Extension) ..	6,90,80,000(b)
<b>Diesel Power Schemes—</b>	
(i) Loans to Punjab State Electricity Board for purchase of Diesel Sets ..	6,22,74,660(e)
<b>Transmission and distribution schemes—</b>	
(i) Loans to Punjab State Electricity Board for transmission and distribution schemes ..	71,59,98,571(c)
(ii) Loans to Punjab State Electricity Board for Beas transmission lines ..	3,33,44,002
(iii) Loans to Punjab State Electricity Board for transmission scheme for Guru Nanak Thermal Plant (Extension) ..	50,00,000
(iv) Loans to Punjab State Electricity Board for Guru Nanak Thermal Plant ..	..
(v) Loans to Punjab State Electricity Board for Transmission Lines P.S.E.B. ..	..
<b>Loans to Electricity Boards—</b>	
(i) Loans to Punjab State Electricity Board for generation and distribution schemes ..	..(f)
(ii) Other Loans ..	85,78,64,289(d)
<b>Total—734. Loans for Power Projects</b> ..	<b>4,26,05,03,862</b>

(a) to (d) Differs from the closing balance adopted in Finance Accounts 1974-75 due to *pro-forma* transfer of balances of Rs. 55,23,90,000, Rs. 1,19,80,000, Rs. 68,10,98,571 and Rs. 85,78,64,289, respectively from the sub-head "Loans to Punjab State Electricity Board for generation and distribution schemes" under the minor head "Loans to Electricity Boards" due to revised identification of loans outstanding on 1st April 1974.

(e) Represents amount transferred *pro-forma* from the sub-head under minor head "Loans to Electricity Boards" due to the revised identification of the loans outstanding on 1st April 1974.

(f) Rupees 3,84,30,17,188 representing closing balance in Finance Accounts 1974-75 plus Re. 1 due to rounding transferred *pro-forma* to other sub-heads *vide* footnotes (a), (c) to (f) at page 258 and (a) to (e) above.

AND ADVANCES MADE BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1976	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
3,77,00,000	63,19,90,000	..	63,19,90,000	..
11,40,00,000	18,30,80,000	..	18,30,80,000	..
..	6,22,74,660	..	6,22,74,660	..
..	71,59,98,571	..	71,59,98,571	..
1,59,49,502	4,92,93,504	..	4,92,93,504	..
..	50,00,000	..	50,00,000	..
1,60,00,000	1,60,00,000	..	1,60,00,000	..
1,00,00,000	1,00,00,000	..	1,00,00,000	..
..	..	..	..	..
2,21,00,000	87,99,64,289	..	87,99,64,289	2,21,00,000
51,19,29,488	4,77,24,33,350	..	4,77,24,33,350	2,21,00,000

## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1975
1	2
	Rs.
<b>F. LOANS AND ADVANCES—concl'd.</b>	
<b>766. Loans to Government Servants, etc.—</b>	
(i) House Building Advances	.. 5,14,90,052(a)
(ii) Advances for the purchase of Motor conveyances	.. 83,51,122(b)
(iii) Advances for purchase of Other conveyances	.. 3,17,916
(iv) Festival advances	.. —44,419
(v) Other advances	.. 28,30,700
<b>Total—766. Loans to Government Servants, etc.</b>	<b>.. 6,29,45,371(c)</b>
<b>767. Miscellaneous Loans—</b>	
<b>Miscellaneous Loans—</b>	
(i) Loans for various other purposes	.. —16,98,004
<b>Total—767. Miscellaneous Loans</b>	<b>.. —16,98,004</b>
<b>Total—F. Loans and Advances</b>	<b>.. 4,92,30,94,250(c)</b>

(a) Differs by Rs. 22,698 (decreased) from the closing balance adopted in Finance Accounts 1974-75 due to *proforma* adjustment of balances *vide* details in Appendix I.

(b) Differs by Rs. 561 (increased) from the closing balance adopted in Finance Accounts 1974-75 due to *proforma* adjustment of balances *vide* details in Appendix I.

(c) Differs by Rs. 22,137 (decreased) from the closing balance adopted in Finance Accounts 1974-75 *vide* footnotes (a) and (b) above.



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

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1976	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
90,44,164	6,05,34,216	65,71,206	5,39,63,010	1,47,288
23,99,084	1,07,50,206	26,94,888	80,55,318	85,563
65,852	3,83,768	1,03,497	2,80,271	80,118
..	—44,419	706	—45,125(a)	..
4,53,98,341	4,82,29,041	4,55,69,832	26,59,209	..
5,69,07,441	11,98,52,812	5,49,40,129	6,49,12,683	3,12,969
..	—16,98,004	13,56,255	—30,54,259(b)	46,18,235
..	—16,98,004	13,56,255	—30,54,259	46,18,235
69,19,87,760	5,61,50,82,010	12,71,62,890	5,48,79,19,120	5,24,04,085

(a) Minus balance is under examination.

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

## STATEMENT NO. 19—STATEMENT SHOWING THE DETAILS

Name of Reserve Fund or Deposit Account	Balance
	Cash
1	2
	Rs.
<b>J. Reserve Funds—</b>	
<b>(a) Reserve Funds bearing interest—</b>	
815. Depreciation/Renewal Reserve Funds—	
(i) Depreciation Reserve-Fund-Government Commercial Departments and Undertakings— Depreciation Reserve Fund-Motor Transport ✓	.. 3,60,52,544
(ii) Depreciation Reserve Fund-Government Non-Commercial Departments/Undertakings— Depreciation Reserve Fund—Government Presses	.. 29,64,461
Total (815)	.. 3,90,17,005
821. General and other Reserve Funds—	
General and other Reserve Funds of Government Commercial Departments/Undertakings— Reserve Fund-Transport-Accident Reserve Fund	.. 4,83,088
Total (a)	.. 3,95,00,093
<b>(b) Reserve Funds not bearing interest—</b>	
822. Sinking Funds (A)	.. 27,15,16,698
823. Famine Relief Fund	.. 1,59,99,715
829. Development and Welfare Funds—	
(i) Development Funds for Agricultural purposes— State Agricultural Credit Relief and Guarantee Fund	.. 4,25,980
✓(ii) Industrial Development Funds—Industrial Loan Fund ✓	.. 6,14,39,579
(iii) Other Development and Welfare Funds— Fund for Development Schemes	.. ..
✓Fund for Village Reconstruction and Harijan uplift	.. 1,62,46,875
Total (829)	.. 7,81,12,434
835. General and other Reserve Funds—	
Food Grains Reserve Fund	.. 2,75,53,583
Total (b)	.. 39,31,82,430
Total —J. Reserve Funds	.. 43,26,82,523

(A) Loanwise details are given in the Annexure.

## OF EARMARKED BALANCES

on 1st April 1975		Balance on 31st March 1976		
Investment	Total	Cash	Investment	Total
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	3,60,52,544	2,88,81,391	..	2,88,81,391
..	29,64,461	35,22,060	..	35,22,060
..	3,90,17,005	3,24,03,451	..	3,24,03,451
..	4,83,088	1,74,217	..	1,74,217
..	3,95,00,093	3,25,77,668	..	3,25,77,668
6,18,25,674	33,33,42,372	25,43,03,230	6,18,25,674	31,61,28,904
..	1,59,99,715	..	..	..
..	4,25,980	4,25,980	..	4,25,980
..	6,14,39,579	6,14,39,579	..	6,14,39,579
75,87,407	75,87,407	..	75,87,407	75,87,407
..	1,62,46,875	1,62,46,875	..	1,62,46,875 ✓
75,87,407	8,56,99,841	7,81,12,434	75,87,407	8,56,99,841
..	2,75,53,583	71,36,616	..	71,36,616
6,94,13,081	46,25,95,511	33,95,52,280	6,94,13,081	40,89,65,361
6,94,13,081	50,20,95,604	37,21,29,948	6,94,13,081	44,15,43,029

STATEMENT NO. 19—STATEMENT SHOWING THE DETAILS

Reserve Fund or Deposit Account	Balance
	Cash
1	2
	Rs.
<b>K. Deposits and Advances—</b>	
<b>(a) Deposits bearing interest—</b>	
842. Other Deposits—	
Miscellaneous deposits—	
Deposits of Charitable Trusts	4,99,563
<b>(b) Deposits not bearing interest—</b>	
843. Civil Deposits—	
Personal Deposits—Civil List Reserve Fund	
848. Other Deposits—	
(i) Subventions from Central Road Fund	1,77,694
(ii) Miscellaneous Deposits—	
1. <u>Deposit Account of Relief and Rehabilitation loans to be written off</u>	57,64,455
2. Deposit Account of grants from the Central Government for the food production drive schemes— Bonus for accelerating production of foodgrains	1,36,24,008
3. Deposit Account of grants from the Central Government for development of handloom industries	15,572
4. Deposit Account of grants made by Central Government for financing Cotton Extension Schemes	1,42,747
5. Deposit Account of grants from the Ministry of Rehabilitation to Educational Institutions	1,23,332
6. Deposit Account of the sale proceeds of World Health Organisation Seals	1,413
Total (848)	1,98,49,221
Total—K. Deposits and Advances	2,03,48,784
Total	45,30,31,307

## OF EARMARKED BALANCES—concl'd.

on 1st April 1975		Balance on 31st March 1976		
Investment	Total	Cash	Investment	Total
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	4,99,563	4,99,563	..	4,99,563
51,910	51,910	..	51,910	51,910
..	1,77,694	3,41,893	..	3,41,893
..	57,64,455	57,64,455	..	57,64,455
..	1,36,24,008	1,36,24,008	..	1,36,24,008
..	15,572	15,572	..	15,572
..	1,42,747	1,42,747	..	1,42,747
..	1,23,332	1,23,332	..	1,23,332
..	1,413	1,413	..	1,413
..	1,98,49,221	2,00,13,420	..	2,00,13,420
51,910	2,04,00,694	2,05,12,983	51,910	2,05,64,893
6, 4,64,991	52,24,96,298	39,26,42,931	6,94,64,991	46,21,07,922

## ANNEXURE TO

Description of loan	Balance on 1st April 1975	Amount appro- priated from Revenue
1	2	3
	(1) Sinking Fund for	
	Rs.	Rs.
5½ % Punjab Loan 1977	1,79,81,099 (a)	17,70,000
5½ % Punjab Loan 1978	1,54,23,255	17,37,000
5½ % Punjab Loan 1979	1,87,50,000	25,00,000
5½ % Punjab Loan 1980	1,80,83,299	27,50,000
5½ % Punjab Loan 1981	3,03,87,500	55,25,000
5½ % Punjab Loan 1982	2,18,14,590	48,48,000
5½ % Punjab Loan 1983	1,93,34,283	55,23,000
5½ % Punjab Loan 1984	1,43,27,500	57,25,000
5½ % Punjab Loan 1985	69,06,700	46,15,000
6% Punjab Loan 1984	66,14,000	1,32,28,000
Loans received out of Consolidated open market borrowing of Government of India	1,73,37,849 (a)	7,54,000
Loan from the Central Government for Bhakra—Nangal Project	12,79,44,131	..
Total	31,49,04,206	4,89,75,000
	(2) Sinking Fund for	
5½ % Punjab Loan 1977	36,02,540	3,80,000
5½ % Punjab Loan 1978	4,83,046	54,000
5½ % Punjab Loan 1979	34,25,000	4,50,000
5½ % Punjab Loan 1980	17,31,500	2,47,000
5½ % Punjab Loan 1981	52,68,700	9,54,000
5½ % Punjab Loan 1982	39,27,380	8,73,000
Total	1,84,38,166	29,58,000
Grand Total	33,33,42,372	5,19,33,000

(a) Differs by Rs. 1 from the closing balance adopted in Finance Accounts 1974-75 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 1976
4	5	6	7	8
<b>Amortisation of Loans</b>				
Rs.	Rs.	Rs.	Rs.	Rs.
1,075	1,97,52,174	..	..	1,97,52,174
9,50,000	1,81,10,255	..	..	1,81,10,255
..	2,12,50,000	..	..	2,12,50,000
1,04,150	2,09,37,449	..	..	2,09,37,449
..	3,59,12,500	..	..	3,59,12,500
..	2,66,62,590	..	..	2,66,62,590
1,391	2,48,58,674	..	..	2,48,58,674
..	2,00,52,500	..	..	2,00,52,500
..	1,15,21,700	..	..	1,15,21,700
..	1,98,42,000	..	..	1,98,42,000
	1,80,91,849	1,80,91,849	..	..
17,00,000	12,96,44,131	5,38,11,235	..	7,58,32,896
27,56,616	36,66,35,822	7,19,03,084	..	29,47,32,738
<b>Depreciation of Loans</b>				
..	39,82,540	..	..	39,82,540
..	5,37,046	..	..	5,37,046
..	38,75,000	..	..	38,75,000
..	19,78,500	..	..	19,78,500
..	62,22,700	..	..	62,22,700
..	48,00,380	..	..	48,00,380
..	2,13,96,166	..	..	2,13,96,166
27,56,616	38,80,31,988	7,19,03,084	..	31,61,28,904

## ANNEXURE TO

Description of loan	Balance on 1st April 1975	Purchase of securities
1	2	3
	(3) Sinking Fund	
	Rs.	Rs.
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	..
Loan from Central Government for Bhakra-Nangal Project	4,00,00,000	..
<b>Total</b>	<b>6,18,25,674</b>	..



STATEMENT NO. 19—*concl.*

Total	Sale of securities	Balance on 31st March 1976	Remarks	
			Face value	Market value
4	5	6	7	8
<b>Investment Account—Amortisation</b>				
Rs.	Rs.	Rs.	Rs.	Rs.
25,300	..	25,300	25,300	25,224
2,00,00,000	..	2,00,00,000	2,00,00,000	1,97,60,000
17,75,074	..	17,75,074	18,11,300	18,03,149
25,300	..	25,300	25,300	23,023
4,00,00,000	..	4,00,00,000	4,00,00,000	3,98,80,000
<b>6,18,25,674</b>	<b>..</b>	<b>6,18,25,674</b>	<b>6,18,61,900</b>	<b>6,14,91,396</b>

## Details of allocation of balances on 31st October 1966 under Debt.

## Head of Account

## F. Loans and Advances—

## 766. Loans to Government Servants, etc.—

House Building Advances ..

Advances for purchase of Motor conveyances ..

## I. Small Savings, Provident Funds, etc.—

## 805. State Provident Funds—

## A. Civil—

General Provident Fund ..

## K. Deposits and Advances—

## (b) Deposits not bearing interest—

## 843. Civil Deposits—

Personal Deposits ..

## L. Suspense and Miscellaneous—

## (c) Other Accounts—

872. Permanent Cash Imprest ..

873. Cash Balance Investment Account ..

## M. Remittances—

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

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

Public Works Remittances

Grand Total

I

## Deposit and Remittance heads allocated to successor States during 1975-76

Amount allocated to			Total amount allocated
Haryana	Himachal Pradesh	Chandigarh (U.T.)	
Rs.	Rs.	Rs.	Rs.
Dr. 50,128	Dr. -12,770	Dr. - 14,660	Dr. 22,698
Dr. -561	.. ..	.. ..	Dr. -561
Cr. 1,89,996	Cr. 2,080	Cr. 1,123	Cr. 1,93,199
Cr. <u>9,95,513</u>	.. ..	.. ..	Cr. 9,95,513
.. ..	.. ..	Dr. 1,000	Dr. 1,000
Dr. 42,86,579	.. ..	.. ..	Dr. 42,86,579
.. ..	Dr. 30,89,722	.. ..	Dr. 30,89,722
Dr. 31,50,637	Dr. 30,74,872	Dr. -14,783	Dr. 62,10,726

## APPENDIX II

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

Serial no.	Head of account	Departmental/ Treasury officers from whom details are awaited	Earliest year to which the difference relates	Amount of difference.	Particulars of details/ documents awaited from Departmental/ Treasury Officers
1	2	3	4	5	6
				Rs.	
	<b>F. Loans and Advances—</b>				
1.	682. Loans for Public Health, Sanitation and Water Supply— Public Health and Sanitation Programmes— Loans to Municipalities, Municipal Corporations and other Local Funds for sanitation schemes	Treasury Officers and Municipalities	1974-75	5,49,064	Loanwise details
	Sewerage Schemes— Loans to Municipalities, Municipal Corporations and other Local Funds for sewerage schemes	Ditto	1974-75	5,52,774	Ditto
	Urban Water Supply Schemes— Loans to Municipalities, Municipal Corporations and other Local Funds for water supply schemes	Ditto	1974-75	10,34,373	Ditto
2.	684. Loans for Urban Development— Urban Development—				
	(i) Loans to Municipalities, Municipal Corporations and other Local Funds for integrated city development programmes	Ditto	1974-75	21,56,275	Ditto
	(ii) Loans to Municipalities, Municipal Corporations and other Local Funds for shopping centres, cinemas, etc.	Ditto	1974-75	1,13,883	Ditto
	(iii) Loans to Municipalities, Municipal Corporations and other Local Funds for other purposes	Ditto	1974-75	10,85,934	Ditto
3.	688. Loans for Social Security and Welfare— Other Social Security and Welfare Programmes— Loans to princes and rulers of erstwhile States	Treasury Officers	1954-55	10,958	Ditto

APPENDIX II—*contd.*

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

Serial no.	Head of account	Departmental/Treasury Officers from whom details are awaited	Earliest year to which the difference relates	Amount of difference	Particulars of details/documents awaited from departmental/Treasury Officers
1	2	3	4	5	6
	Rs.				
	F. Loans and Advances— <i>concl'd.</i>				
4.	705. Loans for Agriculture— Manures and Fertilizers—				
	Loans to Municipalities, Municipal Corporations and other Local Funds for preparation and distribution of town compost	Treasury Officers and Municipalities	1974-75	2,08,075	Loanwise details
	K. Deposits and Advances—				
	(b) Deposits not bearing interest—				
5.	843. Civil Deposits—				
	(i) Deposits of Police Funds	Treasury Officers	1967-68	5,94,691	Plus and minus memoranda and reconciliation of accounts with treasuries
	(ii) Deposits for purchases, etc., abroad—				
	Purchase under credit/loan agreements	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
6.	847. Deposits of Local Funds—				
	Municipal Funds	Treasury Officers	1964-65	4,65,333	Plus and minus memoranda and reconciliation of accounts with treasuries
	Other Funds—				
	Deposit Account of the Punjab State Electricity Board to meet payments against Yen credits	Accountant-General, Haryana, Chandigarh	1964-65	10,40,243	Acceptance of debit from H.S.E.B., through Accountant-General, Haryana, Chandigarh

APPENDIX II—*concl'd.*

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

Serial no.	Head of account	Departmental/Treasury Officers from whom details are awaited	Earliest year to which the difference relates	Amount of difference	Particulars of details/documents awaited from Departmental/Treasury Officers
1	2	3	4	5	6
				Rs.	
	L. Suspense and Miscellaneous—				
	(c) Other Accounts—				
7.	872. Permanent Cash Imprest	Treasury Officers	1963-64	4,392	Complete particulars of credits/debits
	M. Remittances—				
	(a) Money Orders, Remittances and adjustments, etc.—				
8.	882. Cash Remittances and Adjustments, etc.—				
	(i) Cash Remittances between Treasuries and Currency Chests—				
	Cash Remittances between treasuries	Treasury Officer/Currency Officer, Reserve Bank of India, New Delhi	1962-63	36,72,655	Particulars of corresponding credits/debits

## 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 1976 (In lakhs of rupees)
1	2	3	4	5
<b>F. Loans and Advances—</b>				
1.	682. Loans for Public Health, Sanitation and Water Supply—			
	Public Health and Sanitation Programmes—			
	Loans to Municipalities, Municipal Corporations and other Local Funds for Sanitation scheme	1	1964-65	0.45
		2	1965-66	2.23
		6	1966-67	7.11
		10	1967-68	17.44
		2	1968-69	1.20
		11	1970-71	10.42
		29	1971-72	29.30
		15	1972-73	14.39
	Sewerage Schemes—			
	Loans to Municipalities, Municipal Corporations and other Local Funds for sewerage schemes	3	1963-64	1.20
		2	1964-65	1.09
		6	1965-66	7.84
		4	1966-67	5.63
		16	1967-68	16.52
		5	1968-69	3.62
		1	1969-70	0.07
		3	1971-72	2.93
		21	1972-73	27.90
		9	1974-75	20.18
	Urban Water Supply Schemes—			
	Loans to Municipalities, Municipal Corporations and other Local Funds for water supply schemes	5	1963-64	5.50
		5	1964-65	7.67
		12	1965-66	10.82

APPENDIX III—*contd.*

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 1976 (In lakhs of rupees)
1	2	3	4	5
	F. Loans and Advances— <i>contd.</i>			
682.	Loans for Public Health, Sanitation and Water Supply— <i>concl.</i> Urban Water Supply Schemes— <i>concl.</i> Loans to Municipalities, Municipal Corporations and other Local Funds for water supply schemes— <i>concl.</i>	14	1966-67	17.41
		25	1967-68	32.32
		5	1968-69	4.17
		21	1969-70	13.02
		4	1970-71	1.27
		11	1971-72	5.96
		13	1972-73	14.16
		1	1973-74	1.50
		6	1974-75	9.95
2.	684. Loans for Urban Development — Urban Development—			
	(i) Loans to Municipalities, Municipal Corporations and other Local Funds for integrated city development programme	3	Upto 1971-72	2.50
		14	1972-73	96.82
		4	1973-74	29.56
	(ii) Loans to Municipalities, Municipal Corporations and other Local Funds for shopping centres, cinomas, etc.	5	1969-70	1.72
		4	1970-71	1.36
		10	1971-72	2.74
		18	1972-73	4.91
		1	1973-74	0.24
	(iii) Loans to Municipalities, Municipal Corporations and other Local Funds for other purposes	14	Upto 1963-64	3.81
		11	1964-65	0.94
		12	1965-66	1.53
		5	1966-67	0.85



APPENDIX III—*contd.*

## 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 1976 (In lakhs of rupees)
1	2	3	4	5
<b>H. Loans and Advances—<i>concl'd.</i></b>				
684. Loans for Urban Development— <i>concl'd.</i>				
Urban Development— <i>concl'd.</i>				
Loans to Municipalities, Municipal Corporations and other Local Funds for other purposes— <i>concl'd.</i>				
		32	1967-68	7.17
		25	1968-69	7.35
		10	1969-70	3.24
		34	1970-71	7.53
		48	1971-72	39.93
		54	1972-73	29.00
		31	1973-74	77.61
		91	1974-75	157.37
3.	705. Loans for Agriculture— Manures and fertilizers—			
	(i) Loans to Municipalities, Municipal Corporations and other Local Funds for preparation and distribution of town compost	5	Upto 1970-71	0.81
		9	1971-72	1.85
		9	1972-73	2.21
		2	1973-74	0.60
		7	1974-75	1.99
<b>K. Deposits and Advances—</b>				
(b) Deposits not bearing interest—				
4.	843. Civil Deposits—			
	(i) Personal Deposits	2	1957-58	0.01
		4	1958-59	0.11
		10	1959-60	1.12
		4	1960-61	1.11
		14	1961-62	13.43
		34	1962-63	45.70
		6	1963-64	0.39
		23	1964-65	1.98
		45	1965-66	7.36
		90	1966-67	3,40.33
		27	1969-70	1.19

APPENDIX III—*contd.*

## 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 1976 (In lakhs of rupees)
1	2	3	4	5
	<b>K. Deposits and Advances—<i>contd.</i></b>			
	<b>(b) Deposits not bearing interest—<i>contd.</i></b>			
4.	<b>843. Civil Deposits—<i>concl.</i></b>			
	<b>(ii) Deposits of Police Funds—</b>			
	Police clothing and equipment Fund	17	1965-66	48.03
		1	1968-69	0.83
		1	1973-74	2.29
	<b>(iii) Revenue Deposits</b>	11	1963-64	5,97.15
		1	1968-69	1,02.51
		1	1973-74	14.26
	<b>(iv) Deposits of educational institutions</b>	6	1958-59	8.32
		2	1960-61	1.63
		44	1962-63	7.90
		44	1963-64	6.61
		60	1964-65	14.92
		136	1966-67	17.93
		14	1967-68	1.29
		1	1968-69	2.81
		1	1969-70	4.53
		3	1971-72	4.72
5.	<b>847. Deposits of Local Funds—</b>			
	<b>(i) District Funds</b>	4	1961-62	6.91
	<b>(ii) State Transport Corporation Funds</b>	1	1963-64	30.38
	<b>(iii) Panchayat Bodies Funds—</b>			
	1. Panchayat Samiti Funds	4	1961-62	5.38
		12	1962-63	20.52
		6	1965-66	1.75
		60	1966-67	89.62
		1	1967-68	0.22

APPENDIX III—*concl'd.*

## 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 1976 (In lakhs of rupees)
1	2	3	4	5
<b>K. Deposits and Advances—<i>concl'd.</i></b>				
<b>(b) Deposits not bearing interest—<i>concl'd.</i></b>				
<b>5. 847. Deposits of Local Funds—<i>concl'd.</i></b>				
<b>(iii) Panchayat Bodies Funds—<i>concl'd.</i></b>				
<b>2. Zila Parishad Funds</b>		2	1961-62	8.67
		8	1966-67	14.50
		1	1972-73	17.73
		1	1973-74	1.37
<b>3. Village Panchayat Funds</b>		1	1960-61	0.11
		1	1969-70	5.20
<b>(iv) Other Funds—</b>				
	Town and Bazar Funds	3	1959-60	0.91
<b>L. Suspense and Miscellaneous—</b>				
<b>(c) Other Accounts—</b>				
<b>6. 872. Permanent Cash Imprest</b>		43	Upto 1964-65	0.06
		13	1965-66	0.03
		30	1966-67	0.03
		31	1967-68	0.08
		25	1968-69	0.07
		25	1969-70	0.03
		36	1970-71	0.09
		30	1971-72	0.15
		60	1972-73	0.61
		138	1973-74	2.04
		203	1974-75	3.20

## APPENDIX

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

1973-74			
	Number of concerns	Investment	Dividend/ Interest received
(In crores of rupees)			
(i) Statutory corporations	6	7.67(a)	0.06
(ii) Government companies	13	9.06(b)	0.06
(iii) Joint Stock companies and partnerships	19	1.55	0.02
(iv) Co-operatives	3680	25.92	0.43
<b>Total</b>	<b>3718</b>	<b>44.20(c)</b>	<b>0.57</b>

- (a) Differs by Rs. 0.20 crore (decreased) from the figure shown in the Finance Accounts 1973-74 due to transfer of this amount from Punjab Financial Corporation, Chandigarh to Punjab State Industrial Development Corporation, Ltd, Chandigarh.
- (b) Differs by Rs. 0.36 crore (increased) from the figure shown in Finance Accounts 1973-74 due to *proforma* transfer (Rs. 0.20 crore) *vide* footnote (a) above and increase (Rs. 0.16 crore) in the amount of investment in Punjab State Irons, Ltd., Chandigarh.
- (c) Differs by Rs. 0.16 crore (increased) from the figure shown in the Finance Accounts 1973-74 due to increase in the amount of investment in the Punjab State Irons, Ltd., Chandigarh.

## IV

stock companies, co-operative banks and societies, etc., to end of 1973-74, 1974-75 and 1975-76  
note 6 under Statement no. 7)

1974-75			1975-76		
Number of concerns	Investment	Dividend/ Interest received	Number of concerns	Investment	Dividend/ Interest received
	(In crores of rupees)			(In crores of rupees)	
6	9.11	0.07	5	10.40	0.05
13(a)	16.77(b)	..	16	22.30	0.28
19	1.54(c)	0.02	19	1.71(a)	0.03
3688	27.77	0.65	4580	31.34(f)	1.17
3726(a)	55.19(d)	0.74	4620	65.75	1.53

- (a) Differs by 1 from the figure shown in Finance Accounts 1974-75 due to the inclusion of Punjab State Irons, Ltd., Chandigarh.
- (b) Differs by Rs. 0.17 crore (increased) from the figure shown in Finance Accounts 1974-75 due to inclusion of investment pertaining to Punjab State Irons, Ltd., Chandigarh.
- (c) Differs from the figures shown in Finance Accounts 1974-75 due to rounding.
- (d) See footnotes (b) and (c) above.
- (e) Excludes Rs. 0.02 crore allocated to successor states during the year.
- (f) Excludes Rs. 0.21 crore retired during the year.