



GOVERNMENT OF PUNJAB

FINANCE ACCOUNTS

1978-79

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

This compilation containing the Finance Accounts of the Government of Punjab for the year 1978-79 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 1978-79, the accounts now presented are, according to my information, correct statements of the receipts and outgoings of the Government of Punjab for the year 1978-79.

New Delhi,
The

(GIAN PRAKASH)
Comptroller and Auditor General of India

INTRODUCTORY

The accounts of Government are kept in three parts:—

Part I—Consolidated Fund

Part II—Contingency Fund

Part III—Public Account

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

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

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

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

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

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

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

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

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

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

Department for Demands for Grants; but in general a certain degree of correlation is maintained between the demands for Grants and the Finance Accounts.

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.

4

PART I
SUMMARISED STATEMENTS

STATEMENT NO. 1-

Receipts 1	Actuals	
	1977-78 2	1978-79 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 ..	18,57.00	13,55.36
028. Other Taxes on Income and Expenditure ..	..	0.01
Total—(a) Taxes on Income and Expenditure ..	18,57.00	13,55.37
(b) Taxes on Property and Capital transactions—		
029. Land Revenue ..	2,47.12	2,61.50
030. Stamps and Registration Fees ..	21,50.77	27,66.84
031. Estate Duty ..	37.50	48.48
035. Taxes on Immovable Property other than Agricultural Land ..	0.01	—0.01@
Total—(b) Taxes on Property and Capital transactions ..	24,35.40	30,76.81
(c) Taxes on Commodities and Services—		
039. State Excise ..	62,30.09	66,35.85
040. Sales Tax ..	1,07,51.43	1,19,30.85
041. Taxes on Vehicles ..	7,27.72	9,12.63
042. Taxes on Goods and Passengers ..	18,92.10	21,42.64
043. Taxes and Duties on Electricity ..	8,38.38	12,69.57
045. Other Taxes and Duties on Commodities and Services ..	6,74.55	7,87.75
Total—(c) Taxes on Commodities and Services ..	2,11,14.27	2,36,79.29
Total—A. Tax Revenue ..	2,54,06.67	2,81,11.47

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

SUMMARY OF TRANSACTIONS

Disbursements	Actuals	
	1977-78	1978-79
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 ..	46.14	60.94*
212. President, Vice-President/Governor/Administrator of Union Territory ..	11.91	12.70
213. Council of Ministers ..	65.10	90.00
214. Administration of Justice ..	2,40.11	2,68.96
215. Elections ..	47.72	14.44
Total—(a) Organs of State ..	4,10.98	4,47.04
(b) Fiscal Services—		
(ii) Collection of Taxes on Property and Capital Transactions—		
229. Land Revenue ..	2,88.95	2,85.06
230. Stamps and Registration ..	25.42	47.37
235. Collection of other Taxes on Property and Capital transactions ..	0.15	..
(iii) Collection of Taxes on Commodities and Services—		
239. State Excise ..	59.47	67.40
240. Sales Tax ..	1,35.75	1,58.34
241. Taxes on Vehicles ..	20.31	20.18
245. Other Taxes and Duties on Commodities and Services ..	27.57	38.42
(iv) Other Fiscal Services—		
247. Other Fiscal Services ..	2.90	18.26
Total—(b) Fiscal Services ..	5,60.52	6,35.03

*Excludes Rs. 1.71 lakhs spent out of an advance from the Contingency Fund during 1978-79 but not recouped to the Fund till the close of the year.

STATEMENT NO. 1

Receipts

Actuals

1977-78

1978-79

1

2

3

(In lakhs of rupees)

Part I—Consolidated

(1)

Receipt Heads (Revenue Account)—contd.

B. Non-Tax Revenue

(b) Interest Receipts, Dividends and Profits—

049. Interest Receipts	12,59.94	54,39.30
050. Dividends and Profits	1,16.26	1,13.20
Total—(b) Interest Receipts, Dividends and Profits	13,76.20	55,52.50

(c) Other Non-Tax Revenue—

(i) General Services—

051. Public Service Commission	0.40	1.88
055. Police	77.77	1,32.40
056. Jails	60.64	64.03
057. Supplies and Disposals	1.56	2.22
058. Stationery and Printing	32.01	24.73
059. Public Works	94.59	83.65
065. Other Administrative Services	2,51.65	2,25.94
066. Contributions and recoveries towards pension and other Retirement Benefits	28.20	40.89
068. Miscellaneous General Services	3,00.72	2,79.68
Total—(i) General Services	8,47.54	8,55.42

SUMMARY OF TRANSACTIONS—*contd.*

Disbursements	Actuals	
	1977-78	1978-79
4	5	6
(In lakhs of rupees)		
Fund—<i>contd.</i>		
Revenue—<i>contd.</i>		
Expenditure Heads (Revenue Account)—<i>contd.</i>		
A. General Services—<i>concl'd.</i>		
(c) Interest payments and servicing of debt—		
248. Appropriation for reduction or avoidance of debt ..	5,01.04	4,90.29
249. Interest Payments ..	39,67.40	41,63.24
Total—(c) Interest payments and servicing of debt ..	44,68.44	46,53.53
(d) Administrative Services—		
251. Public Service Commission ..	6.57	7.29
252. Secretariat—General Services ..	1,87.64	2,02.63*
253. District Administration ..	2,85.77	3,07.30
254. Treasury and Accounts Administration ..	90.66	1,09.15
255. Police ..	19,12.95	19,77.16
256. Jails ..	2,04.71	2,06.75
257. Supplies and Disposals ..	9.00	8.80
258. Stationery and Printing ..	1,92.38	2,38.24
259. Public Works ..	2,82.61	3,98.91
265. Other Administrative Services ..	2,30.40	2,38.93
Total—(d) Administrative Services ..	34,02.69	36,95.16
(e) Pensions and Miscellaneous General Services—		
266. Pensions and other Retirement Benefits ..	5,33.67	6,82.22
268. Miscellaneous General Services ..	49.26	76.70
Total—(e) Pensions and Miscellaneous General Services ..	5,82.93	7,58.92
Grand Total—A. General Services ..	94,25.56	1,01,89.68

*Excludes Rs. 0.86 lakh spent out of an advance from the Contingency Fund during 1978-79 but not recouped to the Fund till the close of the year.

STATEMENT NO. 1--

Receipts 1	Actuals	
	1977-78 2	1978-79 3
	(In lakhs of rupees)	
Receipt Heads (Revenue Account)—<i>contd.</i>	Part I—Consolidated	
B. Non-Tax Revenue—<i>contd.</i>	(1)	
(c) Other Non-Tax Revenue—<i>contd.</i>		
(ii) Social and Community Services—		
077. Education ..	1,30.28	2,39.75
078. Art and Culture ..	0.56	0.74
080. Medical ..	1,29.09	2,23.62
081. Family Welfare ..	1.89	1.52
082. Public Health, Sanitation and Water Supply ..	1,47.09	1,36.94
083. Housing ..	19.76	21.65
084. Urban Development ..	0.93	1.16
085. Information and Publicity ..	1.51	2.41
087. Labour and Employment ..	47.83	56.25
088. Social Security and Welfare ..	2,02.49	1,88.77
095. Other Social and Community Services	18.86	23.68
Total—(ii) Social and Community Services	7,00.29	8,96.49
(iii) Economic Services—		
098. Co-operation ..	56.21	71.68
104. Other General Economic Services ..	11.95	14.30
105. Agriculture ..	1,34.74	1,83.39
106. Minor Irrigation, Soil Conservation and Area Development ..	81.09	57.43
109. Food ..	98.14	1,31.60
110. Animal Husbandry ..	69.32	46.32
111. Dairy Development ..	0.24	0.53

SUMMARY OF TRANSACTIONS—*contd.*

Disbursements	Actuals	
	1977-78	1978-79
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 ..	43.71	49.75
277. Education ..	77,89.37	89,07.41
278. Art and Culture ..	33.64	31.49
280. Medical ..	15,93.44	18,77.34
281. Family Welfare ..	1,97.04	2,05.75
282. Public Health, Sanitation and Water Supply ..	14,21.54	15,56.61
283. Housing ..	47.78	48.14
284. Urban Development ..	2,43.34	1,89.87
285. Information and Publicity ..	1,14.40	1,09.47
287. Labour and Employment ..	3,68.73	6,23.59
288. Social Security and Welfare ..	14,82.69	14,96.03
289. Relief on account of Natural Calamities ..	3,11.37	9,75.08. @
295. Other Social and Community Services ..	51.44	12.22 *
Total—B. Social and Community Services	1,36,52.49	1,60,82.75
C. Economic Services—		
(a) General Economic Services—		
296. Secretariat—Economic Services ..	39.27	39.81
298. Co-operation ..	4,19.77	5,51.74 †
304. Other General Economic Services ..	58.52	64.27
Total—(a) General Economic Services	5,17.56	6,55.82

@Excludes Rs. 94.93 lakhs spent out of an advance from the Contingency Fund during 1978-79 but not recouped to the Fund till the close of the year.

*Includes Rs. 0.12 lakh spent out of an advance from the Contingency Fund during 1977-78 and recouped to the Fund during 1978-79.

†Excludes Rs. 12.37 lakhs spent out of an advance from the Contingency Fund during 1978-79 but not recouped to the Fund till the close of the year.

STATEMENT NO. 1—

Receipts 1	Actuals	
	1977-78 2	1978-79 3
	(In lakhs of rupees)	
	Part I—Consolidated	
Receipt Heads (Revenue Account)—<i>concl.</i>		(1)
B. Non-Tax Revenue—<i>concl.</i>		
(c) Other Non-Tax Revenue—<i>concl.</i>		
(iii) Economic Services—<i>concl.</i>		
112. Fisheries ..	10.36	12.13
113. Forest ..	1,60.67	1,99.32
114. Community Development ..	19.25	17.94
120. Industries ..	0.27	2.98
121. Village and Small Industries ..	71.93	60.35
128. Mines and Minerals ..	7.01	9.30
131. Water and Power Development Services	1.34	0.99
132. Multipurpose River Projects ..	1,10.52	1,07.58
133. Irrigation, Navigation, Drainage and Flood Control Projects ..	8,05.88	7,90.53
136. Civil Aviation ..	3.83	0.88
137. Roads and Bridges ..	7,15.62	7,69.34
138. Road and Water Transport Services ..	23,77.72	26,49.67
139. Tourism ..	32.12	23.82
144. Other Transport and Communication Services ..	0.01	..
Total—(iii) Economic Services ..	47,68.22	51,50.08
Total—(c) Other Non-Tax Revenue ..	63,16.05	69,01.99
Total—B. Non-Tax Revenue ..	76,92.25	1,24,54.49

SUMMARY OF TRANSACTIONS—*contd.*

Disbursements	Actuals	
	1977-78	1978-79
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 ..	16,71.52	14,15.77
306. Minor Irrigation ..	2,03.27	2,17.04
307. Soil and Water Conservation ..	2,89.96	3,35.01
309. Food ..	6,51.07	23.01
310. Animal Husbandry ..	4,73.54	5,26.42
311. Dairy Development ..	26.12	29.33
312. Fisheries ..	38.86	35.92
313. Forest ..	3,65.75	3,86.75*
314. Community Development ..	3,52.94	4,38.13@
Total—(b) Agriculture and Allied Services	40,73.03	34,07.38
(c) Industry and Minerals—		
320. Industries ..	12.83	13.14
321. Village and Small Industries ..	2,95.20	3,40.88
328. Mines and Minerals ..	9.45	9.85
Total—(c) Industry and Minerals ..	3,17.48	3,63.87
(d) Water and Power Development—		
331. Water and Power Development Services	76.73	9,53.70
332. Multipurpose River Projects ..	5,36.67	5,99.34
333. Irrigation, Navigation, Drainage and Flood Control Projects ..	11,55.74	13,20.12
Total—(d) Water and Power Development	17,69.14	28,73.16

*Includes Rs. 1.50 lakhs spent out of an advance from the Contingency Fund during 1977-78 and recouped to the Fund during 1978-79.

@Includes Rs. 42.80 lakhs spent out of an advance from the Contingency Fund during 1977-78 and recouped to the Fund during 1978-79.

STATEMENT NO. 1—

Receipts	Actuals	
	1977-78	1978-79
1	2	3
	(In lakhs of rupees)	
	Part I—Consolidated	
	(1)	
Receipt Heads (Revenue Account)—concl'd.		
C. Grants-in-aid and Contributions—		
160. Grants-in-aid from Central Government ..	51,86.56	43,70.44
162. States' Share of Union Excise Duties ..	23,26.37	31,64.39
Total—C. Grants-in-aid and Contributions ..	75,12.93	75,34.83
Total—Receipt Heads (Revenue Account) ..	4,06,11.85	4,81,00.79
Revenue Surplus ..	63,30.27	94,44.19

(2)

SUMMARY OF TRANSACTIONS—*contd.*

Disbursements	Actuals	
	1977-78	1978-79
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 ..	10.46	10.42
337. Roads and Bridges ..	19,47.15	20,31.60
338. Road and Water Transport Services	24,48.09	28,88.23
339. Tourism ..	54.47	47.97
Total—(e) Transport and Communications	44,60.17	49,78.22
Total—C. Economic Services ..	1,11,37.38	1,22,78.45
D. Grants-in-aid and Contributions—		
363. Compensation and Assignments to Local Bodies and Panchayati Raj Institutions ..	66.15	1,05.72
Total—D. Grants-in-aid and Contributions	66.15	1,05.72
Total—Expenditure Heads (Revenue Account)	3,42,81.58	3,86,56.60
Capital, Public Debt, Loans, etc.		
Expenditure Heads (Capital Account) (figures for each major head given in statement no. 2) ..	36,96.50	32,89.72*
Total ..	36,96.50	32,89.72

*Excludes Rs. 1,45.82 lakhs spent out of an advance from the Contingency Fund during 1978-79 but not recouped to the Fund till the close of the year.

STATEMENT NO. 1—

Receipts	Actuals	
	1977-78	1978-79
1	2	3
	(In lakhs of rupees)	
	Part I—Consolidated	
	(2)	
E. Public Debt—		
603. Internal Debt of the State Government ..	3,67,72·36	2,57,95·61
604. Loans and Advances from the Central Government ..	1,09,87·19	1,75,25·62
Total—E. Public Debt ..	4,77,59·55	4,33,21·23
F. Loans and Advances—		
Recoveries of Loans and Advances ...	7,77·02	15,49·17
Total—F. Loans and Advances ..	7,77·02	15,49·17
G. Inter-State Settlement—		
768. Inter-State Settlement—		
Centre and Punjab ..	51·69	40·65
Punjab and Haryana ..	1,72·66	1,35·76
Punjab and Himachal Pradesh ..	..	26·11
Total—G. Inter-State Settlement ..	2,24·35	2,02·52
Total—Consolidated Fund ..	8,93,72·77	9,31,73·71

SUMMARY OF TRANSACTIONS—*contd.*

Disbursements	Actuals	
	1977-78	1978-79
4	5	6
	(In lakhs of rupees)	
Fund—<i>concl'd.</i>		
Capital, Public Debt, Loans, etc.—<i>concl'd.</i>		
E. Public Debt—		
603. Internal Debt of the State Government	3,51,26.29	3,36,04.35
604. Loans and Advances from the Central Government	73,27.30	66,46.06
Total—E. Public Debt	4,24,53.59	4,02,50.41
F. Loans and Advances—		
Loans and Advances	57,45.44	94,07.30*
Total—F. Loans and Advances	57,45.44	94,07.30
H. Transfer to Contingency Fund—		
769. Appropriations to Contingency Fund		4,00.00
Total—H. Transfer to Contingency Fund		4,00.00
Total—Consolidated Fund	8,61,77.11	9,20,04.03

*Excludes Rs. 50.00 lakhs spent out of an advance from the Contingency Fund during 1978-79 but not recouped to the Fund till the close of the year.

STATEMENT NO. 1—

Receipts	Actuals	
	1977-78	1978-79
1	2	3
	(In lakhs of rupees)	
	Part II—Contingency	
800. Contingency Fund		4,44.42
Total—Contingency Fund		4,44.42
	Part III—Public	
	Debt (Other than those	
I. Small Savings, Provident Funds, etc.—		
(b) Provident Funds—		
805. State Provident Funds	9,88.47	11,39.93
Total—(b) Provident Funds	9,88.47	11,39.93
Total—I. Small Savings, Provident Funds, etc.	9,88.47	11,39.93

SUMMARY OF TRANSACTIONS—*contd.*

Disbursements	Actuals	
	1977-78	1978-79
4	5	6
	(In lakhs of rupees)	
Fund		
800. Contingency Fund	44.42	3,05.69*
Total—Contingency Fund	44.42	3,05.69
Account		
mentioned in Part I) and Deposits, etc.—		
I. Small Savings, Provident Funds, etc.—		
(b) Provident Funds—		
805. State Provident Funds	4,03.18	6,01.37
Total—(b) Provident Funds	4,03.18	6,01.37
Total—I. Small Savings, Provident Funds, etc.	4,03.18	6,01.37

*Represents expenditure met from out of advance from the Contingency Fund during 1978-79 under the following heads of account but not recouped to the Fund till the close of the year.

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

STATEMENT NO. 1—

Receipts	Actuals	
	1977-78	1978-79
1	2	3
	(In lakhs of rupees)	
	Part III—Public	
	Debt (other than those	
J. Reserve Funds—		
(a) *Reserve Funds bearing interest ..	2,61.85	3,04.25
(b) *Reserve Funds not bearing interest..	5,06.76	6,90.29
	<hr/>	
Total—J. Reserve Funds ..	7,68.61	9,94.54
	<hr/>	
K. Deposits and Advances—		
(a) *Deposits bearing interest ..	14,70.11	8,10.72
(b) *Deposits not bearing interest ..	2,60,88.04	3,06,11.22
(c) *Advances ..	2,75.78	3,14.43
	<hr/>	
Total—K. Deposits and Advances	2,78,33.93	3,17,36.37
	<hr/>	
L. Suspense and Miscellaneous—		
(b) *Suspense ..	69,49.13	22,54.41
(c) *Other Accounts ..	54,53.95	2,12,32.11@
(d) *Accounts with Governments of Foreign Countries ..	0.02	..
(e) Miscellaneous ..	5,63.70	4,96.72
	<hr/>	
Total—L. Suspense and Miscellaneous ..	1,29,66.80	2,39,83.24
	<hr/>	

*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	
	1977-78	1978-79
4	5	6
	(In lakhs of rupees)	
Account—<i>contd.</i>		
mentioned in Part I) and Deposits, etc.— <i>contd.</i>		
J. Reserve Funds—		
(a) *Reserve Funds bearing interest ..	2,12.54	2,68.69
(b) *Reserve Funds not bearing interest ..	5,63.71	2,84.07
Total—J. Reserve Funds ..	7,76.25	5,52.76
K. Deposits and Advances—		
(a) *Deposits bearing interest ..	16,48.50	13,21.69
(b) *Deposits not bearing interest ..	2,62,33.86	3,05,03.88
(c) *Advances ..	2,75.91	3,11.59
Total—K. Deposits and Advances ..	2,81,58.27	3,21,37.16
L. Suspense and Miscellaneous—		
(b) *Suspense ..	73,85.66	20,22.49
(c) *Other Accounts ..	54,32.14	2,46,50.82@
(d) *Accounts with Governments of Foreign Countries ..	6.10	—6.24(a)
(e) Miscellaneous ..	0.31	3,80.53
Total—L. Suspense and Miscellaneous	1,28,24.21	2,70,47.60

*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.

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

STATEMENT NO. 1--

Receipts	Actuals	
	1977-78	1978-79
1	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 ..	1,27,02.58	1,51,05.87
(b) *Inter-Government Adjustment Accounts ..	3.34	—84.54
Total—M. Remittances ..	1,27,05.92	1,50,21.33
Total—Public Account ..	5,52,63.73	7,28,75.41
Total—Receipts—Parts I, II and III	14,46,36.50	16,64,93.54
Opening Cash Balance ..	—28,96.96	10,89.85
Grand Total ..	14,17,39.54	16,75,83.39

*Details are available in statement no. 16.

SUMMARY OF TRANSACTIONS—concl'd.

Disbursements	Actuals	
	1977-78	1978-79
4	5	6
	(In lakhs of rupees)	
Account—concl'd.		
mentioned in Part I) and Deposits, etc.—concl'd.		
M. Remittances—		
(a) *Money Orders, Remittances and adjustments between officers rendering accounts to the same Accountant General, etc., and other Remittances ..	1,23,23.99	1,47,65.67
(b) *Inter-Government Adjustment Accounts	—57.74	—29.25(a)
Total—M. Remittances	1,22,66.25	1,47,36.42
Total—Public Account	5,44,28.16	7,50,75.31
Total—Disbursements—Parts I, II and III	14,06,49.69	16,73,85.03
Closing Cash Balance	10,89.85	1,98.36@
Grand Total	14,17,39.54	16,75,83.39

*Details are available in statement no. 16.

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

@The closing cash balance consisted of cash in treasuries (Rs. 2.48 lakhs) and Deposits with Reserve Bank (Rs. 1,95.88 lakhs). There was a difference (Rs. 92.65 lakhs) between the figure reflected in the accounts (Rs. 1,95.88 lakhs) and that intimated by the Reserve Bank (Rs. 2,88.53 lakhs) regarding "Deposits with Reserve Bank". As a result of reconciliation this difference now stands at Rs. 41.26 lakhs (January 1980) which is under reconciliation.

EXPLANATORY NOTES

1. The transactions on revenue account resulted in a surplus of Rs. 94.44 crores in 1978-79 against a surplus of Rs. 63.30 crores in 1977-78. Taking into account the transactions outside the revenue account, there was an overall deficit of Rs. 8.92 crores in 1978-79 against the surplus of Rs. 39.87 crores in 1977-78.

	1977-78	1978-79
	(In crores of rupees)	
Opening cash balance	-28.97	+10.90
Part I—Consolidated Fund—		
(a) Transactions within the Revenue Account—		
(i) Receipts	4,06.12	4,81.01
(ii) Expenditure	3,42.82	3,86.57
(iii) Revenue Surplus	+63.30	+94.44
(b) Transactions outside the Revenue Account—		
(i) Capital expenditure	36.96	32.90
(ii) Receipts from borrowing (net)	+53.06	+30.70
(iii) Loans and Advances by State Government (net)	-49.69	-78.58
(iv) Inter-State Settlement (net)	+2.24	+2.03
(v) Transfer to Contingency Fund (net)	..	-4.00
Part II—Contingency Fund (net)	-0.44	+1.39
Part III—Public Account (net)	+8.36	-22.00
Closing cash balance	+10.90	+1.98
Overall deficit (—)/Surplus (+)	+39.87	-8.92

2. The revenue receipts in 1978-79 (Rs. 4,81.01 crores) were Rs. 74.89 crores more than those in 1977-78 (Rs. 4,06.12 crores). The increase of receipts in 1978-79 of Rs. 1 crore or above was mainly under :—

Major head	Actuals		Increase	Reasons
	1977-78	1978-79		
(In crores of rupees)				
049. Interest Receipts	12.60	54.39	41.79	Due mainly to larger interest receipts from Public Sector and other Undertakings.

Major head	Actuals		Increase	Reasons
	1977-78	1978-79		
	(In crores of rupees).			
040. Sales Tax	1,07.51	1,19.31	11.80	Due mainly to additional resources mobilization measures taken during the year.
162. States' Share of Union Excise Duties	23.26	31.65	8.39	Due mainly to increase in the share of the State.
030. Stamps and Registration Fees	21.51	27.67	6.16	Due mainly to increase in stamp duty on conveyance deeds and gifts and larger sale of stamps (non-judicial).
043. Taxes and Duties on Electricity	8.38	12.69	4.31	Due mainly to increase in recovery of duty and in taxes on consumption/sale of Electricity.
039. State Excise	62.30	66.36	4.06	Due mainly to increase in Licence/Assessed fee and more receipts under 'Country spirits' and 'Foreign liquors and spirits'.
138. Road and Water Transport Services	23.78	26.50	2.72	Due mainly to increase in operation of Punjab Roadways.
042. Taxes on Goods and Passengers	18.92	21.43	2.51	Due mainly to increase in number of passengers and in goods tax on public carriers.
041. Taxes on Vehicles	7.28	9.13	1.85	Due mainly to increase in tax on stage carriages.
045. Other Taxes and Duties on Commodities and Services	6.75	7.88	1.13	Due mainly to increase in entertainment tax.
077. Education	1.30	2.40	1.10	Due mainly to more receipts under 'Technical Education'.

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

Major head	Actuals		Decrease	Reasons
	1977-78	1978-79		
	(In crores of rupees)			
160. Grants-in-aid from Central Government	51.86	43.70	8.16	Due mainly to non-receipt of food bonus (non-Plan) from the Government of India.
021. Taxes on Income other than Corporation Tax	18.57	13.55	5.02	Due mainly to decrease in the share of net proceeds.

Taxation changes during the year

3. The following additional taxes/levies were imposed during 1978-79 :—

Taxes/Levies imposed	Date from which imposed	Estimated additional income during 1978-79 (In crores of rupees)
1. Increase in tax on stage carriages under the Punjab Motor Vehicles Taxation Act, 1942—(i) from Rs. 200 to Rs. 275 per seat per annum for stage carriages authorised to operate upto 125 Kms. in a day and (ii) from Rs. 200 to Rs. 300 per seat per annum for stage carriages authorised to operate more than 125 Kms. in a day	1st April 1978	1.50
2. Increase in Licence fee/ Assessed fee on excise vends	1st April 1978	1.20
3. Increase in stamp duty on conveyance deeds and gifts from 8 per cent to 10 per cent	2nd May 1978	2.30
4. Increase in entertainment duty from 100 per cent to 125 per cent except in the case of lowest class of admission	3rd May 1978	1.00
5. Increase in show tax per show per hundred occupied seats (i) from Rs. 8 to Rs. 12 on cinemas in municipalities of first class and Cantonment areas; (ii) from Rs. 6 to Rs. 9 on cinemas in municipalities of second class and (iii) from Rs. 4 to Rs. 6 on cinemas in municipalities of third class, notified areas and any other area not falling in category (i) or (ii) above	3rd May 1978	0.20
Total		6.20*

*Excludes proposed additional taxation of Rs. 0.60 crore due to increase in goods tax on public carriers which was struck down by the Punjab and Haryana High Court.

Receipts from Government of India

4. The revenue receipts in 1978-79 include Rs. 89.39 crores received from the Government of India against Rs. 94.07 crores received during the previous financial year. The details are as under :—

	1977-78 (in crores of rupees)	1978-79
I—Share of net proceeds of—		
(a) Taxes on Income other than Corporation Tax	18.57	13.55
(b) Union Excise Duties	23.26	31.65
(c) Estate Duty	0.38	0.49
II—Grants in lieu of tax on Railway Passenger fares	0.82	0.68
III—Other grants	51.04	43.02
Total	94.07	89.39
Expenditure met from revenue		

5. The increase of Rs. 43.75 crores in the expenditure on revenue account from Rs. 3,42.82 crores in 1977-78 to Rs. 3,86.57 crores in 1978-79 was mainly as under :—

Major head	Expenditure		Increase	Reasons
	1977-78	1978-79		
(In crores of rupees)				
277. Education	77.89	89.07	11.18	Due mainly to more expenditure on Government primary/secondary schools and more assistance to Universities for non-technical education and non-Government colleges.
331. Water and Power Development Services	0.77	9.54	8.77	Due mainly to meeting the loss suffered by Punjab State Electricity Board on account of downward revision of Electricity Tariff on tubewells.
289. Relief on account of Natural Calamities	3.11	9.75	6.64	Due mainly to more cash doles to victims of flood and hailstorm.
338. Road and Water Transport Services	24.48	28.88	4.40	Due mainly to plying of more buses during the year.

Major head	Expenditure		Increase	Reasons
	1977-78	1978-79		
(In crores of rupees)				
280. Medical	15.93	18.77	2.84	Due mainly to establishment of additional allopathic/ayurvedic dispensaries/hospital and upgrading of three urban hospitals.
287. Labour and Employment	3.69	6.24	2.55	Due mainly to more expenditure on employment programmes and payment of un-employment allowance to the educated unemployed.
249. Interest Payments	39.67	41.63	1.96	Due mainly to more interest on Market Loans.
333. Irrigation, Navigation, Drainage and Flood Control Projects	11.56	13.20	1.64	Due mainly to more expenditure on lining of irrigation channels and of water courses and to provide more irrigation facilities.
266. Pensions and other Retirement Benefits	5.34	6.82	1.48	Due mainly to grant of more concessions to pensioners.
282. Public Health, Sanitation and Water Supply	14.22	15.57	1.35	Due mainly to more expenditure on Sewerage and water supply schemes.
298. Co-operation	4.20	5.52	1.32	Due mainly to more assistance to credit and dairy co-operatives.
259. Public Works	2.83	3.99	1.16	Due mainly to more expenditure on Direction and Administration.

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

309. Food	6.51	0.23	6.28	Due mainly to less expenditure on procurement and supply of foodgrains.
305. Agriculture	16.72	14.16	2.56	Due mainly to less expenditure on manures and fertilizers.

STATEMENT NO. 2—CAPITAL OUTLAY

Progressive Capital Outlay to end of 1978-79

Serial no.	Major head of account	Expenditure upto 1977-78	Expenditure during 1978-79	Total
1	2	3	4	5
		(In lakhs	of	rupees)
A. Capital Account of General Services—				
1.	459. Capital Outlay on Public Works	17,26.75	1,67.52	18,94.27
2.	465. Capital Outlay on Other Administrative Services	40.74		40.74
Total—A		17,67.49	1,67.52	19,35.01
B. Capital Account of Social and Community Services—				
3.	477. Capital Outlay on Education, Art and Culture	11,14.18	78.80	11,92.98
4.	480. Capital Outlay on Medical	17,92.37	1,56.84	19,49.21
5.	481. Capital Outlay on Family Welfare	31.97	30.16	62.13
6.	482. Capital Outlay on Public Health, Sanitation and Water Supply	1,58.21	5.35	1,63.56
7.	483. Capital Outlay on Housing	15,94.95	2,36.78	18,31.73
8.	484. Capital Outlay on Urban Development	25,09.20	—24.21(a)	24,84.99
9.	485. Capital Outlay on Information and Publicity	2.89	0.01	2.90
10.	488. Capital Outlay on Social Security and Welfare	3,03.98	30.02	3,34.00
11.	495. Capital Outlay on Other Social and Community Services	1,63.92	18.69	1,82.61
Total—B		76,71.67	5,32.44	82,04.11

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

STATEMENT NO. 2—CAPITAL OUTLAY.—contd.

Progressive Capital Outlay to end of 1978-79—contd.

Serial no.	Major head of account	Expenditure upto 1977-78	Expenditure during 1978-79	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	29,18.32	2,01.23*	31,19.55
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)		33,31.82	2,01.23	35,33.05
(b) Capital Account of Agriculture and Allied Services—				
15.	505. Capital Outlay on Agriculture	15,13.71	—3.99(a)	15,09.72
16.	506. Capital Outlay on Minor Irrigation, Soil Conservation and Area Development	22,11.58	—81.01(a)	21,30.57
17.	509. Capital Outlay on Food	—2,11.72	—27,74.35(a)	—29,86.07@
18.	510. Capital Outlay on Animal Husbandry	3,52.21	16.46	3,68.67
19.	511. Capital Outlay on Dairy Development	4,81.17	7.64	4,88.81
20.	512. Capital Outlay on Fisheries	51.03	7.38	58.41
21.	514. Capital Outlay on Community Development	10.08	—9.15(b)	0.93
22.	515. Investments in Agricultural Financial Institutions	3,71.75	65.00	4,36.75
Total (b)		47,79.81	—27,72.02	20,07.79

*Excludes Rs. 1,45.82 lakhs spent out of an advance from the Contingency Fund during 1978-79 but not recouped to the Fund till the close of the year.

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

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

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

STATEMENT NO. 2—CAPITAL OUTLAY—contd.

Progressive Capital Outlay to end of 1978-79—contd.

Serial no.	Major head of account	Expenditure upto 1977-78.	Expenditure during 1978-79	Total	
1	2	3	4	5	
		(In	lakhs	of	rupees)
C. Capital Account of Economic Services—contd.					
(c) Capital Account of Industry and Minerals—					
23.	520. Capital Outlay on Industrial Research and Development	19,86.29	5,21.48	25,07.77	
24.	521. Capital Outlay on Village and Small Industries	19,23.81	2,79.20	22,03.01	
25.	522. Capital Outlay on Machinery and Engineering Industries	2.35	..	2.35	
26.	525. Capital Outlay on Telecommunication and Electronics Industries	50.00	30.00	80.00	
27.	526. Capital Outlay on Consumer Industries	33.17(a)	..	33.17	
28.	529. Capital Outlay on Other Industries	61.24	..	61.24	
29.	530. Investments in Industrial Financial Institutions	4.95	..	4.95	
Total (c)		40,61.81(a)	8,30.68	48,92.49	
(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	1,84,28.27	9,11.33	1,93,39.60	
32.	533. Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects	1,17,55.51	22,14.87	1,39,70.38	
Total (d)		3,01,89.26	31,26.20	3,33,15.46	

(a) Excludes Rs.0.34 lakh allocated to Haryana.

STATEMENT NO. 2—CAPITAL OUTLAY—*concl'd.*Progressive Capital Outlay to end of 1978-79—*concl'd.*

Serial no.	Major head of account	Expenditure upto 1977-78	Expenditure during 1978-79	Total	
1	2	3	4	5	
		(In	lakhs	of	rupees)
C. Capital Account of Economic Services—<i>concl'd.</i>					
(e) Capital Account of Transport and Communications—					
33.	536. Capital Outlay on Civil Aviation	95.92	6.20	1,02.12	
34.	537. Capital Outlay on Roads and Bridges	55,81.91	8,80.42	64,62.33(b)	
35.	538. Capital Outlay on Road and Water Transport Services	26,41.13	2,37.82	28,78.95	
36.	544. Capital Outlay on Other Transport and Communication Services	1,58.04	79.23	2,37.27	
Total (e)		84,77.00	12,03.67	96,80.67	
Total—C		5,08,39.70(a)	25,89.76	5,34,29.46	
Total		6,02,78.86(a)	32,89.72	6,35,68.58	

(a) See footnote (a) at page 31.

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 (January 1980).

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 (January 1980).

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 1976-77, 1977-78 and 1978-79 were Rs. 77.63 crores, Rs. 87.30 crores and Rs. 98.14 crores respectively. The dividend/interest received therefrom was Rs. 1.05 crores (1 per cent), Rs. 1.13 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 1978-79—			
	(i) Direct ..	18.01	-0.27 (a)	..
	(ii) Indirect ..	..	..	..
	(iii) Total ..	18.01	-0.27 (a)	..
2.	Capital Outlay to the end of the year 1978-79—			
	(i) Direct ..	7,82.84	8,55.81	3,01.41
	(ii) Indirect ..	..	..	..
	(iii) Total ..	7,82.84	8,55.81	3,01.41
3.	Revenue receipts during the year 1978-79—			
	(i) Direct ..	1,66.15	5,07.06	19.38
	(ii) Indirect ..	8.29	..	..
	(iii) Total ..	1,74.44	5,07.06	19.38
4.	Revenue forgone or remission of revenue during the year 1978-79			Information is
5.	Total revenue during the year 1978-79—			
	[Serial nos. 3 (iii)+4] ..	1,74.44	5,07.06	19.38
6.	Working expenses and maintenance during the year 1978-79—			
	(i) Direct ..	2,10.01	3,25.64	88.42
	(ii) Indirect ..	..	..	..
	(iii) Total ..	2,10.01	3,25.64	88.42
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) (-) ..	-35.57	1,81.42	-69.04
	(ii) Rate of return on capital outlay to end of the year (percentage) ..	-4.54	21.20	-22.51

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

RESULTS OF IRRIGATION WORKS

Shah Nahar Canal Project	Madhopur Beas Link Project	Harike Project	Installation of 96 tube- wells in Shahkot block of Jullundur District	Installation of 150 tube- wells along main branch to augment Irrigation supplies from Upper Bari Doab Canal tracts	Installation of 108 deep tube-wells in Mahal- pur Block of Hoshiar- pur District	Total
4	5	6	7	8	9	10
of rupees)						
53-65	..	..	2-17	13-73	7-24	94-53
53-65	..	..	2-17	13-73	7-24	94-53
3,20-03	3,61-13	10,83-90	65-26	2,69-01	2,08-99	42,48-38
3,20-03	3,61-13	10,83-90	65-26	2,69-01	2,08-99	42,48-38
..	..	81-20	4-34	0-01	0-41	7,78-55
..	..	..	..	..	..	8-29
..	..	81-20	4-34	0-01	0-41	7,86-84
awaited from the concerned Department.						
..	..	81-20	4-34	0-01	0-41	7,86-84
31-85	31-98	1,46-31	12-85	25-07	23-36	8,95-49
..
31-85	31-98	1,46-31	12-85	25-07	23-36	8,95-49
-31-85	-31-98	-65-11	-8-51	-25-06	-22-95	-1,08-65
-9-95	-8-86	-6-01	-13-04	-9-32	-10-98	-2-56

*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	54.17	59.92	21.10
9.	Net profit or loss after meeting interest—			
	(i) Surplus of revenue over expenditure(+) or excess of expenditure over revenue(—)	—89.74	1,21.50	—90.14
	(ii) Rate of return on capital outlay to end of the year (percentage)	—11.46	14.20	—29.91

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

RESULTS OF IRRIGATION WORKS—concl'd.

Shah Nahar Canal Project	Madhopur Beas Link Project	Harike Project	Installation of 96 tube- wells in Shahkot block of Jullundur District	Installation of 150 tube- wells along main branch to augment irrigation supplies from Upper Bari Doab Canal tracts	Installation of 108 deep tube-wells in Mahal- pur Block of Hoshiarpur District	Total
4	5	6	7	8	9	10
	of rupees)					
20.52	25.28	75.87	4.49	18.35	14.38	2,94.08
-52.37	-57.26	-1,40.98	-13.00	-43.41	-37.33	-4,02.73
-16.36	-15.86	-13.01	-19.92	-16.14	-17.86	-9.48

EXPLANATORY NOTES

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

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

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

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

3. Government Central Workshop has been excluded from the statement as the exact position whether or not the surplus stores booked against this scheme had been transferred to Railways alongwith assets and liabilities of the workshop from 1st June 1956 is not known. The Government was requested 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 1st April 1978	Receipts during the year	Repayments during the year	Balance on 31st March 1979	Net increase (+) or decrease (—)
1	2	3	4	5	6
(In crores of rupees)					
I—Public Debt—					
603. Internal Debt of the State Government	2,51.16	2,57.96	3,36.05	1,73.07	—78.09
604. Loans and Advances from the Central Government	2,91.36	1,75.25	66.46	4,00.15	+1,08.79
Total—I—Public Debt	5,42.52	4,33.21	4,02.51	5,73.22	+30.70
II—Small Savings,					
Provident Funds, etc.—					
805. State Provident Funds	56.55	11.40	6.01	61.94	+5.39
Grand Total,	5,99.07	4,44.61	4,08.52	6,35.16	+36.09

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

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

EXPLANATORY NOTES

1. *Public Debt*—The total Public Debt of the State Government increased by Rs. 30.70 crores during the year 1978-79 and stood at Rs. 5,73.22 crores on 31st March 1979.

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.

(i) *Market Loans*—These are long term loans raised in the open market having a currency of more than twelve months. During the year a loan (6½ per cent Punjab Loan 1988) of Rs. 7.51 crores was raised on 12th September 1978 at par. This is redeemable at par on 12th September 1988.

During the year 5½% Punjab Loan 1978 (Rs. 4.02 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 1978-79 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 1978-79 are given below :—

Name of the fund	Balance on 1st April 1978	Addition during the year	Withdrawal during the year	Balance on 31st March 1979
1	2	3	4	5
(In lakhs of rupees)				
Sinking Fund (Depreciation)	2,25.70	25.78	6.99	2,44.49
Sinking Fund (Amortisation)	29,20.49	4,64.51	2,33.21	31,51.79.
Total	31,46.19	4,90.29	2,40.20	33,96.28

Rupees 4,18.26 lakhs. out of the total balance in the funds have been invested (March 1979) in securities. Of that Rs. 4,00.51 lakhs have been invested in securities of Government of India and Rs. 17.75 lakhs in securities of other States. The balance of Rs. 29,78.02 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. 17.62 crores outstanding from the previous year, loans to the extent of Rs. 6.35 crores were taken from different autonomous bodies during the year. Of these Rs. 1.77 crores were paid in repayment of the outstanding loans during the year, leaving a balance of Rs. 22.20 crores. Complete particulars of the outstanding loans are given in statement no. 17. Rs. 1,09.02 lakhs were paid as interest on these loans.

(iii) *Loans from State Bank of India*—Besides Rs. 79.50 crores outstanding from the previous year, loans of Rs. 83 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. 91.50 crores were repaid during the year leaving a balance of Rs. 71 crores. Government paid Rs. 12,90.10 lakhs as interest on these loans (at the rate of 11 per cent).

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

At the end of the previous year, Rs. 12 crores were outstanding as ways and means advances. During 1978-79 Government obtained Rs. 51.90 crores as ways and means advances on forty two occasions. The entire amount of Rs. 63.90 crores was repaid during the year. Rupees 80.64 lakhs were paid as interest on these advances.

At the end of the previous year, Rs. 65.68 crores were outstanding as shortfalls/overdraft. Shortfalls/overdrafts aggregating to Rs. 1,09.20 crores were availed of on forty eight occasions during the year 1978-79. The entire amount of Rs. 1,74.88 crores was repaid during the year 1978-79. Government paid Rs. 2,70.68 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 1979 constituted 69.80 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 1,75.25 crores were received from the Government of India as loans during the year. This includes Rs. 32 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 of amounts actually realised from the displaced persons. A package deal for losses on loans advanced to the State for rehabilitation of displaced persons was entered into between the State Government and the Government of India according to which 35 per cent of the outstanding amount of loans on 1st January 1964 was to be paid by the State Government before 31st March 1965 and the remaining 65 per cent was to be written off by the Government of India. The outstanding amount of loans was tentatively reckoned at Rs. 1.67 crores on 1st January 1964. Out of Rs. 58 lakhs payable by State Government as its share of 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 (January 1980).

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

Name of Sinking Fund	Balance on 1st April 1978	Addition during the year	Withdrawal during the year	Balance on 31st March 1979
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	2	3	4	5
(In lakhs of rupees)				

Loans received for Bhakra-Nangal Project	1,86.16	43.87		1,42.29
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No amount stood invested in the securities at the end of the year. The total balance of Rs. 1,42.29 lakhs is merged in general cash balance of Government.

The withdrawal of Rs. 43.87 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 1979

was Rs. 1,13.48 crores as shown below (further details are available in statements nos. 16 and 19).

Nature of obligations	Amount on 1st April 1978	Receipts during the year	Repayments during the year	Balance on 31st March 1979	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.	29.44	11.15	15.90	24.69	-4.75
Non-interest bearing obligations such as Civil deposits, Deposits of local funds other earmarked funds, etc.	83.65	3,13.02	3,07.88	88.79	+5.14
Total	1,13.09	3,24.17	3,23.78	1,13.48	+0.39

(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 :—

	1977-78	1978-79	Net increase (+) or decrease (-)
(In crores of rupees)			
Gross debt and other obligations outstanding at the end of the year	7,12.16	7,48.64	+36.48
(i) Interest paid by the Government—			
(a) On Public Debt and Provident Funds	38.75	40.89	+2.14
(b) On other obligations	0.92	0.74	-0.18
Total	39.67	41.63	+1.96

	1977-78	1978-79	Net increase (+) or decrease (-)
(In crores of rupees)			
(ii) Deduct—			
Interest received on loans and advances given by the Government	3.76	44.23	+40.47
Interest realised on investment of cash balances*	0.40	1.05	+0.95
(iii) Net amount of interest charges	35.81	—3.65	—39.46
(iv) Percentage of gross interest item			
(i) to total revenue receipts	9.77	8.65	—1.12
(v) Percentage of net interest item			
(iii) to total revenue receipts	8.82	—0.76	—9.58

There were in addition certain other receipts (Rs. 9.11 crores) such as, (i) interest received from commercial departments (Rs. 8.88 crores), (ii) interest realised on investment of balances in sinking funds (Rs. 0.17 crore), (iii) miscellaneous other receipts (Rs. 0.28 crore) and (iv) *refunds* (Rs. 0.22 crore). The Government also received during the year Rs. 1.13 crores as dividend and profit on investment in public sector undertakings and other investments.

(b) Appropriation for reduction or avoidance of debt—

	1977-78	1978-79	Increase (+) or decrease (-)
(In crores of rupees)			
Contribution to sinking funds	5.01	4.90	—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 1978	Paid during the year	Repaid during the year	Out-standing on 31st March 1979	Net addition during the year
(In crores of rupees)					
(1) Loans for Social and Community Services	50.05@	8.47 (a)	2.15	56.37	+6.32
(2) Loans for Economic Services—					
(a) General Economic Services	8.72	10.12	15.61	13.23	+4.51
(b) Agriculture and Allied Services	32.23	8.17	5.82	34.58	+2.35
(c) Industry and Minerals	5.17	2.32	0.54	6.95	+1.78
(d) Water and Power Development	5.73	26(x)	62.51	0.01	63.57
(3) Loans to Government Servants	8.90	2.48	1.36	10.02	+1.12
(4) Loans for Miscellaneous purposes	—0.31			—0.31†	
Total	6.78	02(y)	94.07(a)	15.49	7.56
				60	+78.58

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

(a) Excludes Rs. 0.50 crore spent out of an advance from the Contingency Fund during 1978-79 but not recouped to the Fund till the close of the year.

@ Differs by Rs. 3.51 crores (decreased) from the closing balance adopted in Finance Accounts 1977-78 due to *proforma* adjustment of balances *vide* details in Appendix I.

(x) Differs by Rs. 2.46 crores (decreased) from the closing balance adopted in Finance Accounts 1977-78 due to *proforma* adjustment of balances *vide* details in Appendix I.

*Rs. 2,833.

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

(y) Differs by Rs. 5.97 crores (decreased) from the closing balance adopted in Finance Accounts 1977-78 *vide* footnotes @ and (x) above.

EXPLANATORY NOTES

The outstanding balances of loans and advances by State Government increased by Rs. 78.58 crores from Rs. 6,78.02 crores on 1st April 1978 to Rs. 7,56.60 crores on 31st March 1979. The increase occurred mainly under loans for Water and Power Development (Rs. 62.50 crores).

The loans for Water and Power Development (Rs. 6,35.76 crores) constitute the largest single component (84.03 per cent) of the outstanding balance on 31st March 1979.

(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 1978-79 due from 20 departmental officers none has been received so far (January 1980).

Against loans to municipal corporations and municipalities, etc., the detailed accounts of which are maintained in the audit office, recovery of Rs. 8,40.45 lakhs (including Rs. 4,98.59 lakhs as interest) was overdue at the end of 1978-79 as follows :—

Borrower/Purpose of loans	Earliest year from which in default	Amount overdue on 31st March 1979	
		Principal	Interest
(In lakhs of rupees)			
Municipal Corporations, Municipalities and other Local Funds—			
(a) Sanitation schemes	1967-68	33.05	55.17
(b) Sewerage schemes	1963-64	18.22	34.22
(c) Water supply schemes	1964-65	29.07	50.92
(d) Integrated city development programme	1971-72	72.21	1,06.49
(e) Shopping centres, cinemas, etc.	1969-70	1.88	4.27
(f) Preparation and distribution of town compost	1965-66	5.07	2.48
(g) Other purposes	1963-64	1,82.36	2,45.04
Total		3,41.86	4,98.59

**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 1979.

Guarantees for loans, debentures, bonds, etc., raised	Maximum amount guaranteed	Sums guaranteed outstanding on 31st March 1979	
		(Principal only)	Interest@
		(In lakhs of rupees)	
(i) Statutory corporations and boards	1,50,62.61	1,14,03.10	10.49
(ii) Government companies	1,50,31.81	60,71.14	*
(iii) Co-operative banks and societies	4,67,15.38	1,99,19.99	*
(iv) Municipalities, Corporations, Improvement Trusts and Water Supply and Sewerage Board	48,76.85	3,67.55	*
(v) Private companies	0.50	0.50	0.66
Total	8,16,87.15	3,77,62.28	11.15

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

@Includes dividend and other incidental charges.

*Information has not been received from the concerned department.

by the Government during the year was Rs. 32.46* lakhs. Besides, an amount of Rs. 1,27.50(x) 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 1979 as intimated by Government are given below :—

Public or other body for which guarantee has been given and brief nature of guarantee	Maximum amount guaranteed	Sums guaranteed outstanding on 31st March 1979	
		Principal	Interest @
	(Principal only)		

(In lakhs of rupees)

1. Statutory Corporations and Boards (6)**

(i) Guarantee given on behalf of Punjab Financial Corporation—

(a) for repayment of share capital and payment of dividend thereon	3,85.00	3,85.00	0.45
(b) for repayment of principal of bonds issued and payment of interest thereon	9,02.00	9,02.00	10.04

*Corresponding amount booked under "068. Miscellaneous General Services—Guarantee fees" as per statement no. 11 is Rs. 31.63 lakhs. The difference of Rs. 0.83 lakh is due to misclassification by the treasury.

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

Name of concern	Guarantee fee in arrears Rs.
(i) Punjab State Co-operative Supply and Marketing Federation, Ltd., Chandigarh	72,50,000
(ii) Punjab State Civil Supplies Corporation, Ltd., Chandigarh	55,00,000
Total	1,27,50,000

@Includes dividend and other incidental charges.

**Figure in brackets indicates the number of institutions.

Public or other body for which guarantee has been given and brief nature of guarantee	Maximum amount guaranteed	Sums guaranteed outstanding on 31st March 1979	
		Principal only	Interest@
(In lakhs of rupees)			
1. Statutory Corporations and Boards—concl'd.			
(ii) Guarantee for repayment of loans/cash credit facilities, amount raised by issue of bonds/debentures, etc., and payment for machinery purchased and payment of interest thereon	1,37,75.61	1,01,16.10	†
Total—Statutory Corporations and Boards	1,50,62.61(a)	1,14,03.10(a)	10.49(a)

2. Government Companies (4)*

Guarantee for repayment of loans/cash credit facilities, etc. 1,50,31.81 60,71.14 †

3. Co-operative Banks and Societies**(i) Co-operative Banks (2)***

A. Guarantee for repayment of amounts raised by issue of debentures and payment of interest thereon 2,13,49.44 1,21,15.44 †

B. Guarantee for repayment of loans obtained from Reserve Bank of India, Agricultural Refinance Corporation, National Co-operative Development Corporation, etc. 64,06.21 23,37.03 †

(ii) Housing Co-operatives—

Punjab State Federation of Co-operative House Building Societies, Ltd.—
Guarantee for repayment of loans from Life Insurance Corporation of India 50.00 42.50 †

(a) Includes statutory guarantees of Rs. 74,34.23 lakhs (Amount outstanding Rs. 72,88.94 lakhs). Concern-wise details are as under:

Name of concern	Statutory guarantees	Amount outstanding on 31st March 1979	
		Principal	Interest, etc.
(In lakhs of rupees)			
(i) Punjab Financial Corporation	12,87.00	12,87.00	10.49
(ii) Punjab State Electricity Board	54,13.27	54,13.27	
(iii) Punjab Housing Development Board	7,33.96	5,78.18	
Total	74,34.23	72,78.45	10.49

@Includes dividend and other incidental charges.

* Figure in brackets indicates the number of institutions.

† Information has not been received from the concerned department.

Public or other body for which guarantee has been given and brief nature of guarantee	Maximum amount guaranteed (Principal only)	Sums guaranteed outstanding on 31st March 1979	
		Principal	Interest@
(In lakhs of rupees)			
3. Co-operative Banks and Societies—concl'd.			
(iii) Warehousing and Marketing Co-operatives—			
Guarantee on behalf of Punjab State Co-operative Supply and Market- ing Federation, Ltd., Chandigarh to enable it to establish letters of credit in various banks for procurement of foodgrains and fertilizers	1,83,50.00	50,65.60	†
(iv) Dairy Co-operatives (2)*			
Guarantee to National Co-operative Development Corporation, New Delhi	1,64.73	1,02.73	†
(v) Co-operative Sugar Mills (3)*			
Guarantee to Industrial Finance Corporation and Punjab State Co-operative Bank, Ltd.	3,95.00	2,56.69	†
Total—Co-operative Banks and Societies	4,67,15.38	1,99,19.99	†
4. Municipalities, Corporations, Improve- ment Trusts and Water Supply and Sewerage Board (44)*			
Guarantee to Life Insurance Corpora- tion of India and Housing and Urban Development Corporation for loans obtained by 38 Municipalities, 2 Municipal Corporations, 3 Improve- ment Trusts and Water Supply and Sewerage Board.	48,76.85	3,67.55	†
5. Private Companies—			
Messers Gulati Industrial Corporation, Goraya—			
Guarantee to Punjab Financial Corporation	0.50	0.50	0.66

@ Includes dividend and other incidental charges.

*Figure in brackets indicates the number of institutions.

† Information has not been received from the concerned department.

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

	As on 1st April 1978	As on 31st March 1979
	(In lakhs of rupees)	
(a) General Cash balances—		
1. Cash in treasuries	3.38	2.48
2. Deposits with Reserve Bank	10,86.47	1,95.88†
3. Deposits with other banks	*	*
Total	10,89.85	1,98.36
4. Investments held in the Cash Balance Investment Account	96.09	34,98.39
Total—(a)	11,85.94	36,96.75
(b) Other cash balances and investments—		
(i) Cash with the departmental officers, viz., Forest and Public Works	65.85	82.14
(ii) Permanent advances for contingent expenditure with departmental officers	9.86	9.93
(iii) Investments of earmarked funds	6,94.65	4,94.18
Total—(b)	7,70.36	5,86.25
Total—(a) and (b)	19,56.30	42,83.00

EXPLANATORY NOTES

Under an agreement with the Reserve Bank of India, the State Government has to maintain with the Bank a minimum balance of Rs. 60 lakhs on all days. If the balance falls below the agreed minimum, the Government can take ordinary ways and means advances upto a maximum of Rs. 6,00 lakhs upto 30th September 1978 and Rs. 12,00 lakhs thereafter. In addition, the Government can take special ways and means advances upto a maximum of Rs. 6,00 lakhs. If, even after the maximum advance is given, there is a shortfall in the minimum cash balance, the 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.

†Please see footnote @ at page 23.

How far the Government maintained this minimum balance with the bank in 1978-79 is shown below :—

(a) Number of days on which the minimum balance was maintained without obtaining any advance ..	155
(b) Number of days on which the minimum balance was maintained by taking normal and special ways and means advances ..	113
(c) Number of days on which there was shortfall from the agreed minimum balance, even after availing the normal and special ways and means advances to the full extent ..	1
(d) Number of days on which overdrafts were taken ..	96

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 1979. There was a difference (Rs. 92.65 lakhs) between the figure reflected in the accounts (Rs. 2,88.53 lakhs) and that intimated by the Reserve Bank (Rs. 1,95.88 lakhs) regarding "Deposits with Reserve Bank". As a result of reconciliation the difference now stands at Rs. 41.26 lakhs (January 1980) 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 ..	2,71.23
(b) Government of India Treasury Bills ..	32,17.75
(c) Punjab State Electricity Board Bonds ..	9.31
(d) Kapurthala Co-operative Bank—Fixed Deposit ..	0.10
Total ..	34,98.39

Interest realised during the year on these investments was Rs. 1,04.72 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 THE
CONSOLIDATED FUND, CONTINGENCY FUND AND
PUBLIC ACCOUNT**

The following is a summary of the balances on 31st March 1979 :—

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	Government Account	
	L		92,07,28,115
		Consolidated Fund—	
	E	Public Debt	5,73,22,66,055
7,56,59,64,987	F	Loans and Advances	
		Contingency Fund	8,94,30,709
		Public Account—	
	I	Small Savings, Provident Funds, etc.	61,93,80,126
	J	Reserve Funds—	
		Reserve Funds bearing interest	4,11,34,267
		Reserve Funds not bearing interest—	
		Gross balance	44,59,81,952
4,93,65,709		Investments	
	K	Deposits and Advances—	
		Deposits bearing interest	20,57,55,585
		Deposits not bearing interest—	
		Gross balance	49,12,89,257
51,910		Investments	
8,72,639		Advances	

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

Debit balance	Sector of the General Account	Name of Account	Credit balance
1	2	3	4
Rs.			Rs.
	L	Suspense and Miscellaneous—	
20,32,50,409		Suspense	
		Other Accounts—	
34,98,39,251		Investments	
91,89,691		Other items	
60,03,531		Accounts with Governments of foreign countries	
	M	Remittances—	
		Money Orders, Remittances and adjustments between officers rendering accounts to the same Accountant General, etc.	
33,48,17,749			
67,74,084		Inter-Government Adjustment Accounts	
1,98,36,106	N	Cash balance (closing)	
<u>8,54,59,66,066</u>		Total	<u>8,54,59,66,066</u>

EXPLANATORY NOTES

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

Under the system of book-keeping followed in Government Accounts, the amounts booked under revenue, capital and other transactions of Government the balances of which are not carried forward from year to year, are closed to a single head called "Government Account". The balance under this head represents the cumulative result of all such transactions so that after adding thereto the balances under Public Debt, Loans and Advances, Small Savings, Provident Funds, etc., Reserve Funds, Deposits and Advances, Suspense and Miscellaneous (other than Miscellaneous Government Account), Remittances and Contingency Fund, the closing cash balance at the end of the year may be worked out and proved. Government Account for 1978-79 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 1978.	31,34,10,994*
	B—Revenue Receipts	4,81,00,79,223
3,86,56,60,535	C—Expenditure on revenue account	
32,89,71,708	D—Expenditure on capital account	
4,00,00,000	E—Transfer to Contingency Fund	
3,80,53,673	F—Miscellaneous Government Account	4,96,72,117
	G—Inter-State Settlement	2,02,51,697
92,07,28,115	H—Balance at the credit of the Government Account on 31st March 1979	
5,19,34,14,031	Total	5,19,34,14,031

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

	Debit Rs.	Credit Rs.
(1) Unreconciled balances and differences between broadsheets and ledger balances under certain Debt, Deposit and Remittance heads written off under special sanction	3,80,53,673	2,12,65,274
(2) Balances of sinking funds of discharged loans transferred to Government Account	..	2,84,06,843
Total	3,80,53,673	4,96,72,117

*Decreased by Rs. 6,09,34,984 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 1978-79 are given in Appendix I.

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

STATEMENT NO. 9—STATEMENT OF REVENUE AND EXPENDITURE UNDER DIFFERENT HEADS FOR THE YEAR 1978-79 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	13,55,36	2.82	3.51
Other Taxes on Income and Expenditure	1	..	..
(ii) Taxes on Property and Capital transactions—			
Land Revenue	2,61,50	0.54	0.68
Stamps and Registration Fees	₹ 27,66,84	5.75	7.16
Estate Duty	₹ 48,48	0.10	0.12
Taxes on Immovable Property other than Agricultural Land	-1*	..	..
(iii) Taxes on Commodities and Services—			
State Excise	₹ 66,35,85	13.80	17.17
Sales Tax	1,19,30,85	24.80	30.86
Taxes on Vehicles	₹ 9,12,63	1.90	2.36
Taxes on Goods and Passengers	₹ 21,42,64	4.45	5.54
Taxes and Duties on Electricity	₹ 12,69,57	2.64	3.28
Other Taxes and Duties on Commodities and Services	₹ 7,87,75	1.64	2.04
Total—A. Tax Revenue	2,81,11,47	58.44	72.72
B. Non-Tax Revenue—			
(i) Interest Receipts, Dividends and Profits			
	55,52,50	11.54	14.36
(ii) Administrative Services			
	5,34,85	1.11	1.38

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

STATEMENT NO. 9—STATEMENT OF REVENUE AND EXPENDITURE UNDER DIFFERENT HEADS FOR THE YEAR 1978-79 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.			
(iii) Pensions and Miscellaneous General Services	3,20,57	0.67	0.83
(iv) Social and Community Services	8,96,49	1.86	2.32
(v) Economic Services—			
General Economic Services	85,98	0.18	0.22
Agriculture and Allied Services	6,48,66	1.35	1.68
Industry and Minerals	72,63	0.15	0.19
Water and Power Development	8,99,10	1.87	2.33
Transport and Communications	34,43,71	7.16	8.91
Total—B. Non-Tax Revenue	1,24,54,49	25.89	32.22
C. Grants-in-aid and Contributions	75,34,83	15.67	19.49
Grand Total—Revenue	4,81,00,79	100.00	1,24.43

STATEMENT NO. 9—STATEMENT OF REVENUE AND EXPENDITURE UNDER DIFFERENT HEADS FOR THE YEAR 1978-79 EXPRESSED AS A PERCENTAGE OF TOTAL REVENUE/EXPENDITURE—contd.

Expenditure Heads	Amount in thousands of rupees	Percentage of total revenue	Percentage of total expenditure
1	2	3	4
Fiscal Services—			
(i) Collection of Taxes on Income and Expenditure	..	..	..
(ii) Collection of Taxes on Property and Capital transactions—			
Land Revenue	2,85,06	0·59	0·74
Stamps and Registration	47,37	0·10	0·12
Collection of other Taxes on Property and Capital transactions	..	..	..
(iii) Collection of Taxes on Commodities and Services—			
State Excise	67,40	0·14	0·17
Sales Tax	1,58,34	0·33	0·41
Taxes on Vehicles	20,18	0·04	0·05
Other Taxes and Duties on Commodities and Services	38,42	0·08	0·10
(iv) Other Fiscal Services	18,26	0·04	0·05
Total—Fiscal Services	6,35,03	1·32	1·64
Interest payments and servicing of debt	46,53,53	9·67	12·04
Organs of State	4,47,04	0·93	1·16
Administrative Services	36,95,16	7·68	9·56
Pensions and Miscellaneous General Services	7,58,92	1·58	1·96
Social and Community Services	1,60,82,75	33·44	41·61

STATEMENT NO. 9—STATEMENT OF REVENUE AND EXPENDITURE UNDER DIFFERENT HEADS FOR THE YEAR 1978-79 EXPRESSED AS A PERCENTAGE OF TOTAL REVENUE/EXPENDITURE—concl'd.

Revenue Heads	Amount in thousands of rupees	Percentage of total revenue	Percentage of total expenditure
1	2	3	4
Economic Services—			
General Economic Services	6,55,82	1.36	1.70
Agriculture and Allied Services	34,07,38	7.09	8.81
Industry and Minerals	3,63,87	0.76	0.94
Water and Power Development	28,73,16	5.97	7.43
Transport and Communications	49,78,22	10.35	12.88
Total	1,22,78,45	25.53	31.76
Grants-in-aid and Contributions	1,05,72	0.22	0.27
Grand Total—Expenditure (Revenue Account)	3,86,56,60	80.37	100.00

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

Particulars	Actuals for 1978-79		Total
	Charged.	Voted	
	1	2	3
	Rs.	Rs.	Rs.
Expenditure Heads (Revenue Account)	47,92,77,658	3,38,63,82,877	3,86,56,60,535(c)
Expenditure Heads (Capital Account)	41,108	32,89,30,600	32,89,71,708(d)
Disbursements under Public Debt (a)	4,02,50,40,681		4,02,50,40,681
Loans and Advances (b)		94,07,30,049	94,07,30,049(e)
Transfer to Contingency Fund		4,00,00,000	4,00,00,000
Total	4,50,43,59,447	4,69,60,43,526	9,20,04,02,973

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

E. Public Debt—

Internal Debt of State Government	3,36,04,34,747	3,36,04,34,747
Loans and Advances from Central Government	66,46,05,934	66,46,05,934
Total	4,02,50,40,681	4,02,50,40,681

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

(c) Excludes Rs. 1,09,86,791 spent out of the advances from the Contingency Fund during 1978-79 but not recouped to the Fund till the close of the year and includes Rs. 44,42,433 spent out of advances from the Contingency Fund during 1977-78 and recouped to the Fund during 1978-79.

(d) Excludes Rs. 1,45,82,500 spent out of advance from Contingency Fund during 1978-79 but not recouped to the Fund till the close of the year.

(e) Excludes Rs. 50,00,000 spent out of advance from the Contingency Fund during 1978-79 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 1978-79 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	13,55,36,000
Total (021)	13,55,36,000
028. Other Taxes on Income and Expenditure—	
Taxes on Professions, Trades, Callings and Employment	960
Total (028)	960
Total—(a) Taxes on Income and Expenditure	13,55,36,960
(b) Taxes on Property and Capital transactions—	
029. Land Revenue—	
Land Revenue/Tax	2,25,10,313
Rates and Cesses on Land	1,77,966
Receipts from management of Ex-zamindari Estates	1,535
Receipts from sale of Government Estates	2,870
Sale proceeds of Waste lands and redemption of land tax	5,467
Other receipts	35,20,475
Deduct—Portion of land revenue due to irrigation works	—68,017
Total (029)	2,61,50,609
030. Stamps and Registration Fees—	
B. Stamps—Judicial—	
Court fees realised in Stamps	1,75,39,912
Sale of stamps	9,15,173
Other receipts	1,80,968
Total—B	1,86,36,053

*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 1978-79
	Rs.
A. Tax Revenue—<i>contd.</i>	
(b) Taxes on Property and Capital transactions—<i>concl.</i>	
030. Stamps and Registration Fees—<i>concl.</i>	
C. Stamps—Non-Judicial—	
Sale of stamps ..	21,64,70,470
Duty on impressing of documents ..	44,38,515
Other receipts ..	38,17,185
Total—C ..	<u>22,47,26,170</u>
D. Registration Fees—	
Fees for registering documents ..	3,15,45,328
Other receipts ..	17,76,071
Total—D ..	<u>3,33,21,399</u>
Total (030) ..	<u>27,66,83,622</u>
031. Estate Duty—	
A. Agricultural Land—	
Share of net proceeds assigned to State/Union Territory Governments ..	23,61,000
B. Property other than Agricultural Land—	
Share of net proceeds assigned to States ..	24,87,000
Total (031) ..	<u>48,48,000</u>
035. Taxes on Immovable Property other than Agricultural Land—	
Ordinary Collections ..	—716*
Total (035) ..	<u>—716</u>
Total—(b) Taxes on Property and Capital transactions	<u>30,76,81,515</u>

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

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

Heads	Actuals for 1978-79
	Rs.
A. Tax Revenue—<i>contd.</i>	
(c) Taxes on Commodities and Services—	
039. State Excise—	
Country spirits ..	51,78,22,430
Country fermented liquors ..	14,59,029
Malt liquor ..	1,01,54,911
Foreign liquors and spirits ..	12,58,62,026
Commercial and denatured spirits and medicated wines	32,81,238
Medicinal and toilet preparations containing alcohol, opium, etc. ..	80,048
Opium, hemp and other drugs ..	3,35,060
Fines and confiscations ..	9,50,794
Other receipts ..	36,39,360
Total (039)	66,35,84,896
040. Sales Tax—	
Receipts under the Central Sales Tax Act ..	24,58,19,160
Receipts under the State Sales Tax Acts ..	86,29,33,111
Tax on sale of motor spirits and lubricants ..	8,43,27,292
Other receipts ..	5,955
Total (040)	1,19,30,85,518
041. Taxes on Vehicles—	
Receipts under the Indian Motor Vehicles Act ..	88,67,484
Receipts under the State Motor Vehicles Taxation Acts	8,00,47,235
Other receipts ..	23,48,447
Total (041)	9,12,63,166

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

Heads	Actuals for 1978-79
	Rs.
A. Tax Revenue—<i>concl.</i>	
(c) Taxes on Commodities and Services—<i>concl.</i>	
042. Taxes on Goods and Passengers—	
Tax collections ..	20,78,75,498
Other receipts ..	63,88,556
Total (042)	21,42,64,054
043. Taxes and Duties on Electricity—	
Taxes on consumption and sale of Electricity ..	12,22,67,551
Fees under the Indian Electricity Rules ..	31,10,340
Fees for the electrical inspection of cinemas ..	5,89,533
Other receipts ..	9,89,131
Total (043)	12,69,56,555
045. Other Taxes and Duties on Commodities and Services—	
Entertainment tax ..	7,36,04,955
Other receipts ..	51,69,940
Total (045)	7,87,74,895
Total—(c) Taxes on Commodities and Services	2,36,79,29,084
Total—A. Tax Revenue	2,81,11,47,559

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

Heads	Actuals for 1978-79 Rs.
B. Non-Tax Revenue—	
(b) Interest Receipts, Dividends and Profits—	
049. Interest Receipts—	
D. Interest receipts of States/Union Territory Governments—	
Interest from Departmental commercial undertakings	8,88,76,261
Interest from Public sector and other undertakings	40,90,83,525
Interest from Local bodies	1,13,90,352
Interest from co-operative societies	35,25,052
Interest from cultivators	38,97,627
Interest realised on investment of cash balances	1,04,72,020*
Interest realised on investments of balances in the sinking funds	16,86,072
Other receipts	1,72,34,799
<i>Deduct—Refunds</i>	—22,35,519
Total (049)	54,39,30,189
050. Dividends and Profits—	
Dividends from Public Undertakings	94,322
Dividends from other investments	1,12,25,033
Total (050)	1,13,19,355
Total—(b) Interest Receipts, Dividends and Profits	55,52,49,544

*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 1978-79 Rs.
B. Non-Tax Revenue—contd.	
(c) Other Non-Tax Revenue—	
(i) General Services—	
051. Public Service Commission—	
State Public Service Commission	1,88,054
Total (051)	1,88,054
055. Police—	
Police supplied to other Governments	46,54,679
Police supplied to other parties	12,00,473
Receipts under Arms Act	6,71,885
Fees, fines and forfeitures	24,365
Other receipts	66,96,219
Deduct—Refunds	-7,316
Total (055)	1,32,40,305
056. Jails—	
Services and service fees	47,222
Sale of Jail manufactures	53,24,717
Other receipts	10,31,597
Deduct—Refunds	-1,019
Total (056)	64,02,517
057. Supplies and Disposals—	
Other receipts	2,21,821
Total (057)	2,21,821
058. Stationery and Printing—	
Stationery receipts	15,46,758
Sale of Gazettes, etc.	4,49,616
Other Press receipts	2,42,401
Other receipts	2,34,372
Total (058)	24,73,147

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

Heads	Actuals for 1978-79 Rs.
B. Non-Tax Revenue—contd.	
(c) Other Non-Tax Revenue—contd.	
(i) General Services—contd.	
059. Public Works—	
Rents	2,07,532
Hire Charges of Machinery and equipment	33,402
Recovery of centage charges	51,85,058
Other receipts	29,55,754
Deduct—Refunds	—16,728
Total (059)	83,65,018
065. Other Administrative Services—	
A. Administration of Justice—	
Services and Service fees	69,074
Fines and forfeitures	55,73,770
Other receipts	2,64,100
Deduct—Refunds	—1,09,407
Total—A	57,97,537
B. Elections—	
Sale proceeds of election forms and documents	79,103
Fees, fines and forfeitures	1,64,650
Other receipts	32,61,790
Deduct—Refunds	—1,86,242
Total—B	33,19,301

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

Heads	Actuals for 1978-79 Rs.
B. Non-Tax Revenue—contd.	
(c). Other Non-Tax Revenue—contd.	
(i) General Services—concl'd.	
065. Other Administrative Services—concl'd.	
C. Other Services—	
Receipts under Explosives Act	35,312
Civil Defence	8,19,762
Fees for Government audit	22,69,849
Receipts from Guest houses, Government hostels, etc.	6,83,943
Other receipts	1,01,33,940
<i>Deduct—Refunds</i>	—4,65,446
Total—C	1,34,77,360.
Total (065)	2,25,94,198
066. Contributions and recoveries towards pension and other Retirement Benefits—	
Subscriptions and contributions	34,99,816
Other receipts	5,88,851
Total (066)	40,88,667
068. Miscellaneous General Services—	
State lotteries	72,81,491
Unclaimed Deposits	1,16,50,985
Sale of land and property	1,52,958
Guarantee fees	31,63,085
Other receipts	1,07,57,125
<i>Deduct—Refunds</i>	—50,37,515
Total (068)	2,79,68,129
Total—(i) General Services	8,55,41,856

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

Heads	Actuals for 1978-79 Rs.
B. Non-Tax Revenue—contd.	
(c) Other Non-Tax Revenue—contd.	
(ii) Social and Community Services—	
077. Education—	
A. Primary Education—	
Tuition and other fees	3,50,787
Other receipts	3,06,200
<i>Deduct—Refunds</i>	—5,190
Total—A	<u>6,51,797</u>
B. Secondary Education—	
Tuition and other fees	47,39,048
Text Book Receipts	56,009
Other receipts	29,88,826
<i>Deduct—Refunds</i>	—25,194
Total—B	<u>77,58,689</u>
C. Special Education—	
Tuition and other fees	66,296
Other receipts	58,526
Total—C	<u>1,24,822</u>
E. University and other Higher Education—	
Tuition and other Fees—Government Colleges	26,34,681
Tuition and other Fees—Institutes of Higher Learning	99,619
Other receipts	12,17,737
<i>Deduct—Refunds</i>	—18,732
Total—E	<u>39,33,305</u>

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

Heads	Actuals for 1978-79 Rs.
B. Non-Tax Revenue—contd..	
(c) Other Non-Tax Revenue—contd.	
(ii) Social and Community Services—contd.	
077. Education—concl'd.	
F. Technical Education—	
Tuition and other fees	3,74,664
Other receipts	1,06,14,777
<i>Deduct—Refunds</i>	—90
Total—F	1,09,89,351
G. General—	
Receipts from Sports and Youth Welfare activities	1,01,854
Other receipts	4,15,535
<i>Deduct—Refunds</i>	—52
Total—G	5,17,337
Total (077)	2,39,75,301
078. Art and Culture—	
Archives and Museums	17,519
Public Libraries	22,188
Other receipts	34,079
<i>Deduct—Refunds</i>	—214
Total (078)	73,572
080. Medical—	
A. Allopathy—	
Tuition and other fees for medical education	5,45,733
Receipts from Patients for Hospital and Dispensary Services	31,49,887
Receipts from Employees' State Insurance Scheme	1,30,85,629
Other receipts	54,77,126
<i>Deduct—Refunds</i>	—1,38,531
Total—A	2,21,19,844

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

Heads	Actuals for 1978-79 Rs.
B. Non-Tax Revenue—contd.	
(c) Other Non-Tax Revenue—contd.	
(ii) Social and Community Services—contd.	
080 Medical—contd.	
B. Other Systems of Medicine—	
Ayurvedic	2,42,033
Total—B	2,42,033
Total (080)	2,23,61,877
081. Family Welfare—	
Sale of contraceptives	4
Other receipts	1,53,946
Deduct—Refunds	—2,311
Total (081)	1,51,639
082. Public Health, Sanitation and Water Supply—	
Services and Service Fees	50,106
Sale of Sera and Vaccines, etc.	56,618
Receipts from Sewerage Schemes	24,644
Receipts from Urban Water Supply Schemes	3,43,115
Receipts from Rural Water Supply Schemes	11,26,259
Receipts from Public Health Laboratories	12,480
Fees, fines, etc.	2,73,966
Other receipts	1,48,06,660
Deduct—Refunds	—182
Total (082)	1,36,93,666
083. Housing—	
Receipts from Government Residential Buildings	21,60,166
Other receipts	5,369
Total (083)	21,65,535
084. Urban Development—	
Other receipts	1,15,971
Total (084)	1,15,971

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

Heads	Actuals for 1978-79
	Rs.
B. Non-Tax Revenue—<i>contd.</i>	
(c) Other Non-Tax Revenue—<i>contd.</i>	
(ii) Social and Community Services—<i>contd.</i>	
085. Information and Publicity—	
Receipts from advertising and visual publicity	.. 2,492
Receipts from films	.. 6,118
Receipts from Cinematograph Film Rules	.. 202
Receipts from publications	.. 1,120
Other receipts	.. 2,31,479
Total (085)	.. <u>2,41,411</u>
087. Labour and Employment—	
Receipts under Labour laws	.. 20,976
Fees for registration of Trade Unions	.. 3,332
Fees for inspection of Steam Boilers	.. 4,06,915
Fees realised under the Factory Act	.. 12,27,228
Examination fees under Mines Act	.. 36,360
Fees under Contract Labour (Regulation and Abolition) Rules	.. 4,814
Other receipts	.. 39,30,937
<i>Deduct—Refunds</i>	.. —5,434
Total (087)	.. <u>56,25,128</u>
088. Social Security and Welfare—	
Civil Supplies	.. 20,87,437
Relief and rehabilitation of displaced persons and repatriates	.. 1,50,24,926
Receipts from schemes for welfare of scheduled castes, scheduled tribes and backward classes	.. 5,02,470
Other receipts	.. 14,79,705
<i>Deduct—Refunds</i>	.. —2,17,042
Total (088)	.. <u>1,88,77,496</u>

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

Heads	Actuals for 1978-79
	Rs.
B. Non-Tax Revenue—<i>contd.</i>	
(c) Other Non-Tax Revenue—<i>contd.</i>	
(ii) Social and Community Services—<i>concl'd.</i>	
095. Other Social and Community Services—	
Other receipts	23,67,545
Total (095)	<u>23,67,545</u>
Total—(ii) Social and Community Services	<u>8,96,49,141</u>
(iii) Economic Services—	
098. Co-operation—	
Audit fees	52,86,183
Other receipts	18,82,062
Total (098)	<u>71,68,245</u>
104. Other General Economic Services—	
Regulation of other business undertakings	1,21,400
Fees for stamping Weights and Measures	11,81,290
Other receipts	1,26,984
Total (104)	<u>14,29,674</u>
105. Agriculture—	
Sale of Seeds	29,85,485
Receipts from agricultural farms	38,84,413
Receipts from commercial crops	20,09,839
Receipts from horticulture	11,05,028
Quality control	5,66,658
Other receipts	78,37,872
Deduct—Refunds	—50,399
Total (105)	<u>1,83,38,896</u>

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

Heads	Actuals for 1978-79
	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	.. 1,337
Receipts from Tube-well Schemes	.. 31,76,955
Receipts from Soil Conservation Schemes	.. 5,45,515
Other receipts	.. 20,19,015
Total (106)	.. <u>57,42,822</u>
109. Food—	
Other receipts	.. 1,31,64,888
<i>Deduct—Refunds</i>	.. —4,420
Total (109)	.. <u>1,31,60,468</u>
110. Animal Husbandry—	
Fees for Veterinary education	.. 365
Services and Service Fees	.. 1,440
Receipts from cattle development	.. 17,20,702
Receipts from poultry development	.. 6,84,576
Receipts from sheep and wool development	.. 1,83,368
Receipts from piggery development	.. 2,06,220
Receipts from other livestock development	.. 6,47,543
Receipts from fodder and feed development	.. 3,01,773
Other receipts	.. 8,87,086
<i>Deduct—Refunds</i>	.. —737
Total (110)	.. <u>46,32,336</u>
111. Dairy Development—	
Other receipts	.. 52,561
Total (111)	.. <u>52,561</u>

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

Heads	Actuals for 1978-79
	Rs.
B. Non-Tax Revenue—contd.	
(c) Other Non-Tax Revenue—contd.	
(III) Economic Services—contd.	
112. Fisheries—	
Rents	6,04,743
Licence fees, fines, etc.	95,101
Sale of fish, fish seeds, etc.	24,890
Services and Service Fees	2,150
Other receipts	4,86,308
Total (112)	12,13,192
113. Forest—	
Sale of timber and other forest produce	1,80,99,464
Receipts from farm forestries	6,52,440
Other receipts	11,87,658
<i>Deduct—Refunds</i>	<i>—7,503</i>
Total (113)	1,99,32,059
114. Community Development—	
Receipts from Community Development Projects	2,40,068
Receipts under Panchayati Raj Acts	42,234
Other receipts	15,22,498
<i>Deduct—Refunds</i>	<i>—10,511</i>
Total (114)	17,94,289
120. Industries—	
A. General—	
Services and Service Fees	39,168
Licence fees	17,113

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

Heads	Actuals for 1978-79 Rs.
B. Non-Tax Revenue—<i>contd.</i>	
(c) Other Non-Tax Revenue—<i>contd.</i>	
(iii) Economic Services—<i>contd.</i>	
120. Industries—<i>concl.</i>	
Fines and penalties	200
Receipts under the Petroleum Act	29,241
Receipts under the Rice Milling Industries (Regulation) Act	47,829
Other receipts	1,64,969
Total (120)	2,98,520
121. Village and Small Industries—	
Industrial Estates	8,33,680
Small Scale Industries	26,12,655
Handloom Industries	4,85,285
Handicrafts Industries	2,14,678
Other village Industries	1,25,535
Other receipts	17,66,729
Deduct—Refunds	—3,750
Total (121)	60,34,812
128. Mines and Minerals—	
Mineral concession fees, rents and royalties	3,56,682
Receipts under the Carbide of Calcium Rules	1,636
Other receipts	5,77,647
Deduct—Refunds	—5,765
Total (128)	9,30,200
131. Water and Power Development Services—	
Other receipts	98,620
Total (131)	98,620

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

Heads	Actuals for 1978-79
	Rs.
B. Non-Tax Revenue—contd.	
(c) Other Non-Tax Revenue—contd.	
(iii) Economic Services—contd.	
132. Multipurpose River Projects—	
Bhakra—Nangal Project—	
Unit No. 1 Bhakra Dam	5,18,674
Unit No. 3 Nangal Hydrel Channel	13,711
Unit No. 5(a) Remodelling of Ropar Head Works	15,924
Unit No. 5(b) Remodelling of Sirhind Canal	13,864
Unit No. 6 Bhakra Canals	80,10,574
Unit No. 7 Bist Doab Canal	21,31,910
Total—Bhakra-Nangal Project	1,07,04,657
Thein Dam Project—	
Thein Dam	53,442
Total—Thein Dam Project	53,442
Total (132)	1,07,58,099
133. Irrigation, Navigation, Drainage and Flood Control Projects—	
A. Irrigation Projects—Commercial—	
Sirhind Canal	5,07,06,418
Upper Bari Doab Canal	1,74,44,206
Sutlej Valley Project	19,37,505
Harike Project	81,20,262
Banur Canal System	1,73,958
Other receipts	5,13,933
Total—A	7,88,96,282
B. Irrigation Projects—Non-Commercial—	
Other receipts	39,245
Total—B	39,245

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

Heads	Actuals for 1978-79 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>	
F. Drainage Projects—Non-Commercial—	
Drainage Project	1,17,104
Total-F	<u>1,17,104</u>
Total (133)	<u>7,90,52,631</u>
136. Civil Aviation—	
Services and service fees	3,456
Other receipts	84,904
Total (136)	<u>88,360</u>
137. Roads and Bridges—	
Tolls on roads	83,70,500
Other receipts	6,85,63,170
Total (137)	<u>7,69,33,670</u>
138. Road and Water Transport Services—	
Government Central Workshop	1,97,411
Punjab Roadways, Amritsar	2,57,60,473
Punjab Roadways, Jullundur	2,93,27,462
Punjab Roadways, Chandigarh	2,69,72,098
Punjab Roadways, Pathankot	2,44,94,302
Punjab Roadways, Moga	2,08,71,239
Punjab Roadways, Ludhiana	3,02,62,604
Punjab Roadways, Hoshiarpur	2,23,69,862
Punjab Roadways, Ferozepur	2,16,84,071
Punjab Roadways, Batala	1,84,02,957
Punjab Roadways, Muktsar	90,86,356
Punjab Roadways; Tarn Taran	1,79,24,544
Punjab Roadways, Nawanshahr	1,76,11,012
Other receipts	2,292
Total (138)	<u>26,49,66,683</u>

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

Heads	Actuals for 1978-79 Rs.
B. Non-Tax Revenue—<i>concl'd.</i>	
(c) Other Non-Tax Revenue— <i>concl'd.</i>	
(iii) Economic Services — <i>concl'd.</i>	
139. Tourism—	
Receipts from Tourist transport ..	1,55,489
Rent and catering receipts ..	9,83,261
Other receipts ..	12,43,590
Deduct-Refunds ..	—132
Total (139) ..	23,82,208
144. Other Transport and Communication Services—	
Other receipts ..	148
Total (144) ..	148
Total—(iii) Economic Services ..	51,50,08,493
Total—(c) Other Non-Tax Revenue ..	69,01,99,490
Total—B. Non-Tax Revenue ..	1,24,54,49,034
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 ..	68,50,000
Grants on account of Agricultural Wealth Tax ..	36,05,000
Grants from Central Road Fund ..	86,46,000
Relief and Rehabilitation of displaced persons ..	1,66,822
Police—	
Modernisation of Police Force ..	9,58,500
Other grants ..	90,000
Jails—Other grants ..	3,90,500
Other Administrative Services—Grants for administration of Central Acts and Regulations ..	1,79,000

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

Heads	Actuals for 1978-79 Rs.
C. Grants-in-aid and Contributions—contd.	
160. Grants-in-aid from Central Government—contd.	
A. Non-Plan Grants—concl'd.	
University and other Higher Education—Other grants ..	1,50,00,000
Sports and Youth Welfare—Youth Welfare Schemes ..	41,50,000
General (Education)—Scholarships	1,89,154
Art and Culture—Archives and Museums ..	1,19,650
Social Welfare—Prohibition ..	41,89,000
Total—A ..	4,45,33,626
B. Grants for State/Union Territory Plan Schemes— Block grants ..	
	17,38,80,000
Total—B ..	17,38,80,000
C. Grants for Central Plan Schemes—	
Other Administrative Services—Gazetter and Statistical Memoirs ..	1,28,000
Secondary Education—Other grants ..	40,000
Special Education— Adult Education ...	25,65,850
Other grants ..	1,98,858
University and other Higher Education—Scholarships ..	7,86,400
Sports and Youth Welfare— Youth welfare schemes ..	8,84,137
Sports and games ..	2,33,800
Art and Culture— Promotion of Arts and Culture ..	91,295
Public Libraries ..	30,000
Sewerage and Water Supply—Other Rural Water Supply Schemes ..	50,00,000
Employment and Training—Other grants ..	4,31,90,028
Social Welfare—Family and Child Welfare ..	5,98,650

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

Heads	Actuals for 1978-79 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 General Economic Services—Economic advice and statistics	.. 93,000
Agriculture—	
Multiplication and distribution of seeds	.. 2,04,650
Commercial crops	.. 45,13,193
Agricultural economics and statistics	.. 3,81,600
Agricultural marketing and quality control	.. 6,00,000
Soil and Water Conservation—	
Soil survey and testing	.. 90,000
Soil conservation schemes	.. 1,50,000
Area Development—Other grants	.. 1,03,00,000
Food—Procurement and Supply	.. 5,16,800
Animal Husbandry—Poultry development	.. 4,00,000
Fisheries—Inland fisheries	.. 2,59,000
General (Community Development)—Other grants	.. 1,77,523
Community Development Programmes—Other grants	.. 1,61,000
General (Industries)—Other grants	.. 45,87,698
Village and Small Industries—Small Scale Industries	.. 30,000
Water Development—Research	.. 59,000
Roads and Bridges—	
Planning and Research	.. 53,150
Strategic and Border Roads	.. 4,00,00,000
Total—C	₹1,63,23,632
D. Grants for Centrally Sponsored Plan Schemes—	
Special Education—	
Promotion of modern Indian languages and literature	.. 2,50,000
Sanskrit education	.. 25,865

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

Heads	Actuals for 1978-79 Rs.
C. Grants-in-aid and Contributions—contd.	
160. Grants-in-aid from Central Government—contd.	
D. Grants for Centrally Sponsored Plan Schemes—contd.	
University and other Higher Education—Book promotion ..	7,50,000
Allopathy—Medical Relief ..	18,61,217
Other Systems of Medicine—Other systems ..	2,45,000
Family Welfare—	
Direction and Administration ..	29,76,000
Rural Family Welfare services ..	1,28,75,000
Urban Family Welfare services ..	3,53,000
Transport ..	7,15,600
Compensation ..	18,08,000
Other services and supplies ..	17,88,000
Mass education ..	2,00,000
Training, research and statistics ..	11,44,875
Public Health and Sanitation—	
Prevention and control of diseases ..	2,24,67,799
Other Grants ..	53,21,000
Sewerage and Water Supply—	
Sewerage schemes ..	4,50,000
Rural piped water supply schemes ..	1,24,90,000
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—Other grants ..	54,58,300
Social Welfare—	
Education and welfare of handicapped ..	1,75,000
Women's welfare ..	1,62,000
Family and child welfare ..	27,49,690
Co-operation—Credit co-operatives ..	5,25,000

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

Heads	Actuals for 1978-79 Rs.
C. Grants-in-aid and Contributions—concl'd.	
160. Grants-in-aid from Central Government—concl'd.	
D. Grants for Centrally Sponsored Plan Schemes—concl'd.	
Agriculture—	
High yielding varieties programme ..	4,78,700
Plant protection ..	15,22,500
Commercial crops ..	77,23,870
Extension and farmers' training ..	10,24,000
Agricultural economics and statistics ..	85,000
Horticulture ..	91,000
Other grants ..	70,000
Soil and Water Conservation—Soil conservation schemes	40,00,000
Area Development—Other grants ..	10,48,056
Animal Husbandry—	
Direction and Administration ..	1,03,000
Veterinary services and Animal health ..	7,45,000
Cattle development ..	13,92,000
Forest—	
Forest conservation and development ..	30,55,000
Plantation Schemes ..	21,50,000
Community Development Programmes—Nutrition ..	8,77,500
Village and Small Industries—Small Scale Industries ..	31,50,000
	10,23,06,372
Total—D ..	43,70,43,630
	162. States' Share of Union Excise Duties—
States' Share of Basic Union Excise Duties ..	24,56,89,000
Additional Excise Duties in lieu of Sales Tax ..	7,07,50,000
	31,64,39,000
Total (162) ..	75,34,82,630
Total—C. Grants-in-aid and Contributions ..	75,34,82,630
TOTAL—RECEIPT HEADS (REVENUE ACCOUNT)	4,81,00,79,223

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

Bold figures represent charged expenditure

Heads 1	Actuals for 1978-79		
	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 ..	89,449 31,12,242*	..	32,01,691
Legislature Secretariat ..	28,92,378	..	28,92,378
Total (211) ..	89,449 60,04,620	..	60,94,069
212. President, Vice-President/ Governor/Administrator of Union Territories—			
C. Governor/Administrator of Union Territories—			
Emoluments and Allowances of the Governor/Adminis- trator of Union Territories	66,000	..	66,000
Secretariat ..	3,67,913	..	3,67,913
House-hold establishment	2,16,368	..	2,16,368
Sumptuary allowance ..	17,989	..	17,989
Medical facilities ..	79,460	..	79,460
Expenditure from Contract Allowance ..	1,29,193	..	1,29,193
Tour expenses ..	92,580	..	92,580
Discretionary grants ..	3,00,000	..	3,00,000
Total (212) ..	12,69,503	..	12,69,503

*Excludes Rs. 1,71,100 spent out of an advance from the Contingency Fund during 1978-79 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 1978-79		
	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 ..	3,60,440	..	3,60,440
Sumptuary and other allowances ..	4,505	..	4,505
Tour expenses ..	2,80,778	..	2,80,778
Entertainment and hospitality expenses ..	2,225	..	2,225
Discretionary grant by Ministers ..	57,64,952	..	57,64,952
Other expenditure ..	25,87,346	..	25,87,346
Total (213) ..	90,00,246	..	90,00,246
214. Administration of Justice—			
High Courts ..	50,09,428	..	50,09,428
Civil and Sessions Courts	1,58,44,968	..	1,58,44,968
Small Causes Courts ..	1,80,555	..	1,80,555
Criminal Courts ..	1,43,062	..	1,43,062
Administrators General and Official Trustees ..	44,364	..	44,364
Legal Advisers and Counsels	56,73,457	..	56,73,457
Total (214) ..	50,09,428 } 2,18,86,406 }	..	2,68,95,834
215. Elections—			
Electoral Officers ..	11,61,250	..	11,61,250
Charges for conduct of election for Lok Sabha and State/Union Territory Legislative Assemblies when held simultaneously	85,309	..	85,309
Charges for conduct of election to Parliament ..	79,055	..	79,055

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

Heads I	Actuals for 1978-79		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
	A. General Services—contd.		
(a) Organs of State—concl'd.			
215. Elections—concl'd.			
Charges for conduct of election to State/Union Territory Legislature ..	1,18,602	..	1,18,602
Total (215) ..	14,44,216	..	14,44,216
Total—(a) Organs of State	63,68,380 3,83,35,488 }	..	4,47,03,868
(b) Fiscal Services—			
(ii) Collection of Taxes on Property and Capital Transactions—			
229. Land Revenue—			
Direction and Administration	1,12,630	..	1,12,630
Land records ..	2,72,40,776 } 2,082	..	2,72,42,858
Other expenditure ..	11,46,476 } 4,000	..	11,50,476
Total (229) ..	2,84,99,882 } 6,082	..	2,85,05,964
230. Stamps and Registration—			
B. Stamps—Judicial—			
Direction and Administra- tion ..	34,362	..	34,362
Expenses on sale of stamps	65,276	..	65,276
Total—B ..	99,638	..	99,638
C. Stamps—Non-Judicial—			
Direction and Administration	59,809	..	59,809
Cost of stamps ..	25,51,880	..	25,51,880
Expenses on sale of stamps	19,48,693	..	19,48,693
Total—C ..	45,60,382	..	45,60,382

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

Actuals for 1978-79

Heads 1	Actuals for 1978-79		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 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>			
D. Registration—			
Direction and Administration	76,815	..	76,815
Total—D ..	76,815	..	76,815
Total (230) ..	47,36,835	..	47,36,835
(iii) Collection of Taxes on Commodities and Services—			
239. State Excise—			
Direction and Administration	66,34,092	..	66,34,092
Purchase of liquor and spirits ..	89,491	..	89,491
Purchase of opium, etc. ..	16,910	..	16,910
Total (239) ..	67,40,493	..	67,40,493
240. Sales Tax—			
Direction and Administration	30,65,958	..	30,65,958
Collection charges ..	1,27,67,899 ¹¹⁸ }	..	1,27,68,017
Total (240) ..	1,58,33,857 ¹¹⁸ }	..	1,58,33,975
241. Taxes on Vehicles—			
Collection charges ..	38,118	..	38,118
Inspection of motor vehicles	19,79,832	..	19,79,832
Total (241) ..	20,17,950	..	20,17,950

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

Heads 1	Actuals for 1978-79		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
A. General Services—<i>contd.</i>			
(b) Fiscal Services—<i>concl.</i>			
(iii) Collection of Taxes on Commodities and Services—<i>concl.</i>			
245. Other Taxes and Duties on Commodities and Services—			
Collection charges— Entertainment Tax ..	1,17,290	..	1,17,290
Collection charges—Electri- city Duty ..	6,78,398	..	6,78,398
Collection charges—Taxes on Goods and Passengers	30,45,922	..	30,45,922
Total (245) ..	38,41,610	..	38,41,610
(iv) Other Fiscal Services—			
247. Other Fiscal Services—			
Promotion of Small Savings	18,25,673	..	18,25,673
Total (247) ..	18,25,673	..	18,25,673
Total—(b) Fiscal Services	6,200 6,34,96,300 }	..	6,35,02,500
(c) Interest payments and servicing of debt—			
248. Appropriation for reduc- tion or avoidance of debt—			
Sinking Funds ..	4,64,51,000	..	4,64,51,000
Other appropriations ..	25,78,000	..	25,78,000
Total (248) ..	4,90,29,000	..	4,90,29,000

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

Heads	Actuals for 1978-79		
	Non-Plan	Plan	Total
	Rs.	Rs.	Rs.
A. General Services—contd.			
(c) Interest payments and servicing of debt—contd.			
249. Interest Payments			
A. Interest on Internal Debt—			
Interest on Market Loans	4,99,94,222	..	4,99,94,222
Interest on other Internal debts	17,50,44,544	..	17,50,44,544
Management of debt	2,12,276	..	2,12,276
Total—A	22,52,51,042	..	22,52,51,042
C. Interest on Small Savings, Provident Funds, etc.—			
Interest on State Provident Funds	2,17,69,000	..	2,17,69,000
Incentive bonus to Provident Fund Subscribers	6,07,000	..	6,07,000
Total—C	2,23,76,000	..	2,23,76,000
D. Interest on Loans and Advances from Central Government—			
Interest on Loans for Non-Plan Schemes	1,43,18,487	..	1,43,18,487
Interest on Loans for State-Union Territory Plan Schemes	4,83,41,185	..	4,83,41,185
Interest on Loans for Central Plan Schemes	34,50,022	..	34,50,022
Interest on Loans for Centrally Sponsored Plan Schemes	17,26,930	..	17,26,930

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

Heads	Actuals for 1978-79		
	Non-Plan	Plan	Total
	1	2	3
	Rs.	Rs.	Rs.
A. General Services—<i>concl.</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 Ways and Means Advances ..	1,18,35,616	..	1,18,35,616
Interest on Pre-1974 Loans	8,15,67,129	..	8,15,67,129
Total—D ..	16,12,39,369	..	16,12,39,369
E. Interest on Reserve Funds—			
Interest on Depreciation/ Renewal Reserve Funds	32,31,838	..	32,31,838
Total—E	32,31,838	..	32,31,838
F. Interest on other Obligations—			
Interest on deposits ..	42,17,571	..	42,17,571
Miscellaneous ..	8,421	..	8,421
Total—F ..	42,25,992	..	42,25,992
Total (249) ..	41,63,24,241	..	41,63,24,241
Total—(c) Interest payments and servicing of debt ..	46,53,53,241	..	46,53,53,241
(d) Administrative Services—			
251. Public Service Commission—			
State Public Service Commissions ..	7,28,767	..	7,28,767
Total (251) ..	7,28,767	..	7,28,767

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

Heads	Actuals for 1978-79		
	Non-Plan	Plan	Total
	1	2	3
	Rs.	Rs.	Rs.
A. General Services—contd.			
(d) Administrative Services—contd.			
252. Secretariat—General Services—			
Secretariat ..	1,49,83,085	..	1,49,83,085
Board of Revenue ..	52,42,203(a)	..	52,42,203
Other offices ..	37,440	..	37,440
Total (252) ..	2,02,62,728	..	2,02,62,728
253. District Administration—			
Commissioners ..	13,15,130	..	13,15,130
District establishment ..	23,303 2,29,09,681]	..	2,29,32,984
Other establishment ..	64,82,153	..	64,82,153
Court of Wards ..	178	..	178
Total (253) ..	23,303 3,07,07,142]	..	3,07,30,445
254. Treasury and Accounts Administration—			
Directorate of Accounts and Treasuries ..	8,01,373	..	8,01,373
Treasury establishment ..	66,29,163	..	66,29,163
Local Fund Audit ..	33,18,800	..	33,18,800
Training ..	1,65,493	..	1,65,493
Total (254) ..	1,09,14,829	..	1,09,14,829
255. Police—			
Direction and Administration ..	17,24,457	..	17,24,457
Education and Training ..	40,82,627	..	40,82,627
Criminal Investigation and Vigilance ..	1,42,01,241	..	1,42,01,241
Special Police ..	5,356 3,18,20,496]	..	3,18,25,852

(a) Excludes Rs. 85,695 spent out of an advance from the Contingency Fund during 1978-79 but not recouped to the Fund till the close of the year.

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

Heads	Actuals for 1978-79		
	Non-Plan	Plan	Total
	2	3	4
	Rs.	Rs.	Rs.
A. General Services—contd.			
(d) Administrative Services—contd.			
255. Police—concl'd.			
District Police ..	14,03,54,833 } 19,854	..	14,03,74,687
Railway Police ..	42,85,495	..	42,85,495
Welfare of Police Personnel	12,21,959	..	12,21,959
Total (255) ..	19,76,91,108 } 25,210	..	19,77,16,318
256. Jails—			
Direction and Administration ..	13,51,065	..	13,51,065
Jails ..	1,61,83,089	..	1,61,83,089
Jail Manufactures ..	31,38,338	..	31,38,338
Other expenditure ..	2,382	..	2,382
Total (256) ..	2,06,74,874	..	2,06,74,874
257. Supplies and Disposals—			
Purchase ..	8,80,320	..	8,80,320
Total (257) ..	8,80,320	..	8,80,320
258. Stationery and Printing—			
Direction and Administration ..	4,90,430	..	4,90,430
Purchase and supply of stationery stores ..	60,24,211	..	60,24,211
Printing, storage and distribution of forms ..	7,91,419	..	7,91,419
Government Presses ..	80,72,390	..	80,72,390
Cost of Printing by other sources ..	68,65,342	..	68,65,342
Government publications	7,32,350	..	7,32,350
Other expenditure ..	5,19,233	3,28,249	8,47,482
Total (258) ..	2,34,95,375	3,28,249	2,38,23,624

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

Heads	Actuals for 1978-79		
	Non-Plan	Plan	Total
	2	3	4
1	Rs.	Rs.	Rs.
A. General Services—contd.			
(d) Administrative Services—concl'd.			
259. Public Works—			
Direction and Administration ..	1,02,84,751	..	1,02,84,751
Construction ..	1,00,204 } 16,33,494 }	..	17,33,698
Maintenance and Repairs ..	1,24,212 } 2,82,09,202 }	..	2,83,33,414
Public Works Workshops ..	4,28,279	..	4,28,279
Machinery and equipment ..	-2,65,522*	..	-2,65,522
Suspense ..	-6,22,998*	..	-6,22,998
Total (259) ..	2,24,416 } 3,96,67,206 }	..	3,98,91,622
265. Other Administrative Services—			
Vigilance ..	54,27,561	..	54,27,561
Special Commissions of Enquiry ..	7,01,496	..	7,01,496
Civil Defence ..	17,83,727	..	17,83,727
Home Guards ..	1,08,26,989	..	1,08,26,989
Gazetteer and Statistical Memoirs ..	2,66,341	24,492	2,90,833
Guest Houses, Government Hostels, etc. ..	17,07,409	..	17,07,409
Training ..	..	4,94,113	4,94,113
Other expenditure ..	26,60,788	..	26,60,788
Total (265) ..	2,33,74,311	5,18,605	2,38,92,916
Total—(d) Administrative Services ..	10,01,696 } 36,76,67,893 }	8,46,854	36,95,16,443

*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	Actuals for 1978-79		
	Non-Plan	Plan	Total
	1	2	3
	Rs.	Rs.	Rs.
A. General Services—<i>concl'd.</i>			
(e) Pensions and Miscellaneous General Services—			
266. Pensions and other Retirement Benefits—			
Superannuation and Retirement allowances ..	37,512 4,74,77,047	..	4,75,14,559
Commuted value of pensions ..	4,08,692	..	4,08,692
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 ..	1,23,20,346	..	1,23,20,346
Family Pensions ..	66,57,721	..	66,57,721
Contributions to Provident Funds ..	9,83,000	..	9,83,000
Pensions to Legislators ..	3,14,052	..	3,14,052
Total (266) ..	37,512 6,81,84,360	..	6,82,21,872
268. Miscellaneous General Services—			
Pre-partition payments ..	381	..	381
State lotteries ..	53,62,749	..	53,62,749
Pensions in lieu of resumed jagirs, lands, territories, etc. ..	2,21,401	..	2,21,401
Pensions and awards in consideration of distinguished services ..	2,16,079	..	2,16,079
Other expenditure ..	18,69,328	..	18,69,328
Total (268) ..	76,69,938	..	76,69,938
Total—(e) Pensions and Miscellaneous General Services ..	37,512 7,58,54,298	..	7,58,91,810
Total—A. General Services ..	47,27,67,029 54,53,53,979	8,46,854	1,01,89,67,862

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

Heads 1	Actuals for 1978-79		
	Non-Plan	Plan	Total
	2 Rs.	3 Rs.	4 Rs.
B. Social and Community Services—			
276. Secretariat—Social and Community Services— Secretariat ..	49,75,285	..	49,75,285
Total (276) ..	49,75,285	..	49,75,285
277. Education—			
A. Primary Education—			
Inspection ..	46,34,000	1,93,000	48,27,000
Government primary schools ..	28,24,78,344	2,70,67,619	30,95,45,963
Assistance to non-government primary schools ..	23,02,000	..	23,02,000
Assistance to Local Bodies for primary education ..	17,70,924	..	17,70,924
Teachers' Training ..	..	2,80,558	2,80,558
Other expenditure ..	22,26,000	..	22,26,000
Total—A ..	29,34,11,268	2,75,41,177	32,09,52,445
B. Secondary Education—			
Direction and Administration ..	73,09,103	4,28,709	77,37,812
Government secondary schools ..	70,500	9,59,70,632	34,26,48,154
Assistance to non-Government secondary schools ..	24,66,07,022		
Assistance to Local Bodies for secondary education ..	4,92,21,000	..	4,92,21,000
Scholarships ..	6,000	..	6,000
Scholarships ..	26,02,000	4,69,702	30,71,702
Teachers' training ..	15,95,000	1,60,080	17,55,080
Other expenditure ..	..	45,013	45,013
Total—B ..	70,500 30,73,40,125	9,70,74,136	40,44,84,761

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

Heads	Actuals for 1978-79		
	Non-Plan	Plan	Total
	1	2	3
	Rs.	Rs.	Rs.
B. Social and Community Services—<i>contd.</i>			
277. Education—<i>contd.</i>			
C. Special Education—			
Adult Education ..	31,69,285	3,67,426	35,36,711
Promotion of modern Indian languages and literature ..	24,76,579	8,49,116	33,25,695
Sanskrit education ..	2,623	..	2,623
Other language education	3,90,480	..	3,90,480
Total—C ..	60,38,967	12,16,542	72,55,509
E. University and other Higher Education—			
Assistance to Universities for non-technical education	4,08,81,350	50,10,197	4,58,91,547
Government colleges ..	2,90,31,738	59,39,275	3,49,71,013
Assistance to non-Govern- ment colleges ..	3,35,92,843	..	3,35,92,843
Scholarships ..	18,10,759	11,57,000	29,67,759
Total—E ..	10,53,16,690	1,21,06,472	11,74,23,162
F. Technical Education—			
Direction and Administra- tion ..	₹5,26,636	..	5,26,636
Technical schools ..	₹5,71,093	..	5,71,093
Polytechnics ..	57,13,122	₹10,03,386	67,16,508
Assistance to non-Govern- ment technical colleges and institutes ..	₹27,97,160	9,38,250	37,35,410
Scholarships ..	₹1,65,445	₹1,82,394	3,47,839
Other expenditure ..	2,33,400	93,915	3,27,315
Total—F ..	1,00,06,856	22,17,945	1,22,24,801

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

Heads	Actuals for 1978-79		
	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
B. Social and Community Services—contd.			
277. Education—concl'd.			
G. Sports and Youth Welfare—			
Direction and Administration ..	24,25,890	5,22,196	29,48,086
Physical education ..	6,37,343	..	6,37,343
Youth welfare schemes ..	71,84,428	49,58,757	1,21,43,185
Sports and games ..	10,35,000	38,85,438	49,20,438
Total—G ..	1,12,82,661	93,66,391	2,06,49,052
H. General—			
Direction and Administration ..	51,71,868	7,82,147	59,54,015
Scholarships ..	52,530	..	52,530
Other expenditure ..	17,44,805	..	17,44,805
Total—H ..	69,69,203	7,82,147	77,51,350
Total (277) ..	74,03,65,770 ^{70,500}	15,03,04,810	89,07,41,080
278. Art and Culture—			
Promotion of Arts and Culture ..	5,34,724	51,674	5,86,398
Archives and Museums ..	12,06,864	6,49,143	18,56,007
Public Libraries ..	6,19,678	86,832	7,06,510
Total (278) ..	23,61,266	7,87,649	31,48,915
280. Medical—			
A. Allopathy—			
Direction and Administration ..	46,05,348	3,50,606	49,55,954
Medical Relief ..	9,21,49,513	3,91,40,694	13,12,90,207

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

Heads—	Actuals for 1978-79		
	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
B. Social and Community Services—contd.			
280. Medical—concl.			
A. Allopathy—concl.			
Education	1,64,96,755	31,84,445	1,96,81,200
Training	11,50,469	39,39,032	50,89,501
Research		73,000	73,000
Employees' State Insurance Scheme	1,41,12,999	3,77,845	1,44,90,844
Total—A	12,85,15,084	4,70,65,622	17,55,80,706
B. Other Systems of Medicine—			
Ayurvedic	1,09,83,579	11,69,391	1,21,52,970
Total—B	1,09,83,579	11,69,391	1,21,52,970
Total (280)	13,94,98,663	4,82,35,013	18,77,33,676
281. Family Welfare—			
Direction and Administration	6,18,789	23,05,733	29,24,522
Rural Family Welfare services	22,76,327	97,11,353	1,19,87,680
Urban Family Welfare services	1,25,018	3,12,424	4,37,442
Transport		7,31,402	7,31,402
Compensation		21,37,830	21,37,830
Other services and supplies	89,876	13,79,062	14,68,938
Mass education		1,58,638	1,58,638
Training, research and statistics	1,18,449	6,10,223	7,28,672
Total (281)	32,28,459	1,73,46,665	2,05,75,124

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

Heads 1	Actuals for 1978-79		
	Non-Plan	Plan	Total
	Rs.	Rs.	Rs.
B. Social and Community Services—<i>contd.</i>			
282. Public Health, Sanitation and Water Supply—			
A. Public Health and Sanitation—			
Direction and Administration ..	24,36,801		24,36,801
Prevention and control of diseases ..	1,83,08,126	2,28,21,674	4,11,29,800
Prevention of food adulteration ..	7,26,783		7,26,783
Prevention of air and water pollution ..	4,63,500		4,63,500
Drug Control ..	5,62,806		5,62,806
Training ..	9,13,044	34,534	9,47,578
Health statistics and research ..	8,09,605	27,608	8,37,213
Health education and publicity ..	1,74,147	24,645	1,98,792
Public Health Laboratories	6,83,650	1,53,196	8,36,846
Health transport ..	43,490		43,490
Sanitation services ..	1,30,194		1,30,194
Total—A ..	2,52,52,146	2,30,61,657	4,83,13,803
B. Sewerage and Water Supply—			
Direction and Administration ..	1,72,57,895		1,72,57,895
Machinery and equipment ..	—2,45,898*		—2,45,898
Suspense ..	2,34,56,309		2,34,56,309
Other Rural Water Supply schemes ..		5,90,58,404	5,90,58,404
Other expenditure ..	78,21,000		78,21,000
Total—B ..	4,82,89,306	5,90,58,404	10,73,47,710
Total (282) ..	7,35,41,452	8,21,20,061	15,56,61,513

*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 1978-79		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
B. Social and Community Services—contd.			
283. Housing—			
A. General—			
Direction and Administration ..	4,57,219	..	4,57,219
Assistance to Housing Boards, Corporations, etc. ..	..	25,00,000	25,00,000
Total—A ..	4,57,219	25,00,000	29,57,219
B. Housing Schemes—			
Village Housing Project Scheme ..	61,711	..	61,711
House sites to landless workers in rural areas ..	4,62,894	..	4,62,894
Total—B ..	5,24,605	..	5,24,605
C. Government Residential Buildings—			
Direction and Administration ..	1,28,511	..	1,28,511
Construction ..	3,89,253	..	3,89,253
Maintenance and repairs ..	8,14,575	..	8,14,575
Total—C ..	13,32,339	..	13,32,339
Total (283) ..	23,14,163	25,00,000	48,14,163

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

Heads 1	Actuals for 1978-79		
	Non-Plan	Plan	Total
	2 Rs.	3 Rs.	4 Rs.
B. Social and Community Services—contd.			
284. Urban Development—			
A. General—			
Direction and Administration ..	41,98,624	..	41,98,624
Assistance to Municipalities, Corporations, etc. ..	..	92,53,256	92,53,256
Town and Regional Planning ..	36,94,178	17,94,633	54,88,811
Other expenditure ..	46,478	..	46,478
Total (284) ..	79,39,280	1,10,47,889	1,89,87,169
285. Information and Publicity—			
Direction and Administration ..	72,04,331	11,32,667	83,36,998
Advertising and Visual Publicity ..	..	4,79,692	4,79,692
Information Centres ..	..	1,13,162	1,13,162
Field publicity ..	..	13,29,948	13,29,948
Songs and Drama Services ..	..	3,75,993	3,75,993
Films ..	..	3,01,800	3,01,800
Photo services ..	3,032	..	3,032
Publications ..	6,025	..	6,025
Total (285) ..	72,13,388	37,33,262	1,09,46,650
287. Labour and Employment—			
A. Labour—			
Direction and Administration ..	6,12,934	..	6,12,934
Industrial relations ..	17,22,076	6,02,568	23,24,644
Working conditions and safety ..	7,32,101	..	7,32,101

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

Heads 1	Actuals for 1978-79		
	Non-Plan	Plan	Total
	Rs.	Rs.	Rs.
B. Social and Community Services—contd.			
287. Labour and Employment—concl'd.			
A. Labour—concl'd.			
General labour welfare	5,70,334	..	5,70,334
Research and Statistics	1,56,698	21,453	1,78,151
Total—A	37,94,143	6,24,021	44,18,164
B. Employment and Training—			
Direction and Administration			
..	18,19,408	61,561	18,80,969
Employment exchange ..	20,82,728	5,12,857	25,95,585
Employment survey and statistics ..	2,31,090	..	2,31,090
Training of craftsmen and supervisors ..	2,61,43,568	37,19,888	2,98,63,456
Other expenditure ..	2,28,12,015	5,57,848	2,33,69,863
Total—B	5,30,88,809	48,52,154	5,79,40,963
Total (287)	5,68,82,952	54,76,175	6,23,59,127
288. Social Security and Welfare—			
A. Civil Supplies—			
Direction and Administration			
..	65,72,548	..	65,72,548
Consumer subsidies ..	1 10,46,461	..	1,10,46,461
Total—A	1,76,19,009	..	1,76,19,009
B. Relief and Rehabilitation of Displaced Persons and Repatriates—			
Direction and Administration			
..	11,05,505	..	11,05,505
Other relief measures ..	3,42,951	..	3,42,951
Other expenditure ..	42,24,037	..	42,24,037
Total—B	56,72,493	..	56,72,493

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

Heads 1]	Actuals for 1978-79		
	Non-Plan	Plan	Total
	2 Rs.	3 Rs.	4 Rs.
B. Social and Community Services—<i>contd.</i>			
288. Social Security and Welfare—<i>concl.</i>			
C. Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes— Direction and Administration			
..	[67,33,187	..	67,33,187
Welfare of Scheduled castes]	90,05,988	1,37,99,450	2,28,05,438
Welfare of Scheduled tribes	10,963	..	10,963
Welfare of other backward classes ..	4,15,98,413	33,83,084	4,49,81,497
Total—C ..	5,73,48,551	1,71,82,534	7,45,31,085
D. Social Welfare— Direction and Administration			
..	5,02,202	19,094	5,21,296
Education and welfare of handicapped ..	3,31,513	2,33,310	5,64,823
Women's welfare ..	15,05,069	42,25,118	57,30,187
Family and child welfare	26,01,914	30,70,988	56,72,902
Welfare of poor and destitute ..	1,26,650	61,800	1,88,450
Other expenditure ..	17,67,095	2,00,000	19,67,095
Total—D ..	68,34,443	78,10,310	1,46,44,753
E. Other Social Security and Welfare Programmes— Pensions under Social security schemes			
..	2,82,00,617	..	2,82,00,617
Other programmes ..	89,35,453	..	89,35,453
Total—E ..	3,71,36,070	..	3,71,36,070
Total (288) ..	12,46,10,566	2,49,92,844	14,96,03,410

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

Heads 1	Actuals for 1978-79		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
B. Social and Community Services—contd.			
289. Relief on account of Natural Calamities—			
A. Special Relief—			
Public Health, Water Supply and Sanitation ..	500	..	500
Other special relief measures	12,250	..	12,250
Total—A ..	12,750	..	12,750
B. Gratuitous Relief—			
Cash doles ..	8,85,78,060*	..	8,85,78,060
Food and clothing ..	1,76,070	..	1,76,070
Housing ..	12,87,000	..	12,87,000
Supply of medicines ..	9,51,123	..	9,51,123
Supply of seeds, fertilisers and agricultural implements ..	6,500	..	6,500
Supply of fodder ..	10,91,520	..	10,91,520
Other gratuitous relief ..	42,91,410	..	42,91,410
Total—B ..	9,63,81,683	..	9,63,81,683
D. General—			
Direction and Administration ..	1,27,362	..	1,27,362
Other expenditure ..	9,85,855	..	9,85,855
Total—D ..	11,13,217	..	11,13,217
Total (289) ..	9,75,07,650	..	9,75,07,650
295. Other Social and Community Services—			
Zoological and Public Gardens ..	79,309	..	79,309

*Excludes Rs. 94,93,278 spent out of an advance from the Contingency Fund during 1978-79 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 1978-79		
	Non-Plan	Plan	Total
	2 Rs.	3 Rs.	4 Rs.
B. Social and Community Services—concl'd.			
295. Other Social and Community Services—concl'd.			
Administration of Religious and Charitable Endowments Acts ..	58,506		58,506
Upkeep of Shrines, Temples, etc. ..	9,64,114@		9,64,114
Donations for charitable purposes ..	1,20,000		1,20,000
Total (295) ..	12,21,929		12,21,929
Total—B. Social and Community Services..	1,26,16,60,823	70,500 34,65,44,368	1,60,82,75,691
C. Economic Services—			
(a) General Economic Services—			
296. Secretariat-Economic Services—			
Planning Commission/ Planning Board ..		8,91,065	8,91,065
Secretariat ..	30,89,738		30,89,738
Total (296) ..	30,89,738	8,91,065	39,80,803
298. Co-operation—			
Direction and Administration ..	1,33,72,036	25,18,406	1,58,90,442
Audit of co-operatives ..	64,62,053		64,62,053
Education, research and training ..		3,58,765	3,58,765
Information and publicity ..		1,00,000	1,00,000

@Includes Rs. 12,000 spent out of an advance from the Contingency Fund during 1977-78 and recouped to the Fund during 1978-79.

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

Heads	Actuals for 1978-79		
	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
C. Economic Services—contd.			
(a) General Economic Services—concl.			
298. Co-operation—concl.			
Credit co-operatives .. .. .	..	1,94,76,750*	1,94,76,750
Dairy co-operatives .. .. .	..	67,00,000	67,00,000
Industrial co-operatives	20,14,000	3,48,134	23,62,134
Consumers' co-operatives .. .. .	..	38,23,750	38,23,750
Total (298)	2,18,48,089	3,33,25,805	5,51,73,894
304. Other General Economic Services—			
Land ceilings	4,93,679	..	4,93,679
Regulation of other business undertakings	34,434	..	34,434
Economic advice and statistics	31,32,764	16,44,478	47,77,242
Regulation of weights and measures	8,70,898	2,51,069	11,21,967
Total (304)	45,31,775	18,95,547	64,27,322
Total—(a) General Economic Services	2,94,69,602	3,61,12,417	6,55,82,019
(b) Agriculture and Allied Services—			
305. Agriculture—			
Direction and Administration	59,39,058	33,63,433	93,02,491
Consolidation of Holdings	22,08,513	..	22,08,513
Multiplication and distribution of seeds	9,97,440	10,89,790	20,87,230

*Excludes Rs. 12,36,718 spent out of an advance from the Contingency Fund 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 1978-79		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
C. Economic Services—contd.			
(b) Agriculture and Allied Services—contd.			
305. Agriculture—concl'd.			
Agricultural farms ..	1,25,059		1,25,059
Manures and fertilizers ..	4,27,759	2,29,37,675	2,33,65,434
High yielding varieties programme ..	67,88,306	5,84,409	73,72,715
Plant protection ..	13,32,075	70,83,489	84,15,564
Commercial crops ..	1,12,15,491	78,82,310	1,90,97,801
Schemes for small and marginal farmers and agriculture labour ..		73,93,000	73,93,000
Extension and farmers' training ..	6,000	15,67,848	15,73,848
Agricultural education ..	59,76,851 } 3,18,26,885 }	1,31,82,024	5,09,85,760
Agricultural engineering ..	4,59,961		4,59,961
Agricultural economics and statistics ..	3,95,828	5,70,123	9,65,951
Agricultural marketing and quality control ..	6,60,243	14,28,875	20,89,118
Horticulture ..	26,19,948	28,61,933	54,81,881
Other expenditure ..	4,10,706	2,42,215	6,52,921
Total (305) ..	59,76,851 } 6,54,13,272 }	7,01,87,124	14,15,77,247
306. Minor Irrigation—			
Investigation and development of ground water resources ..		5,47,902	5,47,902
Tubewells ..	1,80,16,463		1,80,16,463
Lift Irrigation schemes ..	31,18,154		31,18,154
Other expenditure ..		22,000	22,000
Total (306) ..	2,11,34,617	5,69,902	2,17,04,519

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

Heads 1	Actuals for 1978-79		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
C. Economic Services—contd.			
(b) Agriculture and Allied Services—contd.			
307. Soil and Water Conservation—			
Direction and Administration ..	2,37,619		2,37,619
Soil survey and testing ..	2,90,673	1,05,511	3,96,184
Education and training ..	91,973	1,21,119	2,13,092
Soil conservation schemes	2,06,02,880	1,20,50,777	3,26,53,657
Total (307) ..	2,12,23,145	1,22,77,407	3,35,00,552
309. Food—			
Procurement and Supply	10,91,944		10,91,944
Nutritious and subsidiary food ..	11,21,630		11,21,630
Other expenditure ..		87,065	87,065
Total (309) ..	22,13,574	87,065	23,00,639
310. Animal Husbandry—			
Direction and Administration	15,91,595	36,634	16,28,229
Veterinary education and training ..	29,64,751	34,00,322	63,65,073
Veterinary services and Animal health ..	1,05,91,747	49,48,693	1,55,40,440
Investigation and statistics	81,002	1,69,537	2,50,539
Cattle development ..	1,07,93,233	1,26,98,475	2,34,91,708
Poultry development ..	19,95,854	99,997	20,95,851
Sheep and wool development	15,84,392	2,39,861	18,24,253
Piggery development ..	5,35,330	3,35,424	8,70,754
Fodder and feed development	1,53,683	4,01,017	5,54,700

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

Heads 1	Actuals for 1978-79		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
C. Economic Services—contd.			
(b) Agriculture and Allied Services—contd.			
310. Animal Husbandry—contd.			
Other expenditure	20,442		20,442
Total (310)	3,03,12,029	2,23,29,960	5,26,41,989
311. Dairy Development—			
Direction and Administration	1,69,183	1,17,086	2,86,269
Dairy development	7,82,108	8,13,143	15,95,251
Education and training		23,900	23,900
Other expenditure		10,28,000	10,28,000
Total (311)	9,51,291	19,82,129	29,33,420
312. Fisheries—			
Direction and Administration	5,85,066		5,85,066
Research	53,396	86,319	1,39,715
Education and training		2,57,958	2,57,958
Inland fisheries	10,74,548	15,29,701	26,04,249
Other expenditure	5,014		5,014
Total (312)	17,18,024	18,73,978	35,92,002
313. Forest—			
Direction and Administration	8,914 73,15,527		73,24,441
Research	3,999	1,37,000	1,40,999
Education and training	78,187	75,005	1,53,192
Forest conservation and development	84,99,474	8,57,995	93,57,469
Survey of forest resources	25,998		25,998
Plantation schemes	3,63,025	1,21,40,953	1,25,03,978
Farm forestry		16,89,889	16,89,889

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

Heads 1	Actuals for 1978-79		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
C. Economic Services—contd.			
(b) Agriculture and Allied Services—concl'd.			
313. Forest—concl'd.			
Forest produce ..	15,17,665 (a)	..	15,17,665
Communications and Buildings ..	5,62,124	2,99,004	8,61,128
Preservation of wild life ..	5,72,814	3,11,711	8,84,525
Other expenditure ..	3,500	42,11,799	42,15,299
Total (313) ..	1,89,42,313 ^{8,914}	1,97,23,356	3,86,74,583
314. Community Development—			
A. General—			
Direction and Administration	2,22,30,370	..	2,22,30,370
Training ..	2,46,839	..	2,46,839
Assistance to Panchayati Raj Institutions ..	12,07,487	1,30,25,735	1,42,33,222
Other expenditure ..	1,84,701	..	1,84,701
Total—A ..	2,38,69,397	1,30,25,735	3,68,95,132
C. Rural Works Programme—			
Roads ..	46,61,154 (b)	..	46,61,154
Other expenditure ..	22,56,444	..	22,56,444
Total—C ..	69,17,598	..	69,17,598
Total (314) ..	3,07,86,995	1,30,25,735	4,38,12,730
Total—(b) Agriculture and Allied Services ..	19,26,95,260 ^{59,85,765}	14,20,56,656	34,07,37,681

(a) Includes Rs. 1,50,000 spent out of an advance from the Contingency Fund during 1977-78 and recouped to the Fund during 1978-79.

(b) Includes Rs. 42,80,433 spent out of an advance from the Contingency Fund during 1977-78 and recouped to the Fund during 1978-79.

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

Heads 1	Actuals for 1978-79		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
C. Economic Services—contd.			
(c) Industry and Minerals—			
320. Industries—			
B. Large and Medium Industries—			
Other Industries ..	17,674	12,96,459	13,14,133
Total (320) ..	17,674	12,96,459	13,14,133
321. Village and Small Industries—			
Direction and Administration	62,80,186	6,64,681	69,44,867
Industrial Estates ..	79,798		79,798
Small Scale Industries ..	68,79,853	1,24,69,687	1,93,49,540
Handloom Industries ..	9,92,709	9,57,373	19,50,082
Handicraft Industries ..	13,75,838	2,52,070	16,27,908
Khadi Industries ..	11,65,489		11,65,489
Sericulture Industries ..	6,05,076	3,65,686	9,70,762
Other expenditure ..	20,00,000		20,00,000
Total (321) ..	1,93,78,949	1,47,09,497	3,40,88,446
328. Mines and Minerals—			
B. Regulation and Development of Mines—			
Mineral exploration ..	7,14,054	2,70,927	9,84,981
Total (328) ..	7,14,054	2,70,927	9,84,981
Total—(c) Industry and Minerals ..	2,01,10,677	1,62,76,883	3,63,87,560
(d) Water and Power Development—			
331. Water and Power Development Services—			
A. Water Development—			
Technical control and supervision ..	38,73,224		38,73,224
Data collection ..	25,537		25,537

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

Heads 1	Actuals for 1978-79		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
C. Economic Services—contd.			
(d) Water and Power Development—contd.			
331 Water and Power Develop- ment Services—concl'd.			
A. Water Development—concl'd.			
Research ..	4,57,531	3,36,422	7,93,953
Survey and Investigation	12,91,535	23,85,559	36,77,094
Total—A ..	56,47,827	27,21,981	83,69,808
B. Power Development— Other expenditure ..			
	8,70,00,000	..	8,70,00,000
Total—B ..	8,70,00,000	..	8,70,00,000
Total (331) ..	9,26,47,827	27,21,981	9,53,69,808
332. Multipurpose River Projects—			
A. Bhakra-Nangal Project—			
Unit No. 1 Bhakra Dam	52,80,487	..	52,80,487
Unit No. 2 Nangal Dam	80,694	..	80,694
Unit No. 3 Nangal Hydrel Channel ..	6,60,386	..	6,60,386
Unit No. 6 Bhakra Canals	2,22,68,594	..	2,22,68,594
Unit No. 7 Bist Doab Canal	41,61,876	..	41,61,876
Other expenditure ..	2,46,99,433	..	2,46,99,433
Total—A ..	5,71,51,470	..	5,71,51,470
B. Beas Dam Project—			
Unit No. 1 Beas-Sutlej Link	2,82,944	..	2,82,944
Unit No. 2 Beas Dam at Pong ..	10,30,127	..	10,30,127
Other expenditure ..	14,69,929	:	14,69,929
Total—B ..	27,83,000	..	27,83,000
Total (332) ..	5,99,34,470	..	5,99,34,470

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

Heads 1	Actuals for 1978-79		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
C. Economic Services—contd.			
(d) Water and Power Development—contd.			
333. Irrigation, Navigation, Drainage and Flood Control Projects—			
A. Irrigation Projects— (Commercial)—			
Direction and Administration Upper Bari Doab Canal	19,97,137	..	19,97,137
Sirhind Canal	2,10,01,004	..	2,10,01,004
Gurgaon Canal	3,25,63,876	..	3,25,63,876
Banur Canal System	18,518	..	18,518
Sutlej Valley Project	2,53,951	..	2,53,951
Sirhind Feeder Project	88,41,852	..	88,41,852
Madhopur Beas Link	44,58,114	..	44,58,114
Lining of channels Shah Nahar Canal Project	31,97,952	..	31,97,952
Ghaggar Project	93,16,335	..	93,16,335
Harike Project Utilisation of Surplus Ravi Beas waters Garhshanker Lift Irrigation Project	31,85,316	..	31,85,316
	1,05,958	..	1,05,958
	1,46,31,329	..	1,46,31,329
	9,92,321	..	9,92,321
	3,569	..	3,569
Total—A	10,05,67,232	..	10,05,67,232
B. Irrigation Projects— (Non-Commercial)—			
Other expenditure	20,13,842	..	20,13,842
Total—B	20,13,842	..	20,13,842
F. Drainage Projects— (Non-Commercial)—			
Drainage Project	2,80,31,851	..	2,80,31,851
Total—F	2,80,31,851	..	2,80,31,851

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

Heads 1	Actuals for 1978-79		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
C. Economic Services—<i>contd.</i>			
(d) Water and Power Development—<i>concl'd.</i>			
333. Irrigation, Navigation, Drainage and Flood Control Projects—<i>concl'd.</i>			
G. Flood Control and anti-sea erosion projects—			
Anti-water logging, drainage and Flood Control Project	13,98,670	..	13,98,670
Total—G	13,98,670	..	13,98,670
Total (333)	13,20,11,595	..	13,20,11,595
Total-(d) Water and Power Development	28,45,93,892	27,21,981	28,73,15,873
(e) Transport and Communications—			
336. Civil Aviation—			
Direction and Administration	1,62,717	..	1,62,717
Training and education	..	5,24,994	5,24,994
Other expenditure	3,54,195	..	3,54,195
Total (336)	5,16,912	5,24,994	10,41,906
337. Roads and Bridges—			
Direction and Administration	1,96,55,534	..	1,96,55,534
Roads of Inter-State importance	8,42,646	..	8,42,646
State Highways	1,22,359 2,11,67,278	..	2,12,89,637

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

Heads	Actuals for 1978-79		
	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
C. Economic Services—contd.			
(e) Transport and Communications—contd.			
337. Roads and Bridges—concl'd.			
District and Other Roads	89,255 } 5,84,27,913	10,904 } 10,27,88,880	16,13,16,952
Railway Safety Works ..	6,64,090		6,64,090
Machinery and equipment	6,96,574		6,96,574
Suspense ..	—12,43,164(a)		—12,43,164
Transfers to Reserve Funds and Deposit Accounts ..		86,46,000	86,46,000
Transfers from Reserve Funds and Deposit Accounts ..		—87,17,964	—87,17,964
Other expenditure ..	10,000		10,000
Total (337) ..	2,11,614 } 10,02,20,871	10,904 } 10,27,16,916	20,31,60,305
338. Road and Water Transport Services—			
A. Road Transport—			
Direction and Administration	10,85,261		10,85,261
Punjab Roadways, Amritsar— Working expenses ..	1,05,861 } 2,99,45,266		3,00,51,127
Punjab Roadways, Jullundur— Working expenses ..	42,324 } 3,14,93,390		3,15,35,714
Punjab Roadways, Chandigarh— Working expenses ..	3,00,30,688		3,00,30,688
Punjab Roadways, Pathankot— Working expenses ..	23,823 } 2,47,87,287		2,48,11,110

(a) 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	Actuals for 1978-79		
	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
C. Economic Services—contd.			
(e) Transport and Communications—contd.			
338. Road and Water Transport Services—concl'd.			
A. Road Transport—concl'd.			
Punjab Roadways, Moga—			
Working expenses ..	10,731 2,07,59,292	..	2,07,70,023
Punjab Roadways, Ludhiana—			
Working expenses ..	2,91,74,700	..	2,91,74,700
Punjab Roadways, Hoshiarpur—			
Working expenses ..	2,21,63,807	..	2,21,63,807
Punjab Roadways, Ferozepur—			
Working expenses ..	34,569 2,46,13,851	..	2,46,48,420
Punjab Roadways, Batala—			
Working expenses ..	8,538 2,09,48,143	..	2,09,56,681
Punjab Roadways, Tarn Taran—			
Working expenses ..	6,000 2,38,26,240	..	2,38,32,240
Punjab Roadways, Nawanshahr—			
Working expenses ..	1,74,23,815	..	1,74,23,815
Punjab Roadways, Muktsar—			
Working expenses ..	1,18,63,104	..	1,18,63,104
Other expenditure ..	4,76,423	..	4,76,423
Total (338) ..	2,31,846 28,85,91,267	..	28,88,23,113

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

Heads	Actuals for 1978-79		
	Non-Plan	Plan	Total
	2	3	4
	Rs.	Rs.	Rs.
C. Economic Services—concl'd.			
(e) Transport and Communications—concl'd.			
339. Tourism—			
Direction and Administration	4,25,092	..	4,25,092
Tourist information and publicity .. .	..	2,27,802	2,27,802
Tourist accommodation ..	23,23,090	10,62,884	33,85,974
Other expenditure ..	..	7,57,796	7,57,796
Total (339) ..	27,48,182	20,48,482	47,96,664
Total—(e) Transport and Communications	4,43,460 39,20,77,232	10,904 10,52,90,392	49,78,21,988
Total—C. Economic Services	64,29,225 91,89,46,663	10,904 30,24,58,329	1,22,78,45,121
D. Grants-in-aid and Contributions—			
363. Compensation and Assignments to Local Bodies and Panchayati Raj Institutions—			
Land Revenue ..	46,55,510	..	46,55,510
Other miscellaneous compensations and assignments ..	59,16,351	..	59,16,351
Total (363) ..	1,05,71,861	..	1,05,71,861
Total-D. Grants-in-aid and Contributions ..	1,05,71,861	..	1,05,71,861
TOTAL—EXPENDITURE HEADS (REVENUE ACCOUNT)	47,92,66,754 2,73,65,33,326	10,904 64,98,49,551	3,86,56,60,535

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

Heads 1	Actuals for 1978-79		
	Non-Plan	Plan	Total
	2 Rs.	3 Rs.	4 Rs.
EXPENDITURE HEADS (CAPITAL ACCOUNT)			
A. Capital Account of General Services—			
459. Capital Outlay on Public Works ..	4,84,607	1,62,67,745	1,67,52,352
Total—A. Capital Account of General Services ..	4,84,607	1,62,67,745	1,67,52,352
B. Capital Account of Social and Community Services—			
477. Capital Outlay on Education, Art and Culture ..	..	78,79,962	78,79,962
480. Capital Outlay on Medical ..	..	38,330 1,56,46,074	1,56,84,404
481. Capital Outlay on Family Welfare ..	..	30,16,474	30,16,474
482. Capital Outlay on Public Health, Sanitation and Water Supply ..	..	5,34,507	5,34,507
483. Capital Outlay on Housing ..	..	2,36,77,627	2,36,77,627
484. Capital Outlay on Urban Development ..	—3,85,67,089*	3,61,45,632	—24,21,457
485. Capital Outlay on Information and Publicity ..	..	1,468	1,468
488. Capital Outlay on Social Security and Welfare ..	..	30,02,159	30,02,159
495. Capital Outlay on other Social and Community Services ..	13,91,000	4,77,572	18,68,572
Total—B. Capital Account of Social and Community Services	—3,71,76,089	38,330 9,03,81,475	5,32,43,716

*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 1978-79		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
C. Capital Account of Economic Services—			
(a) Capital Account of General Economic Services—			
498. Capital Outlay on Co-operation ..	-1,14,84,917*	3,16,08,333†	2,01,23,416
Total—(a) Capital Account of General Economic Services	-1,14,84,917*	3,16,08,333	2,01,23,416
(b) Capital Account of Agriculture and Allied Services—			
505. Capital Outlay on Agriculture ..		-3,99,476*	-3,99,476
506. Capital Outlay on Minor Irrigation, Soil Conservation and Area Development ..		-81,00,801*	-81,00,801
509. Capital Outlay on Food ..	-27,81,08,858*	6,73,907	-27,74,34,951
510. Capital Outlay on Animal Husbandry ..		16,46,121	16,46,121
511. Capital Outlay on Dairy Development ..		7,63,861	7,63,861
512. Capital Outlay on Fisheries ..		7,37,897	7,37,897
514. Capital Outlay on Community Development ..	11,599	-9,26,451@	-9,14,852
515. Investments in Agricultural Financial Institutions ..		65,00,000	65,00,000
Total—(b) Capital Account of Agriculture and Allied Services	-27,80,97,259*	8,95,058	-27,72,02,201

† Excludes Rs. 1,45,82,500 spent out of an advance from the Contingency Fund during 1978-79 but not recouped to the Fund till the close of the year.

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

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

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

Heads 1	Actuals for 1978-79		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
C. Capital Account of Economic Services—contd.			
(c) Capital Account of Industry and Minerals—			
520. Capital Outlay on Industrial Research and Development ..	-1,113*	5,21,49,065	5,21,47,952
521. Capital Outlay on Village and Small Industries ..	-22,70,166*	3,01,89,714	2,79,19,548
525. Capital Outlay on Telecommunication and Electronics Industries ..		30,00,000	30,00,000
Total—(c) Capital Account of Industry and Minerals ..	-22,71,279*	8,53,38,779	8,30,67,500
(d) Capital Account of Water and Power Development—			
532. Capital Outlay on Multi-purpose River Projects ..		9,11,32,672	9,11,32,672
533. Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects ..	-7,90,721@	22,22,78,250	22,14,87,529
Total—(d) Capital Account of Water and Power Development ..	-7,90,721@	31,34,10,922	31,26,20,201

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

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

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

Heads	Actuals for 1978-79		
	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—			
536. Capital Outlay on Civil Aviation	16	6,20,237	6,20,253
537. Capital Outlay on Roads and Bridges ..	4,11,58,048	2,778 4,68,81,535	8,80,42,361
538. Capital Outlay on Road and Water Transport Services ..		2,37,81,285	2,37,81,285
544. Capital Outlay on Other Transport and Communication Services ..		79,22,825	79,22,825
Total—(e) Capital Account of Transport and Communications ..	4,11,58,064	2,778 7,92,05,882	12,03,66,724
Total—C. Capital Account of Economic Services ..	—25,14,86,112(a)	2,778 51,04,58,974	25,89,75,640
TOTAL—EXPENDITURE HEADS—(CAPITAL ACCOUNT) ..	—28,81,77,594(a)	41,108 61,71,08,194	32,89,71,708
TOTAL EXPENDITURE ..	47,92,66,754 2,44,83,55,732	52,012 1,26,69,57,745	4,19,46,32,243

(a) Minus expenditure is partly due to the credits being more than the debits under the head "Suspense" and partly 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	2,85,189
Construction—	
(i) Construction of Punjab Bhavan at New Delhi .. .. .	..
(ii) Construction of District Administrative Complex at Ludhiana .. .. .	..
(iii) Construction of new Central Jail (Sudhar Ghar) at Ludhiana .. .. .	..
(iv) Other works each costing Rs. 50 lakhs and less	1,99,015
Total—Construction	<u>1,99,015</u>
Machinery and equipment	403
Suspense .. .. .	..
Other expenditure .. .. .	..
Total (459)	<u>4,84,607</u>
465. Capital Outlay on Other Administrative Services—	
Stationery and Printing .. .. .	..
Total (465) .. .. .	..
Total—A. Capital Account of General Services	<u>4,84,607</u>

EXPENDITURE DURING AND TO END OF 1978-79

during 1978-79		Expenditure to end of 1978-79
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
12,38,684	15,23,873	49,43,858
15,67,542	15,67,542	40,61,329
..	..	72,16,335
23,79,630	23,79,630	29,94,393(a)
1,09,06,632	1,11,05,647	12,63,63,570(b)
1,48,53,804	1,50,52,819	14,06,35,627
1,75,257	1,75,660	3,71,426
..	..	27,659
..	..	4,34,49,275
1,62,67,745	1,67,52,352	18,94,27,845
..	..	40,73,940
..	..	40,73,940
1,62,67,745	1,67,52,352	19,35,01,785

(a) Includes Rs. 6,14,763 transferred *proforma* vide footnote (b) below.

(b) Excludes Rs. 6,14,763 transferred *proforma* vide footnote (a) above.

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure	
	Non-Plan	
1	2	
	Rs.	
B. Capital Account of Social and Community Services—		
477. Capital Outlay on Education, Art and Culture—		
Primary education
Secondary education—		
(i) Construction of Model Higher Secondary School at Sheran Wali
(ii) Other works each costing Rs. 50 lakhs and less
Total—Secondary-education
Pre-University education
University and other Higher education
Technical education
Sports and youth welfare
Other expenditure
Total (477)
480. Capital Outlay on Medical—		
A. Allopathy—		
Medical relief—		
(i) Construction of O.P.D. block at New Medical Enclave Amritsar
(ii) Construction of Operation Theatre in 500 Bedded Hospital at Amritsar
(iii) Other schemes each costing Rs. 50 lakhs and less
Total—Medical relief

EXPENDITURE DURING AND TO END OF 1978-79—*contd.*

during 1978-79		Expenditure to end of 1978-79
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
4,07,100	4,07,100	12,16,364
88,823	88,823	88,823
48,69,176	48,69,176	1,31,62,950
49,57,999	49,57,999	1,32,51,773
6,66,532	6,66,532	6,92,953
17,25,000	17,25,000	71,71,909
1,23,331	1,23,331	4,56,359
..	..	1,14,191
..	..	9,63,94,870
78,79,962	78,79,962	11,92,98,419
24,38,227	24,38,227	1,40,44,922
5,49,833	5,49,833	5,49,833
38,330 } 1,26,58,014 }	1,26,96,344	4,31,04,457
38,330 } 1,56,46,074 }	1,56,84,404	5,76,99,212

Bold figures represent charged expenditure.

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure	
	Non-Plan	
1	2	
	Rs.	
B. Capital Account of Social and Community Services—<i>contd.</i>		
480. Capital Outlay on Medical—<i>concl'd.</i>		
A. Allopathy—<i>concl'd.</i>		
Medical education
Other expenditure
	<hr/>	
Total—A
	<hr/>	
B. Other Systems of Medicine—		
Ayurvedic
	<hr/>	
Total—B
	<hr/>	
Total (480)
	<hr/>	
481. Capital Outlay on Family Welfare—		
Welfare Centres
Services and supplies
Other expenditure
	<hr/>	
Total (481)
	<hr/>	
482. Capital Outlay on Public Health, Sanitation and Water Supply—		
Public health and sanitation programmes
Sewerage schemes
Urban water supply schemes

EXPENDITURE DURING AND TO END OF 1978-79—*confid.*

during 1978-79

Plan	Total	Expenditure to end of 1978-79
3	4	5
Rs.	Rs.	Rs.
..	..	2,42,582
..	..	13,64,83,844
38,330 } 1,56,46,074 }	1,56,84,404	19,44,25,638
..	..	4,95,247
..	..	4,95,247
38,330 } 1,56,46,074 }	1,56,84,404	19,49,20,885
..	..	8,89,513
30,16,474	30,16,474	51,53,682
..	..	1,70,484
30,16,474	30,16,474	62,13,679
1,16,213	1,16,213	1,69,471
2,50,664	2,50,664	33,53,267
1,67,630	1,67,630	40,38,684

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

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

EXPENDITURE DURING AND TO END OF 1978-79—contd.

during 1978-79		Expenditure to end of 1978-79
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	..	6,233
..	..	2,58,156
..	..	85,29,859
5,34,507	5,34,507	1,63,55,670
13,03,923	13,03,923	38,69,913
..	..	7,64,637
1,81,740	1,81,740	4,65,149
..	..	3,08,68,312
71,32,389	71,32,389	6,18,71,659
3,58,591	3,58,591	18,08,184
57,02,991	57,02,991	1,79,04,988
5,96,753	5,96,753	57,38,494
1,52,76,387	1,52,76,387	12,32,91,336
8,260	8,260	2,74,39,388
83,92,980	83,92,980	3,24,41,514
84,01,240	84,01,240	5,98,80,902
2,36,77,627	2,36,77,627	18,31,72,238

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure 1	Expenditure	
	Non-Plan	
	Rs.	
B. Capital Account of Social and Community Services—<i>contd.</i>		
484. Capital Outlay on Urban Development—		
A. General—		
Buildings		—3,85,67,089(a)
Other expenditure	..	..
Total (484)	..	<u>—3,85,67,089(a)</u>
485. Capital Outlay on Information and Publicity—		
Information and publicity	..	..
Total (485)	..	<u>..</u>
488. Capital Outlay on Social Security and Welfare—		
D. Other Rehabilitation Schemes—		
Other expenditure	..	..
Total—D	..	<u>..</u>
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. 50 lakhs and less	..	..
Total—Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	..	<u>..</u>
Social Security and Welfare—		
(i) Investments in Punjab Scheduled Castes, Land Development and Finance Corporation, Chandigarh	..	..
(ii) Welfare of the poor and destitute	..	..
(iii) Education and welfare of handicapped	..	..
(iv) Other schemes each costing Rs. 50 lakhs and less	..	..
Total—Social Security and Welfare	..	<u>..</u>

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

EXPENDITURE DURING AND TO END OF 1978-79—*contd.*

during 1978-79		Expenditure to end of 1978-79
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
3,61,45,632	-24,21,457(a)	-24,21,457(b)
..	..	25,09,20,128
3,61,45,632	-24,21,457(a)	24,84,98,671
1,468	1,468	2,90,887
1,468	1,468	2,90,887
..	..	11,09,329
..	..	11,09,329
..	..	88,00,000
30,00,000	30,00,000	1,00,00,000
..	..	20,80,625
30,00,000	30,00,000	2,08,80,625
..	..	1,00,00,000
..	..	68,041
..	..	1,75,434
2,159	2,159	4,67,000
2,159	2,159	1,07,10,475

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

(b) Progressive minus expenditure represents excess of recoveries over the capital expenditure.

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure 1	Expenditure	
	Non-Plan 2 Rs.	
B. Capital Account of Social and Community Services—concl'd.		
488. Capital Outlay on Social Security and Welfare —concl'd.		
E. Other Social Security and Welfare Programmes—concl'd.		
Other expenditure
Total—E
Total (488)
495. Capital Outlay on Other Social and Community Services—		
Labour
Employment—		
(i) Works Centre Scheme	..	13,91,000
(ii) Other schemes each costing Rs. 50 lakhs and less		..
Total—Employment	..	13,91,000
Other expenditure
Total (495)	..	13,91,000
Total—B. Capital Account of Social and Community Services	..	—3,71,76,089(a)
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

(a) See footnote (a) at page 122.

EXPENDITURE DURING AND TO END OF 1978-79—*contd.*

during 1978-79		Expenditure to end of 1978-79
Plan 3 Rs.	Total 4 Rs.	5 Rs.
..	..	6,99,358
30,02,159	30,02,159	3,22,90,458
30,02,159	30,02,159	3,33,99,787
..	..	48,18,702
..	13,91,000	92,08,328
4,77,572	4,77,572	40,98,635
4,77,572	18,68,572	1,33,06,963
..	..	1,34,202
4,77,572	18,68,572	1,82,59,867
38,330 9,03,81,475	5,32,43,716	82,04,10,103
87,28,068(a)	87,28,068	22,84,10,968
..	..	1,69,00,000
-1,310(b)	-1,310	2,64,801
..	..	4,21,579
745	745	2,17,75,621
78,64,999	78,64,999	2,70,70,999
8,19,100	8,19,100	1,36,61,875
..	..	1,05,00,000
3,65,281	3,65,281	42,23,823

Bold figures represent charged expenditure.

(a) Excludes Rs. 1,13,39,500 spent out of an advance from the Contingency Fund during 1978-79 but not recouped to the Fund till the close of the year.

(b) Represents Receipts and Recoveries on Capital Account.

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure 1	Expenditure	
	Non-Plan	
		2 Rs.
C. Capital Account of Economic Services—<i>contd.</i>		
(a) Capital Account of General Economic Services—<i>concl'd.</i>		
498. Capital Outlay on Co-operation—<i>concl'd.</i>		
Consumer co-operatives
Other co-operatives—		
1. Scheme for distribution of seeds, fertilizers and pesticides—		
Gross expenditure	..	1,36,94,654
<i>Deduct</i> —Receipts and Recoveries on Capital Account		—2,51,79,571
Net Expenditure	..	—1,14,84,917
2. Other schemes not in the nature of State Trading Schemes
Total—Other co-operatives	..	—1,14,84,917
Total (498)	..	—1,14,84,917
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	..	—1,14,84,917

EXPENDITURE DURING AND TO END OF 1978-79—contd.

during 1978-79		Expenditure to end of 1978-79
Plan	Total	
3 Rs.	4 Rs.	5 Rs.
1,38,31,450(a)	1,38,31,450	2,83,50,703
..	1,36,94,654	2,96,02,97,252
..	-2,51,79,571	-3,00,24,70,110
..	-1,14,84,917	-4,21,72,858
..	..	25,47,723
..	-1,14,84,917	-3,96,25,135
3,16,08,333	2,01,23,416	31,19,55,234
..	..	3,12,00,000
..	..	1,00,00,000
..	..	4,12,00,000
..	..	1,49,786
..	..	1,49,786
3,16,08,333	2,01,23,416	35,33,05,020

(a) Excludes Rs. 32,43,000 spent out of an advance from the Contingency Fund during 1978-79 but not recouped to the Fund till the close of the year.

STATEMENT NO 13—DETAILED STATEMENT OF CAPITAL

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

EXPENDITURE DURING AND TO END OF 1978-79—*contd.*

during 1978-79		Expenditure to end of 1978-79
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	..	—4,12,760(a)
..	..	4
..	..	3,42,140
..	..	10,00,000
94,26,047	94,26,047	14,52,44,649
..	..	381
..	..	39,00,000
—98,25,523(b)	—98,25,523	8,97,346
—3,99,476(b)	—3,99,476	15,09,71,760
..	..	6,85,36,797
7,23,798	7,23,798	2,08,99,241
13,72,959	13,72,959	2,69,00,705
2,16,783	2,16,783	65,25,560

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

(b) 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	
		Non-Plan
1	2	Rs.
C. Capital Account of Economic Services—contd.		
(b) Capital Account of Agriculture and Allied Services—contd.		
506. Capital Outlay on Minor Irrigation, Soil Conservation and Area Development—concl'd.		
Minor Irrigation—concl'd.		
(v) Water Resources Investigation Scheme
(vi) Construction of Ghats in Irrigation Channels
(vii) Punjab State Tube-wells Corporation, Chandigarh
(viii) Punjab State Co-operative Land Mortgage Bank, Chandigarh
(ix) Other schemes each costing Rs. 50 lakhs and less
Total—Minor Irrigation
Soil Conservation Schemes—		
(i) Punjab State Co-operative Land Mortgage Bank, Chandigarh
(ii) Soil Conservation and Land Reclamation Scheme
(iii) Other schemes each costing Rs. 50 lakhs and less
Total—Soil Conservation Schemes
Area Development Programmes
Total (506)

EXPENDITURE DURING AND TO END OF 1978-79—contd.

during 1978-79		Expenditure to end of 1978-79
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
19,16,683	19,16,683	1,74,40,983
2,19,987	2,19,987	63,87,600
		4,39,50,000
—1,49,30,734(a)	—1,49,30,734	14,69,811
12,09,523	12,09,523	63,12,871
—92,71,001(a)	—92,71,001	19,84,23,568
11,70,200	11,70,200	54,78,700
		81,65,147
		10,13,972
11,70,200	11,70,200	1,46,57,819
		—24,018(b)
—81,00,801(a)	—81,00,801	21,30,57,369

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

(b) 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	Expenditure	
	1	2
		Rs.
C. Capital Account of Economic Services—contd.		
(b) Capital Account of Agriculture and Allied Services—contd.		
509. Capital Outlay on Food—		
Procurement and Supply—		
(i) Provincial Reserve Food Scheme—		
Gross Expenditure ..	1,61,06,78,028	
Deduct—Receipts and Recoveries on Capital Account ..	—1,88,96,86,886	
Net Expenditure ..	—27,90,08,858	
(ii) Investments in Punjab State Civil Supplies Corporation, Chandigarh ..	9,00,000	
(iii) Other schemes each costing Rs. 50 lakhs and less ..	..
Total—Procurement and Supply ..	—27,81,08,858	
Other expenditure ..	..
Total (509) ..	— 27,81,08,858	
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 ..	..
Fooder and feed development ..	..
Other expenditure ..	..
Total (510) ..	..

EXPENDITURE DURING AND TO END OF 1978-79—contd.

during 1978-79		Expenditure to end of 1978-79
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	1,61,06,78,028	14,85,91,64,136
..	-1,88,96,86,886	-15,18,63,03,557
..	-27,90,08,858	-32,71,39,421
..	9,00,000	2,43,00,000
..	..	21,39,470
..	-27,81,08,858	-30,06,99,951
6,73,907	6,73,907	20,92,878
6,73,907	-27,74,34,951	-29,86,07,073
..	..	11,899
65,326	65,326	9,44,737
2,27,670	2,27,670	21,39,647
1,26,185	1,26,185	18,03,890
16,907	16,907	3,87,315
3,10,033	3,10,033	6,18,869
9,00,000	9,00,000	9,00,000
..	..	3,00,60,375
16,46,121	16,46,121	3,68,66,732

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure	
	Non-Plan	
1	2	
	Rs.	
C. Capital Account of Economic Services—contd.		
(b) Capital Account of Agriculture and Allied Services—concl'd.		
511. Capital Outlay on Dairy Development—		
Dairy Development—		
(i) Punjab Dairy Development Corporation, Chandigarh
(ii) Composite Milk Plant, Ludhiana
(iii) Scheme for establishment of Rural Creameries in various milk pockets
(iv) Other schemes each costing Rs: 50 lakhs and less		..
Total—Dairy Development
Milk Supply Scheme, Chandigarh
Total (511)
512. Capital Outlay on Fisheries—		
Inland fisheries
Other expenditure
Total (512)
514. Capital Outlay on Community Development—		
Community Development		..
Rural Works Programme		11,599
Total (514)	..	11,599
515 Investments in Agricultural Financial Institutions—		
Investments in public undertakings—		
* (i) Land Development and Reclamation Corporation, Chandigarh		..
(ii) Punjab State Warehousing Corporation, Chandigarh
(iii) Punjab Agro-Industries Corporation, Chandigarh
Total (515)
Total—(b) Capital Account of Agriculture and Allied Services	..	—27,80,97,259@

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

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

EXPENDITURE DURING AND TO END OF 1978-79—contd.

during 1978-79		Expenditure to end of 1978-79
Plan	Total	
3 Rs.	4 Rs.	5 Rs.
		1,13,46,078
		84,34,934
		1,04,00,551
7,63,861	7,63,861	1,85,60,665
-7,63,861	7,63,861	4,87,42,228
		1,38,781
7,63,861	7,63,861	4,88,81,009
7,37,897	7,37,897	35,25,626
		23,15,640
7,37,897	7,37,897	58,41,266
-2,34,192(a)	-2,34,192	23,348
-6,92,259(a)	-6,80,660	1,16,406
-9,26,451	-9,14,852	93,058
25,00,000	25,00,000	1,69,40,784
30,00,000	30,00,000	1,45,34,000
10,00,000	10,00,000	1,22,00,000
65,00,000	65,00,000	4,36,74,784
8,95,058	-27,72,02,201	20,07,78,905

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

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure 1	Expenditure	
	Non-Plan 2	
	Rs.	
C. Capital Account of Economic Services—contd.		
(c) Capital Account of Industry and Minerals—		
520. Capital Outlay on Industrial Research and Development—		
Education, research and training	..	..
Other expenditure—		
(i) Punjab State Industrial Development Corporation, Chandigarh	..	..
(ii) Punjab Film and News Corporation, Chandigarh	..	..
(iii) Punjab Financial Corporation, Chandigarh	..	..
(iv) Other schemes each costing Rs. 50 lakhs and less	..	—1,113@
Total (520)	..	—1,113@
521. Capital Outlay on Village and Small Industries—		
Industrial Estates	..	—22,33,481@
*Small Scale Industries—		
(i) Investments in Punjab State Small Industries Corporation, Chandigarh	..	..
(ii) Investments in Punjab State Handloom and Textile Development Corporation, Chandigarh	..	..
(iii) Construction of New Quality Marketing Centre and Tool Room at Ludhiana	..	..
(iv) Other schemes each costing Rs. 50 lakhs and less	..	—36,685@
Total—Small Scale Industries	..	—36,685@
Other village industries	..	..
Other expenditure	..	..
Total (521)	..	—22,70,166@
522. Capital Outlay on Machinery and Engineering Industries—		
Light engineering industries—		
Investments	..	..
Total (522)	..	..

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

*The expenditure to the end of 1977-78 under the minor head "Small Scale Industries" has now been split up for different schemes.

EXPENDITURE DURING AND TO END OF 1978-79--contd.-

during 1978-79		Expenditure to end of 1978-79
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	..	8,105
4,64,26,000	4,64,26,000	21,59,74,672
..	..	91,50,000
47,50,000	47,50,000	2,50,15,369
9,73,065	9,71,952	6,29,215
5,21,49,065	5,21,47,952	25,07,77,361
21,22,350	-1,11,131	1,80,82,923
50,00,000	50,00,000	1,31,00,000 (a)
25,00,000	25,00,000	52,00,000 (b)
10,07,885	10,07,885	32,48,885 (c)
1,95,59,479	1,95,22,794	7,28,02,984
2,80,67,364	2,80,30,679	9,43,51,869
..	..	20,00,000
..	..	10,58,66,117
3,01,89,714	2,79,19,548	22,03,00,909
..	..	2,35,099
..	..	2,35,099

(a) to (c) Includes Rs. 81,00,000; Rs. 27,00,000 and Rs. 22,41,000 respectively on account of *proforma* split up of progressive expenditure to the end of 1977-78 vide footnote * at page 146.

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure 1	Expenditure	
		Non-Plan 2 Rs.
C. Capital Account of Economic Services—contd.		
(c) Capital Account of Industry and Minerals—concl'd.		
525. Capital Outlay on Telecommunication and Electronics Industries—		
Electronics	500,000	..
Other expenditure
Total (525)
526. Capital Outlay on Consumer Industries—		
Sugar—Investments
Textiles—Investments
Cement—Investments
Paper—Investments
Other industries—Investments
Total (526)
529. Capital Outlay on Other Industries—		
Other industries— Investments
Total (529)
530. Investments in Industrial Financial Institutions—		
Investments in public undertakings
Total (530)
Total—(c) Capital Account of Industry and Minerals	..	—22,71,279(a)
(d) Capital Account of Water and Power Development—		
531. Capital Outlay on Water and Power Development Services—		
Other expenditure— National Projects Construction Corporation, Ltd., New Delhi
Total (531)

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

EXPENDITURE DURING AND TO END OF 1978-79—contd.

during 1978-79		Expenditure to end of 1978-79
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
		20,00,000
30,00,000	30,00,000	60,00,000
30,00,000	30,00,000	80,00,000
		10,96,800
		14,79,080
		1,44,672(a)
		5,48,400
		47,420
		33,16,372(a)
		61,24,080
		61,24,080
		4,95,000
		4,95,000
8,53,38,779	8,30,67,500	48,92,48,821(a)
		5,48,000
		5,48,000

(a) Excludes Rs. 34,220 allocated to Haryana State as a result of re-organisation of Punjab.

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—		
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
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
Total—Beas Dam Project

EXPENDITURE DURING AND TO END OF 1978-79—*contd.*

during 1978-79		Expenditure to end of 1978-79
Plan	Total	5
3	4	5
Rs.	Rs.	Rs.
..	..	32,73,39,527
..	..	6,72,52,811
44,922	44,922	—7,24,91,024
—13,612(a)	—13,612	30,71,21,574
..	..	90,82,256
—5,256(b)	—5,256	2,93,29,154
..	..	14,270
..	..	1,19,38,266
..	..	4,81,37,934
..	..	26,66,31,866
..	..	4,61,46,891
—37,211(c)	—37,211	77,21,977
..	..	43,44,292
—11,157(d)	—11,157	1,05,25,69,794
..	..	1,31,678
12,79,80,000	12,79,80,000	2,23,42,26,630
—12,38,33,106	—12,38,33,106	—2,22,19,61,740
54,37,584	54,37,584	40,43,35,808
1,43,00,124	1,43,00,124	23,40,65,302
2,38,84,602	2,38,84,602	65,07,97,678

(a) See footnote (a) at page 148.

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

(c) Represents expenditure relating to the year 1976-77 transferred to the Punjab State Electricity Board during the year.

(d) See footnotes (a), (b) and (c) above.

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	..	—7,63,261(a)
Sirhind Canal	..	—27,460(a)
Sirhind Feeder Project
Sutlej Valley Project
Madhopur Beas Link
Utilization of surplus Ravi-Beas Waters
Shah Nahar Canal Project
Harike Project

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

EXPENDITURE DURING AND TO END OF 1978-79—contd.

during 1978-79		Expenditure to end of 1978-79
Plan	Total	
3 Rs.	4 Rs.	5 Rs.
3,96,36,512	3,96,36,512	10,38,68,484
17,91,630	17,91,630	39,51,731
2,57,89,835	2,57,89,835	12,25,71,835
41,250	41,250	1,99,831
9,11,32,672	9,11,32,672	1,93,39,59,353(a)(b)
25,63,831	18,00,570	7,82,83,594
..	-27,460	8,55,80,604
..	..	6,36,87,340
..	..	3,01,41,397
..	..	3,61,12,633
1,16,16,975	1,16,16,975	1,99,84,509
53,65,058	53,65,058	3,20,03,332
..	..	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, Punjab, Lahore.

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

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure
1	Non-Plan 2 Rs.
C. Capital Account of Economic Services—<i>concl.</i>	
(d) Capital Account of Water and Power Development—<i>concl.</i>	
533. Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects—<i>concl.</i>	
A. Irrigation Projects—Commercial—<i>concl.</i>	
Lining of channels	.. ..
Banur Canal System	.. ..
Government Central Workshop	.. ..
Ghaggar Project	.. ..
Gurgaon Canal	.. ..
Garhshankar Lift Irrigation Scheme	.. ..
Total—A	.. <u>—7,90,721(a)</u>
B. Irrigation Projects—Non-Commercial— Survey and preparation of Irrigation Schemes under Five Year Plans	
Other expenditure	.. ..
Total—B	.. ..
F. Drainage Projects—Non-Commercial— Drainage Project	
Total—F	.. ..
G. Flood Control and anti-sea erosion Projects— Anti-waterlogging, drainage and flood control project	
Total—G	.. ..
Total (533)	.. <u>—7,90,721(a)</u>
Total—(d) Capital Account of Water and Power Development	.. <u>—7,90,721(a)</u>

(a) See footnote (a) at page 152.

EXPENDITURE DURING AND TO END OF 1978-79—contd.

during 1978-79		Expenditure to end of 1978-79
Plan	Total	
3 Rs.	4 Rs.	5 Rs.
8,55,20,270	8,55,20,270	17,58,50,632
—522(a)	—522	3,07,976
..	..	—2,54,23,864(b)
..	..	15,13,679
..	..	2,64,543
..	..	50,981
10,50,65,612	10,42,74,891	60,67,46,928
..	..	25,76,029
..	..	4,81,037
..	..	30,57,066
5,65,92,861	5,65,92,861	59,88,03,660
5,65,92,861	5,65,92,861	59,88,03,660
6,06,19,777	6,06,19,777	18,84,31,197
6,06,19,777	6,06,19,777	18,84,31,197
22,22,78,250	22,14,87,529	1,39,70,38,851(c)
31,34,10,922	31,26,20,201	3,33,15,46,204

- (a) Minus expenditure is due to write-back of expenditure relating to the year 1976-77.
 (b) Progressive minus expenditure is partly due to non-adjustment of amount under the head "Suspense" consequent upon transfer of the workshop to Railways and partly due to amount appearing against the sub-head "Deduct—Receipts and Recoveries on Capital Account".
 (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 1	Expenditure
	Non-Plan 2 Rs.
C. Capital Account of Economic Services—contd.	
(e) Capital Account of Transport and Communications—	
536. Capital Outlay on Civil Aviation—	
Aerodromes and air route services ..	..
Machinery and equipment ..	16
Other expenditure ..	..
Total (536) ..	16
537. Capital Outlay on Roads and Bridges—	
Direction and Administration ..	..
Strategic and border roads—	
(a) Widening and strengthening Patti-Valtoha-Khem Karan Road ..	29,97,803
(b) Widening and strengthening Jandiala-Tarn Taran-Chahal Kalan Road ..	2,16,666
(c) Extension of Pathankot By-Pass ..	..
(d) Widening and strengthening Patti-Tarn Taran Road ..	6,98,291
(e) Widening and strengthening Amritsar-Ajwala Road ..	16,56,118
(f) Construction of Bridge on Mamoan-Madhampur Road ..	..
(g) Construction of Southern By-Pass at Ludhiana ..	70,291
(h) Widening and strengthening Harike-Khalra Road ..	23,51,626
(i) Widening Ludhiana-Ferozepur Border Road ..	12,03,553
(j) Construction of By-Pass at Patiala ..	55,306
(k) Widening and strengthening Faridkot-Ferozepur Road ..	4,26,555
(l) Construction of bridge over River Chakki ..	90,86,643
(m) Widening and strengthening Dasuya-Ropar Road (Hoshiarpur-Tanda Section) ..	5,16,764

EXPENDITURE DURING AND TO END OF 1978-79—*contd.*

during 1978-79		Expenditure to end of 1978-79
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
2,92,050	2,92,050	25,05,302
3,28,187	3,28,203	9,85,441
..	..	67,21,267
6,20,237	6,20,253	1,02,12,010
36,57,332	36,57,332	89,87,012
..	29,97,803	80,50,296(a)
..	2,16,666	75,51,212(b)
..	..	52,57,907(c)
..	6,98,921	73,07,021(d)
..	16,56,118	61,89,575(e)
..	..	54,21,499(f)
..	70,291	76,813(g)
..	23,51,626	1,07,86,897(h)
..	12,03,553	33,90,713
..	55,306	55,306
..	4,26,555	56,74,648
..	90,86,643	90,86,643
..	5,16,764	43,06,226

(a) to (h) Includes Rs. 30, 43, 908; Rs. 34, 58, 937; Rs. 52, 57, 907; Rs. 22,90,043; Rs. 16,47,836; Rs. 54, 21, 499; Rs. 6,522 and Rs. 52,54,059 respectively on account of *pro forma* transfer of progressive expenditure *vide* footnote (a) at page 159.

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure 1	Expenditure
	Non-Plan 2 Rs.
C. Capital Account of Economic Services—contd.	
(e) Capital Account of Transport and Communications—contd.	
537. Capital Outlay on Roads and Bridges—contd.	
Strategic and border roads—concl'd.	
(n) Widening and strengthening Dasuya-Ropar Road (Garhshankar-Balachaur Section)	3,28,574
(o) Widening and strengthening Dasuya-Ropar Road (Balachaur-Ropar Section)	—2,15,377@
(p) Development of Ganga Nagar-Malout Road	..
(q) Widening and Strengthening Barnala-Bhatinda- Malout Road (Rampura Phool to Barnala Section)	28,43,190
(r) Widening and strengthening Barnala-Bhatinda- Malout Road (Rampura Phool to Bhatinda Section)	23,07,098
(s) Other works each costing Rs. 50 lakhs and less	1,66,14,317
Total—Strategic and border roads	4,11,58,048
State highways—	
(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	..
(e) Widening and strengthening G.T. Road K.M. 446 to 452 from Bhandari Bridge to Guru Nanak Dev University, Amritsar	..
(f) Other works each costing Rs. 50 lakhs and less	..
Total—State highways	..

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

EXPENDITURE DURING AND TO END OF 1978-79—*contd.*

during 1978-79		Expenditure to end of 1978-79
Plan	Total	
3 Rs.	4 Rs.	5 Rs.
..	3,28,574	66,82,728
..	-2,15,377	71,62,554
..	..	99,41,659
..	28,43,190	40,20,327
..	23,07,098	32,95,752
..	1,66,14,317	7,76,24,097(a)
..	4,11,58,048	18,18,81,873
..	..	62,56,244
8,24,890	8,24,890	60,93,270
17,76,556	17,76,556	47,03,865
26,43,976	26,43,976	1,07,02,204
3,01,735	3,01,735	50,16,695
2,778	..	..
3,51,55,227	3,51,58,005	39,93,35,894
2,778	..	..
4,07,02,384	4,07,05,162	43,21,08,172

Bold figures represent charged expenditure.

(a) Excludes Rs. 2,63,80,711 on account of *proforma* transfer of progressive expenditure *vide* footnotes (a) to (b) at page 157.

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—concl'd.	
Machinery and equipment
Total (537)	4,11,58,048
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, Nawanshahar
Punjab Roadways, Muktsar
Punjab Roadways, Ambala
Other expenditure
Total (538)

EXPENDITURE DURING AND TO END OF 1978-79—contd.

during 1978-79		Expenditure to end of 1978-79
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
25,21,819	25,21,819	2,32,56,973
2,778	8,80,42,361	64,62,34,030
4,68,81,535		
1,94,128	1,94,128	1,92,19,468(a)
4,06,406	4,06,406	2,66,40,314(b)
38,88,166	38,88,166	1,96,00,728(c)
3,81,218	3,81,218	1,88,14,941(d)
40,02,179	40,02,179	1,82,64,504(e)
8,99,698	8,99,698	2,36,90,621(f)
56,652	56,652	1,38,63,190(g)
4,94,734	4,94,734	1,88,24,117
84,716	84,716	1,79,27,077
2,41,464	2,41,464	1,56,99,859(h)
2,92,795	2,92,795	1,21,13,743(i)
23,39,129	23,39,129	1,28,53,319
		—30,102(j)
1,05,00,000	1,05,00,000	7,04,11,891
2,37,81,285	2,37,81,285	28,78,93,670

Bold figures represent charged expenditure.

(a) to (i) Includes Rs.—60,831; Rs.—8,79,985; Rs. 9,00,004; Rs.—1,00,000; Rs. 19,45,207; Rs.—20,75,359; Rs.—1,44,346; Rs. 5,42,839 and Rs.—1,28,429 respectively on account of *proforma* adjustments due to transfer of vehicles, etc. within the different depots.

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

STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure 1	Expenditure	
	Non-Plan	
	2	
	Rs.	
C. Capital Account of Economic Services—concl'd.		
(e) Capital Account of Transport and Communications—concl'd.		
544. Capital Outlay on Other Transport and Communication Services—		
*Tourism—		
(i) Investments in Punjab State Tourism Development Corporation, Chandigarh
(ii) Construction of Tourist Hostel at Amritsar
(iii) Other schemes each costing Rs. 50 lakhs and less
Total—Tourism
Construction and development of O.C.S. facilities
Miscellaneous Services
Other expenditure
Total (544)
Total—(e) Capital Account of Transport and Communications	..	4,11,58,064
Total—C. Capital Account of Economic Services	..	—25,14,86,112
Grand Total	..	—28,81,77,594

*The expenditure to the end of 1977-78 under this minor head has now been split up for different schemes.

EXPENDITURE DURING AND TO END OF 1978-79—concl'd.

during 1978-79		Expenditure to end of 1978-79
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
50,00,000	50,00,000	50,00,000
5,34,378	5,34,378	50,19,420(a)
23,88,447	23,88,447	1,34,86,812
79,22,825	79,22,825	2,35,06,232
..	..	1,53,091
..	..	338
..	..	66,676
79,22,825	79,22,825	2,37,26,337
2,778 } 7,92,05,882 }	12,03,66,724	96,80,66,047
2,778 } 51,04,58,974 }	25,89,75,640	5,34,29,44,997(b)
41,108 } 61,71,08,194 }	32,89,71,708	6,35,68,56,885(b)

Bold figures represent charged expenditure.

(a) Includes Rs. 44,85,042 on account of *proforma* split-up of progressive expenditure to the end of 1977-78 *vide* foot note *at page 162.

(b) Excludes Rs. 34,220 *vide* footnote (a) at page 149.

**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
L. STATUTORY CORPORATIONS/BOARDS—			
1.	Mandi-Kulu Road Transport Corporation, Mandi	1958-66	Working Capital
2.	Punjab Financial Corporation, Chandigarh	Upto 1977-78	Ordinary shares
		1978-79	Ordinary shares
		1967-68	Deposits for under- writing
			Total
3.	State Warehousing Corporation, Chandigarh	Upto 1977-78	Ordinary shares
		1978-79	Ditto
			Total
4.	P.E.P.S.U. Road Transport Corporation, Patiala	Upto 31-10-66	Working Capital
		1-11-66 to 31-3-78	Ditto
		1978-79	Ditto
			Total

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT AND SOCIETIES, ETC., UPTO THE END OF 1978-79

Investment	Face value of each share/debenture	Amount invested upto end of 1978-79	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	..	
1,42,500	48.05 %	100	1,42,50,000	2,55,773 (i) The shares in respect of investment of Rs. 47,50,000 (1978-79) are yet to be issued.
..		100	47,50,000	
..		..	25,48,000	
			<u>2,15,48,000</u>	(ii) Information about the year to which the dividend (Rs. 1,68,155) pertains has not been received from the concerned department.
				(iii) Interest (Rs. 87,618) on deposits for under-writing pertains to the year 1978-79.
				(iv) The corporation earned a net profit of Rs. 1,03.44 lakhs and Rs. 1,25.40 lakhs during 1977-78 and 1978-79 respectively. Cumulative net profit upto 1978-79 was Rs 2,37.60 lakhs.
1,15,590	50 %	100	1,15,59,000	5,98,740 (i) Dividend pertains to the year 1975-76.
30,000			30,00,000	
			<u>1,45,59,000</u>	(ii) The corporation earned a net profit of Rs. 63.95 lakhs and Rs. 54.82 lakhs during 1977-78 and 1978-79 respectively. Cumulative net profit upto 1978-79 was Rs. 2,02.69 lakhs.
..	77.90 %	..	98,71,700	.. (i) The investment of Rs. 4,61,70,000 (1-11-66 to 31-3-78) includes a sum of Rs. 15,25,000 paid to the Corporation for meeting liability due to division of assets and liabilities of the Corporation amongst the successor States.
..		..	4,61,70,000	
..		..	1,05,00,000	
			<u>6,65,41,700</u>	(ii) The corporation sustained a loss of Rs. 1,47.02 lakhs during 1975-76 and cumulative loss upto 1975-76 was Rs. 3,55.71 lakhs. Accounts from 1976-77 are in arrears (March 1980).

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

Serial no.	Name of the concern	Year(s) of investment	<u>Details of</u> Type
1	2	3	4
I. STATUTORY CORPORATIONS/BOARDS—concl'd.			
5.	Punjab Scheduled Castes Land Development and Finance Corporation, Chandigarh	Upto 1976-77	Working Capital
6.	Punjab Backward Classes Land Development and Finance Corporation, Chandigarh	Upto 1977-78 1978-79	Working Capital Ditto
			Total
Total—Statutory Corporations/Boards			
II. GOVERNMENT COMPANIES—			
7.	Punjab Land Development and Reclamation Corporation, Ltd., Chandigarh	Upto 1977-78 1978-79	Equity shares Ditto
			Total
8.	Punjab State Seeds Corporation, Ltd., Chandigarh	Upto 1977-78	Share Capital
9.	Punjab Agro-Industries Corporation, Ltd., Chandigarh	Upto 1977-78 1978-79	Equity shares Ditto
			Total
10.	Punjab Dairy Development Corporation, Ltd., Chandigarh	1966-67 Upto 1977-78	Equity shares Ditto
			Total

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT AND SOCIETIES, ETC., UPTO THE END OF 1978-79 - contd.

Investment	Face value of each share/debenture	Amount invested upto end of 1978-79	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
Number of shares/debentures and percentage of Government investment to the total paid up capital/debentures				
5	6	7	8	9
	Rs.	Rs.	Rs.	
100 %	..	5,00,00,000	..	Dividend not declared as Punjab Government has exempted the corporation from declaring dividends on the investment.
100 %	..	74,00,000	..	
100 %	..	30,00,000	..	
		<u>1,04,00,000</u>		
		<u>16,48,02,896</u>	<u>8,54,513</u>	
1,20,000 } 25,000 }	100 %	1,20,00,000	..	The company earned a net profit of Rs. 3.13 lakhs during 1976-77 and cumulative loss upto 1976-77 was Rs.3.04 lakhs. Accounts from 1977-78 are in arrears (March 1980).
	100	25,00,000		
		<u>1,45,00,000</u>		
39,000	100	39,00,000	..	The company earned a net profit of Rs. 0.61 lakh and Rs. 0.62 lakh respectively. Cumulative net profit upto 1977-78 was Rs. 1.23 lakhs. Accounts from 1978-79 are in arrears (March, 1980).
1,32,000 } 10,000 }	50 %	1,32,00,000	..	The company sustained a loss of Rs. 15.38 lakhs during 1977-78 and cumulative loss upto 1977-78 was Rs. 81.32 lakhs. Accounts for 1978-79 are in arrears (March 1980).
	100	10,00,000	..	
		<u>1,42,00,000</u>		
5,000	100 %	5,00,000	..	The company sustained a loss of Rs. 18.08 lakhs during 1974-75 and cumulative loss upto 1974-75 was Rs. 27.34 lakhs. Accounts from 1975-76 are in arrears (March 1980).
..	..	4,66,27,724	..	
		<u>4,71,27,724</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—contd.			
11.	National Projects Construction Corporation, Ltd., New Delhi	1959-60	Equity shares
12.	Punjab State Small Industries Corporation, Ltd., Chandigarh	Upto 1977-78	Equity shares
		1978-79	Ditto
			Total
13.	Punjab Export Corporation, Ltd., Chandigarh.	1963-64	Equity shares
		1976-77	..
		1977-78	..
			Total
14.	Punjab State Industrial Development Corporation, Ltd., Chandigarh	Upto 1977-78	Equity shares
		1978-79	Ditto
			Total

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT AND SOCIETIES, ETC., UPTO THE END OF 1978-79—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 1978-79	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
5	6	7	8	9
	Rs.	Rs.	Rs.	
548	1.83%	100	5,48,000	
86,000	} 100%	100	86,00,000	(i) Rupees 45 lakhs invested during 1967-68, 1968-69, 1971-72, 1972-73, 1974-75 and 1975-76 which were previously treated as loans have now been converted into share capital.
..		100	45,00,000		(ii) The shares in respect of investments of Rs. 45,00,000 (1978-79) are yet to be issued.
		1,31,00,000		(iii) The company earned a net profit of Rs. 7.44 lakhs during 1977-78 against a net loss of Rs. 25.92 lakhs during 1976-77. Cumulative net loss upto 1977-78 was Rs. 23.32 lakhs. Accounts for 1978-79 are in arrears (March 1980).
9,398		100	9,39,800	(i) Rupees 5 lakhs each advanced during 1976-77 and 1977-78 have been treated as loans pending purchase of shares.
..			5,00,000	
..			5,00,000	
		19,39,800		(ii) The company sustained a loss of Rs. 1.38 lakhs during 1975-76 and cumulative loss upto 1975-76 was Rs. 11.65 lakhs. Accounts from 1976-77 are in arrears (March 1980).
1,71,500		1,000	17,15,00,000	The company sustained a loss of Rs. 4.36 lakhs during 1975-76 and cumulative loss upto 1975-76 was Rs. 19.59 lakhs. Accounts from 1976-77 are in arrears (March 1980).
46,426		1,000	4,64,26,000	
			21,79,26,000	

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

Serial no.	Name of the concern	Year(s) of investment	Details of Type
1	2	3	4
II. Government Companies—contd.			
15.	Punjab Poultry Corporation, Ltd., Chandigarh	1964-65 1978-79	Equity shares Ditto Total
16.	Punjab State Tube-wells Corporation, Ltd., Chandigarh	Upto 1977-78	Equity shares
17.	Punjab Film and News Corporation, Chandigarh [E]	Upto 1977-78	Equity shares
18.	Punjab State Civil Supplies Corporation, Chandigarh	Upto 1977-78 1978-79	Equity shares Ditto Total

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT AND SOCIETIES, ETC., UPTO THE END OF 1978-79—contd.

Investment	Face value of each share/debenture	Amount invested upto end of 1978-79	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
5	6	7	8	9
	Rs.	Rs.	Rs.	
15,000 } 9,000 } 100%	100	15,00,000	..	The company earned a net profit of Rs. 7.24 lakhs and Rs. 7.85 lakhs during 1973-74 and 1974-75 respectively. Cumulative net profit earned upto 1974-75 was Rs. 22.31 lakhs. Accounts from 1975-76 are in arrears (March 1980).
	100	9,00,000	..	
		<u>24,00,000</u>		
46,450 100%	1,000	4,89,46,000	..	(i) The treatment of Rs. 24.96 lakhs released by the Chief Engineer (Irrigation Works) in 1973-74 is yet to be decided. (ii) The company sustained a loss of Rs. 63.43 lakhs during 1975-76 and cumulative loss upto 1975-76 was Rs. 1,26.77 lakhs. Accounts from 1976-77 are in arrears (March 1980).
91,500 100%	100	91,50,000	..	The company sustained a loss of Rs. 5.86 lakhs during 1976-77 and cumulative loss upto 1976-77 was Rs. 12.99 lakhs. Accounts from 1977-78 are in arrears (March 1980).
3,34,000 } 9,000 } 100%	100	3,34,00,000	..	The company earned a profit of Rs. 78.74 lakhs and Rs. 76.84 lakhs during 1974-75 and 1975-76 respectively. Cumulative net profit earned upto 1975-76 was Rs. 1,55.58 lakhs. Accounts from 1976-77 are in arrears (March 1980).
	100	9,00,000	..	
		<u>3,43,00,000</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 <hr/> Type
1	2	3	4
II. GOVERNMENT COMPANIES—concl.			
19.	Punjab State Electronics Development and Production Corporation, Chandigarh	Upto 1977-78	Equity shares
		1978-79	Ditto
			Total
20.	Punjab State Handloom and Textile Development Corporation, Chandigarh	Upto 1977-78	Equity shares
		1978-79	Ditto
			Total
21.	Punjab State Irons, Ltd., Chandigarh	1965-66	Equity shares
22.	Punjab Hosiery and Knitwear Development Corporation, Chandigarh	Upto 1977-78	Share Capital
		1978-79	Ditto
			Total
23.	Punjab State Tourism Development Corporation, Chandigarh	1978-79	Equity Capital
Total—Government Companies			

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT AND SOCIETIES, ETC., UPTO THE END OF 1978-79--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 1978-79	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
5	6 Rs.	7 Rs.	8 Rs.	9
5,000 } 3,000 } 100%	1,000	50,00,000 30,00,000 <hr/> 80,00,000	..	The company sustained a loss of Rs. 1.53 lakhs and Rs. 1.86 lakhs during 1976-77 and 1977-78 respectively. Cumulative loss upto 1977-78 was Rs. 3.39 lakhs. Accounts from 1978-79 are in arrears (March 1980).
4,700 } 500 } 100%	1,000 1,000	47,00,000 5,00,000 <hr/> 52,00,000	..	There was no profit or loss during 1976-77 and 1977-78. Accounts for 1978-79 are in arrears (March 1980).
4,000 100%	10	16,51,920	..	(i) A sum of Rs. 16,11,920 has been advanced by State Government in equity capital pending allotment of shares.
3,170 } 3,000 } 100%	1,000 1,000	31,70,000 30,00,000 <hr/> 61,70,000 <hr/> 50,00,000	..	(ii) The company earned a net profit of Rs. 0.31 lakh and Rs. 0.02 lakh during 1977-78 and 1978-79 respectively. Cumulative net profit upto 1978-79 was Rs. 0.51 lakh.
..	..	43,40,59,444	..	Accounts of the company since the year of its formation (1976-77) are in arrears (March 1980).

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

Serial no.	Name of the concern	Year(s) of investment	Details of
			Type
1	2	3	4
III. JOINT STOCK COMPANIES—			
24.	Punjab Seamless Tubes Mills, Ltd., Chandigarh	1964-65	Ordinary shares
25.	Associated Cement Company, Ltd., Bombay	Upto 1969-70	Ordinary shares
26.	Dholpur Glass Works, Ltd., Dholpur	Investment made by the former princely States of P.E.P.S.U.; year of invest- ment has not been intimated by Government	Ordinary shares
27.	Shri Udai Bhan Industries, Ltd., Dholpur	Ditto	Preference shares Ordinary shares Deferred shares Total
28.	Dalmia Cement (Bharat), Ltd., Madras	Ditto	Preference shares Ordinary shares Total
29.	Investment through Messrs Shamji Karmasi, Bombay	Ditto	Through pronotes
30.	Shri Krishna Rajindra Mills, Ltd., Mysore	Ditto	Equity shares
31.	Mysore Paper Mills, Ltd., Bangalore	Ditto	Ditto
32.	Jagatjit Cotton Textile Mills, Ltd., Phagwara	1955-56	5% Preference shares 7% Debentures Total

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT AND SOCIETIES, ETC., UPTO THE END OF 1978-79—*contd.*

Investment	Face value of each share/debenture	Amount invested upto end of 1978-79	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
Number of shares/debentures and percentage of Government investment to the total paid up capital/debentures	Rs.	Rs.	Rs.	
5	6	7	8	9
2,000	10	20,000	..	
1,311	100	1,31,100	19,665	Dividend pertains to the period 1-8-1977 to 31-7-1978.
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>		
1,371	10	13,710	11,296	Dividend pertains to the period 1-1-1977 to 31-12-1977.
4,434	10	44,340		
		<u>58,050</u>		
..	..	9,04,509*	..	
110	50	10,421*	440	Dividend pertains to the year 1976-77.
110	10	3,864*	110	Ditto
500 } 1-2%	100	50,000*		(i) Debentures redeemable on 31st December 1974 not redeemed upto 31st March 1979.
1,500 }	100	1,50,000		
1,000 40%	1,000	10,00,000	1,05,000	(ii) Interest (Rs. 1,05,000) pertains to the period 1-1-1978 to 31-12-1978.
		<u>12,00,000</u>		

*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 <hr/> Type
1	2	3	4
III. JOINT STOK COMPANIES—contd.			
33.	Malwa Sugar Mills, Ltd., Dhuri	1954-55	Ordinary shares
			6% Preference shares
		1970-71	Ordinary shares
			Total
34.	Industrial Cables (India), Ltd., Rajpura	1962-63	9-2/7% Cumulative preference shares
35.	Ballarpur Paper and Straw Board Mills, Ltd., Calcutta	1957-58	7% 2nd Preference shares
36.	Usha Spinning and Weaving Mills, Ltd., Faridabad	Upto 1965-66	9.3% Preference shares
			Equity shares
			Total
37.	Bharat Steel Tubes, Ltd., (Ganaur), New Delhi	Upto 1964-65	Equity shares
			9.3% Preference shares
		1975-76	Equity shares
			Total
38.	Usha Forging and Stamping, Ltd., New Delhi	1964-65	9.3 % Preference shares
		1964-65	Equity shares
			Total
39.	Sikands, Ltd., New Delhi	1964-65	9.5% Preference shares
			Equity shares
			Total

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT AND SOCIETIES, ETC., UPTO THE END OF 1978-79—*contd.*

Investment		Face value of each share/debenture	Amount invested upto end of 1978-79	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
81,000		10	8,10,000	..	
7,600		25	1,90,000	90,240	Dividend pertains to the period 1-5-1954 to 30-4-1961.
1,00,000		10	10,00,000	..	
			20,00,000		
7,000	11%	100	7,00,000	65,000	Information about the year to which the dividend pertains has not been received from the concerned department.
6,600	0.48%	100	6,60,000	..	
8,000	10%	100	8,00,000	..	
1,20,000	15%	10	12,00,000	..	
			20,00,000		
1,53,950		10	15,39,500	..	
23,985	18%	100	23,98,500	..	
1,53,950		10	15,39,500	..	
			54,77,500		
2,707	10.60%	100	2,70,700	..	
15,800	9.30%	10	1,58,000	..	
			4,28,700		
5,933	59.33%	100	5,93,300	..	
8,415	42.07%	100	8,41,500	..	
			14,34,800		

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.			
40.	Oriental Spun Pipe Company, Ltd., New Delhi	1965-66	9-2/7% Preference shares
41.	Industrial Financial Corporation of India, New Delhi	1975-76	6% Debentures
42.	National Textile Corporation (Delhi, Punjab and Rajasthan), Ltd., New Delhi	1978-79	Share Capital
Total—Joint Stock Companies			
IV. CO-OPERATIVE BANKS AND SOCIETIES—			
<i>(i) Credit Co-operatives—</i>			
43.	Co-operative Agricultural Credit Societies (3072)	Upto 1977-78	..
		1978-79	..
			Total
44.	Punjab State Co-operative Land Mortgage Bank, Ltd., Chandigarh	Upto 1973-74	Shares
		1976-77	..
		Upto 1977-78	Debentures
		1978-79	Ditto
			Total
45.	Punjab State Co-operative Bank, Ltd., Chandigarh	Upto 1975-76	Ordinary shares
46.	Central Co-operative Banks (17)	Upto 1977-78	..

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT AND SOCIETIES, ETC., UPTO THE END OF 1978-79—*contd.*

Investment	Face value of each share/debenture	Amount invested upto end of 1978-79	Amount of dividend declared/interest received and credited to Government during the year	Remarks
5	6	7	8	9
	Rs.	Rs.	Rs.	
9,995 35.8%	100	9,99,500		
..	..	4,95,000	..	..
..	..	9,74,000	..	..
		<u>1,78,97,444</u>	<u>2,91,751</u>	
..	..	1,60,21,450	14,705	(i) Investment of Rs. 8,19,281 retired during the year.
..	..	1,03,50,000	..	(ii) Information about the year to which the dividend pertains has not been received from the concerned department.
		<u>2,63,71,450</u>		
10,514	1,000	1,05,14,000	83,43,417	(i) Dividend (Rs. 4,20,560) pertains to the year 1976-77 and interest (Rs. 79,22,857) on debentures pertains to the year 1978-79.
..	..	2,00,000	..	..
..	..	11,08,22,597	..	..
		<u>80,35,900</u>		(ii) Debentures of Rs. 2,17,96,307 retired during the year.
		<u>12,95,72,497</u>		
1,62,582	100	1,62,58,200	..	
..	..	6,50,77,094*	16,13,031	(i) Investment of Rs. 4,18,400 retired during the year.
..	..	..	..	(ii) Information about the year to which the dividend pertains has not been received from the concerned department.

*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 AND SOCIETIES—contd.			
<i>(i) Credit Co-operatives—concl'd.</i>			
47.	Industrial Co-operative Bank, Jullundur	Upto 1972-73	Shares
48.	Primary Land Mortgage Banks (40)	Upto 1977-78 1978-79	....
			Total
<i>(ii) Housing Co-operatives—</i>			
49.	Punjab State Co-operative Housing Finance Society, Ropar	Upto 1976-77	..
<i>(iii) Labour Co-operatives—</i>			
50.	Co-operative Labour and Construction Societies (113)	Upto 1973-74	Shares
<i>(iv) Farming Co-operatives—</i>			
51.	Co-operative Farming/Joint Farming Societies (281)	Upto 1975-76	..
<i>v) Warehousing and Marketing Co-operatives—</i>			
52.	Punjab State Co-operative Supply and Marketing Federation, Ltd., Chandigarh	Upto 1971-72 Upto 1975-76 1976-77 and 1977-78	Ordinary shares Ditto ..
			Total
53.	Co-operative Marketing and Marketing-cum-Processing Societies (300)	Upto 1977-78 1978-79	....
			Total

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT AND SOCIETIES, ETC., UPTO THE END OF 1978-79—*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 1978-79	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
	5	6	8	9
		Rs.	Rs.	Rs.
2,400	100	2,40,000	..	
..	..	30,95,000	..	
..	..	7,00,000	..	
		<u>37,95,000</u>		
..	..	1,60,55,000	..	Investment of Rs. 8,45,000 retired during the year.
..	..	2,61,241	..	Investment of Rs. 6,644 retired during the year.
..	..	3,18,387	..	
7,730	100	7,73,000	..	Investment of Rs. 333 retired during the year.
43,349	500	2,16,74,500	..	
..	..	73,49,000	..	
..	..	<u>2,97,96,500</u>	..	
..	..	1,15,75,487	..	Investment of Rs. 95,637 retired during the year.
..	..	50,000	..	
..	..	<u>1,16,25,487</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
IV. CO-OPERATIVE BANKS AND SOCIETIES—contd.			
<i>(v) Warehousing and Marketing Co-operatives—conclid.</i>			
54.	Co-operative Poultry Marketing Societies (19)	1977-78	Shares
<i>(vi) Processing Co-operatives—</i>			
55.	Kot Kapura Co-operative Spinning Mills, Ltd., Sandhwan, District Faridkot	1978-79	..
<i>(vii) Dairy Co-operatives—</i>			
56.	Milk Producers' Co-operative Societies (1100)	Upto 1977-78 1978-79	....
<i>(viii) Co-operative Sugar Mills—</i>			
57.	Janta Co-operative Sugar Mills, Ltd., Bhogpur	1955-56	Ordinary shares
58.	Morinda Co-operative Sugar Mills, Ltd., Morinda	Upto 1961-62	Ordinary shares
59.	Batala Co-operative Sugar Mills, Ltd., Batala	Upto 1961-62	Ordinary shares
60.	Dozba Co-operative Sugar Mills, Ltd., Nawanshahr	Upto 1967-68	Ordinary shares
<i>(ix) Industrial Co-operatives—</i>			
61.	Industrial Co-operative Federation and Societies (307)	Upto 1977-78 1978-79	....
			Total
<i>(x) Consumer Co-operatives—</i>			
62.	Co-operative Consumers' Stores (State Schemes) (16)	Upto 1976-77	..
63.	Co-operative Consumers' Stores (17)	Upto 1977-78	..

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT AND SOCIETIES, ETC., UPTO THE END OF 1978-79—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 1978-79	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
5	6	7	8	9
	Rs.	Rs.	Rs.	
..	..	1,98,000	..	
..	..	78,75,000	..	
..	..	1,32,17,895	..	Investment of Rs. 56,345 retired during the year.
..	..	8,50,000	..	
		<u>1,40,67,895</u>		
20,000	100	20,00,000	1,60,000	Information about the year to which the dividend pertains has not been received from the concerned department.
25,000	100	25,00,000	..	
25,000	100	25,00,000	..	
35,000	100	35,00,000	..	
..	..	44,26,600	..	
..	..	8,00,000	..	
		<u>52,26,600</u>		
..	..	67,250	..	
..	..	65,29,749	..	Investment of Rs. 22,500 retired during the year.

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

Serial no.	Name of the concern	Year(s) of investment	Details of Type
1	2	3	4
IV. CO-OPERATIVE BANKS AND SOCIETIES—concl'd.			
<i>(x) Consumer Co-operatives—concl'd.</i>			
64.	Small Sized Retail Outlets/Janta Co-operative shops (8)	1978-79	..
65.	Punjab State Federation of Consumers' Co-operative Whole-sale Societies, Ltd., Chandigarh	Upto 1977-78 1978-79	....
			Total
66.	Primary Agricultural Co-operative Societies (980)	1978-79	..
<i>(xi) Other Co-operatives—</i>			
67.	All India Wool Combers' Co-operative Society, Ludhiana	1962-63	..
68.	Co-operative Tubewell Irrigation Societies (5)	1975-76	..
69.	Co-operative Cold Stores (5)	Upto 1976-77	..
Total—Co-operative Banks/Societies			
Grand Total			

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

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT AND SOCIETIES, ETC., UPTO THE END OF 1978-79—concl'd.

Investment	Face value of each share/debenture	Amount invested upto end of 1978-79	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
5	6	7	8	9
	Rs.	Rs.	Rs.	
..	..	80,000	..	
..	..	54,43,500	..	
..	..	4,00,000	..	
		<u>58,43,500</u>		
..	..	1,33,68,000	..	
85	5,000	4,29,750	..	Rupees 4,750 in deposit with the Society for subsequent purchase of shares.
..	..	1,00,000	..	
..	..	10,00,000	..	
		<u>36,46,56,600</u>	<u>1,01,31,153</u>	
		<u>98,14,16,384</u>	<u>1,12,77,417 (a)</u>	

(a) Corresponding amount booked under "050. Dividends and Profits" as per statement no. 11 is Rs. 1,13,19,355. The difference of Rs. 41,938 is under reconciliation with the Government.

STATEMENT NO. 15—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OTHER THAN ON REVENUE ACCOUNT) TO END OF 1978-79 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE

	On 1st April 1978	During the year 1978-79	On 31st March 1979
	(In crores of rupees)		
Capital Expenditure—			
Public Works ..	17.27	1.67	18.94
Other General Services ..	0.41(a)	..	0.41
Social and Community Services ..	76.71(a)	5.33	82.04
General Economic Services ..	33.32	3.47	36.79
Agriculture and Allied Services ..	47.80	-27.72	20.08
Industry and Minerals ..	40.62		
	(b)—0.01	8.31	48.92
Water and Power Development ..	3,01.89	31.26	3,33.15
Transport and Communications ..	84.77	12.04	96.81
Total—Capital Expenditure ..	6,02.79		
	(b)—0.01	34.36	6,37.14
Loans and Advances for various services—			
(i) Social and Community Services ..	53.56	6.82	56.87
	(c)—3.51		
(ii) General Economic Services ..	8.72	4.51	13.23
(iii) Agriculture and Allied Services ..	32.23	2.35	34.58
(iv) Industry and Minerals ..	5.17	1.78	6.95
(v) Water and Power Development ..	5,75.72		
	(c)—2.46	62.50	6,35.76
(vi) Miscellaneous Loans ..	-0.31	..	-0.31(d)
(vii) Loans to Government Servants ..	8.90	1.12	10.02
Total—Loans and Advances ..	6,83.99		
	(c)—5.97	79.08	7,57.10
Total—Capital and other expenditure ..	12,86.78		
	(b, c)—5.98	1,13.44	13,94.24
Deduct—Contributions from Contingency Fund for Capital and other expenditure ..		1.96	1.96
Net—Capital and other expenditure ..	12,86.78		
	(b, c)—5.98	1,11.48	13,92.28

(a) Differs by Rs. 0.01 crore from the closing balance adopted in Finance Accounts 1977-78 due to rounding.

(b) Represents capital expenditure allocated to Haryana State as a result of re-organisation of Punjab.

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

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

STATEMENT NO. 15—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OTHER THAN ON REVENUE ACCOUNT) TO END OF 1978-79 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE—concl'd.

	On 1st April 1978	During the year 1978-79	On 31st March 1979
	(In crores of rupees)		
Principal Sources of Funds—			
Debt—			
Internal Debt of State Government	2,51.16	—78.09	1,73.07
Loans and Advances from the Central Government ..	2,91.36	1,08.79	4,00.15
Small Savings, Provident Funds, etc.	56.55	5.39	61.94
Total—Outstanding Debt ..	5,99.07	36.09	6,35.16
Contingency Fund ..	7.56	1.39	8.95
Sinking Funds and Reserve Funds	46.30	2.41	48.71
Net Balances under deposits, advances, etc., other than those shown separately ..	49.56	—1.79	47.77
Remittances ..	—37.13 (a)+0.12	2.85	—34.16
Total—Debt and other obligations	6,65.36 (a)+0.12	40.95	7,06.43
Deduct—Cash balance ..	10.90	—8.92	1.98
Deduct—Investments ..	7.90	32.02	39.92
Net—Provision of Funds ..	6,46.56 (a)+0.12	17.85(b)	6,64.53

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

(b) The difference of Rs. 93.63 crores between net provision and net capital and other expenditure during the year is explained as under:—

	(Rupees in crores)
1. Revenue surplus (c.f. page 14) ..	94.44
2. Amount adjusted under the head "768. Inter-State Settlement"	2.03
3. Amount adjusted under the head "880. Miscellaneous Government Account" ..	1.16
Total ..	97.63
Less—Amount accounted for under "769. Appropriations to Contingency Fund" ..	4.00
Net Total ..	93.63

PART II

B. DEBT, CONTINGENCY FUND AND PUBLIC ACCOUNT

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

Head of Account 1	Opening balance 2 Rs.
Part I—Consolidated Fund—	
Receipt Heads (Revenue Account) ..	..
Expenditure Heads (Revenue Account) ..	..
Expenditure Heads (Capital Account) ..	..
E. Public Debt—(A)	
603. Internal Debt of the State Government ..	Cr. 2,51,15,92,218(a)
604. Loans and Advances from the Central Government ..	Cr. 2,91,35,91,813(a)
Total—E. Public Debt ..	Cr. 5,42,51,84,031
F. Loans and Advances—(B)	
677. Loans for Education, Art and Culture ..	Dr. 1,55,94,387
680. Loans for Medical ..	Dr. —2,10,436
682. Loans for Public Health, Sanitation and Water Supply ..	Dr. 5,06,15,521
683. Loans for Housing ..	Dr. 25,77,38,048(b)
684. Loans for Urban Development ..	Dr. 20,34,08,747
688. Loans for Social Security and Welfare ..	Dr. —2,78,20,293
695. Loans for Other Social and Community Services ..	Dr. 11,20,679
698. Loans for Co-operation ..	Dr. 8,65,46,148(a)
700. Loans to General Financial and Trading Institutions ..	Dr. 6,00,000
704. Loans for other General Economic Services ..	Dr. 16,423
705. Loans for Agriculture ..	Dr. 8,43,71,286
706. Loans for Minor Irrigation, Soil Conservation and Area Development ..	Dr. 18,97,94,977

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

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

(a) Differs by Rs. 1 from the closing balance adopted in Finance Accounts 1977-78 due to rounding.

(b) Differs by Rs. 3,51,27,170 (decreased) from the closing balance adopted in Finance Accounts 1977-78 due to rounding (Rs. 1) and *proforma* adjustment (Rs. 3,51,27,169) of balances *vide* details in Appendix I.

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

Receipts 3 Rs.	Disbursements 4 Rs.	Closing balance 5 Rs.
4,81,00,79,223		
	3,86,56,60,535	
	32,89,71,708	
2,57,95,60,600	3,36,04,34,747	Cr. 1,73,07,18,071
1,75,25,62,105	66,46,05,934	Cr. 4,00,15,47,984
4,33,21,22,705	4,02,50,40,681	Cr. 5,73,22,66,055
7,53,200	4,37,600	Dr. 1,52,78,787
12,833		Dr. —2,23,269(a)
30,57,111	1,20,00,000	Dr. 5,95,58,410*
1,07,29,965	4,19,82,451	Dr. 28,89,90,534
64,60,771	3,03,00,000(b)	Dr. 22,72,47,976*
4,87,192	25,600	Dr. —2,82,81,885*(a)
15,691		Dr. 11,04,988
5,60,88,415	10,12,29,532	Dr. 13,16,87,265
		Dr. 6,00,000
4,841		Dr. 11,582
4,34,75,013	2,11,21,531	Dr. 6,20,17,804*
1,25,61,875	5,42,36,572	Dr. 23,14,69,674

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

(b) Excludes Rs. 50,00,000 spent out of an advance from the Contingency Fund during 1978-79 but not recouped to the Fund till the close of the year.

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

Head of Account 1	Opening balance 2 Rs.
Part I—Consolidated Fund—concl'd.	
F. Loans and Advances—concl'd.	
714. Loans for Community Development .. Dr.	4,11,87,366
715. Loans to Agricultural Financial Institutions .. Dr.	68,91,180(a)
721. Loans for Village and Small Industries .. Dr.	5,54,87,014
722. Loans for Machinery and Engineering Industries .. Dr.	3,21,247
723. Loans for Petroleum, Chemicals, and Fertilizer Industries .. Dr.	2,38,400
726. Loans for Consumer Industries .. Dr.	19,01,523
730. Loans to Industrial Financial Institutions .. Dr.	—62,72,788
734. Loans for Power Projects .. Dr.	5,73,26,77,970(b)
766. Loans to Government Servants, etc. .. Dr.	8,89,86,385(c)
767. Miscellaneous Loans .. Dr.	—30,41,447
Total—F. Loans and Advances .. Dr.	6,78,01,52,337(d)
G. Inter-State Settlement—	
768. Inter-State Settlement—	
Punjab and Haryana ..	..
Punjab and Himachal Pradesh ..	..
Centre and Punjab ..	..
Total—(768) ..	..
H. Transfer to Contingency Fund—	
769. Appropriations to the Contingency Fund ..	..
Total—Part I—Consolidated Fund ..	..

- (a) Differs by Rs. 1 from the closing balance adopted in Finance Accounts 1977-78, due to rounding.
- (b) Differs by Rs. 2,45,54,116 (decreased) from the closing balance adopted in Finance Accounts 1977-78, due to rounding, (Re. 1) and, *proforma* adjustment, (Rs. 2,45,54,115) of balances *vide* details in Appendix I.
- (c) Differs by Rs. 20,471 (decreased) from the closing balance adopted in Finance Accounts 1977-78 due to *proforma* adjustment of balances *vide* details in Appendix I.
- (d) Differs by Rs. 5,97,01,755 (decreased) from the closing balance adopted in Finance Accounts 1977-78 due to *proforma* adjustment of balances *vide*

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

	Receipts 3 Rs.	Disbursements 4 Rs.	Closing balance 5 Rs.
	20,87,884	45,51,600	Dr. 4,36,51,082
	80,000	18,20,000	Dr. 86,31,180
	50,90,749	2,32,02,871	Dr. 7,35,99,136
	..	..	Dr. 3,21,247
	..	..	Dr. 2,38,400
	..	..	Dr. 19,01,523
	2,97,088	..	Dr. —65,69,876(a)
	1,29,177	62,50,32,609	Dr. 6,35,75,81,402
	1,35,82,761	2,47,89,683	Dr. 10,01,93,307
	2,833	..	Dr. —30,44,280(a)
	15,49,17,399	94,07,30,049	Dr. 7,56,59,64,987
	1,35,76,108(b)	..	..
	26,10,790(b)	..	..
	40,64,799(b)	..	..
	2,02,51,697(b)	..	..
		4,00,00,000(b)	..
	9,31,73,71,024	9,20,04,02,973	..

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

(b) Closed to Government Account.

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

Head of Account 1	Opening balance 2
	Rs.
Part II—Contingency Fund—	
800. Contingency Fund—	
Appropriations from the Consolidated Fund .. Cr.	8,00,00,000
Parliament/State/Union Territory Legislatures ..	..
Secretariat-General Services ..	..
Relief on account of Natural Calamities ..	..
Other Social and Community Services .. Dr.	12,000
Co-operation ..	..
Forest .. Dr.	1,50,000
Community Development .. Dr.	42,80,433
Capital Outlay on Co-operation ..	..
Loans for Urban Development ..	..
	<hr/>
Total (800) .. Cr.	7,55,57,567
<hr/>	
Part III—Public Account—	
I. Small Savings, Provident Funds, etc.—	
(b) Provident Funds—	
805. State Provident Funds .. Cr.	56,55,24,690(a)
	<hr/>
Total (805) .. Cr.	56,55,24,690(a)
	<hr/>
Total—I. Small Savings, Provident Funds, etc. (A) .. Cr.	56,55,24,690(a)

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

(a) Differs by Rs. 16,334 (decreased) from the closing balance adopted in Finance Accounts 1977-78 due to rounding (Re. 1) and *proforma* adjustment of balances (Rs. 16,335) 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.
4,00,00,000		Cr. 12,00,00,000
..	1,71,100	Dr. 1,71,100
..	85,695	Dr. 85,695
..	94,93,278	Dr. 94,93,278
12,000		..
..	12,36,718	Dr. 12,36,718
1,50,000		..
42,80,433		..
..	1,45,82,500	Dr. 1,45,82,500
..	50,00,000	Dr. 50,00,000
4,44,42,433	3,05,69,291	Cr. 8,94,30,709
..
..
11,39,92,399	6,01,36,963	Cr. 61,93,80,126
11,39,92,399	6,01,36,963	Cr. 61,93,80,126
11,39,92,399	6,01,36,963	Cr. 61,93,80,126

**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. 3,26,84,403
(ii) Depreciation Reserve Fund—Government Non-Commercial Departments/Undertakings	Cr. 46,97,277
Total (815)	.. Cr. 3,73,81,680
<hr/>	
821. General and other Reserve Funds—	
General and other Reserve Funds of Government Commercial Departments/Undertakings	.. Cr. 1,96,207
Total (821)	.. Cr. 1,96,207
<hr/>	
Total-(a) Reserve Funds bearing interest	.. Cr. 3,75,77,887
<hr/>	
(b) Reserve Funds not bearing interest—	
822. Sinking Funds—	
A. Appropriation for reduction or avoidance of Debt—Sinking Funds	.. Cr. 33,32,35,673(a)
B. Sinking Fund Investment Account—Sinking Fund Investment Account	.. Dr. 6,18,25,642
Total (822) { Gross (A) Investments (A)	.. Cr. 33,32,35,673(a) .. Dr. 6,18,25,642
<hr/>	
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. 12,37,86,942(b)
Investment	.. Dr. 75,40,067(b)
Total (829) { Gross Investments	.. Cr. 8,56,52,501(b) .. Dr. 75,40,067(b)

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

(a) Differs by Rs. 1 from the closing balance adopted in Finance Accounts 1977-78 due to rounding.

(b) Differs by Rs. 47,340 (decreased) from the closing balance adopted in Finance Accounts 1977-78 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.
	2,83,29,141	2,47,44,851	Cr.	3,62,68,693
	6,31,565	..	Cr.	53,28,842
	2,89,60,706	2,47,44,851	Cr.	4,15,97,535
	14,64,261	21,23,736	Cr.	—4,63,268@
	14,64,261	21,23,736	Cr.	—4,63,268@
	3,04,24,967	2,68,68,587	Cr.	4,11,34,267
	4,90,29,000	2,84,06,843	Cr.	35,38,57,830
	2,00,00,000	..	Dr.	4,18,25,642
	4,90,29,000	2,84,06,843	Cr.	35,38,57,830
	2,00,00,000	..	Dr.	4,18,25,642
	..	..	Cr.	4,25,980
	..	..	Cr.	6,14,39,579
	..	..	Cr.	2,37,86,942
	..	..	Dr.	75,40,067
	..	..	Cr.	8,56,52,501
	..	..	Dr.	75,40,067

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

**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—concl'd.	
(b) Reserve Funds not bearing interest—concl'd.	
835. General and other Reserve Funds—	
Foodgrains Reserve Fund	.. Cr. 64,71,621
Total (835)	.. Cr. 64,71,621
Total-(b) Reserve Funds not bearing interest—	
Gross	.. Cr. 42,53,59,795(a)
Investments	.. Dr. 6,93,65,709(b)
Total—J. Reserve Funds—	
Gross	.. Cr. 46,29,37,682(a)
Investments	.. Dr. 6,93,65,709(b)
K. Deposits and Advances—	
(a) Deposits bearing interest—	
838. Deposits of Local Funds—	
Deposits of Municipal Corporations	.. .. .
Deposits of State Housing Boards	.. .. .
Deposits of other autonomous bodies	.. Cr. 16,28,32,358
Total (838)	.. Cr. 16,28,32,358
842. Other Deposits—	
(i) Deposits of Government Companies and Corporations, etc.	.. Cr. 8,81,91,194(c)
(ii) Miscellaneous deposits	.. Cr. 58,29,563
Total (842)	.. Cr. 9,40,20,757(c)
Total—(a) Deposits bearing interest	
	.. Cr. 25,68,53,115(c)
(b) Deposits not bearing interest—	
843. Civil Deposits—	
(i) Revenue deposits	.. Cr. 7,12,83,951
(ii) Security deposits	.. Cr. 1,22,517

(a) Differs by Rs. 47,341 (decreased) from the closing balance adopted in Finance Accounts 1977-78 due to rounding (Re. 1) and *proforma* adjustment (Rs. 47,340) of balances *vide* details in Appendix I.

(b) See footnote (b) at page 196.

(c) Differs by Re. 1 from the closing balance adopted in Finance Accounts 1977-78 due to rounding.

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

Receipts	Disbursements	Closing balance
3 Rs.	4 Rs.	5 Rs.
..	..	Cr. 64,71,621.
..	..	Cr. 64,71,621.
4,90,29,000 2,00,00,000	2,84,06,843 ..	Cr. 44,59,81,952 Dr. 4,93,65,709
7,94,53,967 2,00,00,000	5,52,75,430 ..	Cr. 48,71,16,219 Dr. 4,93,65,709
5,64,177	30,80,000	Cr. —25,15,823(a)
2,55,00,000	84,56,289	Cr. 1,70,43,711
33,78,769	4,59,96,044	Cr. 12,02,15,083
2,94,42,946	5,75,32,333	Cr. 13,47,42,971
5,16,28,666	7,46,36,809	Cr. 6,51,83,051
..	..	Cr. 58,29,563
5,16,28,666	7,46,36,809	Cr. 7,10,12,614
8,10,71,612	13,21,69,142	Cr. 20,57,55,585
2,59,29,617	4,24,69,759	Cr. 5,47,43,809*
3,700	—1,025(b)	Cr. 1,27,242

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

(b) Minus figure during the year is due to write-back of debits of previous year.

**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—contd.

(b) Deposits not bearing interest—contd.

843. Civil Deposits—concl'd.

(iii) Civil Courts' deposits	.. Cr.	4,20,29,235
(iv) Criminal Courts' deposits	.. Cr.	1,27,420
(v) Personal deposits	.. Cr.	2,79,32,483(a)
(vi) Personal deposits—Investments	.. Dr.	51,910
(vii) Public Works deposits	.. Cr.	25,58,42,372
(viii) Deposits of Police Funds	.. Cr.	1,23,43,938*
(ix) Deposits for purchases, etc., abroad	.. Cr.	1,83,730
(x) Deposits for work done for Public Bodies or private individuals	.. Cr.	25,09,855
(xi) Deposits for fees received by Government servants for work done for private bodies	.. Cr.	61,374
(xii) Deposits in connection with elections	.. Cr.	52,391*
(xiii) Deposits of educational institutions	.. Cr.	91,09,452
(xiv) Unclaimed deposits in the G.P. Fund	.. Cr.	50,028
(xv) Deposits on account of court deposits transferred from Pakistan	.. Cr.	10,28,228
(xvi) Other deposits	.. Cr.	6,19,200

Total (843)	[Gross	.. Cr.	42,32,96,174(a)
	Investments	.. Dr.	51,910

*Differs by Re. 1 from the closing balance adopted in Finance Accounts 1977-78 due to rounding.

(a) Differs by Rs. 20,319 (decreased) from the closing balance adopted in Finance Accounts 1977-78 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.
		Cr. 4,45,53,870*
		Cr. 1,27,420
5,93,60,908	5,68,36,273	Cr. 89,54,581
		Dr. 51,910
2,59,33,89,833	2,61,23,67,735	Cr. 28,86,42,413
		Cr. 1,23,92,710*
		Cr. 1,83,730
		Cr. 25,09,855
		Cr. 20,68,123(a)
		Cr. 1,08,773
		Cr. 94,74,824
		Cr. 61,713
		Cr. 10,28,228
		Cr. 6,19,200
2,95,45,77,004	2,95,64,12,933	Cr. 42,14,60,245
		Dr. 51,910

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

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

Head of Account 1	Closing balance 2 Rs.
Part III—Public Account—contd.	
K. Deposits and Advances—concl'd.	
(b) Deposits not bearing interest—concl'd.	
847. Deposits of Local Funds—	
(i) District Funds ..	Cr. 14,63,760
(ii) Municipal Funds ..	Cr. —15,14,559
(iii) State Transport Corporation Funds ..	Cr. 4,83,234
(iv) Panchayat Bodies Funds ..	Cr. 2,80,69,712
(v) Education Funds ..	Cr. 11,363
(vi) Other Funds ..	Cr. 89,99,014
Total (847) ..	Cr. 3,75,12,524
848. Other Deposits—	
(i) Subventions from Central Road Fund ..	Cr. 74,135
(ii) Miscellaneous Deposits ..	Cr. 1,96,71,527
Total (848) ..	Cr. 1,97,45,662
Total-(b) Deposits not bearing interest—	
Gross ..	Cr. 48,05,54,360(a)
Investments ..	Dr. 51,910
(c) Advances—	
850. Civil Advances—	
(i) Forest advances ..	Dr. 3,140(b)
(ii) Revenue advances ..	Dr. 10,387
(iii) Other departmental advances ..	Dr. 7,77,669
(iv) Other advances ..	Dr. 3,64,937(b)
Total (850) ..	Dr. 11,56,133
Total—(c) Advances ..	Dr. 11,56,133
Total—K. Deposits and Advances—	
Gross ..	Cr. 73,62,51,342(c)
Investments ..	Dr. 51,910

(a) See footnote (a) at page 200.

(b) Differs by Re. 1 from the closing balance adopted in Finance Accounts 1977-78 due to rounding.

(c) Differs by Rs. 23,320 (decreased) from the closing balance adopted in Finance Accounts 1977-78 due to rounding (Re. 1) and *proforma* adjustment (Rs. 20,319) of balances *vide* details in Appendix I.

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

	Receipts 3 Rs.	Disbursements 4 Rs.		Closing balance 5 Rs.
			Cr.	14,63,760*
			Cr.	—15,14,559*(a)
	1,05,00,000	1,05,00,000	Cr.	4,83,234*
	7,72,65,327	6,91,45,602	Cr.	3,61,89,437*
	—4,648(a)		Cr.	6,715
	1,01,38,660	56,97,175	Cr.	1,34,40,499*
	9,78,99,339	8,53,42,777	Cr.	5,00,69,086
	86,46,000	86,31,736	Cr.	88,399
			Cr.	1,96,71,527
	86,46,000	86,31,736	Cr.	1,97,59,926
	3,06,11,22,343	3,05,03,87,446	Cr.	49,12,89,257
			Dr.	51,910
	3,14,19,158	3,11,23,847	Dr.	—2,92,171(b)
			Dr.	10,387
			Dr.	7,77,669
	23,278	35,095	Dr.	3,76,754
	3,14,42,436	3,11,58,942	Dr.	8,72,639
	3,14,42,436	3,11,58,942	Dr.	8,72,639
	3,17,36,36,391	3,21,37,15,530	Cr.	69,61,72,203
			Dr.	51,910

(a) Minus figure during the year is under investigation.

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

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

Head of Account	Opening balance
1	2
	Rs.
Part III—Public Account—contd.	
I. Suspense and Miscellaneous—	
(b) Suspense—	
858. Suspense Accounts—	
(i) Departmental Adjusting Account— Receipts	Cr. 14,71,408
(ii) Departmental Adjusting Account— Payments	Dr. 1,66,48,082
(iii) Cash Settlement Suspense Account	Dr. 10,05,37,950
(iv) Pay and Accounts Offices Suspense	Dr. 5,23,46,695
(v) Reserve Bank Suspense—Headquarters	Cr. 1,65,16,263
(vi) Central Accounts Office—Reserve Bank Suspense	Dr. 4,09,86,727
(vii) Provident Fund Suspense	Dr. 3,94,597
(viii) Telecommunication Accounts Office Suspense	Dr. 2,26,163(a)
(ix) Suspense Account (Civil)	Dr. 4,36,24,180
(x) Transactions on behalf of the Reserve Bank	Dr. 3
(xi) Broadcasting Receiver Licence Fee Suspense	Cr. 1,26,50,619
(xii) Additional Wages Deposit—Suspense Account	Cr. 73,720(a)
(xiii) Additional Dearness Allowance Deposit Suspense Account	Dr. 38,42,868
(xiv) Additional Dearness Allowance Deposit Suspense Account (New)	Cr. 14,52,668
Total (858)	Dr. 22,64,42,587
Total—(b) Suspense	Dr. 22,64,42,587

(a) Differs by Re. 1 from the closing balance adopted in Finance Accounts 1977-78 due to rounding.

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

Receipts	Disbursements	Closing balance
3	4	5
Rs.	Rs.	Rs.
18,45,954		Cr. 33,17,362
	-76,52,015(a)	Dr. 89,96,067
10,23,25,550	10,23,77,006	Dr. 10,05,89,406
11,51,86,778	9,07,61,143	Dr. 2,79,21,060
-9,06,284(a)	6,57,238	Cr. 1,49,52,741
3,12,975	42,19,554	Dr. 4,48,93,306
28,060	1,43,005	Dr. 5,09,542
	-2,73,778(a)	Cr. 47,615
-10,57,016(a)	73,94,080	Dr. 5,20,75,276
		Dr. 3
58,24,508	70,61,987	Cr. 1,14,13,140
28,98,038	8,58,394	Cr. 21,13,364
-4,75,598(a)	-42,08,495(a)	Dr. 1,09,971
-5,41,908(a)	9,10,760	
22,54,41,057	20,22,48,879	Dr. 20,32,50,409
22,54,41,057	20,22,48,879	Dr. 20,32,50,409

(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—contd.	
(c) Other Accounts—	
870. Cheques and Bills	.. Cr. 22,567
Total (870)	.. Cr. 22,567
871. Departmental Balances—Civil	.. Dr. 65,84,778(a)
Total (871)	.. Dr. 65,84,778(a)
872. Permanent Cash Imprest—Civil	.. Dr. 9,86,364(a)
Total (872)	.. Dr. 9,86,364(a)
873. Cash Balance Investment Account—	
Cash Balance Investment Account	.. Dr. 96,09,300
Total (873)	.. Dr. 96,09,300
Total—(c) Other Accounts	.. Dr. 1,71,57,875
(d) Accounts with Governments of foreign countries—	
879. Accounts with Governments of Other Countries—	
Burma	.. Dr. 61,065
Pakistan	.. Dr. 59,29,910(a)
Malaysia	.. Dr. 6,36,658
Total (879)	.. Dr. 66,27,633(a)
Total—(d) Accounts with Governments of foreign countries	.. Dr. 66,27,633(a)

(a) Differs by Rs. 1 from the closing balance adopted in Finance Accounts 1977-78 due to rounding.

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

Receipts	Disbursements	Closing balance	
3	4	5	
Rs.	Rs.	Rs.	
1,27,02,10,332	1,27,02,14,734	Cr.	18,165
1,27,02,10,332	1,27,02,14,734	Cr.	18,165
1,37,80,257	1,54,10,048	Dr.	82,14,569
1,37,80,257	1,54,10,048	Dr.	82,14,569
140	7,063	Dr.	9,93,287*
140	7,063	Dr.	9,93,287
83,92,20,149	1,17,94,50,100	Dr.	34,98,39,251
83,92,20,149	1,17,94,50,100	Dr.	34,98,39,251
2,12,32,10,878	2,46,50,81,945	Dr.	35,90,28,942
		Dr.	61,065
	12,556	Dr.	59,42,466
	-6,36,658(a)		
	-6,24,102(a)	Dr.	60,03,531
	-6,24,102(a)	Dr.	60,03,531

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

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

Head of Account		Opening balance
1		2
		Rs.
Part III—Public Account—<i>contd.</i>		
L. Suspense and Miscellaneous—<i>concl'd.</i>		
(e) Miscellaneous—		
880. Miscellaneous Government Account—		
Ledger Balance Adjustment Account	..	..
Writes off from heads of account closing to balance	..	..
Total (880)	..	..
Total—(e) Miscellaneous	..	..
Total—L. Suspense and Miscellaneous	.. Dr.	25,02,28,095(a)
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.	11,16,371
(ii) Public Works Remittances	.. Dr.	37,71,10,550(b)
(iii) Forest Remittances	.. Cr.	78,59,666(a)
(iv) Reserve Bank of India Remittances	.. Dr.	7,02,790(a)
Total (882)	.. Dr.	36,88,37,303(b)
Total—(a) Money Orders, Remittances and adjustments between the Officers rendering accounts, etc.	.. Dr.	36,88,37,303(b)

(a) Differs by Re. 1 from the closing balance adopted in Finance Accounts 1977-78 due to rounding.

(b) Differs by Rs. 12,69,883 (decreased) from the closing balance adopted in Finance Accounts 1977-78 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.
2,84,06,843(a)		
2,12,65,274(a)	3,80,53,673(a)	
4,96,72,117	3,80,53,673	
4,96,72,117	3,80,53,673	
2,34,86,51,935	2,66,67,06,722	Dr. 56,82,82,882
4,96,72,117(a)	3,80,53,673(a)	
72,92,596	2,57,64,881	Dr. 1,73,55,914
1,44,16,61,435	1,39,04,98,178	Dr. 32,59,47,293
6,16,33,138	5,65,78,818	Cr. 1,29,13,986
	37,25,738	Dr. 44,28,528
1,51,05,87,169	1,47,65,67,615	Dr. 33,48,17,749
1,51,05,87,169	1,47,65,67,615	Dr. 33,48,17,749

(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.	
M. Remittances—contd.	
(b) Inter-Government Adjustment Accounts—	
886. Adjusting Account between Central and State Governments—	
Punjab and Central Governments .. Dr.	88,47,909
Total (886) .. Dr.	88,47,909
887. Adjusting Account with Railways—	
Northern Railways .. Dr.	370
Total (887) .. Dr.	370
888. Adjusting Account with Posts and Telegraphs—	
Director of Accounts, Kapurthala .. Dr.	28,351
Total (888) .. Dr.	28,351
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.	15,133
Punjab and Rajasthan .. Dr.	10,32,738
Punjab and Haryana .. Cr.	52,90,369
Punjab and Himachal Pradesh .. Dr.	1,36,684
Punjab and Jammu & Kashmir .. Dr.	4,06,887
Punjab and Bihar ..	..
Punjab and Karnataka .. Cr.	333
Punjab and Manipur .. Dr.	333

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

Receipts	Disbursements	Closing Balance
3	4	5
Rs.	Rs.	Rs.
—47,78,315(a)	12,09,451	Dr. 1,48,35,675
—47,78,315	12,09,451	Dr. 1,48,35,675
..	—370(a)	..
..	—370(a)	..
..	—28,351(a)	..
..	—28,351(a)	..
63	63	Cr. 98
2,055	..	Cr. 39,03,791
2,296	2,296	Dr. 299
754	754	Cr. 500
57	1,000	Cr. 14,190
10,23,828	—10,96,002(a)	Cr. 10,87,092
—49,81,151(a)	—29,44,876(a)	Cr. 32,54,094
37,681	—2,76,434(a)	Cr. 1,77,431
2,70,575	2,38,994	Dr. 3,75,306
20	20	..
—29,825(a)	—29,492(a)	..
..	—333(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	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 Kerala	12,00,000	
Punjab and Madhya Pradesh	12,00,000	
Total (893)		Cr. 76,31,228
Total—(b) Inter-Government Adjustment Accounts		Dr. 12,45,402
Total—M. Remittances		Dr. 37,00,82,705(a)
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		.. ..

(a) Differs by Rs. 12,69,883 (decreased) from the closing balance adopted in Finance Accounts 1977-78 due to *proforma* adjustment of balances *vide* details in Appendix I.

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

Receipts	Disbursements	Closing balance
3	4	5
Rs.	Rs.	Rs.
—2,379(a)	—2,379(a)	
423	423	
—36,75,603(a)	—41,05,966(a)	Cr. 80,61,591
—84,53,918(a)	—29,25,236(a)	Dr. 67,74,084
1,50,21,33,251	1,47,36,42,379	Dr. 34,15,91,833
7,28,75,40,060	7,50,75,30,697	
16,64,93,53,517	16,73,85,02,961	
3,38,656	2,48,495	
10,86,46,795	1,95,87,512(b)	
99	99	
10,89,85,550	1,98,36,106	
16,75,83,39,067	16,75,83,39,067	

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

(b) There was a difference (Rs. 92,64,965) between the figure reflected in accounts (Rs. 1,95,87,512) and that intimated by the Reserve Bank (Rs. 2,88,52,477). As a result of reconciliation this difference now stands at Rs. 41,25,827 (January 1980) 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)	1967—79
Market Loans not bearing interest(a)	1956—66
Loans from the Life Insurance Corporation of India	1959—79
Loans from the National Agricultural Credit Fund of the Reserve Bank of India	1968—79
Loans from the State Bank of India and other Banks	1974—79
Loans from other Institutions (a)	1959—79
Ways and Means advances from the Reserve Bank of India	1977—79
Total (603)	<hr/>
604. Loans and Advances from the Central Government—	
A. Non-Plan Loans—	
Loans to cover gap in resources	1978-79
Share of small savings collections	1974—79
House Building Advances—	
House Building Advances to All India Services Officers	1974—79
Police-Modernisation of police force	1974—79
Jails—Jails—	
Improvement and modernisation of jails	1978-79
General (Education)—Scholarships—	
National Loan Scholarships Scheme	1974—79
Agriculture—Manures and fertilizers—	
Purchase of fertilizers	1977—79
Total-A	<hr/>

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

INTEREST BEARING OBLIGATIONS OF THE GOVERNMENT

Balance on 1st April 1978	Additions during the year	Discharges during the year	Balance on 31st March 1979
3	4	5	6
Rs.	Rs.	Rs.	Rs.
71,99,15,600(a)	7,51,42,400	..	79,50,58,000
4,36,60,862(b)	..	3,99,71,400	36,89,462
8,82,63,413	70,00,000	33,84,434	9,18,78,979
4,38,59,110	2,23,89,500	89,33,090	5,73,15,520
79,50,00,000	83,00,00,000	91,50,00,000	71,00,00,000
4,40,49,233(c)	3,40,97,700	53,70,823	7,27,76,110
77,68,44,000	1,61,09,31,000	2,38,77,75,000	..
2,51,15,92,218(c)	2,57,95,60,600	3,36,04,34,747	1,73,07,18,071
..	68,36,00,000	..	68,36,00,000
15,22,00,000	15,86,00,000	..	31,08,00,000
10,78,384	4,00,105	1,23,423	13,55,066
48,82,500	9,58,500	2,07,620	56,33,380
..	10,71,500	..	10,71,500
19,14,580	5,00,000	..	24,14,580
3,00,00,000	12,00,00,000	10,00,00,000	5,00,00,000
19,00,75,464	96,51,30,105	10,03,31,043	1,05,48,74,526

- (a) Differs by Rs. 4,01,66,300 (decreased) from the closing balance adopted in Finance Accounts 1977-78 due to *proforma* transfer of the balance of 5½ % Panjab Loan 1978 which was notified for discharge during the year and became non-interest bearing.
- (b) Differs by Rs. 4,01,66,300 (increased) from the closing balance adopted in Finance Accounts 1977-78 *vide* footnote (a) above.
- (c) Differs by Re. 1 (decreased) from the closing balance adopted in Finance Accounts 1977-78 due to rounding.

STATEMENT NO. 17—DETAILED STATEMENT OF DEBT AND OTHER

Description of Debt	When raised
1	2
E. Public Debt—contd.	
604. Loans and Advances from the Central Government—contd.	
B. Loans for State/Union Territory Plan Schemes—	
Block loans	1974—79
C. Loans for Central Plan Schemes—	
General (Education)—Scholarships—	
National Loan Scholarships Scheme	1974-75
Housing Schemes—Police Housing Schemes	
	1974—79
General (Urban Development)—Other loans—	
Integrated Urban Development in areas of National importance	1974—79
Relief and Rehabilitation of displaced persons and repatriates—Other rehabilitation schemes—	
Repatriates from other countries (Uganda)	1974—77
Other Social Security and Welfare Programmes—Other programmes—	
Employment Promotion Programme	1975-76
Agriculture—	
Storage and warehousing	1976—79
Land Reforms	1976—78
Fisheries -Inland fisheries	1975—78
Village and Small Industries-Small Scale Industries	1977-78
Total—C	
D. Loans for Centrally Sponsored Plan Schemes—	
Co-operation—	
Credit co-operatives—	
Strengthening of Agriculture Credit Stabilisation Fund	1974—79
Consumers' co-operatives—	
Development of Urban Consumers' Co-operatives	1975—78
Village and Small Industries-Other loans—	
Intensive development of Rural Industries	1975—79
Roads and Bridges—	
Roads of Inter-State importance	1974—79

INTEREST BEARING OBLIGATIONS OF THE GOVERNMENT—*contd.*

Balance on 1st April 1978	Additions during the year	Discharges during the year	Balance on 31st March 1979
3	4	5	6
Rs.	Rs.	Rs.	Rs.
92,07,84,460	40,57,20,000	6,58,04,668	1,26,06,99,792
20,000	..	..	20,000
56,46,600	38,03,000	2,36,440	82,13,160
5,68,00,000	5,16,50,000	..	10,84,50,000
2,58,250	..	3,333	2,54,917
18,63,200	..	2,32,900	16,30,300
3,20,000	15,00,000	80,000	17,40,000
2,06,417	..	..	2,06,417
3,00,000	..	20,000	2,80,000
5,00,000	..	41,668	4,58,332
6,59,14,467	5,59,53,000	6,14,341	12,12,53,126
4,95,000	1,75,000	..	6,70,000
22,29,000	..	17,523	22,11,477
46,03,712	20,00,000	4,32,323	61,71,389
1,86,96,720	9,00,000	8,43,040	1,87,53,680

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.	
D. Loans for Centrally Sponsored Plan Schemes—concl'd.	
Roads and Bridges—concl'd.	
Machinery equipment	.. 1976—79
Total—D	.. ..
E. Ways and Means Advances—	
Other Ways and Means Advances	.. 1978-79
Total—E	.. ..
F. Pre-1974 Loans—	
Rehabilitation of displaced persons, repatriates, etc.	.. 1948—74
Rehabilitation of goldsmiths	.. 1963—68
National Loan Scholarships 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	.. ..

INTEREST BEARING OBLIGATIONS OF THE GOVERNMENT—contd.

Balance on 1st April 1978	Additions during the year	Discharges during the year	Balance on 31st March 1979
3	4	5	6
Rs.	Rs.	Rs.	Rs.
30,67,000	26,84,000	2,14,690	55,36,310
2,90,91,432	57,59,000	15,07,576	3,33,42,856
..	32,00,00,000	32,00,00,000	..
..	32,00,00,000	32,00,00,000	..
77,73,368	..	2,10,919	75,62,449
8,99,480	..	1,537	8,97,943
36,89,335	..	3,78,308	33,11,027
1,34,94,94,427	..	8,13,06,000	1,26,81,88,427
32,63,75,000	..	9,00,65,000	23,63,10,000
1,94,94,380(a)	..	43,86,542	1,51,07,838
1,70,77,25,990(a)	..	17,63,48,306	1,53,13,77,684
2,91,35,91,813(a)	1,75,25,62,105	66,46,05,934	4,00,15,47,984
5,42,51,84,031	4,33,21,22,705	4,02,50,40,681	5,73,22,66,055
52,61,65,786(b)	10,77,86,619	5,82,46,262	57,57,06,143
3,44,01,141	46,18,830	11,80,713	3,78,39,258

(a) Differs by Rs. 1 (increased) from the closing balance adopted in Finance Accounts 1977-78 due to rounding.

(b) Differs by Rs. 16,334 (decreased) from the closing balance adopted in Finance Accounts 1977-78 due to rounding (Rs. 1) and *proforma* adjustment of balances (Rs. 16,335) vide details in Appendix I.

STATEMENT NO. 17—DETAILED STATEMENT OF DEBT AND OTHER

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

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

Balance on 1st April 1978	Additions during the year	Discharges during the year	Balance on 31st March 1979
3	4	5	6
Rs.	Rs.	Rs.	Rs.
—22,867	23,467	402	198*
44,21,814	15,13,233	7,09,586	52,25,461
<hr/> 56,49,65,874	<hr/> 11,39,42,149	<hr/> 6,01,36,963	<hr/> 61,87,71,060
18,906	8,250	..	27,156
5,39,910	42,000	..	5,81,910
<hr/> 5,58,816	<hr/> 50,250	<hr/> ..	<hr/> 6,09,066
<hr/> 56,55,24,690(a)	<hr/> 11,39,92,399	<hr/> 6,01,36,963	<hr/> 61,93,80,126
<hr/> 5,99,07,08,721(a)	<hr/> 4,44,61,15,104	<hr/> 4,08,51,77,644	<hr/> 6,35,16,46,181

(a) See footnote (b) at page 219.

*Transferred to All India Services Provident Fund in the accounts for 1979-80.

ANNEXURE TO

Description of loan

When raised

1

2

E. Public Debt—

603. Internal Debt of the State Government—

Market Loans bearing interest—

5½% Punjab Loan 1979	.. 1st September 1967
5¾% Punjab Loan 1980	.. 2nd September 1968
5¾% Punjab Loan 1981	.. 6th September 1969
5¾% Punjab Loan 1982	.. 15th July 1970
5¾% Punjab Loan 1983	.. 19th August 1971
5¾% Punjab Loan 1984	.. 4th September 1972
6¾% Punjab Loan 1985	.. 27th August 1973
6% Punjab Loan 1984	.. 27th August 1974
6% Punjab Loan 1985	.. 15th September 1975
6% Punjab Loan 1986	.. 15th September 1976
6% Punjab Loan 1987	.. 23rd August 1977
6½% Punjab Loan 1988	.. 12th September 1978

Total—Market Loans bearing interest

..

Market Loans not bearing interest—

4% Punjab Loan 1968	.. 3rd September 1956
4% Punjab Loan 1971	.. 19th August 1959
4½% Punjab Loan 1972	.. 4th September 1961
4½% Punjab Loan 1974	.. 27th August 1962
5½% Punjab Loan 1977	.. 3rd August 1965
5½% Punjab Loan 1978	.. 12th September 1966

Total—Market Loans not bearing interest

..

STATEMENT NO. 17

Balance on 1st April 1978	Additions during the year	Discharges during the year	Balance on 31st March 1979
3	4	5	6
Rs.	Rs.	Rs.	Rs.
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
..	7,51,42,400	..	7,51,42,400
71,99,15,600 (a)	7,51,42,400	..	79,50,58,000
3,90,674	3,90,674
73,800	73,800
2,29,000	..	1,00,000	1,29,000
8,49,500	8,49,500
19,51,588	..	5,50,100	14,01,488
4,01,66,300	..	3,93,21,300	8,45,000
4,36,60,862(b)	..	3,99,71,400	36,89,462

(a) See footnote (a) at page 215.

(b) See footnote (b) at page 215.

ANNEXURE TO

Description of loan	When raised
1	2
E. Public Debt—concl'd.	
603. Internal Debt of the State Government—cont'd.	
Loans from other Institutions—	
Loans from National Co-operative Development Corporation ..	1959—79
Loans from Oriental Fire and General Insurance Company ..	1978-79
Total—Loans from other Institutions	..

STATEMENT NO. 17—*concl'd.*

Balance on 1st April 1978	Additions during the year	Discharges during the year	Balance on 31st March 1979
3	4	5	6
Rs.	Rs.	Rs.	Rs.
4,40,49,233(a)	2,90,97,700	53,70,823	6,77,76,110
..	50,00,000	..	50,00,000
4,40,49,233(a)	3,40,97,700	53,70,823	7,27,76,110

(c) See footnote (c) at page 215.

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on: 1st April 1978
1	2
	Rs.
F. LOANS AND ADVANCES—	
(a) Loans for Social and Community Services—	
677. Loans for Education, Art and Culture—	
Secondary Education ..	—76,702
University and Other Higher Education—	
(i) Loans to deserving students under National Loan Scholarship Schemes ..	64,47,540
(ii) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	—1,19,178
Total ..	<u>63,28,362</u>
Technical Education—	
Loans to poor students studying in Engineering Colleges and Polytechnics ..	79,37,618
Other educational loans ..	14,05,109
Total (677) ..	<u>1,55,94,387</u>
680. Loans for Medical—	
Medical education ..	—2,10,336
Systems of Medicine other than Allopathy ..	—100
Total (680) ..	<u>—2,10,436</u>
682. Loans for Public Health, Sanitation and Water Supply—	
Public Health and Sanitation Programmes—	
Loans to Municipalities, Municipal Corporations and other Local Funds for sanitation schemes ..	1,39,51,452(a)
Sewerage Schemes—	
Loans to Municipalities, Municipal Corporations and other Local Funds for sewerage schemes ..	79,25,413

(a) Differs by Rs. 1 from the closing balance adopted in Finance Accounts 1977-78 due to rounding.

AND ADVANCES BY THE GOVERNMENT

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1979	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
14,200	—62,502	3,820	—66,322(a)	
1,48,990	65,96,530	3,76,486	62,20,044	500
	—1,19,178	26,843	—1,46,021(a)	
1,48,990	64,77,352	4,03,329	60,74,023	500
2,74,410	82,12,028	3,46,051	78,65,977	85,654
	14,05,109		14,05,109	
4,37,600	1,60,31,987	7,53,200	1,52,78,787	86,154
	—2,10,336	12,633	—2,22,969(a)	500
	—100	200	—300(a)	
	—2,10,436	12,833	—2,23,269(a)	500
	1,39,51,452	5,90,662	1,33,60,790	1,77,097
40,00,000	1,19,25,413	19,19,584	1,00,05,829	3,48,718

(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 1978
1	2
	Rs.
F. LOANS AND ADVANCES—contd.	
(a) Loans for Social and Community Services—contd.	
682. Loans for Public Health, Sanitation and Water Supply—concl'd.	
Urban Water Supply Schemes—	
(i) Loans to Municipalities, Municipal Corporations and other Local Funds for water supply schemes ..	1,09,68,745(a)
(ii) Loans for execution of urban water supply and sewerage schemes ..	1,75,00,000
Total ..	2,84,68,745
Other rural water supply schemes ..	2,69,911
Other loans for public health purposes ..	..
Total (682) ..	5,06,15,521
683. Loans for Housing—	
Loans to Housing Boards, Corporations, etc.—	
Loans to Punjab State Housing Board ..	11,49,38,225
Village Housing Scheme—	
Loans for construction of houses in rural areas ..	64,33,965
Subsidised Industrial Housing Schemes ..	14,93,437
Low Income Group Housing Scheme—	
(i) Loans to other parties for construction of houses ..	7,80,81,351(a)
(ii) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	-8,45,002
Total ..	7,72,36,349
Middle Income Group Housing Scheme—	
(i) Loans to other parties for construction of houses ..	1,26,88,578
(ii) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	-5,52,351
Total ..	1,21,36,227

(a) Differs by Re. 1 from the closing balance adopted in Finance Accounts 1977-78 due to rounding.

AND ADVANCES BY THE GOVERNMENT—contd.

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1979	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
	1,09,68,745	4,60,507	1,05,08,238	11,37,039
80,00,000	2,55,00,000		2,55,00,000	
80,00,000	3,64,68,745	4,60,507	3,60,08,238	11,37,039
	2,69,911	86,025	1,83,886	4,69,683
		333	—333(a)	
1,20,00,000	6,26,15,521	30,57,111	5,95,58,410	21,32,537
2,55,00,000	14,04,38,225	1,83,789	14,02,54,436	1,11,35,166
55,70,000	1,20,03,965	3,06,515	1,16,97,450	3,93,901
	14,93,437	3,00,092	11,93,345	1,37,541
64,03,951	8,44,85,302	29,39,513	8,15,45,789	38,07,232
	—8,45,002	1,90,163	—10,35,165(a)	
64,03,951	8,36,40,300	31,29,676	8,05,10,624	38,07,232
	1,26,88,578	7,38,478	1,19,50,100	7,28,848
	—5,52,351	19,629	—5,71,980(a)	
	1,21,36,227	7,58,107	1,13,78,120	7,28,848

(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 1978
1	2
	Rs.
F. LOANS AND ADVANCES—contd.	
(a) Loans for Social and Community Services—contd.	
683. Loans for Housing—concl'd.	
Higher Income Group Housing Scheme ..	-12,22,316
Slum Clearance—	
Loans to Municipalities, Municipal Corporations and other Local Funds for slum clearance ..	1,21,86,900(a)
Other Housing Schemes—	
(i) Loans to other parties for repair of houses in urban areas ..	17,43,758(a)
(ii) Loans to other parties for building houses in urban estates ..	2,61,52,032
(iii) Loans to other parties for building houses in Chandigarh ..	64,09,471(b)
(iv) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	2,30,000
Total ..	<u>3,45,35,261</u>
Total (683) ..	<u>25,77,38,048(b)</u>

684. Loans for Urban Development—

Urban Development—	
(i) Loans to Urban Development Board	33,01,729
(ii) Loans to Municipalities, Municipal Corporations and other Local Funds under integrated city development programme ..	8,13,13,584(a)
(iii) Loans to Municipalities, Municipal Corporations and other Local Funds for other purposes ..	7,66,53,622
(iv) Loans to Improvement Trusts for Development Projects ..	3,46,27,227
(v) Loans to Improvement Trusts for Land Acquisition and Development Schemes ..	68,83,597

(a) Differs by Re. 1 from the closing balance adopted in Finance Accounts 1977-78 due to rounding.

(b) Differs by Rs. 3,51,27,170 (decreased) from the closing balance adopted in Finance Accounts 1977-78 due to rounding (Re. 1) and *proforma* adjustment of balances (Rs. 3,51,27,169) *vide* details in Appendix I.

AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1979	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	—12,22,316	20,11,711	—32,34,027(a)	1,12,431
..	1,21,86,900	15,90,402	1,05,96,498	6,86,167
20,08,500	37,52,258	9,09,966	28,42,292	3,37,870
25,00,000	2,86,52,032	12,38,411	2,74,13,621	1,751
..	64,09,471	2,98,830	61,10,641	..
..	2,30,000	2,466	2,27,534	..
45,08,500	3,90,43,761	24,49,673	3,65,94,088	3,39,621
4,19,82,451	29,97,20,499	1,07,29,965	28,89,90,534	1,73,40,907
..	33,01,729	6,64,331	26,37,398	6,00,416
1,00,00,000(b)	9,13,13,584	19,08,016	8,94,05,568	22,23,189
1,08,00,000	8,74,53,622	26,52,646	8,48,00,976	37,41,780
45,00,000	3,91,27,227	6,18,941	3,85,08,286	7,02,431
..	68,83,597	2,73,402	66,10,195	11,06,078

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

(b) Excludes Rs. 50,00,000 spent out of an advance from the Contingency Fund during 1978-79 but not recouped to the Fund till the close of the year.

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1978
1	2
	Rs.
F. LOANS AND ADVANCES—contd.	
(a) Loans for Social and Community Services—contd.	
684. Loans for Urban Development—concl'd.	
Urban Development—concl'd.	
(vi) Loans to Local Bodies of erstwhile P.E.P.S.U.	—1,54,636(a)
(vii) Other loans with balance not exceeding Rs. 25 lakhs in each case	7,83,624
Total (684)	20,34,08,747
688. Loans for Social Security and Welfare—	
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—	
(i) Interest free loan to deserving persons of Scheduled Castes and Backward Classes	34,51,152
(ii) Other loans with balance not exceeding Rs. 25 lakhs in each case	—52,03,878
Total	—17,52,726
Social Welfare	—2,323
Relief Measures—	
(i) Loans to uprooted persons from war affected areas.	43,21,202(a)
(ii) Other loans with balance not exceeding Rs. 25 lakhs in each case	38,156
Total	43,59,358
Rehabilitation Schemes	—3,14,22,112
Other Social Security and Welfare Programmes	9,97,510
Total (688)	—2,78,20,293

(a) Differs by Re. 1 from the closing balance adopted in Finance Accounts 1977-78 due to rounding.

AND ADVANCES BY THE GOVERNMENT—contd.

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1979	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
50,00,000	48,45,364	36,865	48,08,499	
	7,83,624	3,06,570	4,77,054	73,896
3,03,00,000	23,37,08,747	64,60,771	22,72,47,976	84,47,790
	34,51,152	1,00,093	33,51,059	
	-52,03,878	2,57,534	-54,61,412(a)	86,068
	-17,52,726	3,57,627	-21,10,353(a)	86,068
	-2,323	3,628	-5,951(a)	
	43,21,202	33,376	42,87,826	5,513
	38,156	1	38,155	
	43,59,358	33,377	43,25,981	5,513
25,600	3,13,96,512	92,435	-3,14,88,947(a)	89,145
	9,97,510	125	9,97,385	9,378
25,600	-2,77,94,693	4,87,192	-2,82,81,885(a)	1,90,104

(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 1978
1	2
	Rs.
F. LOANS AND ADVANCES—<i>contd.</i>	
(a) Loans for Social and Community Services—<i>concl'd.</i>	
695. Loans for Other Social and Community Services—	
Labour ..	6,38,959
Relief for natural calamities ..	4,96,222
Other loans ..	—14,502
Total (695) ..	<u>11,20,679</u>
Total (a) ..	<u>50,04,46,653(a)</u>
(b) Loans for Economic Services—	
(i) General Economic Services—	
698. Loans for Co-operation—	
Credit co-operatives—	
(i) Loans to Co-operative Credit and Service Societies ..	1,34,30,429
(ii) Loans to Primary Agricultural Co-operative Societies for construction of rural godowns ..	2,18,86,709
(iii) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	25,37,319
Total ..	<u>3,78,54,457</u>
Housing co-operatives—	
Loans to Co-operative Societies under the scheme for allotment of house sites to landless workers in rural areas ..	1,80,00,000
Farming co-operatives ..	23,734(b)
Warehousing and Marketing co-operatives—	
(i) Loans to Punjab State Co-operative Supply and Marketing Federation for purchase and distribution of foodgrains ..	56,27,303
(ii) Loans to Punjab State Co-operative Supply and Marketing Federation for purchase and distribution of fertilizers ..	1,38,48,199

(a) Differs by Rs. 3,51,27,170 (decreased) from the closing balance adopted in Finance Accounts 1977-78 *vide* footnote (b) at page 230.

(b) Differs by Re. 1 from the closing balance adopted in Finance Accounts 1977-78 due to rounding.

AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1979	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	6,38,959	950	6,38,009	39
..	4,96,222	14,001	4,82,221	26,214
..	—14,502	740	—15,242(a)	
..	11,20,679	15,691	11,04,988	26,253
8,47,45,651	58,51,92,304	2,15,16,763	56,36,75,541	2,82,24,245
..	1,34,30,429	25,48,544	1,08,81,885	4,75,222
1,48,33,532	3,67,20,241	9,83,318	3,57,36,923	8,57,934
1,75,000	27,12,319	3,78,756	23,33,563	59,932
1,50,08,532	5,28,62,989	39,10,618	4,89,52,371	13,93,088
..	1,80,00,000		1,80,00,000	
..	23,734		23,734	
..	56,27,303		56,27,303	16,90,051
6,50,00,000	7,88,48,199	2,00,02,240	5,88,45,959	..

(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 1978
1	2
	Rs.
F. LOANS AND ADVANCES—<i>contd.</i>	
(b) Loans for Economic Services— <i>contd.</i>	
(i) General Economic Services— <i>concl'd.</i>	
698. Loans for Co-operation— <i>concl'd.</i>	
Warehousing and Marketing co-operatives— <i>concl'd.</i>	
(iii) Loans to Punjab State Co-operative Supply and Marketing Federation for the purchase of cotton	
(iv) Other loans with balance not exceeding Rs. 25 lakhs in each case	9,23,069
Total	2,03,98,571
Co-operative Sugar mills	—5,48,091
Industrial co-operatives	4,61,980
Consumer co-operatives—	
(i) Loans to Consumer Co-operatives Stores	1,01,05,497
(ii) Other loans with balance not exceeding Rs. 25 lakhs in each case	2,50,000
Total	1,03,55,497
Total (698)	8,65,46,148(a)
700. Loans to General Financial and Trading Institutions—	
Loans to Trading Institutions—	
Loans to Punjab Export Corporation	6,00,000
Total (700)	6,00,000
704. Loans for Other General Economic Services—	
Other Loans—	
Loans to students for training of commercial pilots	16,423
Total (704)	16,423
Total (i)	8,71,62,571(a)

(a) Differs by Re. 1 from the closing balance adopted in Finance Accounts 1977-78 due to rounding.

AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1979	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
1,00,00,000	1,00,00,000	..	1,00,00,000	..
..	9,23,069	12,500	9,10,569	..
7,50,00,000	9,53,98,571	2,00,14,740	7,53,83,831	16,90,051
..	-5,48,091	..	-5,48,091(a)	3,68,104
25,000	4,86,980	3,21,34,487	-3,16,47,507(a)	..
1,11,96,000	2,13,01,497	28,570	2,12,72,927	73,809
..	2,50,000	..	2,50,000	..
1,11,96,000	2,15,51,497	28,570	2,15,22,927	73,809
10,12,29,532	18,77,75,680	5,60,88,415	13,16,87,265	35,25,052
..	6,00,000	..	6,00,000	..
..	6,00,000	..	6,00,000	..
..	16,423	4,841	11,582	..
..	16,423	4,841	11,582	..
10,12,29,532	18,83,92,103	5,60,93,256	13,22,98,847	35,25,052

(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 1978
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	6,55,97,549
(ii) Loans to Punjab Agro-Industries Corporations for purchase and distribution of fertilizers, seeds and inputs, etc.	
(iii) Other loans with balance not exceeding Rs. 25 lakhs in each case	6,33,261
Total	6,62,30,810
High yielding variety programmes—	
(i) Loans under Package Programme	1,14,51,765
(ii) Loans under intensive cultivation	1,05,94,428
Total	2,20,46,193
Plant protection—	
Loans for aerial spraying of crops	2,31,35,155
Commercial Crops	—8,69,026
Horticulture—	
Loans for development of horticulture and orchards	75,63,775
Marketing	—2,95,405
Other agricultural loans	—3,34,40,216
Total (705)	—8,43,71,286

AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1979	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
55,920	6,56,53,469	3,02,58,678	3,53,94,791	1,80,352
50,00,000	50,00,000	..	50,00,000	..
..	6,33,261	16,334	6,16,927	14,233
50,55,920	7,12,86,730	3,02,75,012	4,10,11,718	1,94,585
..	1,14,51,765	..	1,14,51,765	..
..	1,05,94,428	20,734	1,05,73,694	218
..	2,20,46,193	20,734	2,20,25,459	218
1,53,40,400	3,84,75,555	1,05,16,367	2,79,59,188	6,82,456
..	-8,69,026	21,826	-8,90,852(a)	18,277
6,40,081	82,03,856	4,67,566	77,36,290	3,38,963
..	-2,95,405	1,07,044	-4,02,449(a)	..
85,130	-3,33,55,086	20,66,464	-3,54,21,550(a)	4,49,264
2,11,21,531	10,54,92,817	4,34,75,013	6,20,17,804	16,83,763

(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 1978
1	2
	Rs.
F. LOANS AND ADVANCES—contd.	
(b) Loans for Economic Services—contd.	
(ii) Agriculture and Allied Services—contd.	
706. Loans for Minor Irrigation, Soil Conservation and Area Development—	
Minor Irrigation—	
(i) Loans to Punjab State Tube-wells Corporation ..	8,32,35,654
(ii) Loans for installation of pumping sets/tube-wells ..	5,60,11,470
(iii) Loans for sinking/repair of percolation wells and purchase of persian wheel gears ..	31,30,162
(iv) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	..
Total ..	14,23,77,286
Soil Conservation Schemes—	
(i) Advances for soil and water management including conservation, irrigation, levelling of land and field drains ..	2,50,88,510
(ii) Advances for soil and water conservation on water shed basis ..	2,23,29,181
Total ..	4,74,17,691
Total (706) ..	18,97,94,977
714. Loans for Community Development—	
Community Development—	
(i) Loans under Community Development Project ..	1,36,02,936
(ii) Loans under National Extension Service Programme ..	1,39,97,712
Total ..	2,76,00,648

AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1979	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
3,90,00,556	12,22,36,210	9,33,319	12,13,02,891	45,066
350	5,60,11,820	97,89,600	4,62,22,220	12,44,664
450	31,30,612	4,50,859	26,79,753	89,612
..	..	26,962	-26,962(a)	..
3,90,01,356	18,13,78,642	1,12,00,740	17,01,77,902	13,79,342
1,06,45,883	3,57,34,393	6,68,966	3,50,65,427	3,49,225
45,89,333	2,69,18,514	6,92,169	2,62,26,345	5,50,811
1,52,35,216	6,26,52,907	13,61,135	6,12,91,772	9,00,036
5,42,36,572	24,40,31,549	1,25,61,875	23,14,69,674	22,79,378
..	1,36,02,936	92,916	1,35,10,020	22,208
..	1,39,97,712	15,16,825	1,24,80,887	2,70,513
..	2,76,00,648	16,09,741	2,59,90,907	2,92,721

(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 1978
	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.	
Rural Works Programme ..	8,99,455
Assistance to Panchayati Raj Institutions—	
(i) Loans to Panchayati Raj Institutions for revenue earning schemes	1,19,59,552(a)
(ii) Other loans with balance not exceeding Rs. 25 lakhs in each case	7,27,711
Total ..	1,26,87,263
Total (714) ..	4,11,87,366
715. Loans to Agricultural Financial Institutions—	
Loans to public undertakings—	
(i) Loans to Punjab Agro-Industries Corporation ..	43,91,180(a)
(ii) Other loans with balance not exceeding Rs. 25 lakhs in each case	25,00,000
Total (715) ..	68,91,180(a)
Total (ii) ..	32,22,44,809(a)
(iii) Industry and Minerals—	
721. Loans for Village and Small Industries—	
Industrial Estates—	
(i) Loans to Punjab State Small Industries Corpora- tion for Development of Industrial Focal Points	81,06,000
(ii) Other loans with balance not exceeding Rs. 25 lakhs in each case	—2,15,642
Total ..	78,90,358

(a) Differs by Re. 1 from the closing balance adopted in Finance Accounts -1977-78 due to rounding.

AND ADVANCES BY THE GOVERNMENT—contd.

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1979	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	8,99,455	49,297	8,50,158	16,610
45,48,000	1,65,07,552	4,28,846	1,60,78,706	91,288
3,600	7,31,311	..	7,31,311	1,727
45,51,600	1,72,38,863	4,28,846	1,68,10,017	93,015
45,51,600	4,57,38,966	20,87,884	4,36,51,082	4,02,346
18,20,000	62,11,180	..	62,11,180	..
..	25,00,000	80,000	24,20,000	..
18,20,000	87,11,180	80,000	86,31,180	..
8,17,29,703	40,39,74,512	5,82,04,772	34,57,69,740	43,65,487
..	81,06,000	..	81,06,000	..
..	-2,15,642	10,866	-2,26,508(a)	..
..	78,90,358	10,866	78,79,492	..

(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 1978
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—concl'd.	
Small Scale Industries—	
(i) Loans to Punjab State Small Industries Corporation for Development of Industrial Focal Points ..	1,45,00,000
(ii) Loans to Rural Industrial Project ..	24,12,191
(iii) Emergency loans to industrial units ..	49,86,403
(iv) Interest-free loans to new Industries in lieu of refund of Sales Tax/Purchase Tax and Inter-State Sales Tax ..	1,92,63,261
(v) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	4,94,311
Total ..	4,16,56,166
Handloom Industries—	
(i) Loans to Punjab State Handloom and Textile Development Corporation for implementation of export oriented projects ..	23,66,000
(ii) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	5,03,119(a)
Total ..	28,69,119(a)
Handicraft Industries ..	1,00,915(a)
Khadi Industries—	
(i) Loans to Punjab Khadi and Village Industries Board ..	29,70,456
(ii) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	..
Total ..	29,70,456
Total (721) ..	5,54,87,014

(a) Differs by Re. 1 from the closing balance adopted in Finance Accounts 1977-78 due to rounding.

AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1979	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	1,45,00,000	..	1,45,00,000	..
10,50,000	34,62,191	57,005	34,05,186	65,101
..	49,86,403	2,537	49,83,866	..
1,03,64,801	2,96,28,062	..	2,96,28,062	..
65,84,840	70,79,151	45,77,883	25,01,268	22,38,696
1,79,99,641	5,96,55,807	46,37,425	5,50,18,382	23,03,797
12,33,000	35,99,000	..	35,99,000	..
7,20,230	12,23,349	4,31,256	7,92,093	4,017
19,53,230	48,22,349	4,31,256	43,91,093	4,017
..	1,00,915	..	1,00,915	25
10,00,000	39,70,456	11,202	39,59,254	52
22,50,000	22,50,000	..	22,50,000	..
32,50,000	62,20,456	11,202	62,09,254	52
2,32,02,871	7,86,89,885	50,90,749	7,35,99,136	23,07,891

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1978	Rs.
	1	2
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		3,21,247
Total (722)		3,21,247
723. Loans for Petroleum, Chemical and Fertilizer Industries—		
Fertilizers		2,38,400
Total (723)		2,38,400
726. Loans for Consumer Industries—		
Textiles		19,01,523
Total (726)		19,01,523
730. Loans to Industrial Financial Institutions—		
Loans to public undertakings		—62,72,788
Total (730)		—62,72,788
Total (iii)		5,16,75,396
(iv) Water and Power Development—		
734. Loans for Power Projects—		
Hydro-Electric Schemes—		
(i) Loans to Punjab State Electricity Board for Bhakra Left Bank Project		65,40,32,191(a)
(ii) Loans to Punjab State Electricity Board for Unit No. 1 Beas-Sutlej Link		58,98,53,757
(iii) Loans to Punjab State Electricity Board for Unit No. 2 Beas Dam at Pong		2,60,33,271
(iv) Loans to Punjab State Electricity Board for Bhakra Right Bank Power Project		1,97,85,815

(a) Differs by Re. 1 from the closing balance adopted in Finance Accounts 1977-78 due to rounding.

AND ADVANCES BY THE GOVERNMENT—contd.

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1979	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	3,21,247	..	3,21,247	..
..	3,21,247	..	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	..
..	-62,72,788	2,97,088	-65,69,876(a)	..
..	-62,72,788	2,97,088	-65,69,876	..
2,32,02,871	7,48,78,267	53,87,837	6,94,90,430	23,07,891
37,211	65,40,69,402	76,411	65,39,92,991	..
8,01,77,711	67,00,31,468	..	67,00,31,468	..
43,97,329	3,04,30,606	..	3,04,30,600	..
..	97,85,815	52,766	97,33,049	..

(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 1978
1	2
	Rs.
F. LOANS AND ADVANCES—contd.	
(b) Loans for Economic Services—contd.	
(iv) Water and Power Development—contd.	
734. Loans for Power Projects—contd.	
Hydro-Electric Schemes—concl'd.	
(v) Loans to Punjab State Electricity Board for Upper Bari Doab Canal Project ..	2,52,28,000
(vi) Loans to Punjab State Electricity Board for Beas Power Project ..	1,13,42,14,874(a)
(vii) Loans to Punjab State Electricity Board for Anand Pur Sahib Power Project ..	21,95,00,000
(viii) Loans to Punjab State Electricity Board for Shanan Project (Extension) ..	6,84,00,000
(ix) Loans to Punjab State Electricity Board for Shanan Project (Renovation) ..	1,85,00,000
(x) Loans to Punjab State Electricity Board for Mukerian Hydel Project ..	4,69,38,000
(xi) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	15,00,000
Total ..	2,79,39,85,908
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) ..	32,00,80,000
Total ..	95,20,70,000
Diesel Power Schemes—	
Loans to Punjab State Electricity Board for purchase of Diesel Sets ..	5,70,94,698

(a) Differs by Rs. 2,45,54,115 (decreased) from the closing balance adopted in Finance Accounts 1977-78 due to *proforma* adjustment of balances *vide* details in Appendix I.

AND ADVANCES BY THE GOVERNMENT—contd.

Advanced during the year:	Total	Repaid during the year	Balance on 31st March 1979	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
1,13,00,000	3,65,28,000	..	3,65,28,000	..
..	1,13,42,14,874	..	1,13,42,14,874	..
13,12,00,000	35,07,00,000	..	35,07,00,000	..
9,13,00,000	15,97,00,000	..	15,97,00,000	..
44,00,000	2,29,00,000	..	2,29,00,000	..
2,70,00,000	7,39,38,000	..	7,39,38,000	..
..	15,00,000	..	15,00,000	..
34,98,12,251	3,14,37,98,159	1,29,177	3,14,36,68,982	..
..	63,19,90,000	..	63,19,90,000	..
1,10,00,000	33,10,80,000	..	33,10,80,000	..
1,10,00,000	96,30,70,000	..	96,30,70,000	..
..	5,70,94,698	..	5,70,94,698	3,241

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1978
1	2 Rs.
F. LOANS AND ADVANCES—contd.	
(b) Loans for Economic Services—contd.	
(iv) Water and Power Development—contd.	
734. Loans for Power Projects—contd.	
Transmission and distribution schemes—	
(i) Loans to Punjab State Electricity Board for transmission and distribution schemes ..	74,89,98,571
(ii) Loans to Punjab State Electricity Board for Beas transmission lines ..	9,23,64,504
(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
(viii) Loans to Punjab State Electricity Board for Upper Bari Doab Canal Project ..	..
(ix) Loans to Punjab State Electricity Board for Rural Electrification Works ..	..
Total ..	98,95,63,075

AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1979	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
11,27,00,000	86,16,98,571	..	86,16,98,571	..
1,95,20,358	11,18,84,862	..	11,18,84,862	..
58,00,000	1,08,00,000	..	1,08,00,000	..
51,00,000	2,11,00,000	..	2,11,00,000	..
..	1,00,00,000	..	1,00,00,000	..
..	10,69,00,000	..	10,69,00,000	..
4,93,00,000	5,96,00,000	..	5,96,00,000	..
56,00,000	56,00,000	..	56,00,000	..
6,62,00,000	6,62,00,000	..	6,62,00,000	..
26,42,20,358	1,25,37,83,433	..	1,25,37,83,433	..

STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1978
1	2
	Rs.
F. LOANS AND ADVANCES—<i>contd.</i>	
(b) Loans for Economic Services—<i>concl'd.</i>	
(iv) Water and Power Development—<i>concl'd.</i>	
734. Loans for Power Projects—<i>concl'd.</i>	
Other loans to Electricity Boards—	
(i) Other loans ..	87,99,64,289
(ii) Loans to Punjab State Electricity Board for generation and distribution schemes ..	6,00,00,000
Total ..	<u>93,99,64,289</u>
Total (734) ..	<u>5,73,26,77,970(a)</u>
Total (iv) ..	<u>5,73,26,77,970(a)</u>
Total (b) ..	<u>6,19,37,60,746(b)</u>
(c) Loans to Government Servants—	
766. Loans to Government Servants, etc.—	
(i) House Building Advances ..	7,73,44,464(c)
(ii) Advances for purchase of Motor conveyances ..	89,82,114(d)
(iii) Advances, for purchase of Other conveyances..	3,17,663(e)
(iv) Festival advances ..	—45,205
(a) Differs by Rs. 2,45,54,116 (decreased) from the closing balance adopted in Finance Accounts 1977-78 <i>vide</i> footnote(a) at page 246 and footnote(a) at page 248.	
(b) Differs by Rs. 2,45,54,114 (decreased) from the closing balance adopted in Finance Accounts 1977-78 due to rounding (Re. 1) and <i>proforma</i> adjustment (Rs. 2,45,54,115) of balances <i>vide</i> details in Appendix I.	
(c) Differs by Rs. 20,628 (decreased) from the closing balance adopted in Finance Accounts 1977-78 due to <i>proforma</i> adjustment of balances <i>vide</i> details in Appendix I.	
(d) Differs by Rs. 156 (increased) from the closing balance adopted in Finance Accounts 1977-78 due to rounding (Re. 1) and <i>proforma</i> adjustment of balances (Rs. 157) <i>vide</i> details in Appendix I.	
(e) Differs by Re. 1 from the closing balance adopted in Finance Accounts 1977-78 due to rounding.	

AND ADVANCES BY THE GOVERNMENT—contd.

Advanced during the year	Total	Rapaid during the year	Balance on 31st March 1979	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	87,99,64,289	..	87,99,64,289	39,79,00,000
..	6,00,00,000	..	6,00,00,000	..
..	93,99,64,289	..	93,99,64,289	39,79,00,000
62,50,32,609	6,35,77,10,579	1,29,177	6,35,75,81,402	39,79,03,241
62,50,32,609	6,35,77,10,579	1,29,177	6,35,75,81,402	39,79,03,241
83,11,94,715	7,02,49,55,461	11,98,15,042	6,90,51,40,419	40,81,01,671
2,03,23,030	9,76,67,494	1,03,14,072	8,73,53,422	8,69,984
43,05,468	1,32,87,582	31,06,810	1,01,80,772	1,08,828
1,34,950	4,52,613	1,38,858	3,13,755	67,687
..	—45,205	500	—45,705(a)	..

(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 1978.
1	2
	Rs.
F. LOANS AND ADVANCES—concl'd.	
(c) Loans to Government Servants—concl'd.	
766. Loans to Government Servants, etc.—concl'd.	
(v) Other advances	23,87,349
Total (766)	8,89,86,385(a)
Total (c)	8,89,86,385(a)
(d) Miscellaneous Loans—	
767. Miscellaneous Loans—	
Miscellaneous Loans—	
Loans for various other purposes	—30,41,447
Total (767)	—30,41,447
Total (d)	—30,41,447
Total—F. Loans and Advances	6,78,01,52,337(b)

(a) Differs by Rs. 20,471 (decreased) from the closing balance adopted in Finance Accounts 1977-78 *vide* footnotes (c), (d) and (e) at page 252.

(b) See footnote (d) at page 192.

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

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1979	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
26,235	24,13,584	22,521	23,91,063	..
2,47,89,683	11,37,76,068	1,35,82,761	10,01,93,307	10,46,499
2,47,89,683	11,37,76,068	1,35,82,761	10,01,93,307	10,46,499

..	—30,41,447	2,833	—30,44,280(a)	49,50,108
..	—30,41,447	2,833	— 30,44,280	49,50,108
..	—30,41,447	2,833	—30,44,280	49,50,108
94,07,30,049(b)	7,72,08,82,386	15,49,17,399	7,56,59,64,987	44,23,22,523

(a) Minus balance at the close of the year is under correspondence with the Government 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	.. 1,48,990
682. Loans for Public Health, Sanitation and Water Supply	.. 1,20,00,000
683. Loans for Housing	.. 4,13,03,126
684. Loans for Urban Development	.. 3,03,00,000
688. Loans for Social Security and Welfare	.. 25,000
698. Loans for Co-operation	.. 2,62,29,532
705. Loans for Agriculture	.. 1,64,48,596
706. Loans for Minor Irrigation, Soil Conservation and Area Development	.. 5,42,35,216
714. Loans for Community Development	.. 45,51,600
715. Loans to Agricultural Financial Institutions	.. 80,000
721. Loans for Village and Small Industries	.. 2,32,02,871
734. Loans for Power Projects	.. 62,50,32,609
Total	.. 83,35,57,540

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	3,26,84,403
(ii) Depreciation Reserve Fund—Government Non-Commercial Departments/Undertakings—		
	Depreciation Reserve Fund—Government Presses	46,97,277
	Total (815)	3,73,81,680
821. General and other Reserve Funds—		
General and other Reserve Funds of Government Commercial Departments/Undertakings—		
	Reserve Fund—Transport—Accident Reserve Fund	1,96,207
	Total (821)	1,96,207
	Total —(a)	3,75,77,887
(b) Reserve Funds not bearing interest—		
822. Sinking Funds (A)		
		27,14,10,031(a)
829. Development and Welfare Funds—		
(i) Development Funds for Agricultural purposes—		
	State Agricultural Credit Relief and Guarantee Fund	4,25,980
(ii) Industrial Development Funds—		
	Industrial Loan Fund	6,14,39,579
(iii) Other Development and Welfare Funds—		
	Fund for Development Schemes	..
	Fund for Village Reconstruction and Harijan Uplift	1,62,46,875
	Total (829)	7,81,12,434

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

(a) Differs by Re. 1 from the closing balance adopted in Finance Accounts 1977-78 due to rounding.

OF EARMARKED BALANCES

on 1st April 1978		Balance on 31st March 1979		
Investment	Total	Cash	Investment	Total
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	3,26,84,403	3,62,68,693	..	3,62,68,693
..	46,97,277	53,28,842	..	53,28,842
..	3,73,81,680	4,15,97,535	..	4,15,97,535
..	1,96,207	—4,63,268(c)	..	—4,63,268
..	1,96,207	—4,63,268	..	—4,63,268
..	3,75,77,887	4,11,34,267	..	4,11,34,267
6,18,25,642	33,32,35,673(a)	31,20,32,188	4,18,25,642	35,38,57,830
..	4,25,980	4,25,980	..	4,25,980
..	6,14,39,579	6,14,39,579	..	6,14,39,579
75,40,067(b)	75,40,067	..	75,40,067	75,40,067
..	1,62,46,875	1,62,46,875	..	1,62,46,875
75,40,067	8,56,52,501	7,81,12,434	75,40,067	8,56,52,501

(a) See footnote (a) at page 256.

(b) Differs by Rs. 47,340 (decreased) from the closing balance adopted in Finance Accounts 1977-78 due to *proforma* adjustment of balances *vide* details in Appendix I.

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

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	..	64,71,621
Total (835)	..	64,71,621
Total (b)	..	35,59,94,086(a)
Total—J. Reserve Funds	..	39,35,71,973(a)
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	..	74,135
(ii) Miscellaneous deposits—		
1. Deposit Account of Relief and Rehabilitation loans to be written off	..	57,64,454(a)
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

(a) Differs by Re. 1 from the closing balance adopted in Finance Accounts 1977-78 due to rounding.

OF EARMARKED BALANCES—*contd.*

on 1st April 1978		Balance on 31st March 1979		
Investment	Total	Cash	Investment	Total
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	64,71,621	64,71,621	..	64,71,621
..	64,71,621	64,71,621	..	64,71,621
6,93,65,709(a)	42,53,59,795(b)	39,66,16,243	4,93,65,709	44,59,81,952
6,93,65,709(a)	46,29,37,682(b)	43,77,50,510	4,93,65,709	48,71,16,219
..	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
..	74,135	88,399	..	88,399
..	57,64,454	57,64,454	..	57,64,454
..	1,36,24,008	1,36,24,008	..	1,36,24,008

(a) See footnote (b) at page 257.

(b) Differs by Rs. 47,341 (decreased) from the closing balance adopted in Finance Accounts 1977-78, *vide* footnotes (a) and (b) at page 257.

STATEMENT NO. 19—STATEMENT SHOWING THE DETAILS

Name of Reserve Fund or Deposit Account	Balance	
	Cash	
1	2	
	Rs.	
K. DEPOSITS AND ADVANCES—concl'd.		
(b) Deposits not bearing interest—concl'd.		
848. Other Deposits—concl'd.		
(ii) Miscellaneous deposits—concl'd.		
3. Deposit Account of grants from the Central Government for development of handloom industries	..	15,573(a)
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
		<hr/>
Total (848)	..	1,97,45,662
		<hr/>
Total—K. Deposits and Advances	..	2,02,45,225
		<hr/>
Total	..	41,38,17,198(a)

(a) Differs by Re. 1 from the closing balance adopted in Finance Accounts 1977-78 due to rounding.

OF EARMARKED BALANCES—concl'd.

On 1st April 1978		Balance on 31st March 1979		
Investment	Total	Cash	Investment	Total
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	15,573	15,573	..	15,573
..	1,42,747	1,42,747	..	1,42,747
..	1,23,332	1,23,332	..	1,23,332
..	1,413	1,413	..	1,413
..	1,97,45,662	1,97,59,926	..	1,97,59,926
51,910	2,02,97,135	2,02,59,489	51,910	2,03,11,399
6,94,17,619(a)	48,32,34,817(b)	45,80,09,999	4,94,17,619	50,74,27,618

(a) See footnote (b) at page 257.

(b) See footnote (b) at page 259.

ANNEXURE TO

Description of loan	Balance on 1st April 1978	Amount appropriated from revenue
1	2	3
	Rs.	Rs.
(1) SINKING FUND FOR		
5½% Punjab Loan 1978	.. 2,15,84,255	17,37,000
5¼% Punjab Loan 1979	.. 2,62,50,000.	25,00,000
5¼% Punjab Loan 1980	.. 2,64,37,449	27,50,000
5¼% Punjab Loan 1981	.. 4,69,62,500	55,25,000
5¼% Punjab Loan 1982	.. 3,63,58,590	48,48,000
5¼% Punjab Loan 1983	.. 3,59,04,675	55,23,000
5¼% Punjab Loan 1984	.. 3,15,02,500	57,25,000
5¼% Punjab Loan 1985	.. 2,07,51,700	46,15,000
6% Punjab Loan 1984	.. 4,62,98,000	1,32,28,000
Loan from the Central Government for Bhakra-Nangal Project	.. 1,86,16,378(a)	..
Total	.. 31,06,66,047(a)	4,64,51,000
(2) SINKING FUND		
5½% Punjab Loan 1978	.. 6,45,046	54,000
5¼% Punjab Loan 1979	.. 47,75,000	4,50,000
5¼% Punjab Loan 1980	.. 24,72,500	2,47,000
5¼% Punjab Loan 1981	.. 81,30,700	9,54,000
5¼% Punjab Loan 1982	.. 65,46,380	8,73,000
Total	.. 2,25,69,626	25,78,000
Grand Total	.. 33,32,35,673(a)	4,90,29,000

(a) Differs by Re. 1 from the closing balance adopted in Finance Accounts 1977-78 due to rounding.

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 1979
4	5	6	7
Rs.	Rs.	Rs.	Rs.
AMORTISATION OF LOANS			
2,33,21,255	2,33,21,255	..	..
2,87,50,000	..	..	2,87,50,000
2,91,87,449	..	..	2,91,87,449
5,24,87,500	..	..	5,24,87,500
4,12,06,590	..	..	4,12,06,590
4,14,27,675	..	..	4,14,27,675
3,72,27,500	..	..	3,72,27,500
2,53,66,700	..	..	2,53,66,700
5,95,26,000	..	..	5,95,26,000
1,86,16,378	43,86,542	..	1,42,29,836
35,71,17,047	2,77,07,797	..	32,94,09,250
FOR DEPRECIATION OF LOANS			
6,99,046	6,99,046	..	..
52,25,000	..	..	52,25,000
27,19,500	..	..	27,19,500
90,84,700	..	..	90,84,700
74,19,380	..	..	74,19,380
2,51,47,626	6,99,046	..	2,44,48,580
38,22,64,673	2,84,06,843	..	35,38,57,830

ANNEXURE TO

Description of loan	Balance on 1st April 1978	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 1979	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	..	..	..
17,75,074	..	17,75,074	18,11,300	17,88,659
25,300	..	25,300	25,300	22,795
2,00,25,268	..	2,00,25,268	2,01,25,898	2,00,75,584
1,00,00,000	..	1,00,00,000	1,00,50,251	1,00,25,125
1,00,00,000	..	1,00,00,000	1,00,50,251	1,00,25,125
6,18,25,642	2,00,00,000	4,18,25,642	4,20,63,000	4,19,37,288

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

Head of Account	
F. Loans and Advances—	
683. Loans for Housing—	
Other Housing Schemes—	
Loans to other parties for building houses in Chandigarh	
734. Loans for Power Projects—	
Hydro-Electric Schemes—	
Loans to Punjab State Electricity Board for Beas Power Project	
766. Loans to Government Servants, etc.—	
House Building Advances	
Advances for Purchase of Motor Conveyances	
I. Small Savings, Provident Funds, etc.—	
(b) Provident Funds—	
805. State Provident Funds—	
A. Civil—	
General Provident Fund	..
J. Reserve Funds—	
(b) Reserve Funds not bearing interest—	
829. Development and Welfare Funds—	
Other Development and Welfare Funds—	
	Gross ..
	Investments ..
K. Deposits and Advances—	
(b) Deposits not bearing interest—	
843. Civil Deposits—	
Personal deposits	..
M. Remittances—	
(a) Money Orders, Remittances and adjustments, etc.—	
882. Cash Remittances and Adjustments between Officers rendering Accounts to the same Accountant General/Accounts Officer—	
Public Works Remittances	..
Grand Total	..

I

Deposit and Remittance heads allocated to successor States during 1978-79

Amount allocated to

Amount allocated to			Total amount allocated
Haryana	Himachal Pradesh	Chandigarh (U.T.)	
Rs.	Rs.	Rs.	Rs.
		Dr. 3,51,27,169	Dr. 3,51,27,169
Dr. 2,45,54,115			Dr. 2,45,54,115
Dr. 20,653		Cr. 25	Dr. 20,628
Cr. 157			Cr. 157
Cr. 2,573	Cr. 4,221	Cr. 9,541	Cr. 16,335
Cr. 47,340			Cr. 47,340
Dr. 47,340			Dr. 47,340
	Cr. 4,344	Cr. 15,975	Cr. 20,319
		Dr. 12,69,883	Dr. 12,69,883
Dr. 2,45,72,038	Cr. 8,565	Dr. 3,63,71,511	Dr. 6,09,34,984

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	20,49,171	Loanwise details
	Sewerage Schemes—				
	Loans to Municipalities, Municipal Corporations and other Local Funds for sewerage schemes	Ditto	1974-75	14,31,046	Ditto
	Urban Water Supply Schemes—				
	Loans to Municipalities Municipal Corporations and other Local Funds for water supply schemes	Ditto	1974-75	16,57,661	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	4,01,12,155	Ditto
(ii)	Loans to Municipalities, Municipal Corporations and other Local Funds for shopping centres, cinemas, etc.	Ditto	1974-75	5,79,067	Ditto

APPENDIX -II--contd...

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

Serial no.	Head of account	Departmental/Treasury Officers from whom details are awaited	Earliest year to which the difference relates	Amount of difference	Particulars of details/documents awaited from Departmental/Treasury Officers
1	2	3	4	5	6
				Rs.	
	F. LOANS AND ADVANCES—concl'd.				
2.	684. Loans for Urban Development—concl'd.				
	Urban Development—concl'd.				
(iii)	Loans to Municipalities, Municipal Corporations and other Local Funds for other purposes	Treasury Officers and Municipalities	1974-75	34,47,905	Loanwise details
(iv)	Loans to Improvement Trusts for development projects	Treasury Officers and Improvement Trusts	1978-79	2,90,36,953	Ditto
3.	688. Loans for Social Security and Welfare—				
	Other Social Security and Welfare Programmes—				
	Loans to Princes and rulers of erstwhile States	Treasury Officers	1954-55	40,298	Ditto
4.	705. Loans for Agriculture—				
	Manures and fertilisers—				
	Loans to Municipalities, Municipal Corporations and other Local Funds for preparation and distribution of town compost	Treasury Officers and Municipalities	1974-75	1,16,684	Ditto
	K. DEPOSITS AND ADVANCES—				
	(b) Deposits not bearing interest—				
5.	843. Civil Deposits—				
(i)	Revenue deposits	Treasury Officers	1963-64	2,88,52,895	Plus and Minus memoranda and reconciliation of accounts with treasuries

APPENDIX II—*contd.*

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

Serial no.	Head of account	Departmental/Treasury Officers from whom details are awaited	Earliest year to which the difference relates	Amount of difference	Particulars of details/documents awaited from Departmental/Treasury Officers
1	2	3	4	5	6
				Rs.	
K. DEPOSITS AND ADVANCES—<i>concl.</i>					
(b) Deposits not bearing interest—<i>concl.</i>					
5. 843. Civil Deposits—<i>concl.</i>					
	(ii) Civil Courts' deposits	Treasury Officers	1963-64	68,30,072	Plus and minus memoranda and reconciliation of accounts with treasuries
	(iii) Deposits of Police Funds	Treasury Officers	1967-68	8,01,807	Ditto
6. 847. Deposits of Local Funds—					
	(i) District Funds	Treasury Officers	1961-62	7,72,745	Ditto
	(ii) Municipal Funds	Treasury Officers	1958-59	16,68,321	Ditto
	(iii) State Transport Corporation Funds	Treasury Officers	1963-64	37,28,552	Ditto
	(iv) Panchayats Bodies Funds	Treasury Officers	1960-61	29,02,621	Ditto
	(v) Other Funds—				
	Deposit Account of the Punjab State Electricity Board to meet payments against Yen credits	Accountant General, Haryana, Chandigarh	1964-65	10,40,243	Acceptance of debit from Haryana State Electricity Board, through Accountant General, Haryana, Chandigarh
L. SUSPENSE AND MISCELLANEOUS—					
(c) Other Accounts—					
7.	872. Permanent Cash Imprest	Treasury Officers	1963-64	3,161	Complete particulars of credits/debits

APPENDIX II—*concl'd.*

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

Serial no.	Head of account	Departmental/ Treasury Officers from whom details are awaited	Earliest year to which the difference relates	Amount of difference	Particulars of details/ documents awaited from Departmental/ Treasury Officers
1	2	3	4	5	6
				Rs.	
M. REMITTANCES—					
	(a) Money Orders, Remittances and adjustments, etc.—				
8.	882. Cash Remittances and Adjustments, etc.—				
	(i) Cash Remittances between Treasuries and Currency chests—				
	Cash Remittances between treasuries	Treasury Officers/ Currency Officer, Reserve Bank of India, New Delhi	1962-63	1,73,63,241	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 1979 (In lakhs of rupees)
1	2	3	4	5
F. LOANS AND ADVANCES—				
1. 682. Loans for Public Health, Sanitation and Water Supply—				
Public Health and Sanitation Programmes—				
	Loans to Municipalities, Municipal Corporations and other Local Funds for sanitation schemes	1	1964-65	0.45
		2	1965-66	2.16
		6	1966-67	7.00
		10	1967-68	17.11
		2	1968-69	1.20
		11	1970-71	10.30
		29	1971-72	29.38
		15	1972-73	13.39
Sewerage Schemes—				
	Loans to Municipalities, Municipal Corporations and other Local Funds for sewerage schemes	3	1963-64	1.18
		2	1964-65	1.08
		6	1965-66	7.76
		4	1966-67	5.56
		15	1967-68	16.04
		5	1968-69	3.32
		1	1969-70	0.06
		3	1971-72	2.78
		21	1972-73	29.18
		9	1974-75	19.56

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 1979 (In lakhs of rupees)
1	2	3	4	5
F. LOANS AND ADVANCES—<i>contd.</i>				
1.	682. Loans for Public Health, Sanitation and Water Supply—<i>concl.</i>			
	Urban Water Supply Schemes—			
	(i) Loans to Municipalities, Municipal Corporations and other Local Funds for water supply schemes	5	1963-64	4.94
		5	1964-65	7.57
		12	1965-66	11.42
		14	1966-67	16.96
		25	1967-68	31.39
		5	1968-69	4.07
		21	1969-70	12.89
		4	1970-71	1.23
		11	1971-72	6.15
		13	1972-73	14.77
		1	1973-74	1.50
		6	1974-75	9.88
		55	1975-76	72.39
	(ii) Loans for execution of Urban Water Supply and Sewerage Schemes	5	1977-78	1,75.00
		4	1978-79	1,70.00
2.	684. Loans for Urban Development—			
	Urban Development—			
	(i) Loans to Municipalities, Municipal Corporations and other Local Funds under integrated city development programme	3	Upto 1971-72	2.45
		14	1972-73	1,12.13
		28	1973-74	49.38
		1	1976-77	75.00
		4	1977-78	3,00.00
	(ii) Loans to Municipalities, Municipal Corporations and other Local Funds for shopping centres, cinemas, etc.	5	1969-70	1.72
		4	1970-71	1.08
		9	1971-72	2.26
		18	1972-73	4.87
		1	1973-74	0.22
		1	1976-77	0.40

APPENDIX III—*contd.*

Illustrative cases where the verification and acceptances of balances are awaited

Serial no.	Head of account	Number of acceptances awaited	Year from which acceptances awaited	Amount outstanding against these items on 31st March 1979 (In lakhs of rupees)
1	2	3	4	5
F. LOANS AND ADVANCES—<i>concl.d.</i>				
2. 684. Loans for Urban Development—<i>concl.d.</i>				
Urban Development— <i>concl.d.</i>				
	(iii) Loans to Municipalities, Municipal Corporations and other Local Funds for other purposes	13	1963-64	3.69
		11	1964-65	0.90
		12	1965-66	1.50
		5	1966-67	0.83
		30	1967-68	6.88
		25	1968-69	6.26
		10	1969-70	3.18
		34	1970-71	6.55
		48	1971-72	39.55
		54	1972-73	29.00
		30	1973-74	76.80
		91	1974-75	1,53.30
		181	1975-76	2,89.16
		80	1976-77	1,59.86
		35	1977-78	36.07
		44	1978-79	1,08.00
	(iv) Loans to Improvement Trusts for Development Projects	17	1976-77	44.33
		19	1977-78	50.38
		18	1978-79	5,61.00
3. 705. Loans for Agriculture—				
Manures and fertilizers—				
	(i) Loans to Municipalities, Municipal Corporations and other Local Funds for preparation and distribution of town compost	4	1970-71	1.08
		9	1971-72	2.26
		9	1972-73	4.87
		1	1973-74	0.22

APPENDIX III—*concl'd.*

Illustrative cases where the verification and acceptances of balances are awaited

Serial no.	Head of account	Number of acceptances awaited	Year from which acceptances awaited	Amount outstanding against these items on 31st March 1979 (In lakhs of rupees)
1	2	3	4	5
K. DEPOSITS AND ADVANCES—				
(b) Deposits not bearing interest—				
4.	843. Civil Deposits—			
	(i) Revenue deposits	11	1963-64	7,99.06
		1	1968-69	84.58
		1	1973-74	21.28
	(ii) Civil Courts' deposits	11	1963-64	4,11.09
		1	1968-69	11.76
		1	1973-74	26.82
	(iii) Deposits of Police Funds—			
	Police clothing and equipment fund	2	1965-56	10.13
		1	1973-74	2.00
		1	1978-79	0.50
5.	847. Deposits of Local Funds—			
	(i) District Funds	3	1961-62	6.91
	(ii) Municipal Funds	6	1958-59	1.00
		2	1965-66	0.07
		2	1968-69	0.47
	(iii) State Transport Corporation Funds	1	1963-64	42.12
	(iv) Panchayat Bodies Funds—			
	(1) Zila Parishad Funds	2	1961-62	10.12
		8	1966-67	32.34
		1	1973-74	11.80
	(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

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

1976-77

	Number of concerns	Investment	Dividend/ Interest received
		(In crores of rupees)	
(i) Statutory corporations	6	12.35	0.04
(ii) Government companies	17	29.82	0.03
(iii) Joint stock companies	18	1.69	0.05
(iv) Co-operatives	4,729	33.77	0.93
Total	4,770	77.63	1.05

IV

stock companies, co-operative banks and societies, etc., to end of 1976-77, 1977-78 and 1978-79
 note 4 under statement no. 2)

1977-78			1978-79		
Number of concerns	Investment	Dividend/ Interest received	Number of concerns	Investment	Dividend/ Interest received
	(In crores of rupees)			(In crores of rupees)	
6	14.36	0.01	6	16.48	0.09
16	36.63	0.02	17	43.41	..
18	1.69	0.05	19	1.79	0.03
5,231	34.62	1.05	6,292	36.46*	1.01
5,271	87.30	1.13	6,334	98.14	1.13

*Excludes Rs. 2.41 crores retired during the year.