



GOVERNMENT OF PUNJAB

FINANCE ACCOUNTS

1977-78

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GOVERNMENT OF PUNJAB
FINANCE ACCOUNTS—1977-78

Page no.	Reference	For	Read
1	8th line from top	Revene	Revenue
28	Column headed 'Reasons'—4th line from bottom	Sterilisation	Stérilisation
30	Footnote @—1st line	progresive	progressive
33	Explanatory note 2—Second sub-para-2nd line	chages	charges
35	7th line from bottom	concernd	concerned
41	25th line from top	Bahk	Bank
41	20th line from bottom	outstandings	outstanding
43	15th line from rule	theamount	the amount
45	Footnote @—1st line	Differ	Differs
51	Column 1-8th line from bottom	Societes	Societies
55	3rd line from top	balances	balance
58	4th line from top	bookkeeping	book-keeping
65	2nd line from bottom	spent from out	spent out
70	8th line from bottom	Services and services fees	Services and service fees
79	14th line from bottom	<i>Deduct</i> —Refund	<i>Deduct</i> —Refunds
85	Column headed 'Actual for 1977-78'	Actual	Actuals
86	13th line from bottom	Article 275(I)	Article 275(1)
87	Column headed 'Heads'—1st line from top	Cotribution	Contributions
87	2nd line from bottom	RECEIPTS HEADS	RECEIPT HEADS
91	Column 1-7th line from top	Non-Judical	Non-Judicial
107	Column 1-7th line from bottom	Adminis	Adminis-
113	Column 1- 6th line	Nutritions	Nutritious

Page no.	Reference	For	Read
114	Footnote (a)—1st line	Contingency	Contingency
119	Column 1—2nd line from bottom	Stratagic	Strategic
124	Column 1—14th line from bottom	Housings	Housing
128	Footnote (a)	excess	the excess
129	Column 1—20th line	Investment -	Investments
131	Footnote (a)—1st line	credit	credits
142	Column 1—8th line from rule	Investment	Investments
150	Column 1—last line	Expenditrrure	Expenditure
173	Footnotes (a) to (k)—3rd and 4th lines	adjustment	adjustments
175	Column 9—13th line from bottom	exempt	exempted
181	Heading of column 8—1st line	Amounr	Amount
224	Column 1—7th line	Scholarship	Scholarships
244	Column 1—7th line	Tube-well	Tube-wells
248	Column 1—5th line	<i>contd.</i>	<i>concl'd.</i>
250	Column 1—4th line	<i>contd.</i>	<i>concl'd.</i>
252	Column 1—8th line	Chemicals	Chemical
254	Column 1—5th line	<i>contd.</i>	<i>concl'd.</i>
256	Column 1—11th line from rule	loans	Loans
271	Heading of Appendix	Remittances	Remittance
273	Serial no 5(i) column 6—1st line	Plas and minus	Plus and Minus
281	Footnote (a)	crore retired	crore retired
281	Footnote (b)	croresretired	crores retired

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

This compilation containing the Finance Accounts of the Government of Punjab for the year 1977-78 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 1977-78, the accounts now presented are, according to my information, correct statements of the receipts and outgoings of the Government of Punjab for the year 1977-78.


(GIAN PRAKASH)

New Delhi,

The 12th JUL 1978
Comptroller and Auditor General of India

INTRODUCTORY

The accounts of Government are kept in three parts :—

Part I—Consolidated Fund

Part II—Contingency Fund

Part III—Public Account

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

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

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

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

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

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

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

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

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

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

other units of allotments which are adopted by the Finance Department for Demands for Grants; but in general a certain degree of correlation is maintained between the demands for Grants and the Finance Accounts.

The major heads of accounts, falling within the sectors for expenditure heads, generally correspond to functions of Government, while the minor heads, subordinate to them, identify the programmes undertaken to achieve the objectives of function represented by the major 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 heads 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.

PART I
SUMMARISED STATEMENTS

STATEMENT NO. 1—

Receipts 1	Actuals	
	1976-77 2	1977-78 3
	(In lakhs of rupees)	
	Part I—Consolidated	
	(1)	
Receipt Heads (Revenue Account)		
A. Tax Revenue—		
(a) Taxes on Income and Expenditure—		
021. Taxes on Income other than Corporation Tax ..	17,93.60	18,57.00
Total—(a) Taxes on Income and Expenditure ..	17,93.60	18,57.00
(b) Taxes on Property and Capital transactions—		
029. Land Revenue ..	2,29.91	2,47.12
030. Stamps and Registration Fees ..	17,28.06	21,50.77
031. Estate Duty ..	33.22	37.50
035. Taxes on Immovable Property other than Agricultural Land ..	0.19	0.01
Total—(b) Taxes on Property and Capital transactions ..	19,91.38	24,35.40
(c) Taxes on Commodities and Services—		
039. State Excise ..	49,04.58	62,30.09
040. Sales Tax ..	96,12.41	1,07,51.43
041. Taxes on Vehicles ..	6,35.93	7,27.72
042. Taxes on Goods and Passengers ..	16,29.75	18,92.10
043. Taxes and Duties on Electricity ..	8,00.50	8,38.38
045. Other Taxes and Duties on Commodities and Services ..	6,56.47	6,74.55
Total—(c) Taxes on Commodities and Services ..	1,82,39.64	2,11,14.27
Total— A. Tax Revenue ..	2,20,24.62	2,54,06.67

SUMMARY OF TRANSACTIONS

Disbursements	Actuals	
	1976-77	1977-78
4	5	6
	(In lakhs of rupees)	
Fund		
Revenue		
Expenditure Heads (Revenue Account)		
A. General Services—		
(a) Organs of State—		
211. Parliament/State/Union Territory Legislatures ..	40.67	46.14
212. President, Vice-President/Governor/Administrator of Union Territories ..	11.90	11.91
213. Council of Ministers ..	67.30	65.10
214. Administration of Justice ..	2,13.36	2,40.11
215. Elections ..	25.24	47.72
Total—(a) Organs of State ..	3,58.47	4,10.98
(b) Fiscal Services—		
(ii) Collection of Taxes on Property and Capital Transactions—		
229. Land Revenue ..	2,48.05	2,88.95
230. Stamps and Registration. ..	18.75	25.42
235. Collection of other Taxes on Property and Capital transactions ..	0.50	0.15
(iii) Collection of Taxes on Commodities and Services—		
239. State Excise ..	65.16	59.47
240. Sales Tax ..	1,36.45	1,35.75
241. Taxes on Vehicles ..	18.89	20.31
245. Other Taxes and Duties on Commodities and Services ..	22.88	27.57
(iv) Other Fiscal Services—		
247. Other Fiscal Services ..	11.86	2.90
Total—(b) Fiscal Services ..	5,22.54	5,60.52

STATEMENT NO. 1—

Receipts 1	Actuals	
	1976-77 2	1977-78 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 ..	25,53.21	12,59.94
050. Dividends and Profits ..	1,09.92	1,16.26
Total—(b) Interest Receipts, Dividends and Profits ..	26,63.13	13,76.20
(c) Other Non-Tax Revenue—		
(i) General Services—		
051. Public Service Commission ..	2.91	0.40
055. Police ..	60.28	77.77
056. Jails ..	64.03	60.64
057. Supplies and Disposals ..	2.08	1.56
058. Stationery and Printing ..	44.03	32.01
059. Public Works ..	77.04	94.59
065. Other Administrative Services ..	1,45.07	2,51.65
066. Contributions and recoveries towards pension and other Retirement Benefits ..	30.30	28.20
068. Miscellaneous General Services ..	1,56.89	3,00.72
Total—(i) General Services ..	5,82.63	8,47.54

SUMMARY OF TRANSACTIONS—*contd.*

Disbursements	Actuals	
	1976-77	1977-78
4	5	6
(In lakhs of rupees)		
<i>Fund—contd.</i>		
<i>Revenue—contd.</i>		
<i>Expenditure Heads (Revenue Account)—contd.</i>		
<i>A. General Services—concl'd.</i>		
<i>(c) Interest payments and servicing of debt—</i>		
248. Appropriation for reduction or avoidance of debt ..	5,11.79	5,01.04
249. Interest Payments ..	35,06.76	39,67.40
Total—(c) Interest payments and servicing of debt ..	40,18.55	44,68.44
<i>(d) Administrative Services—</i>		
251. Public Service Commission ..	7.01	6.57
252. Secretariat-General Services ..	1,70.41	1,87.64
253. District Administration ..	2,81.03	2,85.77
254. Treasury and Accounts Administration ..	81.20	90.66
255. Police ..	18,25.86	19,12.95
256. Jails ..	2,20.28	2,04.71
257. Supplies and Disposals ..	7.74	9.00
258. Stationery and Printing ...	2,11.55	1,92.38
259. Public Works ..	3,67.13	2,82.61
265. Other Administrative Services ..	2,08.02	2,30.40
Total—(d) Administrative Services ..	33,80.23	34,02.69
<i>(e) Pensions and Miscellaneous General Services—</i>		
266. Pensions and other Retirement Benefits ..	4,12.19	5,33.67
268. Miscellaneous General Services ..	37.46	49.26
Total—(e) Pensions and Miscellaneous General Services ..	4,49.65	5,82.93
Grand Total—A. General Services ..	87,29.44	94,25.56

STATEMENT NO. 1—

Receipts 1	Actuals	
	1976-77 2	1977-78 3
	(In lakhs of rupees)	
	Part I—Consolidated	
Receipt Heads (Revenue Account)—contd.		(1)
B. Non-Tax Revenue—contd.		
(c) Other Non-Tax Revenue—contd.		
(ii) Social and Community Services—		
077. Education ..	1,37.65	1,30.28
078. Art and Culture ..	0.53	0.56
080. Medical ..	1,62.83	1,29.09
081. Family Welfare ..	5.14	1.89
082. Public Health, Sanitation and Water Supply ..	1,51.62	1,47.09
083. Housing ..	24.38	19.76
084. Urban Development ..	0.94	0.93
085. Information and Publicity ..	3.19	1.51
087. Labour and Employment ..	39.99	47.83
088. Social Security and Welfare ..	1,80.20	2,02.49
095. Other Social and Community Services ..	51.75	18.86
Total—(ii) Social and Community Services ..	7,58.22	7,00.29
(iii) Economic Services—		
098. Co-operation ..	53.89	56.21
104. Other General Economic Services ..	13.04	11.95
105. Agriculture ..	3,22.64	1,34.74
106. Minor Irrigation, Soil Conserva- tion and Area Development ..	62.89	81.09
109. Food ..	1,00.55	98.14
110. Animal Husbandry ..	57.68	69.32
111. Dairy Development ..	0.38	0.24

SUMMARY OF TRANSACTIONS—*contd.*

Disbursements	Actuals	
	1976-77	1977-78
4	5	6
	(In lakhs of rupees)	
Fund—<i>contd.</i>		
Revenue—<i>contd.</i>		
Expenditure Heads (Revenue Account)—<i>contd.</i>		
B. Social and Community Services—		
276. Secretariat-Social and Community Services ..	37.89	43.71
277. Education ..	70,09.17	77,89.37
278. Art and Culture ..	35.19	33.64
280. Medical ..	14,69.49	15,93.44
281. Family Welfare ..	3,92.03	1,97.04
282. Public Health, Sanitation and Water Supply ..	9,01.69	14,21.54
283. Housing ..	22.91	47.78
284. Urban Development ..	2,04.99	2,43.34
285. Information and Publicity ..	95.09	1,14.40
287. Labour and Employment ..	3,36.62	3,68.73
288. Social Security and Welfare ..	14,74.77	14,82.69
289. Relief on account of Natural Calamities ..	12,54.50	3,11.37
295. Other Social and Community Services ..	19.50	5.44*
Total—B. Social and Community Services ..	1,32,53.84	1,36,52.49
C. Economic Services—		
(a) General Economic Services—		
296. Secretariat-Economic Services ..	37.97	39.27
298. Co-operation ..	2,74.22	4,19.77
304. Other General Economic Services ..	50.66	58.52
Total—(a) General Economic Services ..	3,62.85	5,17.56

*Excludes Rs. 0.12 lakh spent from out of an advance from the Contingency Fund during 1977-78 but not recouped to the Fund till the close of the year.

STATEMENT NO. 1—

Receipts 1	Actuals	
	1976-77 2	1977-78 3
	(In lakhs of rupees)	
	Part I—Consolidated	
	(1)	
Receipt Heads (Revenue Account)—contd.		
B. Non-Tax Revenue—concl'd.		
(c) Other Non-Tax Revenue—concl'd.		
(iii) Economic Services—concl'd.		
112. Fisheries ..	10.47	10.36
113. Forest ..	1,28.93	1,60.67
114. Community Development ..	15.68	19.25
120. Industries ..	0.37	0.27
121. Village and Small Industries ..	1,02.09	71.93
128. Mines and Minerals ..	4.38	7.01
131. Water and Power Development Services ..	1.22	1.34
132. Multipurpose River Projects ..	1,03.95	1,10.52
133. Irrigation, Navigation, Drainage and Flood Control Projects ..	7,24.10	8,05.88
136. Civil Aviation ..	1.90	3.83
137. Roads and Bridges ..	0.40	7,15.62
138. Road and Water Transport Services ..	20,36.84	23,77.72
139. Tourism ..	13.72	32.12
144. Other Transport and Communication Services ..	..	0.01
Total—(iii) Economic Services ..	37,55.12	47,68.22
Total—(c) Other Non-Tax Revenue ..	50,95.97	63,16.05
Total—B. Non-Tax Revenue ..	77,59.10	76,92.25

SUMMARY OF TRANSACTIONS—*contd.*

Disbursements	Actuals	
	1976-77	1977-78
4	5	6
(In lakhs of rupees)		
Fund—<i>contd.</i>		
Revenue—<i>contd.</i>		
Expenditure Heads (Revenue Account)—<i>contd.</i>		
C. Economic Services—<i>contd.</i>		
(b) Agriculture and Allied Services—		
305. Agriculture ..	17,90.87	16,71.52
306. Minor Irrigation ..	1,71.07	2,03.27
307. Soil and Water Conservation ..	1,58.75	2,89.96
309. Food ..	— 2.03	6,51.07
310. Animal Husbandry ..	4,35.91	4,73.54
311. Dairy Development ..	25.30	26.12
312. Fisheries ..	29.41	38.86
313. Forest ..	3,08.41	3,65.75*
314. Community Development ..	3,62.51	3,52.94@
Total—(b) Agriculture and Allied Services	32,80.20	40,73.03
(c) Industry and Minerals—		
320. Industries ..	29.62	12.83
321. Village and Small Industries ..	3,67.74	2,95.20
328. Mines and Minerals ..	8.73	9.45
Total—(c) Industry and Minerals	4,06.09	3,17.48
(d) Water and Power Development—		
331. Water and Power Development Services	63.34	76.73
332. Multipurpose River Projects ..	5,15.19	5,36.67
333. Irrigation, Navigation, Drainage and Flood Control Projects ..	10,16.12	11,55.74
Total—(d) Water and Power Development	15,94.65	17,69.14

*Excludes Rs. 1.50 lakhs spent from out of an advance from the Contingency Fund during 1977-78 but not recouped to the Fund till the close of the year.

@Excludes Rs. 42.80 lakhs spent from out of an advance from the Contingency Fund during 1977-78 but not recouped to the Fund till the close of the year.

STATEMENT NO. 1—

Receipts

Actuals

1	1976-77	1977-78
	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 ..	57,30·84	51,86·56
162. States' Share of Union Excise Duties ..	21,26·84	23,26·37
Total—C. Grants-in-aid and Contributions ..	78,57·68	75,12·93
Total—Receipt Heads (Revenue Account) ..	3,76,41·40	4,06,11·85
Revenue Surplus	60,51·28	63,30·27

(2)

SUMMARY OF TRANSACTIONS—*contd.*

Disbursements	Actuals	
	1976-77	1977-78
4	5	6
(In lakhs of rupees)		
Fund—<i>contd.</i>		
Revenue —<i>concl.</i>		
Expenditure Heads (Revenue Account)—<i>concl.</i>		
C. Economic Services—<i>concl.</i>		
(e) Transport and Communications—		
336. Civil Aviation ..	10.38	10.46
337. Roads and Bridges ..	16,11.32	19,47.15
338. Road and Water Transport Services ..	22,30.69	24,48.09
339. Tourism ..	42.45	54.47
Total—(e) Transport and Communications ..	38,94.84	44,60.17
Total—C. Economic Services ..	95,38.63	1,11,37.38
D. Grants-in-aid and Contributions—		
363. Compensation and Assignments to Local Bodies and Panchayati Raj Institutions ..	68.21	66.15
Total—D. Grants-in-aid and Contributions ..	68.21	66.15
Total—Expenditure Heads (Revenue Account) ..	3,15,90.12	3,42,81.58
Capital, Public Debt, Loans, etc.		
Expenditure Heads (Capital Account) (figures for each major head given in statement no. 2) ..	86,00.33	36,96.50
Total ..	86,00.33	36,96.50

STATEMENT NO. 1—

Receipts 1	Actuals	
	1976-77 2	1977-78 3
	(In lakhs of rupees)	
	Part I—Consolidated	
	(2)	
E. Public Debt—		
603. Internal Debt of the State Government ..	3,52,97.93	3,67,72.36
604. Loans and Advances from the Central Government ..	49,74.01	1,09,87.19
Total—E. Public Debt ..	4,02,71.94	4,77,59.55
F. Loans and Advances—		
Recoveries of Loans and Advances ..	5,89.90	7,77.02
Total—F. Loans and Advances..	5,89.90	7,77.02
G. Inter-State Settlement—		
768. Inter-State Settlement—		
Centre and Punjab ..	..	51.69
Punjab and Haryana ..	3.81	1,72.66
Punjab and Himachal Pradesh ..	33.20	..
Total—G. Inter-State Settlement..	37.01	2,24.35
Total—Consolidated Fund ..	7,85,40.25	8,93,72.77

SUMMARY OF TRANSACTIONS—*concl.*

Disbursements	Actuals	
	1976-77	1977-78
4	5	6
	(In lakhs of rupees)	
Fund—<i>concl.</i>		
Capital, Public Debt, Loans, etc.—<i>concl.</i>		
E. Public Debt—		
603. Internal Debt of the State Government ..	2,79,87.88	3,51,26.29
604. Loans and Advances from the Central Government ..	43,10.88	73,27.30
Total—E. Public Debt ..	3,22,98.76	4,24,53.59
F. Loans and Advances—		
Loans and Advances ..	91,62.52	57,45.44
Total—F. Loans and Advances ..	91,62.52	57,45.44
Total—Consolidated Fund	8,16,51.73	8,61,77.11

STATEMENT NO. 1

Receipts	Actuals	
	1976-77	1977-78
1	2	3
	(In lakhs of rupees)	
	Part II—Contingency	
800. Contingency Fund ..	84.14	..
Total—Contingency Fund ..	84.14	..
	Part III—Public	
	Debt (other than those	
1. Small Savings, Provident Funds, etc.—		
(b) Provident Funds—		
805. State Provident Funds ..	9,17.31	9,88.47
Total—(b)-Provident Funds ..	9,17.31	9,88.47
Total—I. Small Savings, Provident Funds, etc. ..	9,17.31	9,88.47

SUMMARY OF TRANSACTIONS—*contd.*

Disbursements	Actuals	
	1976-77	1977-78
4	5	6
	(In lakhs of rupees)	
Fund—		
800. Contingency Fund ..	..	44.42@
Total—Contingency Fund ..	..	44.42
Account—		
mentioned in Part I) and Deposits, etc.—		
1. Small Savings, Provident Funds, etc.—		
(b) Provident Funds—		
805. State Provident Funds ..	3,32.38	4,03.18
Total—(b) Provident Funds ..	3,32.38	4,03.18
Total—I. Small Savings, Provident Funds, etc. ..	3,32.38	4,03.18

@ Represents expenditure met from out of advance from the Contingency Fund during 1977-78 under the following heads of account but not recouped to the Fund till the close of the year.

Head of Account	Amount	
		Rs.
295. Other Social and Community Services	12,000
313. Forest	1,50,000
314. Community Development	42,80,433
Total	₹ 44,42,433

STATEMENT NO. 1—

Receipts	Actuals	
	1976-77	1977-78
1	2	3
(In lakhs of rupees)		
Part III—Public		
Debt (other than those		
J. Reserve Funds—		
(a) *Reserve Funds bearing interest ..	2,67.95	2,61.85
(b) *Reserve Funds not bearing interest ..	9,33.05	5,06.76
Total—J. Reserve Funds ..	12,01.00	7,68.61
K. Deposits and Advances—		
(a) *Deposits bearing interest ..	25,13.15	14,70.11
(b) *Deposits not bearing interest ..	2,16,06.55	2,60,88.04
(c) *Advances ..	2,19.51	2,75.78
Total—K. Deposits and Advances ..	2,43,39.21	2,78,33.93
L. Suspense and Miscellaneous—		
(b) *Suspense ..	63,56.89	69,49.13
(c) *Other Accounts ..	4,35.15	54,53.95@
(d) *Accounts with Governments of Foreign Countries ..	0.03	0.02
(e) Miscellaneous ..	2,78.12	5,63.70
Total—L. Suspense and Miscellaneous ..	70,70.19	1,29,66.80

*Details are available in statement no.16.

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

SUMMARY OF TRANSACTIONS—*contd.*

Disbursements	Actuals	
	1976-77	1977-78
4	5	6
(In lakhs of rupees)		
<i>Account—contd.</i>		
<i>mentioned in Part I) and Deposits, etc.—contd.</i>		
J. Reserve Funds—		
(a) *Reserve Funds bearing interest ..	2,67.25	2,12.54
(b) *Reserve Funds not bearing interest	7,09.97	5,63.71
Total—J. Reserve Funds ..	9,77.22	7,76.25
K. Deposits and Advances—		
(a) *Deposits bearing interest ..	3,05.29	16,48.50
(b) *Deposits not bearing interest ..	2,04,68.31	2,62,33.86
(c) *Advances ..	2,19.41	2,75.91
Total—K. Deposits and Advances ..	2,09,93.01	2,81,58.27
L. Suspense and Miscellaneous—		
(b) *Suspense ..	66,09.53	73,85.66
(c) *Other Accounts ..	4,41.04	54,32.14@
(d) *Accounts with Governments of Foreign Countries ..	0.95	6.10
(e) Miscellaneous ..	0.07	0.31
Total—L. Suspense and Miscellaneous	70,51.59	1,28,24.21

*Details are available in statement no. 16.

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

STATEMENT NO. 1

Receipts

Actuals

1	1976-77	1977-78
	2	3
	(In lakhs of rupees)	
	Part III—Public	
	Debt (other than those	
M. Remittances—		
(a) *Money Orders, Remittances and adjustments between officers rendering accounts to the same Accountant General, etc., and other Remittances ..	1,15,83.97	1,27,02.58
(b) *Inter-Government Adjustment Accounts ..	60.06	3.34
Total—M. Remittances	1,16,44.03	1,27,05.92
Total—Public Account ..	4,51,71.74	5,52,63.73
Total—Receipts—Parts I, II and III	12,37,96.13	14,46,36.50
Opening Cash Balance	—36,64.94	— 28,96.96
Grand Total ..	12,01,31.19	14,17,39.54

*Details are available in statement no. 16.

SUMMARY OF TRANSACTIONS—*concl'd.*

Disbursements	Actuals	
	1976-77	1977-78
4	5	6
	(In lakhs of rupees)	
Account—<i>concl'd.</i>		
mentioned in Part I) and Deposits, etc.— <i>concl'd.</i>		
M. Remittances—		
(a) *Money Orders, Remittances and adjustments between officers rendering accounts to the same Accountant General, etc., and other Remittances	.. 1,19,97.58	1,23,23.99
(b) *Inter-Government Adjustment Accounts	.. 24.64	—57.74
Total—M. Remittances	.. 1,20,22.22	1,22,66.25
Total—Public Account	.. 4,13,76.42	5,44,28.16
Total—Disbursements-Parts I, II and III	.. 12,30,28.15	14,06,49.69
Closing Cash Balance	.. —28,96.96	10,89.85@
Grand Total	.. 12,01,31.19	14,17,39.54

*Details are available in statement no. 16.

@The closing cash balance consisted of cash in treasuries (Rs. 3.38 lakhs) and Deposits with the Reserve Bank (Rs. 10,86.47 lakhs). There was a difference (Rs. 67,22.52 lakhs) between the figure reflected in the accounts (Rs. 10,86.47 lakhs) and that intimated by the Reserve Bank (Rs.—56,36.05 lakhs) regarding "Deposits with Reserve Bank". As a result of reconciliation this difference now stands at Rs. 84.89 lakhs (March 1979) which is under reconciliation.

EXPLANATORY NOTES

1. The transactions on revenue account resulted in a surplus of Rs. 63.30 crores in 1977-78 against a surplus of Rs. 60.51 crores in 1976-77. Taking into account the transactions outside the revenue account, there was an overall surplus of Rs. 39.87 crores in 1977-78 against the surplus of Rs. 7.68 crores in 1976-77.

	1976-77	1977-78
	(In crores of rupees)	
Opening cash balance	—36.65	—28.97
Part I—Consolidated Fund—		
(a) Transactions within the Revenue Account—		
(i) Receipts	3,76.41	4,06.12
(ii) Expenditure	3,15.90	3,42.82
(iii) Revenue Surplus	+60.51	+63.30
(b) Transactions outside the Revenue Account—		
(i) Capital expenditure	86.00	36.96
(ii) Receipts from borrowing (net)	+79.73	+53.06
(iii) Loans and Advances by State Government (net)	—85.73	—49.69
(iv) Inter-State Settlement (net)	+0.37	+2.24
Part II—Contingency Fund (net)	+0.84	—0.44
Part III—Public Account (net)	+37.96	+8.36
Closing cash balance	—28.97	+10.90
Overall Surplus (+)	+7.68	+39.87

2. The revenue receipts in 1977-78 (Rs. 4,06.12 crores) were Rs. 29.71 crores more than those in 1976-77 (Rs. 3,76.41 crores). The increase of receipts in 1977-78 of Rs. 1 crore or above was mainly under :—

Major head	Actuals		Increase	Reasons
	1976-77	1977-78		
(In crores of rupees)				
039. State Excise	49.05	62.30	13.25	Due mainly to larger quantities of country, commercial and denatured spirits lifted by contractors.

Major head	Actuals		Increase	Reasons
	1976-77	1977-78		
(In crores of rupees)				
040. Sales Tax	96.12	1,07.51	11.39	Due mainly to additional resources mobilization measures taken during the year.
137. Roads and Bridges	*	7.16	7.16	Due mainly to increased contribution from the Market Committees for construction of link roads.
030. Stamps and Registration Fees	17.28	21.51	4.23	Due mainly to larger sale of stamps (non-Judicial).
138. Road and Water Transport Services	20.37	23.78	3.41	Due mainly to increase in operation of Punjab Roadways consequent upon expansion of its fleet.
042. Taxes on Goods and Passengers	16.30	18.92	2.62	Due mainly to increase in the number of buses plying on the State roads and in number of passengers.
162. States' Share of Union Excise Duties	21.27	23.26	1.99	Due mainly to increase in the share of the State.
068. Miscellaneous General Services	1.57	3.01	1.44	Due mainly to more receipts on account of unclaimed deposits and fees for guarantees given by the Government.
065. Other Administrative Services	1.45	2.52	1.07	Due mainly to more miscellaneous receipts.

*Rs. 0.40 lakhs.

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

Major head	Actuals		Decrease	Reasons
	1976-77	1977-78		
	(In crores of rupees)			
049. Interest Receipts	25.53	12.60	12.93	Due mainly to less interest receipts from the Punjab State Electricity Board.
160. Grants-in-aid from Central Government	57.31	51.86	5.45	Due to receipt of less grants from the Government of India
105. Agriculture	3.23	1.35	1.88	Due mainly to less sales of manures, fertilizers and seeds and fall in miscellaneous receipts.

Taxation changes during the year

3. The following additional tax/levy was imposed during 1977-78 :—

Tax/Levy imposed	Date from which imposed	Estimated additional income during 1977-78
		(In crores of rupees)
Inter-State sales tax on the goods sold by registered dealers in Punjab to registered dealers in the Union Territory of Chandigarh at the rate of 4 per cent	8th March 1978	*

The following concession was granted by the Government resulting in an estimated fall of revenue to the extent of Rs. 0.01 crore during 1977-78 :—

Nature of tax concession	Estimated loss in revenue during 1977-78	Date from which the concession was granted
	(In crores of rupees)	
Reduction in sales tax on gobar gas plants and its accessories from 6 per cent to 1 per cent	0.01	11th July 1977

*The estimated additional yield of Rs. 0.60 crore for the year 1977-78 was expected to be deposited in the State treasuries after the close of the financial year; hence no additional income envisaged during the year 1977-78.

Receipts from Government of India

4. The revenue receipts in 1977-78 include Rs. 94.07 crores received from the Government of India against Rs. 96.84 crores received during the previous financial year. The details are as under :—

	1976-77	1977-78
	(In crores of rupees)	
I—Share of net proceeds of—		
(a) Taxes on Income other than Corporation Tax	17.93	18.57
(b) Union Excise Duties	21.27	23.26
(c) Estate Duty	0.33	0.38
II—Grants in lieu of tax on Railway Passenger fares	0.82	0.82
III—Other grants	56.49	51.04
	<u>96.84</u>	<u>94.07</u>

Expenditure met from revenue

5. The increase of Rs. 26.92 crores in the expenditure on revenue account from Rs. 3,15.90 crores in 1976-77 to Rs. 3,42.82 crores in 1977-78 was mainly as under :—

Major head	Expenditure		Increase	Reasons
	1976-77	1977-78		
	(In crores of rupees)			
277. Education	70.09	77.89	7.80	Due mainly to up- grading of schools and grant of increased rates of dearness allowance to employees.
309. Food	—0.02	6.51	6.53	Due to payment of wheat bonus to far- mers.
282. Public Health, Sanitation and Water Supply	9.02	14.22	5.20	Due mainly to addi- tional expenditure on water supply schemes.
249. Interest Pay- ments	35.07	39.67	4.60	Due to payment of more interest on loans obtained from State Bank of India under cash credit arrange- ment for procurement of foodgrains.

Major head	Expenditure		Increase	Reasons
	1976-77	1977-78		
	(In crores of rupees)			
337. Roads and Bridges	16.11	19.47	3.36	Due mainly to construction of more link roads and more expenditure on maintenance of existing roads.
338. Roads and Water Transport Services	22.31	24.48	2.17	Due mainly to plying of more buses during the year.
298. Co-operation	2.74	4.20	1.46	Due mainly to more assistance to credit co-operatives and consumers' co-operatives.
333. Irrigation, Navigation, Drainage and Flood Control Projects	10.16	11.56	1.40	Due to increase in expenditure on the maintenance of canals and drains.
307. Soil and Water Conservation	1.59	2.90	1.31	Due mainly to more expenditure on various soil and water conservation measures.
280. Medical	14.69	15.93	1.24	Due mainly to establishment of additional allopathic dispensaries and up-grading/strengthening of existing district hospitals.
266. Pensions and other Retirement Benefits	4.12	5.34	1.22	Due mainly to grant of more concessions to pensioners.

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

289. Relief on account of Natural Calamities.	12.55	3.11	9.44	Due mainly to lesser payments of cash doles.
281. Family Welfare	3.92	1.97	1.95	Due mainly to lesser number of sterilisation cases.
305. Agriculture	17.91	16.72	1.19	Due mainly to less expenditure on manures and fertilisers.

STATEMENT NO. 2—CAPITAL OUTLAY

Progressive Capital Outlay to end of 1977-78

Serial no.	Major head of account	Expenditure upto 1976-77	Expenditure during 1977-78	Total
1	2	3	4	5
		(In lakhs of rupees)		
A. Capital Account of General Services—				
1.	459. Capital Outlay on Public Works	15,94.00	1,32.75	17,26.75
2.	465. Capital Outlay on Other Administrative Services	40.60	0.14	40.74
	Total—A	16,34.60	1,32.89	17,67.49
B. Capital Account of Social and Community Services—				
3.	477. Capital Outlay on Education, Art and Culture	10,78.88	35.30	11,14.18
4.	480. Capital Outlay on Medical	16,49.07	1,43.30	17,92.37
5.	481. Capital Outlay on Family Welfare	13.78	18.19	31.97
6.	482. Capital Outlay on Public Health, Sanitation and Water Supply	1,47.90	10.31	1,58.21
7.	483. Capital Outlay on Housing	14,28.67	1,66.28	15,94.95
8.	484. Capital Outlay on Urban Development	21,82.63	3,26.57	25,09.20
9.	485. Capital Outlay on Information and Publicity	2.87	0.02	2.89
10.	488. Capital Outlay on Social Security and Welfare	2,40.09(a)	63.89	3,03.98
11.	495. Capital Outlay on Other Social and Community Services	1,48.87	15.05	1,63.92
	Total—B	68,92.76(a)	7,78.91	76,71.67

(a) Differs by Rs. 2.29 lakhs (decreased) from the closing balance adopted in the Finance Accounts 1976-77 due to *proforma* dropping consequent on write-off of investment in Kasturba Sewa Mandir, Rajpura.

STATEMENT NO. : 2—CAPITAL OUTLAY—*contd.*Progressive Capital Outlay to end of 1977-78—*contd.*

Serial no.	Major head of account	Expenditure upto 1976-77	Expenditure during 1977-78	Total
1	2	3	4	5
(In lakhs of rupees)				
C. Capital Account of Economic Services—				
(a) Capital Account of General Economic Services—				
12.	498. Capital Outlay on Co-operation	35,39.82	—6,21.50*	29,18.32
13.	500. Investments in General Financial and Trading Institutions	4,12.00	..	4,12.00
14.	504. Capital Outlay on other General Economic Services	..	1.50	1.50
Total(a)		39,51.82	—6,20.00*	33,31.82
(b) Capital Account of Agriculture and Allied Services—				
15.	505. Capital Outlay on Agriculture	14,55.59	58.12	15,13.71
16.	506. Capital Outlay on Minor Irrigation, Soil Conservation and Area Development	22,10.84	0.74	22,11.58
17.	509. Capital Outlay on Food	14,28.27	—16,39.99*	—2,11.72@
18.	510. Capital Outlay on Animal Husbandry	3,36.31	15.90	3,52.21
19.	511. Capital Outlay on Dairy Development	4,58.40	22.77	4,81.17
20.	512. Capital Outlay on Fisheries	42.21	8.82	51.03
21.	514. Capital Outlay on Community Development	10.08	..	10.08
22.	515. Investments in Agricultural Financial Institutions	3,03.75	68.00	3,71.75
Total(b)		62,45.45	—14,65.64*	47,79.81

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

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

STATEMENT NO. 2—CAPITAL OUTLAY—*contd.*Progressive Capital Outlay to end of 1977-78—*contd.*

Serial no.	Major head of Account	Expenditure upto 1976-77	Expenditure during 1977-78	Total
1	2	3	4	5
(In lakhs of rupees)				
C. Capital Account of Economic Services—<i>contd.</i>				
(c) Capital Account of Industry and Minerals—				
23.	520. Capital Outlay on Industrial Research and Development	14,63.26	5,23.03	19,86.29
24.	521. Capital Outlay on Village and Small Industries	17,33.27	1,90.54	19,23.81
25.	522. Capital Outlay on Machinery and Engineering Industries	2.35	..	2.35
26.	525. Capital Outlay on Telecommunication and Electronics Industries	20.00	30.00	50.00
27.	526. Capital Outlay on Consumer Industries	33.51	..	33.51
28.	529. Capital Outlay on Other Industries	61.24	..	61.24
29.	530. Investments in Industrial Financial Institutions	4.95	..	4.95
Total(c)		33,18.58	7,43.57	40,62.15
(d) Capital Account of Water and Power Development—				
30.	531. Capital Outlay on Water and Power Development Services	5.48	..	5.48
31.	532. Capital Outlay on Multipurpose River Projects	1,67,03.25	17,25.02	1,84,28.27
32.	533. Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects	1,03,97.88	13,57.63	1,17,55.51
Total(d)		2,71,06.61	30,82.65	3,01,89.26

STATEMENT NO. 2—CAPITAL OUTLAY—*concl'd.*Progressive Capital Outlay to end of 1977-78—*concl'd.*

Serial no.	Major head of account	Expenditure upto 1976-77	Expenditure during 1977-78	Total
1	2	3	4	5

(In lakhs of rupees)

C. Capital Account of Economic Services—*concl'd.*

(e) Capital Account of Transport and Communications—

33.	536. Capital Outlay on Civil Aviation	84.33	11.59	95.92
34.	537. Capital Outlay on Roads and Bridges	48,46.60	7,35.31	55,81.91
35.	538. Capital Outlay on Road and Water Transport Services	23,81.88	2,59.25	26,41.13
36.	544. Capital Outlay on Other Transport and Communication Services	1,20.07	37.97	1,58.04
	Total (e)	74,32.88	10,44.12	84,77.00
	Total—C	4,80,55.34	27,84.70	5,08,40.04
	Total	5,65,82.70(a)	36,96.50	6,02,79.20

(a) See footnote (a) at page 29.

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 (March 1979).

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

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

Interest charges on the Harike Project were capitalised upto 1960-61. There has been no write-back of the capitalised interest charges so far and the matter had been taken up with Government (November 1970). Reply of the Government is awaited (March 1979).

Financial results of Irrigation works 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 final accounts of the period are received from the Director of Audit and Accounts, Pakistan, Lahore.

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

According to information furnished by Government, the total investments of Government in the share capital and debentures of different concerns at the end of 1975-76, 1976-77 and 1977-78 were Rs. 65.75 crores, Rs. 77.63 crores and Rs. 87.30 crores respectively. The dividend/interest received therefrom was Rs. 1.53 crores (2 per cent), Rs. 1.05 crores (1 per cent) and Rs. 1.13 crores (1 per cent) respectively. Further details are given in Appendix IV.

STATEMENT NO. 3—FINANCIAL

Serial no.	Particulars	Upper Bari Doab Canal	Sirhind Canal	Sutlej Valley Project (Eastern Canal)
		1	2	3
		(In lakhs)		
1.	Capital Outlay during the year 1977-78—			
	(i) Direct ..	38.97	—1.57(a)	..
	(ii) Indirect ..	..	..	..
	(iii) Total ..	38.97	—1.57(a)	..
2.	Capital Outlay to the end of the year 1977-78—			
	(i) Direct ..	7,64.83	8,56.08	3,01.41
	(ii) Indirect ..	..	..	..
	(iii) Total ..	7,64.83	8,56.08	3,01.41
3.	Revenue receipts during the year 1977-78—			
	(i) Direct ..	1,87.28	4,57.69	1,02.42
	(ii) Indirect ..	0.68	..	..
	(iii) Total ..	1,87.96	4,57.69	1,02.42
4.	Revenue forgone or remission of revenue during the year 1977-78—	..		
5.	Total revenue during the year 1977-78— [serial nos. 3(III)+4]	..	1,87.96	4,57.69
				1,02.42
6.	Working expenses and maintenance during the year 1977-78—			
	(i) Direct ..	1,41.39	2,51.90	57.21
	(ii) Indirect ..	..	..	..
	(iii) Total ..	1,41.39	2,51.90	57.21
7.	Net revenue excluding interest—			
	(i) Surplus of revenue (serial no. 5) over expenditure [serial no. 6(III)] (+) or excess of expenditure [serial no. 6(III)] over revenue (serial no. 5) (—)	..	+46.57	+2,05.79
				+45.21
	(ii) Rate of return on capital outlay to end of the year (percentage)	..	+6.09	+24.04
				+15.60

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

RESULTS OF IRRIGATION WORKS

Shah Nahar Canal Project	Madhopur Beas Link Project	Harke Project	Installation of 96 tube-wells in Shnhkot block of Jullundur District	Installation of 150 tube-wells along main branch to augment irrigation supplies from Upper Bari Doab Canal tracts	Installation of 108 deep tube-wells in Mahalpur Block of Hoshiarpur District	Total
4	5	6	7	8	9	10
of rupees)						
97-79	..	..	..	17-37	7-86	1,60-42
..
97-79	..	..	..	17-37	7-86	1,60-42
2,66-38	3,61-13	10,83-90	63-09	2,55-28	2,01-75	41,53-85
..
2,66-38	3,61-13	10,83-90	63-09	2,55-28	2,01-75	41,53-85
..	..	24-63	3-55	0-44	3-78	7,79-79
..	..	..	..	..	..	0-68
..	..	24-63	3-55	0-44	3-78	7,80-47
Information is awaited from the concerned Department.						
..	..	24-63	3-55	0-44	3-78	7,80-47
6-87	5-70	70-47	10-88	2-25	8-65	5,55-32
..
6-87	5-70	70-47	10-88	2-25	8-65	5,55-32
-6-87	-5-70	-45-84	-7-33	-1-81	-4-87	+2,25-15
-2-58	-1-58	-4-23	-11-62	-0-71	-2-41	+5-42

*STATEMENT NO. 3—FINANCIAL

Serial no.	Particulars	Upper Bari Doab Canal	Sirhind Canal	Sutlej Valley Project (Eastern Canal)
		1	2	3
		(In lakhs)		
8.	Interest on direct capital outlay—	52.17	59.98	21.10
9.	Net profit or loss after meeting interest—			
	(i) Surplus of revenue over expenditure (+) or excess of expenditure over revenue (—)	—5.60	+1,45.81	+24.11
	(ii) Rate of return on capital outlay to end of the year (percentage)	—0.73	+17.03	+8.00

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

RESULTS OF IRRIGATION WORKS—concl'd.

Shah Nahar Canal Project	Madhopur Beas Link Project	Harike Project	Installation of 96 tubewells in Shahkot block of Jullundur District	Installation of 150 tubewells along main branch to augment irrigation supplies from Upper Bari Doab Canal tracts	Installation of 108 deep tubewells in Mahalpur Block of Hoshiarpur District	Total
4	5	6	7	8	9	10
	of rupees),					
15.22	25.28	75.87	4.42	17.26	13.85	2,85.15
-22.09	-30.98	-1,21.71	-11.75	-19.07	-18.72	-60.00
-8.29	-8.58	-11.23	-18.62	-7.47	-9.28	-1.44

EXPLANATORY NOTES

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

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

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) Soil Conservation and Land reclamation schemes,
- (iii) Bhakra-Nangal Project, (iv) Beas Dam Project,
- (v) Ghaggar Project and (vi) Gurgaon Canal.

3. Government Central Workshop has been excluded from the statement as the exact position whether or not the surplus stores booked against this scheme had been transferred to Railways alongwith assets and liabilities of the workshop from 1st June 1956 is not known. The Government was requested 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) of this statement 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 details of revenue forgone or remission of revenue to be incorporated at serial no. 4 in this statement have not been supplied by the Chief Engineer, Irrigation in spite of reminders.

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

STATEMENT NO. 4—DEBT POSITION

(i) Statement of borrowings

Nature of Debt	Balance on Ist April 1977	Receipts during the year	Repay-ments during the year	Balance on 31st March 1978	Net increase (+) or decrease (—)
1	2	3	4	5	6
(In crores of rupees)					
I—Public Debt—					
603. Internal Debt of the State Government	2,34.70	3,67.72	3,51.26	2,51.16	+16.46
604. Loans and Advances from Central Government	2,54.76	1,09.88	73.28	2,91.36	+36.60
Total—I—Public Debt	4,89.46	4,77.60	4,24.54	5,42.52	+53.06
II—Small Savings, Provident Funds, etc.—					
805. State Provident Funds	50.70(a)	9.88	4.03	56.55	+5.85
Grand Total	5,40.16(a)	4,87.48	4,28.57	5,99.07	+58.91

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

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

EXPLANATORY NOTES

1. *Public Debt*—The total Public Debt of the State Government increased by Rs. 53.06 crores during the year 1977-78 and stood at Rs. 5,42.52 crores on 31st March 1978.

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

(a) Differs by Rs. 0.07 crore (decreased) from the closing balance shown in Finance Accounts 1976-77 due to *proforma* adjustment of balances *vide* details in Appendix I.

(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 1987) of Rs. 8.04 crores was raised on 23rd August 1977 at a discount of $\frac{1}{8}$ per cent. This is redeemable at par on 23rd August 1987. Of Rs. 8.04 crores, Rs. 8.00 crores (net) were realised in cash and Rs. 0.04 crore were allowed as discount.

During the year 5½% Punjab Loan 1977 (Rs. 5.11 crores) was notified for discharge. In accordance with Section 54(1) of the Punjab Re-organisation Act, 1966 the public debt of the composite State of Punjab, attributable to loans raised by the issue of Government securities (i.e. market loans) and outstanding with the public on 31st October 1966 has been treated as the debt of the State of Punjab and the other successor States shall be liable to pay to the State of Punjab their shares of the sum due from time to time for servicing and repayment of the debt. Pending determination of final amount of loan liability of successor States, the recovery from them is being made provisionally.

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

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

(a) *Sinking Fund (Depreciation)*—A sum not exceeding 1½ per cent of the total amount of loans is set apart from the revenues each year to form a depreciation fund for purchasing securities of the loans for cancellation. During the year 1977-78 no securities were cancelled.

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

The balances in the two funds at the commencement and at the end of 1977-78 are given below:—

Name of the fund.	Balance on Ist. April 1977	Addition during the year	Withdrawal during the year	Balance on 31st March 1978
1	2	3	4	5
(In lakhs of rupees)				
Sinking Fund (Depreciation).	2,43.54	27.68	45.52	2,25.70
Sinking Fund (Amortisation)	26,71.21	4,73.36	2,24.08	29,20.49
Total	29,14.75	5,01.04	2,69.60	31,46.19

Rupees 6,18.26 lakhs out of the total balance in the funds have been invested (March 1978) in securities. Of that Rs. 6,00.51 lakhs have been invested in securities of Government of India and Rs. 17.75 lakhs in securities of other States. The balance of Rs. 25,27.93 lakhs is merged in the general cash balance of State Government.

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

(ii) *Loans from autonomous bodies*—Besides Rs. 17.38 crores outstanding from the previous year, loans to the extent of Rs. 1.93 crores were taken from different autonomous bodies during the year. Of these Rs. 1.69 crores were paid in repayment of the outstanding loans during the year, leaving a balance of Rs. 17.62 crores. Complete particulars of the outstanding loans are given in the statement no. 17. Rs. 1,05.63 lakhs were paid as interest on these loans.

(iii) *Loans from State Bank of India*—Besides Rs. 1.23 crores outstanding from the previous year, loans of Rs. 39.50 crores were taken from the State Bank of India, Chandigarh as short term loans for purchase of foodgrains for the Provincial Reserve of the State by hypothecating the stocks of foodgrains. Of these Rs. 83 crores were repaid during the year leaving a balance of Rs. 79.50 crores. Government paid Rs. 15,62.95 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. 60 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.

At the end of the previous year, Rs. 12 crores were outstanding as ways and means advances. During 1977-78 Government obtained Rs. 16.61 crores as ways and means advances on eighteen occasions. An amount of Rs. 16.61 crores was repaid during the year leaving a balance of Rs. 12 crores. Rupees 84.72 lakhs were paid as interest on these advances.

At the end of the previous year, Rs. 9.09 crores were outstanding as shortfalls/overdraft. Shortfalls/overdraft aggregating to Rs. 3,01.64 crores were availed of on one hundred and forty seven occasions during the year 1977-78. An amount of Rs. 2,45.05 crores was repaid during the year 1977-78 leaving a balance of Rs. 65.68 crores. Government paid Rs. 2,09.50 lakhs as interest on the shortfalls/overdrafts during the year.

3. *Loans from Government of India*—The loans from Central Government as on 31st March 1978 constituted 53.70 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 1,09.88 crores were received from the Government of India as loans during the year. This includes Rs. 55 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.

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 realised from the displaced persons. A package deal for losses on loans advanced to the State for rehabilitation of displaced persons was entered into between the State Government and the Government of India according to which 35 per cent of the outstanding amount of loans on 1st January 1964 was to be paid by the State Government before 31st March 1965 and the remaining 65 per cent was to be written off by the Government of India. The outstanding amount of loans was tentatively reckoned at Rs. 1.67 crores on 1st January 1964. Out of Rs. 58 lakhs payable by State Government as its share Rs. 20 lakhs were paid in cash and the balance was set off against earlier overpayment of loans. Of the remaining Rs. 1.09 crores, Rs. 77 lakhs were written off by the Government of India in 1966-67. Decision about further amount, if any, to be written off has not been taken so far (February 1979).

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

Name of Sinking Fund	Balance on 1st April 1977	Addition during the year	Withdrawal during the year	Balance on 31st March 1978
1	2	3	4	5
(In lakhs of rupees)				
Loans received for Bhakra-Nangal Project	4,80.27	..	2,94.11	1,86.16

No amount stood invested in the securities at the end of the year. The total balance of Rs. 1,86.16 lakhs is merged in general cash balance of Government.

The withdrawal of Rs. 2,94.11 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 revenue to the sinking fund and investments out of accumulations in the sinking fund.

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

(ii) Other Obligations

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

end of March 1978 was Rs. 1,13.09 crores as shown below (further details are available in statements nos. 16 and 19).

Nature of obligations	Amount on 1st April 1977	Receipts during the year	Repay-ments during the year	Balance on 31st March 1978	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.	30.73	17.32	18.61	29.44	-1.29
Non-interest bearing obligations such as Civil deposits, Deposits of local funds, other earmarked funds, etc.	85.68	2,65.95	2,67.98	83.65	-2.03
Total	1,16.41	2,83.27	2,86.59	1,13.09	-3.32

(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 :—

	1976-77	1977-78	Net increase (+) or decrease (-)
(In crores of rupees)			
Gross debt and other obligations outstanding at the end of the year	6,56.57@	7,12.16	+55.59
(i) Interest paid by the Government—			
(a) On Public Debt and Provident Funds	34.65	38.75	+4.10
(b) On other obligations	0.42	0.92	+0.50
Total	35.07	39.67	+4.60

@ See footnote (a) at Page 39.

	1976-77	1977-78	Net increase (+) or decrease (-)
(In crores of rupees)			
(ii) Deduct—			
Interest received on loans and advances given by the Government	12.77	3.76	-9.01
Interest realised on investment of cash balances*	0.12	0.10	-0.02
(iii) Net amount of interest charges	22.18	35.81	+13.63
(iv) Percentage of gross interest item (i) to total revenue receipts	9.32	9.77	+0.45
(v) Percentage of net interest item (iii) to total revenue receipts	5.89	8.82	+2.93

There were in addition certain other receipts (8.74 crores) such as (i) interest received from commercial departments (Rs. 8.14 crores), (ii) interest realised on investment of balances in sinking funds (Rs. 0.33 crore) and (iii) miscellaneous other receipts (Rs. 0.27 crore). The Government also received during the year Rs. 1.16 crores as dividend and profit on investment in public sector undertakings and other investments.

(b) Appropriation for reduction or avoidance of debt—

	1976-77	1977-78	Increase (+) or decrease (-)
(In crores of rupees)			
Contribution to sinking funds	5.12	5.01	-0.11

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

STATEMENT NO. 5—LOANS AND ADVANCES BY STATE GOVERNMENT

(i) Statement of loans and advances

Categories of loans and advances	Out-standing on 1st April 1977	Paid during the year	Repaid during the year	Out-standing on 31st March 1978	Net addition during the year
(In crores of rupees)					
(1) Loans for Social and Community Services	45.25	9.91	1.60	53.56	8.31
(2) Loans for Economic Services—					
(a) General Economic Services	7.94	1.12	0.34	8.72	0.78
(b) Agriculture and Allied Services	25.68	10.13	3.58	32.23	6.55
(c) Industry and Minerals	3.56	2.20	0.59	5.17	1.61
(d) Water and Power Development	5,44.82	31.42	0.52	5,75.72	30.90
(3) Loans to Government Servants	7.36@	2.68	1.14	8.90	1.54
(4) Loans for Miscellaneous purposes	—0.31	..	*	—0.31†	..
Total	6,34.30@	57.46	7.77	6,83.99	49.69

A more detailed account is given in statement no. 18

EXPLANATORY NOTES

The outstanding balances of loans and advances by State Government increased by Rs. 49.69 crores from Rs. 6,34.30 crores on 1st April 1977 to Rs. 6,83.99 crores on 31st March 1978. The increase occurred mainly under loans for Water and Power Development (Rs. 30.90 crores).

The loans for Water and Power Development (Rs. 5,75.72 crores) constitute the largest single component (84.17 per cent) of the outstanding balance on 31st March 1978.

@Differ by Rs. 0.01 crore (decreased) from the closing balance adopted in the Finance Accounts 1976-77 due to *proforma* adjustment of balances *vide* details in Appendix I.

*Rs. 2,833

†Minus balance is under correspondence with the Government which keeps detailed accounts.

(ii) Recoveries in Arrears

According to the orders issued by the Government in December 1961 the administrative departments are required to intimate the Audit by 10th of August every year arrears in recovery of principal and interest for the loans, the detailed accounts of which are maintained by departmental officers. Against 145 statements relating to 1977-78 due from 20 departmental officers none has been received so far (February 1979).

Against loans to municipal corporations and municipalities, etc., the detailed accounts of which are maintained in the audit office, recovery of Rs. 6,36.36 lakhs (including Rs. 3,76.18 lakhs as interest) was overdue at the end of 1977-78 as follows :—

Borrower/Purpose of loans	Earliest year from which in default	Amount overdue on 31st March 1978	
		Principal	Interest
(In lakhs of rupees)			
Municipal Corporations, Municipalities and other Local Funds—			
(a) Sanitation schemes	1967-68	27.35	48.56
(b) Sewerage schemes	1963-64	16.60	31.57
(c) Water supply schemes	1964-65	25.95	46.70
(d) Integrated city development programme	1971-72	63.35	77.75
(e) Shopping centres, cinemas, etc.	1969-70	1.54	3.92
(f) Preparation and distribution of town compost	1965-66	5.12	2.55
(g) Other purposes	1963-64	1,20.27	1,65.13
Total		2,60.18	3,76.18

**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(I) 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 1978.

Guarantees for loans, debentures, bonds, etc., raised	Maximum amount guaranteed	Sums guaran- teed outstan- ding on 31st March 1978
1	2	3
	(In lakhs of rupees)	
(i) Statutory corporations and boards	1,23,72.48	90,20.90
(ii) Government companies	98,94.40	47,80.13
(iii) Co-operative banks and societies	5,18,08.01	2,74,75.91
(iv) Local bodies	6,94.23	5,04.08
(v) Private companies	2.68	1.07
Total	7,47,71.80	4,17,82.09

In consideration of the guarantees given, the Government charges guarantee fee from the above institutions at the rate of 0.50 per cent on the total amount of guarantee given by the Government during the year. This guarantee fee is, however, not recoverable in the case of co-operative concessional finance provided by the Reserve Bank of India, bonds issued by the Punjab Financial Corporation, loans availed of by the Punjab Housing and Development Board from the Housing and Urban Development Corporation, New Delhi and loans raised by the Punjab State Electricity Board from the Rural Electrification Corporation. The total amount of guarantee fee received by the Government during the year was Rs.1,23.01 lakhs. Besides, an amount of Rs. 1.62 lakhs on account of guarantee fee was intimated to be in arrears.

The particulars of guarantees given by the Government and outstanding on 31st March 1978 as intimated by Government are given below:—

Public or other body on whose behalf guarantee has been given and nature of guarantee	Maximum amount guaranteed.	Sums guaranteed outstanding on 31st March 1978
1	2	3
(In lakhs of rupees)		
Statutory corporations and boards—		
(a) Guarantees given on behalf of Punjab Financial Corporation—		
(i) for repayment of share capital and payment of dividend thereon ..	2,90.00	2,90.06*
(ii) for repayment of principal of bonds issued and deposits accepted and payment of interest thereon ..	12,50.45	8,01.70*
(b) Guarantee given to the Housing and Urban Development Corporation, New Delhi for repayment of loan and interest thereon taken by the Punjab Housing Development Board, Chandigarh ..		
	6,55.69	5,47.22
(c) Guarantee for repayment of loan (and interest) raised in the open market by Punjab State Electricity Board ..		
	44,64.57	44,64.57
(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	28.64
(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	0.59

*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 1978
1	2	3
(In lakhs of rupees)		
Statutory corporations and boards—concl'd.		
(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	71.14
(g) Guarantee given for raising of loans from Rural Electrification Corporation for rural electrification by Punjab State Electricity Board ..	34,80.00	26,07.26
(h) Guarantee given for repayment of loans for energisation of tubewells by the Punjab State Electricity Board from—		
(i) State Bank of Patiala ..	5,12.06	10.00
(ii) Punjab State Co-operative Land Mortgage Bank Ltd., Chandigarh ..	3,08.61	..
(i) Guarantee given to the State Bank of Patiala against cash credit facilities availed of by Punjab State Electricity Board	9,00.00	..
(j) Guarantee to the State Bank of India for repayment of loan and interest thereon given to the Punjab State Warehousing Corporation, Ltd., Chandigarh . . .	1,21.53	40.80
(k) Guarantees given for repayment of loans obtained by P.E.P.S.U. Road Transport Corporation, Patiala from—		
(i) State Bank of Patiala ..	55.00	31.00
(ii) Punjab and Sind Bank, Ltd. ..	1,00.31	78.31
(iii) New Bank of India ..	29.77	24.81
(iv) Oriental Bank of Commerce ..	29.76	24.80
Total—Statutory corporations and boards	1,23,72.48	90,20.90

Public or other body on whose behalf guarantee has been given and nature of guarantee	Maximum amount guaranteed	Sums guaranteed outstanding on 31st March 1978
1	2	3
(In lakhs of rupees)		
Government companies—		
(a) Guarantees given for repayment of loans obtained by Punjab State Tubewells Corporation, Ltd., Chandigarh from—		
(i) Central Bank of India ..	88.00	13.00
(ii) Punjab and Sind Bank, Ltd. ..	2,19.50	1,81.31
(iii) State Bank of Patiala ..	6,78.49	2,08.34
(iv) National Bank of India ..	1,49.15	..
(v) New Bank of India ..	3,46.32	1,57.16
(vi) Punjab National Bank ..	5,79.09	3,02.14
(b) Guarantee given to the State Bank of India against cash credit facilities availed of by the Punjab State Civil Supplies Corporation, Ltd., Chandigarh	75,00.00	37,37.02
(c) Guarantee given to the Punjab and Sind Bank, Ltd., Chandigarh for repayment of loan taken by Punjab Land Development and Reclamation Corporation, Ltd., Chandigarh*	23.00	..
(d) Guarantees given for repayment of loans obtained by Punjab State Small Industries Corporation, Ltd., Chandigarh from—		
(i) New Bank of India ..	44.50	38.66
(ii) State Bank of Patiala ..	30.00	30.00
(iii) Punjab National Bank ..	60.00	60.00
(iv) Punjab and Sind Bank, Ltd. ..	60.00	52.50
(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	..
Total—Government companies ..	98,94.40	47,80.13

*Formerly Land Development and Seed Corporation, Ltd., Chandigarh.

Public or other body on whose behalf guarantee has been given and nature of guarantee	Maximum amount guaranteed	Sums guaranteed outstanding on 31st March 1978
---	---------------------------	--

1

2

3

(In lakhs of rupees)

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 ..	1,82,24.80	1,09,18.86
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(ii) Surety for repayment of principal and interest on loan taken by the Punjab State Co-operative Bank, Ltd., Chandigarh ..	1,16,59.21	35,67.21
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Total—Co-operative banks ..	2,98,84.01	1,44,86.07
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(b) Co-operative societies—

(i) Guarantee given for repayment of loans raised by Batala Co-operative Sugar Mills, Ltd., Batala from Industrial Finance Corporation ..	45.00	6.50
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(ii) Guarantee given for repayment of loans raised by Doaba Co-operative Sugar Mills, Ltd., Nawanshahr from Industrial Finance Corporation ..	45.00	30.00
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(iii) Guarantee given for repayment of loans raised by Morinda Co-operative Sugar Mills, Ltd., Morinda from—		
--	--	--

(1) Industrial Finance Corporation ..	45.00	..
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(2) Punjab State Co-operative Bank, Ltd., Chandigarh ..	3,00.00	60.34
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(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	45.00
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(v) Guarantee given for repayment of loans raised by the Malwa Co-operative Milk Producers' Union, Ltd., Sangrur from the National Co-operative Development Corporation, New Delhi ..	62.00	..
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Public or other body on whose behalf guarantee has been given and nature of guarantee	Maximum amount guaranteed	Sums guaranteed outstanding on 31st March 1978
1	2	3
(In lakhs of rupees)		
Co-operative banks and societies—concl'd.		
(b) Co-operative societies—concl'd.		
(vi) 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 ..	1,50,00.00	1,08,24.00
(2) Oriental Bank of Commerce ..	2,50.00	2,49.00
(3) Punjab and Sind Bank, Ltd. ..	1,00.00	90.00
(4) New Bank of India ..	2,50.00	2,38.00
(vii) Guarantees given on behalf of Punjab State Co-operative Supply and Marketing Federation, Ltd., Chandigarh to enable it to establish letters of credit in the following Banks in favour of Food Corporation of India for procurement of pool, fertilizers—		
(1) State Bank of India. . . .	36,48.00	8,00.00
(2) State Bank of Patiala ..	1,16.00	52.00
(viii) Guarantee given on behalf of Punjab State Co-operative Supply and Marketing Federation, Ltd., Chandigarh to enable it to establish letter of credit in State Bank of Patiala in favour of various suppliers (except Food Corporation of India) for procurement of non-pool fertilizers ..		
	20,13.00	5,95.00
Total-Co-operative societies ..	2,19,24.00	1,29,89.84
Total-Co-operative banks and societies	5,18,08.01	2,74,75.91

Public or other body on whose behalf guarantee has been given and nature of guarantee	Maximum amount guaranteed	Sums guaranteed outstanding on 31st March 1978
---	---------------------------	--

1

2

3

(In lakhs of rupees)

Local bodies—

Guarantee for repayment of principal of, and payment of interest on loans availed of by thirty-seven municipal committees, two municipal corporations, three improvement trusts, and Water Supply and Sewerage Board*

6,94.23

5,04.08

Total—Local bodies ..

6,94.23

5,04.08

Private companies—

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

(i) Messrs Gulati Industrial Corporation, Goraya ..

0.50

1.07@

(ii) Messrs Gurmukh Singh and Sons, Ludhiana ..

2.18

..

Total—Private companies ..

2.68

1.07

*Guarantee fee of Rs. 1.62 lakhs is outstanding for recovery.

@Includes interest and other incidental charges.

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

	As on 1st April 1977	As on 31st March 1978
	(In lakhs of rupees)	
(a) General Cash balances—		
1. Cash in treasuries ..	7.42	3.38
2. Deposits with Reserve Bank ..	—29,04.38	10,86.47
3. Deposits with other banks ..	*	*
Total ..	—28,96.96	10,89.85
4. Investments held in the Cash Balance Investment Account ..	1,19.43	96.09
Total—(a) ..	—27,77.53	11,85.94
(b) Other cash balances and investments—		
(i) Cash with the departmental officers, viz., Forest and Public Works ..	64.18	65.85
(ii) Permanent advances for contingent expenditure with departmental officers ..	9.78	9.86
(iii) Investments of earmarked funds ..	6,94.65	6,94.65
Total—(b) ..	7,68.61	7,70.36
Total—(a) and (b) ..	—20,08.92	19,56.30

EXPLANATORY NOTES.

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

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

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

How far the Government maintained this minimum balance with the bank in 1977-78 is shown below :—

(a) Number of days on which the minimum balance was maintained without obtaining any advance	Nil
(b) Number of days on which the minimum balance was maintained by taking ordinary and special ways and means advances	32
(c) Number of days on which there was shortfall from the agreed minimum balance, even after availing the ordinary and special ways and means advances to the full extent	1
(d) Number of days on which there was debit balance even after taking ordinary and special ways and means advances to the full extent	332

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

2. The balance under "Deposits with Reserve Bank" represents the balance after taking into account inter-Government monetary adjustments advised to the Reserve Bank of India upto the 25th April 1978. There was a difference (Rs. —67,22.52 lakhs) between the figure reflected in the accounts (Rs. 10,86.47 lakhs) and that intimated by the Reserve Bank (Rs. —56,36.05 lakhs) regarding "Deposits with Reserve Bank". As a result of reconciliation the difference now stands at Rs. 84.89 lakhs (March 1979) which is under reconciliation.

3. A portion of the cash balance of the former P.E.P.S.U. State was kept in the treasuries while the rest was deposited with certain private banks with which the State had current accounts. The arrangement has since been discontinued and there is only a balance of Rs. 99 with the Punjab National Bank, Lahore. 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)
(a) Government of India Securities	71.73
(b) Securities of the Governments of—	
(i) Punjab	8.49
(ii) Madhya Pradesh	6.46
(c) Punjab State Electricity Board Bonds	9.31
(d) Kapurthala Co-operative Bank—Fixed Deposit	0.10
Total	96.09

Interest realised during the year on these investments was Rs. 10.37 lakhs*.

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

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

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

The following is a summary of the balances on 31st March 1978:—

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	
			37,43,45,978
		Consolidated Fund—	
	E	Public Debt	5,42,51,84,031
6,83,98,54,092	F	Loans and Advances	
		Contingency Fund	7,55,57,567
		Public Account—	
	I	Small Savings, Provident Funds, etc.	56,55,41,024
	J	Reserve Funds—	
		Reserve Funds bearing interest	3,75,77,887
		Reserve Funds not bearing interest—	
		Gross balance	42,54,07,136
6,94,13,049		Investments	
	K	Deposits and Advances—	
		Deposits bearing interest	25,68,53,116
		Deposits not bearing interest —	
		Gross balance	48,05,74,679
51,910		Investments	
11,56,133		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.
22,64,42,587	L	Suspense and Miscellaneous— Suspense	
96,09,300		Other Accounts— Investments.	
75,48,575		Other items	
66,27,634		Accounts with Governments of foreign countries	
37,01,07,186	: M	Remittances— Money-Orders, Remittances and adjustments between officers rendering accounts to the same Accountant- General, etc.	
12,45,402		Inter-Government Adjustment Accounts	
10,89,85,550	N	Cash balance (closing)	
<u>7,64,10,41,418</u>		Total	<u>7,64,10,41,418</u>

EXPLANATORY NOTES

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

Under the system of bookkeeping 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 1977-78 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 1977	3,21,94,402*
	B—Revenue Receipts	4,06,11,84,702
3,42,81,57,711	C—Expenditure on revenue account	
36,96,49,786	D—Expenditure on capital account	
31,180	E—Miscellaneous Government Account	5,63,70,205
	F—Inter-State Settlement	2,24,35,346
37,43,45,978	G—Balance at the credit of the Government Account on 31st March 1978	
4,17,21,84,655	Total	4,17,21,84,655

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

	Debit Rs.	Credit Rs.
(1) Write-back of items relating to unreconciled differences between broadsheets and ledger balances under certain Debt, Deposit and Remittance heads written off originally to this head of account	31,180	
(2) Balances of sinking funds of discharged loans transferred to Government Account		5,63,70,205
Total	31,180	5,63,70,205

*Increased by Rs. 6,52,045 on account of *proforma* corrections of balances made on account of allocation of balances under certain Debt and Public Account heads consequent on the reorganisation of the State *vide* details in Appendix I.

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

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

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

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

4. The extent to which the balances have been allocated to successor States during 1977-78 are given in Appendix I.

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

**STATEMENT NO. 9—STATEMENT OF REVENUE AND
EXPENDITURE UNDER DIFFERENT HEADS FOR THE
YEAR 1977-78 EXPRESSED AS A PERCENTAGE OF
TOTAL REVENUE/EXPENDITURE**

Revenue Heads	Amount in thousands of rupees	Percentage of total revenue	Percentage of total expenditure
1	2	3	4
A. Tax Revenue—			
(i) Taxes on Income and Expenditure—			
Taxes on Income other than Corporation Tax	18,57,00	4.57	5.42
(ii) Taxes on Property and Capital transactions—			
Land Revenue	2,47,12	0.61	0.72
Stamps and Registration Fees	21,50,77	5.30	6.27
Estate Duty	37,50	0.09	0.11
Taxes on Immovable Property other than Agricultural Land	1	..	..
(iii) Taxes on Commodities and Services—			
State Excise	62,30,09	15.34	18.17
Sales Tax	1,07,51,43	26.47	31.36
Taxes on Vehicles	7,27,72	1.79	2.12
Taxes on Goods and Passengers	18,92,10	4.66	5.52
Taxes and Duties on Electricity	8,38,38	2.07	2.45
Other Taxes and Duties on Commodities and Services	6,74,55	1.66	1.97
Total—A. Tax Revenue	2,54,06,67	62.56	74.11
B. Non-Tax Revenue—			
(i) Interest Receipts, Dividends and Profits			
	13,76,20	3.39	4.02
(ii) Administrative Services			
	5,18,62	1.28	1.51
(iii) Pensions and Miscellaneous General Services			
	3,28,92	0.81	0.96

STATEMENT NO. 9—STATEMENT OF REVENUE AND EXPENDITURE UNDER DIFFERENT HEADS FOR THE YEAR 1977-78 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. Non-Tax Revenue—concl'd.			
(iv) Social and Community Services	7,00,29	1.72	2.04
(v) Economic Services—			
General Economic Services	68,16	0.17	0.20
Agriculture and Allied Services	5,73,81	1.41	1.67
Industry and Minerals	79,21	0.19	0.23
Water and Power Development	9,17,74	2.26	2.68
Transport and Communications	31,29,30	7.71	9.13
Total—B. Non-Tax Revenue	76,92,25	18.94	22.44
C. Grants-in-aid and Contributions	75,12,93	18.50	21.92
Grand Total—Revenue	4,06,11,85	100.00	1,18.47

**STATEMENT NO. 9 STATEMENT OF REVENUE AND
EXPENDITURE UNDER DIFFERENT HEADS FOR THE
YEAR 1977-78 EXPRESSED AS A PERCENTAGE OF
TOTAL REVENUE/EXPENDITURE—concl.d.**

Expenditure Heads	Amount in thousands of rupees	Percentage of total revenue	Percentage of total expenditure
1	2	3	4
Fiscal Services—			
(i) Collection of Taxes on Income and Expenditure	..	..	..
(ii) Collection of Taxes on Property and Capital Transactions—			
Land Revenue	2,88,95	0.71	0.84
Stamps and Registration	25,42	0.06	0.08
Collection of other Taxes on Property and Capital transac- tions	15	..	..
(iii) Collection of Taxes on Commodities and Services—			
State Excise	59,47	0.15	0.17
Sales Tax	1,35,75	0.33	0.40
Taxes on Vehicles	20,31	0.05	0.06
Other Taxes and Duties on Commodities and Services	27,57	0.07	0.08
(iv) Other Fiscal Services	2,90	0.01	0.01
Total—Fiscal Services	5,60,52	1.38	1.64
Interest payments and servicing of debt	44,68,44	11.00	13.03
Organs of State	4,10,98	1.01	1.20
Administrative Services	34,02,69	8.38	9.93
Pensions and Miscellaneous General Services	5,82,93	1.44	1.70
Social and Community Services	1,36,52,49	33.62	39.82
Economic Services—			
General Economic Services	5,17,56	1.27	1.51
Agriculture and Allied Services	40,73,03	10.03	11.88
Industry and Minerals	3,17,48	0.78	0.93
Water and Power Development	17,69,14	4.36	5.16
Transport and Communications	44,60,17	10.98	13.01
Total	1,11,37,38	27.42	32.49
Grants-in-aid and Contributions	66,15	0.16	0.19
Grand Total—Expenditure (Reve- nue Account)	3,42,81,58	84.41	100.00

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

Particulars	Actuals for 1977-78		Total
	Charged	Voted	
	1	3	
	2	4	
	Rs.	Rs.	Rs.
Expenditure Heads (Revenue Account)	46,55,54,303	2,96,26,03,408	3,42,81,57,711(c)
Expenditure Heads (Capital Account)	..	36,96,49,786	36,96,49,786
Disbursements under Public Debt(a)	4,24,53,58,741	..	4,24,53,58,741
Loans and Advances (b)	..	57,45,44,544	57,45,44,544
Total	4,71,09,13,044	3,90,67,97,738	8,61,77,10,782

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

E. Public Debt—

Internal Debt of State Government	3,51,26,28,640	..	3,51,26,28,640
Loans and Advances from Central Government	73,27,30,101	..	73,27,30,101
Total	4,24,53,58,741	..	4,24,53,58,741

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

(c) Excludes Rs. 44,42,433 spent from out of the advances from the Contingency Fund during 1977-78 but not recouped to the Fund till the close of the year.

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

Heads	Actuals for 1977-78 Rs.
RECEIPT HEADS (REVENUE ACCOUNT)—	
A. Tax Revenue*—	
(a) Taxes on Income and Expenditure—	
021. Taxes on Income other than Corporation Tax—	
Share of net proceeds assigned to States ..	18,57,00,000
Total (021) ..	<u>18,57,00,000</u>
Total—(a) Taxes on Income and Expenditure ..	<u>18,57,00,000</u>
(b) Taxes on Property and Capital transactions—	
029. Land Revenue—	
Land Revenue/Tax ..	2,26,52,098
Rates and Cesses on Land ..	1,608
Receipts from management of Ex-zamindari Estates ..	14,961
Sale proceeds of Waste lands and redemption of land tax	26,550
Other receipts ..	20,84,593
<i>Deduct</i> —Portion of land revenue due to irrigation works	—68,017
Total (029) ..	<u>2,47,11,793</u>
030. Stamps and Registration Fees—	
B. Stamps—Judicial—	
Court-fees realised in Stamps ..	1,53,44,069
Sale of stamps ..	5,58,929
Other receipts ..	81,146
Total—B ..	<u>1,59,84,144</u>
C. Stamps—Non-Judicial—	
Sale of stamps ..	16,40,03,018
Duty on impressing of documents ..	53,20,956
Other receipts ..	5,88,734
Total—C ..	<u>16,99,12,708</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 1977-78 Rs.
A. Tax Revenue—<i>contd.</i>	
(b) Taxes on Property and Capital transactions—<i>concl'd.</i>	
030. Stamps and Registration Fees—<i>concl'd.</i>	
D. Registration fees—	
Fees for registering documents ..	2,76,66,999
Other receipts ..	15,13,240
Total—D ..	<u>2,91,80,239</u>
Total (030) ..	<u>21,50,77,091</u>
031. Estate Duty—	
A. Agricultural Land—	
Share of net proceeds assigned to State/Union Territory Governments ..	26,25,000
B. Property other than Agricultural Land—	
Share of net proceeds assigned to States ..	11,25,000
Total (031) ..	<u>37,50,000</u>
035 Taxes on Immovable Property other than Agricultural Land—	
Ordinary Collections ..	1,103
Total (035) ..	<u>1,103</u>
Total—(b) Taxes on Property and Capital transac- tions ..	<u>24,35,39,987</u>
(c) Taxes on Commodities and Services—	
039. State Excise—	
Country spirits ..	46,55,02,228
Country fermented liquors ..	5,295
Malt liquor ..	1,59,73,597
Foreign liquors and spirits ..	10,70,01,433
Commercial and denatured spirits and medicated wines	1,84,38,302
Medicinal and toilet preparations containing alcohol, opium, etc. ..	24,32,789

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

Heads	Actuals for 1977-78 Rs.
A. Tax Revenue—<i>contd.</i>	
(c) Taxes on Commodities and Services—<i>contd.</i>	
039. Stat: Excise—<i>concl'd.</i>	
Opium, hemp and other drugs	2,17,978
Fines and confiscations	2,90,155
Other receipts	1,31,47,646
Total (039)	<u>62,30,09,423</u>
040. Sales Tax—	
Receipts under the Central Sales Tax Act	26,79,65,074
Receipts under the State Sales Tax Acts	74,34,49,801
Tax on sale of motor spirits and lubricants	6,37,16,848
Other receipts	10,855
Total (040)	<u>1,07,51,42,578</u>
041. Taxes on Vehicles—	
Receipts under the Indian Motor Vehicles Act	1,62,71,686
Receipts under the State Motor Vehicles Taxation Acts	4,80,60,735
Other receipts	84,39,442
Total (041)	<u>7,27,71,863</u>
042. Taxes on Goods and Passengers—	
Tax collections	18,86,48,623
Other receipts	5,61,526
Total (042)	<u>18,92,10,149</u>
043. Taxes and Duties on Electricity—	
Taxes on consumption and sale of Electricity	8,02,04,670
Fees under the Indian Electricity Rules	26,31,912
Fees for the electrical inspection of cinemas	1,67,566
Other receipts	8,34,043
Total (043)	<u>8,38,38,191</u>

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

Heads	Actuals for 1977-78 Rs.
A. Tax Revenue—<i>concl'd.</i>	
(c) Taxes on Commodities and Services—<i>concl'd.</i>	
045. Other Taxes and Duties on Commodities and Services—	
Entertainment tax ..	6,25,81,865
Other receipts ..	48,72,879
Total (045) ..	<u>6,74,54,744</u>
Total—(c) Taxes on Commodities and Services ..	<u>2,11,14,26,948</u>
Total—A. Tax Revenue ..	<u>2,54,06,66,935</u>
B. Non-Tax Revenue—	
(b) Interest Receipts, Dividends and Profits—	
049. Interest Receipts—	
D. Interest receipts of States/Union Territory Governments—	
Interest from Departmental commercial undertakings	8,13,83,028
Interest from Public sector and other undertakings	76,03,626
Interest from Local bodies ..	1,22,95,278
Interest from co-operative societies ..	10,40,764
Interest from cultivators ..	48,23,628
Interest realised on investment of cash balances ..	10,37,470*
Interest realised on investment of balances in the sinking funds	32,67,297
Other receipts ..	1,45,52,264
<i>Deduct</i> —Refunds ..	<u>—9,294</u>
Total (049) ..	<u>12,59,94,061</u>
050. Dividends and Profits—	
Dividends from Public Undertakings ..	2,12,925
Dividends from other investments ..	1,14,12,721
Total (050) ..	<u>1,16,25,646</u>
Total—(b) Interest Receipts, Dividends and Profits ..	<u>13,76,19,707</u>

*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 1977-78 Rs.
B. Non-Tax Revenue—contd.	
(c) Other Non-Tax Revenue—	
(i) General Services—	
051. Public Service Commission—	
State Public Service Commission ..	40,137
Total (051) ..	<u>40,137</u>
055. Police—	
Police supplied to other Governments ..	1,40,878
Police supplied to other parties ..	17,06,633
Receipts under Arms Act ..	4,34,721
Fees, fines and forfeitures ..	16,882
Other receipts ..	55,11,566
<i>Deduct—Refunds</i> ..	—33,593
Total (055) ..	<u>77,77,087</u>
056. Jails—	
Services and services fees ..	16,815
Sale of Jail manufactures ..	51,76,074
Other receipts ..	8,71,013
<i>Deduct—Refunds</i> ..	—350
Total (056) ..	<u>60,63,552</u>
057. Supplies and Disposals—	
Other receipts ..	1,56,311
Total (057) ..	<u>1,56,311</u>

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

Heads	Actuals for 1977-78 Rs.
B. Non-Tax Revenue—contd.	
(c) Other Non-Tax Revenue—contd.	
(f) General Services—contd.	
058. Stationery and Printing—	
Stationery receipts	.. 15,47,542
Sale of Gazettes, etc.	.. 4,92,421
Other Press receipts	.. 3,95,853
Other receipts	.. 7,65,767
<i>Deduct—Refunds</i>	.. —1,000
Total (058)	.. <u>32,00,583</u>
059. Public Works—	
Rents	.. 3,78,083
Hire charges of Machinery and equipment	.. 45,793
Recovery of centage charges	.. 53,88,184
Other receipts	.. 37,54,192
<i>Deduct—Refunds</i>	.. —1,07,421
Total (059)	.. <u>94,58,831</u>
065. Other Administrative Services—	
A. Administration of Justice—	
Services and Service fees	.. 1,938
Fines and forfeitures	.. 43,94,022
Other receipts	.. 2,96,230
<i>Deduct—Refunds</i>	.. —5,37,193
Total—A	.. <u>41,54,997</u>

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

Heads	Actuals for 1977-78 Rs.
B. Non-Tax Revenue—contd.	
(c) Other Non-Tax Revenue—contd.	
(f) General Services—contd.	
065. Other Administrative Services—concl'd.	
B. Elections—	
Sale proceeds of election forms and documents ..	2,73,146
Fees, fines and forfeitures ..	70,022
Other receipts ..	32,07,316
	<hr/>
Total—B ..	35,50,484
	<hr/>
C. Other Services—	
Civil Defence ..	73,632
Fees for Government Audit ..	33,37,293
Receipts from Guest houses, Government hostels, etc. ..	7,23,707
Other receipts ..	1,34,10,566
Deduct—Refunds ..	-85,582
	<hr/>
Total—C ..	1,74,59,616
	<hr/>
Total (065) ..	2,51,65,097
	<hr/>
066. Contributions and recoveries towards pension and other Retirement Benefits—	
Subscriptions and contributions ..	28,14,463
Other receipts ..	2,06,857
Deduct—Refunds ..	-2,00,841
	<hr/>
Total (066) ..	28,20,479
	<hr/>

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

Heads	Actuals for 1977-78 Rs.
B. Non-Tax Revenue—contd.	
(c) Other Non-Tax Revenue—contd.	
(i) General Services—concl'd.	
068. Miscellaneous General Services—	
State lotteries ..	57,56,420
Unclaimed Deposits ..	1,36,94,592
Sale of land and property ..	99,580
Receipts relating to guarantees given by Government ..	1,23,01,424
Other receipts ..	20,98,344
<i>Deduct—Refunds</i> ..	—38,78,315
Total (068) ..	3,00,72,045
Total—(i) General Services ..	8,47,54,122
(ii) Social and Community Services—	
077. Education—	
A. Primary Education—	
Tuition and other fees ..	2,10,964
Other receipts ..	6,01,416
<i>Deduct—Refunds</i> ..	—9,302
Total—A ..	8,03,078
B. Secondary Education—	
Tuition and other fees ..	41,67,548
Text Book Receipts ..	591
Other receipts ..	23,95,365
<i>Deduct—Refunds</i> ..	—21,654
Total—B ..	65,41,850
C. Special Education—	
Tuition and other fees ..	99,567
Other receipts ..	81,045
<i>Deduct—Refunds</i> ..	—598
Total—C ..	1,80,014

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

Heads	Actuals for 1977-78 Rs.
B. Non-Tax Revenue—contd.	
(c) Other Non-Tax Revenue—contd.	
(ii) Social and Community Services—contd.	
077. Education—concl'd.	
E. University and other Higher Education—	
Tuition and other Fees—Government Colleges ..	29,25,026
Tuition and other Fees— Institutes of Higher Learning ..	3,989
Other receipts ..	11,87,185
<i>Deduct—Refunds</i> ..	—44,398
Total—E ..	40,71,802
F. Technical Education—	
Tuition and other fees ..	4,87,470
Other receipts ..	3,25,173
<i>Deduct—Refunds</i> ..	—200
Total—F ..	8,12,443
G. General—	
Receipts from Sports and Youth Welfare activities ..	1,39,229
Other receipts ..	4,83,432
<i>Deduct—Refunds</i> ..	—3,925
Total—G ..	6,18,736
Total (077) ..	1,30,27,923
078. Art and Culture—	
Archives and Museums ..	19,034
Public Libraries ..	14,830
Other receipts ..	21,814
Total (078) ..	55,678

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

Heads	Actuals for 1977-78 Rs.
B. Non-Tax Revenue—contd.	
(c) Other Non-Tax Revenue—contd.	
(ii) Social and Community Services—contd.	
080. Medical—	
A. Allopathy—	
Tuition and other fees for medical education ..	5,60,758
Receipts from Patients for Hospital and Dispensary Services ..	40,55,048
Receipts from Employees' State Insurance Scheme ..	60,10,023
Other receipts ..	20,66,883
<i>Deduct—Refunds</i> ..	—79,249
Total—A ..	<u>1,26,13,463</u>
B. Other Systems of Medicine—	
Ayurvedic ..	2,95,849
<i>Deduct—Refunds</i> ..	—60
Total—B ..	<u>2,95,789</u>
Total (080) ..	<u>1,29,09,252</u>
081: Family Welfare—	
Other receipts ..	1,90,258
<i>Deduct—Refunds</i> ..	—1,421
Total (081) ..	<u>1,88,837</u>
082. Public Health, Sanitation and Water Supply—	
Services and Service Fees ..	18,228
Sale of Sera and Vaccines, etc. ..	80,310
Receipts from Urban Water Supply Schemes ..	3,61,988

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

Heads	Actuals for 1977-78 Rs.
B. Non-Tax Revenue—contd.	
(c) Other Non-Tax Revenue—contd.	
(ii) Social and Community Services—contd.	
082. Public Health, Sanitation and Water Supply—concl'd.	
Receipts from Rural Water Supply Schemes	8,08,238
Receipts from Public Health Laboratories	12,063
Fees, fines, etc.	2,79,946
Other receipts	1,31,48,949
<i>Deduct—Refunds</i>	—953
Total (082)	1,47,08,769
083. Housing—	
Receipts from Government Residential Buildings	19,44,188
Other receipts	31,590
Total (083)	19,75,778
084. Urban Development—	
Other receipts	94,479
<i>Deduct—Refunds</i>	—848
Total (084)	93,631
085. Information and Publicity—	
Receipts from advertising and visual publicity	12,923
Receipts from films	19,232
Receipts from publications	27,359
Other receipts	91,486
Total (085)	1,51,000

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

Heads	Actuals for 1977-78 Rs.
B. Non-Tax Revenue—contd.	
(c) Other Non-Tax Revenue—contd.	
(ii) Social and Community Services—concl'd.	
087. Labour and Employment—	
Receipts under Labour laws	.. 36,037
Fees for registration of Trade Unions	.. 4,987
Fees for inspection of Steam Boilers	.. 4,82,766
Fees realised under the Factory Act	.. 10,90,102
Examination Fees under Mines Act	.. 1,668
Fees under Contract Labour (Regulation and abolition) Rules	.. 5,888
Other receipts	.. 31,61,851
Total (087)	.. <u>47,83,299</u>
088. Social Security and Welfare—	
Civil Supplies	.. 12,66,971
Relief and rehabilitation of displaced persons	.. 1,77,14,162
Receipts from schemes for welfare of scheduled castes, scheduled tribes and backward classes	.. 5,69,842
Other receipts	.. 10,59,812
<i>Deduct—Refunds</i>	.. —3,62,077
Total (088)	.. <u>2,02,48,710</u>
095. Other Social and Community Services—	
Other receipts	.. 18,86,399
<i>Deduct—Refunds</i>	.. —250
Total (095)	.. <u>18,86,149</u>
Total—(ii) Social and Community Services	.. <u>7,00,29,026</u>

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

Heads	Actuals for 1977-78 Rs.
B. Non-Tax Revenue—contd.	
(c) Other Non-Tax Revenue—contd.	
(iii) Economic Services—	
098. Co-operation—	
Audit Fees ..	49,57,678
Other receipts ..	6,65,423
<i>Deduct—Refunds</i> ..	—1,612
Total (098) ..	<u>56,21,489</u>
104. Other General Economic Services	
Regulation of other business undertakings ..	71,518
Fees for stamping Weights and Measures ..	10,92,397
Other receipts ..	30,874
Total (104) ..	<u>11,94,789</u>
105. Agriculture—	
Sale of Seeds ..	26,47,745
Sale of manures and fertilizers ..	1,81,311
Receipts from agricultural farms ..	7,04,939
Receipts from commercial crops ..	30,16,208
Receipts from horticulture ..	8,97,962
Receipts from plant protection services ..	8,09,630
Quality control ..	4,92,097
Other receipts ..	47,80,801
<i>Deduct—Refunds</i> ..	—56,979
Total (105) ..	<u>1,34,73,714</u>

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

Heads	Actuals for 1977-78 Rs.
B. Non-Tax Revenue—<i>contd.</i>	
(c) Other Non-Tax Revenue—<i>contd.</i>	
(iii) Economic Services—<i>contd.</i>	
106. Minor Irrigation, Soil Conservation and Area Development—	
Receipts from Lift Irrigation Schemes	.. 44,234
Receipts from Tube-well Schemes	.. 44,87,050
Receipts from Soil Conservation Schemes	.. 6,23,326
Other receipts	.. 29,54,204
Total (106)	.. <u>81,08,814</u>
109. Food—	
Other receipts	.. 98,17,014
<i>Deduct—Refund</i>	.. —2,579
Total (109)	.. <u>98,14,435</u>
110. Animal Husbandry—	
Fees for Veterinary education	.. 5,755
Services and Service Fees	.. 29,374
Receipts from cattle development	.. 15,99,370
Receipts from poultry development	.. 7,79,903
Receipts from sheep and wool development	.. 20,80,491
Receipts from piggery development	.. 1,16,091
Receipts from other livestock development	.. 4,84,131
Receipts from fodder and feed development	.. 2,30,914
Other receipts	.. 16,08,985
<i>Deduct—Refunds</i>	.. —2,698
Total (110)	.. <u>69,32,316</u>

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

Heads	Actuals for 1977-78 Rs.
B. Non-Tax Revenue—<i>contd.</i>	
(c) Other Non-Tax Revenue—<i>contd.</i>	
(iii) Economic Services—<i>contd.</i>	
111. Dairy Development—	
Other receipts	23,896
Total (111)	<u>23,896</u>
112. Fisheries—	
Rents	6,22,337
Licence fees, fines, etc.	26,828
Sale of fish, fish seeds, etc.	2,49,222
Other receipts	1,37,470
Total (112)	<u>10,35,857</u>
113. Forest—	
Sale of timber and other forest produce	1,42,87,761
Receipts from farm forestries	9,18,959
Other receipts	8,63,496
<i>Deduct—Refunds</i>	—2,780
Total (113)	<u>1,60,67,436</u>
114. Community Development—	
Receipts from Community Development Projects	1,79,235
Receipts under Panchayati Raj Acts	38,544
Other receipts	17,09,880
<i>Deduct—Refunds</i>	—2,622
Total (114)	<u>19,25,037</u>

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

Heads	Actuals for 1977-78 Rs.
B. Non-Tax Revenue —contd.	
(c) Other Non-Tax Revenue—contd.	
(iii) Economic Services—contd.	
120. Industries—	
A. General—	
Licence fees	.. 3,973
Receipts under the Petroleum Act	.. 9,554
Receipts under the Rice Milling Industries (Regulation) Act	.. 7,217
Other receipts	.. 6,403
Total (120)	.. <u>27,147</u>
121. Village and Small Industries—	
Industrial Estates	.. 6,09,967
Small Scale Industries	.. 27,24,182
Handloom Industries	.. 5,38,193
Khadi Industries	.. 4,577
Handicrafts Industries	.. 89,190
Sericulture Industries	.. 1,451
Other village Industries	.. 21,047
Other receipts	.. 32,08,025
<i>Deduct—Refunds</i>	.. —4,090
Total (121)	.. <u>71,92,542</u>
128. Mines and Minerals—	
Mineral concession fees, rents and royalties	.. 6,46,239
Receipts under the Carbide of Calcium Rules	.. 22
Other receipts	.. 1,20,364
<i>Deduct—Refunds</i>	.. —65,367
Total (128)	.. <u>7,01,258</u>

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

Heads	Actuals for 1977-78 Rs.
B. Non-Tax Revenue—contd.	
(c) Other Non-Tax Revenue—contd.	
(iii) Economic Services—contd.	
131. Water and Power Development Services—	
Other receipts	.. 1,34,127
Total (131)	.. <u>1,34,127</u>
132. Multipurpose River Projects—	
Bhakra -Nangal Project—	
Unit No. I Bhakra Dam	.. 6,01,807
Unit No. 3 Nangal Hydrel Channel	.. 15,051
Unit No. 6 Bhakra Canals	.. 81,89,879
Unit No. 7 Bist Doab Canal	.. 22,05,533
Total—Bhakra -Nangal Project	.. <u>1,10,12,270</u>
Thein Dam Project—	
Thein Dam	.. 39,324
Total—Thein Dam Project	.. <u>39,324</u>
Total (132)	.. <u>1,10,51,594</u>
133. Irrigation, Navigation, Drainage and Flood Control Projects—	
A. Irrigation Projects—Commercial—	
Sirhind Canal	.. 4,57,68,634
Upper Bari Doab Canal	.. 1,87,96,308
Sutlej Valley Project	.. 1,02,42,025
Harike Project	.. 24,62,897
Banur Canal System	.. 1,03,759
Other receipts	.. 30,88,673
Total—A	.. <u>8,04,62,296</u>

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

Heads	Actuals for 1977-78 Rs.
B. Non-Tax Revenue—<i>contd.</i>	
(c) Other Non-Tax Revenue—<i>contd.</i>	
(iii) Economic Services—<i>contd.</i>	
133. Irrigation, Navigation, Drainage and Flood Control Projects—<i>concl.</i>	
B. Irrigation Projects—Non-Commercial—	
Other receipts	.. 15,771
Total—B	.. <u>15,771</u>
F. Drainage Projects—Non-Commercial—	
Drainage Project	.. 45,004
Total—F	.. <u>45,004</u>
G. Flood Control and anti-sea erosion Projects—	
Anti-waterlogging, drainage and flood control project	65,279
Total—G	.. <u>65,279</u>
Total (133)	.. <u>8,05,88,350</u>
136. Civil Aviation—	
Services and service fees	.. 84,209
Other receipts	.. 2,98,622
Total (136)	.. <u>3,82,831</u>
137. Roads and Bridges—	
Tolls on roads	.. 43
Other receipts	.. 7,15,62,098
Total (137)	.. <u>7,15,62,141</u>

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

Heads	Actuals for 1977-78 Rs.
B. Non-Tax Revenue—<i>concl.</i>	
(c) Other Non-Tax Revenue—<i>concl.</i>	
(iii) Economic Services—<i>concl.</i>	
138. Road and Water Transport Services—	
Government Central Workshop	3,20,929
Punjab Roadways, Amritsar	2,44,29,761
Punjab Roadways, Jullundur	2,68,93,578
Punjab Roadways, Chandigarh	2,61,08,936
Punjab Roadways, Pathankot	2,32,75,918
Punjab Roadways, Moga	1,52,06,947
Punjab Roadways, Ludhiana	2,57,79,405
Punjab Roadways, Hoshiarpur	2,06,69,880
Punjab Roadways, Ferozepur	1,91,67,797
Punjab Roadways, Batala	1,53,74,674
Punjab Roadways, Muktsar	85,32,005
Punjab Roadways, Tarn Taran	1,69,77,747
Punjab Roadways, Nawanshahr	1,50,34,382
Total (138)	23,77,71,959
139. Tourism—	
Receipts from Tourist transport	10,61,698
Rent and catering receipts	14,34,100
Other receipts	7,15,755
Total (139)	32,11,553
144. Other Transport and Communication Services—	
Other receipts	305
Total (144)	305
Total (iii) Economic Services	47,68,21,590
Total—(c) Other Non-Tax Revenue	63,16,04,738
Total—(B) Non-Tax Revenue	76,92,24,445

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

Heads	Actual for 1977-78 Rs.
C. Grants-in-aid and Contributions—	
160. Grants-in-aid from Central Government—	
A. Non-Plan Grants—	
Grants in lieu of Tax on Railway passenger fare ..	82,22,000
Railway Safety Works ..	20,83,311
Grants from Central Road Fund ..	99,50,000
Police ..	8,35,128
University and other Higher Education ..	90,00,000
Sports and Youth Welfare ..	35,41,862
Art and Culture ..	1,11,386
Relief and Rehabilitation of displaced persons ..	44,509
Social Welfare ..	4,320
Food ..	11,91,77,030
Village and Small Industries ..	20,420
Other grants ..	2,63,000
<i>Deduct—Refunds</i> ..	—1,69,000
Total—A ..	15,30,83,966
B. Grants for State/Union Territory Plan Schemes—	
Block grants ..	19,69,50,000
Total—B ..	19,69,50,000
C. Grants for Central Plan Schemes—	
Special Education ..	7,59,972
University and other Higher Education ..	6,47,215
Sports and Youth Welfare ..	15,83,698
Art and Culture ..	25,500
Sewerage and Water Supply ..	1,02,10,000
Social Welfare ..	1,32,000

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

Heads	Actuals for 1977-78 Rs.
C. Grants-in-aid and Contributions—contd.	
160. Grants-in-aid from Central Government—contd.	
C. Grants for Central Plan Schemes—concl'd.	
Other Social Security and Welfare Programmes ...	19,30,103
Other General Economic Services ..	4,09,000
Agriculture ..	23,88,609
Soil and Water Conservation ..	2,00,000
Food ..	11,19,688
Animal Husbandry ..	4,00,000
Fisheries ..	8,46,000
Community Development Programmes ..	51,04,312
Industries ..	65,36,021
Village and Small Industries ..	92,000
Water Development ..	1,88,000
Roads and Bridges ..	4,77,21,811
Other grants ..	6,73,000
Total—C ..	8,09,66,929
D. Grants for Centrally Sponsored Plan Schemes—	
Grants under the proviso to Article 275(I) of the Constitution ..	50,00,000
Special Education ..	5,24,065
Allopathy ..	13,000
Other Systems of Medicine ..	31,000
Family Welfare ..	1,91,60,000
Public Health and Sanitation ..	2,38,81,014
Sewerage and Water Supply ..	13,50,000
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes ..	1,70,000
Social Welfare ..	8,53,830
Co-operation ..	4,23,000
Agriculture ..	1,47,53,910

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

Heads	Actuals for 1977-78 Rs.
C—Grants-in-aid and Contribution—<i>concl.</i>	
160. Grants-in-aid from Central Government—<i>concl.</i>	
D. Grants for Centrally Sponsored Plan Schemes—<i>concl.</i>	
Soil and Water Conservation ..	1,39,62,000
Animal Husbandry ..	20,43,000
Fisheries ..	1,32,300
Forest ..	40,79,000
Community Development Programmes ..	6,62,500
Village and Small Industries ..	6,17,000
Total —D ..	<u>8,76,55,619</u>
Total (160) ..	<u>51,86,56,514</u>
162. States' Share of Union Excise Duties—	
States' share of Basic Union Excise Duties ..	15,17,95,040
Additional Excise Duties in lieu of Sales Tax ..	8,08,41,768
Total (162) ..	<u>23,26,36,808</u>
Total—C. Grants -in-aid and Contributions ..	<u>75,12,93,322</u>
TOTAL—RECEIPTS HEADS (REVENUE ACCOUNT) ..	<u>4,06,11,84,702</u>

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

Bold figures represent charged expenditure

Heads 1	Actuals for 1977-78		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
EXPENDITURE HEADS— (REVENUE ACCOUNT)			
A. General Services—			
(a) Organs of State—			
211. Parliament/State/Union Territory Legislatures—			
B. State/Union Territory Legislatures—			
Legislative Assembly	82,684		
Legislature Secretariat	20,42,928		21,25,612
	24,88,772		24,88,772
Total (211)	82,684	45,31,700	46,14,384
212. President, Vice-President/ Governor/Administrator of Union Territories—			
C. Governor/Administrator of Union Territories—			
Emoluments and Allowances of the Governor/Administrator of Union Territories	67,417		67,417
Secretariat	3,34,724		3,34,724
House-hold establishment	1,81,167		1,81,167
Sumptuary allowance	16,993		16,993
Medical facilities	70,392		70,392
Expenditure from Contract Allowance	1,51,350		1,51,350
Tour expenses	95,986		95,986
Discretionary grants	2,72,366		2,72,366
Total (212)	11,90,395		11,90,395

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

Heads 1	Actuals for 1977-78		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
A. General Services—contd.			
(a) Organs of State—contd.			
213. Council of Ministers—			
Salary of Ministers and Deputy Ministers ..	2,92,655	..	2,92,655
Sumptuary and other allowances ..	4,690	..	4,690
Tour expenses ..	80,772	..	80,772
Entertainment and hospitality expenses ..	301	..	301
Discretionary grant by Ministers ..	41,51,395	..	41,51,395
Other expenditure ..	19,80,406	..	19,80,406
Total (213) ..	65,10,219	..	65,10,219
214. Administration of Justice—			
High Courts ..	47,72,796	..	47,72,796
Civil and Sessions Courts ..	1,37,51,576 } 4,730	..	1,37,56,306
Small Causes Courts ..	1,65,799	..	1,65,799
Criminal Courts ..	1,42,582	..	1,42,582
Administrators General and Official Trustees ..	39,312	..	39,312
Legal Advisers and Counsels ..	51,33,999	..	51,33,999
Total (214) ..	47,77,526 } 1,92,33,268	..	2,40,10,794
215. Elections—			
Electoral Officers ..	10,82,649	..	10,82,649
Preparation and printing of electoral rolls ..	1,89,793	..	1,89,793
Charges for conduct of election to Parliament ..	15,98,216	..	15,98,216

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

Heads 1	Actuals for 1977-78		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
A. General Services—<i>contd.</i>			
(a) Organs of State—<i>concl'd.</i>			
215. Elections—<i>concl'd.</i>			
Charges for conduct of election to State/Union Territory Legislatures ..	19,01,229	..	19,01,229
Total (215) ..	47,71,887	..	47,71,887
Total—(a) Organs of State..	60,50,605 3,50,47,074 }	..	4,10,97,679
(b) Fiscal Services—			
(ii) Collection of Taxes on Property and Capital Transactions—			
229. Land Revenue—			
Direction and Administra- tion ..	1,50,452	..	1,50,452
Land records ..	2,193 2,54,80,297	..	2,54,82,490
Other expenditure ..	428 32,61,521	..	32,61,949
Total (229) ..	2,621 2,88,92,270 }	..	2,88,94,891
230. Stamps and Registration			
B. Stamps—Judicial—			
Direction and Administration	33,383	..	33,383
Expenses on sale of stamps ..	55,345	..	55,345
Total—B ..	88,728	..	88,728

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

Heads 1	Actuals for 1977-78		
	Non-Plan	Plan	Total
	2 Rs.	3 Rs.	4 Rs.
A. General Services—<i>contd.</i>			
(b) Fiscal Services—<i>contd.</i>			
(ii) Collection of Taxes on Property and Capital Transactions—<i>concl.</i>			
230. Stamps and Registration—<i>concl.</i>			
C. Stamps—Non-Judicial—			
Direction and Administration	89,529	..	89,529
Cost of stamps ..	4,43,078	..	4,43,078
Expenses on sale of stamps ..	18,46,778	..	18,46,778
Total—C ..	23,79,385	..	23,79,385
D. Registration—			
Direction and Administration	73,670	..	73,670
Total—D ..	73,670	..	73,670
Total (230) ..	25,41,783	..	25,41,783
235. Collection of other Taxes on Property and Capital transactions—			
Taxes on Immovable Property other than Agricultural land ..	15,000	..	15,000
Total (235) ..	15,000	..	15,000
(iii) Collection of Taxes on Commodities and Services—			
239. State Excise—			
Direction and Administration	59,11,099	..	59,11,099
Purchase of liquor and spirits	30,000	..	30,000
Purchase of opium, etc. ..	5,669	..	5,669
Total (239) ..	59,46,768	..	59,46,768

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

Heads 1	Actuals for 1977-78		
	Non-Plan	Plan	Total
	Rs.	Rs.	Rs.
A. General Services—contd.			
(b) Fiscal Services—concl'd.			
(iii) Collection of Taxes on Commodities and Services—concl'd.			
240. Sales Tax—			
Direction and Administration	27,38,945	..	27,38,945
Collection charges	1,08,34,791	..	1,08,36,486
	1,695		
Total (240)	1,35,73,736	..	1,35,75,431
241. Taxes on Vehicles—			
Collection charges	33,595	..	33,595
Inspection of motor vehicles	19,97,361	..	19,97,361
Total (241)	20,30,956	..	20,30,956
245. Other Taxes and Duties on Commodities and Services—			
Collection charges— Entertainment Tax	3,00,770	..	3,00,770
Collection charges—Electri- city Duty	6,67,709	..	6,67,709
Collection charges—Taxes on Goods and Passengers	17,88,206	..	17,88,206
Total (245)	27,56,685	..	27,56,685
(iv) Other Fiscal Services—			
247. Other Fiscal Services—			
Promotion of Small Savings	2,90,537	..	2,90,537
Total (247)	2,90,537	..	2,90,537
Total (b) Fiscal Services	5,60,47,735	..	5,60,52,051
	4,316		

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

Heads 1	Actuals for 1977-78		
	Non-Plan	Plan	Total
	Rs.	Rs.	Rs.
A. General Services—contd.			
(c) Interest payments and servicing of debt—			
248. Appropriation for reduction or avoidance of debt—			
Sinking Funds ..	4,73,36,000	..	4,73,36,000
Other appropriations ..	27,68,000	..	27,68,000
Total (248) ..	5,01,04,000		5,01,04,000
249. Interest Payments—			
A. Interest on Internal Debt—			
Interest on Market Loans ..	2,71,83,970	..	2,71,83,970
Discount on Loans ..	4,02,089	..	4,02,089
Interest on other Internal debts ..	19,62,79,754	..	19,62,79,754
Management of debt ..	2,51,498	..	2,51,498
Total—A ..	22,41,17,311	..	22,41,17,311
C. Interest on Small Savings, Provident Funds, etc.—			
Interest on State Provident Funds ..	1,97,89,557	..	1,97,89,557
Incentive bonus to Provident Fund Subscribers ..	5,52,266	..	5,52,266
Total—C ..	2,03,41,823	..	2,03,41,823
D. Interest on Loans and Advances from Central Government—			
Interest on Loans for Non-Plan Schemes ..	78,97,399	..	78,97,399

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

Heads 1	Actuals for 1977-78		
	Non-Plan	Plan	Total
	2	3	4
	Rs.	Rs.	Rs.
A. General Services—<i>contd.</i>			
(c) Interest payments and servicing of debt— <i>concl.</i>			
249. Interest Payments—<i>concl.</i>			
D. Interest on Loans and Advances from Central Government—<i>concl.</i>			
Interest on Loans for State/ Union Territory Plan Schemes ..	2,60,61,140	..	2,60,61,140
Interest on Loans for Central Plan Schemes ..	18,52,346	..	18,52,346
Interest on Loans for Centrally Sponsored Plan Schemes ..	10,16,848	..	10,16,848
Interest on Ways and Means Advances ..	1,78,47,945	..	1,78,47,945
Interest on Pre-1974 Loans ..	8,84,22,837	..	8,84,22,837
Total—D ..	14,30,98,515	..	14,30,98,515
E. Interests on Reserve Funds—			
Interest on Depreciation/ Renewal Reserve Funds ..	26,74,836	..	26,74,836
Total—E ..	26,74,836	..	26,74,836
F. Interest on other Obligations—			
Interest on deposits ..	64,98,741	..	64,98,741
Miscellaneous ..	8,278	..	8,278
Total—F ..	65,07,019	..	65,07,019
Total (249) ..	39,67,39,504	..	39,67,39,504
Total—(c) Interest pay- ments and servicing of debt ..	44,68,43,504	..	44,68,43,504

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

Heads 1	Actuals for 1977-78		
	Non-Plan	Plan	Total
	2	3	4
	Rs.	Rs.	Rs.
A. General Services—contd.			
(d) Administrative Services—			
251. Public Service Commission—			
State Public Service Commissions ..	6,57,231	..	6,57,231
Total (251) ..	6,57,231	..	6,57,231
252. Secretariat-General Services—			
Secretariat ..	20,949 1,39,36,803	..	1,39,57,752
Board of Revenue ..	47,72,336	..	47,72,336
Other offices ..	34,221	..	34,221
Total (252) ..	20,949 1,87,43,360	..	1,87,64,309
253. District Administration—			
Commissioners ..	12,49,984	..	12,49,984
District establishment ..	2,09,73,517	..	2,09,73,517
Other establishment ..	63,49,566	..	63,49,566
Other expenditure ..	3,476	..	3,476
Total (253) ..	2,85,76,543	..	2,85,76,543
254. Treasury and Accounts Administration—			
Directorate of Accounts and Treasuries ..	6,71,150	..	6,71,150
Treasury establishment ..	52,90,586	..	52,90,586
Local Fund Audit ..	29,62,585	..	29,62,585
Training ..	1,41,610	..	1,41,610
Total (254) ..	90,65,931	..	90,65,931

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

Heads	Actuals for 1977-78		
	Non-Plan	Plan	Total
	2	3	4
1	Rs.	Rs.	Rs.
A. General Services—contd.			
(d) Administrative Services—contd.			
255. Police—			
Direction and Administration	14,91,790	..	14,91,790
Education and Training ..	34,75,271	..	34,75,271
Criminal Investigation and Vigilance ..	1,29,01,640	..	1,29,01,640
Special Police ..	3,82,60,307	..	3,82,72,058
	11,751		
District Police ..	13,00,72,282	..	13,01,26,277
	53,995		
Railway Police ..	38,90,378	..	38,90,378
Welfare of Police Personnel..	11,38,014	..	11,38,014
	65,746		
Total (255) ..	19,12,29,682	..	19,12,95,428
256. Jails—			
Direction and Administration	12,22,009	..	12,22,009
Jails ..	1,49,74,766	..	1,49,74,766
Jail Manufactures ..	42,68,157	..	42,68,157
Other expenditure ..	5,674	..	5,674
Total (256) ..	2,04,70,606	..	2,04,70,606
257. Supplies and Disposals—			
Purchase ..	8,90,475	..	9,00,487
	10,012		
Total (257) ..	8,90,475	..	9,00,487
258. Stationery and Printing—			
Direction and Administration	4,93,917	..	4,93,917
Purchase and supply of stationery stores ..	33,91,460	..	35,39,415
	1,47,955		
Printing, storage and distribu- tion of forms ..	7,38,728	..	7,38,728
Government Presses ..	60,02,662	..	60,02,662

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

Heads 1	Actuals for 1977-78		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
A. General Services—contd.			
(d) Administrative Service—contd.			
258. Stationery and Printing—concl'd.			
Cost of Printing by other sources ..	3,37,135 67,11,741	..	70,48,876
Government publications ..	6,49,718	..	6,49,718
Other expenditure ..	4,70,224	2,93,975	7,64,199
Total (258) ..	4,85,090 1,84,58,450	2,93,975	1,92,37,515
259. Public Works—			
Direction and Administration ..	92,61,829	..	92,61,829
Construction ..	1,620 17,17,752	..	17,19,372
Maintenance and Repairs ..	54,680 2,55,42,556	..	2,55,97,236
Furnishings ..	24,113	..	24,113
Public Works Workshops ..	2,04,719	..	2,04,719
Machinery and equipment ..	6,387	..	6,387
Suspense ..	—85,52,366*	..	—85,52,366
Total (259) ..	56,300 2,82,04,990	..	2,82,61,290
265. Other Administrative Services—			
Vigilance ..	46,57,159	..	46,57,159
Civil Defence ..	14,55,341	..	14,55,341

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

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

Heads 1	Actuals for 1977-78		
	Non-Plan	Plan	Total
	2	3	4
	Rs.	Rs.	Rs.
A. General Services—<i>contd.</i>			
(d) Administrative Services—<i>concl.</i>			
265. Other Administrative Services—<i>concl.</i>			
Home Guards ..	1,20,47,091	..	1,20,47,091
Gazetteer and Statistical Mem- oirs ..	2,45,019	40,028	2,85,047
Guest Houses, Government Hostels, etc. ..	13,75,082	..	13,75,082
Training ..	7,40,000	1,00,000	8,40,000
Other expenditure ..	23,80,194	..	23,80,194
Total (265) ..	2,28,99,886	1,40,028	2,30,39,914
Total—(d) Administrative Services ..	12,95,328 33,85,39,923	4,34,003	34,02,69,254
(e) Pensions and Miscellaneous General Services—			
266. Pensions and other Re- tirement Benefits—			
Superannuation and Retirement allowances ..	47,039 3,65,83,619	..	3,66,30,658
Commuted value of pensions ..	3,40,483	..	3,40,483
Equated payment on account of capital outlay on sterling pensions to the Government of India, by the State/Union Territory Governments ..	23,502	..	23,502
Gratuities ..	1,06,51,830	..	1,06,51,830
Family Pensions ..	47,37,073	..	47,37,073
Contributions to Provident Funds ..	9,83,000	..	9,83,000
Total (266) ..	47,039 5,33,19,507	..	5,33,66,546

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

Heads 1	Actuals for 1977-78		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
A. General Services—<i>concl.</i>			
(e) Pensions and Miscellaneous General Services—<i>concl.</i>			
268. Miscellaneous General Services—			
Pre-partition payments ..	8,635	..	8,635
State lotteries ..	39,58,625	..	39,58,625
Other expenditure ..	9,59,166	..	9,59,166
Total (268) ..	49,26,426	..	49,26,426
Total—(e) Pensions and Miscellaneous General Services	47,039 5,82,45,933 }	..	5,82,92,972
Total—A. General Services..	45,42,40,792 48,78,80,665 }	4,34,003	94,25,55,460
B. Social and Community Services—			
276. Secretariat-Social and Community Services— Secretariat			
..	43,70,810	..	43,70,810
Total (276) ..	43,70,810	..	43,70,810
277. Education—			
A. Primary Education			
Inspection ..	43,76,231	1,74,729	45,50,960
Government primary schools..	26,05,24,233	2,40,55,134	28,45,79,367
Assistance to non-govern- ment primary schools ..	17,50,001	..	17,50,001
Assistance to Local Bodies for primary education ..	11,54,140	..	11,54,140
Other expenditure ..	22,18,249	..	22,18,249
Total—A ..	27,00,22,854	2,42,29,863	29,42,52,717

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

Heads 1	Actuals for 1977-78		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
B. Social and Community Services—contd.			
277. Education—contd.			
B. Secondary Education—			
Direction and Administration	67,59,957	4,03,858	71,63,815
Government secondary schools ..	23,41,87,772	7,33,75,431	30,75,63,203
Assistance to non-Government secondary schools ..	3,38,39,494	..	3,38,39,494
Assistance to Local Bodies for secondary education ..	6,000	..	6,000
Scholarships ..	21,47,196	3,78,033	25,25,229
Teachers' training ..	15,65,224	1,47,991	17,13,215
Other expenditure ..	..	33,453	33,453
Total—B ..	27,85,05,643	7,43,38,766	35,28,44,409
C. Special Education—			
Adult Education ..	2,837 } 35,30,736	3,22,725	38,56,298
Promotion of modern Indian languages and literature ..	24,46,775	11,19,253	35,66,028
Other language education ..	4,48,130	..	4,48,130
Total—C ..	2,837 } 64,25,641	14,41,978	78,70,456
E. University and other Higher Education—			
Assistance to Universities for non-technical education ..	1,08,77,000 } 1,94,14,300	6,17,000	3,09,08,300
Government colleges ..	159 } 2,47,56,690	52,26,654	2,99,83,503
Assistance to non-Government colleges ..	2,30,75,328	2,10,000	2,32,85,328
Scholarships ..	17,20,603	11,92,411	29,13,014
Total—E ..	1,08,77,159 } 6,89,66,921	72,46,065	8,70,90,145

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

Heads 1	Actuals for 1977-78		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
B. Social and Community Services—<i>contd.</i>			
277. Education—<i>concl.</i>			
F. Technical Education—			
Direction and Administration ..	4,44,086	..	4,44,086
Technical schools ..	4,60,017	..	4,60,017
Polytechnics ..	54,27,212	11,05,963	65,33,175
Engineering colleges and Institutes ..	25,34,557	5,14,386	30,48,943
Scholarships ..	1,60,212	1,91,370	3,51,582
Book promotion ..	..	19,736	19,736
Other expenditure ..	1,70,024	1,44,450	3,14,474
Total—F ..	91,96,108	19,75,905	1,11,72,013
G. Sports and Youth Welfare—			
Direction and Administration ..	7,57,371	6,70,814	14,28,185
Physical education ..	7,76,432	9,786	7,86,218
Youth Welfare schemes ..	72,36,483	47,57,396	1,19,93,879
Sports and games ..	14,21,347	36,07,331	50,28,678
Total—G ..	1,01,91,633	90,45,327	1,92,36,960
H. General—			
Direction and Administration .	47,09,916	5,33,303	52,43,219
Scholarships ..	13,036	..	13,036
Other expenditure ..	12,14,350	..	12,14,350
Total—H ..	59,37,302	5,33,303	64,70,605
Total (277)	1,08,79,996 64,92,46,102 }	11,88,11,207	77,89,37,305

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

Heads 1	Actuals for 1977-78		
	Non-Plan	Plan	Total
	2	3	4
	Rs.	Rs.	Rs.
B. Social and Community Services—contd.			
278. Art and Culture—			
Promotion of Arts and Culture	5,08,529	1,61,948	6,70,477
Archives and Museums ..	11,20,098	8,36,624	19,56,722
Public Libraries ..	6,44,090	92,792	7,36,882
Total (278) ..	22,72,717	10,91,364	33,64,081
280. Medical—			
A. Allopathy—			
Direction and Administration	44,03,834 } ^{2,000}	2,90,907	46,96,741
Medical Relief ..	8,75,95,656	2,47,09,294	11,23,04,950
Education ..	1,49,49,112	35,49,031	1,84,98,143
Training ..	10,45,189	9,20,241	19,65,430
Research ..	..	1,00,000	1,00,000
Employees' State Insurance Scheme ..	99,06,427	2,63,085	1,01,69,512
Total—A ..	11,79,00,218 }^{2,000}	2,98,32,558	14,77,34,776
B. Other Systems of Medicine—			
Ayurvedic ..	1,05,61,637	10,47,991	1,16,09,628
Total—B ..	1,05,61,637	10,47,991	1,16,09,628
Total (280) ..	12,84,61,855 }^{2,000}	3,08,80,549	15,93,44,404
281. Family Welfare—			
Direction and Administration	6,19,945	22,93,773	29,13,718
Rural Family Welfare Services	20,72,959	93,70,376	1,14,43,335
Urban Family Welfare Services	1,51,133	2,86,091	4,37,224
Transport ..	..	6,70,921	6,70,921
Compensation ..	..	15,91,149	15,91,149
Other services and supplies ..	1,00,955	13,97,374	14,98,329

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

Heads 1	Actuals for 1977-78		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
B. Social and Community Services—<i>contd.</i>			
281. Family Welfare—<i>concl'd.</i>			
Mass education .. ..	..	1,32,763	1,32,763
Training, research and statistics	75,510	9,41,077	10,16,587
Total (281,	30,20,502	1,66,83,524	1,97,04,026
282. Public Health, Sanitation and Water Supply—			
A. Public Health and Sanitation—			
Direction and Administration ..	24,03,172	..	24,03,172
Prevention and control of diseases	2,45,24,850	2,09,54,303	4,54,79,153
Prevention of food adulteration ..	7,44,954	1,04,983	8,49,937
Prevention of air and water pollution ..	5,84,800	..	5,84,800
Drug Control ..	6,21,413	..	6,21,413
Training ..	8,76,273	27,926	9,04,199
Health statistics and research ..	8,17,551	16,890	8,34,441
Health education and publicity ..	1,29,048	..	1,29,048
Public Health Laboratories ..	6,53,988	2,46,795	9,00,783
Health transport ..	45,291	..	45,291
Sanitation services ..	1,26,022	..	1,26,022
Total—A	.. 3,15,27,362	2,13,50,897	5,28,78,259
B. Sewerage and Water Supply—			
Direction and Administration	1,16,78,846	..	1,16,78,846
Machinery and Equipment ..	8,66,429	..	8,66,429
Suspense	2,00,56,097	..	2,00,56,097
Other rural water supply schemes .. ..	..	5,37,61,777	5,37,61,777
Other expenditure ..	29,12,500	..	29,12,500
Total—B	.. 3,55,13,872	5,37,61,777	8,92,75,649
Total (282)	.. 6,70,41,234	7,51,12,674	14,21,53,908

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

Actuals for 1977-78			
Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
B. Social and Community			
Services—contd.			
283. Housing—			
A. General—			
Direction and Administration ..	4,18,878	..	4,18,878
Assistance to Housing Boards, Corporations, etc. ..	..	25,00,000	25,00,000
Total—A ..	4,18,878	25,00,000	29,18,878
B. Housing Schemes—			
Village Housing Project Scheme ..	86,181	..	86,181
House sites to landless workers in rural areas ..	4,18,515	..	4,18,515
Subsidised Industrial Housing Schemes ..	..	1,44,900	1,44,900
Total—B ..	5,04,696	1,44,900	6,49,596
C. Government Residential Buildings—			
Direction and Administration ..	1,03,856	..	1,03,856
Maintenance and repairs ..	11,05,249	..	11,05,249
Total—C ..	12,09,105	..	12,09,105
Total (283) ..	21,32,679	26,44,900	47,77,579

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

Heads 1	Actuals for 1977-78		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
B. Social and Community			
<i>Services—contd.</i>			
284. Urban Development—			
A. General—			
Direction and Administration ..	38,37,743	..	38,37,743
Assistance to Municipalities, Corporations, etc. ..	24,17,544	1,29,71,000	1,53,88,544
Town and Regional Planning ..	35,18,508	15,89,694	51,08,202
Total (284) ..	97,73,795	1,45,60,694	2,43,34,489
285. Information and Publicity—			
Direction and Administration ..	61,82,244	7,95,638	69,77,882
Advertising and Visual Publicity ..	..	27,78,502	27,78,502
Information Centres ..	..	79,556	79,556
Field publicity ..	..	10,18,775	10,18,775
Songs and Drama Services ..	..	82,923	82,923
Films ..	..	4,94,213	4,94,213
Photo services ..	7,743	..	7,743
Total (285) ..	61,89,987	52,49,607	1,14,39,594
287. Labour and Employment—			
A. Labour—			
Direction and Administration ..	6,48,121	..	6,48,121

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

Actuals for 1977—78

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
B. Social and Community Services—<i>contd.</i>			
287. Labour and Employment—<i>concl.</i>			
A. Labour—<i>concl.</i>			
Industrial relations ..	17,32,969	2,50,410	19,83,379
Working conditions and safety ..	6,66,097	..	6,66,097
General labour welfare ..	8,50,200	..	8,50,200
Research and Statistics	2,25,637	32,164	2,57,801
Total—A ..	41,23,024	2,82,574	44,05,598
B. Employment and Training—			
Direction and Administration ..	15,61,017	80,194	16,41,211
Employment exchange ..	21,97,081	3,61,159	25,58,240
Employment survey and statistics ..	3,32,578	..	3,32,578
Training of craftsmen and supervisors ..	1,10,000 2,35,04,229	39,09,745	2,75,23,974
Other expenditure ..	4,11,665	..	4,11,665
Total—B ..	1,10,000 2,80,06,570	43,51,098	3,24,67,668
Total (287) ..	1,10,000 3,21,29,594	46,33,672	3,68,73,266

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

Actuals for 1977—78

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
B. Social and Community Services—contd.			
288. Social Security and Welfare—			
A. Civil Supplies—			
Direction and Administration ..	65,04,374	..	65,04,374
Consumer subsidies ..	24,60,974	..	24,60,974
Total—A ..	89,65,348	..	89,65,348
B. Relief and Rehabilitation of Displaced Persons—			
Direction and Administration ..	13,25,643	..	13,25,643
Other relief measures ..	1,86,514	..	1,86,514
Other expenditure ..	43,24,236	..	43,24,236
Total—B ..	58,36,393	..	58,36,393
C. Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—			
Direction and Administration ..	44,47,406	..	44,47,406
Welfare of Scheduled castes ..	1,17,62,720	1,62,04,472	2,79,67,192
Welfare of other backward classes ..	4,26,52,890	21,48,960	4,48,01,850
Total—C ..	5,88,63,016	1,83,53,432	7,72,16,448

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

Actuals for 1977—78

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
B. Social and Community Services—contd.			
288. Social Security and Welfare—concl.			
D. Social Welfare—			
Direction and Administration	6,90,100	87,837	7,77,937
Education and welfare of handicapped ..	6,20,322	1,25,108	7,45,430
Women's welfare ..	58,43,381	5,13,282	63,56,663
Family and child welfare	29,90,181	14,66,919	44,57,100
Welfare of poor and destitute ..	2,49,881	9,62,014	12,11,895
Other expenditure ..	10,18,901	..	10,18,901
Total—D ..	1,14,12,766	31,55,160	1,45,67,926
E. Other Social Security and Welfare Programmes—			
Pensions under Social security Schemes ..	3,27,38,055	..	3,27,38,055
Other programmes ..	89,44,775	..	89,44,775
Total—E ..	4,16,82,830	..	4,16,82,830
Total (288) ..	12,67,60,353	2,15,08,592	14,82,68,945
289. Relief on account of Natural Calamities—			
A. Special Relief—			
Public Health, Water Supply and Sanitation ..	1,347	..	1,347
Other special relief measures	872	..	872
Total—A ..	2,219	..	2,219

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

Actuals for 1977-78

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
B. Social and Community Services—<i>concl.</i>			
289. Relief on account of Natural Calamities—<i>concl.</i>			
B. Gratuitous Relief—			
Cash doles ..	2,99,17,501	..	2,99,17,501
Housing ..	5,600	..	5,600
Supply of medicines ..	66,533	..	66,533
Total—B ..	2,99,89,634	..	2,99,89,634
D. General—			
Direction and Administration ..	1,81,333	..	1,81,333
Other expenditure ..	9,63,345	..	9,63,345
Total—D ..	11,44,678	..	11,44,678
Total (289) ..	3,11,36,531	..	3,11,36,531
295. Other Social and Community Services—			
Zoological and Public Gardens ..	88,367	..	88,367
Administration of Religious and Charitable Endowments Acts ..	43,075	..	43,075
Upkeep of Shrines, Temples, etc. ..	4,12,375@	..	4,12,375
Total (295) ..	5,43,817	..	5,43,817
Total—B. Social and Community Services ..	1,09,91,996 } 1,06,30,79,976 }	29,11,76,783	1,36,52,48,755
C. Economic Services—			
(a) General Economic Services—			
296. Secretariat-Economic Services—			
Planning Commission/Planning Board ..	..	9,90,624	9,90,624

@ Excludes Rs. 12,000 spent from out of an advance from the Contingency Fund during 1977-78 but not recouped to the Fund till the close of the year.

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

Actuals for 1977-78

Heads 1	Non-Plan. 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
C. Economic Services—contd.			
(a) General Economic Services—contd.			
296. Secretariat-Economic Services—concl'd.			
Secretariat ..	29,36,898	..	29,36,898
Total (296) ..	29,36,898	9,90,624	39,27,522
298. Co-operation—			
Direction and Administration	1,35,14,898 } 445	4,16,855	1,39,32,198
Audit of co-operatives ..	57,19,080	..	57,19,080
Education, research and training ..	..	3,95,125	3,95,125
Information and publicity ..	..	1,50,000	1,50,000
Credit co-operatives ..	..	1,27,64,625	1,27,64,625
Housing co-operatives ..	..	8,73,536	8,73,536
Labour co-operatives ..	..	72,472	72,472
Warehousing and Marketing co-operatives ..	..	85,000	85,000
Dairy co-operatives ..	..	19,14,854	19,14,854
Industrial co-operatives	20,14,047	10,15,151	30,29,198
Consumers' co-operatives ..	..	30,22,800	30,22,800
Other co-operatives ..	..	18,000	18,000
Total (298) ..	2,12,48,025 } 445	2,07,28,418	4,19,76,888
304. Other General Economic Services—			
Land ceilings ..	3,87,159	..	3,87,159
Regulation of other business undertakings ..	29,744	..	29,744
Economic advice and statistics ..	28,90,928	15,95,108	44,86,036

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

Heads 1	Actuals for 1977-78		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
C. Economic Services—<i>contd.</i>			
(a) General Economic Services—<i>concl.</i>			
304. Other General Economic Services—<i>concl.</i>			
Regulation of weights and measures ..	7,40,721	2,08,502	9,49,223
Total (304) ..	40,48,552	18,03,610	58,52,162
Total—(a) General Economic Services ..	2,82,33,475 } 445	2,35,22,652	5,17,56,572
(b) Agriculture and Allied Services—			
305. Agriculture—			
Direction and Administration	72,19,295	13,18,012	85,37,307
Consolidation of Holdings	20,81,311 } 4,949	..	20,86,260
Multiplication and distribution of seeds ..	9,45,553	16,69,933	26,15,486
Agricultural farms ..	1,07,195	..	1,07,195
Manures and fertilizers ..	4,39,102	6,28,96,259	6,33,35,361
High-yielding varieties programme ..	62,12,626	10,40,429	72,53,055
Plant protection ..	16,43,767	1,14,44,743	1,30,88,510
Commercial crops ..	38,96,691	52,58,726	91,55,417
Schemes for small and marginal farmers and agriculture labour ..	..	59,06,250	59,06,250
Extension and farmers' training ..	6,000	14,44,857	14,50,857
Agricultural education ..	3,13,93,429	1,26,08,381	4,40,01,810

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

Heads 1	Actuals for 1977-78		
	Non-Plan	Plan	Total
	2 Rs.	3 Rs.	4 Rs.
C. Economic Services—contd.			
(b) Agriculture and Allied Services—contd.			
305. Agriculture—concl'd.			
Agricultural engineering..	7,19,662	..	7,19,662
Agricultural economics and statistics ..	3,69,732	6,62,229	10,31,961
Agricultural marketing and quality control ..	6,45,702	15,28,780	21,74,482
Horticulture ..	27,95,376	20,63,300	48,58,676
Other expenditure ..	1,87,199	6,42,407	8,29,606
Total (305) ..	4,949 5,86,62,640	10,84,84,306	16,71,51,895
306. Minor Irrigation—			
Investigation and develop- ment of ground water res- sources ..	..	4,08,137	4,08,137
Tubewells ..	1,76,05,858	..	1,76,05,858
Lift Irrigation schemes ..	23,10,276	..	23,10,276
Other expenditure ..	..	2,533	2,533
Total (306) ..	1,99,16,134	4,10,670	2,03,26,804
307. Soil and Water Conservation—			
Direction and Administra- tion ..	2,31,945	..	2,31,945
Soil survey and testing ..	2,72,427	3,55,894	6,28,321
Education and training ..	88,042	1,51,046	2,39,088
Soil conservation schemes	212 1,93,35,393	85,61,413	2,78,97,018
Total (307) ..	212 1,99,27,807	90,68,353	2,89,96,372

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

Heads 1	Actuals for 1977-78		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
C. Economic Services—<i>contd.</i>			
(b) Agriculture and Allied Services—<i>contd.</i>			
309. Food—			
Procurement and Supply ..	6,34,06,600	..	6,34,06,600
Nutritions and subsidiary food ..	11,27,612	..	11,27,612
Transfers to Reserve Funds and Deposit Accounts ..	5,72,520	..	5,72,520
Total (309) ..	-6,51,06,732	..	6,51,06,732
310. Animal Husbandry—			
Direction and Administration ..	23,800 14,21,260	22,869	14,67,929
Veterinary education and training ..	30,56,738	38,64,054	69,20,792
Veterinary services and animal health ..	1,00,91,780	62,57,839	1,63,49,619
Investigation and statistics	64,695	1,48,457	2,13,152
Cattle development ..	1,06,59,604	69,02,716	1,75,62,320
Poultry development ..	18,52,697	1,00,000	19,52,697
Sheep and wool development	14,39,821	3,23,453	17,63,274
Piggery development ..	5,28,359	50,328	5,78,687
Fodder and feed development ..	1,97,099	3,26,724	5,23,823
Other expenditure ..	21,380	..	21,380
Total (310) ..	23,800 2,93,33,433	1,79,96,440	4,73,53,673
311. Dairy Development—			
Direction and Administration ..	1,62,828	1,03,762	2,66,590
Dairy development ..	7,27,093	6,72,930	14,00,023

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

Actuals for 1977-78

Heads	Non-Plan	Plan	Total
	Rs.	Rs.	Rs.
1	2	3	4
C. Economic Services—<i>contd.</i>			
(b) Agriculture and Allied Services—<i>contd.</i>			
311. Dairy Development—<i>concl.</i>			
Education and training .. ..	..	14,350	14,350
Other expenditure .. ..	..	9,31,600	9,31,600
Total (311)	8,89,921	17,22,642	26,12,563
312. Fisheries—			
Direction and Administration ..	5,68,212	..	5,68,212
Research	49,135	57,202	1,06,337
Education and training .. ..	..	68,899	68,899
Inland fisheries	9,57,054	21,85,206	31,42,260
Total (312)	15,74,401	23,11,307	38,85,708
313. Forest—			
Direction and Administration ..	65,59,441 } 140	..	65,59,581
Research	6,000	74,962	80,962
Education and training	83,683	85,002	1,68,685
Forest conservation and develop- ment	48,04,013	9,19,953	57,23,966
Survey of forest resources	62,024	..	62,024
Plantation schemes	4,71,011	1,07,35,928	1,12,06,939
Farm forestry .. ..	..	30,95,204	30,95,204
Forest produce	15,78,311 (a)	..	15,78,311
Communications and Buildings ...	3,64,991	2,00,009	5,65,000

(a) Excludes Rs. 1,50,000 spent from out of an advance from the Contingency Fund during 1977-78 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	Actuals for 1977-78		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
C. Economic Services—contd.			
(b) Agriculture and Allied Services—concl'd.			
313. Forest—concl'd.			
Preservation of wild life ..	5,19,421	3,00,209	8,19,630
Other expenditure ..	14,840	[67,00,006	67,14,846
Total (313) ..	1,44,63,735	140 } 2,21,11,273	3,65,75,148
314. Community Development—			
A. General—			
Direction and Administration ..	1,98,74,490	1,039	1,98,75,529
Training ..	2,20,294	..	2,20,294
Assistance to Panchayati Raj Institutions ..	11,42,100	1,14,06,255	1,25,48,355
Other expenditure ..	2,30,407	..	2,30,407
Total—A ..	2,14,67,291	1,14,07,294	3,28,74,585
C. Rural Works Programme—			
Roads .. (a)	..	..	..
Other expenditure ..	24,19,190	..	24,19,190
Total—C ..	24,19,190	..	24,19,190
Total (314) ..	2,38,86,481	1,14,07,294	3,52,93,775
Total—(b) Agriculture and Allied Services ..	29,101 } 23,37,61,284	17,35,12,285	40,73,02,670
(c) Industry and Minerals—			
320. Industries—			
B. Large and Medium Industries—			
Other Industries ..	..	12,82,745	12,82,745
Total (320) ..	..	12,82,745	12,82,745

(a) Excludes Rs. 42,80,433 spent from out of an advance from the Contingency Fund during 1977-78 but not recouped to the Fund till the close of the year.

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

Actuals for 1977-78

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
C. Economic Services—contd.			
(c) Industry and Minerals—concl.			
321. Village and Small Industries—			
Direction and Administration ..	57,69,856	4,22,983	61,92,839
Industrial Estates ..	51,914	..	51,914
Small Scale Industries ..	64,32,826	1,17,35,496	1,81,68,322
Handloom Industries ..	11,85,464	5,65,225	17,50,689
Handicraft Industries ..	14,74,778	2,00,612	16,75,390
Khadi Industries ..	11,23,000	..	11,23,000
Sericulture Industries ..	5,03,635	52,722	5,56,357
Other expenditure ..	1,655	..	1,655
Total (321) ..	1,65,43,128	1,29,77,038	2,95,20,166
328. Mines and Minerals—			
B. Regulation and Development of Mines—			
Mineral exploration ..	11,476 6,70,598	2,63,499	9,45,573
Total (328) ..	11,476 6,70,598	2,63,499	9,45,573
Total—(c) Industry and Minerals ..	11,476 1,72,13,726	1,45,23,282	3,17,48,484
(d) Water and Power Development—			
331. Water and Power Development Services—			
A. Water Development—			
Technical control and supervision ..	35,81,760	..	35,81,760
Data collection ..	48,589	..	48,589

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

Heads 1	Actuals for 1977-78		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
C. Economic Services—contd.			
(d) Water and Power Development—contd.			
331. Water and Power Development Services—concl'd.			
A. Water Development—concl'd.			
Research	.. 5,04,521	1,44,305	6,48,826
Survey and Investigation	.. 14,48,308	19,44,929	33,93,237
Total (331)	.. 55,83,178	20,89,234	76,72,412
332. Multipurpose River Projects—			
A. Bhakra-Nangal Project—			
Unit No. 1 Bhakra Dam	.. 56,20,701	..	56,20,701
Unit No. 2 Nangal Dam	.. 74,504	..	74,504
Unit No. 3 Nangal Hydel Channel	.. —27,256(a)	..	—27,256
Unit No. 6 Bhakra Canals	.. 1,92,94,193	..	1,92,94,193
Unit No. 7 Bist Doab Canal	.. 39,88,898	..	39,88,898
Other expenditure	.. 2,47,16,051	..	2,47,16,051
Total (332)	.. 5,36,67,091	..	5,36,67,091
333. Irrigation, Navigation, Drainage and Flood Control Projects—			
A. Irrigation Projects—(Commercial)—			
Direction and Administration	.. 15,86,265	..	15,86,265
Upper Bari Doab Canal	.. 1,93,55,918	..	1,93,55,918
Sirhind Canal	.. 3,11,87,767	..	3,11,87,767
Gurgaon Canal	.. 18,518	..	18,518
(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	Actuals for 1977-78		
	Non-Plan	Plan	Total
	2	3	4
1	Rs.	Rs.	Rs.
C. Economic Services—contd.			
(d) Water and Power Development—contd.			
333. Irrigation, Navigation Drainage and Flood Control Projects—contd.			
A. Irrigation Projects—(Commercial)—concl.			
Banur Canal System ..	1,34,801	..	1,34,801
Sutlej Valley Project ..	78,30,953	..	78,30,953
Sirhind Feeder Project ..	44,58,114	..	44,58,114
Madhopur Beas Link ..	30,97,933	..	30,97,933
Lining of channels ..	45,41,452	..	45,41,452
Shah Nahar Canal Project ..	22,09,484	..	22,09,484
Ghaggar Project ..	1,05,958	..	1,05,958
Harike Project ..	1,46,33,849	..	1,46,33,849
Utilisation of Surplus Ravi Beas waters ..	5,03,148	..	5,03,148
Garhshanker Lift Irrigation Project ..	1,784	..	1,784
Total—A ..	8,96,65,944	..	8,96,65,944
B. Irrigation Projects—(Non-Commercial)—			
Direction and Administration ..	8,37,309	..	8,37,309
Other expenditure ..	10,94,714	..	10,94,714
Total—B ..	19,32,023	..	19,32,023
F. Drainage Projects—(Non-Commercial)—			
Drainage Project ..	2,21,48,796	..	2,21,48,796
Total—F ..	2,21,48,796	..	2,21,48,796

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

Heads 1	Actuals for 1977-78		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
C. Economic Services—<i>contd.</i>			
(d) Water and Power Development—<i>concl.</i>			
333. Irrigation, Navigation, Drainage and Flood Control Projects—<i>concl.</i>			
G. Flood Control and anti-sea erosion projects—			
Anti-water logging, drainage and Flood Control Project ..	18,27,453	..	18,27,453
Total—G ..	18,27,453	..	18,27,453
Total (333) ..	11,55,74,216	..	11,55,74,216
Total—(d) Water and Power Development ..	17,48,24,485	20,89,234	17,69,13,719
(c) Transport and Communications—			
336. Civil Aviation—			
Direction and Administration ..	1,51,318	..	1,51,318
Training and education ..	..	5,50,000	5,50,000
Other expenditure ..	3,45,035	..	3,45,035
Total (336) ..	4,96,353	5,50,000	10,46,353
337. Roads and Bridges—			
Direction and Administration	1,66,31,281	..	1,66,31,281
Roads of Inter-State importance ..	31,39,996	..	31,39,996
Strategic and Border Roads	34,80,068	..	34,80,068
State Highways ..	1,23,91,422	..	1,23,91,422

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

Actuals for 1977-78

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
C. Economic Services—<i>contd.</i>			
(e) Transport and Communications—<i>contd.</i>			
337. Roads and Bridges—<i>concl.</i>			
District and other Roads ..	5,49,47,090	10,21,25,953	15,70,73,043
Railway Safety Works ..	9,07,563	..	9,07,563
Machinery and equipment ..	6,54,523	..	6,54,523
Suspense ..	6,31,004	..	6,31,004
Transfers to Reserve Funds and Deposit Accounts ..	..	87,80,000	87,80,000
Transfers from Reserve Funds and Deposit Accounts ..	..	-89,73,786	-89,73,786
Total (337) ..	9,27,82,947	10,19,32,167	19,47,15,114
338. Road and Water Transport Services—			
A. Road Transport—			
Direction and Administration	11,70,364	..	11,70,364
Punjab Roadways, Amritsar—			
Working expenses ..	79,108 2,45,17,049	..	2,45,96,157
Punjab Roadways, Jullundur—			
Working expenses ..	65,908 2,73,14,208	..	2,73,80,116
Punjab Roadways, Chandigarh—			
Working expenses ..	19,472 2,67,88,799	..	2,68,08,271
Punjab Roadways, Pathankot—			
Working expenses ..	14,401 2,22,90,621	..	2,23,05,022
Punjab Roadways, Moga—			
Working expenses ..	1,60,84,467	..	1,60,84,467
Punjab Roadways, Ludhiana—			
Working expenses ..	10,691 2,50,86,840	..	2,50,97,531

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

Actuals for 1977-78

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
C. Economic Services—<i>concl'd.</i>			
(e) Transport and Communications—<i>concl'd.</i>			
338. Road and Water Transport Services—<i>concl'd.</i>			
A. Road Transport—<i>concl'd.</i>			
Punjab Roadways, Hoshiarpur—			
	28,520		
Working expenses ..	1,97,66,328	..	1,97,94,848
Punjab Roadways, Ferozepur—			
	60,325		
Working expenses ..	2,08,88,618	..	2,09,48,943
Punjab Roadways, Batala—			
	2,000		
Working expenses ..	1,77,58,239	..	1,77,60,239
Punjab Roadways, Tarn Taran—			
Working expenses ..	2,01,12,469	..	2,01,12,469
Punjab Roadways, Nawanshahr—			
	68		
Working expenses ..	1,36,46,209	..	1,36,46,277
Punjab Roadways, Muktsar—			
Working expenses ..	87,56,461	..	87,56,461
Other expenditure ..	3,47,186	..	3,47,186
	2,80,493		
Total (338) ..	24,45,27,858	..	24,48,08,351
339. Tourism—			
Direction and Administration	4,26,205	..	4,26,205
Tourist information and publicity ..	..	7,87,635	7,87,635
Tourist accommodation ..	22,70,647	18,01,322	40,71,969
Other expenditure ..	..	1,61,347	1,61,347
Total (339) ..	26,96,852	27,50,304	54,47,156
Total—(e) Transport and Communications ..	2,80,493		
	34,05,04,010	10,52,32,471	44,60,16,974
	3,21,515		
Total—C Economic Services..	79,45,36,980	31,88,79,924	1,11,37,38,419

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

Actuals for 1977-78

Heads	Actuals for 1977-78		
	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
D. Grants-in-aid and Contributions—			
363. Compensation and Assignments to Local Bodies and Panchayati Raj Institutions—			
Land Revenue ..	8,72,332	..	8,72,332
Other miscellaneous compensations and assignments ..	57,42,745	..	57,42,745
Total (363) ..	66,15,077	..	66,15,077
Total—D. Grants-in-aid and Contributions ..	66,15,077	..	66,15,077

TOTAL—EXPENDITURE HEADS (REVENUE ACCOUNT)	46,55,54,303	2,35,21,12,698	61,04,90,710	3,42,81,57,711
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**EXPENDITURE HEADS
(CAPITAL ACCOUNT)**

A. Capital Account of General Services—

459. Capital Outlay on Public Works—

Direction and Administration ..	10,59,303	6,98,697	17,58,000
Construction ..	12,15,642	1,01,86,212	1,14,01,854
Machinery and equipment	18,251	96,734	1,14,985
Total (459) ..	22,93,196	1,09,81,643	1,32,74,839

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

Actuals for 1977-78

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
A. Capital Account of General Services—<i>concl'd.</i>			
465. Capital Outlay on Other Administrative Services—			
Stationery and Printing ..	14,250	..	14,250
Total (465) ..	14,250	..	14,250
Total—A. Capital Account of General Services ..	23,07,446	1,09,81,643	1,32,89,089
B. Capital Account of Social and Community Services—			
477. Capital Outlay on Education, Art and Culture—			
Primary education ..	..	2,52,973	2,52,973
Secondary education ..	..	19,69,923	19,69,923
University and other Higher education ..	..	10,54,531	10,54,531
Technical education ..	..	1,59,334	1,59,334
Other expenditure ..	..	93,378	93,378
Total (477) ..	..	35,30,139	35,30,139
480. Capital Outlay on Medical—			
A. Allopathy—			
Medical relief ..	..	1,43,23,896	1,43,23,896
Total—A ..	..	1,43,23,896	1,43,23,896
B. Other Systems of Medicine—			
Ayurvedic ..	..	5,570	5,570
Total—B ..	..	5,570	5,570
Total (480) ..	..	1,43,29,466	1,43,29,466

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

Heads 1	Actuals for 1977-78		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
B. Capital Account of Social and Community Services—contd.			
481. Capital Outlay on Family Welfare—			
Services and supplies	18,19,691	18,19,691
Total (481)	18,19,691	18,19,691
482. Capital Outlay on Public Health, Sanitation and Water Supply—			
Sewerage schemes	3,38,164	3,38,164
Urban water supply schemes	6,91,221	6,91,221
Other rural water supply schemes	1,348	1,348
Total (482)	10,30,733	10,30,733
483. Capital Outlay on Housings—			
A. Government Residential Buildings—			
Direction and Administration	7,60,807	7,60,807
Machinery and equipment	1,04,148	1,04,148
Police Housing Scheme	89,05,887	89,05,887
Printing and Stationery Department staff quarters	3,24,213	3,24,213
Urban Housing Scheme	22,60,800	22,60,800
Rural-Housing Scheme	5,18,801	5,18,801
Total—A	1,28,74,656	1,28,74,656

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

Heads 1	Actuals for 1977-78		
	Non-Plan	Plan	Total
	2 Rs.	3 Rs.	4 Rs.
B Capital Account of Social and Community Services—contd.			
483. Capital Outlay on Housing—concl'd.			
B. Other Housing Schemes—			
Subsidised Industrial Housing Schemes ..	..	32,08,099	32,08,099
House sites for landless workers in rural areas ..	..	5,44,817	5,44,817
Total—B ..	..	37,52,916	37,52,916
Total (483) ..	..	1,66,27,572	1,66,27,572
484. Capital Outlay on Urban Development			
A. General—			
Other expenditure ..	—2,20,67,523(a)	5,47,24,455	3,26,56,932
Total—A ..	—2,20,67,523	5,47,24,455	3,26,56,932
Total (484) ..	—2,20,67,523	5,47,24,455	3,26,56,932
485. Capital Outlay on Information and Publicity—			
Information and publicity ..	..	2,624	2,624
Total (485) ..	..	2,624	2,624

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

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

Heads 1	Actuals for 1977-78		
	Non -Plan	Plan	Total
	2	3	4
	Rs.	Rs.	Rs.
B. Capital Account of Social and Community Services—concl'd.			
488. Capital Outlay on Social Security and Welfare—			
E. Other Social Security and Welfare Programmes—			
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	..	60,00,000	60,00,000
Social Security and Welfare	..	3,88,432	3,88,432
Total—E	..	63,88,432	63,88,432
Total (488)	..	63,88,432	63,88,432
495. Capital Outlay on Other Social and Community Services—			
Labour	..	33,009	33,009
Employment	..	5,79,898	8,91,810
Total (495)	..	5,79,898	9,24,819
Total—B. Capital Account of Social and Community Services	..	-2,14,87,625(a)	9,93,77,931
			7,78,90,306
C. Capital Account of Economic Services—			
(a) Capital Account of General Economic Services—			
498. Capital Outlay on Co-operation—			
Credit co-operatives	..	22,44,862	22,44,862
Labour co-operatives	..	-13,838(a)	-13,838
Farming co-operatives	..	-207(a)	-207

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

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

Heads 1	Actuals for 1977-78		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
C. Capital Account of Economic Services—contd.			
(a) Capital Account of General Economic Services—concl'd.			
498. Capital Outlay on Co-operation—concl'd.			
Warehousing and Marketing co-operatives.. ..	..	5,07,923	5,07,923
Processing co-operatives .. ..	..	15,86,000	15,86,000
Dairy co-operatives .. ..	..	24,92,000	24,92,000
Industrial co-operatives .. ..	..	16,90,417	16,90,417
Consumer co-operatives .. ..	..	36,75,000	36,75,000
Other co-operatives ..	1,65,21,407	8,83,000	1,74,04,407
<i>Deduct—Receipts and Recoveries on Capital Account</i> ..	—9,17,36,433	..	—9,17,36,433
Total (498) ..	—7,52,15,026	1,30,65,157	—6,21,49,869
504. Capital Outlay on other General Economic Services—			
Other expenditure .. ..	..	1,49,547	1,49,547
Total (504) ..	..	1,49,547	1,49,547
Total—(a) Capital Account of General Economic Services ..	—7,52,15,026	1,32,14,704	—6,20,00,322
(b) Capital Account of Agriculture and Allied Services—			
505. Capital Outlay on Agriculture— Marketing .. ..	.. ..	91,52,359	91,52,359

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

Heads 1	Actuals for 1977-78		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
C. Capital Account of Economic Services—contd.			
(b) Capital Account of Agriculture and Allied Services—contd.			
505. Capital Outlay on Agriculture—concl.			
Other expenditure ..	..	—33,39,877(a)	—33,39,877
Total (505) ..	..	58,12,482	58,12,482
506. Capital Outlay on Minor Irrigation, Soil Conservation and Area Development—			
Minor Irrigation ..	..	—7,29,326(a)	—7,29,326
Soil conservation schemes ..	..	8,03,100	8,03,100
Total (506) ..	..	73,774	73,774
509. Capital Outlay on Food—			
Procurement and Supply	1,55,36,14,197	9,00,000	1,55,45,14,197
Other expenditure ..	..	14,18,664	14,18,664
<i>Deduct—Receipts and Recoveries on Capital Account</i> ..	—1,71,99,31,490	..	—1,71,99,31,490
Total (509) ..	—16,63,17,293(a)	23,18,664	—16,39,98,629
510. Capital Outlay on Animal Husbandry—			
Veterinary education and training ..	..	9,193	9,193
Veterinary services and animal health ..	..	4,41,125	4,41,125
Cattle development ..	..	6,07,819	6,07,819
Poultry development ..	..	39,970	39,970

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

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

Heads 1	Actuals for 1977-78		
	Non-Plan	Plan	Total
	2 Rs.	3 Rs.	4 Rs.
C. Capital Account of Economic Services—contd.			
(b) Capital Account of Agriculture and Allied Services—concl'd.			
510. Capital Outlay on Animal Husbandry—concl'd.			
Sheep and wool develop- ment	2,05,495	2,05,495
Piggery development	2,86,144	2,86,144
Total (510)	15,89,746	15,89,746
511. Capital Outlay on Dairy Development—			
Dairy development	22,76,379	22,76,379
Total (511)	22,76,379	22,76,379
512. Capital Outlay on Fisheries—			
Other expenditure	8,82,355	8,82,355
Total (512)	8,82,355	8,82,355
515. Investment in Agricul- tural Financial Institutions—			
Investments in public undertakings	68,00,000	68,00,000
Total (515)	68,00,000	68,00,000
Total—(b) Capital Account of Agriculture and Allied Services ..	—16,63,17,293(a)	1,97,53,400	—14,65,63,893
(c) Capital Account of Industry and Minerals—			
520. Capital Outlay on Industrial Research and Development—			
Education, research and training	8,105	8,105

(a) 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.**

Actuals for 1977-78			
Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
C. Capital Account of Economic Services—contd.			
(c) Capital Account of Industry and Minerals—concl'd.			
520. Capital Outlay on Industrial Research and Development—			
Other expenditure ..	..	5,22,95,065	5,22,95,065
Total (520) ..	..	5,23,03,170	5,23,03,170
521. Capital Outlay on Village and Small Industries—			
Industrial Estates ..	—16,02,600(a)	2,74,913	—13,27,687
Small scale industries ..	..	2,03,81,743	2,03,81,743
Total (521) ..	—16,02,600	2,06,56,656	1,90,54,056
525. Capital Outlay on Telecommunication and Electronics Industries—			
Other expenditure ..	..	30,00,000	30,00,000
Total (525) ..	..	30,00,000	30,00,000
Total—(c) Capital Account of Industry and Minerals	—16,02,600(a)	7,59,59,826	7,43,57,226
(d) Capital Account of Water and Power Development—			
532. Capital Outlay on Multipurpose River Projects—			
Bhakra-Nangal Project—			
<i>Deduct—Advances recovered from other Governments and agencies for common works</i> ..	..	—2,02,862	—2,02,862
Unit No. 1 Bhakra Dam ..	..	1,10,358	1,10,358
Unit No. 3 Nangal Hydel Channel ..	..	38,705	38,705

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

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

Heads 1	Actuals for 1977-78		
	Non-Plan	Plan	Total
	2	3	4
	Rs.	Rs.	Rs.
C. Capital Account of Economic Services—contd.			
(d) Capital Account of Water and Power Development—contd.			
532. Capital Outlay on Multipurpose River Projects—contd.			
Bhakra-Nangal Project—concl'd.			
Unit No. 5 (a) Remodelling of Ropar Head Works	—31,467(a)	— 31,467
Unit No. 7 Bist Doab Canal	—2,16,182(a)	—2,16,182
Unit No. 1 (b) Bhakra Right Bank Power Plant..	..	1,75,32,133	1,75,32,133
Total—Bhakra-Nangal Project	1,72,30,685	1,72,30,685
Beas Dam Project— Irrigation Branch Portion—			
Advances to other Go- vernments and agencies for common works	21,80,21,000	21,80,21,000
<i>Deduct</i> —Advances recovered from other Governments and agencies for common works	—21,80,21,114	—21,80,21,114
Unit No. 1 Beas Sutlej Link	4,33,02,672	4,33,02,672
Unit No. 2 Beas Dam at Pong	2,84,90,913	2,84,90,913
Beas Transmission lines	61,08,998(b)	61,08,998
Total—Beas Dam Project	7,79,02,469	7,79,02,469

(a) Minus expenditure is due to credit 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) Represents the amount set off against the excess transferred to Punjab State Electricity Board during 1976-77.

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

Heads	Actuals for 1977-78		
	Non-Plan	Plan	Total
	2 Rs.	3 Rs.	4 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.			
Thein Dam— Thein Dam	3,84,70,100	3,84,70,100
Total—Thein Dam	3,84,70,100	3,84,70,100
Dholbaha Check Dam— Dholbaha Check Dam	3,60,176	3,60,176
Total—Dholbaha Check Dam	3,60,176	3,60,176
Shah Nahar Weir Project— Construction of weir for Shah Nahar	3,84,87,135	3,84,87,135
Total—Shah Nahar Weir Project	3,84,87,135	3,84,87,135
Shahpur Kandi Project— Shahpur Kandi Barrage..	..	51,253	51,253
Total—Shahpur Kandi Project	51,253	51,253
Total (532)	17,25,01,818	17,25,01,818
533. Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects—			
A. Irrigation Projects—			
Commercial—			
Upper Bari Doab Canal	15,971	38,81,184	38,97,155
Shirhind Canal ..	—1,56,924(a)	..	—1,56,924
Shah Nahar Canal Project	97,78,629	97,78,629

(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	Actuals for 1977-78		
	Non -Plan	Plan	Total
	2 Rs.	3 Rs.	4 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.			
A. Irrigation Projects— Commercial—concl'd.			
Utilization of surplus Ravi Beas Waters	23,59,400	23,59,400
Lining of channels	5,09,04,959	5,09,04,959
Banur Canal System	—51,520(b)	—51,520
Garhshankar Lift Irriga- tion Scheme	50,981	50,981
Total—A	—1,40,953(a)	6,67,82,680
F. Drainage Projects— Non-Commercial—			
Drainage Project	3,54,93,887	3,54,93,887
Total—F	3,54,93,887	3,54,93,887
G. Flood Control and anti-sea erosion Projects—			
Anti-water logging, drainage and flood control projects	3,34,87,332	3,34,87,332
Total—G	3,34,87,332	3,34,87,332
Total (533)	—1,40,953(a)	13,57,63,899
Total—(d) Capital Account of Water and Power Development	— 1,40,953(a)	30,84,06,670
			30,82,65,717

(a) See footnote (a) at page 132.

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

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

Heads	Actuals for 1977-78		
	Non-Plan	Plan	Total
	2 Rs.	3 Rs.	4 Rs.
C. Capital Account of Economic Services—contd.			
(e) Capital Account of Transport and Communications—			
536. Capital Outlay on Civil Aviation—			
Aerodromes and air route services	11,58,707	11,58,707
Total (536)	11,58,707	11,58,707
537. Capital Outlay on Roads and Bridges—			
Direction and Administration	25,36,528	25,36,528
Strategic and border roads	3,96,51,299	..	3,96,51,299
State highways	2,94,60,845	2,94,60,845
Machinery and equipment	18,82,317	18,82,317
Total (537) ..	3,96,51,299	3,38,79,690	7,35,30,989
538. Capital Outlay on Road and Water Transport Services—			
A. Road Transport—			
Punjab Roadways, Amritsar	11,83,260	11,83,260
Punjab Roadways, Jullundur	11,65,418	11,65,418
Punjab Roadways, Chandigarh	12,98,633	12,98,633
Punjab Roadways, Pathankot	11,36,968	11,36,968
Punjab Roadways, Moga	25,17,964	25,17,964
Punjab Roadways, Ludhiana	14,44,831	14,44,831
Punjab Roadways, Hoshiarpur	42,212	42,212
Punjab Roadways, Ferozepur	17,45,003	17,45,003

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

Heads 1	Actuals for 1977-78		
	Non-Plan	Plan	Total
	2	3	4
	Rs.	Rs.	Rs.
C. Capital Account of Economic Services—concl'd.			
(e) Capital Account of Transport and Communications—concl'd.			
538. Capital Outlay on Road and Water Transport Services—concl'd.			
A. Road Transport—concl'd.			
Punjab Roadways, Batala ..	..	12,84,506	12,84,506
Punjab Roadways, Tarn Taran ..	..	2,99,239	2,99,239
Punjab Roadways, Nawanshahr ..	..	11,58,713	11,58,713
Punjab Roadways, Muktsar ..	..	11,23,233	11,23,233
Other expenditure ..	..	1,15,25,000	1,15,25,000
Total (538) ..	..	2,59,24,980	2,59,24,980
544. Capital Outlay on Other Transport and Communication Services—			
Tourism ..	..	37,96,987	37,96,987
Total (544) ..	..	37,96,987	37,96,987
Total—(e) Capital Account of Transport and Communications ..	3,96,51,299	6,47,60,364	10,44,11,663
Total—C. Capital Account of Economic Services ..	—20,36,24,573(a)	48,20,94,964	27,84,70,391
TOTAL—EXPENDITURE HEADS (CAPITAL ACCOUNT) ..	—22,28,04,752(a)	59,24,54,538	36,96,49,786
TOTAL EXPENDITURE 46,55,54,303 }	2,12,93,07,946 }	1,20,29,45,248	3,79,78,07,497

(a) 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	Non-Plan
	2
	Rs.
A. Capital Account of General Services—	
459. Capital Outlay on Public Works—	
Direction and Administration ..	10,59,303
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 ..	12,15,642
Machinery and equipment ..	18,251
Suspense ..	..
Other expenditure ..	..
Total (459) ..	<u>22,93,196</u>
465. Capital Outlay on Other Administrative Services—	
Stationery and Printing ..	14,250
Total (465) ..	<u>14,250</u>
Total—A. Capital Account of General Services ..	<u>23,07,446</u>
B. Capital Account of Social and Community Services—	
477. Capital Outlay on Education, Art and Culture—	
Primary education ..	..
Secondary education ..	..
Pre-University education ..	..
University and other Higher education ..	..
Technical education ..	..

EXPENDITURE DURING AND TO END OF 1977-78

during 1977-78		Expenditure to end of 1977-78
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
6,98,697	17,58,000	34,19,985
8,32,721	8,32,721	24,93,787
61,914	61,914	72,16,335
18,32,548	18,32,548	34,70,559
74,59,029	86,74,671	11,24,02,127
96,734	1,14,985	1,95,766
..	..	27,659
..	..	4,34,49,275
1,09,81,643	1,32,74,839	17,26,75,493
..	14,250	40,73,940
..	14,250	40,73,940
1,09,81,643	1,32,89,089	17,67,49,433
2,52,973	2,52,973	8,09,264
19,69,923	19,69,923	82,93,774
..	..	26,421
10,54,531	10,54,531	54,46,909
1,59,334	1,59,334	3,33,028

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure	
	1	2
		Rs.
B. Capital Account of Social and Community Services—contd.		
477. Capital Outlay on Education, Art and Culture—concl.		
Sports and youth welfare
Other expenditure
Total (477)
480. Capital Outlay on Medical—		
A. Allopathy—		
Medical Relief—		
(i) Constructing O.P.D. block at New Medical Enclave Amritsar
(ii) Constructing Civil Hospital at Ludhiana
(iii) Other schemes each costing Rs. 25 lakhs and less..
Medical education
Other expenditure
Total—A
B. Other Systems of Medicine—		
Ayurvedic
Total—B
Total (480)
481. Capital Outlay on Family Welfare—		
Welfare Centres
Services and supplies
Other expenditure
Total (481)

EXPENDITURE DURING AND TO END OF 1977-78—*contd.*

during 1977-78		Expenditure to end of 1977-78
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	..	1,14,191
93,378	93,378	9,63,94,870
35,30,139	35,30,139	11,14,18,457
75,11,007	75,11,007	1,16,06,695
34,731	34,731	1,58,116
67,78,158	67,78,158	3,02,49,997
..	..	2,42,582
..	..	13,64,83,844
1,43,23,896	1,43,23,896	17,87,41,234
5,570	5,570	4,95,247
5,570	5,570	4,95,247
1,43,29,466	1,43,29,466	17,92,36,481
..	..	8,89,513
18,19,691	18,19,691	21,37,208
..	..	1,70,484
18,19,691	18,19,691	31,97,205

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

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

EXPENDITURE DURING AND TO END OF 1977-78—*contd.*

during 1977-78		Expenditure to end of 1977-78
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	..	53,258
3,38,164	3,38,164	31,02,603
6,91,221	6,91,221	38,71,054
..	..	6,233
1,348	1,348	2,58,156
..	..	85,29,859
10,30,733	10,30,733	1,58,21,163
7,60,807	7,60,807	25,65,990
..	..	7,64,637
1,04,148	1,04,148	2,83,409
..	..	3,08,68,312
89,05,887	89,05,887	5,47,39,270
3,24,213	3,24,213	14,49,593
22,60,800	22,60,800	1,22,01,997
5,18,801	5,18,801	51,41,741
1,28,74,656	1,28,74,656	10,80,14,949
32,08,099	32,08,099	2,74,31,128
5,44,817	5,44,817	2,40,48,534
37,52,916	37,52,916	5,14,79,662
1,66,27,572	1,66,27,572	15,94,94,611

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure 1	Expenditure	
	Non-Plan 2 Rs.	
B. Capital Account of Social and Community Services—contd.		
484. Capital Outlay on Urban Development—		
A. General—		
Other expenditure	..	—2,20,67,523 (a)
Total (484)	..	—2,20,67,523 (a)
485. Capital Outlay on Information and Publicity—		
Information and publicity
Total (485)
488. Capital Outlay on Social Security and Welfare—		
D. Other Rehabilitation Schemes—		
Other expenditure
Total—D
E. Other Social Security and Welfare Programmes—		
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—		
(i) Investments in Punjab Scheduled Castes, Land Development and Finance Corporation, Chandigarh
(ii) Investments in Punjab Backward Classes, Land Development and Finance Corporation, Chandigarh
(iii) Other schemes each costing Rs. 25 lakhs and less
Social Security and Welfare—		
(i) Investment in Punjab Scheduled Castes, Land Development and Finance Corporation, Chandigarh
(ii) Welfare of the poor and destitute
(iii) Education and welfare of handicapped
(iv) Other schemes each costing Rs. 25 lakhs and less
Other expenditure
Total—E
Total (488)

(a) See footnote (a) at page 125.

EXPENDITURE DURING AND TO END OF 1977-78—contd.

during 1977-78		Expenditure to end of 1977-78
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
5,47,24,455	3,26,56,932	25,09,20,128
5,47,24,455	3,26,56,932	25,09,20,128
2,624	2,624	2,89,419
2,624	2,624	2,89,419
..	..	11,09,329
..	..	11,09,329
..	..	88,00,000
60,00,000	60,00,000	70,00,000 (a)
..	..	20,80,625 (b)
..	..	1,00,00,000
..	..	68,041
..	..	1,75,434
3,88,432	3,88,432	4,64,841
..	..	6,99,358(c)
63,88,432	63,88,432(c)	2,92,88,299
63,88,432	63,88,432(c)	3,03,97,628

(a) Includes Rs. 10,00,000 transferred *proforma* vide footnote (b) below.

(b) Excludes Rs. 10,00,000 transferred *proforma* vide footnote (a) above.

(c) Excludes Rs. 2,29,316 transferred *proforma* due to the write-off of investment in the Kasturba Sewa Mandir, Rajpura.

STATEMENT NO. 13 - DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure	
	1	2 Rs.
B. Capital Account of Social and Community Services - <i>concl'd.</i>		
495. Capital Outlay on Other Social and Community Services—		
Labour
Employment—		
(i) Works Centre Scheme	5,79,898
(ii) Other schemes each costing Rs. 25 lakhs and less
Other expenditure
Total (495)	<u>5,79,898</u>
Total—B. Capital Account of Social and Community Services	<u>-2,14,87,625 (a)</u>
C. Capital Account of Economic Services—		
(a) Capital Account of General Economic Services—		
498. Capital Outlay on Co-operation—		
Credit co-operatives
Housing co-operatives
Labour co-operatives
Farming co-operatives
Warehousing and Marketing co-operatives
Processing co-operatives
Dairy co-operatives
Co-operative Sugar mills
Industrial co-operatives
Consumer co-operatives
Other co-operatives—		
1. Scheme for distribution of seeds, fertilizers and pesticides—		
Gross expenditure	1,65,21,407
Deduct— Receipts and Recoveries on Capital Account	-9,17,36,433
Net Expenditure	<u>-7,52,15,026</u>

(a) See footnote (a) at page 126.

EXPENDITURE DURING AND TO END OF 1977-78—contd.

during 1977-78		Expenditure to end of 1977-78
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
33,009	33,009	48,18,702
..	5,79,898	78,17,328
8,91,810	8,91,810	36,21,063
..	..	1,34,202
9,24,819	15,04,717	1,63,91,295
9,93,77,931	7,78,90,306	76,71,66,387
22,44,862	22,44,862	21,96,82,900
..	..	1,69,00,000
—13,838(a)	—13,838	2,66,111
—207(a)	— 207	4,21,579
5,07,923	5,07,923	2,17,74,876
15,86,000	15,86,000	1,92,06,000
24,92,000	24,92,000	1,28,42,775
..	..	1,05,00,000
16,90,417	16,90,417	38,58,542
36,75,000	36,75,000	1,45,19,253
..	1,65,21,407	2,94,66,02,598
..	—9,17,36,433	—2,97,72,90,539
..	—7,52,15,026	—3,06,87,941

(a) See footnote (a) at page 126.

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure
1	Non-Plan
	2
	Rs.
C. Capital Account of Economic Services—contd.	
(a) Capital Account of General Economic Services—concl'd.	
498. Capital Outlay on Co-operation—concl'd.	
2. Other schemes not in the nature of State Trading Schemes.	
Total— Other co-operatives	—7,52,15,026
Total (498)	—7,52,15,026
500. Investments in General Financial and Trading Institutions—	
Investments in General Financial Institutions—	
(i) Punjab Scheduled Castes, Land Development and Finance Corporation, Chandigarh	.. ..
(ii) Punjab State Civil Supplies Corporation, Chandigarh	.. ..
Total (500)	.. ..
504. Capital Outlay on other General Economic Services—	
Other expenditure	.. ..
Total (504)	.. ..
Total—(a) Capital Account of General Economic Services	—7,52,15,026
(b) Capital Account of Agriculture and Allied Services—	
505. Capital Outlay on Agriculture—	
Seeds	.. ..
Manures and fertilizers	.. ..
Agricultural engineering	.. ..
Storage and warehousing	.. ..

EXPENDITURE DURING AND TO END OF 1977-78—*contd.*

during 1977-78		Expenditure to end of 1977-78
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
8,83,000	8,83,000	25,47,723
8,83,000	—7,43,32,026	—2,81,40,218
1,30,65,157	—6,21,49,869	29,18,31,818
..	..	3,12,00,000
..	..	1,00,00,000
..	..	4,12,00,000
1,49,547	1,49,547	1,49,786
1,49,547	1,49,547	1,49,786
1,32,14,704	—6,20,00,322	33,31,81,604
..	..	—4,12,760(a)
..	..	4
..	..	3,42,140
..	..	10,00,000

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

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure 1	Expenditure	
	Non-Plan 2 Rs.	
C. Capital Account of Economic Services— contd.		
(b) Capital Account of Agriculture and Allied Services— contd.		
505. Capital Outlay on Agriculture— contd.		
Marketing
Horticulture
Other expenditure—		
(i) Investments in Punjab State Seeds Corporation, Ltd., Chandigarh
(ii) Other schemes each costing Rs. 25 lakhs and less
Total (505)
506. Capital Outlay on Minor Irrigation, Soil Conservation and Area Development—		
Minor Irrigation—		
(i) Sinking of tube-wells
(ii) Tube-wells under Technical Co-operation Assistance Scheme
(iii) Installation of 108 deep tube-wells in Mahalpur Block, Hoshiarpur District
(iv) Installation of 150 tube-wells along main branch to augment irrigation supplies from Upper Bari Doab Canal Tracts
(v) Installation of 96 tube-wells in Shahkot block of Jullundur District
(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

EXPENDITURE DURING AND TO END OF 1977-78—*contd.*

during 1977-78		Expenditure to end of 1977-78
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
91,52,359	91,52,359	13,58,18,602
..	..	381
10,00,000	10,00,000	39,00,000(a)
—43,39,877(c)	—43,39,877	1,07,22,869(b)
58,12,482	58,12,482	15,13,71,236
..	..	10,36,126
..	..	6,85,36,797
7,86,287	7,86,287	2,01,75,443
17,36,859	17,36,859	2,55,27,746
..	..	63,08,777
..	..	1,64,303
..	..	6,80,324
..	..	3,54,585
16,82,542	16,82,542	1,55,24,300
28,49,651	28,49,651	61,67,613

(a) Includes Rs. 29,00,000 transferred *proforma* as a result of splitting-up of the progressive expenditure under the categories "Schemes costing more than Rs. 25 lakhs each" and "Other schemes each costing Rs. 25 lakhs and less".

(b) See footnote (a) above.

(c) See footnote (a) at page 128.

STATEMENT NO.13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure	
	1	2
		Rs.
C. Capital Account of Economic Services—<i>contd.</i>		
(b) Capital Account of Agriculture and Allied Services—<i>contd.</i>		
506. Capital Outlay on Minor Irrigation, Soil Conservation and Area Development—<i>concl'd.</i>		
Minor Irrigation— <i>concl'd.</i>		
(xi) Punjab State Tube-wells Corporation, Chandigarh
(xii) Reclamation of <i>Rakkar</i> and <i>Thur</i> areas in the State
(xiii) Lift Irrigation Scheme from Drains, Nallahs, Choes, Canals, etc.
(xiv) Dhanauri feeder
(xv) Punjab State Co-operative Land Mortgage Bank, Chandigarh
(xvi) Reclamation of Saline/Alkaline Soils in Sangrur and Kapurthala Districts
Soil Conservation Schemes—		
(i) Punjab State Co-operative Land Mortgage Bank, Chandigarh
(ii) Soil Conservation and Land Reclamation Scheme
(iii) Scheme for the reclamation of 10,000 acres of banjar land
(iv) Sutlej Bed Reclamation Scheme
Area Development Programmes
Total (506)
509. Capital Outlay on Food—		
Procurement and Supply—		
(i) Provincial Reserve Food Scheme—		
Gross Expenditure	..	1,55,36,14,197
Deduct—Receipts and Recoveries on Capital Account	..	—1,71,99,31,490
Net Expenditure	..	—16,63,17,293

EXPENDITURE DURING AND TO END OF 1977-78—contd.

during 1977-78		Expenditure to end of 1977-78
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
10,00,000	10,00,000	4,39,50,000
4,63,649	4,63,649	15,76,019
—40,419(a)	—40,419	6,91,839
13,617	13,617	1,00,152
—92,21,512(b)	—92,21,512	1,64,00,545
..	..	5,00,000
8,03,100	8,03,100	43,08,500
..	..	81,65,147
..	..	39,972
..	..	9,74,000
..	..	—24,018(c)
73,774	73,774	22,11,58,170
..	1,55,36,14,197	13,24,84,86,108
..	—1,71,99,31,490	—13,29,66,16,671
..	—16,63,17,293	—4,81,30,563

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

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

(c) Minus expenditure is due to erroneous double write-back of expenditure by Public Health Divisions Gurdaspur and Pathankot in 1974-75.

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure 1	Expenditure	
	Non-Plan 2 Rs.	
C. Capital Account of Economic Services—<i>contd.</i>		
(b) Capital Account of Agriculture and Allied Services—<i>contd.</i>		
509. Capital Outlay on Food—<i>concl'd.</i>		
Procurement and Supply— <i>concl'd.</i>		
(ii) Investments in Punjab State Civil Supplies Corporation, Chandigarh
(iii) Other schemes each costing Rs. 25 lakhs and less
Other expenditure
Total (509)	<u>—16,63,17,293</u>
510. Capital Outlay on Animal Husbandry—		
Veterinary education and training
Veterinary services and animal health
Cattle development
Poultry development
Sheep and wool development
Piggery development
Other expenditure
Total (510)	<u>..</u>
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 (511)	<u>..</u>
512. Capital Outlay on Fisheries—		
Inland fisheries
Other expenditure
Total (512)	<u>..</u>

EXPENDITURE DURING AND TO END OF 1977-78—*contd.*

during 1977-78		Expenditure to end of 1977-78
Plan 3 Rs.	Total 4 Rs.	5 Rs.
9,00,000	9,00,000	2,34,00,000
..	..	21,39,470
14,18,664	14,18,664	14,18,971
23,18,664	-16,39,98,629	-2,11,72,122
9,193	9,193	11,899
4,41,125	4,41,125	8,79,411
6,07,819	6,07,819	19,11,977
39,970	39,970	16,77,705
2,05,495	2,05,495	3,70,408
2,86,144	2,86,144	3,08,836
..	..	3,00,60,375
15,89,746	15,89,746	3,52,20,611
14,50,000	14,50,000	1,13,46,078
..	..	84,34,934
..	..	1,04,00,551
8,26,379	8,26,379	1,77,96,804
..	..	1,38,781
22,76,379	22,76,379	4,81,17,148
..	..	35,25,626
8,82,355	8,82,355	15,77,743
8,82,355	8,82,355	51,03,369

STATEMENT NO.13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure 1	Expenditure	
	Non-Plan 2	
	Rs.	
C. Capital Account of Economic Services—contd.		
(b) Capital Account of Agriculture and Allied Services—concl'd.		
514. Capital Outlay on Community Development—		
Community Development ..	..
Rural Works Programme ..	..
Total (514) ..	..
515. Investments in Agricultural Financial Institutions—		
Investments in public undertakings—		
(i) Land Development and Seed Corporation, Chandigarh ..	..
(ii) Punjab State Warehousing Corporation, Chandigarh ..	..
(iii) Punjab Agro-Industries Corporation, Chandigarh ..	..
Total (515) ..	..
Total—(b) Capital Account of Agriculture and Allied Services ..	..	—16,63,17,293(a)
(c) Capital Account of Industry and Minerals—		
520. Capital Outlay on Industrial Research and Development—		
Education, research and training ..	..
Other expenditure—		
(i) Punjab State Industrial Development Corporation, Chandigarh ..	..
(ii) Punjab Film and News Corporation, Chandigarh ..	..
(iii) Punjab Financial Corporation, Chandigarh ..	..
(iv) Other schemes each costing Rs.25 lakhs and less ..	..
Total (520) ..	..

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

EXPENDITURE DURING AND TO END OF 1977-78—*contd.*

during 1977-78		Expenditure to end of 1977-78
Plan 3	Total 4	5
Rs.	Rs.	Rs.
..	..	2,10,844
..	..	7,97,066
..	..	10,07,910
56,00,000	56,00,000	1,44,40,784
11,00,000	11,00,000	1,15,34,000
1,00,000	1,00,000	1,12,00,000
68,00,000	68,00,000	3,71,74,784
1,97,53,400	—14,65,63,893	47,79,81,106
8,105	8,105	8,105
4,95,00,000	4,95,00,000	16,95,48,672
3,00,000	3,00,000	91,50,000
25,00,000	25,00,000	2,02,65,369
—4,935 (a)	—4,935	—3,42,737 (b)
5,23,03,170	5,23,03,170	19,86,29,409

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

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

STATEMENT NO.13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure
1	Non-Plan 2 Rs.
C. Capital Account of Economic Services—contd.	
(c) Capital Account of Industry and Minerals—contd.	
521. Capital Outlay on Village and Small Industries—	
Industrial Estates ..	—16,02,600(a)
Small scale industries
Other village industries
Other expenditure
Total (521) ..	—16,02,600
522. Capital Outlay on Machinery and Engineering Industries—	
Light engineering industries—	
Investments
Total (522)
525. Capital Outlay on Telecommunication and Electronics Industries—	
Electronics
Other expenditure
Total (525)
526. Capital Outlay on Consumer Industries—	
Sugar—Investments
Textiles—Investments
Cement—Investments
Paper—Investments
Other industries—Investments
Total (526)
529. Capital Outlay on Other Industries—	
Other industries—	
Investments
Total (529)

(a) See footnote (a) at page 130.

EXPENDITURE DURING AND TO END OF 1977-78—*contd.*

during 1977-78		Expenditure to end of 1977-78
Plan 3 Rs.	Total 4 Rs.	5 Rs.
2,74,913	—13,27,687	1,81,94,054
2,03,81,743	2,03,81,743	6,63,21,190
..	..	20,00,000
..	..	10,58,66,117
2,06,56,656	1,90,54,056	19,23,81,361
..	..	2,35,099
..	..	2,35,099
..	..	20,00,000
30,00,000	30,00,000	30,00,000
30,00,000	30,00,000	50,00,000
..	..	10,96,800
..	..	14,79,080
..	..	1,78,892
..	..	5,48,400
..	..	47,420
..	..	33,50,592
..	..	61,24,080
..	..	61,24,080

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure
1	Non-Plan
	2
	Rs.
C. Capital Account of Economic Services—contd.	
(c) Capital Account of Industry and Minerals—concl'd.	
530. Investments in Industrial Financial Institutions—	
Investments in public undertakings
Total (530)
Total—(c) Capital Account of Industry and Minerals ..	—16,02,600(a)
(d) Capital Account of Water and Power Development—	
531. Capital Outlay on Water and Power Development Services—	
Other expenditure—	
National Project Construction Corporation, Ltd., New Delhi
Total (531)
532. Capital Outlay on Multipurpose River Projects—	
Bhakra-Nangal Project—	
Other expenditure
Advances to other Governments and agencies for common works
<i>Deduct</i> —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 Nangal Power Plant

(a) See footnote (a) at page 130.

EXPENDITURE DURING AND TO END OF 1977-1978—*contd.*

during 1977-78		Expenditure to end of 1977-78
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	..	4,95,000
..	..	4,95,000
7,59,59,826	7,43,57,226	40,62,15,541
..	..	5,48,000
..	..	5,48,000
..	..	32,73,39,527
..	..	6,72,52,811
— 2,02,862	—2,02,862	—7,25,35,946
1,10,358	1,10,358	30,71,35,186
..	..	90,82,256
38,705	38,705	2,93,34,410
..	..	14,270

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure 1	Expenditure
	Non-Plan 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—contd.	
Bhakra-Nangal Project—concl'd.	
Unit No. 5 (a) Remodelling of Ropar Head Works
Unit No. 5(b) Remodelling of Sirhind Canal
Unit No. 6 Bhakra Canals
Unit No. 7 Bist Doab Canal
Unit No. 1(a) Bhakra Left Bank Power Plant
Unit No. 1 (b) Bhakra Right Bank Power Plant
Total—Bhakra-Nangal Project
Beas Dam Project—	
Irrigation Branch Portion—	
Other expenditure
Advances to other Governments and agencies for common works
<i>Deduct</i> —Advances recovered from other Governments and agencies for common works
Unit No. 1 Beas Sutlej Link
Unit No. 2 Beas Dam at Pong
Beas Transmission Lines
Total—Beas Dam Project

EXPENDITURE DURING AND TO END OF 1977-78—*contd.*

during 1977-78		Expenditure to end of 1977-78
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
— 31,467(a)	—31,467	1,19,38,266
..	..	4,81,37,934
..	..	26,66,31,866
—2,16,182(a)	—2,16,182	4,61,46,891
..	..	77,59,188
1,75,32,133	1,75,32,133	43,44,292
1,72,30,685	1,72,30,685	1,05,25,80,951
..	..	1,31,678
21,80,21,000	21,80,21,000	2,10,62,46,630
—21,80,21,114	—21,80,21,114	—2,09,81,28,634
4,33,02,672	4,33,02,672	39,88,98,224
2,84,90,913	2,84,90,913	21,97,65,178
61,08,998(b)	61,08,998	..
7,79,02,469	7,79,02,469	62,69,13,076

(a) See footnote (a) at page 131.

(b) See footnote (b) at page 131.

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure 1	Expenditure	
	Non-Plan	
		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.		
Thein Dam—		
Thein Dam	..	..
Dholbaha Check Dam—		
Dholbaha Check Dam	..	..
Shah Nahar Weir Project—		
Construction of weir for Shah Nahar	..	..
Shahpur Kandi Project—		
Shahpur Kandi Barrage	..	..
	Total (532)	..
		..
533. Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects—		
A. Irrigation Projects—Commercial—		
Upper Bari Doab Canal	..	15,971
Sirhind Canal	..	—1,56,924(a)
Sirhind Feeder Project	..	..
Sutlej Valley Project	..	..
Madhopur Beas Link	..	..
Utilization of surplus Ravi-Beas Waters	..	..
Shah Nahar Canal Project	..	..
Harike Project	..	..

(a) See footnote (a) at page 132.

EXPENDITURE DURING AND TO END OF 1977-78—contd.

during 1977-78		Expenditure to end of 1977-78
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
3,84,70,100	3,84,70,100	6,42,31,972
3,60,176	3,60,176	21,60,101
3,84,87,135	3,84,87,135	9,67,82,000
51,253	51,253	1,58,581
17,25,01,818	17,25,01,818	1,84,28,26,681(a)(b)
38,81,184	38,97,155	7,64,83,024
..	—1,56,924	8,56,08,064
..	..	6,36,87,340
..	..	3,01,41,397
..	..	3,61,12,633
23,59,400	23,59,400	83,67,534
97,78,629	97,78,629	2,66,38,274
..	..	10,83,89,572(c)

(a) 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.

(b) 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.

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

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure 1	Expenditure	
	Non-Plan 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.		
A. Irrigation Projects—Commercial—concl'd.		
Lining of channels
Banur Canal System
Government Central Workshop
Ghaggar Project
Gurgaon Canal
Garhshankar Lift Irrigation Scheme
Total—A	..	<u>—1,40,953(a)</u>
B. Irrigation Projects—Non-Commercial—Survey and preparation of Irrigation Schemes under Five Year Plans		
Other expenditure
Total—B	..	<u>..</u>
F. Drainage Projects—Non-Commercial—Drainage Project		
Total—F	..	<u>..</u>
G. Flood Control and anti-sea erosion Projects—Anti-waterlogging, drainage and flood control project		
Total—G	..	<u>..</u>
Total (533)	..	<u>—1,40,953(a)</u>
Total—(d) Capital Account of Water and Power Development	..	<u>—1,40,953(a)</u>

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

EXPENDITURE DURING AND TO END OF 1977-78—*contd.*

during 1977-78		Expenditure to end of 1977-78
Plan 3 Rs.	Total 4 Rs.	5 Rs.
5,09,04,959	5,09,04,959	9,03,30,362
—51,520(a)	—51,520	3,08,498
..	..	—2,54,23,864(b)
..	..	15,13,679
..	..	2,64,543
50,981	50,981	50,981
6,69,23,633	6,67,82,680	50,24,72,037
..	..	25,76,029
..	..	4,81,037
..	..	30,57,066
3,54,93,887	3,54,93,887	54,22,10,799
3,54,93,887	3,54,93,887	54,22,10,799
3,34,87,332	3,34,87,332	12,78,11,420
3,34,87,332	3,34,87,332	12,78,11,420
13,59,04,852	13,57,63,899	1,17,55,51,322(c)
30,84,06,670	30,82,65,717	3,01,89,26,003

(a) See foot-note (b) at page 133.

(b) 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."

(c) 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	
	1	2
		Rs.
C. Capital Account of Economic Services—contd.		
(e) Capital Account of Transport and Communications—		
536. Capital Outlay on Civil Aviation—		
Aerodromes and air route services
Machinery and equipment
Other expenditure
Total (536)
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	..	14,16,671
(b) Widening and strengthening Jandiala-Tarn Taran Chahal Kalan Road	..	8,27,507
(c) Widening and strengthening Harike-Khalra Tarn Taran Road	..	6,41,046
(d) Widening and strengthening Patti-Tarn Taran Road	..	17,86,525
(e) Widening and strengthening Amritsar-Ajnala Road	..	17,21,818
(f) Improving and strengthening Batala-Beas Road	..	50,264
(g) Widening and strengthening Amritsar-Pathankot Road	..	3,22,182
(h) Widening and strengthening Harike-Khalra Road	..	—18,636@
(i) Strengthening Ludhiana-Ferozepur Border Road	..	15,87,424
(j) Widening Ludhiana-Ferozepur Border Road	..	—10,23,189@
(k) Widening and strengthening Faridkot-Ferozepur Road	..	22,90,709
(l) Improvement of Adampur-Hoshiarpur Road	..	—1,63,084@
(m) Widening and strengthening Dasuya-Ropar Road (Hoshiarpur-Tanda Section)	..	5,41,829

@ Minus expenditure is due to write back of expenditure of earlier years.

EXPENDITURE DURING AND TO END OF 1977-78—*contd.*

during 1977-78		Expenditure to end of 1977-78
Plan 3	Total 4	5
Rs.	Rs.	Rs.
11,58,707	11,58,707	22,13,252
..	..	6,57,238
..	..	67,21,267
11,58,707	11,58,707	95,91,757
25,36,528	25,36,528	53,29,680
..	14,16,671	20,08,585
..	8,27,507	38,75,609
..	6,41,046	23,75,995
..	17,86,525	43,18,057
..	17,21,818	28,85,621
..	50,264	13,84,115
..	3,22,182	1,15,68,957
..	—18,636	31,81,212
..	15,87,424	32,60,215
..	—10,23,189	21,87,160
..	22,90,709	52,48,093
..	—1,63,084	31,93,083
..	5,41,829	37,89,462

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure
1	Non-Plan
	2
	Rs.
C. Capital Account of Economic Services—contd.	
(e) Capital Account of Transport and Communications—contd.	
537. Capital Outlay on Roads and Bridges—contd.	
Strategic and border roads—concl'd.	
(i) Works costing more than Rs. 25 lakhs each—concl'd.	
(n) Widening and strengthening Dasuya-Ropar Road (Garhshankar-Balachaur Section) ..	33,72,097
(o) Widening and strengthening Dasuya-Ropar Road (Balachaur Ropar Section) ..	14,23,936
(p) Development of Ganga Nagar-Malout Road ..	34,55,686
(q) Widening and strengthening Batala-Fatehgarh Churian Road ..	3,297
(r) Construction of Millarganj over bridge at Ludhiana	91,355
(s) Widening and strengthening Fatehgarh Churian- Dera Baba Nanak Road ..	4,554
(t) Constructing By-Pass off taking from Beas Road Link with Batala-Fatehgarh Ohurain Road in Gurdaspur District ..	4,22,011
(u) Widening and strengthening Barnala-Bhatinda- Malout Road (Rampura Phool to Barnala Section)	9,68,099
(v) Widening and strengthening Barnala -Bhatinda-Malout Road (Rampura Phool to Bhatinda section) ..	9,88,654
(ii) Other works each costing Rs. 25 lakhs and less	1,89,40,544
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 ..	
(c) Widening and strengthening Bhawanigarh-Sangrur Road ..	
(d) Widening and strengthening Sangrur-Barnala Road ..	

EXPENDITURE DURING AND TO END OF 1977-78—*contd.*

during 1977-78		Expenditure to end of 1977-78
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	33,72,097	63,54,154
..	14,23,936	73,77,931
..	34,55,686	99,41,659
..	3,297	31,03,297
..	91,355	40,16,298
..	4,554	25,22,533(a)
..	4,22,011	31,52,786(b)
..	9,68,099	11,77,137(c)
..	9,88,654	9,88,654
..	1,89,40,544	5,28,13,212(d)
1,32,789	1,32,789	62,56,244
21,03,242	21,03,242	52,68,380
12,11,212	12,11,212	29,27,309
32,34,440	32,34,440	80,58,228

- (a) Includes Rs. 25,17,979 and Rs. 27,30,775 respectively on account of *pro forma* transfer of progressive expenditure *vide* footnote (d) below.
 (b) Includes Rs. 2,09,038 on account of *pro forma* transfer of progressive expenditure from the work previously included under the minor head "State Highways."
 (c) Excludes Rs. 52,48,754 transferred *pro forma* *vide* footnotes (a) and (b) above.

STATEMENT NO. 13.—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure	
	Non-Plan	
1	2	
	Rs.	
C. Capital Account of Economic Services—contd.		
(e) Capital Account of Transport and Communications—contd.		
537. Capital Outlay on Roads and Bridges—concl'd.		
State highways—concl'd.		
(i) Works costing more than Rs. 25 lakhs each—concl'd.		
(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 Tangari-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
(l) Widening and strengthening Talwandi-Zira Road
(m) Widening and strengthening B.B.M. Road (Rampura Phool to Barnala)
(n) Constructing bridge over River Ghaggar at Devigarh on Patiala-Pehowa Road
(o) Widening Moga-Dharamkote-Shahkote-Malsian-Nakodar-Jullundur Road
(p) Providing additional crust in reaches of Jullundur District K.M. 3.80 to 33.80
(q) Constructing H.L. Bridge over River Beds
(r) Widening and improving G.T. Road beds K.M. 446 to 452 from Bhandari Bridge to Guru Nanak Dev University, Amritsar
(ii) Other works each costing Rs. 25 lakhs and less
Machinery and equipment
Total (537)	..	3,96,51,299

EXPENDITURE DURING AND TO END OF 1977-78—*contd.*

during 1977-78		Expenditure to end of 1977-78
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	..	1,42,32,833
..	..	13,65,835
2,50,187	2,50,187	5,47,094
2,07,935	2,07,935	2,38,336
..	..	27,50,000
13,116	13,116	34,48,757
..	..	9,39,274
6,81,585	6,81,585	34,15,061
..	..	(a)
2,24,866	2,24,866	27,19,062
..	..	19,594
..	..	6,01,683
..	..	59,000
30,68,325	30,68,325	47,14,960
1,83,33,148	1,83,33,148	33,38,41,360
18,82,317	18,82,317	2,07,35,154
3,38,79,690	7,35,30,989	55,81,91,669

(a) See footnote (c) at Page 169.

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure	
	1	2 Rs.
C. Capital Account of Economic Services—concl'd.		
(c) Capital Account of Transport and Communications—concl'd.		
538. Capital Outlay on Road and Water Transport Services—		
A. Road Transport—		
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, Muktsar
Punjab Roadways, Ambala
Other expenditure
Total (538)
544. Capital Outlay on Other Transport and Communication Services—		
Tourism
Construction and development of O.C.S. facilities
Miscellaneous Services
Other expenditure
Total (544)
Total—(c) Capital Account of Transport and Communications		3,96,51,299
Total—C. Capital Account of Economic Services	..	—20,36,24,573
Grand Total	..	—22,28,04,752

EXPENDITURE DURING AND TO END OF 1977-78—concl'd.

during 1977-78		Expenditure to end of 1977-78
Plan	Total	5
3	4	5
Rs.	Rs.	Rs.
11,83,260	11,83,260	1,90,86,171(a)
11,65,418	11,65,418	2,71,13,893(b)
12,98,633	12,98,633	1,48,11,658(c)
11,36,968	11,36,968	1,85,33,723(d)
25,17,964	25,17,964	1,23,17,118(e)
14,44,831	14,44,831	2,48,66,282(f)
42,212	42,212	1,39,50,884
17,45,003	17,45,003	1,83,29,383(g)
2,99,239	2,99,239	1,78,42,361(h)
12,84,506	12,84,506	1,49,15,556 (i)
11,58,713	11,58,713	1,19,49,377 (j)
11,23,233	11,23,233	1,05,14,190(k)
..	..	—30,102 (l)
1,15,25,000	1,15,25,000	5,99,11,891
2,59,24,980	2,59,24,980	26,41,12,385
37,96,987	37,96,987	1,55,83,407
..	..	1,53,091
..	..	338
..	..	66,676
37,96,987	37,96,987	1,58,03,512
6,47,60,364	10,44,11,663	84,76,99,323
48,20,94,964	27,84,70,391	5,08,40,03,577
59,24,54,538	36,96,49,786	6,02,79,19,397(m)

(a) to (k) Includes Rs.—11,97,519 ; Rs.—8,13,038 ; Rs.—8,97,905 ; Rs. 1,34,392 ; Rs.—1,20,298 ; Rs.—3,27,831 ; Rs. 69,291 ; Rs. 5,99,005 ; Rs. 7,62,945 ; Rs. 7,25,716 and Rs. 10,65,242 respectively on account of *pro forma* adjustment due to transfer of vehicles, etc., within the different depots.

(l) The expenditure is to be transferred to Haryana. Acceptance is awaited.

(m) Excludes Rs. 2,29,316 *vide* footnote (c) at page 143.

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

Serial no.	Name of the concern	Year(s) of investment	Details of Type
1	2	3	4
I. STATUTORY CORPORATIONS/BOARDS—			
1.	Mandi-Kulu Road Transport Corporation, Mandi	1958—66	Working Capital
2.	Punjab Financial Corporation, Chandigarh	Upto 1967-68 1974—76 1977-78 1967-68	Ordinary shares Ordinary shares Ordinary shares Deposits for under- writing
			Total
3.	State Warehousing Corporation, Chandigarh	Upto 1973-74 1976-77 1977-78	Ordinary shares Ditto Ditto
			Total
4.	P.E.P.S.U. Road Transport Corporation, Upto 31-10-66 Patiala		Working Capital
		1-11-65 to 31-3-76	Ditto
		1976-77	Ditto
		1977-78	Ditto
			Total
5.	Punjab Scheduled Castes Land Develop- ment and Finance Corporation, Chandigarh	Upto 1975-76 1976-77	Working Capital Ditto
			Total
6.	Punjab Backward Classes Land Development and Finance Corporation, Chandigarh	Upto 1976-77 1977-78	Working Capital Ditto
			Total
Total—Statutory Corporation/Boards			

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT AND SOCIETIES, ETC., UPTO THE END OF 1977-78

Investment	Face value of each share/debenture	Amount invested upto end of 1977-78	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
5	6	7	8	9
	Rs.	Rs.	Rs.	
..	..	17,54,196	..	
30,000	100	30,00,000	1,35,576	(i) Bonds of the face value of Rs. 15,00,000 retired during the year. (ii) Dividend (Rs. 49,330) pertains to 1976-77. (iii) Interest (Rs. 86,246) on bonds pertains to 1976-77 and 1977-78.
87,500	47.5 %	87,50,000		
25,000	100	25,00,000		
..	..	25,48,000		
		<u>1,67,98,000</u>		
99,790	100	99,79,000	..	
4,800	50 %	4,80,000	..	
11,000	100	11,00,000	..	
		<u>1,15,59,000</u>		
80% shares in the capital investment	..	98,71,700	..	
..	..	2,54,45,000	..	
..	..	92,00,000	..	
..	..	1,15,25,000	..	
		<u>5,60,41,700</u>		
100 %	..	4,12,00,000	..	Dividend not declared as Punjab Government has exempt the corporation from declaring dividends on the investment.
100 %	..	88,00,000	..	
		<u>5,00,00,000</u>		
100 %	..	10,00,000	..	(i) Out of the expenditure of Rs. 64,00,000, expenditure of Rs. 4,00,000 was incurred under the revenue expenditure head "288. Social Security and Welfare." (ii) Dividend not declared as the corporation is running into loss.
100 %	..	64,00,000	..	
		<u>74,00,000</u>	..	
		<u>14,35,52,896</u>	<u>1,35,576</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
	II. GOVERNMENT COMPANIES—		
7.	*Punjab Land Development and Reclamation Corporation, Ltd., Chandigarh	Upto 1974-75 1977-78	Equity shares Equity shares Total
8.	Punjab State Seeds Corporation, Ltd., Chandigarh	1975-76 1976-77 1977-78	Share Capital Ditto Ditto Total
9.	Punjab Agro-Industries Corporation, Ltd., Chandigarh	Upto 1975-76 1976-77 1977-78	Equity shares Ditto Ditto Total
10.	Punjab Dairy Development Corporation, Ltd., Chandigarh	1966-67 Upto 1976-77 1977-78	Equity shares Total
11.	National Projects Construction Corporation, Ltd., New Delhi	1959-60	Equity shares
12.	Punjab State Small Industries Corporation, Ltd., Chandigarh	Upto 1972-73 1967-68 1968-69 1971-72 1972-73 1974-75 1975-76 1976-77 1977-78	Equity shares Share Capital Ditto Ditto Ditto Ditto Ditto Ditto Ditto Total

*Formerly Land Development and Seed Corporation, Ltd., Chandigarh

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT AND SOCIETIES, ETC., UPTO THE END OF 1977-78—contd.

Investment	Face value of each share/debenture	Amount invested upto end of 1977-78	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.	
64,000	100	64,00,000	..	
56,000	100	56,00,000	..	
		<u>1,20,00,000</u>		
15,000	100	15,00,000	..	
14,000	100	14,00,000	..	
10,000	100	10,00,000	..	
		<u>39,00,000</u>		
1,21,000	100	1,21,00,000	..	
10,000	100	10,00,000	..	
1,000	100	1,00,000	..	
		<u>1,32,00,000</u>		
15,000	100%	5,00,000	..	
..	..	4,51,77,724	..	
..	..	14,50,000	..	
		<u>4,71,27,724</u>		
548	1.83% 1,000	5,48,000	..	
20,000	100%	20,00,000	1,99,990	(i) Rupees 5 lakhs, Rs. 7 lakhs, Rs. 8.50 lakhs, Rs. 9.50 lakhs, Rs. 10 lakhs and Rs. 5 lakhs invested during 1967-68, 1968-69, 1971-72, 1972-73, 1974-75 and 1975-76 respectively have been treated as loans in the balance sheet of the concern.
..	..	5,00,000	..	
..	..	7,00,000	..	
..	..	8,50,000	..	
..	..	9,50,000 (a)	..	
..	..	10,00,000 (b)	..	
..	..	5,00,000 (b)	..	(ii) Expenditure of Rs. 5,00,000 in respect of investment made during the year 1977-78 appears in the capital account for the year 1978-79
..	..	8,00,000 (b)	..	
..	..	13,00,000	..	
..	..	<u>86,00,000</u>	..	(iii) Information about the year to which the dividend pertains is awaited.

(a) This amount was included in the amount of investments upto 1972-73 in Finance Accounts for 1976-77.

(b) These amounts were indicated as of debentures in Finance Accounts for 1976-77.

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

Serial no	Name of the concern	Year(s) of investment	Details of Type
1	2	3	4
II. GOVERNMENT COMPANIES—contd.			
13.	Punjab Export Corporation, Ltd., Chandigarh	1963-64 1976-77 1977-78	Equity shares Total
14.	Punjab State Industrial Development Corporation, Ltd., Chandigarh	Upto 1976-77 1977-78	Equity shares Ditto Total
15.	Punjab Poultry Corporation, Ltd., Chandigarh	1964-65	Equity shares
16.	Punjab State Tube-wells Corporation, Ltd., Chandigarh	Upto 1976-77 1977-78	Equity shares Ditto Total
17.	Punjab Film and News Corporation, Chandigarh	Upto 1976-77 1977-78	Equity shares Ditto Total
18.	Punjab State Civil Supplies Corporation, Chandigarh	Upto 1976-77 1977-78	Equity shares Ditto Total
19.	Punjab State Electronics Development and Production Corporation, Chandigarh	Upto 1976-77 1977-78	Equity shares Ditto Total

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT AND SOCIETIES, ETC., UPTO THE END OF 1977-78—*contd.*

Investment Number of shares/debentures and percentage of Government investment to the total paid up capital/debentures	Face value of each share/debenture	Amount invested upto end of 1977-78	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
5	6 Rs.	7 Rs.	8 Rs.	9
9,398	100	9,39,800		(i) Rupees 5 lakhs each advanced during 1976-77 and 1977-78 have been treated as loans pending purchase of shares. (ii) The expenditure of Rs. 5,00,000 in respect of investments made during 1977-78 appears in the capital account for the year 1978-79.
..	..	5,00,000	..	
..	..	5,00,000		
		<u>19,39,800</u>		
1,22,000 } 100%	1,000	12,20,00,000	..	The treatment of Rs.24.96 lakhs released by the Chief Engineer (Irrigation Works) in 1973-74 is yet to be decided.
49,500 }	1,000	4,95,00,000		
		<u>17,15,00,000</u>		
15,000 } 100%	100	15,00,000	..	
45,450 } 100%	1,000	4,79,46,000	..	
1,000 }	1,000	10,00,000		
		<u>4,89,46,000</u>		
88,500 } 100%	100	88,50,000	..	
3,000 }	100	3,00,000		
		<u>91,50,000</u>		
3,25,000 } 100%	100	3,25,00,000	..	
9,000 }	100	9,00,000		
		<u>3,34,00,000</u>		
2,000 } 100%	1,000	20,00,000	..	
3,000 }	1,000	30,00,000		
		<u>50,00,000</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
II. GOVERNMENT COMPANIES—concl'd.			
20.	Punjab State Handloom and Textile Development Corporation, Chandigarh	1976-77	Equity shares
		1977-78	Ditto
			Total
21.	Punjab State Irons, Ltd., Chandigarh	1965-66	Equity shares
22.	Punjab Hosiery and Knitwear Development Corporation, Chandigarh	1976-77	Share Capital
		1977-78	Ditto
			Total
	Total—Government Companies		
III. JOINT STOCK COMPANIES—			
23.	Punjab Seamless Tubes Mills, Ltd., Chandigarh	1964-65	Ordinary shares
24.	Associated Cement Company, Ltd., Bombay	Upto 1965-66	Ordinary shares
		1968-70	Ditto
			Total
25.	Dholpur Glass Works, Ltd., Dholpur	Investment made by the former princely States of P.E.P.S.U.; year of invest- ment has not been intimated by Govern- ment	Ordinary shares
26.	Shri Udai Bhan Industries, Ltd., Dholpur	Ditto	Preference shares
			Ordinary shares
			Deferred shares
			Total

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT AND SOCIETIES, ETC., UPTO THE END OF 1977-78—*contd.*

Investment Number of shares/debentures and percentage of Government investment to the total paid up capital/debentures 5	Face value of each share/debenture 6 Rs.	Amount invested upto end of 1977-78 7 Rs.	Amount of dividend declared/ interest received and credited to Government during the year 8 Rs.	Remarks 9
2,700 } 100%	1,000	27,00,000	..	Expenditure of Rs. 20,00,000 in respect of investment made during the year 1977-78 appears in the capital account for the year 1978-79.
2,000 }	1,000	20,00,000	..	
		<u>47,00,000</u>		
4,000 100%	10	16,51,920	..	A sum of Rs. 16,11,920 has been advanced by State Government in equity capital pending allotment of shares.
1,670 } 100%	1,000	16,70,000	..	Expenditure of Rs. 11,00,000 in respect of investment made during 1977-78 appears in the capital account for the year 1978-79.
1,500 }	1,000	15,00,000	..	
		<u>31,70,000</u>		
		<u>36,63,33,444(a)</u>	<u>1,99,990</u>	
2,000	10	20,000	..	
912	100	91,200	19,665	Information about the year to which the dividend pertains is awaited.
399	100	39,900		
		<u>1,31,100</u>		
5,000	10	50,000	..	Under liquidation since 1st May 1969.
1,000	100	1,00,000	..	(i) Under voluntary liquidation since 2nd December 1956.
10,000	10	1,00,000		
15,000	10	1,50,000		(ii) Includes investment of Rs. 87,500 from the balance in '829. Development and Welfare Funds—Other Development and Welfare Funds".
		<u>3,50,000</u>		

(a) Excludes investment (Rs. 34,150) in Punjab Steel and Alloy Castings, Ltd., Chandigarh as the concern stands dissolved with effect from 20th January 1978.

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

Serial no.	Name of the concern.	Year(s) of investment	Details of Type
1	2	3	4
III. JOINT STOCK COMPANIES—contd.			
27.	Dalmia Cement (Bharat), Ltd., Madras	Investment made by the former princely States of P.E.P.S.U.; year of investment has not been intimated by Government	Preference shares Ordinary shares
			Total
28.	Investment through Messrs Shamji Karamsi, Bombay	Ditto	Through pronotes
29.	Shri Krishna Rajindra Mills, Ltd., Mysore	Ditto	Equity shares
30.	Mysore Paper Mills, Ltd., Bangalore	Ditto	Equity shares
31.	Jagatjit Cotton Textile Mills, Ltd., Phagwara	1955-56	5% Preference shares 7% Debentures
			Total
32.	Malwa Sugar Mills, Ltd., Dhuri	1954-55 1970-71	Ordinary shares 6 % Preference shares Ordinary shares
			Total
33.	Industrial Cables (India) Ltd., Rajpura	1962-63	9-2/7% Cumulative preference shares
34.	Ballarpur Paper and Straw Board Mills, Ltd., Calcutta	1957-58	7% 2nd Preference shares
35.	Usha Spinning and Weaving Mills, Upto Ltd., Faridabad	1965-66	9-3% Preference shares Equity shares
			Total

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT AND SOCIETIES, ETC., UPTO THE END OF 1977-78—*contd.*

Investment		Face value of each share/debenture	Amount invested upto end of 1977-78	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
Number of shares/debentures and percentage of Government investment to the total paid up capital/debentures					
5		6 Rs.	7 Rs.	8 Rs.	9
1,371		10	13,710	11,296	Information about the year to which the dividend pertains is awaited.
4,434		10	44,340		
			58,050		
..		..	9,04,509*	..	
110		50	10,421*	..	
110		10	3,864*	..	
500 } 1.2%		100	50,000*	1,18,000	(i) Debentures redeemable on 31st December 1974 not redeemed upto 31st March 1978.
1,500 }		100	1,50,000		
1,000	40%	1,000	10,00,000		(ii) Dividend (Rs. 13,000) and interest (Rs. 1,05,000) pertain to the years 1976-77 and 1977-78 respectively.
			12,00,000		
81,000		10	8,10,000		Dividend of Rs. 90,240 declared by the company credited to Government in April 1978.
7,600		25	1,90,000	..	
1,00,000		10	10,00,000		
			20,00,000		
7,000	11%	100	7,00,000	84,574	Dividend pertains to the year 1976-77.
6,600	0.43%	100	6,60,000	..	
8,000	10%	100	8,00,000	..	
1,20,000	15%	10	12,00,000		
			20,00,000		

*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 of Type
1	2	3	4
III. JOINT STOCK COMPANIES—concl'd.			
36.	Bharat Steel Tubes, Ltd., (Ganaur) New Delhi	Upto 1964-65 1975-76	Equity shares 9.3% Preference shares Equity shares Total
37.	Usha Forging and Stamping, Ltd., New Delhi	1964-65 1964-65	9.3% Preference shares Equity shares Total
38.	Sikands, Ltd., New Delhi	1964-65	9.5% Preference shares Equity shares Total
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			
IV. CO-OPERATIVE BANKS/SOCIETIES—			
41.	All India Wool Combers' Co-operative Society, Ludhiana	1962-63	..
42.	Punjab State Co-operative Supply and Marketing Federation, Ltd., Chandigarh (a)	Upto 1971-72 1974-75 1975-76 1976-77 1977-78	Ordinary shares Total
43.	Co-operative Marketing and Marketing- cum-Processing Societies (294)	Upto 1976-77 1977-78	.. .. Total
44.	Co-operative Consumers' Stores (State Schemes) (16)	Upto 1975-76 1976-77	.. .. Total
45.	Co-operative Consumers' Stores (17)	Upto 1975-76 1976-77 1977-78	.. .. .. Total

(a) Khanna Co-operative Solvent Oil Mills, Ltd., Khanna investment (Rs. 7,73,333) has been merged with Punjab State Co-operative Supply and Marketing Federation Ltd., Chandigarh.

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT AND SOCIETIES, ETC., UPTO THE END OF 1977-78.—*contd.*

Investment Number of shares/deben- tures and percentage of Govern- ment Invest- ment to the total paid- up capital/ debentures	Face value of each share/ debenture	Amount invested upto end of 1977-78	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
5	6 Rs.	7 Rs.	8 Rs.	9
1,53,950	10	15,39,500		
23,985	18% 100	23,98,500	87,233	Dividend pertains to the year 1975-76.
1,53,950	10	15,39,500		
		<u>54,77,500</u>		
2,707	100	2,70,700	..	
15,800	9.30% 10	1,58,000		
		<u>4,28,700</u>		
5,933	59.33% 100	5,93,300	1,16,703	Dividend pertains to the period 30-3-1965 to 30-6-1967.
8,415	42.07% 100	8,41,500		
		<u>14,34,800</u>		
9,995	35.8% 100	9,99,500	..	
..	..	4,95,000		
		<u>1,69,23,444</u>	<u>4,37,471</u>	
85	5,000	4,29,750	..	Rupees 4,750 in deposit with the society for subsequent purchase of shares.
7,733	100	7,73,333		
18,359	500	91,79,500		
1,990	500	9,95,000		
23,000	500	1,15,00,000		
..	..	49,38,000		
..	..	24,11,000		
		<u>2,97,96,833</u>		
		86,71,124	..	Investment of Rs. 78,056 retired during the year.
		30,00,000		
		<u>1,16,71,124</u>		
..	..	40,250	..	
..	..	27,000	..	
		<u>67,250</u>		
..	..	52,77,299	..	
..	..	6,50,000	..	
..	..	6,25,000	..	
		<u>65,52,299</u>		

*Rupees 33 are in excess of shares.

STATEMENT NO. 14—STATEMENT SHOWING THE DETAILS OF INVESTMENTS IN 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—contd.			
46.	Co-operative Farming/Joint Farming Societies (281)	Upto 1975-76	..
47.	Co-operative Agricultural Credit Societies (3,072)	Upto 1976-77 1977-78	..
			Total
48.	Co-operative Tube-well Irrigation Societies (5)	1975-76	..
49.	Punjab State Co-operative Land Mortgage Bank, Ltd., Chandigarh	Upto 1973-74	Shares
		1976-77	Ditto
		Upto 1976-77	Debentures
		1977-78	Debentures
			Total
50.	Punjab State Co-operative Bank, Ltd., Chandigarh	Upto 1970-71	Ordinary shares
		1975-76	Ditto
			Total
51.	Central Co-operative Banks (17)	Upto 1976-77	..
		1977-78	..
			Total
52.	Janta Co-operative Sugar Mills, Ltd., Bhogpur	1955-56	Ordinary shares
53.	Morinda Co-operative Sugar Mills, Ltd., Morinda	Upto 1961-62	Ordinary shares
54.	Batala Co-operative Sugar Mills, Ltd., Batala	Upto 1961-62	Ordinary shares
55.	Doabá Co-operative Sugar Mills, Ltd., Nawanshahr	Upto 1967-68	Ordinary shares
56.	Industrial Co-operative Federation and Societies (247)	Upto 1976-77	..
		1977-78	..
			Total

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT AND SOCIETIES, ETC., UP TO THE END OF 1977-78—contd.

Investment Number of shares/debentures and percentage of Government investment to the total paid up capital/debentures	Face value of each share/debenture	Amount invested upto end of 1977-78	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
5	6 Rs.	7 Rs.	8 Rs.	9
..	..	3,18,387	..	Investment of Rs. 2,427 retired during the year.
..	..	1,55,98,731	8,107	(i) Investment of Rs.1,63,906 retired during the year.
..	..	12,42,000		(ii) Information about the year to which the dividend pertains is awaited.
		<u>1,68,40,731</u>		
..	..	1,00,000	..	
10,514	1,000	1,05,14,000		(i) Dividend (Rs. 14,87,200) pertains to the period 1971-72 to 1974-75 and interest (Rs. 82,41,171) on debentures pertains to the year 1977-78.
..	..	2,00,000	97,28,371	
..	..	12,11,31,854		
..	..	1,14,87,050		(ii) Debentures of Rs. 1,65,98,542 retired during the year.
		<u>14,33,32,904</u>		Information about the year to which the dividend pertains is awaited.
1,57,582	100	1,57,58,200	4,80,246	
5,000	100	5,00,000		
		<u>1,62,58,200</u>		
..	..	6,41,95,494*		(i) Investment of Rs. 1,33,906 retired during the year.
..	..	13,00,000	3,18,293	(ii) Information about the year to which the dividend pertains is awaited.
		<u>6,54,95,494</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	..	
..	..	28,06,600	1,166	(i) Investment of Rs. 5,400 retired during the year.
..	..	16,20,000		(ii) Information about the year to which the dividend pertains is awaited.
		<u>44,26,600</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 of Type
1	2	3	4
IV. CO-OPERATIVE BANKS/SOCIETIES—concl'd.			
57.	Co-operative Poultry Marketing Societies (19)	1975-76 1977-78	Shares Ditto Total
58.	Co-operative Labour and Construction Societies (113)	Upto 1973-74	Shares
59.	Industrial Co-operative Bank, Jullundur	Upto 1972-73	..
60.	Punjab State Co-operative Housing Finance Society, Ropar	Upto 1975-76 1976-77	....
			Total
61.	Milk Producers' Co-operative Societies (1094)	Upto 1976-77 1977-78	....
			Total
62.	Punjab State Federation of Consumers' Co-operative Whole-sale Societies, Ltd., Chandigarh	Upto 1974-75 1975-76 1976-77 1977-78	........
			Total
63.	Primary Land Mortgage Banks (40)	Upto 1976-77 1977-78	....
			Total
64.	Co-operative Cold Stores (5)	1975-76 1976-77	....
			Total
Total—Co-operative Banks/Societies			
Grand Total			

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

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT AND SOCIETIES, ETC., UPTO THE END OF 1977-78—*concl'd.*

Investment Number of shares/debentures and percentage of Government investment to the total paid up capital/debentures	Face value of each share/debenture	Amount invested upto end of 1977-78	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
5	6	7	8	9
	Rs.	Rs.	Rs.	
..	..	60,000	..	
..	..	1,38,000	..	
		<u>1,98,000</u>		
..	..	2,67,885	..	Investment of Rs. 2,806 retired during the year.
2,400	100	2,40,000	..	
..	..	1,39,00,000	..	
..	..	30,00,000		
		<u>1,69,00,000</u>		
..	..	1,07,74,240	..	Investment of Rs. 9,000 retired during the year.
..	..	25,00,000		
		<u>1,32,74,240</u>		
..	..	25,32,000		
..	..	18,11,500	..	
..	..	5,00,000		
..	..	6,00,000		
		<u>54,43,500</u>		
..	..	24,85,000	..	
..	..	6,10,000		
		<u>30,95,000</u>		
..	..	4,00,000	..	
..	..	6,00,000		
		<u>10,00,000</u>		
..	..	34,62,08,197	1,05,36,183	
..	..	87,30,17,981	1,13,09,220 (a)	

(a) Corresponding amount booked under "050. Dividends and Profits" as per statement no. 11 is Rs. 1,16,25,646. The difference of Rs. 3,16,426 is under reconciliation with the Government.

STATEMENT NO. 15—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OTHER THAN ON REVENUE ACCOUNT) TO END OF 1977-78 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE

	On Ist April 1977	During the year 1977-78	On 31st March 1978
	(In crores of rupees)		
Capital Expenditure—			
Public Works ..	15.94	1.33	17.27
Other General Services ..	0.40	..	0.40
Social and Community Services ..	68.95	7.79	76.72
(a)—0.02			
General Economic Services ..	39.52	-6.20	33.32
Agriculture and Allied Services ..	62.46	-14.66	47.80
Industry and Minerals ..	33.19	7.43	40.62
Water and Power Development ..	2,71.06	30.83	3,01.89
Transport and Communications ..	74.33	10.44	84.77
Total—Capital Expenditure	5,65.85	36.96	6,02.79
(a)—0.02			
Loans and Advances for various services—			
(i) Social and Community Services	45.25	8.31	53.56
(ii) General Economic Services ..	7.94	0.78	8.72
(iii) Agriculture and Allied Services	25.68	6.55	32.23
(iv) Industry and Minerals ..	3.56	1.61	5.17
(v) Water and Power Development	5,44.82	30.90	5,75.72
(vi) Miscellaneous Loans ..	-0.31	..	-0.31(b)
(vii) Loans to Government Servants	7.37	1.54	8.90
(c)—0.01			
Total—Loans and Advances	6,34.31	49.69	6,83.99
(c)—0.01			
Total—Capital and other expenditure	12,00.16	86.65	12,86.78
(a,c)—0.03			
Deduct—Contributions from Contingency Fund for Capital and other expenditure	..	..	..
Net—Capital and other expenditure	12,00.16	86.65	12,86.78
(a, c)—0.03			

(a) Represents amount dropped *pro forma* on account of write-off of investment in Kasturba Sewa Mandir, Rajpura.

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

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

STATEMENT NO. 15—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OTHER THAN ON REVENUE ACCOUNT) TO END OF 1977-78 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE—concl'd.

	On Ist April 1977	During the year 1977-78	On 31st March 1978
(In crores of rupees)			
Principal Sources of Funds—			
Debt—			
Internal Debt of State Government ..	2,34.70	16.46	2,51.16
Loans and Advances from the Central Government ..	2,54.76	36.60	2,91.36
Small Savings, Provident Funds, etc. ..	50.77 (a)—0.07	5.85	56.55
Total—Outstanding Debt ..	5,40.23 (a)—0.07	58.91	5,99.07
Contingency Fund ..	8.00	—0.44	7.56
Sinking Funds and Reserve Funds ..	46.38	—0.08	46.30
Net Balances under deposits, advances, etc., other than those shown separately ..	57.25	—7.69	49.56
Remittances ..	—41.53	4.40	—37.13
Total—Debt and other obligations ..	6,10.33 (a)—0.07	55.10	6,65.36
<i>Deduct—</i> Cash balance ..	—28.97	39.87	10.90
<i>Deduct—</i> Investments ..	8.14	—0.24	7.90
Net—Provision of Funds ..	6,31.16 (a)—0.07	15.47(b)	6,46.56
<p>(a) Represents amount allocated <i>pro forma</i> to other States as a result of re-organisation of Punjab. Details are available in Appendix I.</p> <p>(b) The difference of Rs. 71.18 crores between net provision and net capital and other expenditure during the year is explained as under:—</p>			
			(Rupees in crores)
1. Revenue surplus (c.f. page 14)			.. 63.30
2. Amount adjusted under the head "768 Inter-State Settlement"			.. 2.24
3. Amount adjusted under the head "880. Miscellaneous Government Account."			.. 5.64
	Total		71.18

PART II

B.—DEBT, CONTINGENCY FUND AND PUBLIC ACCOUNT

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

Head of Account	Opening balance
1	2
	Rs.
Part I—Consolidated Fund—	
Receipt Heads (Revenue Account) ..	..
Expenditure Heads (Revenue Account) ..	..
Expenditure Heads (Capital Account) ..	..
E. Public Debt—(A)	
603. Internal Debt of the State Government .. Cr.	2,34,69,85,350
604. Loans and Advances from the Central Government .. Cr.	2,54,76,02,496
	<hr/>
Total—E. Public Debt .. Cr.	4,89,45,87,846
	<hr/>
F. Loans and Advances—(B)	
677. Loans for Education, Art and Culture .. Dr.	1,59,45,273
680. Loans for Medical .. Dr.	—1,50,453
682. Loans for Public Health, Sanitation and Water Supply .. Dr.	3,48,25,671
683. Loans for Housing .. Dr.	25,80,58,573
684. Loans for Urban Development .. Dr.	17,01,02,372
688. Loans for Social Security and Welfare .. Dr.	—2,74,03,206
695. Loans for Other Social and Community Services .. Dr.	11,28,262
698. Loans for Co-operation .. Dr.	7,87,50,151
700. Loans to General Financial and Trading Institutions .. Dr.	6,00,000

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

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

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

Receipts	Disbursements	Closing balance
3	4	5
Rs.	Rs.	Rs.
4,06,11,84,702	..	..
..	3,42,81,57,711	..
..	36,96,49,786	..
3,67,72,35,509	3,51,26,28,640	Cr. 2,51,15,92,219
1,09,87,19,417	73,27,30,101	Cr. 2,91,35,91,812
4,77,59,54,926	4,24,53,58,741	Cr. 5,42,51,84,031
9,60,046	6,09,160	Dr. 1,55,94,387
59,983	..	Dr. -2,10,436 (a)
17,10,150	1,75,00,000	Dr. 5,06,15,521*
74,58,155	4,22,64,800	Dr. 29,28,65,218
53,22,625	3,86,29,000	Dr. 20,34,08,747*
4,71,254	54,167	Dr. -2,78,20,293*(a)
7,583	..	Dr. 11,20,679
34,21,620	1,12,17,616	Dr. 8,65,46,147
..	..	Dr. 6,00,000

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

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

Head of Account		Opening balance
1		2
		Rs.
Part I—Consolidated Fund—<i>contd.</i>		
F. Loans and Advances—<i>concl.</i>		
704.	Loans for other General Economic Services Dr.	19,368
705.	Loans for Agriculture .. Dr.	5,83,52,466
706.	Loans for Minor Irrigation, Soil Conservation and Area Development .. Dr.	15,41,51,505
714.	Loans for Community Development .. Dr.	3,93,14,002
715.	Loans to Agricultural Financial Institutions Dr.	49,71,179
721.	Loans for Village and Small Industries .. Dr.	3,82,06,105
722.	Loans for Machinery and Engineering Industries .. Dr.	11,25,000
723.	Loans for Petroleum, Chemicals and Fer- tilizer Industries .. Dr.	2,38,400
726.	Loans for Consumer Industries .. Dr.	19,01,523
730.	Loans to Industrial Financial Institutions Dr.	—58,81,003
734.	Loans for Power Projects .. Dr.	5,44,82,05,635
766.	Loans to Government Servants, etc. .. Dr.	7,35,89,055(a)
767.	Miscellaneous Loans .. Dr.	—30,38,614
Total—F. Loans and Advances .. Dr.		6,34,30,11,264(a)

(a) Differs by Rs. 33,303 (decreased) from the closing balance adopted in the Finance Accounts 1976-77 due to *pro forma* adjustments 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.
2,945	..	Dr. 16,423
1,94,24,908	4,54,43,728	Dr. 8,43,71,286*
1,36,56,421	4,92,99,893	Dr. 18,97,94,977
26,41,616	45,14,980	Dr. 4,11,87,366
80,000	20,00,000	Dr. 68,91,179
47,30,493	2,20,11,402	Dr. 5,54,87,014
8,03,753	..	Dr. 3,21,247
..	..	Dr. 2,38,400
..	..	Dr. 19,01,523
3,91,785	..	Dr. —62,72,788(a)
51,79,962	31,42,06,413	Dr. 5,75,72,32,086
1,13,75,584	2,67,93,385	Dr. 8,90,06,856
2,833	..	Dr. —30,41,447(a)
7,77,01,716	57,45,44,544(b)	Dr. 6,83,98,54,092

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

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

Head of Account	Amount Rs.
677. Loans for Education, Art and Culture	3,99,800
682. Loans for Public Health, Sanitation and Water Supply	1,75,00,000
683. Loans for Housing	4,09,92,300
684. Loans for Urban Development	3,86,29,000
698. Loans for Co-operation	1,12,17,616
705. Loans for Agriculture	1,53,05,129
706. Loans for Minor Irrigation, Soil Conservation and Area Development	4,92,99,893
714. Loans for Community Development	44,87,000
715. Loans to Agricultural Financial Institutions	20,00,000
721. Loans for Village and Small Industries	2,20,07,007
734. Loans for Power Projects	31,42,06,413
Total	51,60,44,158

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

Head of Account	Opening balance
1	2
	Rs.
Part I—Consolidated Fund—concl'd.	
G. Inter-State Settlement—	
768. Inter-State Settlement—	
Punjab and Haryana ..	..
Centre and Punjab ..	..
Total (768) ..	<u>..</u>
Total—Part I—Consolidated Fund ..	<u>..</u>
Part II—Contingency Fund—	
800. Contingency Fund—	
Appropriations from the Consolidated Fund	Cr. 8,00,00,000
Other Social and Community Services ..	..
Forest ..	..
Community Development ..	..
Total (800) ..	Cr. <u>8,00,00,000</u>
Part III—Public Account—	
I. Small Savings, Provident Funds, etc.—	
(b) Provident Funds—	
805. State Provident Funds ..	Cr. 50,70,11,896(a)
Total (805) ..	Cr. <u>50,70,11,896(a)</u>
Total—I. Small Savings, Provident Funds, etc.(A)	Cr. 50,70,11,896(a)

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

(a) Differs by Rs. 6,57,647 (decreased) from the closing balance adopted in Finance Accounts 1976-77 due to *pro forma* 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.
1,72,65,817(a)	..	..
51,69,529(a)	..	..
2,24,35,346(a)	..	..
8,93,72,76,690	8,61,77,10,782	..
..	..	Cr. 8,00,00,000
..	12,000	Dr. 12,000
..	1,50,000	Dr. 1,50,000
..	42,80,433	Dr. 42,80,433
..	44,42,433	Cr. 7,55,57,567
9,88,47,162	4,03,18,034	Cr. 56,55,41,024
9,88,47,162	4,03,18,034	Cr. 56,55,41,024
9,88,47,162	4,03,18,034	Cr. 56,55,41,024

(a) Closed to Government Account.

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

Head of Account	Opening balance
1	2
	Rs.
Part III—Public Account—contd.	
J. Reserve Funds—	
(a) Reserve Funds bearing interest—	
815. Depreciation/Renewal Reserve Funds—	
(i) Depreciation Reserve Fund—Government Commercial Departments and Undertakings ..	Cr. 2,85,93,680
(ii) Depreciation Reserve Fund—Government Non-Commercial Departments/Undertakings ..	Cr. 40,99,468
Total (815) ..	<u>Cr. 3,26,93,148</u>
821. General and other Reserve Funds—	
General and other Reserve Funds of Government Commercial Departments/Undertakings ..	Cr. —45,638
Total (821) ..	<u>Cr. —45,638</u>
Total—(a) Reserve Funds bearing interest ..	<u>Cr. 3,26,47,510</u>
(b) Reserve Funds not bearing interest—	
822. Sinking Funds—	
A Appropriation for reduction or avoidance of Debt—Sinking Funds ..	Cr. 33,95,01,879
B. Sinking Fund Investment Account— Sinking Fund Investment Account ..	Dr. 6,18,25,642
Total (822) { Gross (A) ..	Cr. 33,95,01,879
	.. Dr. 6,18,25,642
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) { Gross ..	Cr. 8,56,99,841
	.. Dr. 75,87,407

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

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

Receipts	Disbursements	Closing balance
3	4	5
Rs.	Rs.	Rs.
2,41,03,864	2,00,13,141	Cr. 3,26,84,403
5,97,809	..	Cr. 46,97,277
2,47,01,673	2,00,13,141	Cr. 3,73,81,680
14,82,897	12,41,052	Cr. 1,96,207
14,82,897	12,41,052	Cr. 1,96,207
2,61,84,570	2,12,54,193	Cr. 3,75,77,887
5,01,04,000	5,63,70,205	Cr. 33,32,35,674
..	..	Dr. 6,18,25,642
5,01,04,000	5,63,70,205	Cr. 33,32,35,674
..	..	Dr. 6,18,25,642
..	..	Cr. 1,4,25,980
..	..	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	Opening balance
1	2
Rs.	
Part III—Public Account —<i>concl.</i>	
J. Reserve Funds—<i>concl.</i>	
(b) Reserve Funds not bearing interest—<i>concl.</i>	
835. General and other Reserve Funds—	
Foodgrains Reserve Fund .. Cr.	58,99,100(a)
Total (835) .. Cr.	58,99,100(a)
Total—(b) Reserve Funds not bearing interest—	
Gross .. Cr.	43,11,00,820(a)
Investments .. Dr.	6,94,13,049
Total—J. Reserve Funds—	
Gross .. Cr.	46,37,48,330(a)
Investments .. Dr.	6,94,13,049
K. Deposits and Advances—	
(a) Deposits bearing interest—	
838. Deposits of Local Funds—	
Deposits of other autonomous bodies .. Cr.	11,49,55,939
Total (838) .. Cr.	11,49,55,939
842. Other Deposits—	
(i) Deposits of Government Companies and Corporations, etc. .. Cr.	15,92,36,132
(ii) Miscellaneous deposits .. Cr.	4,99,563
Total (842) .. Cr.	15,97,35,695
Total—(a) Deposits bearing interest .. Cr.	27,46,91,634
(b) Deposits not bearing interest—	
843. Civil Deposits—	
(i) Revenue deposits .. Cr.	12,24,55,891
(ii) Security deposits .. Cr.	11,155
(iii) Civil Courts' deposits .. Cr.	2,61,73,954
(iv) Criminal Courts' deposits .. Cr.	21,630
(v) Personal deposits .. Cr.	3,31,63,869
(vi) Personal deposits—Investments .. Dr.	51,910
(vii) Public Works deposits .. Cr.	23,53,88,670

(a) Differs by Rs. 27,701 (decreased) from the closing balance adopted in the Finance Accounts 1976-77 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.	
5,72,521	..	Cr.	64,71,621
5,72,521	..	Cr.	64,71,621
5,06,76,521	5,63,70,205	Cr.	42,54,07,136
..	..	Dr.	6,94,13,049
7,68,61,091	7,76,24,398	Cr.	46,29,85,023
..	..	Dr.	6,94,13,049
6,96,50,524	2,17,74,105	Cr.	16,28,32,358
6,96,50,524	2,17,74,105	Cr.	16,28,32,358
7,20,30,934	14,30,75,871	Cr.	8,81,91,195
53,30,000	..	Cr.	58,29,563
7,73,60,934	14,30,75,871	Cr.	9,40,20,758
14,70,11,458	16,48,49,976	Cr.	25,68,53,116
—35,13,952(a)	4,76,57,988	Cr.	7,12,83,951*
3,16,129.	2,04,767	Cr.	1,22,517
3,05,81,104	1,47,25,823	Cr.	4,20,29,235*
1,05,790.	..	Cr.	1,27,420
2,28,61,22,085	2,29,13,33,152	Cr.	2,79,52,802
19,35,06,736	17,30,53,034	Dr.	51,910
		Cr.	25,58,42,372

(a) Minus figure during the year is due to adjustment of credits of earlier years.

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

Receipts	Disbursements	Closing balance
3	4	5
Rs.	Rs.	Rs.
82,55,557	55,55,996	Cr. 1,23,43,939*
..	..	Cr. 1,83,730
..	..	Cr. 25,09,855
..	..	Cr. 61,374
1,44,000	93,750	Cr. 52,390
50,82,523	44,10,459	Cr. 91,09,452
..	..	Cr. 50,028
..	..	Cr. 10,28,228
..	..	Cr. 6,19,200
2,52,05,99,972	2,53,70,34,969	Cr. 42,33,16,493 Dr. 51,910
..	..	Cr. 14,63,760*
..	8,152	Cr. —15,14,559(a*)
1,00,00,000	1,00,00,000	Cr. 4,83,234*
6,64,41,289	6,26,26,454	Cr. 2,80,69,712*
—12,433(b)	..	Cr. 11,363
29,94,643	47,42,662	Cr. 89,99,014*
7,94,23,499	7,73,77,268	Cr. 3,75,12,524

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

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

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

Head of Account	Opening balance
1	2
	Rs.
Part III—Public Account—contd.	
K. Deposits and Advances—concl.	
(b) Deposits not bearing interest—concl.	
848. Other Deposits—	
(i) Subventions from Central Road Fund ..	Cr. 2,67,921
(ii) Miscellaneous Deposits ..	Cr. 1,96,71,527
	<hr/>
Total (848) ..	Cr. 1,99,39,448
	<hr/>
Total—(b) Deposits not bearing interest—	
Gross ..	Cr. 49,51,57,231
Investments ..	Dr. 51,910
	<hr/>
(c) Advances—	
850. Civil Advances—	
(i) Forest advances ..	Dr. —9,302
(ii) Revenue advances ..	Dr. 10,387
(iii) Other departmental advances ..	Dr. 7,77,669
(iv) Other advances ..	Dr. 3,64,299
	<hr/>
Total (850) ..	Dr. 11,43,053
	<hr/>
Total—(c) Advances ..	Dr. 11,43,053
	<hr/>
Total—K. Deposits and Advances—	
Gross ..	Cr. 76,87,05,812
Investments ..	Dr. 51,910
	<hr/>
L. Suspense and Miscellaneous—	
(b) Suspense—	
858. Suspense Accounts—	
(i) Departmental Adjusting Account—	
Receipts ..	Cr. 19,02,038
(ii) Departmental Adjusting Account—	
Payments ..	Dr.—14,74,349
	<hr/>

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

Receipts	Disbursements	Closing balance
3	4	5
Rs.	Rs.	Rs.
87,80,000	89,73,786	Cr. 74,135
..	..	Cr. 1,96,71,527
87,80,000	89,73,786	Cr. 1,97,45,662
2,60,88,03,471	2,62,33,86,023	Cr. 48,05,74,679
..	..	Cr. 51,910
2,75,78,734	2,75,91,175	Dr. 3,139
..	..	Dr. 10,387
..	..	Dr. 7,77,669
—639(a)	..	Dr. 3,64,938
2,75,78,095	2,75,91,175	Dr. 11,56,133
2,75,78,095	2,75,91,175	Dr. 11,56,133
2,78,33,93,024	2,81,58,27,174	Cr. 73,62,71,662
..	..	Dr. 51,910
—4,30,630(a)	..	Cr. 14,71,408
..	1,81,22,431	Dr. 1,66,48,082

(a) Minus figure during the year is due to adjustment of credits of earlier years.

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

Head of Account	Opening balance
1	2
	Rs.
Part III—Public Account—contd.	
L. Suspense and Miscellaneous—contd.	
(b) Suspense—concl'd.	
858. Suspense Accounts—concl'd.	
(iii) Cash Settlement Suspense Account ..	Dr. 9,00,40,134
(iv) Pay and Accounts Offices Suspense ..	Dr. 2,41,70,758
(v) Reserve Bank Suspense—Headquarters ..	Cr. 2,62,58,053
(vi) Central Accounts Office—Reserve Bank Suspense ..	Dr. 6,69,53,154
(vii) Provident Fund Suspense ..	Dr. 6,72,082
(viii) Telecommunication Accounts Office Suspense ..	Dr. 4,061
(ix) Suspense Account (Civil) ..	Dr. 3,82,12,440
(x) Transactions on behalf of the Reserve Bank ..	Dr. 3
(xi) Broadcasting Receiver Licence Fee Suspense ..	Cr. 72,83,295
(xii) Additional Wages Deposit Suspense Account ..	Dr. 2,818
(xiii) Additional Dearness Allowance Deposit Suspense Account ..	Dr. 3,18,589(d)
(xiv) Additional Dearness Allowance Deposit Suspense Account (New) ..	Cr. 6,66,387(e)
Total (858) ..	Dr. 18,27,89,917
Total—(b) Suspense ..	Dr. 18,27,89,917
(c) Other Accounts—	
870. Cheques and Bills ..	..
Total (870) ..	..
871. Departmental Balances—Civil ..	Dr. 64,17,829
Total (871) ..	Dr. 64,17,829
872. Permanent Cash Imprest—Civil ..	Dr. 9,78,324
Total (872) ..	Dr. 9,78,324

(d) Includes Rs. 1,19,51,454 (debit) on account of *proforma* correction *vide* footnote (e) below.

(e) Includes Rs. 1,19,51,454 (credit) on account of *proforma* correction *vide* footnote (d) above.

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

Receipts	Disbursements	Closing balance
3	4	5
Rs.	Rs.	Rs.
8,79,13,331	9,84,11,147	Dr: 10,05,37,950
15,97,51,744	18,79,27,681	Dr. 5,23,46,695
—67,27,112(a)	30,14,678	Cr. 1,65,16,263
44,12,77,749	41,53,11,322	Dr. 4,09,86,727
18,779	—2,58,706(a)	Dr. 3,94,597
..	2,22,103	Dr. 2,26,164
13,52,077	67,63,817	Dr. 4,36,24,180
..	..	Dr. 3
1,24,93,220	71,25,896	Cr. 1,26,50,619
—7,38,068	—8,14,607(a)	Cr. 73,721
5,64,642	40,88,921	Dr. 38,42,868
—5,62,321(a)	—13,48,602(a)	Cr. 14,52,668
69,49,13,411	73,85,66,081	Dr. 22,64,42,587
69,49,13,411	73,85,66,081	Dr. 22,64,42,587
53,11,59,394	53,11,36,827	Cr. 22,567
53,11,59,394	53,11,36,827	Cr. 22,567
1,19,01,621	1,20,68,569	Dr. 65,84,777
1,19,01,621	1,20,68,569	Dr. 65,84,777
566	8,607	Dr. 9,86,365*
566	8,607	Dr. 9,86,365

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

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

Head of Account	Opening balance
1	2
	Rs.
Part III—Public Account—contd.	
L. Suspense and Miscellaneous—concl'd.	
(c) Other Accounts—concl'd.	
873. Cash Balance Investment Account— Cash Balance Investment Account ..	Dr. 1,19,42,597
Total (873) ..	<u>Dr. 1,19,42,597</u>
Total—(c) Other Accounts ..	<u>Dr. 1,93,38,750</u>
(d) Accounts with Governments of foreign countries—	
879. Accounts with Governments of Other Countries—	
Burma ..	Dr. 1,09,050
Pakistan ..	Dr. 58,96,329
Malaysia ..	Dr. 14,965
Total (879) ..	<u>Dr. 60,20,344</u>
Total—(d) Accounts with Governments of foreign countries ..	<u>Dr. 60,20,344</u>
(e) Miscellaneous—	
880. Miscellaneous Government Account—	
Writes off from heads of account closing to balance ..	
Total (880) ..	
Total—(e) Miscellaneous ..	
Total—L. Suspense and Miscellaneous ..	<u>Dr. 20,81,49,011</u>

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

Receipts	Disbursements	Closing balance
3	4	5
Rs.	Rs.	Rs.
23,33,297	..	Dr. 96,09,300
23,33,297	..	Dr. 96,09,300
54,53,94,878	54,32,14,003	Dr. 1,71,57,875
1,964	—46,021(a)	Dr. 61,065
..	33,582	Dr. 59,29,911
..	6,21,693	Dr. 6,36,658
1,964	6,09,254	Dr. 66,27,634
1,964	6,09,254	Dr. 66,27,634
5,63,70,205(b)	31,180(b)	..
5,63,70,205	31,180	..
5,63,70,205	31,180	..
1,24,03,10,253 5,63,70,205(b)	1,28,23,89,338 31,180(b)	Dr. 25,02,28,096

(a) Minus figure during the year is due to adjustment of debits of previous year.
(b) Closed to Government Account.

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

Head of Account	Opening balance
1	2
	Rs.
Part III—Public Account—contd.	
M. Remittances—	
(a) Money Orders, Remittances and adjustments between the officers rendering accounts to the same Accountant-General, etc., and other Remittances—	
882. Cash Remittances and Adjustments between officers rendering accounts to the same Accountant-General/Accounts Officer—	
(i) - Cash Remittances between Treasuries and Currency chests ..	Cr. 39,31,505
(ii) Public Works Remittances ..	Dr. 41,76,47,081
(iii) Forest Remittances ..	Cr. 57,61,236
(iv) Reserve Bank of India Remittances ..	Dr. 12,791
Total (882) ..	<u>Dr. 40,79,67,131</u>
Total—(a) Money Orders, Remittances and adjustments between the officers rendering accounts, etc. ..	<u>Dr. 40,79,67,131</u>
(b) Inter-Government Adjustment Accounts—	
886. Adjusting Account between Central and State Governments—	
Punjab and Central Governments ..	Dr. 91,02,794
Total (886) ..	<u>Dr. 91,02,794</u>
887. Adjusting Account with Railways—	
Northern Railway ..	Dr. 2,03,058
Southern Railway ..	Dr. 2,014
Western Railway ..	Dr. 15,622
Eastern Railway ..	Dr. 19,568
Central Railway ..	Dr. 931
North-Eastern Railway ..	Cr. 6,097

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

Receipts	Disbursements	Closing balance	
3	4	5	
Rs.	Rs.	Rs.	
56,65,702	84,80,836	Cr.	11,16,371*
1,20,92,90,021	1,17,00,23,373	Dr.	37,83,80,433
5,53,02,877	5,32,04,446	Cr.	78,59,667
..	6,90,000	Dr.	7,02,791
<hr/> 1,27,02,58,600	<hr/> 1,23,23,98,655	Dr.	<hr/> 37,01,07,186
<hr/> 1,27,02,58,600	<hr/> 1,23,23,98,655	Dr.	<hr/> 37,01,07,186
<hr/> 22,55,139	<hr/> 20,00,254	Dr.	<hr/> 88,47,909
<hr/> 22,55,139	<hr/> 20,00,254	Dr.	<hr/> 88,47,909
47	— 2,02,641(a)	Dr.	370
—28(a)	—2,042(a)		..
..	—15,622(a)		..
..	—19,568(a)		..
427	—504(a)		..
..	6,097		..

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

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

Head of Account	Opening balance
1	2
	Rs.
Part III—Public Account—<i>contd.</i>	
M. Remittances—<i>contd.</i>	
(b) Inter-Government Adjustment Accounts—<i>contd.</i>	
887. Adjusting Account with Railways—<i>concl'd.</i>	
South-Eastern Railway ..	Cr. 683
South-Western Railway ..	Dr. 100
North-Frontier Railway ..	Dr. 8,542
South Central Railway ..	Dr. 692
North-East Frontier Railway ..	Cr. 26,320
	<hr/>
Total (887) ..	Dr. 2,17,427
	<hr/>
888. Adjusting Account with Posts and Telegraphs—	
Director of Accounts, Kapurthala ..	Dr. 30,917
	<hr/>
Total (888) ..	Dr. 30,917
	<hr/>
889. Adjusting Account with Defence—	
Controller of Defence Accounts, Western Command, Meerut ..	Dr. 10,17,172
Controller of Defence Accounts, Pensions, Allahabad ..	Cr. 14,81,959
Controller of Defence Accounts, Factories, Calcutta ..	Dr. 14,78,957
Controller of Defence Accounts, Officers, Poona ..	Dr. 8,278
	<hr/>

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

Receipts	Disbursements	Closing balance	
3	4		
Rs.	Rs.	Rs.	
..	683	..	
..	—100(a)	..	
..	—8,542(a)	..	
..	—692(a)	..	
—19,568(a)	6,752	..	
<hr/>			
—19,122(a)	—2,36,179(a)	Dr.	370
<hr/>			
1,67,204	1,64,638	Dr.	28,351
<hr/>			
1,67,204	1,64,638	Dr.	28,351
<hr/>			
—2,50,719(a)	—12,67,891(a)	..	
276	14,82,235	..	
..	—14,78,957(a)	..	
..	—8,278(a)	..	

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

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

Head of Account 1	Opening balance 2
	Rs.
Part III—Public Account—contd.	
M. Remittances—contd.	
(b) Inter-Government Adjustment Accounts—contd.	
889. Adjusting Account with Defence—concl'd.	
Controller of Defence Accounts, Other Ranks, (North) Meerut .. .. .	.. .. .
Controller of Defence Accounts, Funds, Meerut .. .. .	.. .. .
Total (889)	<u>Dr. 10,22,448</u>
893. Inter-State Suspense Account—	
Punjab and Tamil Nadu	Cr. 98
Punjab and Maharashtra	Cr. 39,01,736
Punjab and West Bengal	Dr. 299
Punjab and Uttar Pradesh	Cr. 500
Punjab and Andhra Pradesh	Cr. 14,190
Punjab and Rajasthan	Cr. 9,48,686
Punjab and Haryana	Dr. 14,45,758
Punjab and Himachal Pradesh	Dr. 45,251
Punjab and Jammu & Kashmir	Dr. 3,18,745
Punjab and Bihar .. .. .	.. .. .
Punjab and Gujarat .. .. .	.. .. .
Punjab and Karnataka	Dr. 33,972
Punjab and Manipur .. .. .	.. .. .

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

Receipts	Disbursements	Closing balance
3	4	5
Rs.	Rs.	Rs.
—3,132(a)	—3,132(a)	..
—1(a)	—1(a)	..
—2,53,576(b)	—12,76,024(b)	..
..	..	Cr. 98
..	..	Cr. 39,01,736
..	..	Dr. 299
—65,371(a)	—65,371(a)	Cr. 500
1,815	872	Cr. 15,133
—35,05,971(b)	—15,24,547(b)	Dr. 10,32,738
11,08,402	—56,27,725(b)	Cr. 52,90,369
1,28,036	2,19,469	Dr. 1,36,684
5,17,223	6,05,365	Dr. 4,06,887
700	700	..
—2,620(a)	—2,620(a)	..
..	—34,305(b)	Cr. 333
..	333	Dr. 333

(a) Minus figure during the year is due to minus debits/credits having been cleared by *minus* credits/debits.

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

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

Head of Account	Opening balance
1	2
	Rs.
Part III—Public Account—concl'd.	
M. Remittances—concl'd.	
(b) Inter-Government Adjustment Accounts—concl'd.	
893. Inter-State Suspense Account—concl'd.	
Punjab and Assam	.. ..
Punjab and Orissa	.. ..
Total (893)	Or. 30,21,185
Total—(b) Inter-Government Adjustment Accounts	Dr. 73,52,401
Total—M. Remittances	Dr. 41,53,19,532
Total—Part III—Public Account	.. ..
Total—Parts I, II, III	.. ..
N. Cash Balance—	
899. Cash Balance—	
Cash in Treasuries	.. ..
Deposits with Reserve Bank	.. ..
Deposits with other Banks	.. ..
Total (899)	.. ..
Grand Total	.. ..

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

Receipts	Disbursements	Closing balance
3	4	5
Rs.	Rs.	Rs.
10 1,756	10 1,756	..
—18,16,020 (a)	—64,26,063 (a)	Cr. 76,31,228
3,33,625	—57,73,374 (a)	Dr. 12,45,402
1,27,05,92,225	1,22,66,25,281	Dr. 37,13,52,588
5,52,63,73,960	5,44,28,15,405	..
14,46,36,50,650	14,06,49,68,620	..
7,41,878	3,38,656	..
—29,04,38,457	10,86,46,795 (b)	..
99	99	..
—28,96,96,480	10,89,85,550	..
14,17,39,54,170	14,17,39,54,170	..

(a) See footnote (b) on page 217.

(b) There was a difference (Rs. 67,22,52,122) between the figure reflected in accounts (Rs. 10,86,46,795) and that intimated by the Reserve Bank (*minus* Rs. 56,36,05,327). As a result of reconciliation this difference now stands at Rs. 84,88,510 (March 1979) which is under reconciliation.

STATEMENT NO:17—DETAILED STATEMENT OF DEBT AND OTHER

Description of Debt	When raised
1	2
E. Public Debt—	
603. Internal Debt of the State Government—	
Market Loans bearing interest(a)	.. 1966—78
Market Loans not bearing interest(a)	.. 1956—65
Loans from the Life Insurance Corporation of India	.. 1958—78
Loans from the National Agricultural Credit Fund of the Reserve Bank of India	.. 1962—78
Loans from the State Bank of India and other Banks	.. 1974—78
Loans from other Institutions (a)	.. 1959—78
Ways and Means advances from the Reserve Bank of India	.. 1975—78
Total (603)	.. ..
604. Loans and Advances from the Central Government—	
A. Non-Plan Loans—	
Share of small savings collections	.. 1974—78
Other Educational Loans—	
National Loan Scholarships Scheme	.. 1974—78
House Building Advances—	
House Building Advances to All-India Services Officers	.. 1974—78
Other Administrative Services—	
Modernisation of Police Forces	.. 1974—78
Agriculture—	
Manures and fertilizers (Purchase of fertilizers)	.. 1977—78
Total—A	.. ..
B. Loans for State/Union Territory Plan Schemes—	
Block loans	.. 1974—78
C. Loans for Central Plan Schemes—	
Government Residential Buildings— Police Housing Schemes*	.. 1974—78
Other Educational Loans—	
National Loan Scholarships Scheme	.. 1974-75
Other Rehabilitation Schemes—	
Repatriates from other countries (Uganda)	.. 1974—77

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

*Loans for these schemes were shown under the minor head "Other Housing Schemes" upto the Finance Accounts 1976-77.

INTEREST BEARING OBLIGATIONS OF THE GOVERNMENT

Balance on 1st April 1977 3	Additions during the year 4	Discharges during the year 5	Balance on 31st March 1978 6
Rs.	Rs.	Rs.	Rs.
67,96,64,200(a)	8,04,17,700	..	76,00,81,900
5,26,25,274(b)	..	4,91,30,712	34,94,562
8,32,21,757	85,04,809	34,63,153	8,82,63,413
4,92,20,209	31,52,000	85,13,099	4,38,59,110
1,23,00,00,000	39,50,00,000	83,00,00,000	79,50,00,000
4,13,00,910	76,67,000	49,18,676	4,40,49,234
21,09,53,000	3,18,24,94,000	2,61,66,03,000	77,68,44,000
2,34,69,85,350	3,67,72,35,509	3,51,26,28,640	2,51,15,92,219
13,25,00,000	1,97,00,000	..	15,22,00,000
15,14,580	4,00,000	..	19,14,580
9,42,807	2,40,000	1,04,423	10,78,384
32,80,000	17,40,500	1,38,000	48,82,500
..	3,00,00,000	..	3,00,00,000
13,82,37,387	5,20,80,500	2,42,423	19,00,75,464
49,64,02,500	45,95,50,000	3,51,68,040	92,07,84,460
36,98,000	21,01,000	1,52,400	56,46,600
20,000	..	..	20,000
2,58,250	..	..	2,58,250

- (a) Differs by Rs. 5,10,82,300 (decreased) from the closing balance adopted in Finance Accounts 1976-77 due to *proforma* transfer of the balance of 5½% Panjab Loan 1977 which was notified for discharge during the year and became non-interest bearing.
- (b) Differs by Rs. 5,10,82,300 (increased) from the closing balance adopted in Finance Accounts 1976-77 *vide* footnote (a) above.

STATEMENT NO. 17—DETAILED STATEMENT OF DEBT AND OTHER

Description of Debt 1	When raised 2
E. Public Debt—contd.	
604. Loans and Advances from the Central Government—contd.	
C. Loans for Central Plan Schemes—concl'd.	
Other Social Security and Welfare Programmes— Employment Promotion Programme	.. 1975-76
Agriculture— Storage and warehousing	.. 1976-77
Land Reforms	.. 1976—78
Fisheries— Inland fisheries	.. 1975—78
Village and Small Industries— Small Scale Industries	.. 1977-78
Other Loans— Integrated Urban Development in areas of National importance	.. 1974—78
Total—C	.. ..
D. Loans for Centrally Sponsored Plan Schemes—	
Co-operation— (i) Strengthening of Agriculture Stabilisation Fund	.. 1974—78
(ii) Consumers' co-operatives	.. 1975—78
Village and Small Industries— Development of Rural Industries	.. 1975—78
Roads and Bridges— (i) Roads of Inter-State importance	.. 1974—78
(ii) Machinery and equipment	.. 1976-77
Total—D	.. ..
E. Ways and Means Advances—	
Other Ways and Means Advances	.. 1976—78
Total—E	.. ..

INTEREST BEARING OBLIGATIONS OF THE GOVERNMENT—*contd.*

Balance on 1st April 1977	Additions during the year	Discharges during the year	Balance on 31st March 1978
3	4	5	6
Rs.	Rs.	Rs.	Rs.
20,96,100	..	2,32,900	18,63,200
4,00,000	..	80,000	3,20,000
62,500	1,43,917	..	2,06,417
1,80,000	1,20,000	..	3,00,000
..	5,00,000	..	5,00,000
2,89,00,000	2,79,00,000	..	5,68,00,000
3,56,14,850	3,07,64,917	4,65,300	6,59,14,467
3,70,000	1,25,000	..	4,95,000
20,30,000	1,99,000	..	22,29,000
25,32,680	23,00,000	2,28,968	46,03,712
1,55,85,680(a)	37,00,000	5,88,960	1,86,96,720
30,67,000(a)	..	..	30,67,000
2,35,85,360	63,24,000	8,17,928	2,90,91,432
..	55,00,00,000	55,00,00,000	..
..	55,00,00,000	55,00,00,000	..

(a) Scheme-wise break-up of the closing balance on 31st March 1977 has been given in this year's accounts.

STATEMENT NO. 17—DETAILED STATEMENT OF DEBT AND OTHER

Description of Debt.	When raised
1	2
E. Public Debt—concl'd.	
604. Loans and Advances from the Central Government—concl'd.	
F. Pre-1974 Loans—	
Rehabilitation of displaced persons, repatriates, etc.	1948—74
Rehabilitation of goldsmiths ..	1963—68
National Loan Scholarship Scheme ..	1963—74
Other Consolidated Loans ..	1955—74
Share of small savings collections ..	1964—74
Other loans—	
Loans for Bhakra-Nangal Project ..	1959—67
Total—F ..	..
Total (604) ..	..
Total—E. Public Debt ..	..
I. Small Savings, Provident Funds, etc.—	
(b) Provident Funds—	
805. State Provident Funds—	
A. Civil—	
General Provident Fund ..	
Contributory Provident Fund ..	
I. C. S. Provident Fund ..	
All India Services Provident Fund ..	
Total—A ..	..
D. Other Provident Funds—	
Workmen's Contributory Provident Fund ..	
Other Miscellaneous Provident Funds ..	
Total—D ..	..
Total (805) ..	..
Grand-Total ..	..

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

Balance on 1st April 1977	Additions during the year	Discharges during the year	Balance on 31st March 1978
3	4	5	6
Rs.	Rs.	Rs.	Rs.
78,51,496 (a)	..	78,128	77,73,368
8,99,480 (a)	..	..	8,99,480
40,46,126 (a)	..	3,56,791	36,89,335
1,43,07,90,427	..	8,12,96,000	1,34,94,94,427
36,12,70,000	..	3,48,95,000	32,63,75,000
4,89,04,870	..	2,94,10,491	1,94,94,379
1,85,37,62,399	..	14,60,36,410	1,70,77,25,989
2,54,76,02,496	1,09,87,19,417	73,27,30,101	2,91,35,91,812
4,89,45,87,846	4,77,59,54,926	4,24,53,58,741	5,42,51,84,031
47,04,99,412 (b)	9,28,13,115	3,71,30,407	52,61,82,120
3,20,88,661	51,64,072	28,51,592	3,44,01,141
-21,023	-4	1,840	-22,867(c)
39,24,530	8,31,479	3,34,195	44,21,814
50,64,91,580 (b)	9,88,08,662	4,03,18,034	56,49,82,208
18,906	..	..	18,906
5,01,410	38,500	..	5,39,910
5,20,316	38,500	..	5,58,816
50,70,11,896 (b)	9,88,47,162	4,03,18,034	56,55,41,024
5,40,15,99,742 (b)	4,87,48,02,088	4,28,56,76,775	5,99,07,25,055

- (a) Closing balance on 31st March 1977 as adopted in the Finance Accounts 1976-77 under "Consolidated Rehabilitation/Scholarship Loans" has now been split up for these three schemes and shown separately.
- (b) Differs by Rs. 6,57,647 (decreased) from the closing balance adopted in Finance Accounts 1976-77 due to *pro forma* adjustment of balances *vide* details in Appendix I.
- (c) Minus balance is under investigation.

ANNEXURE TO

Description of loan 1	When raised 2
E. Public Debt—	
603. Internal Debt of the State Government—	
Market Loans bearing interest—	
5¼% Punjab Loan 1978	.. 12th September 1966
5¼% Punjab Loan 1979	.. 1st September 1967
5¼% Punjab Loan 1980	.. 2nd September 1968
5¼% Punjab Loan 1981	.. 6th September 1969
5½% Punjab Loan 1982	.. 15th July 1970
5¼% Punjab Loan 1983	.. 19th August 1971
5¼% Punjab Loan 1984	.. 4th September 1972
5¼% Punjab Loan 1985	.. 27th August 1973
6% Punjab Loan 1984	.. 27th August 1974
6% Punjab Loan 1985	.. 15th September 1975
6% Punjab Loan 1986	.. 15th September 1976
6% Punjab Loan 1987	.. 23rd August 1977
Total—Market Loans bearing interest	.. ..
Market Loans not bearing interest—	
4% Punjab Loan 1968	.. 3rd September 1956
4% Punjab Loan 1971	.. 19th August 1959
4½% Punjab Loan 1972	.. 4th September 1961
4½% Punjab Loan 1974	.. 27th August 1962
5½% Punjab Loan 1977	.. 3rd August 1965
Total—Market Loans not bearing interest	.. ..
Loans from other Institutions—	
Loans from National Co-operative Development Corporation	.. 1959—78
Loans from Central Warehousing Corporation	1959—62
Total—Loans from other Institutions	.. ..

STATEMENT NO. 17

Balance on 1st April 1977 3	Additions during the year 4	Discharges during the year 5	Balance on 31st March 1978 6
Rs.	Rs.	Rs.	Rs.
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
5,27,55,200	5,27,55,200
..	8,04,17,700	..	8,04,17,700
67,96,64,200 (a)	8,04,17,700	..	76,00,81,900
3,90,674	3,90,674
73,800	73,800
2,29,000	2,29,000
8,49,500	8,49,500
5,10,82,300	..	4,91,30,712	19,51,588
5,26,25,274 (b)	..	4,91,30,712	34,94,562
4,12,83,944	76,67,000	49,01,710	4,40,49,234
16,966	..	16,966	..
4,13,00,910	76,67,000	49,18,676	4,40,49,234

(a) See footnote (a) at page 221.

(b) See footnote (b) at page 221.

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1977
1	2
	Rs.
F. LOANS AND ADVANCES—	
(a) Loans for Social and Community Services—	
677. Loans for Education, Art and Culture—	
Secondary Education—	
Loans to Educational Institutions for construction of buildings, etc. ..	—70,171
University and Other Higher Education—	
(i) Loans to deserving students under National Loan Scholarship Schemes ..	64,26,048
(ii) Loans to Educational Institutions for construction of buildings, etc. ..	—48,608
(iii) Loans to private scholars sponsored by State Government ..	—20,371
Technical Education—	
Loans to poor students studying in Engineering Colleges and Polytechnics ..	82,03,545
Other educational Loans—	
(i) Loans for publication of Adi-Granth ..	14,500
(ii) Loans to Educational Institutions for construction of buildings, etc. ..	14,44,911
(iii) Loans to students for studies abroad ..	—4,581
Total (677) ..	<u>1,59,45,273</u>
680. Loans for Medical—	
Medical education—	
Loans to deserving students of Medical and Dental Institutions ..	—1,50,353
Systems of Medicine other than Allopathy—	
Loans to the Board of Ayurvedic System of Medicine	—100
Total (680) ..	<u>—1,50,453</u>

AND ADVANCES BY THE GOVERNMENT

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1978	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	—70,171	6,531	—76,702(a)	..
3,99,800	68,25,848	3,78,308	64,47,540	..
..	—48,608	46,264	—94,872(a)	..
..	—20,371	3,935	—24,306(a)	..
2,09,360	84,12,905	4,75,287	79,37,618	1,02,441
..	14,500	49,721	—35,221(a)	..
..	14,44,911	..	14,44,911	..
..	—4,581	..	—4,581(a)	..
6,09,160	1,65,54,433	9,60,046	1,55,94,387	1,02,441
..	—1,50,353	59,983	—2,10,336(a)	..
..	—100	..	—100(a)	..
..	—1,50,453	59,983	—2,10,436(a)	..

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

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account 1	Balance on 1st April 1977 2
	Rs.
F. LOANS AND ADVANCES—contd.	
(a) Loans for Social and Community Services—contd.	
682. Loans for Public Health, Sanitation and Water Supply—	
Public Health and Sanitation Programmes—	
Loans to Municipalities, Municipal Corporations and other Local Funds for sanitation schemes ..	1,45,12,659
Sewerage Schemes—	
Loans to Municipalities, Municipal Corporations and other Local Funds for sewerage schemes ..	85,12,236
Urban Water Supply Schemes—	
(i) Loans to Municipalities, Municipal Corporations and other Local Funds for water supply schemes ..	1,14,17,721
(ii) Loans for execution of urban water supply and sewerage schemes ..	..
Other rural water supply schemes—	
Loans to Panchayati Raj Institutions for rural water supply schemes ..	3,83,055
Total (682) ..	3,48,25,671
683. Loans for Housing—	
Loans to Housing Boards, Corporations, etc.—	
Loans to Punjab State Housing Board ..	9,27,06,764
Village Housing Scheme—	
Loans for construction of houses in rural areas ..	67,31,850
Subsidised Industrial Housing Schemes—	
Loans to other parties under subsidised Industrial Housing Scheme ..	15,25,178
Low Income Group Housing Scheme—	
(i) Loans to Municipalities, Municipal Corporations and other Local Funds for construction of houses ..	—6,81,937
(ii) Loans to other parties for construction of houses ..	7,45,62,640

AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1978	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	1,45,12,659	5,61,206	1,39,51,453	5,38,005
..	85,12,236	5,86,823	79,25,413	6,04,170
..	1,14,17,721	4,48,977	1,09,68,744	8,97,338
1,75,00,000	1,75,00,000	..	1,75,00,000	..
..	3,83,055	1,13,144	2,69,911	21,221
1,75,00,000	5,23,25,671	17,10,150	5,06,15,521	20,60,734
2,22,50,000	11,49,56,764	18,539	11,49,38,225	70,30,017
..	67,31,850	2,97,885	64,33,965	4,54,416
2,13,300	17,38,478	2,45,041	14,93,437	50,772
..	—6,81,937	1,63,065	—8,45,002(a)	..
74,00,000	8,19,62,640	38,81,288	7,80,81,352	38,28,255

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

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1977
1	2
	Rs.
F. LOANS AND ADVANCES—contd.	
(a) Loans for Social and Community Services—contd.	
683. Loans for Housing—concl'd.	
Middle Income Group Housing Scheme—	
(i) Loans to Municipalities, Municipal Corporations and other Local Funds for construction of houses	.. —5,36,182
(ii) Loans to other parties for construction of houses	.. 1,36,04,866
Higher Income Group Housing Scheme—	
Loans to other parties for construction of houses	.. —7,99,030
Slum Clearance—	
Loans to Municipalities, Municipal Corporations and other Local Funds for slum clearance	.. 1,04,89,384
Other Housing Schemes—	
(i) Loans to other parties for repair of houses in urban areas	.. 8,21,154
(ii) Loans to other parties for building houses in urban estates	.. 1,78,63,913
(iii) Loans to other parties for building houses in Chandigarh	.. 4,15,39,973
(iv) Loans to journalists for construction of houses	.. 2,30,000
Total (683)	.. <u>25,80,58,573</u>
684. Loans for Urban Development—	
Urban Development—	
(i) Loans to Urban Development Board	.. 50,41,890
(ii) Loans to Municipalities, Municipal Corporations and other Local Funds under integrated city development programme	.. 5,25,73,277

AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1978	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	—5,36,182	16,169	—5,52,351(a)	..
..	1,36,04,866	9,16,288	1,26,88,578	8,24,665
..	—7,99,030	4,23,286	—12,22,316(b)	2,811
27,00,000	1,31,89,384	10,02,485	1,21,86,899	2,86,954
12,72,500	20,93,654	3,49,895	17,43,759	2,66,224
84,29,000	2,62,92,913	1,40,881	2,61,52,032	..
..	4,15,39,973	3,333	4,15,36,640	..
..	2,30,000	..	2,30,000	..
4,22,64,800	30,03,23,373	74,58,155	29,28,65,218	1,27,44,114
..	50,41,890	17,40,161	33,01,729	3,39,371
3,00,00,000	8,25,73,277	12,59,692	8,13,13,585	24,34,252

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

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

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1977
1	2
	Rs.
F. LOANS AND ADVANCES—<i>contd.</i>	
(a) Loans for Social and Community Services—<i>contd.</i>	
684. Loans for Urban Development—<i>concl.</i>	
Urban Development—<i>concl.</i>	
(iii) Loans to Municipalities, Municipal Corporations and other Local Funds for shopping centres, cinemas, etc. ..	10,89,993
(iv) Loans to Municipalities, Municipal Corporations and other Local Funds for other purposes ..	7,45,58,874
(v) Loans to Improvement Trusts for Development Projects ..	2,97,62,686
(vi) Loans to Improvement Trusts for Land Acquisition and Development Schemes ..	72,30,289
(vii) Loans to Local Bodies of erstwhile P.E.P.S.U. ..	-1,54,637
Total (684) ..	17,01,02,372
688. Loans for Social Security and Welfare— Welfare of Scheduled Castes, Scheduled Tribes and other Backward classes—	
(i) Loans to harijans for purchase of evacuee land ..	-48,60,514
(ii) Interest free loan to deserving persons of Scheduled Castes and Backward Classes ..	35,45,591
(iii) Loans to poor harijans for settlement in trade ..	-65,119
(iv) Loans to harijans under other schemes ..	-25,165
Social Welfare—	
Loans to technicians/engineers for setting their own trade ..	-1,377
Relief Measures—	
(i) Loans to refugees for purchase of wheat through Civil Supplies Department, Kapurthala ..	38,156
(ii) Loans to uprooted persons from war affected areas ..	43,44,215

AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1978	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	10,89,993	3,06,369	7,83,624	31,458
36,29,000	7,81,87,874	15,34,252	7,66,53,622	28,19,739
50,00,000	3,47,62,686	1,35,459	3,46,27,227	36,14,105
..	72,30,289	3,46,692	68,83,597	5,64,847
..	—1,54,637	..	—1,54,637(a)	..
1,86,29,000	20,87,31,372	53,22,625	20,34,08,747	98,03,772
298	—48,60,216	2,19,353	—50,79,569(a)	55,745
..	35,45,591	94,439	34,51,152	..
..	—65,119	5,205	—70,324(a)	16,643
..	—25,165	28,819	—53,984(a)	..
..	—1,377	946	—2,323(a)	..
..	38,156	..	38,156	..
..	43,44,215	23,014	43,21,201	2,547

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

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account 1	Balance on 1st April 1977 2 Rs.
F. LOANS AND ADVANCES—contd.	
(a) Loans for Social and Community Services—contd.	
688. Loans for Social Security and Welfare—concl'd.	
Rehabilitation Schemes—	
(i) Loans to P.E.P.S.U. Development Board, Rajpura	—21,604
(ii) Loans to displaced persons of urban area for their rehabilitation	.. —1,33,41,028
(iii) Loans to displaced persons of rural area for their rehabilitation	.. —2,11,14,793
(iv) Loans to displaced persons from abroad for their rehabilitation	.. 13,92,342
(v) Loans to displaced goldsmiths	.. 17,17,425
Other Social Security and Welfare Programmes—	
(i) Loans to Ex-servicemen under Land Colonisation Scheme	.. 1,92,781
(ii) Loans to approved beneficiaries under Land Purchase Scheme	.. 6,75,082
(iii) Loans to princes and rulers of erstwhile States	.. 60,827
(iv) Loans to Nabha Theatre, Nabha	.. 59,975
(v) Loans to P.E.P.S.U. Development Board, Rajpura	.. ..
Total (688)	.. —2,74,03,206
695. Loans for Other Social and Community Services—	
Labour—	
(i) Loans to industrial workers thrown out of employment due to war with Pakistan	.. —10,223
(ii) Loans to industrial workers for unpaid wages due from employers	.. —3,49,838
(iii) Loans to Industrial workers who had been temporarily out of job as a result of power cut	.. 10,00,000

AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1978	Interest received and credited to revenue
3 Rs.	4 Rs.	5 Rs.	6 Rs.	7 Rs.
..	—21,604	6,994	—28,598(a)	..
..	—1,33,41,028	17,325	—1,33,58,353(a)	2,96,981
..	—2,11,14,793	6,682	—2,11,21,475(a)	5,550
44,800	14,37,142	67,878	13,69,264	19,663
..	17,17,425	375	17,17,050	9,149
..	1,92,781	224	1,92,557	5,843
..	6,75,082	..	6,75,082	..
..	60,827	..	60,827	..
..	59,975	..	59,975	..
9,069	9,069	..	9,069	..
54,167	—2,73,49,039	4,71,254	—2,78,20,293(a)	4,12,121

.. —10,223 283 —10,506(a) ..

.. —3,49,838 —4,34,737(b) 84,899 ..

.. 10,00,000 4,35,434 5,64,566 ..

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

(b) Minus credit is due to rectification of misclassification of earlier years.

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1977
1	2
	Rs.
F. LOANS AND ADVANCES—<i>contd.</i>	
(a) Loans for Social and Community Services—<i>concl.</i>	
695. Loans for Other Social and Community Services—<i>concl.</i>	
Relief for natural calamities—	
(i) Loans to cultivators for purchase of cattle ..	—8,02,719
(ii) Loans to flood-stricken people ..	13,05,544
Other loans—	
Advances to the personal ledger account for payment of maintenance allowances to relatives of the Maharaja of Kapurthala ..	—14,502
Total (695) ..	<u>11,28,262</u>
Total (a) ..	<u>45,25,06,492</u>
(b) Loans for Economic Services—	
(i) General Economic Services—	
693. Loans for Co-operation—	
Credit co-operatives—	
(i) Loans to Co-operative Credit and Service Societies ..	1,63,63,588
(ii) Loans to Central Co-operative Banks for Agricultural Stabilisation Fund ..	22,92,508
(iii) Loans relating to participation in share capital of Apex Societies ..	68,849
(iv) Loans to Primary Agricultural Co-operative Societies for construction of rural godowns ..	1,76,61,564
(v) Loans to Co-operative Banks ..	67,919
Housing co-operatives—	
Loans to Co-operative Societies under the scheme for allot- ment of house sites to landless workers in rural areas ..	1,80,00,000
Farming co-operatives—	
Loans to Co-operative Farming Societies ..	24,000

AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1978	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	—8,02,719	5,495	—8,08,214(a)	23,774
..	13,05,544	1,108	13,04,436	503
..	—14,502	..	—14,502(a)	..
..	11,28,262	7,583	11,20,679	24,277
9,90,57,127	55,15,63,619	1,59,89,796	53,55,73,823	2,51,47,459
..	1,63,63,588	29,33,159	1,34,30,429	2,70,993
1,25,000	24,17,508	15,707	24,01,801	1,84,295
..	68,849	..	68,849	227
46,82,668	2,23,44,232	4,57,523	2,18,86,709	1,19,407
..	67,919	1,250	66,669	..
..	1,80,00,000	..	1,80,00,000	..
..	24,000	267	23,733	..

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

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1977
1	2
	Rs.
F. LOANS AND ADVANCES—contd.	
(b) Loans for Economic Services—contd.	
(i) General Economic Services—concl'd.	
698. Loans for Co-operation —concl'd.	
Warehousing and Marketing co-operatives—	
(i) Loans to Punjab State Co-operative Supply and Marketing Federation for purchase and distribution of foodgrains ..	56,28,929
(ii) Loans to Punjab State Co-operative Supply and Marketing Federation for purchase and distribution of fertilizers ..	1,38,48,199
(iii) Loans to Punjab State Co-operative Supply and Marketing Federation for setting up of fertilizer plants ..	9,23,069
Co-operative Sugar mills—	
Loans to Co-operative Sugar mills ..	—5,48,091
Industrial co-operatives—	
(i) Loans to industrial co-operatives ..	3,67,977
(ii) Loans under the scheme to be financed from Cess Fund (supply of approved appliances) ..	..
Consumer co-operatives—	
(i) Loans to Consumer co-operatives stores ..	38,01,640
(ii) Loans to Consumer co-operative federation ..	2,50,000
Total (698) ..	<u>7,87,50,151</u>
700. Loans to General Financial and Trading Institutions—	
Loans to Trading Institutions—	
Loans to Punjab Export Corporation ..	6,00,000
Total (700) ..	<u>6,00,000</u>
704. Loans for other General Economic Services—	
Other loans—	
Loans to students for training of commercial pilots ..	19,368
Total (704) ..	<u>19,368</u>
Total (i) ..	<u>7,93,69,519</u>

AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1978	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	56,28,929	1,626	56,27,303	4,57,700
..	1,38,48,199	..	1,38,48,199	..
..	9,23,069	..	9,23,069	..
..	—5,48,091	..	—5,48,091(a)	..
..	3,67,977	5,995	3,61,982	..
99,998	99,998	..	99,998	..
63,09,950	1,01,11,590	6,093	1,01,05,497	8,142
..	2,50,000	..	2,50,000	..
1,12,17,616	8,99,67,767	34,21,620	8,65,46,147	10,40,764
..	6,00,000	..	6,00,000	..
..	6,00,000	..	6,00,000	..
..	19,368	2,945	16,423	..
..	19,368	2,945	16,423	..
1,12,17,616	9,05,87,135	34,24,565	8,71,62,570	10,40,764

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

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1977
1	2
	Rs.
F. LOANS AND ADVANCES—contd.	
(b) Loans for Economic Services—contd.	
(ii) Agriculture and Allied Services—	
705. Loans for Agriculture—	
Manures and fertilizers—	
(i) Loans for purchase of fertilizers ..	3,57,93,739
(ii) Loans to Municipalities, Municipal Corporations and other Local Funds for preparation and distribu- tion of town compost ..	6,60,587
High yielding variety programmes—	
(i) Loans under Package Programme ..	1,14,55,732
(ii) Loans under intensive cultivation ..	1,05,94,923
Plant protection—	
Loans for aerial spraying of crops ..	2,43,94,953
Commercial crops—	
Loans for purchase of sugarcane seeds ..	—6,74,100
Horticulture—	
Loans for development of horticulture and orchards ..	73,74,192
Marketing—	
Loans for fruit preservation units ..	—2,12,512
Other agricultural loans—	
(i) Loans under Land Improvement Act, 1883 ..	—2,15,40,109
(ii) Loans under scheme of land reclamation through manual labour ..	—9,68,793
(iii) Loans to ejected tenants under Acts of 1883 and 1884 ..	91,786
(iv) Loans under Agriculturist Loan Act, 1884 ..	—1,06,93,895
(v) Loans for purchase of tractors and implements ..	3,57,450
(vi) Loans under Canal Drainage Act, 1873 ..	1,28,2,744
(vii) Other loans for agricultural purposes ..	14,35,769
Total (705) ..	5,83,52,466

AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1978	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
3,00,00,202	6,57,93,941	1,96,392	6,55,97,549	1,07,017
..	6,60,587	27,326	6,33,261	25,961
..	1,14,55,732	3,967	1,14,51,765	..
..	1,05,94,923	495	1,05,94,428	..
1,48,03,879	3,91,98,832	1,60,63,677	2,31,35,155	8,01,262
..	—6,74,100	1,94,926	—8,69,026 (a)	69,665
6,39,647	80,13,839	4,50,064	75,63,775	2,62,932
..	—2,12,512	82,893	—2,95,405 (a)	56,936
..	—2,15,40,109	16,11,159	—2,31,51,268 (a)	3,65,959
..	—9,68,793	11,392	—9,80,185 (a)	36,921
..	91,786	4,137	87,649	1,12,906
..	—1,06,93,895	2,60,773	—1,09,54,668 (a)	..
..	3,57,450	2,69,721	87,729	14,811
..	2,82,744	..	2,82,744	1,007
..	14,35,769	2,47,986	11,87,783	6,146
4,54,43,728	10,37,96,194	1,94,24,908	8,43,71,286	18,61,523

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

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1977
1	2
	Rs.
F. LOANS AND ADVANCES—contd.	
(b) Loans for Economic Services—contd.	
(ii) Agriculture and Allied Services—contd.	
706. Loans for Minor Irrigation, Soil Conservation and Area Development—	
Minor Irrigation—	
(i) Loans to Punjab State Tube-well Corporation ..	5,20,79,507
(ii) Loans for installation of pumping sets/tube-wells ..	6,25,51,428
(iii) Loans for sinking/repair of percolation wells and purchase of persian wheel gears ..	39,42,420
Soil Conservation Schemes—	
(i) Advances for soil and water management including conservation, irrigation, levelling of land and field drains ..	2,61,59,460
(ii) Advances for soil and water conservation on water shed basis ..	94,18,690
Total (706) ..	15,41,51,505
714. Loans for Community Development—	
Community Development—	
(i) Loans under Community Development Project ..	1,36,73,572
(ii) Loans under National Extension Service Programme ..	1,59,49,506
Rural Works Programme—	
Loans to Panchayati Raj Institutions for Pilot Project for works programme to utilise rural manpower ..	9,29,058

AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1978	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
3,50,00,000	8,70,79,507	38,43,853	8,32,35,654	5,50,811
..	6,25,51,428	65,39,958	5,60,11,470	19,73,589
..	39,42,420	8,12,258	31,30,162	1,87,791
..	2,61,59,460	10,70,950	2,50,88,510	61,925
1,42,99,893	2,37,18,583	13,89,402	2,23,29,181	7,97,923
4,92,99,893	20,34,51,398	1,36,56,421	18,97,94,977	35,72,039
..	1,36,73,572	70,636	1,36,02,936	14,771
..	1,59,49,506	19,51,794	1,39,97,712	4,18,603
..	9,29,058	29,603	8,99,455	6,483

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1977
1	2
	Rs.
F. LOANS AND ADVANCES—contd.	
(b) Loans for Economic Services—contd.	
(II) Agriculture and Allied Services—concl'd.	
714. Loans for Community Development—concl'd.	
Assistance to Panchayati Raj Institutions—	
(i) Loans to Panchayati Raj Institutions for construction of houses ..	—41,575
(ii) Loans to Panchayati Raj Institutions for land improvement ..	7,46,058
(iii) Loans to Panchayati Raj Institutions for revenue earning schemes ..	80,57,383
Total (714) ..	3,93,14,002
715. Loans to Agricultural Financial Institutions—	
Loans to public undertakings—	
(i) Loans to Punjab Agro-Industries Corporation ..	24,71,179
(ii) Loans to Punjab State Warehousing Corporation ..	25,00,000
Total (715) ..	49,71,179
Total (ii) ..	25,67,89,152
(iii) Industry and Minerals—	
721. Loans for Village and Small Industries—	
Industrial Estates—	
(i) Loans to Industrial Estates ..	—2,06,184

AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1978	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	—41,575	160	—41,735(a)	..
27,980	7,74,038	4,593	7,69,445	3,080
44,87,000	1,25,44,383	5,84,830	1,19,59,553	1,08,294
45,14,980	4,38,28,982	26,41,616	4,11,87,366	5,51,231
20,00,000	44,71,179	80,000	43,91,179	22,798
..	25,00,000	..	25,00,000	..
20,00,000	69,71,179	80,000	68,91,179	22,798
10,12,58,601	35,80,47,753	3,58,02,945	32,22,44,808	60,07,591
..	—2,06,184	9,458	—2,15,642(a)	1,470

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

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1977
1	2
	Rs.
F. LOANS AND ADVANCES—contd.	
(b) Loans for Economic Services—contd.	
(iii) Industry and Minerals—contd.	
721. Loans for Village and Small Industries—contd.	
Industrial Estates—contd.	
(ii) Loans to Punjab State Small Industries Corporation for Development of Industrial Focal Points ..	81,06,000
Small Scale Industries—	
(i) Loans to Punjab State Small Industries Corporation for Development of Industrial Focal Points ..	1,25,00,000
(ii) Loans under Punjab State-Aid to Industries Act, 1935 ..	— 16,48,483
(iii) Loans to Rural Industrial Project ..	24,70,836
(iv) Loans for self generation of power ..	12,53,185
(v) Emergency loans to industrial units ..	49,95,414
(vi) Interest-free loans to new Industries in lieu of refund of Sales Tax/ Purchase Tax and Inter-State Sales Tax ..	90,88,261
(vii) Loans under scheme to be financed from Cess Fund (Supply of improved appliances) ..	— 21,379
(viii) Loans for establishment of warehouse at Bombay ..	— 5,00,000
(ix) Loans to Export Corporation for setting up of raw material depot for sports ..	4,00,000

AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1978	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	81,06,000	..	81,06,000	..
20,00,000	1,45,00,000	..	1,45,00,000	..
41,49,695	25,01,212	58,97,551	—33,96,339 (a)	25,23,917
..	24,70,836	58,645	24,12,191	19,101
8,23,205	20,76,390	71,656	20,04,734	..
..	49,95,414	9,011	49,86,403	..
1,01,75,000	1,92,63,261	..	1,92,63,261	..
27,500	5,6,121	205	5,916	9,544
5,00,000	10,00,000	..	10,00,000	..
4,80,000	8,80,000	..	8,80,000	..

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

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1977
1	2
	Rs.
F. LOANS AND ADVANCES—contd.	
(b) Loans for Economic Services—contd.	
(iii) Industry and Minerals—contd.	
721. Loans for Village and Small Industries—contd.	
Handloom Industries—	
(i) Loans to weavers for various purposes ..	1,57,850
(ii) Interest-free loans for margin money ..	22,530
(iii) Loans for conversion of handlooms into powerlooms ..	—3,20,532
(iv) Loans for development of Handloom Industries ..	—3,20,277
(v) Loans for installation of Jacquard Machine ..	..
(vi) Loans to Punjab State Handloom and Textile Development Corporation for implementation of export-oriented project ..	11,26,000
(vii) Loans for conversion of pitlooms into framelooms ..	..
Handicraft Industries—	
Loans to leather goods and shoe-making societies ..	1,08,636
Khadi Industries—	
Loans to Punjab Khadi and Village Industries Board ..	—5,752
Total (721)	3,82,06,105

AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1978	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	1,57,850	1,073	1,56,777	29
1,01,002	1,23,532	..	1,23,532	..
..	—3,20,532	26,904	—3,47,436 (a)	371
..	—3,20,277	1,24,376	—4,44,653 (a)	..
5,05,000	5,05,000	20,100	4,84,900	..
12,40,000	23,66,000	..	23,66,000	..
5,30,000	5,30,000	..	5,30,000	..
..	1,08,636	7,722	1,00,914	..
14,80,000	14,74,248	—14,96,208 (b)	29,70,456	..
2,20,11,402	6,02,17,507	47,30,493	5,54,87,014	25,54,432

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

(b) Minus credit is due to rectification of misclassification of earlier years.

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1977
1	2
	Rs.
F. LOANS AND ADVANCES—contd.	
(b) Loans for Economic Services—contd.	
(iii) Industry and Minerals—concl'd.	
722. Loans for Machinery and Engineering Industries—	
Other Industries—	
Loans to Punjab Tractors, Limited ..	11,25,000
Total (722) ..	<u>11,25,000</u>
723. Loans for Petroleum, Chemicals and Fertilizer Industries—	
Fertilizers—	
Loans to Fertilizer Corporation of India ..	2,38,400
Total (723) ..	<u>2,38,400</u>
726. Loans for Consumer Industries—	
Textiles—	
Loans for re-running of sick mills ..	19,01,523
Total (726) ..	<u>19,01,523</u>
730. Loans to Industrial Financial Institutions—	
Loans to public undertakings—	
(i) Loans to Punjab State Small Industries Corporation ..	—30,73,236
(ii) Loans to Punjab Financial Corporation ..	—28,07,767
Total (730) ..	<u>—58,81,003</u>
Total (iii) ..	<u>3,55,90,025</u>
(iv) Water and Power Development—	
734. Loans for Power Projects—	
Hydro-Electric Schemes—	
(i) Loans to Punjab State Electricity Board for Bhakra Left Bank Project ..	67,18,16,511
(ii) Loans to Punjab State Electricity Board for Unit No. 1 Beas-Sutlej Link ..	47,58,48,732

AND ADVANCES BY THE GOVERNMENT--contd.

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1978	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	11,25,000	8,03,753	3,21,247	..
..	11,25,000	8,03,753	3,21,247	..
..	2,38,400	..	2,38,400	..
..	2,38,400	..	2,38,400	..
..	19,01,523	..	19,01,523	..
..	19,01,523	..	19,01,523	..
.	—30,73,236	3,91,785	—34,65,021 (a)	..
..	—28,07,767	..	—28,07,767 (a)	..
..	—58,81,003	3,91,785	—62,72,788 (a)	..
2,20,11,402	5,76,01,427	59,26,031	5,16,75,396	25,54,432
—1,77,84,319(b)	65,40,32,192	..	65,40,32,192	..
11,40,05,025	58,98,53,757	..	58,98,53,757	..

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

(b) Minus debit is due to rectification of misclassification of earlier years.

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account 1	Balance on 1st April 1977 2 Rs.
F. LOANS AND ADVANCES—contd.	
(b) Loans for Economic Services—contd.	
(iv) Water and Power Development—contd.	
734. Loans for Power Projects—contd.	
Hydro-Electric Schemes—contd.	
(iii) Loans to Punjab State Electricity Board for Unit No. 2 Beas Dam at Pong	.. 1,92,90,765
(iv) Loans to Punjab State Electricity Board for Bhakra Right Bank Power Project	.. 95,13,614
(v) Loans to Punjab State Electricity Board for Thein Dam Project	.. 5,00,000
(vi) Loans to Punjab State Electricity Board for Upper Bari Doab Canal Project	.. 2,52,28,000
(vii) Loans to Punjab State Electricity Board for Beas Power Project	1,15,59,68,989
(viii) Loans to Punjab State Electricity Board for Anand Pur Sahib Power Project	.. 15,45,00,000
(ix) Loans to Punjab State Electricity Board for Shanan Project (Extension)	.. 6,84,00,000
(x) Loans to Punjab State Electricity Board for Shanan Project (Renovation)	.. 1,85,00,000
(xi) Loans to Punjab State Electricity Board for Mukerian Hydel-Project	.. 4,31,38,000
(xii) Loans to Punjab State Electricity Board for Shahpur Kandi Project	.. 10,00,000
Thermo-Electric Schemes—	
(i) Loans to Punjab State Electricity Board for Guru Nanak Thermal Plant, Bhatinda	.. 63,19,90,000
(ii) Loans to Punjab State Electricity Board for Guru Nanak Thermal Plant, Bhatinda (Extension)	.. 29,30,80,000
Diesel Power Schemes—	
Loans to Punjab State Electricity Board for purchase of Diesel Sets	.. 6,22,74,660

AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1978	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
67,42,506	2,60,33,271	..	2,60,33,271	..
2,72,201	97,85,815	..	97,85,815	..
..	5,00,000	..	5,00,000	..
..	2,52,28,000	..	2,52,28,000	..
28,00,000	1,15,87,68,989	..	1,15,87,68,989	..
6,50,00,000	21,95,00,000	..	21,95,00,000	..
..	6,84,00,000	..	6,84,00,000	..
..	1,85,00,000	..	1,85,00,000	..
38,00,000	4,69,38,000	..	4,69,38,000	..
..	10,00,000	..	10,00,000	..
..	63,19,90,000	..	63,19,90,000	..
2,70,00,000	32,00,80,000	..	32,00,80,000	..
..	6,22,74,660	51,79,962	5,70,94,698	..

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1977
1	2
	Rs.
F. LOANS AND ADVANCES—<i>concl.</i>	
(b) Loans for Economic Services—<i>concl.</i>	
(iv) Water and Power Development—<i>concl.</i>	
734. Loans for Power Projects—<i>concl.</i>	
Transmission and distribution schemes—	
(i) Loans to Punjab State Electricity Board for transmission and distribution schemes	.. 71,59,98,571
(ii) Loans to Punjab State Electricity Board for Beas transmission lines	.. 7,29,93,504
(iii) Loans to Punjab State Electricity Board for transmission schemes for Guru Nanak Thermal Plant (Extension)	.. 50,00,000
(iv) Loans to Punjab State Electricity Board for Guru Nanak Thermal Plant	.. 1,60,00,000
(v) Loans to Punjab State Electricity Board for transmission lines P.S.E.B.	.. 1,00,00,000
(vi) Loans to Punjab State Electricity Board for transmission schemes	.. 10,69,00,000
(vii) Loans to Punjab State Electricity Board for distribution schemes	.. 1,03,00,000
Other loans to Electricity Boards—	
(i) Other loans	.. 87,99,64,289
(ii) Loans to Punjab State Electricity Board for generation and distribution schemes	.. ..
Total (734)	.. 5,44,82,05,635
Total (iv)	.. 5,44,82,05,635
Total (b)	.. 5,81,99,54,331
(c) Loans to Government Servants—	
766. Loans to Government Servants, etc.—	
(i) House Building Advances	.. 6,28,22,910(x)
(ii) Advances for purchase of Motor conveyances	.. 81,01,242(y)

(x) Differs by Rs. 33,466 (decreased) from the closing balance adopted in Finance Accounts 1976-77 due to *pro forma* adjustment of balances *vide* details in Appendix I.

(y) Differs by Rs. 163 (increased) from the closing balance adopted in Finance Accounts 1976-77 due to *pro forma* adjustment of balances *vide* details in Appendix I.

AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1978	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
3,30,00,000	74,89,98,571	..	74,89,98,571	..
1,93,71,000	9,23,64,504	..	9,23,64,504	..
..	50,00,000	..	50,00,000	..
..	1,60,00,000	..	1,60,00,000	..
..	1,00,00,000	..	1,00,00,000	..
..	10,69,00,000	..	10,69,00,000	..
..	1,03,00,000	..	1,03,00,000	..
..	87,99,64,289	..	87,99,64,289	..
6,00,00,000	6,00,00,000	..	6,00,00,000	..
31,42,06,413	5,76,24,12,048	51,79,962	5,75,72,32,086	..
31,42,06,413	5,76,24,12,048	51,79,962	5,75,72,32,086	..
44,86,94,032	6,26,86,48,363	5,03,33,503	6,21,83,14,860	96,02,787
2,29,58,810	8,57,81,720	84,16,628	7,73,65,092	3,30,485
36,77,390	1,17,78,632	27,96,674	89,81,958	1,47,035

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1977
1	2
	Rs.
F. LOANS AND ADVANCES—concl'd.	
(c) Loans to Government Servants —concl'd.	
765. Loans to Government Servants, etc.—concl'd.	
(iii) Advances for purchase of Other conveyances ..	2,93,916
(iv) Festival advances ..	—45,205
(v) Other advances ..	24,16,192
Total (766) ..	<u>7,35,89,055(a)</u>
Total (c) ..	<u>7,35,89,055(a)</u>
(d) Miscellaneous Loans—	
767. Miscellaneous Loans—	
Miscellaneous Loans—	
Loans for various other purposes ..	— 30,38,614
Total (767) ..	<u>—30,38,614</u>
Total (d) ..	<u>—30,38,614</u>
Total—F. Loans and Advances ..	<u>6,34,30,11,264(a)</u>

(a) Differs by Rs. 33,303 (decreased) from the closing balance adopted in Finance Accounts 1976-77 vide footnotes (x) and (y) at page 256.

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

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1978	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
1,55,735	4,49,651	1,31,989	3,17,662	32,714
..	—45,205	..	—45,205(a)	..
1,450	24,17,642	30,293	23,87,349	..
2,67,93,385	10,03,82,440	1,13,75,584	8,90,06,856	5,10,234
2,67,93,385	10,03,82,440	1,13,75,584	8,90,06,856	5,10,234
..	—30,38,614	2,833	—30,41,447(b)	23,91,501
..	—30,38,614	2,833	—30,41,447	23,91,501
..	—30,38,614	2,833	—30,41,447	23,91,501
57,45,44,544	6,91,75,55,808	7,77,01,716	6,83,98,54,092	3,76,51,981

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

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

STATEMENT NO. 19—STATEMENT SHOWING THE DETAILS

Name of Reserve Fund or Deposit Account	Balance
	Cash
1	2
	Rs.
J. RESERVE FUNDS—	
(a) Reserve Funds bearing interest—	
815. Depreciation/Renewal Reserve Funds—	
(i) Depreciation Reserve Fund—Government Commercial Departments and Undertakings—	
Depreciation Reserve Fund—Motor Transport ..	2,85,93,680
(ii) Depreciation Reserve Fund—Government Non-Commercial Departments/Undertakings—	
Depreciation Reserve Fund—Government Presses ..	40,99,468
Total (815) ..	<u>3,26,93,148</u>
821. General and other Reserve Funds—	
General and other Reserve Funds of Government Commercial Departments/Undertakings—	
Reserve Fund—Transport-Accident Reserve Fund ..	—45,638
Total (821) ..	<u>—45,638</u>
Total—(a) ..	<u>3,26,47,510</u>
(b) Reserve Funds not bearing interest—	
822. Sinking Funds (A) ..	
	27,76,76,237
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) ..	<u>7,81,12,434</u>

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

OF EARMARKED BALANCES

on 1st April 1977		Balance on 31st March 1978		
Investment	Total	Cash	Investment	Total
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	2,85,93,680	3,26,84,403	..	3,26,84,403
.. .	40,99,468	46,97,277	..	46,97,277
..	3,26,93,148	3,73,81,680	..	3,73,81,680
..	—45,638	1,96,207	..	1,96,207
..	—45,638	1,96,207	..	1,96,207
..	3,26,47,510	3,75,77,887	..	3,75,77,887
6,18,25,642	33,95,01,879	27,14,10,032	6,18,25,642	33,32,35,674
..	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

STATEMENT NO. 19—STATEMENT SHOWING THE DETAILS

Name of Reserve Fund or Deposit Account	Balance
	Cash
1	2
	Rs.
J. RESERVE FUNDS—concl'd.	
(b) Reserve Funds not bearing interest—concl'd.	
835. General and other Reserve Funds—	
Foodgrains Reserve Fund	.. 58,99,100(x)
Total (835)	.. 58,99,100
Total (b)	.. 36,16,87,771(x)
Total—J. Reserve Funds	.. 39,43,35,281(x)
K. DEPOSITS AND ADVANCES—	
(a) Deposits bearing interest—	
842. Other Deposits—	
Miscellaneous deposits—	
Deposits of Charitable Trusts	.. 4,99,563
Total (842)	.. 4,99,563
(b) Deposits not bearing interest—	
843. Civil Deposits—	
Personal Deposits—Civil List Reserve Fund	.. ..
Total (843)	.. ..
848. Other Deposits—	
(i) Subventions from Central Road Fund	.. 2,67,921
(ii) Miscellaneous deposits—	
1. Deposit Account of Relief and Rehabilitation loans to be written off	.. 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

(x) Differs by Rs. 27,701 (decreased) from the closing balance adopted in Finance Accounts 1976-77 due to *proforma* adjustment of balances *vide* details in Appendix I.

OF EARMARKED BALANCES—*contd.*

on 1st April 1977		Balance on 31st March 1978		
Investment	Total	Cash	Investment	Total
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	58,99,100(a)	64,71,621	..	64,71,621
..	58,99,100	64,71,621	..	64,71,621
6,94,13,049	43,11,00,820(a)	35,59,94,087	6,94,13,049	42,54,07,136
6,94,13,049	46,37,48,330(a)	39,35,71,974	6,94,13,049	46,29,85,023
..	4,99,563	4,99,563	..	4,99,563
..	4,99,563	4,99,563	..	4,99,563
51,910	51,910	..	51,910	51,910
51,910	51,910	..	51,910	51,910
..	2,67,921	74,135	..	74,135
..	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

(a) See footnote (x) on page 262.

STATEMENT NO. 19—STATEMENT SHOWING THE DETAILS

Name of Reserve Fund or Deposit Account	Balance
1	Cash
	2
	Rs.
K. DEPOSITS AND ADVANCES—concl'd.	
(b) Deposits not bearing interest—concl'd.	
848. Other Deposits—concl'd.	
(ii) Miscellaneous Deposits—concl'd.	
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)	.. 1,99,39,448
Total—K. Deposits and Advances	.. 2,04,39,011
Total	.. 41,47,74,292(a)

(a) Decreased by Rs. 27,701 *vide* footnote (x) at page 262.

OF EARMARKED BALANCES—concl'd.

on 1st April 1977		Balance on 31st March 1978		
Investment	Total	Cash	Investment	Total
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	1,42,747	1,42,747	..	1,42,747
..	1,23,332	1,23,332	..	1,23,332
..	1,413	1,413	..	1,413
..	1,99,39,448	1,97,45,662	..	1,97,45,662
51,910	2,04,90,921	2,02,45,225	51,910	2,02,97,135
6,94,64,959	48,42,39,251(a)	41,38,17,199	6,94,64,959	48,32,82,158

(a) See footnote (a) at page 264.

ANNEXURE TO

Description of loan	Balance on 1st April 1977	Amount appropriated from revenue
1	2	3
	Rs.	Rs.
(1) SINKING FUND FOR		
5½% Punjab Loan 1977	2,15,22,174	8,85,000
5½% Punjab Loan 1978	1,98,47,255	17,37,000
5½% Punjab Loan 1979	2,37,50,000	25,00,000
5½% Punjab Loan 1980	2,36,87,449	27,50,000
5½% Punjab Loan 1981	4,14,37,500	55,25,000
5½% Punjab Loan 1982	3,15,10,590	48,48,000
5½% Punjab Loan 1983	3,03,81,675	55,23,000
5½% Punjab Loan 1984	2,57,77,500	57,25,000
5½% Punjab Loan 1985	1,61,36,700	46,15,000
6% Punjab Loan 1984 Loan from the Central Government for Bhakra-Nangal Project	3,30,70,000	1,32,28,000
	4,80,26,870	..
Total	31,51,47,713	4,73,36,000
(2) SINKING FUND		
5½% Punjab Loan 1977	43,62,540	1,90,000
5½% Punjab Loan 1978	5,91,046	54,000
5½% Punjab Loan 1979	43,25,000	4,50,000
5½% Punjab Loan 1980	22,25,500	2,47,000
5½% Punjab Loan 1981	71,76,700	9,54,000
5½% Punjab Loan 1982	56,73,380	8,73,000
Total	2,43,54,166	27,68,000
Grand Total	33,95,01,879	5,01,04,000

STATEMENT NO. 19

Total	Amount transferred to Government Account on maturity of loans during the year	Advance interest paid on purchase of securities	Balance on 31st March 1978
4	5	6	7
Rs.	Rs.	Rs.	Rs.
AMORTISATION OF LOANS			
2,24,07,174	2,24,07,174	..	..
2,15,84,255	..	..	2,15,84,255
2,62,50,000	..	..	2,62,50,000
2,64,37,449	..	..	2,64,37,449
4,69,62,500	..	..	4,69,62,500
3,63,58,590	..	..	3,63,58,590
3,59,04,675	..	..	3,59,04,675
3,15,02,500	..	..	3,15,02,500
2,07,51,700	..	..	2,07,51,700
4,62,98,000	..	..	4,62,98,000
4,80,26,870	2,94,10,491	..	1,86,16,379
36,24,83,713	5,18,17,665	..	31,06,66,048
FOR DEPRECIATION OF LOANS			
45,52,540	45,52,540	..	..
6,45,046	..	..	6,45,046
47,75,000	..	..	47,75,000
24,72,500	..	..	24,72,500
81,30,700	..	..	81,30,700
65,46,380	..	..	65,46,380
2,71,22,166	45,52,540	..	2,25,69,626
38,96,05,879	5,63,70,205	..	33,32,35,674

ANNEXURE TO

Description of loan	Balance on 1st April 1977	Purchase of securities
1	2	3
	Rs.	Rs.
(3) SINKING FUND		
5½% Punjab Loan 1978	.. 2,00,00,000	..
5¾% Punjab Loan 1980	.. 17,75,074	..
5¾% Punjab Loan 1983	.. 25,300	..
5¾% Punjab Loan 1984	.. 2,00,25,268	..
5¾% Punjab Loan 1985	.. 1,00,00,000	..
6% Punjab Loan 1984	.. 1,00,00,000	..
Total	.. <u>6,18,25,642</u>	..

STATEMENT NO. 19—concl'd.

Total	Sale of securities	Balance on 31st March 1978	Remarks	
			Face Value	Market Value
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
INVESTMENT ACCOUNT—AMORTISATION				
2,00,00,000	..	2,00,00,000	2,00,00,000	1,99,80,000
17,75,074	..	17,75,074	18,11,300	18,04,960
25,300	..	25,300	25,300	22,998
2,00,25,268	..	2,00,25,268	2,01,25,898	2,01,35,961
1,00,00,000	..	1,00,00,000	1,00,50,251	1,00,55,276
1,00,00,000	..	1,00,00,000	1,00,50,251	1,00,55,276
6,18,25,642	..	6,18,25,642	6,20,63,000	6,20,54,471

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	..	..	3
Advances for purchase of Motor conveyances	..	..
I. Small Savings, Provident Funds, etc.—			2
805: State Provident Funds—			
A. Civil—			
General Provident Fund	..	..
J. Reserve Funds—			
(b) Reserve Funds not bearing interest—			
835. General and other Reserve Funds—			
Foodgrains Reserve Fund	..	..
Grand Total	..	..

I

Deposit and Remittances heads allocated to successor States during 1977-78

Amount allocated to			Total amount allocated
Haryana Rs.	Himachal Pradesh Rs.	Chandigarh (U.T.) Rs.	Rs.
Dr. 35,245	..	Dr. -1,779	Dr. 33,466
Cr. 163	..	..	Cr. 163
..	Cr. 32,470	Cr. 6,25,177	Cr. 6,57,647
..	Cr. 27,701	..	Cr. 27,701
Dr. 35,082	Cr. 60,171	Cr. 6,26,956	Cr. 6,52,045

APPENDIX II

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

Serial no.	Head of account	Departmental/ Treasury Officers from whom details are awaited	Earliest year to which the difference relates	Amount of difference	Particulars of details/documents awaited from Departmental/ Treasury Officers
1	2	3	4	5	6
				Rs.	
	F. LOANS AND ADVANCES—				
1.	682. Loans for Public Health, Sanitation and Water Supply—				
	Public Health and Sanitation Programmes—				
	Loans to Municipalities, Municipal Corporations and other Local Funds for sanitation schemes	Treasury Officers and Municipalities	1974-75	19,09,020	Loan wise details
	Sewerage Schemes—				
	Loans to Municipalities, Municipal Corporations and other Local Funds for sewerage schemes	Ditto	1974-75	12,99,635	Ditto
	Urban Water Supply Schemes—				
	Loans to Municipalities, Municipal Corporations and other Local Funds for water supply schemes	Ditto	1974-75	20,79,405	Ditto
2.	684. Loans for Urban Development—				
	Urban Development—				
	(i) Loans to Municipalities, Municipal Corporations and other Local Funds under integrated city development programme	Ditto	1974-75	42,70,851	Ditto
	(ii) Loans to Municipalities, Municipal Corporations and other Local Funds for shopping centres, cinemas, etc.	Ditto	1974-75	4,45,038	Ditto
	(iii) Loans to Municipalities, Municipal Corporations and other Local Funds for other purposes	Ditto	1974-75	38,87,132	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 Rs.	6
	F. LOANS AND ADVANCES—<i>concl'd.</i>				
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	1,69,358	Loanwise details
4.	705. Loans for Agriculture—				
	Manures and fertilisers—				
	Loans to Municipalities, Municipal Corporations and other Local Funds for preparation and distribution of town compost	Treasury Officers and Municipalities	1974-75	1,14,144	Ditto
	K. DEPOSITS AND ADVANCES—				
	(b) Deposits not bearing interest—				
5.	843. Civil Deposits—				
	(i) Revenue deposits	Treasury Officers	1963-64	2,97,49,738	Plus and minus memoranda and reconciliation of accounts with treasuries.
	(ii) Civil Courts' deposits	Treasury Officers	1963-64	1,41,65,575	Ditto
	(iii) Deposits of Police Funds	Treasury Officers	1967-68	8,00,579	Plus and Minus memoranda and reconciliation of accounts with treasuries
6.	847. Deposits of Local Funds—				
	(i) District Funds	Treasury Officers	1951-52	7,72,745	Ditto
	(ii) Municipal Funds	Treasury Officers	1958-59	16,68,321	Plus and Minus memoranda and reconciliation of accounts with treasuries
	(iii) State Transport Corporation Funds	Treasury Officers	1953-64	37,28,552	Ditto
	(iv) Panchayat Bodies Funds	Treasury Officers	1950-61	29,02,621	Ditto
	(v) Other Funds—				
	Deposit Account of the Punjab State Electricity Board to meet payments against Yen credits	Accountant General, Haryana, Chandigarh	1964-65	10,40,243	Acceptance of debit from Haryana State Electricity Board, through Accountant General, Haryana, Chandigarh

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 Rs.	6
L. SUSPENSE AND MISCELLANEOUS—					
(c) Other Accounts—					
7.	872. Permanent Cash Imprest	Treasury Officers	1963-64	4,499.3	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 Officers/ Currency Officer, Reserve Bank of India, New Delhi	1962-63.	10,09,371	Particulars of corresponding credits/debits

APPENDIX III

Illustrative cases where the verification and acceptances of balances are awaited

Serial no.	Head of account	Number of acceptances awaited	Year from which acceptances awaited	Amount outstanding against these items on 31st March 1978 (In lakhs of rupees)
1	2	3	4	5
F. LOANS AND ADVANCES—				
1.	682. Loans for Public Health, Sanitation and Water Supply—			
	Public Health and Sanitation Programmes—			
	Loans to Municipalities, Municipal Corporations and other Local Funds for sanitation schemes	1 2 6 10 2 11 29 15	1964-65 1965-66 1966-67 1967-68 1968-69 1970-71 1971-72 1972-73	0.45 2.23 7.11 17.44 1.20 10.42 29.30 14.39
	Sewerage Schemes—			
	Loans to Municipalities, Municipal Corporations and other Local Funds for sewerage schemes	3 2 6 4 16 5 1 3 21 9	1963-64 1964-65 1965-66 1966-67 1967-68 1968-69 1969-70 1971-72 1972-73 1974-75	1.20 1.09 7.84 5.63 16.52 3.62 0.07 2.93 27.90 20.18
	Urban Water Supply Schemes—			
	Loans to Municipalities, Municipal Corporations and other Local Funds for water supply schemes	5 5 12 14 25 5 21 4 11 13 1 6 55	1963-64 1964-65 1965-66 1966-67 1967-68 1968-69 1969-70 1970-71 1971-72 1972-73 1973-74 1974-75 1975-76	5.50 7.67 10.82 17.41 32.32 4.17 13.02 1.27 5.96 14.16 1.50 9.95 71.00

APPENDIX III—*contd.*

Illustrative cases where the verification and acceptances of balances are awaited

Serial no.	Head of account	Number of acceptances awaited	Year from which acceptances awaited	Amount outstanding against these items on 31st March 1978 (In lakhs of rupees)
1	2	3	4	5
F. LOANS AND ADVANCES—<i>contd.</i>				
2. 684. Loans for Urban Development—				
Urban Development—				
(i) Loans to Municipalities, Municipal Corporations and other Local Funds under integrated city development programme				
		3	Upto 1971-72	2.50
		14	1972-73	96.82
		28	1973-74	29.16
		1	1976-77	75.00
		4	1977-78	300.00
(ii) Loans to Municipalities, Municipal Corporations and other Local Funds for shopping centres, cinemas, etc.				
		5	1969-70	1.72
		4	1970-71	1.36
		9	1971-72	2.34
		18	1972-73	4.91
		1	1973-74	0.24
(iii) Loans to Municipalities, Municipal Corporations and other Local Funds for other purposes				
		13	1963-64	3.44
		11	1964-65	0.94
		12	1965-66	1.53
		5	1966-67	0.85
		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
		30	1973-74	77.21
		91	1974-75	1,57.37
		183	1975-76	3,95.55
		83	1976-77	1,70.00
		35	1977-78	36.29

APPENDIX III—*contd.*

Illustrative cases where the verification and acceptances of balances are awaited

Serial no.	Head of account	Number of acceptances awaited	Year from which acceptances awaited	Amount outstanding against these items on 31st March 1978 (In lakhs of rupees)
1	2	3	4	5
F. LOANS AND ADVANCES—<i>concl.</i>				
3. 705. Loans for Agriculture—				
Manures and fertilizers—				
	(i) Loans to Municipalities, Municipal Corporations and other Local Funds for preparation and distribution of town compost	5	Upto 1970-71	0.81
		9	1971-72	1.85
		9	1972-73	2.21
		2	1973-74	0.60
		7	1974-75	1.90
K. DEPOSITS AND ADVANCES—				
(b) Deposits not bearing interest—				
4. 843. Civil Deposits—				
(i) Revenue deposits				
		11	1963-64	9,02.52
		1	1968-69	90.23
		1	1973-74	17.58
(ii) Civil Courts' deposits				
		11	1963-64	2,61.44
		1	1968-69	11.76
		1	1973-74	5.44
(iii) Deposits of Police Funds—				
Police clothing and equipment fund				
		17	1965-66	1,06.70
		1	1968-69	2.94
		1	1973-74	5.80
5. 847. Deposits of Local Funds—				
(i) District Funds				
		3	1961-62	6.91
(ii) Municipal Funds				
		6	1958-59	1.00
		2	1965-66	0.07
		2	1968-69	0.47
(iii) State Transport Corporation Funds				
		1	1963-64	42.12

APPENDIX III—*concl.*

Illustrative cases where the verification and acceptances of balances are awaited

Serial no.	Head of account	Number of acceptances awaited	Year from which acceptances awaited	Amount outstanding against these items on 31st March 1978 (In lakhs of rupees)
1-	2	3	4	5
K. DEPOSITS AND ADVANCES—<i>concl.</i>				
(b) Deposits not bearing interest—<i>concl.</i>				
847. Deposits of Local Funds— <i>concl.</i>				
(iv) Panchayat Bodies Funds—				
(1) Zila Parishad Funds				
		2	1961-62	8.65
		8	1966-67	10.07
		1	1973-74	19.75
(2) Village Panchayat Funds				
		1	1960-61	0.11
		1	1969-70	5.32
(v) Other Funds—				
Town and Bazar Funds				
		3	1959-60	0.92

APPENDIX IV

APPENDIX

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

1975-76

	Number of concerns	Investment	Dividend/ Interest received
		(In crores of rupees)	
(I) Statutory corporations	5	10.40	0.05
(II) Government companies	16	22.30	0.28
(III) Joint stock companies	19	1.71	0.03
(iv) Co-operatives	4,580	31.34	1.17
Total	4,620	65.75	1.53

IV

stock companies, co-operative banks and societies, to end of 1975-76, 1976-77 and 1977-78
note 4 under statement no.2)

1976-77			1977-78		
Number of concerns	Investment	Dividend/ Interest received	Number of concerns	Investment	Dividend/ Interest received
	(In crores of rupees)			(In crores of rupees)	
6	12.35	0.04	6	14.36(a)	0.01
17	29.82	0.03	16	36.63	0.02
18	1.69	0.05	18	1.69	0.05
4,729	33.77	0.93	5,231	34.62(b)	1.05
4,770	77.63	1.05	5,271	87.30	1.13

(a) Excludes Rs. 0.15 crore retired during the year.

(b) Excludes Rs. 1.70 crores retired during the year.