



**GOVERNMENT OF PUNJAB**

**FINANCE ACCOUNTS**

**1988-89**

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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 1988-89 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 1988-89, the accounts now presented are, according to my information, correct statements of the receipts and outgoings of the Government of Punjab for the year 1988-89.

NEW DELHI,  
The

(C. G. SOMIAH)  
*Comptroller and Auditor General of India*

## INTRODUCTORY

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

Part I—Consolidated Fund

Part II—Contingency Fund

Part III—Public Account

In Part I, namely Consolidated Fund, 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.'

The Revenue 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.

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

The section 'Expenditure Heads (Capital Account)' deals with expenditure met usually from borrowed funds with the object of increasing concrete assets of a material and permanent character. It also includes receipts of a capital nature intended to be applied as a 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. This section also includes certain special types of heads for transactions relating to 'Appropriation to the Contingency Fund' and 'Inter-State Settlement'.

In Part II, namely Contingency Fund, of the accounts, the transactions connected with the Contingency Fund established under Article 267 of the Constitution of India are recorded.

In Part III, namely Public Account, 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 merely adjusting heads under which appear such transactions as remittances of cash between treasuries.

and currency chests, transfers 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', and 'Grants-in-aid and Contributions' for the receipt heads (revenue account), and 'General Services', 'Social Services', 'Economic Services', and 'Grants-in-aid and Contributions' for expenditure heads. Specific functions or services (such as Education, Sports, Art and Culture, Health and Family Welfare, Water Supply, Sanitation, Housing and Urban Development, etc. in respect of Social Services) are grouped in Sectors for expenditure heads. In Part III (Public Account) also, the transactions are grouped into sectors, such as 'Small Savings', 'Provident Funds', 'Reserve Funds', etc. The Sectors are sub-divided into major heads of account. In some cases, the Sectors are, in addition, sub-divided into sub-sectors before their division into major heads of account.

The major heads are divided into sub-major heads in some cases and minor heads, with 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. Some times major heads are also divided into sub-major heads before their further division into minor heads. Apart from the Sectoral and sub-sectoral classification, the Major Heads, Sub-Major Heads, Minor Heads, Sub-Heads, Detailed Heads and Object-Heads together constitute a six-tier arrangement of the classification structure of the 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 Governments for Demands for Grants presented to the Parliament or Legislatures 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 the function represented by the major head. The sub-head represents the scheme, the detailed head the sub-scheme and object head the object level of classification.

## 3. Coding Pattern

### *Major Heads*

From 1st April 1987 a four digit Code has been allotted to the major heads, the first digit indicating whether the major head is a Receipt head or Revenue Expenditure head or Capital Expenditure head or a Loan head.

The first digit of Code for Revenue Receipt head is either '0' or '1'. Adding 2 to the first digit code of the Revenue Receipt head will give the number allotted to corresponding Revenue Expenditure head; adding another 2, the Capital Expenditure head; and another 2, the Loan head of Account. For example, for Crop Husbandry code 0401

represents the Receipt head, 2401, the revenue expenditure head, 4401, Capital Outlay head and 6401, Loan head.

Such a pattern is, however, not relevant for these departments which are not operating Capital/Loan heads of accounts e.g. Department of Supply. In a few cases, where receipt and expenditure are not heavy, certain functions have been combined under a single major head, the functions themselves forming sub-major heads under that major head.

#### *Sub Major Heads*

A two digit code has been allotted, the code starting from 01 under each Major Head. Where no sub-major head exists it is allotted a Code '00'. The nomenclature 'General' has been allotted Code '80' so that even after further sub-major heads are introduced the Code for 'General' will continue to remain the last one.

#### *Minor Heads*

These have been allotted a three digit code, the codes starting from '001' under each sub-major/major head (where there is no sub-major head). Codes from '001' to '100' and few codes '750' to '900' have been reserved for certain standard minor heads. The coding pattern for minor heads has been designed in such a way that in respect of certain minor heads having a common nomenclature under many major/sub-major heads, the same three digit code is adopted as far as possible.

Under this scheme of codification, the receipt major heads (revenue account) are assigned the block numbers from 0020 to 1606, expenditure major heads (revenue account) from 2011 to 3606, expenditure major heads (capital account) from 4046 to 5475, major heads, under 'Public Debt' from 6001 to 6004 and those under 'Loans and Advances', 'Inter-State Settlement' and 'Transfer to Contingency Fund' from 6075 to 7999. The code number 4000 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 8000. The major heads in the Public Account are assigned the code numbers from 8001 to 8999.

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 subject 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 for Grants presented to Legislature and the Appropriation Accounts are for gross expenditure and exclude credits and recoveries which are otherwise taken as reduction of expenditure.

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

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## STATEMENT NO. 1—

Receipts	Actuals	
	1987-88	1988-89
1	2	3
	(In lakhs of rupees)	
	Part I—Consolidated	
	(1)	
<b>Receipt Heads (Revenue Account)</b>		
<b>A. Tax Revenue—</b>		
<b>(a) Taxes on Income and Expenditure—</b>		
0021. Taxes on Income other than Corporation Tax	45,15.06	47,95.51
0028. Other Taxes on Income and Expenditure	..	0.02
Total—(a) Taxes on Income and Expenditure	45,15.06	47,95.53
<b>(b) Taxes on Property and Capital Transactions—</b>		
0029. Land Revenue	2,96.69	3,20.45
0030. Stamps and Registration Fees	69,27.66	81,93.62
0031. Estate Duty	1.13	12.48
0035. Taxes on Immovable Property other than Agricultural Land	..	0.05
Total—(b) Taxes on Property and Capital Transactions	72,25.48	85,26.60
<b>(c) Taxes on Commodities and Services—</b>		
0039. State Excise	2,72,05.42	3,28,94.18
0040. Sales Tax	4,30,82.24	4,73,74.00
0041. Taxes on Vehicles	28,28.16	32,36.95
0042. Taxes on Goods and Passengers	55,60.33	60,79.12
0043. Taxes and Duties on Electricity	48,97.55	53,61.86
0045. Other Taxes and Duties on Commodities and Services	7,91.63	6,43.34
Total—(c) Taxes on Commodities and Services*	8,43,65.33	9,55,89.45
Total—A. Tax Revenue	9,61,05.87	10,89,11.58
<b>B. Non-Tax Revenue—</b>		
<b>(a) Fiscal Services—</b>		
0047. Other Fiscal Services	0.29	0.10
Total—(a) Fiscal Services	0.29	0.10

## SUMMARY OF TRANSACTIONS

## Disbursements

## Actuals

4

1987-88

1988-89

5

6

(In lakhs of rupees)

Fund—

Revenue—

Expenditure Heads (Revenue Account)

A. General Services—

(a) Organs of State—

2011. Parliament/State/Union Territory Legislatures	1,52.13	1,19.82
2012. President, Vice-President/Governor/Administrator of Union Territories	77.59	1,09.49
2013. Council of Ministers	93.33	71.44
2014. Administration of Justice	10,10.31	12,05.29
2015. Elections	56.08	1,06.96

Total—(a) Organs of State

13,89.44

16,13.00

(b) Fiscal Services—

(ii) Collection of Taxes on Property and Capital Transactions—

2029. Land Revenue	10,60.02	11,51.16
2030. Stamps and Registration	57.66	76.14

(iii) Collection of Taxes on Commodities and Services—

2039. State Excise	1,87.81	2,37.39
2040. Sales Tax	5,53.31	6,37.87
2041. Taxes on Vehicles	67.04	78.31
2045. Other Taxes and Duties on Commodities and Services	83.19	1,02.91

(iv) Other Fiscal Services—

2047. Other Fiscal Services	2,02.56	1,34.53
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Total—(b) Fiscal Services

22,11.59

24,18.31

## STATEMENT NO. 1—

Actuals

Receipts

1987-88

1988-89

2

3

(In lakhs of rupees)

Part I.—Consolidated

(1)

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

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

0049. Interest Receipts	71,44.49	68,98.21
0050. Dividends and Profits	92.16	77.18
Total—(b) Interest Receipts, Dividends and Profits	72,36.65	69,75.39

## (c) Other Non-Tax Revenue—

## (i) General Services—

0051. Public Service Commission	6.98	6.16
0055. Police	3,48.75	4,05.55
0056. Jails	1,19.89	1,30.95
0057. Supplies and Disposals	1.63	4.78
0058. Stationery and Printing	1,02.20	1,38.30
0059. Public Works	5,09.79	5,51.19
0070. Other Administrative Services	3,64.69	3,39.06
0071. Contributions and Recoveries towards Pension and other Retirement Benefits	1,09.99	1,66.02
0075. Miscellaneous General Services	16,10.84	14,52.57
Total—(i) General Services	31,74.76	31,94.58

SUMMARY OF TRANSACTIONS—*contd.*

Disbursements	Actuals	
	1987-88	1988-89
4	5	6
	(In lakhs of rupees)	
<b>Fund—<i>contd.</i></b>		
<b>Revenue—<i>contd.</i></b>		
<b>Expenditure Heads (Revenue Account)—<i>contd.</i></b>		
<b>A. General Services—<i>concl.</i></b>		
<b>(c) Interest payment and servicing of Debt—]</b>		
2048. Appropriation for reduction or avoidance of Debt ..		
2049. Interest Payments ..	1,61,18.47	2,19,20.89
Total—(c) Interest payment and servicing of Debt ..	1,61,18.47	2,19,20.89
<b>(d) Administrative Services—</b>		
2051. Public Service Commission ..	41.26	44.86
2052. Secretariat—General Services ..	8,33.56	10,24.81
2053. District Administration ..	10,06.96	12,35.68
2054. Treasury and Accounts Administration ..	3,81.31	4,88.12
2055. Police ..	92,96.25	1,15,92.19
2056. Jails ..	7,97.66	9,94.00
2057. Supplies and Disposals ..	22.99	31.05
2058. Stationery and Printing ..	8,47.40	7,26.27
2059. Public Works ..	23,49.14	25,29.09
2070. Other Administrative Services ..	14,51.85	25,62.58
Total—(d) Administrative Services ..	1,70,28.38	2,12,28.65
<b>(e) Pensions and Miscellaneous General Services—</b>		
2071. Pensions and other Retirement Benefits ..	58,19.11	70,71.06
2075. Miscellaneous General Services ..	6,60.13	3,66.64
Total—(e) Pensions and Miscellaneous General Services ..	64,79.24	74,37.70
Total—A. General Services ..	4,32,27.12	5,46,18.55

## STATEMENT NO. 1—

## Actuals

1987-88	1988-89
2	3
(In lakhs of rupees)	

Part I—Consolidated  
(1)

## Receipts

1

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

## (ii) Social Services—

0202. Education, Sports, Art and Culture	..	2,38.69	2,78.34
0210. Medical and Public Health	..	5,87.55	[5,91.03
0211. Family-Welfare	..	17.68	28.52
0215. Water Supply and Sanitation	..	2,07.51	2,54.60
0216. Housing	..	43.79	50.87
0217. Urban Development	..	21.45	1,24.61
0220. Information and Publicity	..	3.86	2.67
0230. Labour and Employment	..	92.37	82.50
0235. Social Security and Welfare	..	2,30.96	[2,96.64
0252. Other Social Services	..	2,40.97	4,66.26
Total—(ii) Social Services	..	16,84.83	21,76.04

SUMMARY OF TRANSACTIONS—*contd.*

Disbursements 4	Actuals	
	1987-88 5	1988-89 6
	(In lakhs of rupees)	
<b>Fund—<i>contd.</i></b>		
<b>Revenue—<i>contd.</i></b>		
<b>Expenditure Heads (Revenue Account)—<i>contd.</i></b>		
<b>B. Social Services—</b>		
<b>(a) Education, Sports, Art and Culture—</b>		
2202. General Education ..	3,19,62.86	3,71,48.00
2203. Technical Education ..	3,54.84	4,33.87
2204. Sports and Youth Services ..	6,66.96	10,27.11
2205. Art and Culture ..	1,94.03	1,91.60
<b>Total—(a) Education, Sports, Art and Culture ..</b>	<b>3,31,78.69</b>	<b>3,88,00.58</b>
<b>(b) Health and Family Welfare—</b>		
2210. Medical and Public Health ..	92,05.92	1,09,42.12
2211. Family Welfare ..	14,37.90	13,66.34
<b>Total—(b) Health and Family Welfare ..</b>	<b>1,06,43.82</b>	<b>1,23,08.46</b>
<b>(c) Water Supply, Sanitation, Housing and Urban Development—</b>		
2215. Water Supply and Sanitation ..	34,27.56	36,81.65
2216. Housing ..	35.74	36.51
2217. Urban Development ..	3,04.91	74,04.97
<b>Total—(c) Water Supply, Sanitation, Housing and Urban Development ..</b>	<b>37,68.21</b>	<b>1,11,23.13</b>
<b>(d) Information and Broadcasting—</b>		
2220. Information and Publicity ..	3,59.30	4,08.52
<b>(e) Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—</b>		
2225. Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes ..	19,43.41	21,90.21
<b>(f) Labour and Labour Welfare—</b>		
2230. Labour and Employment ..	13,54.83	16,36.61
<b>(g) Social Welfare and Nutrition—</b>		
2235. Social Security and Welfare ..	23,59.24	29,48.34
2236. Nutrition ..	2,24.15	2,70.11
2245. Relief on account of Natural Calamities ..	1,67,41.68	1,83,95.85
<b>Total—(g) Social Welfare and Nutrition ..</b>	<b>1,93,25.07</b>	<b>2,16,14.30</b>
<b>(h) Others—</b>		
2251. Secretariat—Social Services ..	1,53.93	1,93.80
2252. Other Social Services ..	17.81	21.57
<b>Total—(h) Others ..</b>	<b>1,71.74</b>	<b>2,15.37</b>
<b>Total—B. Social Services ..</b>	<b>7,07,45.07</b>	<b>8,82,97.18</b>

## STATEMENT NO. 1—

Receipts 1	Actuals	
	1987-88 2	1988-89 3
	(In lakhs of rupees)	
	Part I—Consolidated (1)	
<b>Receipt Heads (Revenue Account)—contd.</b>		
<b>B. Non-Tax Revenue—contd.</b>		
<b>(c) Other Non-Tax Revenue—contd.</b>		
<b>(iii) Economic Services—</b>		
0401. Crop Husbandry ..	2,64.44	2,73.17
0403. Animal Husbandry ..	1,18.43	1,17.40
0404. Dairy Development ..	0.92	3.25
0405. Fisheries ..	27.48	31.19
0406. Forestry and Wild Life ..	4,64.99	2,58.96
0425. Co-operation ..	1,02.43	94.66
0435. Other Agricultural Programmes ..	5,31.01	4,08.32
0506. Land Reforms ..	0.61	0.38
0515. Other Rural Development Programmes ..	39.54	54.28
0701. Major and Medium Irrigation ..	12,57.53	16,64.99
0702. Minor Irrigation ..	7.83	29.27
0801. Power ..	0.13	*
0802. Petroleum ..	0.09	0.08
0810. Non Conventional Sources of Energy ..	..	0.01

\*Rs. 300 only.

SUMMARY OF TRANSACTIONS—*contd.*

Disbursements	Actuals	
	1987-88	1988-89
4	5	6
(In lakhs of rupees)		
<i>Fund—contd.</i>		
<i>Revenue—contd.</i>		
<i>Expenditure Heads (Revenue Account)—contd.</i>		
<b>C. Economic Services—</b>		
<b>(a) Agriculture and Allied Activities—</b>		
2401. Crop Husbandry	19,51.27	24,95.08
2402. Soil and Water Conservation	6,46.91	7,55.59
2403. Animal Husbandry	19,54.59	21,48.96
2404. Dairy Development	96.38	1,26.42
2405. Fisheries	1,22.76	1,45.14
2406. Forestry and Wild Life	13,82.47	15,10.52
2408. Food Storage and Warehousing	0.58	2.87
2415. Agricultural Research and Education	18,73.08	18,64.45
2425. Co-operation	8,43.62	10,53.96
2435. Other Agricultural Programmes	1,73.24	91.22
Total—(a) Agriculture and Allied Activities	90,44.90	1,01,94.21
<b>(b) Rural Development—</b>		
2505. Rural Employment	9,66.33	18,86.56
2506. Land Reforms	64.32	83.39
2515. Other Rural Development Programmes	20,53.83	20,72.18
Total—(b) Rural Development	30,84.48	40,42.13
<b>(d) Irrigation and Flood Control —</b>		
2701. Major and Medium Irrigation	57,52.99	65,39.89
2702. Minor Irrigation	42,41.02	41,44.03
2711. Flood Control and Drainage	6,82.31	23,02.02
Total—(d) Irrigation and Flood Control	1,06,76.32	1,29,85.94
<b>(e) Energy—</b>		
2801. Power	1,25,33.00	3.85
2810. Non-Conventional Sources of Energy	38.24	62.58
Total—(e) Energy	1,25,71.24	66.43



## STATEMENT No. 1—

## Receipts

## Actuals

	1987-88	1988-89
1	2	3

(In lakhs of rupees)

Part I-Consolidated  
(1)Receipt Heads (Revenue Account)—*concl'd.*B. Non-Tax Revenue—*concl'd.*(c) Other Non-Tax Revenue—*concl'd.*(iii) Economic Services—*concl'd.*

0851. Village and Small Industries	91.79	1,61.74
0852. Industries	0.61	0.25
0853. Non-ferrous Mining and Metallurgical Industries	38.04	52.12
0875. Other Industries	0.30	0.45
1053. Civil Aviation	0.13	1.70
1054. Roads and Bridges	21.14	24.38
1055. Road Transport	62,32.57	63,69.89
1275. Other Communication Services	*	0.01
1452. Tourism	0.05	0.05
1456. Civil Supplies	—0.03	13.73
1475. Other General Economic Services	70.54	82.83
Total—(iii) Economic Services	92,70.57	96,43.11
Total—(c) Other Non-Tax Revenue	1,41,30.16	1,50,13.73
Total—B. Non-Tax Revenue	2,13,67.10	2,19,89.22

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

1601. Grants-in-aid from Central Government	1,19,33.64	1,91,82.07
1603. States' Share of Union Excise Duties	1,10,46.85	1,22,56.81
Total—C. Grants-in-aid and Contributions	2,29,80.49	3,14,38.88
Total—Receipt Heads (Revenue Account)	14,04,53.46	16,23,39.68
Revenue Surplus (+)/Revenue Deficit (—)	—2,29,01.09	—2,44,07.93

\* Rs. 211 only.

SUMMARY OF TRANSACTIONS—*contd.*

Disbursements	Actuals	
	1987-88	1988-89
4	5	6
(In lakhs of rupees)		
<i>Fund—contd.</i>		
<i>Revenue—contd.</i>		
<i>Expenditure Heads (Revenue Account)—concl'd.</i>		
<i>C. Economic Services—concl'd.</i>		
<i>(f) Industry and Minerals—</i>		
2851. Village and Small Industries	11,55.72	14,13.35
2852. Industries	2,21.08	2,60.06
2853. Non-ferrous Mining and Metallurgical Industries	29.32	34.69
Total—(f) Industry and Minerals	14,06.12	17,08.10
<i>(g) Transport—</i>		
3053. Civil Aviation	67.21	69.82
3054. Roads and Bridges	27,23.01	29,53.32
3055. Road Transport	81,02.98	85,39.60
Total—(g) Transport	1,08,93.20	1,15,62.74
<i>(i) Science Technology and Environment—</i>		
3425. Other Scientific Research	2.00	5.00
3435. Ecology and Environment	15.00	13.25
Total—(i) Science Technology and Environment	17.00	18.25
<i>(j) General Economic Services—</i>		
3451. Secretariat—Economic Services	1,54.31	7,90.09
3452. Tourism	13.37	16.13
3454. Census Surveys and Statistics	1,69.16	2,08.19
3456. Civil Supplies	2,35,26.00	2,78.20
3475. Other General Economic Services	47.27	53.24
Total—(j) General Economic Services	6,19.37	13,45.85
Total—C. Economic Services	4,83,12.63	4,19,23.65
<i>D. Grants-in-aid and Contributions—</i>		
3604. Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	10,69.73	19,08.23
Total—D. Grants-in-aid and Contributions	10,69.73	19,08.23
Total—Expenditure Heads (Revenue Account)	16,33,54.55	18,67,47.61
<i>Capital, Public Debt, Loans, etc.—</i>		
Expenditure Heads (Capital Account)		
(Figures for each major head given in statement no. 2)	—12,00.66	2,46,64.66
Total	—12,00.66	2,46,64.66

## STATEMENT NO. 1—

Receipts	Actuals	
	1987-88	1988-89
1	2	3
	(In lakhs of rupees)	
<b>Part I—Consolidated</b>		
(1)		
<b>E. Public Debt—</b>		
6003. Internal debt of the State Government ..	3,20,65.81	1,44,35.56
6004. Loans and Advances from the Central Government ..	9,72,94.16	10,41,59.50
Total—E. Public Debt ..	12,93,59.97	11,85,95.06
<b>F. Loans and Advances—</b>		
Recoveries of Loans and Advances ..	54,33.45	60,37.25
Total—F. Loans and Advances ..	54,33.45	60,37.25
<b>H. Transfer to Contingency Fund—</b>		
7999. Appropriation to the Contingency Fund ..	..	..
Total—H. Transfer to Contingency Fund ..	..	..
Total—Consolidated Fund ..	27,52,46.88	28,69,71.99
<b>Part II—Contingency</b>		
8000. Contingency Fund ..	..	..
Total—Contingency Fund ..	..	..
<b>Part III—Public</b>		
<b>Debt (other than those mentioned</b>		
<b>I. Small Savings, Provident Funds, etc.—</b>		
<b>(b) Provident Funds—</b>		
8005. State Provident Funds ..	1,25,97.08	1,43,98.44
Total—(b) Provident Funds ..	1,25,97.08	1,43,98.44
<b>(c) Other Accounts—</b>		
8011. Insurance and Pension Funds ..	3,26.32	4,36.68
Total—(c) Other Accounts ..	3,26.32	4,36.68
Total—I. Small Savings, Provident Funds, etc. ..	1,29,23.40	1,48,35.12

SUMMARY OF TRANSACTIONS—*contd.*

Disbursements	Actuals	
	1987-88	1988-89
4	5	6
(In lakhs of rupees)		
<b>Fund—<i>concl.</i></b>		
<b>E. Public Debt—</b>		
6003. Internal Debt of the State Government ..	2,93,39.03	1,72,84.06
6004. Loans and Advances from the Central Government ..	1,77,14.74	1,36,14.69
<b>Total—E. Public Debt ..</b>	<b>4,70,53.77</b>	<b>3,08,98.75</b>
<b>F. Loans and Advances—</b>		
Loans and Advances ..	8,05,87.15	4,02,14.22
<b>Total—F. Loans and Advances ..</b>	<b>8,05,87.15</b>	<b>4,02,14.22</b>
<b>H. Transfer to Contingency Fund—</b>		
7999. Appropriation to the Contingency Fund ..	..	..
<b>Total—H. Transfer to Contingency Fund ..</b>	<b>..</b>	<b>..</b>
<b>Total—Consolidated Fund ..</b>	<b>28,97,94.81</b>	<b>28,25,25.24</b>
<b>Fund—</b>		
8000. Contingency Fund ..	..	..
<b>Total—Contingency Fund ..</b>	<b>..</b>	<b>..</b>
<b>Account</b>		
<b>in Part I) and Deposits etc.—</b>		
<b>I. Small Savings, Provident Funds, etc.—</b>		
<b>(b) Provident Funds—</b>		
8005. State Provident Funds ..	37,08.29	41,16.21
<b>Total—(b) Provident Funds ..</b>	<b>37,08.29</b>	<b>41,16.21</b>
<b>(c) Other Accounts—</b>		
8011. Insurance and Pension Funds ..	1,17.37	1,45.64
<b>Total—(c) Other Accounts ..</b>	<b>1,17.37</b>	<b>1,45.64</b>
<b>Total—I. Small Savings, Provident Funds, etc. ..</b>	<b>38,25.66</b>	<b>42,61.85</b>

## STATEMENT NO. 1—

## Receipts

## Actuals

1987-88

1988-89

2

3

(In lakhs of rupees)

## Part III—Public

## Debt (Other than those mentioned

## J. Reserve Funds—

(a) \*Reserve Funds Bearing Interest

7,42.55 6,58.74

(b) \*Reserve Funds not Bearing Interest

.. ..

Total—J. Reserve Funds

7,42.55 6,58.74

## K. Deposits and Advances—

(a) \*Deposits Bearing Interest

3,94.83 1,11.10

(b) \*Deposits not Bearing Interest

10,94,80.17 11,41,18.04

(c) \*Advances

14,34.36 15,85.17

Total—K. Deposits and Advances

11,13,09.36 11,58,14.31

## L. Suspense and Miscellaneous—

(b) \*Suspense

86,80.51 64,01.46

(c) \*Other Accounts

27,01,69.26 25,62,64.56

(d) \*Accounts with Governments of Foreign Countries

0.03 ..

(e) \*Miscellaneous

.. ..

Total—L. Suspense and Miscellaneous

27,88,49.80 26,26,66.02

## M. Remittances—

(a) \*Money Orders and Other Remittances

7,70,24.53 7,79,28.22

(b) \*Inter-Government Adjustment Accounts

7.27 6.07

Total—M. Remittances

7,70,31.80 7,79,34.29

Total—Public Account

48,08,56.91 47,19,08.48

Total—Receipts—Parts I, II and III

75,61,03.79 75,88,80.47

Opening Cash Balance

-1,03,44.98 -76,84.27

Grand Total

74,57,58.81 75,11,96.20

\*Details are available in statement pg. 16.

## SUMMARY OF TRANSACTIONS—concl'd.

Disbursements	Actuals	
	1987-88	1988-89
	5	6
	(In lakhs of rupees)	
<b>Account—concl'd.</b>		
in Part I) and Deposits etc.—concl'd.		
<b>J. Reserve Funds—</b>		
(a) *Reserve Funds Bearing Interest	6,71.25	11,22.23
(b) *Reserve Funds not Bearing Interest	..	..
Total—J. Reserve Funds	6,71.25	11,22.23
<b>K. Deposits and Advances—</b>		
(a) *Deposits Bearing Interest	76,98.27	3,61.22
(b) *Deposits not Bearing Interest	11,04,94.72	11,17,61.01
(c) *Advances	14,51.49	15,77.95
Total—K. Deposits and Advances	11,96,44.48	11,37,00.18
<b>L. Suspense and Miscellaneous—</b>		
(b) *Suspense	82,39.60	71,20.79
(c) *Other Accounts	25,50,82.04	27,32,23.00
(d) *Accounts with Governments of Foreign Countries	0.30	0.18
(e) *Miscellaneous	..	..
Total—L. Suspense and Miscellaneous	26,33,21.94	28,03,43.97
<b>M. Remittances—</b>		
(a) *Money Orders and Other Remittances	7,68,45.23	7,86,17.42
(b) *Inter-Government Adjustment Accounts	—6,60.29	—1,98.77
Total—M. Remittances	7,61,84.94	7,84,18.65
Total—Public Account	46,36,48.27	47,78,46.88
Total—Disbursements—Parts I, II and III	75,34,43.08	76,03,72.12
Closing Cash Balance	—76,84.27	—91,75.92@
Grand Total	74,57,58.81	75,11,96.20

\*Details are available in statement no. 16.

@The closing cash balance consisted of Deposits with Reserve Bank (minus Rs. 91,75.92 lakhs) and deposits with other banks (Rs. 99 only). There was a difference of Rs. 3,06.05 lakhs between the figures reflected in accounts (minus Rs. 91,75.92 lakhs) and that intimated by the Reserve Bank (minus Rs. 88,69.87 lakhs) regarding "Deposits with Reserve Bank" On reconciliation, this difference now stands at minus Rs. 83.55 lakhs (June 1989) which is under reconciliation,

## EXPLANATORY NOTES

1. The transactions on revenue account resulted in a deficit of Rs. 2,44.08 crores in 1988-89 against a deficit of Rs. 2,29.01 crores in 1987-88. Taking into account the transactions outside the revenue account, there was an overall deficit of Rs. 14.92 crores in 1988-89 against the surplus of Rs. 26.61 crores in 1987-88.

	@ 1987-88	@ 1988-89
	(In crores of rupees)	
Opening cash balance	-1,03.45	-76.84
<b>Part I—Consolidated Fund—</b>		
<b>(a) Transactions within the Revenue Account—</b>		
(i) Receipts	14,04.54	16,23.40
(ii) Expenditure	16,33.55	18,67.48
(iii) Revenue Surplus (+) /Revenue Deficit (—)	-2,29.01	-2,44.08
<b>(b) Transactions outside the Revenue Account—</b>		
(i) Capital Expenditure	+12.01	-2,46.65
(ii) Receipts from borrowings (net)	+8,23.06	+8,76.97
(iii) Loans and Advances by State Government (net)	-7,51.54	-3,41.77
(iv) Inter-State Settlement (net)	..	..
(v) Transfer to Contingency Fund (net)	..	..
<b>Part II—Contingency Fund (net)</b>	..	..
<b>Part III—Public Account (net)</b>	+1,72.09	-59.39
Closing cash balance	-76.84	-91.76
<b>Overall Deficit (—) /Surplus (+)</b>	+26.61	-14.92

2. The revenue receipts (Rs. 16,23.40 crores) were Rs. 2,18.86 crores more than those in 1987-88 (Rs. 14,04.54 crores). The increase in receipts during 1988-89 of Rs. 1 crore or above was mainly under :—

Major head	Actuals		Increase	Reasons
	1987-88	1988-89		
(In crores of rupees)				
1601. Grants-in-aid from Central Government	1,19.34	1,91.82	72.48	Due mainly to receipts of larger grants from the Government of India for the execution of Non-Plan Schemes and grants for Central Plan Schemes.

@ Minus figures represent outgoings and plus figures represent incomings of the Government.

Major head	Actuals		Increase	Reasons
	1987-88	1988-89		
	(In crores of rupees)			
0039. State Excise	2,72.05	3,28.94	56.89	Due mainly to more receipts under 'Country Spirits' and 'Malt Liquor'.
0040. Sales Tax	4,30.82	4,73.74	42.92	Due mainly to more receipts under State Sales Tax Act and 'Tax on sale of motor spirits and lubricants.'
0030. Stamps and Registration Fees	69.28	81.94	12.65	Due mainly to larger sale of stamps (non-judicial), Fees realised in stamps and more receipts under 'Other Receipts.'
1603. States' Share of Union Excise Duties	1,10.47	1,22.57	12.10	Due to increase in the share of the State.
0042. Taxes on Goods and Passengers	55.60	60.79	5.19	Due to increase in tax collection on goods and passengers.
0043. Taxes and Duties on Electricity	48.98	53.62	4.64	Due mainly to more receipts from Taxes on consumption and sale of Electricity.
0041. Taxes on Vehicles	28.28	32.37	4.09	Due mainly to more receipts under Indian Motor Vehicles Act, and State Motor Vehicles Taxation Acts.
0701. Major and Medium Irrigation	12.58	16.55	4.07	Due mainly to more receipts under various schemes under sub-major head 'Major Irrigation-Commercial.'
0021. Taxes on Income other than Corporation Tax	45.15	47.96	2.81	Due mainly to more realisation of net proceeds of taxes assigned to States.
0252. Other Social Services	2.41	4.66	2.25	Due mainly to more receipts under 'Other Receipts'.
1055. Road Transport	62.33	63.70	1.37	Due mainly to increase in operation activities of Punjab Roadways.
0217. Urban Development	0.21	1.25	1.04	Due mainly to more receipts from Municipalities etc.

The increase in receipts under above heads was partly counter-balanced by decrease in the receipts mainly under (i) 0049 Interest Receipts (2.46 crores), (ii) 0406 Forestry and Wild Life (2.06 crores), (iii) 0075 Miscellaneous General Services (1.58 crores), (iv) 0045 Other Taxes and Duties on Commodities and Services (1.49 crores) and (v) 0435 Other Agricultural Programmes (1.23 crores).



## Taxation changes during the year

3. The following additional taxes/levies were imposed during 1988-89 :-

Taxes/Levies imposed	Date from which imposed	Estimated additional income during 1988-89 (In lakhs of rupees)
(i) Increase in excise duty on rum supplied to troops through Canteen Stores Department from Rs. 20 per P. L. to Rs. 22 per P.L.	1-4-88	80.00
(ii) Increase in excise duty on beer from Rs. 2 per bottle to Rs. 3 per bottle	1-4-88	80.00
(iii) Assessed fee on IMPS other than rum sold to L.P. licensees from Rs. 12 per BL. to Rs. 13 per BL.	1-4-88	1.60
(iv) Increase in Licence Fee on L-I Licences	1-4-88	9.00
(v) General revision of Fees on :-		
1 Memorandum of appeal/revision from Re. 1 to Rs. 10 each	October 1988	
2 Application for obtaining copies of record from Rs. 0.40 to Rs. 5 each	October 1988	
3 Other application or petition for relief from Re. 1 to Rs. 10 each	October 1988	
4 Inspection of record for each subsequent hour search fee from Rs. 2 to Rs. 5 each	October 1988	
5 Inspection of record from Rs. 2 to Rs. 5 each	October 1988	
6 Search Fee from Re. 1 to Rs. 2	October 1988	
7 Inspection of document for obtaining copy thereof from Re. 0.50 to Rs. 2 each	October 1988	
8 Entry in register from Re. 0.50 to Rs. 2 each	October 1988	
9 Notice to summons from Re. 1 to Rs. 5 each	October 1988	1.30
10 Every return or statement recorded in any enquiry from Rs. 2 to Rs. 10 each	October 1988	
11 Adverse order of assessment of tax from Re. 0.25 to Rs. 2 each	October 1988	
12 Other order of assessment from Rs. 2 to Rs. 10 each	October 1988	
13 Supply of copy of document under sub-rule (5) related to any previous year from Re. 1 to Rs. 2 each	October 1988	
(vi) Increase/decrease in monthly minimum charges of Electricity connection :-		
(i) For loads upto 300 W from Rs. 15 to Rs. 7.50 each	31-5-88	
(ii) Above 300 W to 1KW (No change)	31-5-88	360
(iii) Above 1KW from Rs. 15 to Rs. 15 + Rs. 5 for every additional KW or a part thereof	31-5-88	

### Receipts from the Government of India

4. The revenue receipts in 1988-89 include Rs. 3,62.47 crores received from the Government of India against Rs. 2,74.96 crores received during the previous financial year. The details are as under:—

	1987-88	1988-89
	(In crores of rupees)	
<b>I. Share of net proceeds of—</b>		
(a) Taxes on Income other than Corporation Tax	45.15	47.96
(b) Hotel Receipts/Tax	..	..
(c) Union Excise Duties	1,10.47	1,22.57
(d) Estate Duty	0.01	0.12
<b>II. Grants in lieu of tax on Railway Passenger Fares</b>	3.69	3.69
<b>III. Grants on Account of Agricultural Wealth Tax</b>	0.01	0.01
<b>IV. Other Grants</b>	1,15.63	1,88.12
<b>Total</b>	<b>2,74.96</b>	<b>3,62.47</b>

### Expenditure on Revenue Account

5. The increase of Rs. 2,33.93 crores in expenditure on revenue account from Rs. 16,33.55 crores to Rs. 18,67.48 crores in 1988-89 was mainly under:—

Major head of account	Expenditure		Increase	Reasons
	1987-88	1988-89		
	(In crores of rupees)			
2217. Urban Development	3.05	74.05	71.00	Due mainly to more expenditure under Assistance to Local Bodies Corporations, Urban Development Authorities, Town Improvement Boards etc.
2049. Interest Payments	1,61.18	2,19.20	58.02	Due mainly to more expenditure on 'Interest on Market Loans', 'Interest on State Provident Funds', 'Interest on Loans for State/Union Territory Plan Schemes' and 'Interest on Loans for Non-Plan Schemes'.
2202. General Education	3,19.63	3,71.48	51.85	Due mainly to more expenditure on Government Primary/ Secondary Schools and "University and Higher Education".
2055. Police	92.96	1,15.93	22.97	Due mainly to more expenditure under 'District Police'.
2210. Medical and Public Health	92.06	1,09.42	17.36	Due mainly to more expenditure under various Medical and Health Services.
2245. Relief on account of Natural Calamities	1,67.42	1,83.96	16.54	Due mainly to more expenditure under 'Floods, Cyclones etc.'

Major head of account	Expenditure		Increase	Reasons
	1987-88	1988-89		
	(In crores of rupees)			
2711. Flood Control and Drainage	6.82	23.02	16.20	Due mainly to more expenditure under 'Flood Control and Drainage'.
[ 2071. Pensions and other Retirement Benefits	58.19	70.71	12.52	Due mainly to grant of more concessions to Pensioners.
2070. Other Administrative Services	14.52	25.63	11.11	Due mainly to more expenditure on 'Home Guards' and other miscellaneous expenditure.
2505. Rural Employment	9.66	18.87	9.21	Due mainly to more expenditure on 'Employment Guarantee Scheme' and 'National Rural Employment Programme'.
3604. Compensation and Assignment to Local Bodies and Panchayati Raj Institutions	10.70	19.08	8.38	Due mainly to more expenditure under 'Other Miscellaneous Compensations and Assignments'.
2701. Major and Medium Irrigation	57.53	65.40	7.87	Due mainly to more expenditure on Irrigation Projects.
3451. Secretariat Economic Services	1.54	7.90	6.36	Due mainly to more expenditure under 'Planning Commission—Planning Board'.
2235. Social Security and Welfare	23.59	29.48	5.89	Due mainly to more expenditure on 'Social Welfare' and 'Other Social Security and Welfare programmes'.
2401. Crop Husbandry	19.51	24.95	5.44	Due mainly to more expenditure on 'Direction and Administration' and 'Manures and Fertilizers'.
3055. Road Transport	81.03	85.40	4.37	Due mainly to more expenditure on working expenses of Government Transport Services.
2204. Sports and Youth Services	6.67	10.27	3.60	Due mainly to more expenditure on 'Youth Welfare Programmes for Students' and 'Sports and Games'.
2230. Labour and Employment	13.55	16.37	2.82	Due mainly to more expenditure on Training of Craftsmen and Supervisors.
2851. Village and Small Industries	11.56	14.13	2.57	Due mainly to more expenditure on 'Small Scale-Industries'.

Major head of account	Expenditure		Increase	Reasons
	1987-88	1988-89		
	(In crores of rupees)			
2215. Water Supply and Sanitation	34.28	36.82	2.54	Due mainly to more expenditure on 'Rural Water Supply Programmes'.
2225. Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	19.43	21.90	2.47	Due mainly to more expenditure on 'Welfare of Scheduled Castes' and 'Welfare of Backward Classes'.
3054. Roads and Bridges	27.23	29.53	2.30	Due mainly to more expenditure under 'Road Works'.
2053. District Administration	10.07	12.36	2.29	Due mainly to more expenditure on 'District Establishments'.
2425. Co-operation	8.44	10.54	2.10	Due mainly to more expenditure on 'Direction and Administration' and 'Audit of Co-operatives'.
2056. Jails	7.98	9.94	1.96	Due to more expenditure on the running of Jails.
2014. Administration of Justice	10.10	12.05	1.95	Due mainly to more expenditure on 'Civil and Session Courts' and 'High Courts'.
2403. Animal Husbandry	19.55	21.49	1.94	Due mainly to more expenditure on 'Veterinary Services and Animal Health' and 'Cattle and Buffalo Development'.
2052. Secretariat-General Services	8.33	10.25	1.92	Due mainly to more expenditure on 'Secretariat' and 'Board of Revenue'.
2059. Public Works	23.49	25.29	1.80	Due mainly to more expenditure on 'Construction-General Pool Office Accommodation'.
2406. Forestry and Wild Life	13.83	15.11	1.28	Due mainly to more expenditure on 'Social and Farm Forestry' and maintenance of Zoological Parks.
2402. Soil and Water Conservation	6.47	7.56	1.09	Due mainly to more expenditure on soil conservation schemes.
2054. Treasury and Accounts Administration	3.81	4.88	1.07	Due mainly to more expenditure on 'Treasury Establishment' and 'Local Fund Audit'.

The increase in expenditure under above heads was partly counter-balanced by decrease in expenditure mainly under :—

Major head of account	Expenditure		Decrease	Reasons
	1987-88	1988-89		
	(In crores of rupees)			
2801. Power	1,25.33	0.03	1,25.30	Due to nil expenditure under Assistance to Electricity Board.
2075. Miscellaneous General Services	6.60	3.66	2.94	Due to decrease in expenditure on 'State Lotteries'.
2058. Stationery and Printing	8.47	7.26	1.21	Due to decrease in expenditure on cost of printing by other sources.

## STATEMENT NO. 2—CAPITAL OUTLAY

## Progressive Capital Outlay to end of 1988-89

Serial no.	Major head of account	Expenditure upto 1987-88	Expenditure during 1988-89	Total
1	2	3	4	5
(In lakhs of rupees)				
<b>A. Capital Account of General Services—</b>				
4058.	Capital Outlay on Stationery and Printing ..	1,31.49	1.31	1,32.80
4059.	Capital Outlay on Public Works ..	50,77.01	6,97.02	57,74.03
4070.	Capital Outlay on other Administrative Services ..	4.52	..	4.52
Total—A. Capital Account of General Services ..		52,13.02	6,98.33	59,11.35
<b>B. Capital Account of Social Services—</b>				
<b>(a) Education, Sports, Art and Culture—</b>				
4202.	Capital Outlay on Education, Sports, Art and Culture ..	38,88.00	6,64.30	45,52.30
<b>(b) Health and Family Welfare—</b>				
4210.	Capital Outlay on Medical and Public Health ..	48,49.17	4,91.52	53,40.69
4211.	Capital Outlay on Family Welfare ..	15,76.11	81.67	16,57.78
Total—(b) Health and Family Welfare ..		64,25.28	5,73.19	69,98.47
<b>(c) Water Supply, Sanitation, Housing and Urban Development—</b>				
4215.	Capital Outlay on Water Supply and Sanitation ..	5,05.12	—0.45*	5,04.67
4216.	Capital Outlay on Housing ..	68,39.61	14,18.63	82,58.24
4217.	Capital Outlay on Urban Development ..	31,89.99	2,84.35	34,74.34
Total—(c) Water Supply, Sanitation, Housing and Urban Development ..		1,05,34.72	17,02.53	1,22,37.25
<b>(d) Information and Broadcasting—</b>				
4220.	Capital Outlay on Information and Publicity ..	5.13	—2.14*	2.99
<b>(e) Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—</b>				
4225.	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes ..	24,03.34	88.90	24,92.24
<b>(g) Social Welfare and Nutrition—</b>				
4235.	Capital Outlay on Social Security and Welfare ..	4,17.10	69.06	4,86.16
<b>(h) Others—</b>				
4250.	Capital Outlay on other Social Services ..	6,47.00	61.18	7,08.18
Total—B. Capital Account of Social Services ..		2,43,20.57	31,57.02	2,74,77.59

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

STATEMENT NO. 2—CAPITAL OUTLAY—*contd.*Progressive Capital Outlay to end of 1988-89—*contd.*

Serial no.	Major head of account	Expenditure upto 1987-88	Expenditure during 1988-89	Total
1	2	3	4	5
(In lakhs of rupees)				
<b>G. Capital Account of Economic Services—</b>				
<b>(a) Capital Account of Agriculture and Allied Activities—</b>				
4401.	Capital Outlay on Crop Husbandry ..	—5,07.92	—12.23*	—5,20.15@
4402.	Capital Outlay on Soil and Water Conservation ..	91.26	—0.35*	90.91
4403.	Capital Outlay on Animal Husbandry ..	6,85.87	1,50.76	8,36.63
4404.	Capital Outlay on Dairy Development ..	10,35.55	84.56	11,20.11
4405.	Capital Outlay on Fisheries ..	3,78.16	75.96	4,54.12
4406.	Capital Outlay on Forestry and Wild Life ..	50.98	10.85	61.83
4408.	Capital Outlay on Food Storage and Warehousing ..	—1,10,97.02	—38,50.98*	—1,49,48.00@
4416.	Investments in Agricultural Financial Institutions ..	12,68.48	7,82.50	20,50.98
4425.	Capital Outlay on Co-operation ..	34,12.04	—1,28.18*	32,83.86
4435.	Capital Outlay on other Agricultural Programmes ..	—14,19.55	4.03	—14,15.52@
Total—(a) Capital Account of Agriculture and Allied Activities ..		—61,02.15	—28,83.08	—89,85.23
<b>(d) Capital Account of Irrigation and Flood Control—</b>				
4701.	Capital Outlay on Major and Medium Irrigation ..	7,13,88.32	1,58,02.84	8,71,91.16
4702.	Capital Outlay on Minor Irrigation ..	46,40.41	2,44.67	48,85.08
4711.	Capital Outlay on Flood Control Projects ..	1,58,22.75	13,46.45	1,71,69.20
Total—(d) Capital Account of Irrigation and Flood Control ..		9,18,51.48	1,73,93.96	10,92,45.44

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

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

STATEMENT NO. 2—CAPITAL OUTLAY—*contd.*Progressive Capital Outlay to end of 1988-89—*contd.*

Serial no. 1	Major head of account 2	Expenditure upto 1987-88 3	Expenditure during 1988-89 4	Total 5
(In lakhs of rupees)				
<b>C. Capital Account of Economic Services—<i>contd.</i></b>				
<b>(e) Capital Account of Energy—</b>				
4801.	Capital Outlay on Power Projects	5,05.48	..	5,05.48
4810.	Capital Outlay on Non-Conventional Sources of Energy	53.07	..	53.07
Total—(e) Capital Account of Energy		5,58.55	..	5,58.55
<b>(f) Capital Account of Industry and Minerals—</b>				
4851.	Capital Outlay on Village and Small Industries	48,97.67	5,16.68	54,14.35
4854.	Capital Outlay on Cement and Non-metallic Mineral Industries	1.45	..	1.45
4858.	Capital Outlay on Engineering Industries	2.35	..	2.35
4859.	Capital Outlay on Telecommunication and Electronic Industries	5,15.00	1,00.00	6,15.00
4860.	Capital Outlay on Consumer Industries	63,08.61	23,02.75	86,11.36
4875.	Capital Outlay on other Industries	54.24	..	54.24
4885.	Other Capital Outlay on Industries and Minerals	90,23.29	12,09.15	1,02,32.44
Total—(f) Capital Account of Industry and Minerals		2,08,02.61	41,28.58	2,49,31.19
<b>(g) Capital Account of Transport—</b>				
5053.	Capital Outlay on Civil Aviation	2,03.60	8.92	2,12.52
5054.	Capital Outlay on Roads and Bridges	1,87,04.40	12,05.37	1,99,09.77
5055.	Capital Outlay on Road Transport	88,64.50	7,66.19	96,30.69
Total—(g) Capital Account of Transport		2,77,72.50	19,80.48	2,97,52.98
<b>(h) Capital Account of Communication—</b>				
5275.	Capital Outlay on other Communication Services	1.53	..	1.53
<b>(i) Capital Account of Science Technology and Environment—</b>				
5425.	Capital Outlay on other Scientific and Environmental Research	1,71.06	1,15.35	2,86.41



STATEMENT NO. 2—CAPITAL OUTLAY—*concl.*Progressive Capital Outlay to end of 1988-89—*concl.*

Serial no	Major head of account	Expenditure upto 1987-88	Expenditure during 1988-89	Total
1	2	3	4	5
(In lakhs of rupees)				
<b>C. Capital Account of Economic Services—<i>concl.</i></b>				
<b>(j) Capital Account of General Economic Services—</b>				
5452.	Capital Outlay on Tourism	5,70.17	74.00	6,44.17
5455.	Capital Outlay on Meteorology	14.00	..	14.00
5465.	Investments in General Financial and Trading Institutions	4,12.00	..	4,12.00
5475.	Capital Outlay on other General Economic Services	6.96	0.02	6.98
Total—(j) Capital Account of General Economic Services		10,03.13	74.02	10,77.15
Total—C. Capital Account of Economic Services		13,60,58.71	2,08,09.31	15,68,68.02
Total		16,55,92.30	2,46,64.66	19,02,56.96

## EXPLANATORY NOTES

*4701. Capital Outlay on Major and Medium Irrigation—**01 Major Irrigation—Commercial—**104 Harike Project—*

The progressive expenditure includes capitalised interest charges (Rs. 2.36 crores) for Harike Project.

Interest charges on the Harike Project were capitalised upto 1960-61. There has been no write-back of the capitalised interest charges so far and the matter had been taken up with the Government (November 1970). Reply of the Government is awaited (September 1989).

*114 Beas Project—*

The progressive expenditure includes capitalised interest charges of Beas Project (Rs. 1.32 lakhs).

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

*115 Bhakra Dam Administration—*

The progressive expenditure includes capitalised interest charges of Bhakra Nangal Project (Rs. 32,73.40 lakhs). Interest charges on loans advanced by the Government of India for Bhakra Nangal Project were capitalised upto 1962-63. The total amount capitalised was Rs. 36.97 crores. Consequent on decision of the Government of India not to advance loans to cover interest charges on loans for Bhakra Nangal Project, the State Government decided not to capitalise the interest charges from 1963-64 but to meet them from State revenue.

According to the orders of the Government, write-back of the capitalised interest charges is to be first charge on the net receipts of the Project. Between 1959-60 and 1962-63, Rs. 4.24 crores were written back to revenue. Write-back of the remaining amount is under consideration of the Government (September 1989).

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

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

According to the information furnished by the concerned authorities the total investments of Government in the share of different concerns at the end of 1986-87, 1987-88 and 1988-89 were Rs. 3,14.67 crores, Rs. 3,57.70 crores and Rs. 4,04.91 crores respectively. The dividend received therefrom was Rs. 0.95 crore (0.30 percent), Rs. 0.49 crore (0.14 percent) and Rs. 0.02 crore (0.005 percent) 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	4	5
				(In lakhs)
<b>1.</b>	<b>Capital Outlay during the year 1988-89—</b>			
(i)	Direct	49.36 (A)	..	..
(ii)	Indirect	..	..	..
(iii)	Total	49.36 (A)	..	..
<b>2.</b>	<b>Capital Outlay to the end of the year 1988-89—</b>			
(i)	Direct	11,17.38 (A)	10,53.56	3,01.41
(ii)	Indirect	..	..	..
(iii)	Total	11,17.38 (A)	10,53.56	3,01.41
<b>3.</b>	<b>Revenue Receipts during the year 1988-89—</b>			
(i)	Direct	2,71.70	6,70.03	1,12.59
(ii)	Indirect	..	..	..
(iii)	Total	2,71.70	6,70.03	1,12.59
<b>4.</b>	<b>Revenue foregone or remission of revenue during the year 1988-89</b>	Awaited from the Department		
<b>5.</b>	<b>Total Revenue during the year 1988-89—</b>			
	Sr. Nos. 3(ii) and 4	2,71.70	6,70.03	1,12.59
<b>6.</b>	<b>Working Expenses and Maintenance during the year 1988-89—</b>			
(i)	Direct	5,12.68	7,94.26	1,39.75
(ii)	Indirect	..	..	..
(iii)	Total	5,12.68	7,94.26	1,39.75

(A) Includes Rs. 49.36 lakhs shown against the Minor head '101—Extension of Non-Preennial Irrigation to Area in U.B.D.C.' under Major head '4701—Capital Outlay on Major and Medium Irrigation—03—Medium Irrigation'.

## RESULTS OF IRRIGATION WORKS

Shah Nahar Canal Project	Madhopur Beas Link Project	Harike Project	Installation of 96 tube-wells in Shahkot Block of Jalandhar District	Installation of 150 tube-wells along main Branch to augment irrigation supplies from Upper Bari Doab Canal tracts	Installation of 108 tube-wells in Mahilpur Block of Hoshiarpur District	Total
6	7	8	9	10	11	12
of rupees)						
9,48.08 (B)	..	..	..	..	..	9,97.44
..	..	..	..	..	..	..
9,48.08 (B)	..	..	..	..	..	9,97.44
41,20.33 (B)	3,61.13	10,84.27	65.26	2,69.17	3,05.74	86,78.25
..	..	..	..	..	..	..
41,20.33 (B)	3,61.13	10,84.27	65.26	2,69.17	3,05.74	86,78.25
0.43	..	1,40.70	..	..	..	11,95.45
..	..	..	..	..	..	..
0.43	..	1,40.70	..	..	..	11,95.45
Awaited from the Department						
0.43	..	1,40.70	..	..	..	11,95.45
66.43	19.89	99.10	..	..	..	16,32.11
..	..	..	..	..	..	..
66.43	19.89	99.10	..	..	..	16,32.11

(B) Includes Rs. 9,48.08 lakhs shown against the Minor head '103—Extension and Improvement of Shah Nahar' under Major head '4701—Capital Outlay on Major and Medium Irrigation—03—Medium Irrigation'.

## STATEMENT NO. 3—FINANCIAL

Serial no.	Particulars	Upper Bari Doab Canal	Sirhind Canal	Sutlej Valley Project (Eastern Canal)
1	2	3	4	5
				(In lakhs)
<b>7.</b>	<b>Net Revenue excluding interest—</b>			
	(i) Surplus of revenue (Sr. No. 5) over expenditure [Sr. No. 6(ii)(+)] or excess of expenditure [Sr. No. 6(ii)] over revenue [(Sr. No. 5)(—)]	—2,40·98	—1,24·23	—27·16
	(ii) Rate of return on Capital outlay to end of the year (percentage)	—21·56	—11·79	—9·02
<b>8.</b>	<b>Interest on direct Capital Outlay</b>	76·48 (C)	73·74	21·09
<b>9.</b>	<b>Net Profit or Loss after meeting interest—</b>			
	(i) Surplus of revenue over expenditure (+) or excess of expenditure over revenue (—)	—3,17·46	—1,97·97	—48·25
	(ii) Rate of return on capital outlay to end of the year (percentage)	—28·41	—18·80	—16·00

(C) Includes Rs. 4.57 lakhs shown against the Minor head '101—Extension of Non-Prenial Irrigation to areas in U.B.D.C.' under Major head '2701—Major and Medium Irrigation—03—Medium Irrigation'.

\* 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 Jalandhar District	Installation of 150 tube-wells along main Branch to augment irrigation supplies from Upper Bari Doab Canal tracts	Installation of 108 tube-wells in Mahilpur Block of Hoshiarpur District	Total
6	7	8	9	10	11	12
of rupees)						
—66·00	—19·89	+41·60	..	..	..	—4,36·66
—1·60	—5·50	—3·83	..	..	..	—5·03
2,55·12 (D)	25·27	75·89	4·57	18·84	21·40	5,72·40
—3,21·12	—45·16	—34·29	—4·57	—18·84	—21·40	—10,09·06
—7·79	—12·50	—3·16	—7·00	—7·00	—7·00	—11·62

(D) Includes Rs. 59.63 lakhs shown against the Minor head '103—Extension and Improvement of Shah Nahar' under Major head '2701—Major and Medium Irrigation—03—Medium Irrigation'.

## 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 near Bhimpur Rest House,
- (iii) Lift Irrigation Scheme from Narwana Branch,
- (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 Schemes 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) Utilization of surplus Ravi Beas Waters,
- (xv) Lining of Channels,
- (xvi) Banur Canal System,
- (xvii) Garhshankar Lift Irrigation Scheme,
- (xviii) Low Dam in Kandi Area,
- (xix) Garhi Lift Irrigation Scheme,
- (xx) Lohat Lift Irrigation Scheme,
- (xxi) Providing Irrigation facilities to Punjab Area under S.Y.L. Project,
- (xxii) Sutlej Yamuna Link Project and
- (xxiii) Construction of Acqueduct cum VR Bridge at RD 29500 of Dhudal crossing Ghaggar River.

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 Government :—

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

3. Government Central Workshop has been excluded from the statement as the exact position whether or not the surplus stores booked against this scheme had been transferred to Railways alongwith assets and liabilities of the workshop from 1st June 1956 is not known. The Government was requested (May 1975) either to recover the cost of surplus stores or convey sanction to write off the cost of surplus stores. The matter is still under correspondence with the State Government (September 1989).

4. The details of revenue foregone or remission of revenue in respect of all the schemes have not been supplied by the Chief Engineer, Irrigation/Government in spite of reminders.

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

## STATEMENT NO. 4—DEBT POSITION

## (i) Statement of borrowings

Nature of Debt	Balance on 1st April 1988	Receipts during the year	Repayments during the year	Balance on 31st March 1989	Net increase (+) or decrease (—)
1	2	3	4	5	6
(In crores of rupees)					
<b>I. Public Debt—</b>					
6003. Internal Debt of the State Government ..	3,72.92	1,44.35	1,72.84	3,44.43	—28.49
6004. Loans and Advances from the Central Government ..	29,74.58	10,41.60	1,36.14	38,80.04	+9,05.46
<b>Total—I. Public Debt</b>	<b>33,47.50</b>	<b>11,85.95</b>	<b>3,08.98</b>	<b>42,24.47</b>	<b>+8,76.97</b>
<b>II. Small Savings, Provident Funds, etc.—</b>					
8005. State Provident Funds	3,68.56	1,43.98	41.16	4,71.38	+1,02.82
8011. Insurance and Pension Funds	8.29	4.37	1.46	11.20	+2.91
<b>Total—II. Small Savings, Provident Funds, etc.</b>	<b>3,76.85</b>	<b>1,48.35</b>	<b>42.62</b>	<b>4,82.58</b>	<b>+1,05.73</b>
<b>Grand Total</b>	<b>37,24.35</b>	<b>13,34.30</b>	<b>3,51.60</b>	<b>47,07.05</b>	<b>+9,82.70</b>

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

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

## EXPLANATORY NOTES

1. **Public Debt**—The total Public Debt of the State Government increased by Rs. 8,76.97 crores during the year 1988-89 and stood at Rs. 42,24.47 crores on 31st March 1989.

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 Bank for Agriculture and Rural Development, National Co-operative Development Corporation and 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 (11½ per cent Punjab Loan 2008) of Rs. 42.39 crores was raised on 29th August 1988, 26th September 1988 and 15th March 1989 at par. This is redeemable at par on 29th August 2008.

During the year 6½ per cent Punjab Loan 1988 (Rs. 7.51 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 has been made provisionally.



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

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

(a) **Sinking Fund (Depreciation)**—A sum not exceeding 1½ per cent of the total amount of loans could if necessary be set apart from the revenues each year to a depreciation fund for purchasing securities of the loans for cancellation. During the year 1988-89, no contribution was made.

(b) **Sinking Fund (Amortisation)**—In addition to the annual contribution to the respective depreciation fund, annual contributions are made to sinking funds from revenues for amortisation of loans at such rates as Government may decide from time to time. No contribution was, however, made during 1988-89.

There were no balance in the two funds at the commencement and at the end of 1988-89.

(ii) **Loans from autonomous bodies**—Besides Rs. 61.77 crores outstanding from the previous year loans to the extent of Rs. 18.03 crores were taken from different autonomous bodies during the year. Of these, Rs. 5.57 crores were paid in repayment of the outstanding loans during the year, leaving a balance of Rs. 74.23 crores. Complete particulars of the outstanding loans are given in statement no. 17. Rupees 6, 51.15 lakhs were paid as interest on these loans.

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

At the end of the previous year, Rs. 41.03 crores were outstanding as ways and means advances. During 1988-89 Government obtained Rs. 13.95 crores as ways and means advances on three occasions. The entire amount of Rs. 54.98 crores was repaid during the year. Rs. 19.43 lakhs were paid as interest on these advances.

At the end of the previous year, Rs. 34.75 crores were outstanding as shortfalls/overdrafts. During 1988-89 Government had shortfalls/availed overdrafts aggregating to Rs. 69.98 crores on six occasions. An amount of Rs. 1,04.73 crores was repaid during the year leaving a 'nil' balance. Rs. 16.93 lakhs were paid as interest on these short falls/overdrafts and no amount is outstanding on account of ways and means advances.

3. **Loans from the Government of India**—The loans from the Central Government as on 31st March 1989 constituted 92 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 10, 41.60 crores were received from the Government of India as loans during the year. This included Rs. 0.05 crore as ways and means advances granted by the Central Government to the State Government. Repayment of loans received from the Government of India was made according to the terms and conditions of the loans.

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

Name of the Sinking Fund	Balance on 1st April 1988	Addition during the year	Withdrawal during the year	Balance on 31st March 1989
1	2	3	4	5
(In lakhs of rupees)				
Loans received for Bhakra Nangal Project	1,42.30	..	..	1,42.30

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

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

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

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

### (ii) Other Obligations

In addition to the above, the balances at the credit of earmarked and other funds, as also certain deposits to the extent to which they have not been invested but are merged with the general cash balance of Government, also constitute the liability of the State Government. Such liability at the end of March 1989 was Rs. 1, 55.22 crores as shown below (further details are available in statement nos. 16 and 19).

Nature of obligations	Amount on 1st April 1988	Receipts during the year	Repayments during the year	Balance on 31st March 1989	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.	.. 15.58	7.70	14.83	8.45	—7.13
Non-Interest bearing obligations such as civil deposits, deposits of local funds, other earmarked funds etc.	.. 1,23.20	11,41.18	11,17.61	1,46.77	+23.57
Total	.. 1,38.78	11,48.88	11,32.44	1,55.22	+16.44

### (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 :—

	1987-88	1988-89	Net increase (+) or decrease (—)
(In crores of rupees)			
Gross debt and other obligations outstanding at the end of the year	.. 38,63.13	48,62.27	+9,99.14
(i) Interest paid by the Government—			
(a) On Public Debt and Provident Funds	.. 1,57.16	1,217.34	+60.18
(b) On Other Obligations	.. 4.03	1.87	—2.16
Total	.. 1,61.19	2,19.21	+58.02

## (ii) Deduct—

Interest received on loans and advances given by the Government	39.79	25.72	-14.07
Interest realised on investment of cash balances (*)	2.89	8.17	+5.28
(iii) Net amount of interest charges	1,18.51	1,85.32	+66.81
(iv) Percentage of Gross interest item (i) to total revenue receipts	11.48	13.50	+2.02
(v) Percentage of net interest item (iii) to total revenue receipts	8.44	11.41	+2.97

There were in addition certain other receipts (Rs. 35.09 crores) such as (i) interest received from commercial departments (Rs. 33.46 crores) and (ii) miscellaneous other receipts (Rs. 1.63 crores). The Government also received during the year Rs. 0.02 crores as dividend and profit on investment in public sector undertakings and other investments.

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

	1987-88	1988-89	Increase(+) or decrease (-)
	(In crores of rupees)		
Contribution to sinking funds	..	..	..

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

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

## (i) Statement of loans and advances

Categories of loans and advances	Outstanding on 1st April 1988	Paid during the year	Repaid during the year	Outstanding on 31st March 1989	Net addition during the year
(In crores of rupees)					
(1) Loans for Social Services ..	1,33.53	9.82	6.62	1,36.73	+3.20
(2) Loans for Economic Services—					
(a) Agriculture and Allied Activities ..	4,49.79	78.70	43.31	4,85.18	+35.39
(b) Rural Development ..	6.22	0.96	0.24	6.94	+0.72
(c) Irrigation and Flood Control ..	7.69	8.18	..	15.87	+8.18
(d) Energy ..	25,27.21	2,80.10	0.83	28,06.48	+2,79.27
(e) Industry and Minerals ..	54.82	6.65	3.41	58.06	+3.24
(f) Transport ..	2.00	10.00	1.00	11.00	+9.00
(g) General Economic Services ..	0.06	..	..	0.06	..
(3) Loans to Government Servants ..	23.97	7.72	4.79	26.90	+2.93
(4) Loans for Miscellaneous purposes ..	1.20	0.01	0.17	1.04	—0.16
<b>Total</b> ..	<b>32,06.49</b>	<b>4,02.14</b>	<b>60.37</b>	<b>35,48.26</b>	<b>+3,41.77</b>

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

## EXPLANATORY NOTES

The outstanding balances of loans and advances by State Government increased by Rs. 3,41.77 crores from Rs. 32,06.49 crores on 1st April 1988 to Rs. 35,48.26 crores on 31st March 1989. The increase occurred mainly under loans for Energy (Rs. 2,79.27 crores).

The loans for Energy (Rs. 28,06.48 crores) constitute the largest single component (79.09 percent) of the outstanding balance on 31st March 1989.

## (ii) Recoveries in arrears

According to the orders issued by the Government in December 1961, the administrative departments are required to intimate to Audit (Account Wing), by 10th of August every year, the arrears in recovery of principal and interest for the loans, the detailed accounts of which are maintained by departmental officers. Against 151 statements relating to 1988-89 due from 20 departmental officers, none has been received so far (September 1989).

Against loans to municipal corporations and municipalities, etc., the detailed accounts of which are maintained in the Audit Office (Account Wing), recovery of Rs. 58,09.80 lakhs (including Rs. 42,27.84 lakhs as interest) was overdue at the end of 1988-89 as follows :-

Borrower/purpose of loans	Earliest year from which in default	Amount over due on 31st March 1989	
		Principal	Interest
(In lakhs of rupees)			
(a) Municipal Corporations, Municipalities and other Local Funds—			
(a) Sanitation Schemes	1967-68	95.43	1,21.78
(b) Sewerage Schemes	1963-64	57.29	1,82.45
(c) Water Supply Schemes ]	1964-65	3,30.34	4,57.46
(d) Integrated city development programme	1971-72	2,88.50	9,04.76
(e) Shopping centres, cinemas etc.	1969-70	5.06	9.91
(f) Preparation and distribution of town compost	1965-66	8.65	4.16
(g) Other purposes	1963-64	7,94.22	25,46.38
(b) loans to rulers of erstwhile states	1965-66	2.47	0.94
<b>Total</b>		<b>15,81.96</b>	<b>42,27.84</b>

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

No law has been passed by the State Legislature under Article 293 of the Constitution laying down the limits within which Government may give guarantees on the security of the Consolidated Fund of the State. According to the information furnished by concerned authorities, the statement given below shows details of the guarantees given by the Government of Punjab for repayment of loans, etc. raised by statutory corporations/boards, local bodies, co-operative banks and societies and others and outstanding on 31st March 1989 :—

Guarantees for loans, debentures, bonds, etc., raised	Maximum amount guaranteed (Principal only)	Sums guaranteed outstanding on 31st March 1989	
		Principal	Interest*
		(In lakhs of rupees)	
(i) Statutory corporations and boards	7,48,59.81	5,02,19.43	**
(ii) Government companies	2,93,85.17	60,93.38	3,03.65
(iii) Co-operative banks and societies	11,36,25.95	5,88,22.29	9,66.21
(iv) Municipalities, Corporations, Improvement Trusts and Water Supply and Sewerage Boards	38,11.50	31,58.61	..
(v) Private companies	**	**	**
<b>Total</b>	<b>22,16,82.43</b>	<b>11,82,93.71</b>	<b>12,69.86</b>

In consideration of the guarantees given by the Government, the Government charges guarantee fee from the above institutions at the following rates :—

- (i) Guarantees given upto 14-11-1983 .. 0.50 per cent on the total amount of guarantee given by the Government during the year.
- (ii) Guarantee given on or after 15-11-1983 .. In respect of first year 0.50 per cent for the period up to 31st March before the issue of orders in lump.  
For subsequent three years at 0.50 per cent annually in respect of the amount outstanding as on 1st April of the succeeding financial year. In case period of guarantee exceeds four years no guarantee fee is recovered for the remaining period.

In the case of Punjab State Civil Supplies Corporation, Chandigarh and Punjab State Co-operative Supply and Marketing Federation Ltd., Chandigarh the guarantee fee is charged at 2 per cent per annum with effect from 1984-85 on procurement of foodgrains. This guarantee fee is, however, not recoverable in the case of co-operative concessional finance provided by the Reserve Bank of India, bonds issued by the Punjab Financial Corporation, loans availed of by Punjab Housing Development Board from the Housing and Urban Development Corporation, New Delhi, and loans raised by the Punjab State Electricity Board from the Rural Electrification Corporation. The total amount of guarantee fee received by the Government during the year was Rs. 1,45.54 lakhs. Information about the guarantee fee in arrears and guarantee fee waived has not been received from the Government (September 1989.)

\*Includes dividend and other incidental charges.

\*\*Information awaited from the concerned departments.

The particulars of guarantees given by the Government and outstanding on 31st March 1989 as intimated by the concerned institutions, are given below :—

Public or other body for which guarantee has been given and brief nature of guarantee	Maximum amount guaranteed (Principal only)	Sums guaranteed outstanding on 31st March 1989	
		Principal	Interest*
	(In lakhs of rupees)		
<b>1. Statutory Corporations and Boards (5)@—</b>			
<b>(i) Guarantees given on behalf of Punjab Financial Corporation—</b>			
(a) for repayment of share capital and payment of dividend thereon ..	8,38.62	8,38.62	\$
(b) for repayment of principal of bonds issued and payment of interest thereon ..	43,72.50	43,72.50	\$
<b>(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 ..</b>	<b>6,96,48.69</b>	<b>4,50,08.31</b>	<b>\$</b>
<b>Total—Statutory Corporations and Boards ..</b>	<b>7,48,59.81**</b>	<b>5,02,19.43**</b>	<b>..</b>
<b>2. Government Companies (6)@—</b>			
Guarantee for repayment of loans/cash credit facilities etc. ..	2,93,85.17	60,93.38	3,03.65

\* Includes dividend and other incidental charges.

@ Figures in brackets indicate the number of institutions.

\*\* Includes statutory guarantees of Rs. 7,19,41.39 lakhs (amount outstanding Rs. 4,84,39.98 lakhs).

Concernwise details are as under :—

Name of concern	Statutory guarantee	Amount outstanding on 31st March 1989	
		Principal	Interest etc.
		(In lakhs of rupees)	
(i) Punjab Financial Corporation ..	52,11.12	52,11.12	\$
(ii) Punjab State Electricity Board ..	6,31,96.06	4,18,92.80	\$
(iii) Punjab Housing Development Board ..	35,34.21	13,36.06	\$
<b>Total ..</b>	<b>7,19,41.39</b>	<b>4,84,39.98</b>	<b>..</b>

\$ Information has not been received from the concerned departments.

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 1989	
		Principal	Interest *
(In lakhs of rupees)			
<b>3. Co-operative Banks and Societies—</b>			
<b>(i) Co-operative Banks (2)@—</b>			
A. Guarantee for repayment of amount raised by issue of debentures and payment of interest thereon ..	2,60,81.86	1,82,72.87	\$
B. Guarantee for repayment of loans obtained from Reserve Bank of India, Agricultural Refinance Corporation, National Co-operative Development Corporation etc., ..	6,11,22.60	3,19,12.66	\$
<b>(ii) Warehousing and Marketing Co-operatives—</b>			
Guarantee on behalf of Punjab State Co-operative Supply and Marketing Federation Ltd., Chandigarh to enable it to raise loans and to establish letters of credit in various banks for procurement of foodgrains, cotton and fertilizers ..	1,83,52.08	24,02.29	\$
<b>(iii) Spinning and Processing Co-operatives (9)@—</b>			
Guarantee to Industrial Finance Corporation of India, Industrial Development Bank of India and Industrial Credit and Investment Corporation of India. ..	36,75.55	24,59.61	1,81.72
<b>(iv) Dairy Co-operatives (3)@—</b>			
Guarantee to Jullundur Central Co-operative Bank, National Co-operative Development Corporation and Indian Dairy Corporation Boards ..	23,06.37	23,15.80	7,78.37
<b>(v) Co-operative Sugar Mills (2)@—</b>			
Guarantee to Punjab State Co-operative Bank Ltd. and Industrial Development Bank of India, Chandigarh ..	9,37.49	6,16.56	6.12
<b>(vi) Housing Co-operative (1)@—</b>			
Guarantee to Life Insurance Corporation ..	11,50.00	8,42.50	\$
<b>Total—Co-operative Banks and Societies ..</b>	<b>11,36,25.95</b>	<b>5,88,22.29</b>	<b>9,66.21</b>

\* Includes dividend and other incidental charges.

@ Figures in brackets indicate the number of institutions.

\$ Information has not been received from the concerned departments.



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 1989-	
	Principal	Interest*

(In lakhs of rupees)

4. Municipalities, Corporations, Improvement Trusts and Water Supply and Sewerage Board (1)\*\*@—

Guarantee to Life Insurance Corporation of India and Housing and Urban Development Corporation for loans obtained by Water Supply and Sewerage Board

38,11.50	31,58.61	\$
----------	----------	----

5. Private Companies

\$	\$	\$
----	----	----

Grand Total

22,16,82.43	11,82,93.71	12,69.86
-------------	-------------	----------

\*\* Information awaited from the concerned departments in respect of guarantees given for municipalities, corporations and improvement trusts.

\* Includes dividend and other incidental charges.

\$ Information not supplied by the concerned departments.

⊙ Figure in brackets indicates the number of institutions.

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

	As on 1st April 1988	As on 31st March 1989
(In lakhs of rupees)		
<b>(a) General Cash Balances—</b>		
1. Deposits with Reserve Bank	.. —76,84.27@	—91,75.92@
2. Deposits with other Banks	.. *	*
<b>Total</b>	.. —76,84.27	—91,75.92
<hr/>		
3. Investments held in the Cash Balance Investment Account	.. 8,42.85	1,78,83.10
<b>Total—(a)</b>	.. —68,41.42	87,07.18.
<hr/>		
<b>(b) Other Cash Balances and Investments—</b>		
(i) Cash with departmental officers, viz., Forest and Public works	.. 7,02.15	6,37.15
(ii) Permanent advances for contingent expenditure with departmental officers	.. 11.95	12.02
(iii) Investments of earmarked funds	.. 68.40	68.40
<b>Total—(b)</b>	.. 7,82.50	7,17.57
<b>Total—(a) and (b)</b>	.. —60,58.92	94,24.75

## 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. 33.60 crores. In addition, the Government could take special ways and means advances upto a maximum of Rs. 7.43 crores upto 18th April 1988, Rs. 7.44 crores from 19th April 1988 to 9th June 1988, Rs. 7.45 crores from 10th June to 3rd July 1988, Rs. 7.46 crores from 4th July 1988 to 20th July 1988, Rs. 7.47 crores from 21st July 1988 to 31st July 1988, Rs. 7.48 crores from 1st August 1988 to 16th August 1988, Rs. 7.49 crores from 17th August 1988 to 19th September 1988, Rs. 7.51 crores from 20th September 1988 to 16th October 1988, Rs. 7.53 crores from 17th October 1988 to 20th November 1988, Rs. 7.54 crores from 21st November 1988 to 4th December 1988, Rs. 7.55 crores from 5th December 1988 to 22nd December 1988, Rs. 7.55 crores from 23rd December 1988 to 11th January 1989, Rs. 7.57 crores from 12th January 1989 to 22nd January 1989, Rs. 7.58 crores from 23rd January 1989 to 6th February 1989 and Rs. 7.59 crores thereafter. If, even after the maximum advance is given, there is a shortfall in the minimum cash balance, the shortfall is left uncovered. Overdrafts are given by the Bank if the State has minus balance after availing of the maximum advance.

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

@Please see footnote @ at page 19.

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

How far the Government maintained this minimum balance with the Bank in 1988-89 is given below :—

(a) Number of days on which the minimum balance was maintained without obtaining any advance	..	345
(b) Number of days on which the minimum balance was maintained by taking ordinary ways and means advances	..	9
(c) Number of days on which there was shortfall from the agreed minimum balance, even after availing the ordinary and special ways and means advances to the full extent	..	..
(d) Number of days on which there were overdrafts	..	11

The extent to which ways and means advances and shortfalls/overdrafts were taken and repaid is indicated in explanatory note (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 1989. Refer also footnote @ at page 19.

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

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

	(In lakhs of rupees)
(a) Government of India Securities	.. 8,38.74
(b) Government of India Treasury Bills	.. 1,70,40.25
(c) Punjab State Electricity Board Bonds	.. 4.01
(d) Kapurthala Co-operative Bank—Fixed Deposit	.. 0.10
<b>Total</b>	.. <u>1,78,83.10</u>

Interest realised during the year on these investments was Rs. 8.16.74\* lakhs.

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

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

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

The following is a summary of the balances on 31st March 1989 :—

Debit balance	Sector of the General Account	Name of Account	Credit balance.
1 Rs.	2	3	4 Rs.
12,01,16,52,092	A to D	Government Account	
	G, H and part of L	Consolidated Fund—	
	E	Public Debt	.. 42,24,46,96,080
35,48,26,38,573	F	Loans and Advances	.. 25,00,00,000
		Contingency Fund	.. 25,00,00,000
		Public Account—	
	I	Small Savings, Provident Funds, etc.	.. 4,82,57,78,803
	J	Reserve Funds—	
		Reserve Funds Bearing Interest	.. 6,72,60,882
		Reserve Funds not Bearing Interest—	
		Gross balance	.. 10,31,97,622
67,88,390		Investments	
	K	Deposits and Advances—	
		Deposits Bearing Interest	.. 1,72,34,031
		Deposits not Bearing Interest—	
		Gross balance	.. 1,37,13,18,472
51,910		Investments	
22,90,416		Advances	
	L	Suspense and Miscellaneous—	
34,12,07,170		Suspense	
1,78,83,10,248		Other Accounts—	
		Investments	
5,94,33,856		Other Items	
62,90,401		Accounts with Governments of foreign countries	
	M	Remittances—	
16,25,67,932		Money Orders and other Remittances	
		Inter-Government Adjustment Accounts	.. 6,41,52,843
-91,75,92,255	N	Cash balance (closing)	
<u>48,94,36,38,733</u>		Total	<u>48,94,36,38,733</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 1988-89 given below will show how the net amount at the end of the year has been arrived at :—

Dr. Rs.	Details	Cr. Rs.
7,10,43,93,349*	A—Amount at the debit of Government Account on 1st April 1988	
	B—Revenue Receipts ..	16,23,39,67,892
18,67,47,60,807	C—Expenditure on revenue account	
2,46,64,65,828	D—Expenditure on capital account	
	F—Balance at the debit of the Government Account on 31st March 1989 ..	12,01,16,52,092
<u>28,24,56,19,984</u>	Total	<u>28,24,56,19,984</u>

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

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

In a number of cases (marked with \* mark in statement no. 16) there are unreconciled differences in the closing balances as reported in that statement and those shown in the separate registers or other records maintained in the Accounts Office/Departmental Offices for the purpose. Steps are being taken to settle the discrepancies as soon as possible. In many cases, 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 the year 1988-89 are given in Appendix I.

\*Decreased by Rs. 4,372 on account of proforma corrections of balances made on account of allocation of balances under certain Public Account heads consequent on the reorganisation of the State vide details in Appendix I.

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

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**STATEMENT NO. 9—STATEMENT OF REVENUE AND EXPENDITURE UNDER DIFFERENT HEADS FOR THE YEAR 1988-89 EXPRESSED AS A PERCENTAGE OF TOTAL REVENUE/EXPENDITURE**

Revenue Heads.	Amount in thousands of rupees	Percentage of total revenue	Percentage of total expenditure
1	2	3	4
<b>A. Tax Revenue—</b>			
<b>(i) Taxes on Income and Expenditure—</b>			
Taxes on Income other than Corporation Tax ..	47,95,51	2.95	2.57
Other Taxes on Income and Expenditure ..	2	..	..
<b>(ii) Taxes on Property and Capital transactions—</b>			
Land Revenue ..	3,20,45	0.20	0.17
Stamps and Registration Fees ..	81,93,62	5.05	4.39
Estate Duty ..	12,48	0.01	0.01
Taxes on Immovable Property other than Agricultural Land ..	5	..	..
<b>(iii) Taxes on Commodities and Services—</b>			
State Excise ..	3,28,94,18	20.26	17.61
Sales Tax ..	4,73,74,00	29.18	25.37
Taxes on Vehicles ..	32,36,95	1.99	1.73
Taxes on Goods and Passengers ..	60,79,12	3.75	3.26
Taxes and Duties on Electricity ..	53,61,86	3.30	2.87
Other Taxes and Duties on Commodities and Services ..	6,43,34	0.40	0.34
<b>Total—A. Tax Revenue ..</b>	<b>10,89,11,58</b>	<b>67.09</b>	<b>58.32</b>
<b>B. Non-Tax Revenue—</b>			
<b>(i) Fiscal Services ..</b>			
	10	..	..
<b>(ii) Interest Receipts, Dividends and Profits ..</b>			
	69,75,39	4.30	3.74
<b>(iii) Administrative Services ..</b>			
	15,75,99	0.97	0.84
<b>(iv) Pensions and Miscellaneous General Services ..</b>			
	16,18,59	1.00	0.87
<b>(v) Social Services—</b>			
Education, Sports, Art and Culture ..	2,78,34	0.17	0.15
Health and Family Welfare ..	6,19,55	0.38	0.33
Water Supply, Sanitation, Housing and Urban Development ..	4,30,08	0.27	0.23

**STATEMENT NO. 9—STATEMENT OF REVENUE AND EXPENDITURE UNDER DIFFERENT HEADS FOR THE YEAR 1988-89 EXPRESSED AS A PERCENTAGE OF TOTAL REVENUE/EXPENDITURE—contd.**

Expenditure Heads	Amount in thousands of rupees	Percentage of total revenue	Percentage of total expendi- ture
1	2	3	4
<b>Fiscal Services—</b>			
(i) Collection of Taxes on Income and Expenditure	..	..	..
(ii) Collection of taxes on Property and Capital transactions—			
Land Revenue	11,51,16	0.71	0.62
Stamps and Registration	76,14	0.05	0.04
(iii) Collection of Taxes on Commodities and Services—			
State Excise	2,37,39	0.15	0.13
Sales Tax	6,37,87	0.39	0.34
Taxes on Vehicles	78,31	0.05	0.04
Other Taxes and Duties on Commodities and Services	1,02,91	0.06	0.06
(iv) Other Fiscal Services	1,34,53	0.08	0.07
<b>Total—Fiscal Services</b>	<b>24,18,31</b>	<b>1.49</b>	<b>1.30</b>
Interest payments and servicing of debt	2,19,20,89	13.50	11.74
Organs of State	16,13,00	1.00	0.86
Administrative Services	2,12,28,65	13.08	11.37
Pensions and Miscellaneous General Services	74,37,70	4.58	3.98



**STATEMENT NO. 9—STATEMENT OF REVENUE AND EXPENDITURE UNDER DIFFERENT HEADS FOR THE YEAR 1988-89 EXPRESSED AS A PERCENTAGE OF TOTAL REVENUE/EXPENDITURE—*contd.***

Revenue Heads	Amount in thousands of rupees	Percentage of total revenue	Percentage of total expenditure
1	2	3	4
<b>B. Non-Tax Revenue—<i>concl.</i></b>			
<b>(v) Social Services—<i>concl.</i></b>			
Information and Broadcasting	2,67	..	..
Labour and Labour Welfare	82,50	0.05	0.04
Social Welfare and Nutrition	2,96,64	0.18	0.16
Other Social Services	4,66,26	0.29	0.25
<b>(vi) Economic Services—</b>			
Agriculture and Allied Activities	11,86,95	0.73	0.64
Rural Development	54,66	0.04	0.03
Irrigation and Flood Control	16,94,26	1.04	0.91
Energy	9	..	..
Industry and Minerals	2,14,56	0.13	0.11
Transport	63,95,98	3.94	3.42
General Economic Services	96,61	0.06	0.05
<b>Total—B. Non-Tax Revenue</b>	<b>2,19,89,22</b>	<b>13.55</b>	<b>11.77</b>
<b>C. Grants-in-aid and Contributions</b>	<b>3,14,38,88</b>	<b>19.36</b>	<b>16.84</b>
<b>GRAND TOTAL—REVENUE</b>	<b>16,23,39,68</b>	<b>100.00</b>	<b>86.93</b>

**STATEMENT NO. 9—STATEMENT OF REVENUE AND EXPENDITURE UNDER DIFFERENT HEADS FOR THE YEAR 1988-89 EXPRESSED AS A PERCENTAGE OF TOTAL REVENUE/EXPENDITURE—concl'd.**

Expenditure Heads	Amount in thousands of of rupees	Percentage of total revenue	Percentage of total Expendi- ture
1	2	3	4
<b>Social Services—</b>			
Education, Sports, Art and Culture ..	3,88,00,58	23.90	20.78
Health and Family Welfare ..	1,23,08,46	7.58	6.59
Water Supply, Sanitation, Housing and Urban Development ..	1,11,23,13	6.85	5.96
Information and Broadcasting ..	4,08,52	0.25	0.22
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes ..	21,90,21	1.35	1.17
Labour and Labour Welfare ..	16,36,61	1.01	0.88
Social Welfare and Nutrition ..	2,16,14,30	13.32	11.57
Other Social Services ..	2,15,37	0.13	0.12
<b>Economic Services—</b>			
Agriculture and Allied Activities ..	1,01,94,21	6.28	5.46
Rural Development ..	40,42,13	2.49	2.16
Irrigation and Flood Control ..	1,29,85,94	8.00	6.95
Energy ..	66,43	0.04	0.04
Industry and Minerals ..	17,08,10	1.05	0.91
Transport ..	1,15,62,74	7.12	6.19
Science Technology and Environment ..	18,25	0.01	0.01
General Economic Services ..	13,45,85	0.83	0.72
Grants-in-aid and Contributions ..	19,08,23	1.18	1.02
<b>GRAND TOTAL—EXPENDITURE (REVENUE ACCOUNT)</b> ..	<b>18,67,47,61</b>	<b>115.04</b>	<b>100.00</b>

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

Particulars 1	Actuals for 1988-89		
	Charged	Voted	Total
	2 Rs.	3 Rs.	4 Rs.
Expenditure Heads (Revenue Account) ..	2,30,93,48,362	16,36,54,12,445	18,67,47,60,807
Expenditure Heads (Capital Account) ..	2,310	2,46,64,63,518	2,46,64,65,828
Disbursements under Public Debt (a) ..	3,08,98,75,390	..	3,08,98,75,390
Loans and Advances (b) ..	..	4,02,14,22,456	4,02,14,22,456
<b>Total</b> ..	<b>5,39,92,26,062</b>	<b>22,85,32,98,419</b>	<b>28,25,25,24,481</b>

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

**E. Public Debt—**

Internal Debt of the State Government ..	1,72,84,06,506	..	1,72,84,06,506
Loans and Advances from Central Government	1,36,14,68,884	..	1,36,14,68,884
<b>Total</b> ..	<b>3,08,98,75,390</b>	..	<b>3,08,98,75,390</b>

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

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

Heads	Actuals for 1988-89 Rs.
<b>Receipt Heads (Revenue Account)—</b>	
<b>A. Tax Revenue—</b>	
<b>(a) Taxes on Income and Expenditure—</b>	
<b>0021. Taxes on Income other than Corporation Tax—</b>	
102 Income Tax on other than Union Emoluments including pensions	1,965
901 Share of net proceeds assigned to States	47,95,49,260
Total (0021)	47,95,51,225
<b>0028. Other Taxes on Income and Expenditure—</b>	
107 Taxes on Professions Trades, Callings and Employment	2,540
Total (0028)	2,540
Total—(a) Taxes on Income and Expenditure	47,95,53,765
<b>(b) Taxes on Property and Capital Transactions—</b>	
<b>0029. Land Revenue—</b>	
101 Land Revenue Tax	2,46,10,720
103 Rates and Cesses on Land	2,17,978
105 Receipts from Sale of Government Estates	38,362
107 Sale proceeds of Waste Lands and redemption of Land Tax	4,701
800 Other Receipts	71,72,777
Total (0029)	3,20,44,538
<b>0030. Stamps and Registration Fees—</b>	
<b>01 Stamps—Judicial—</b>	
101 Court Fees realised in stamps	6,76,88,693
102 Sale of Stamps	1,87,18,114
800 Other Receipts	180
Total—01	8,64,06,987
<b>02 Stamps—Non-Judicial—</b>	
102 Sale of Stamps	57,33,33,690
103 Duty on Impressing of Documents	6,71,84,280
800 Other Receipts	5,15,492
Total—02	64,10,33,462

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

Heads	Actuals for 1988-89 Rs.
<b>A. Tax Revenue—<i>contd.</i></b>	
<b>(b) Taxes on Property and Capital Transactions—<i>concl'd.</i></b>	
<b>0030. Stamps and Registration Fees—<i>concl'd.</i></b>	
<b>03 Registration Fees—</b>	
104 Fees for registering documents	.. 6,39,14,637
800 Other Receipts	.. 2,80,06,970
Total—03	.. 9,19,21,607
Total (0030)	.. 81,93,62,056
<b>0031. Estate Duty—</b>	
<b>01 Agricultural Land—</b>	
901 Share of net proceeds assigned to State/Union Territory Governments	.. 1,94,000
<b>02 Property Other than Agricultural Land—</b>	
901 Share of net proceeds assigned to States	.. 10,54,000
Total (0031)	.. 12,48,000
<b>0035. Taxes on Immovable Property other than Agricultural Land—</b>	
101 Ordinary Collections	.. 5,296
Total (0035)	.. 5,296
Total—(b) Taxes on Property and Capital Transactions	.. 85,26,59,890
<b>(c) Taxes on Commodities and Services—</b>	
<b>0039. State Excise—</b>	
101 Country Spirits	.. 2,18,26,34,481
103 Malt Liquor	.. 59,79,44,088
105 Foreign Liquors and spirits	.. 37,23,73,998
106 Commercial and denatured spirits and medicated wines	.. 11,51,45,080
107 Medicinal and toilet preparations containing alcohol, opium etc.	.. 37,81,493
108 Opium, hemp and other drugs	.. 5,67,863
150 Fines and confiscations	.. 8,48,909
800 Other Receipts	.. 1,61,21,836
Total (0039)	.. 3,28,94,17,748

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

Heads	Actuals for 1988-89 Rs.
<b>A. Tax Revenue—<i>concl.</i></b>	
<b>(c) Taxes on Commodities and Services—<i>concl.</i></b>	
<b>0040. Sales Tax—</b>	
101 Receipts under Central Sales Tax Act	.. 1,12,82,02,630
102 Receipts under State Sales Tax Act	.. 3,32,79,41,156
103 Tax on sale of motor spirits and lubricants	.. 28,12,55,589
Total (0040)	.. <u>4,73,73,99,375</u>
<b>0041. Taxes on Vehicles—</b>	
101 Receipts under the Indian Motor Vehicles Act	.. 5,61,69,970
102 Receipts under the State Motor Vehicles Taxation Acts	.. 26,61,75,070
800 Other Receipts	.. 13,50,194
Total (0041)	.. <u>32,36,95,234</u>
<b>0042. Taxes on Goods and Passengers—</b>	
101 Tax Collections	.. 59,80,92,944
800 Other Receipts	.. 98,19,334
Total (0042)	.. <u>60,79,12,278</u>
<b>0043. Taxes and Duties on Electricity—</b>	
101 Taxes on consumption and sale of Electricity	.. 51,45,70,737
102 Fees under the Indian Electricity Rules	.. 1,43,92,098
103 Fees for the electrical inspection of cinemas	.. 2,35,494
800 Other Receipts	.. 69,87,902
Total (0043)	.. <u>53,61,86,231</u>
<b>0045. Other Taxes and Duties on Commodities and Services—</b>	
101 Entertainment Tax	.. 5,86,46,949
800 Other Receipts	.. 56,86,949
Total (0045)	.. <u>6,43,33,898</u>
Total— (c) Taxes on Commodities and Services	.. <u>9,55,89,44,764</u>
Total—A. Tax Revenue	.. <u>10,89,11,58,419</u>

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

Heads	Actuals for 1988-89 Rs.
<b>B. Non-Tax Revenue—</b>	
<b>(a) Fiscal Services—</b>	
<b>0047. Other Fiscal Services—</b>	
800 Other Receipts	.. 12,472
900 Deduct—Refunds	.. —2,035
Total (0047)	.. <u>10,437</u>
Total—(a) Fiscal Services	.. <u>10,437</u>
<b>(b) Interest Receipts, Dividends and Profits—</b>	
<b>0049. Interest Receipts—</b>	
<b>04 Interest Receipts of State/Union Territory Governments—</b>	
103 Interest from Departmental Commercial Undertakings	.. 33,46,46,876
107 Interest from Cultivators	.. 61,96,405
110 Interest realised on investment of Cash balances	.. 8,16,74,377
190 Interest from Public Sector and other Undertakings	.. 17,54,92,883
191 Interest from Local Bodies	.. 5,05,54,254
195 Interest from Co-operative Societies	.. 1,03,93,810
800 Other Receipts	.. 3,08,63,616
900 Deduct—Refunds	.. —892
Total—04	.. <u>68,98,21,329</u>
Total (0049)	.. <u>68,98,21,329</u>
<b>0050. Dividends and Profits—</b>	
101 Dividends from Public Undertakings	.. 43,55,577
200 Dividends from other investments	.. 33,62,046
Total (0050)	.. <u>77,17,623</u>
Total—(b) Interest Receipts, Dividends and Profits	.. <u>69,75,38,952</u>
<b>(c) Other Non-Tax Revenue—</b>	
<b>(i) General Services—</b>	
<b>0051. Public Service Commission—</b>	
102 State Public Service Commission	.. 5,97,072
103 Staff Selection Commission	.. 19,330
Total (0051)	.. <u>6,16,402</u>

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

Heads	Actuals for 1988-89 Rs.
<b>B. Non-Tax Revenue—contd.</b>	
<b>(c) Other Non-Tax Revenue—contd.</b>	
<b>(i) General Services—contd.</b>	
<b>0055. Police—</b>	
101 Police supplied to other Governments ..	39,13,896
102 Police supplied to other parties ..	40,84,651
103 Fees, Fines and Forfeitures ..	1,375
104 Receipts under Arms Act ..	10,95,227
800 Other Receipts ..	3,15,31,557
900 Deduct—Refunds ..	—72,179
Total (0055) ..	4,05,54,527
<b>0056. Jails—</b>	
102 Sale of Jail Manufactures ..	1,23,62,802
501 Services and Service Fees ..	3,124
800 Other Receipts ..	7,30,483
900 Deduct—Refunds ..	—1,619
Total (0056) ..	1,30,94,790
<b>0057. Supplies and Disposals—</b>	
800 Other Receipts ..	4,77,654
Total (0057) ..	4,77,654
<b>0058. Stationery and Printing—</b>	
101 Stationery receipts ..	34,63,906
102 Sale of Gazettes etc. ..	34,09,517
200 Other Press receipts ..	61,46,781
800 Other Receipts ..	8,09,326
Total (0058) ..	1,38,29,530
<b>0059. Public Works—</b>	
<b>01 Office Buildings—</b>	
011 Rents ..	12,567
103 Recovery of percentage charges ..	20
Total—01 ..	12,587



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

Heads	Actuals for 1988-89
	Rs.
<b>B. Non-Tax Revenue—contd.</b>	
<b>(c) Other Non-Tax Revenue—contd.</b>	
<b>(i) General Services—contd.</b>	
<b>0059. Public Works—concltd.</b>	
80 General—	
011 Rents	10,44,622
102 Hire charges of Machinery and Equipment	5,00,975
103 Recovery of percentage charges	2,98,45,927
800 Other Receipts	2,37,16,447
900 Deduct—Refunds	—1,465
Total—80	5,51,06,506
Total (0059)	5,51,19,093
<b>0070. Other Administrative Services—</b>	
<b>01 Administration of Justice—</b>	
102 Fines and Forfeitures	87,08,827
501 Services and Service Fees	1,38,283
800 Other Receipts	3,95,765
Total—01	92,42,875
<b>02 Elections—</b>	
101 Sale proceeds of election forms and documents	27,813
104 Fees, Fines and Forfeitures	3,78,992
800 Other Receipts	2,55,806
Total—02	6,62,611
<b>60 Other Services—</b>	
101 Receipts from the Central Government for administration of Central Acts and Regulations	1,48,478
103 Receipts under Explosives Act	4,446
105 Home Guards	1,62,035
106 Civil Defence	14,209
108 Marriage Fees	5,74,783
110 Fees for Government Audit	1,23,37,989
115 Receipts from Guest Houses, Government Hostels etc.	40,43,083
800 Other Receipts	1,21,26,665
900 Deduct—Refunds	—54,10,989
Total—60	2,40,00,699
Total (0070)	3,39,06,185

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

Heads	Actuals for 1988-89  Rs.
<b>B. Non-Tax Revenue—<i>contd.</i></b>	
<b>(c) Other Non-Tax Revenue—<i>contd.</i></b>	
<b>(i) General Services—<i>concl'd.</i></b>	
<b>0071. Contributions and Recoveries towards Pension and other Retirement Benefits—</b>	
<b>01 Civil —</b>	
101 Subscriptions and Contributions	1,44,05,250
800 Other Receipts	21,96,668
Total—01	1,66,01,918
Total (0071)	1,66,01,918
<b>0075. Miscellaneous General Services—</b>	
101 Unclaimed Deposits	2,56,97,321
103 State Lotteries	7,40,12,010
105 Sale of Land and property	1,62,60,743
108 Guarantee Fees	1,45,53,517
800 Other Receipts	2,03,12,948
900 Deduct—Refunds	—55,79,180
Total (0075)	14,52,57,359
Total—(i) General Services	31,94,57,458
<b>(ii) Social Services—</b>	
<b>0202. Education, Sports, Art and Culture—</b>	
<b>01 General Education—</b>	
101 Elementary Education	11,58,674
102 Secondary Education	2,04,25,526
103 University and Higher Education	41,22,571
104 Adult Education	31,254
105 Languages Development	64,866
600 General	66,548
Total—01	2,58,69,439

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

Heads	Actuals for 1988-89 Rs.
<b>B. Non-Tax Revenue—contd.</b>	
<b>(c) Other Non-Tax Revenue—contd.</b>	
<b>(ii) Social Services—contd.</b>	
<b>0202 Education, Sports, Art and Culture—concl'd.</b>	
<b>02 Technical Education—</b>	
101 Tuitions and other fees	8,92,890
800 Other Receipts	4,21,057
Total—02	<u>13,13,947</u>
<b>03 Sports and Youth Services—</b>	
101 Physical Education—Sports and Youth Welfare	25,230
800 Other Receipts	3,35,571
Total—03	<u>3,60,801</u>
<b>04 Art and Culture—</b>	
101 Archives and Museums	61,030
102 Public Libraries	16,714
800 Other Receipts	2,11,683
Total—04	<u>2,89,427</u>
Total (0202)	<u>2,78,33,614</u>
<b>0210. Medical and Public Health—</b>	
<b>01 Urban Health Services—</b>	
020 Receipts from Patients for hospital and dispensary services	81,30,002
101 Receipts from Employees State Insurance Scheme	4,32,32,585
800 Other Receipts	29,86,535
Total—01	<u>5,43,49,122</u>
<b>02 Rural Health Services—</b>	
101 Receipts/contributions from patients and others	9,45,586
800 Other Receipts	54,090
Total—02	<u>9,99,676</u>

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

Heads	Actuals for 1988-89 Rs.
<b>B. Non-Tax Revenue —contd.</b>	
<b>(c) Other Non-Tax Revenue—contd:</b>	
<b>(ii) Social Services—contd.</b>	
<b>0210. Medical and Public Health—concl'd.</b>	
<b>03 Medical Education, Training and Research—</b>	
101 Ayurveda	1,43,977
102 Homoeopathy	36,907
103 Unani	35,648
105 Allopathy	4,50,867
Total—03	6,67,399
<b>04 Public Health—</b>	
102 Sale of Sera/Vaccine	1,31,817
104 Fees and Fines etc.	4,26,672
105 Receipts from Public Health Laboratories	64,010
501 Services and Service Fees	1,84,973
800 Other Receipts	60,413
Total—04	8,67,885
<b>80 General—</b>	
800 Other Receipts	22,98,513
900 Deduct—Refunds	—79,183
Total—80	22,19,330
Total (0210)	5,91,03,412
<b>0211. Family Welfare—</b>	
800 Other Receipts	28,58,631
900 Deduct—Refunds	—6,794
Total (0211)	28,51,837
<b>0215. Water Supply and Sanitation—</b>	
<b>01 Water Supply—</b>	
102 Receipts from Rural water supply schemes	1,03,09,148
103 Receipts from Urban water supply schemes	32,26,278
104 Fees, Fines etc.	1,36,573
501 Services and Service Fees	59,745
800 Other Receipts	1,12,76,496
900 Deduct—Refunds	—1,466
Total—01	2,50,06,774

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

Heads	Actuals for 1988-89 Rs.
<b>B. Non-Tax Revenue—contd.</b>	
<b>(c) Other Non-Tax Revenue—contd.</b>	
<b>(ii) Social Services—contd.</b>	
<b>0215. Water Supply and Sanitation—concl.</b>	
<b>02 Sewerage and Sanitation—</b>	
103 Receipts from Sewerage Schemes	92,964
800 Other Receipts	3,59,937
Total—02	<u>4,52,901</u>
Total (0215)	<u>2,54,59,675</u>
<b>0216. Housing—</b>	
<b>01 Government Residential Buildings—</b>	
106 General Pool accommodation	41,43,260
107 Police Housing	3,670
700 Other Housing	1,21,029
800 Other Receipts	3,94,808
Total—01	<u>46,62,767</u>
<b>80 General—</b>	
800 Other Receipts	4,24,074
Total—80	<u>4,24,074</u>
Total (0216)	<u>50,86,841</u>
<b>0217. Urban Development—</b>	
<b>60 Other Urban Development Schemes—</b>	
191 Receipts from Municipalities etc.	84,31,543
800 Other Receipts	40,60,507
900 Deduct—Refunds	—31,404
Total—60	<u>1,24,60,646</u>
Total (0217)	<u>1,24,60,646</u>
<b>0220. Information and Publicity—</b>	
<b>01 Films—</b>	
800 Other Receipts	1,29,620
Total—01	<u>1,29,620</u>

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

Heads	Actuals for 1988-89 Rs.
<b>B. Non-Tax Revenue—<i>contd.</i></b>	
<b>(c) Other Non-Tax Revenue—<i>contd.</i></b>	
<b>(ii) Social Services—<i>concl'd.</i></b>	
<b>0220. Information and Publicity—<i>concl'd.</i></b>	
<b>60 Others—</b>	
106 Receipts from advertising and visual Publicity	1,520
113 Receipts from other Publications	1,12,312
800 Other Receipts	23,896
Total—60	1,37,728
Total (0220)	2,67,348
 <b>0230. Labour and Employment—</b>	
101 Receipts under Labour laws	34,265
102 Fees for registration of Trade Unions	7,292
103 Fees for inspection of Steam Boilers	5,91,667
104 Fees realised under Factories Act	20,97,176
105 Examination fees under Mines Act	989
106 Fees under Contract Labour (Regulation and abolition Rules)	18,251
800 Other Receipts	55,55,243
900 Deduct—Refunds	—54,452
Total (0230)	82,50,431
 <b>0235. Social Security and Welfare—</b>	
<b>01 Rehabilitation—</b>	
200 Other Rehabilitation Schemes	2,54,05,464
800 Other Receipts	47,51,413
900 Deduct—Refunds	—4,92,620
Total (0235)	2,96,64,257
 <b>0252. Other Social Services—</b>	
101 Nutrition	31,168
102 Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	75,98,740
800 Other Receipts	3,91,10,381
900 Deduct—Refunds	—1,14,730
Total (0252)	4,66,25,559
Total—(ii) Social Services	21,76,03,620

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

Heads	Actuals for 1988-89 Rs.
<b>B. Non-Tax Revenue—contd.</b>	
<b>(c) Other Non-Tax Revenue—contd.</b>	
<b>(iii) Economic Services—</b>	
<b>0401. Crop Husbandry—</b>	
103 Seeds	1,86,602
104 Receipts from Agricultural Farms	8,47,073
105 Sale of manures and fertilizers	5,11,404
107 Receipts from Plant Protection Services	13,46,265
108 Receipts from Commercial crops	1,36,55,982
119 Receipts from Horticulture and Vegetable crops	68,12,624
800 Other Receipts	47,03,118
900 Deduct—Refunds	—7,45,599
Total (0401)	2,73,17,469
<b>0403. Animal Husbandry—</b>	
102 Receipts from Cattle and Buffalo development	25,80,390
103 Receipts from Poultry development	29,25,156
104 Receipts from Sheep and Wool development	10,77,592
105 Receipts from Piggery development	5,78,525
106 Receipts from Fodder and Feed development	5,95,980
108 Receipts from other livestock development	15,82,469
110 Grants from Indian Council of Agricultural Research	50
501 Services and Service Fees	4,10,786
800 Other Receipts	19,90,584
900 Deduct—Refunds	—1,740
Total (0403)	1,17,39,792
<b>0404. Dairy Development—</b>	
102 Receipts from Dairy Development Projects	37,867
800 Other Receipts	2,87,708
900 Deduct—Refunds	—496
Total (0404)	3,25,079
<b>0405. Fisheries—</b>	
011 Rents	1,84,040
102 Licence Fees, Fines etc.	19,53,425
103 Sale of fish, fish seeds etc.	5,89,856
501 Services and Service Fees	1,12,942
800 Other Receipts	2,79,073
900 Deduct —Refunds	—100
Total (0405)	31,19,236

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

Heads	Actuals for 1988-89 Rs.
<b>B. Non-Tax Revenue—contd.</b>	
(c) Other Non-Tax Revenue—contd.	
(iii) Economic Services—contd.	
<b>0406. Forestry and Wild Life—</b>	
01 Forestry—	
101 Sale of timber and other forest produce ..	1,95,13,695
102 Receipts from social and farm forestries ..	23,00,110
800 Other Receipts ..	41,06,467
Total—01 ..	2,59,20,272
02 Environmental Forestry and Wild Life—	
800 Other Receipts ..	23,452
900 Deduct—Refunds ..	—47,332
Total—02 ..	—23,880*
Total (0406) ..	2,58,96,392
<b>0425. Co-operation—</b>	
101 Audit Fees ..	75,52,722
800 Other Receipts ..	19,16,593
900 Deduct—Refunds ..	—3,554
Total (0425) ..	94,65,761
<b>0435. Other Agricultural Programmes—</b>	
102 Fees for quality control grading of Agricultural products ..	4,04,19,560
104 Soil and Water Conservation ..	4,12,505
Total (0435) ..	4,08,32,065
<b>0506. Land Reforms—</b>	
101 Receipts from regulations/consolidations of land holdings and tenancy ..	38,335
Total (0506) ..	38,335
<b>0515. Other Rural Development Programmes—</b>	
101 Receipts under Panchayati Raj Acts ..	1,92,323
800 Other Receipts ..	52,67,082
900 Deduct—Refunds ..	—31,600
Total (0515) ..	54,27,805

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



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

Heads	Actuals for 1988-89 Rs.
<b>B. Non-Tax Revenue—contd.</b>	
<b>(c) Other Non-Tax Revenue—contd.</b>	
<b>(iii) Economic Services—contd.</b>	
<b>0701. Major and Medium Irrigation—</b>	
<b>01 Major Irrigation-Commercial—</b>	
101 Sirhind Canal System	6,70,03,407
102 Upper Bari Doab Canal System	2,71,69,628
103 Sutlej Valley Projects	1,12,58,968
104 Sirhind Feeder System (Harike Projects)	1,40,69,715
108 Banur Canal System	8,782
109 Shah Nahar	42,742
110 Bist Doab Canal System	3,86,985
111 Sidhwan Canal System	25,95,739
112 Bhakra Main Line Canal System	2,82,72,303
113 Makhu Canal System	2,24,061
114 Beas Project	38,585
Total—01	15,10,70,915
<b>04 Medium Irrigation—Non-Commercial—</b>	
101 Irrigation Projects	12,319
Total—04	12,319
<b>80 General—</b>	
800 Other Receipts	1,54,15,759
Total—80	1,54,15,759
Total (0701)	16,64,98,993
<b>0702. Minor Irrigation—</b>	
<b>01 Surface Water—</b>	
102 Receipts from lift irrigation schemes	13,63,247
103 Receipts from diversion schemes	4,456
800 Other Receipts	67,268
Total—01	14,34,971
<b>02 Ground Water—</b>	
101 Receipts from tubewells	2,75,357
800 Other Receipts	1,73,729
Total—02	4,49,086

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

Heads	Actuals for 1988-89 Rs.
<b>B. Non-Tax Revenue—contd.</b>	
(c) Other Non-Tax Revenue—contd.	
(iii) Economic Services—contd.	
<b>0702. Minor Irrigation—concl'd.</b>	
<b>04 Flood Control—</b>	
102 Flood Control Project	39,756
103 Drainage Project	1,88,190
800 Other Receipts	29,675
Total—04	2,57,621
<b>80 General—</b>	
800 Other Receipts	7,85,767
Total—80	7,85,767
Total (0702)	29,27,445
<b>0801. Power—</b>	
<b>01 Hydel Generation—</b>	
800 Other Receipts	300
Total (0801)	300
<b>0802. Petroleum—</b>	
104 Receipts under the Petroleum Act	8,025
800 Other Receipts	75
Total (0802)	8,100
<b>0810. Non-Conventional Sources of Energy—</b>	
800 Other Receipts	651
Total (0810)	651
<b>0851. Village and Small Industries—</b>	
101 Industrial Estates	10,47,741
102 Small Scale Industries	53,62,889
103 Handloom Industries	2,695
104 Handicrafts Industries	4,10,319
106 Coir Industries	177
107 Sericulture Industries	4,64,619
108 Powerloom Industries	3,71,600
200 Other Village Industries	2,752
800 Other Receipts	85,51,217
900 Deduct—Refunds	-39,650
Total (0851)	1,61,74,359

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

Heads	Actuals for 1988-89 Rs.
<b>B. Non-Tax Revenue—contd.</b>	
(c) Other Non-Tax Revenue—contd.	
(iii) Economic Services—contd.	
<b>0852. Industries—</b>	
<b>02 Cement and Non-Metallic Mineral Industries—</b>	
800 Other Receipts	24,900
Total (0852)	24,900
<b>0853. Non-ferrous Mining and Metallurgical Industries—</b>	
102 Mineral concession fees, rents and royalties	50,65,285
800 Other Receipts	1,58,979
900 Deduct—Refunds	—12,225
Total (0853)	52,12,039
<b>0875. Other Industries—</b>	
<b>01 Opium and Alkaloid Industries—</b>	
800 Other Receipts	31,745
Total—01	31,745
<b>02 Other Industries—</b>	
102 Licence fees	12,813
Total—02	12,813
Total (0875)	44,558
<b>1053. Civil Aviation—</b>	
501 Services and Service Fees	10,554
800 Other Receipts	1,59,625
Total (1053)	1,70,179
<b>1054. Roads and Bridges—</b>	
800 Other Receipts	24,38,387
Total (1054)	24,38,387

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

Heads	Actuals for 1988-89 Rs.
<b>B. Non-Tax Revenue—<i>concl'd.</i></b>	
<b>(c) Other Non-Tax Revenue—<i>concl'd.</i></b>	
<b>(iii) Economic Services—<i>concl'd.</i></b>	
<b>1055. Road Transport—</b>	
201 Government Transport Services—Punjab Roadways	63,69,88,047
800 Other Receipts	376
Total (1055)	63,69,88,423
<b>1275. Other Communication Services—</b>	
800 Other Receipts	729
Total (1275)	729
<b>1452. Tourism—</b>	
800 Other Receipts	4,575
Total (1452)	4,575
<b>1456. Civil Supplies—</b>	
800 Other Receipts	13,72,887
Total (1456)	13,72,887
<b>1475. Other General Economic Services—</b>	
106 Fees for stamping weights and measures	41,96,657
200 Regulation of other business undertakings	2,28,720
800 Other Receipts	38,85,350
900 Deduct—Refunds	—28,181
Total (1475)	82,82,546
Total—(iii) Economic Services	96,43,11,005
Total—(c) Other Non-Tax Revenue	1,50,13,72,083
Total—B. Non-Tax Revenue	2,19,89,21,472

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

Hends	Actuals for 1988-89 Rs.
<b>C. Grants-in-aid and Contributions—</b>	
<b>1601. Grants-in-aid from Central Government—</b>	
<b>01. Non-Plan Grants—</b>	
101 Grants under the Constitution (Distribution of Revenue order)	1,51,34,642
102 Grants in lieu of Tax on Railway Passenger Fares	3,68,60,000
103 Grants on account of Agricultural Wealth Tax	1,71,000
109 Elections—Preparation and Printing of Electoral Rolls	25,00,000
112 Police—Modernisation of Police Force	78,23,000
114 Other Administrative Services—Civil Defence	27,16,008
115 Other Administrative Services—Home Guards	86,00,000
120 Other Administrative Services—Other Grants	1,09,38,000
123 Secondary Education—Scholarships	63,100
124 University and Higher Education—Other Grants	9,00,00,000
131 Sports and Youth Services—Physical Education	1,46,42,000
132 Sports and Youth Services—Youth Welfare Programmes for Students	1,15,000
137 Art and Culture—Promotion of Arts and Culture	3,52,470
153 Social Welfare—Welfare of handicapped	41,000
155 Other Social Security and Welfare Programmes—Other Grants	65,000
157 Floods, Cyclones etc.—Gratuitous Relief	71,49,95,000
169 Co-operation—Assistance to Credit Co-operatives	2,00,000
179 Other Rural Development programmes—Other Grants	9,00,000
182 Village and Small Industries—Handloom Industries	15,64,126
Total—01	90,76,80,346
<b>02 Grants for State/Union Territory Plan Schemes—</b>	
101 Block Grants	19,76,47,766
Total—02	19,76,47,766

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

Heads	Actuals for 1988-89
	Rs.
<b>C. Grants-in-aid and Contributions—contd.</b>	
<b>1601. Grants-in-aid from Central Government—contd.</b>	
<b>03 Grants for Central Plan Schemes—</b>	
103 National Rural Employment Programme ..	6,09,45,000
117 Elementary Education—Teachers Training ..	4,04,09,200
118 Elementary Education—Scholarships and Incentives ..	1,25,000
122 Secondary Education—Teachers Training ..	3,08,000
123 Secondary Education—Scholarships ..	3,50,000
126 Language Development—Promotion of Modern Indian Languages and Literature	9,55,000
128 General (General Education)—Other Grants ..	77,00,000
131 Sports and Youth Services—Physical Education ..	16,000
132 Sports and Youth Services—Youth Welfare Programmes for Students ..	31,21,375
133 Sports and Youth Services—Sports and Games ..	1,86,87,950
137 Art and Culture—Promotion of Arts and Culture ..	50,400
147 Other Urban Development Schemes—Planning Commission—Planning Board ..	68,000
152 Welfare of Scheduled Castes—Other Grants ..	6,49,24,000
154 Social Welfare—Child Welfare ..	8,35,061
183 Crop Husbandry—Foodgrain crops ..	2,67,06,000
184 Crop Husbandry—Manures and Fertilisers ..	21,70,000
158 Crop Husbandry—Commercial Crops ..	18,000
159 Crop Husbandry—Agricultural Economics and Statistics ..	9,46,000
185 Crop Husbandry—Development of Pulses ..	1,75,000
163 Animal Husbandry—Poultry Development ..	1,97,500
200 Waste Land Development—National Waste Land Development Programme ..	18,00,000
177 General (Agricultural Research and Education)—Other Grants ..	1,32,000
170 Others (Other Agricultural Programmes)—Small and Marginal Farmers ..	3,00,00,000
171 Integrated Rural Development programme—Other Grants ..	1,66,000
178 Integrated Rural Energy Planning Programme—Development of Design and Approach for Area bound Block level IRE Projects ..	27,87,000
173 Others (Other Special Area Programmes)—Development of Border Area ..	9,20,00,000
181 Village and Small Industries—Small Scale Industries ..	1,94,67,359
186 Strategic and Border Roads—Road Works ..	1,95,00,000
187 Secretariat—Economic Services—Planning Commission—Planning Board ..	85,000
Total—03	39,46,44,845

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

Heads	Actuals for 1988-89 Rs.
<b>C. Grants-in-aid and Contributions—<i>contd.</i></b>	
<b>1601. Grants-in-aid from Central Government—<i>contd.</i></b>	
<b>04 Grants for Centrally Sponsored Plan Schemes—</b>	
119 Elementary Education—Other Grants ..	4,82,600
122 Secondary Education—Teachers Training ..	9,00,000
123 Secondary Education—Scholarships ..	22,16,000
125 Adult Education—Other Adult Education Programmes ..	1,24,38,303
126 Language Development—Promotion of Modern Indian Languages and Literature ..	8,000
129 Technical Education—Training ..	73,54,000
139 Public Health—Prevention and Control of diseases ..	4,43,95,812
136 Public Health—Other Grants ..	2,68,10,000
140 Family Welfare—Direction and Administration ..	69,09,000
141 Family Welfare—Training ..	26,90,000
142 Family Welfare—Rural Family Welfare Services ..	3,12,73,000
143 Family Welfare—Urban Family Welfare Services ..	75,22,000
144 Family Welfare—Compensation ..	1,25,98,000
145 Family Welfare—Mass Education ..	6,48,000
146 Family Welfare—Other Grants ..	1,27,25,000
148 Water Supply—Rural Water Supply Programmes ..	6,91,92,000
135 Other Urban Development Schemes—Other Grants ..	9,40,000
152 Welfare of Scheduled Castes—Other Grants ..	75,89,872
154 Social Welfare—Child Welfare ..	5,05,25,000
158 Crop Husbandry—Commercial Crops ..	26,89,400
159 Crop Husbandry—Agricultural Economics and Statistics ..	6,27,000
188 Crop Husbandry—Development of Oil Seeds ..	92,58,300
189 Crop Husbandry—Scheme of Small/Marginal farmers and Agricultural labour ..	44,46,000
160 Crop Husbandry—Other Grants ..	2,69,00,000
161 Soil and Water Conservation—Soil Conservation ..	32,19,000
162 Animal Husbandry—Veterinary Services and Animal Health ..	23,00,000
165 Animal Husbandry—Cattle and Buffalo Development ..	4,40,000
164 Animal Husbandry—Other Live Stock Development ..	12,00,000
166 Fisheries—Inland Fisheries ..	4,00,000
196 Forestry—Education and Training ..	1,00,000

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

Heads	Actuals for 1988-89
	Rs.
<b>C. Grants-in-aid and Contributions—<i>concl'd.</i></b>	
<b>1601. Grants-in-aid from Central Government—<i>concl'd.</i></b>	
<b>04 Grants for Centrally Sponsored Plan Schemes—<i>concl'd.</i></b>	
168 Forestry—Social and Farm Forestry ..	1,25,00,000
197 Environmental Forestry and Wild Life—Wild Life Preservation ..	7,70,000
198 Environmental Forestry and Wild Life—Public Gardens ..	2,25,000
199 Environmental Forestry and Wild Life—Other Grants ..	1,25,000
169 Co-operation—Assistance to Credit Co-operatives ..	3,75,000
172 National Programmes—National Rural Employment Programmes ..	3,77,20,000
175 Ground Water—Other Grants ..	58,80,500
176 General (Minor Irrigation)—Other Grants ..	2,57,000
180 Bio-energy—Other Grants ..	78,85,098
181 Village and Small Industries—Small Scale Industries ..	37,00,000
Total—04 ..	41,82,33,885
Total (1601) ..	1,91,82,06,842
<b>1603. States' Share of Union Excise Duties—</b>	
101 States' Share of Basic Union Excise Duties ..	75,37,08,311
103 States' Share of Additional Excise ..	47,19,72,848
Total (1603) ..	1,22,56,81,159
Total—C. Grants-in-aid and Contributions ..	3,14,38,88,001
<b>TOTAL—RECEIPT HEADS (REVENUE ACCOUNT) ..</b>	<b>16,23,39,67,892</b>



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

**Bold figures represent charged expenditure**

Heads	Actuals for 1988-89			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
<b>EXPENDITURE HEADS (REVENUE ACCOUNT)—</b>				
<b>A. General Services—</b>				
<b>(a) Organs of State—</b>				
<b>2011. Parliament/State/Union Territory Legislatures—</b>				
<b>02 State/Union Territory Legislatures—</b>				
101 Legislative Assembly	<b>66,642</b> 21,08,181			21,74,823
103 Legislative Secretariat	98,07,231			98,07,231
<b>Total (2011)</b>	<b>66,642</b> 1,19,15,412			1,19,82,054
<b>2012. President, Vice-President/ Governor/Administrator of Union Territories—</b>				
<b>03 Governor/Administrator of Union Territories—</b>				
090 Secretariat	61,68,815			61,68,815
101 Emoluments and allowances of the Governor/Administrator of Union Territories	1,18,967			1,18,967
102 Discretionary Grants	15,84,181			15,84,181
103 Household Establishment	8,17,828			8,17,828
104 Sumptuary Allowances	4,49,801			4,49,801
105 Medical Facilities	3,13,240			3,13,240
107 Expenditure from Contract Allowance	10,01,162			10,01,162
108 Tour Expenses	4,95,404			4,95,404
<b>Total (2012)</b>	<b>1,09,49,398</b>			1,09,49,398

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

Heads	Actuals for 1988-89			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
	1	2	3	4
	Rs.	Rs.	Rs.	Rs.
<b>A. General Services—contd.</b>				
<b>(a) Organs of State—concl'd.</b>				
<b>2013. Council of Ministers—</b>				
101	Salary of Ministers and Deputy Ministers ..	2,339	..	2,339
105	Discretionary grant by Ministers ..	48,05,000	..	48,05,000
108	Tour Expenses ..	9,200	..	9,200
800	Other Expenditure ..	23,27,022	..	23,27,022
	<b>Total (2013) ..</b>	<b>71,43,561</b>	<b>..</b>	<b>71,43,561</b>
<b>2014. Administration of Justice—</b>				
102	High Courts ..	1,95,40,768	..	1,95,40,768
105	Civil and Session Courts ..	7,69,78,399	..	7,69,78,399
106	Small Causes Courts ..	7,62,135	..	7,62,135
108	Criminal Courts ..	1,46,456	..	1,46,456
110	Administrators General and Official Trustees ..	1,30,717	..	1,30,717
114	Legal Advisers and Counsels ..	2,29,70,512	..	2,29,70,512
	<b>Total (2014) ..</b>	<b>10,09,88,219</b>	<b>..</b>	<b>12,05,28,987</b>
<b>2015. Elections—</b>				
102	Electoral Officers ..	53,99,124	..	53,99,124
103	Preparation and Printing of Electoral rolls ..	43,55,996	..	43,55,996
104	Charges for conduct of elections for Lok Sabha and State/Union Territory Legislative Assemblies when held simultaneously ..	3,60,975	..	3,60,975
105	Charges for conduct of elections to Parliament ..	3,09,637	..	3,09,637
106	Charges for conduct of elections to State/Union Territory Legislature ..	2,70,075	..	2,70,075
	<b>Total (2015) ..</b>	<b>1,06,95,807</b>	<b>..</b>	<b>1,06,95,807</b>
	<b>Total—(a) Organs of State ..</b>	<b>13,07,42,999</b>	<b>..</b>	<b>16,12,99,807</b>

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

Heads	Actuals for 1988-89			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
<b>A. General Services—contd.</b>				
<b>(b) Fiscal Services—</b>				
<b>(ii) Collection of Taxes on Property and Capital Transactions—</b>				
<b>2029. Land Revenue—</b>				
001 Direction and Administration ..	6,50,232	..	..	6,50,232
103 Land Records ..	2,123 10,87,59,663	..	..	10,87,61,786
800 Other Expenditure ..	6,087 56,97,690	..	..	57,03,777
<b>Total (2029)</b> ..	<b>8,210</b> <b>11,51,07,585</b>	..	..	<b>11,51,15,795</b>
<b>2030. Stamps and Registration—</b>				
<b>01 Stamps—Judicial—</b>				
001 Direction and Administration ..	2,47,557	..	..	2,47,557
101 Cost of Stamps ..	3,33,847	..	..	3,33,847
102 Expenses on Sale of Stamps ..	1,60,240	..	..	1,60,240
<b>Total—01</b> ..	<b>7,41,644</b>	..	..	<b>7,41,644</b>
<b>02 Stamps-Non-Judicial—</b>				
001 Direction and Administration ..	6,247	..	..	6,247
101 Cost of Stamps ..	57,60,578	..	..	57,60,578
102 Expenses on Sale of Stamps ..	4,58,304	..	..	4,58,304
<b>Total—02</b> ..	<b>62,25,129</b>	..	..	<b>62,25,129</b>
<b>03 Registration—</b>				
001 Direction and Administration ..	6,47,441	..	..	6,47,441
<b>Total—03</b> ..	<b>6,47,441</b>	..	..	<b>6,47,441</b>
<b>Total (2030)</b> ..	<b>76,14,214</b>	..	..	<b>76,14,214</b>

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

Heads	Actuals for 1988-89			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
I	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
<b>A. General Services—contd.</b>				
<b>(b) Fiscal Services—concl'd.</b>				
<b>(iif) Collection of Taxes on Commodities and Services—</b>				
<b>2039. State Excise—</b>				
001 Direction and Administration ..	6,41,582 2,30,67,036			2,37,08,618
102 Purchase of Opium etc. ..	30,048			30,048
<b>Total (2039)</b> ..	<b>6,41,582</b> <b>2,30,97,084</b>			<b>2,37,38,666</b>
<b>2040. Sales Tax—</b>				
001 Direction and Administration ..	1,17,16,273			1,17,16,273
101 Collection Charges ..	5,20,70,436			5,20,70,436
<b>Total (2040)</b> ..	<b>6,37,86,709</b>			<b>6,37,86,709</b>
<b>2041. Taxes on Vehicles—</b>				
101 Collection Charges ..	1,18,464			1,18,464
102 Inspection of Motor Vehicles ..	77,12,771			77,12,771
<b>Total (2041)</b> ..	<b>78,31,235</b>			<b>78,31,235</b>
<b>2045. Other Taxes and Duties on Commodities and Services—</b>				
101 Collection Charges—Entertainment Tax ..	5,77,431			5,77,431
103 Collection Charges— Electricity Duty ..	30,01,268			30,01,268
104 Collection Charges—Taxes on Goods and Passengers ..	67,12,706			67,12,706
<b>Total (2045)</b> ..	<b>1,02,91,405</b>			<b>1,02,91,405</b>
<b>(iv) Other Fiscal Services—</b>				
<b>2047. Other Fiscal Services—</b>				
103 Promotion of Small Savings ..	1,34,53,113			1,34,53,113
<b>Total (2047)</b> ..	<b>1,34,53,113</b>			<b>1,34,53,113</b>
<b>Total—(b) Fiscal Services</b> ..	<b>6,49,792</b> <b>24,11,81,345</b>			<b>24,18,31,137</b>

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

Heads	Actuals for 1988-89			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
	2	3	4	5
1	Rs.	Rs.	Rs.	Rs.
<b>A. General Services—<i>contd.</i></b>				
<b>(c) Interest payments and servicing of Debt—</b>				
<b>2049. Interest Payments—</b>				
<b>01 Interest on Internal Debt—</b>				
101 Interest on Market Loans ..	19,18,22,375	..	..	19,18,22,375
200 Interest on Other Internal Debts	6,87,51,197	..	..	6,87,51,197
305 Management of Debt ..	7,04,477	..	..	7,04,477
Total—01 ..	26,12,78,049	..	..	26,12,78,049
<b>03 Interest on Small Savings, Provident Funds etc.—</b>				
103 Management of Small Saving Schemes ..	664	..	..	664
104 Interest on State Provident Funds	70,81,34,078	..	..	70,81,34,078
108 Interest on Insurance and Pension Fund ..	65,04,922	..	..	65,04,922
Total—03 ..	71,46,39,664	..	..	71,46,39,664
<b>04 Interest on Loans and Advances from Central Government—</b>				
101 Interest on Loans for State/ Union Territory Plan Schemes ..	25,82,60,644	..	..	25,82,60,644
102 Interest on Loans for Central Plan Schemes ..	54,45,625	..	..	54,45,625
103 Interest on Loans for Centrally Sponsored Plan Schemes ..	1,05,26,386	..	..	1,05,26,386
104 Interest on Loans for Non-Plan Schemes ..	59,59,82,642	..	..	59,59,82,642
106 Interest on Ways and Means Advances ..	55,27,037	..	..	55,27,037
107 Interest on Pre-1984-85 Loans ..	32,17,37,067	..	..	32,17,37,067
Total—04 ..	1,19,74,79,401	..	..	1,19,74,79,401

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

Heads	Actuals for 1988-89			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
<b>A. General Services—contd.</b>				
<b>(c) Interest payments and servicing of Debt—concl'd.</b>				
<b>2049. Interest Payments—concl'd.</b>				
<b>05 Interest on Reserve Funds—</b>				
101 Interest on Depreciation Renewal Reserve Funds ..	92,70,099	..	..	92,70,099
105 Interest on General and other Reserve Funds ..	97,366	..	..	97,366
Total—05 ..	93,67,465	..	..	93,67,465
<b>60 Interest on Other Obligations—</b>				
101 Interest on Deposits ..	92,94,994	..	..	92,94,994
701 Miscellaneous ..	29,722	..	..	29,722
Total—60 ..	93,24,716	..	..	93,24,716
Total (2049) ..	2,19,20,89,295	..	..	2,19,20,89,295
Total—(c) Interest payments and servicing of Debt ..	2,19,20,89,295	..	..	2,19,20,89,295
<b>(d) Administrative Services—</b>				
<b>2051. Public Service Commission—</b>				
102 State Public Service Commission	30,81,985	..	..	30,81,985
103 Staff Selection Commission ..	14,04,149	..	..	14,04,149
Total (2051) ..	30,81,985 14,04,149	..	..	44,86,134
<b>2052. Secretariat—General Services—</b>				
090 Secretariat ..	6,71,26,358	..	..	6,71,26,358
091 Attached Offices ..	78,09,044	..	..	78,09,044
092 Other Offices ..	47,50,113	..	..	47,50,113
099 Board of Revenue ..	2,500 2,27,93,127	..	..	2,27,95,627
Total (2052) ..	2,500 10,24,78,642	..	..	10,24,81,142

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

Heads	Actuals for 1988-89			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
<b>A. General Services—<i>contd.</i></b>				
<b>(d) Administrative Services—<i>contd.</i></b>				
<b>2053. District Administration—</b>				
093 District Establishments ..	1,78,900 9,62,46,519			9,64,25,419
094 Other Establishments ..	2,09,50,181			2,09,50,181
101 Commissioners ..	61,83,805			61,83,805
800 Other Expenditure ..	8,338			8,338
<b>Total (2053)</b> ..	<b>1,78,900</b> <b>12,33,88,843</b>			<b>12,35,67,743</b>
<b>2054. Treasury and Accounts Administration—</b>				
003 Training ..	6,11,831			6,11,831
095 Directorate of Accounts and Treasuries ..	84,61,286			84,61,286
097 Treasury Establishment ..	2,30,04,049			2,30,04,049
098 Local Fund Audit ..	1,67,34,775			1,67,34,775
<b>Total (2054)</b> ..	<b>4,88,11,941</b>			<b>4,88,11,941</b>
<b>2055. Police—</b>				
001 Direction and Administration ..	84,07,965			84,07,965
003 Education and Training ..	1,52,87,432			1,52,87,432
101 Criminal Investigation and Vigilance ..	7,23,99,051			7,23,99,051
104 Special Police ..	1,20,969 17,13,22,131			17,14,43,100
109 District Police ..	4,89,718 78,86,41,670			78,91,31,388
111 Railway Police ..	24,132 2,13,16,131			2,13,40,263
113 Welfare of Police Personnel ..	1,46,05,436			1,46,05,436
114 Wireless and Computers ..	5,90,22,721			5,90,22,721
115 Modernisation of Police Force ..	60,31,535			60,31,535
116 Forensic Science ..	15,50,516			15,50,516
<b>Total (2055)</b> ..	<b>6,34,819</b> <b>1,15,85,84,588</b>			<b>1,15,92,19,407</b>

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

Heads	Actuals for 1988-89			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
	2	3	4	5
1	Rs.	Rs.	Rs.	Rs.
<b>A. General Services—<i>contd.</i></b>				
<b>(d) Administrative Services—<i>contd.</i></b>				
<b>2056. Jails—</b>				
001 Direction and Administration ..	51,37,292	..	..	51,37,292
101 Jails ..	7,71,58,603	..	..	7,71,58,603
102 Jail Manufactures ..	1,71,04,176	..	..	1,71,04,176
Total (2056) ..	9,94,00,071	..	..	9,94,00,071
<b>2057. Supplies and Disposals—</b>				
101 Purchase ..	31,04,596	..	..	31,04,596
Total (2057) ..	31,04,596	..	..	31,04,596
<b>2058. Stationery and Printing—</b>				
001 Direction and Administration ..	16,12,057	..	..	16,12,057
101 Purchase and Supply of Stationery Stores ..	2,62,711 1,21,86,045	..	..	1,24,48,756
102 Printing, Storage and Distribution of Forms ..	13,14,753	..	..	13,14,753
103 Government Presses ..	2,85,62,893	53,35,676	..	3,38,98,569
104 Cost of printing by Other Sources ..	3,85,144 1,79,79,996	..	..	1,83,65,140
105 Government Publications ..	11,85,802	..	..	11,85,802
800 Other Expenditure ..	37,97,017	4,720	..	38,01,737
Total (2058) ..	6,47,855 6,66,38,563	53,40,396	..	7,26,26,814
<b>2059. Public Works—</b>				
<b>60 Other Buildings—</b>				
052 Machinery and Equipment ..	—10,07,030*	..	..	—10,07,030
053 Maintenance and Repairs ..	8,59,818 11,92,89,769	..	..	12,01,49,587
101 Construction ..	9,72,598 1,47,58,797	..	..	1,57,31,395
Total—60 ..	18,32,416 13,30,41,536	..	..	13,48,73,952

\*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 1988-89			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
	1	2	3	4
	Rs.	Rs.	Rs.	Rs.
<b>A. General Services—<i>contd.</i></b>				
<b>(d) Administrative Services—<i>concl'd.</i></b>				
<b>2059. Public Works—<i>concl'd.</i></b>				
<b>80 General—</b>				
001 Direction and Administration ..	13,93,83,660	..	..	13,93,83,660
105 Public Works Workshops ..	5,83,799	..	..	5,83,799
799 Suspense ..	—2,19,32,033*	..	..	—2,19,32,033
Total—80 ..	11,80,35,426	..	..	11,80,35,426
Total (2059) ..	18,32,416	..	..	25,29,09,378
<b>2070. Other Administrative Services—</b>				
003 Training ..	6,430	57,10,000	..	57,16,430
104 Vigilance ..	1,61,20,444	..	..	1,61,20,444
106 Civil Defence ..	55,65,780	..	..	55,65,780
107 Home Guards ..	18,40,51,465	..	..	18,40,51,465
108 Fire Protection and Control ..	314	..	..	314
115 Guest Houses, Government Hostels etc. ..	1,16,05,542	..	..	1,16,05,542
800 Other Expenditure ..	3,31,98,398	..	..	3,31,98,398
Total (2070) ..	25,05,48,373	57,10,000	..	25,62,58,373
Total—(d) Administrative Services ..	63,78,475	1,10,50,396	..	2,12,28,65,599
<b>(e) Pensions and Miscellaneous General Services—</b>				
<b>2071. Pensions and other Retirement Benefits—</b>				
<b>01 Civil—</b>				
101 Superannuation and Retirement Allowances ..	47,40,10,239	..	..	47,40,10,239
102 Commuted Value of Pensions ..	7,25,19,749	..	..	7,25,19,749
104 Gratuities ..	9,60,26,578	..	..	9,60,26,578
105 Family Pensions ..	6,42,45,606	..	..	6,42,45,606
111 Pensions to legislators ..	3,03,622	..	..	3,03,622
Total (2071) ..	70,71,05,794	..	..	70,71,05,794

\*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—*concl'd.*

Heads	Actuals for 1988-89			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
<b>A. General Services—<i>concl'd.</i></b>				
<b>(e) Pensions and Miscellaneous General Services —<i>concl'd.</i></b>				
<b>2075. Miscellaneous General Services—</b>				
101 Pension in lieu of resumed Jagirs, Lands, territories etc. ..	2,95,458	..	..	2,95,458
103 State Lotteries ..	3,46,60,000	..	..	3,46,60,000
104 Pensions and awards in consideration of distinguished services ..	61,489	..	..	61,489
800 Other Expenditure ..	16,46,837	..	..	16,46,837
<b>Total (2075) ..</b>	<b>3,66,63,784</b>	<b>..</b>	<b>..</b>	<b>3,66,63,784</b>
<b>Total—(e) Pensions and Miscellaneous General Services ..</b>	<b>74,37,69,578</b>	<b>..</b>	<b>..</b>	<b>74,37,69,578</b>
<b>Total—A. General Services ..</b>	<b>2,22,96,74,370</b> <b>3,22,11,30,650</b>	<b>1,10,50,396</b>	<b>..</b>	<b>5,46,18,55,416</b>
<b>B. Social Services—</b>				
<b>(a) Education, Sports, Art and Culture—</b>				
<b>2202. General Education—</b>				
<b>01 Elementary Education—</b>				
101 Government Primary Schools ..	83,58,78,160	1,14,28,122	3,37,485	84,76,43,767
102 Assistance to Non-Government Primary Schools ..	74,51,361	..	..	74,51,361
104 Inspection ..	31,51,72,694	3,29,358	..	31,55,02,052
800 Other Expenditure ..	8,90,912	..	..	8,90,912
<b>Total—01 ..</b>	<b>1,15,93,93,127</b>	<b>1,17,57,480</b>	<b>3,37,485</b>	<b>1,17,14,88,092</b>

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

Heads	Actuals for 1988-89				Total
	Non-Plan	Plan	Centrally Sponsored Schemes		
	1	2	3	4	
	Rs.	Rs.	Rs.	Rs.	
<b>B. Social Services—<i>contd.</i></b>					
<b>(a) Education, Sports, Art and Culture—<i>contd.</i></b>					
<b>2202. General Education—<i>contd.</i></b>					
<b>02 Secondary Education—</b>					
001	Direction and Administration	2,92,09,074	18,980	5,112	2,92,33,166
103	Non-formal Education	3,95,463	7,19,259	..	11,14,722
105	Teachers Training	31,03,967	..	1,09,90,000	1,40,93,967
107	Scholarships	22,18,486	13,06,190	52,06,082	87,30,758
109	Government Secondary Schools	1,42,24,72,796	9,15,01,390	8,00,44,411	1,59,40,18,597
110	Assistance to Non-Government Secondary Schools	22,08,80,485	..	..	22,08,80,485
191	Assistance to Local Bodies for Secondary Education	6,000	..	..	6,000
800	Other Expenditure	6,13,981	..	..	6,13,981
	<b>Total—02</b>	<b>1,67,89,00,252</b>	<b>9,35,45,819</b>	<b>9,62,45,605</b>	<b>1,86,86,91,676</b>
<b>03 University and Higher Education—</b>					
102	Assistance to Universities	6,81,77,000 15,94,52,000	53,10,906	..	23,29,39,906
103	Government Colleges and Institutes	28,53,383 13,01,01,219	1,24,55,319	70,45,000	15,24,54,921
104	Assistance to Non-Government Colleges and Institutes	19,71,27,975	2,34,00,000	..	22,05,27,975
105	Faculty Development Programme	..	50,577	..	50,577
107	Scholarships	32,42,301	3,44,351	91,87,440	1,27,74,092
	<b>Total—03</b>	<b>7,10,30,383 48,99,23,495</b>	<b>4,15,61,153</b>	<b>1,62,32,440</b>	<b>61,87,47,471</b>
<b>04 Adult Education—</b>					
200	Other Adult Education Programmes	1,20,03,681	..	..	1,20,03,681
800	Other Expenditure	..	11,64,709	..	11,64,709
	<b>Total—04</b>	<b>1,20,03,681</b>	<b>11,64,709</b>	<b>..</b>	<b>1,31,68,390</b>

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

Heads	Actuals for 1988-89			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
	1	2	3	4
	Rs.	Rs.	Rs.	Rs.
<b>B. Social Services—<i>contd.</i></b>				
<b>(a) Education, Sports, Art and Culture—<i>contd.</i></b>				
<b>2202. General Education—<i>concl'd.</i></b>				
<b>05 Language Development—</b>				
001 Direction and Administration	98,97,550	..	..	98,97,550
102 Promotion of Modern Indian Languages and Literature..	..	32,05,565	9,55,000	41,60,565
103 Sanskrit Education ..	11,206	..	..	11,206
200 Other Languages Education	13,13,103	..	..	13,13,103
Total—05 ..	1,12,21,859	32,05,565	9,55,000	1,53,82,424
<b>80 General—</b>				
001 Direction and Administration	2,56,39,974	..	4,97,600	2,61,37,574
107 Scholarships ..	4,500	..	..	4,500
800 Other Expenditure ..	11,49,537	30,000	..	11,79,537
Total—80 ..	2,67,94,011	30,000	4,97,600	2,73,21,611
Total (2202) ..	7,10,30,383 3,37,82,36,425	15,12,64,726	11,42,68,130	3,71,47,99,664
<b>2203. Technical Education—</b>				
001 Direction and Administration	18,98,716	3,22,031	..	22,20,747
102 Assistance to Universities for Technical Education ..	40,00,000	..	..	40,00,000
103 Technical Schools ..	17,12,290	..	..	17,12,290
104 Assistance to Non-Government Technical Colleges and Institutes ..	57,84,820	11,00,000	..	68,84,820
105 Polytechnics ..	1,57,93,329	1,09,21,835	..	2,67,15,164
107 Scholarships ..	1,21,394	14,334	..	1,35,728
108 Examinations ..	6,71,543	..	..	6,71,543
112 Engineering/Technical Colleges and Institutes ..	..	7,23,707	..	7,23,707
800 Other Expenditure ..	3,22,883	..	..	3,22,883
Total (2203) ..	3,03,04,975	1,30,81,907	..	4,33,86,882

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

Actuals for 1988-89

Heads 1	Actuals for 1988-89			
	Non-Plan 2 Rs.	Plan 3 Rs.	Centrally Sponsored Schemes 4 Rs.	Total 5 Rs.
<b>B. Social Services—contd.</b>				
<b>(a) Education, Sports, Art, and Culture—contd.</b>				
<b>2204. Sports and Youth Services—</b>				
001 Direction and Administration . . .	1,22,01,309	16,63,435	..	1,38,64,744
	6,15,979			
101 Physical Education ..	23,37,330	..	..	29,53,309
102 Youth Welfare Programmes for Students ..	2,29,71,462	28,15,000	2,03,00,515	4,60,86,977
104 Sports and Games ..	27,17,741	3,57,99,937	12,87,950	3,98,05,628
	6,15,979			
Total (2204) ..	4,02,27,842	4,02,78,372	2,15,88,465	10,27,10,658
<b>2205. Art and Culture—</b>				
102 Promotion of Arts and Culture ..	6,79,696	27,49,878	..	34,29,574
103 Archaeology ..	23,97,836	34,99,945	..	58,97,781
104 Archives ..	16,89,179	6,72,435	..	23,61,614
105 Public Libraries ..	26,57,214	2,15,000	..	28,72,214
107 Museums ..	28,61,408	12,99,654	..	41,61,062
800 Other Expenditure ..	2,88,468	1,49,935	..	4,38,403
Total (2205) ..	1,05,73,801	85,86,847	..	1,91,60,648
Total—(a) Education, Sports, Art and Culture ..	7,16,46,362 3,45,93,43,043	21,32,11,852	13,58,56,595	3,88,00,57,852
<b>(b) Health and Family Welfare—</b>				
<b>2210. Medical and Public Health—</b>				
<b>01 Urban Health Services—Allopathy—</b>				
	40,96,374			
001 Direction and Administration ..	1,58,95,446	13,160	..	2,00,04,980
102 Employees State Insurance Schemes	5,79,99,633	86,45,760	..	6,66,45,393
110 Hospitals and Dispensaries ..	27,78,10,665	3,00,69,115	..	30,78,79,780
	40,96,374			
Total—01 ..	35,17,05,744	3,87,28,035	..	39,45,30,153
<b>02 Urban Health Services—Other Systems of Medicine—</b>				
101 Ayurveda ..	1,42,79,759	8,04,812	..	1,50,84,571
102 Homoeopathy ..	28,69,879	18,61,528	..	47,31,407
Total—02 ..	1,71,49,638	26,66,340	..	1,98,15,978

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

Heads .  1	Actuals for 1988-89			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
	2 Rs.	3 Rs.	4 Rs.	5 Rs.
<b>B. Social Services—contd.</b>				
<b>(b) Health and Family Welfare—contd.</b>				
<b>2210. Medical and Public Health—contd.</b>				
<b>03 Rural Health Services—Allopathy—</b>				
101 Health Sub-centres ..	75,79,366	13,79,877	..	89,59,243
102 Subsidiary Health Centres ..	17,20,01,605	..	..	17,20,01,605
103 Primary Health Centres ..	10,24,33,783	86,30,849	..	11,10,64,632
104 Community Health Centres ..	30,59,825	..	..	30,59,825
110 Hospitals and Dispensaries ..	6,90,09,430	1,06,11,321	..	7,96,20,751
Total—03 ..	35,40,84,009	2,06,22,047	..	37,47,06,056
<b>04 Rural Health Services—Other Systems of Medicine—</b>				
101 Ayurveda ..	3,27,77,485	17,30,348	..	3,45,07,833
102 Homoeopathy ..	19,65,884	9,67,027	..	29,32,911
Total—04 ..	3,47,43,369	26,97,375	..	3,74,40,744
<b>05 Medical Education, Training and Research—</b>				
101 Ayurveda ..	41,25,989	..	..	41,25,989
105 Allopathy ..	8,37,75,887	1,13,56,839	3,70,104	9,55,02,830
Total—05 ..	8,79,01,876	1,13,56,839	3,70,104	9,96,28,819
<b>06 Public Health—</b>				
001 Direction and Administration ..	59,94,603	..	..	59,94,603
003 Training ..	13,57,597	..	..	13,57,597
101 Prevention and Control of diseases	7,13,46,179	2,23,57,588	5,14,08,989	14,51,12,756
102 Prevention of Food adulteration ..	26,97,430	..	..	26,97,430
104 Drug Control ..	25,17,931	2,60,951	..	27,78,882
107 Public Health Laboratories ..	25,60,928	80,911	..	26,41,839
112 Public Health Education ..	6,20,125	..	..	6,20,125
800 Other Expenditure ..	96,277	..	..	96,277
Total—06 ..	8,71,91,070	2,26,99,450	5,14,08,989	16,12,99,509

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

Heads	Actuals for 1988-89			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
	2 Rs.	3 Rs.	4 Rs.	5 Rs.
<b>B. Social Services—<i>contd.</i></b>				
<b>(b) Health and Family Welfare—<i>concl.</i></b>				
<b>2210. Medical and Public Health—<i>concl.</i></b>				
<b>80 General—</b>				
004 Health Statistics and Evaluation ..	47,10,827	..	..	47,10,827
800 Other Expenditure ..	20,79,578	..	..	20,79,578
Total—80 ..	67,90,405	..	..	67,90,405
Total (2210) ..	40,96,374 93,95,66,111	9,87,70,086	5,17,79,093	1,09,42,11,664
<b>2211. Family Welfare—</b>				
001 Direction and Administration ..	56,09,867	..	65,47,785	1,21,57,652
003 Training ..	6,36,802	..	28,31,983	34,68,785
004 Research and Evaluation ..	..	..	2,59,335	2,59,335
101 Rural Family Welfare Services ..	1,62,38,908	..	3,95,20,035	5,57,58,943
102 Urban Family Welfare Services ..	6,31,062	..	71,93,355	78,24,417
103 Maternity and Child Health ..	..	..	5,17,723	5,17,723
104 Transport ..	..	..	25,04,008	25,04,008
105 Compensation ..	..	..	2,65,52,870	2,65,52,870
106 Mass Education ..	..	..	8,89,696	8,89,696
108 Selected Area Programmes ..	..	..	97,96,263	97,96,263
200 Other Services and Supplies ..	8,66,011	..	1,05,27,568	1,13,93,579
800 Other Expenditure ..	..	..	55,11,098	55,11,098
Total (2211) ..	2,39,82,650	..	11,26,51,719	13,66,34,369
Total—(b) Health and Family Welfare ..	40,96,374 96,35,48,761	9,87,70,086	16,44,30,812	1,23,08,46,033
<b>(c) Water Supply, Sanitation, Housing and Urban Development—</b>				
<b>2215. Water Supply and Sanitation—</b>				
<b>01 Water Supply—</b>				
001 Direction and Administration ..	11,44,789	..	..	11,44,789
052 Machinery and Equipment ..	—1,32,051*	..	..	—1,32,051
102 Rural Water Supply Programmes ..	1,76,670	12,41,87,580	10,06,24,331	22,49,88,581

\* Minus expenditure is due to recoveries being in excess of the expenditure incurred on machinery and equipment during the year.

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

Actuals for 1988-89

Heads	Non-Plan	Plan	Centrally Sponsored Schemes	Total
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
<b>B. Social Services—<i>contd.</i></b>				
<b>(c) Water Supply, Sanitation, Housing and Urban Development—<i>contd.</i></b>				
<b>2215. Water Supply and Sanitation—<i>concl.</i></b>				
<b>01 Water Supply—<i>concl.</i></b>				
799 Suspense	67,37,563			67,37,563
800 Other Expenditure	12,55,52,033			12,55,52,033
Total—01	13,34,79,004	12,41,87,580	10,06,24,331	35,82,90,915
<b>02 Sewerage and Sanitation—</b>				
001 Direction and Administration	4,70,086			4,70,086
105 Sanitation Services		94,03,657		94,03,657
Total—02	4,70,086	94,03,657		98,73,743
Total (2215)	13,39,49,090	13,35,91,237	10,06,24,331	36,81,64,658
<b>2216. Housing—</b>				
<b>01 Government Residential Buildings—</b>				
106 General Pool accommodation	1,04,945			1,04,945
Total—01	1,04,945			1,04,945
<b>03 Rural Housing—</b>				
102 Provision of house site to the landless	16,71,328			16,71,328
800 Other Expenditure	2,69,897			2,69,897
Total—03	19,41,225			19,41,225
<b>80 General—</b>				
001 Direction and Administration	16,02,899			16,02,899
103 Assistance to Housing Boards, Corporations etc.	1,934			1,934
Total—80	16,04,833			16,04,833
Total (2216)	36,51,003			36,51,003



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

Heads	Actuals for 1988-89			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
	1	2	3	4
	Rs.	Rs.	Rs.	Rs.
<b>B. Social Services—<i>contd.</i></b>				
<b>(c) Water Supply, Sanitation, Housing and Urban Development—<i>concl.</i></b>				
<b>2217. Urban Development—</b>				
80 General—				
001 Direction and Administration	1,70,604 3,57,83,518			3,59,54,122
004 Research	800			800
191 Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards etc.		30,42,000	70,15,00,000	70,45,42,000
<b>Total—80</b>	<b>1,70,604</b> <b>3,57,84,318</b>	<b>30,42,000</b>	<b>70,15,00,000</b>	<b>74,04,96,922</b>
<b>Total (2217)</b>	<b>1,70,604</b> <b>3,57,84,318</b>	<b>30,42,000</b>	<b>70,15,00,000</b>	<b>74,04,96,922</b>
<b>Total—(c) Water Supply, Sanitation, Housing and Urban Development..</b>	<b>1,70,604</b> <b>17,33,84,411</b>	<b>13,66,33,237</b>	<b>80,21,24,331</b>	<b>1,11,23,12,583</b>
<b>(d) Information and Broadcasting—</b>				
<b>2220 Information and Publicity—</b>				
01 Films—				
105 Production of films		83,95,069		83,95,069
<b>Total—01</b>		<b>83,95,069</b>		<b>83,95,069</b>
60 Others—				
001 Direction and Administration	2,62,20,001	2,34,889		2,64,54,890
101 Advertising and Visual Publicity		19,85,402		19,85,402
102 Information Centres		3,13,595		3,13,595
106 Field Publicity		33,12,758		33,12,758
107 Song and Drama Services		2,05,845		2,05,845
109 Photo Services	1,84,492			1,84,492
<b>Total—60</b>	<b>2,64,04,493</b>	<b>60,52,489</b>		<b>3,24,56,982</b>
<b>Total (2220)</b>	<b>2,64,04,493</b>	<b>1,44,47,558</b>		<b>4,08,52,051</b>
<b>Total—(d) Information and Broadcasting</b>	<b>2,64,04,493</b>	<b>1,44,47,558</b>		<b>4,08,52,051</b>

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

Heads	Actuals for 1988-89				Total
	Non-Plan	Plan	Centrally Sponsored Schemes		
1	2 Rs.	3 Rs.	4 Rs.	5 Rs.	
<b>B. Social Services—<i>contd.</i></b>					
<b>(e) Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes—</b>					
<b>2225. Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—</b>					
<b>01 Welfare of Scheduled Castes—</b>					
001	Direction and Administration ..	2,00,45,181	..	..	2,00,45,181
190	Assistance to Public Sector and other Undertakings ..	68,71,601	20,14,158	..	88,85,759
277	Education ..	2,92,43,125	2,54,68,380	2,18,34,288	7,65,45,793
282	Health ..	10,10,929	54,47,492	..	64,58,421
283	Housing ..	3,15,000	11,41,367	..	14,56,367
800	Other Expenditure ..	95,46,430	52,76,642	..	1,48,23,072
Total—01 ..		6,70,32,266	3,93,48,039	2,18,34,288	12,82,14,593
<b>02 Welfare of Scheduled Tribes—</b>					
277	Education ..	75,79,326	..	..	75,79,326
283	Housing ..	19,886	..	..	19,886
Total—02 ..		75,99,212	..	..	75,99,212
<b>03 Welfare of Backward Classes—</b>					
190	Assistance to Public Sector and other Undertakings ..	..	10,00,510	..	10,00,510
277	Education ..	4,90,51,763	..	..	4,90,51,763
282	Health ..	2,10,000	..	..	2,10,000
283	Housing ..	35,000	3,28,97,964	..	3,29,32,964
Total—03 ..		4,92,96,763	3,38,98,474	..	8,31,95,237
<b>80 General—</b>					
001	Direction and Administration ..	11,900	..	..	11,900
Total—80 ..		11,900	..	..	11,900
Total (2225) ..		12,39,40,141	7,32,46,513	2,18,34,288	21,90,20,942
Total—(e) Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes ..		12,39,40,141	7,32,46,513	2,18,34,288	21,90,20,942

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

Heads  1	Actuals for 1988-89			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
	Rs.	Rs.	Rs.	Rs.
<b>B. Social Services—contd.</b>				
<b>(f) Labour and Labour Welfare—</b>				
<b>2230. Labour and Employment—</b>				
<b>01 Labour—</b>				
001 Direction and Administration ..	32,59,922	..	..	32,59,922
004 Research and Statistics ..	5,71,451	..	..	5,71,451
101 Industrial Relations ..	1,01,39,168	..	..	1,01,39,168
102 Working Conditions and Safety ..	35,38,898	78,462	..	36,17,360
103 General Labour Welfare ..	21,99,230	..	..	21,99,230
<b>Total—01</b> ..	<b>1,97,08,669</b>	<b>78,462</b>	<b>..</b>	<b>1,97,87,131</b>
<b>02 Employment—</b>				
001 Direction and Administration ..	17,01,104	..	..	17,01,104
004 Research, Survey and Statistics ..	13,77,324	..	..	13,77,324
101 Employment Services ..	89,85,075	23,539	..	90,08,614
800 Other Expenditure ..	84,99,780	..	..	84,99,780
<b>Total—02</b> ..	<b>2,05,63,283</b>	<b>23,539</b>	<b>..</b>	<b>2,05,86,822</b>
<b>03 Training—</b>				
001 Direction and Administration ..	43,88,781	..	..	43,88,781
003 Training of Craftsmen and Supervisors ..	6,67,25,756	99,61,074	1,13,05,053	8,79,91,883
101 Industrial Training Institutes ..	2,81,28,401	..	..	2,81,28,401
102 Apprenticeship Training ..	27,78,111	..	..	27,78,111
<b>Total—03</b> ..	<b>10,20,21,049</b>	<b>99,61,074</b>	<b>1,13,05,053</b>	<b>12,32,87,176</b>
<b>Total (2230)</b> ..	<b>14,22,93,001</b>	<b>1,00,63,075</b>	<b>1,13,05,053</b>	<b>16,36,61,129</b>
<b>Total—(f) Labour and Labour Welfare</b> ..	<b>14,22,93,001</b>	<b>1,00,63,075</b>	<b>1,13,05,053</b>	<b>16,36,61,129</b>

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

Heads	Actuals for 1988-89			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
	2	3	4	5
1	Rs.	Rs.	Rs.	Rs.
<b>B. Social Services—contd.</b>				
<b>(g) Social Welfare and Nutrition—</b>				
<b>2235. Social Security and Welfare—</b>				
<b>01 Rehabilitation—</b>				
001 Direction and Administration ..	5,36,303	..	..	5,36,303
112 Relief and Rehabilitation of persons affected by Indo-Pak Conflict 1971	33,55,648	..	..	33,55,648
200 Other Relief Measures ..	9,12,176	..	..	9,12,176
800 Other Expenditure ..	33,38,868	..	..	33,38,868
Total—01 ..	81,42,995	..	..	81,42,995
<b>02 Social Welfare—</b>				
001 Direction and Administration ..	20,30,250	..	..	20,30,250
101 Welfare of handicapped ..	14,18,451	37,21,668	67,493	52,07,612
102 Child Welfare ..	4,41,02,633	30,58,968	..	4,71,61,601
103 Women's Welfare ..	1,12,65,138	38,45,531	74,54,000	2,25,64,669
104 Welfare of aged, infirm and destitute	4,59,339	..	..	4,59,339
190 Assistance to Public Sector and other Undertakings ..	..	18,00,000	..	18,00,000
800 Other Expenditure ..	19,88,481	4,62,996	..	24,51,477
Total—02 ..	6,12,64,292	1,28,89,163	75,21,493	8,16,74,948
<b>60 Other Social Security and Welfare Programmes—</b>				
102 Pensions under Social Security Schemes	5,00,98,656	50,70,355	..	5,51,69,011
104 Deposit Linked Insurance Scheme—Govt. P.F. ..	70,000	..	..	70,000
110 Other Insurance Schemes ..	14,61,09,272	36,67,440	..	14,97,76,712
Total—60 ..	19,62,77,928	87,37,795	..	20,50,15,723
Total (2235) ..	26,56,85,215	2,16,26,958	75,21,493	29,48,33,666
<b>2236 Nutrition—</b>				
<b>02 Distribution of nutritious food and beverages—</b>				
101 Special Nutrition programmes ..	..	2,70,10,893	..	2,70,10,893
Total—02 ..	..	2,70,10,893	..	2,70,10,893
Total (2236) ..	..	2,70,10,893	..	2,70,10,893

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

Heads	Actuals for 1988-89			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
<b>B. Social Services—concl.</b>				
<b>(g) Social Welfare and Nutrition—concl.</b>				
<b>2245. Relief on account of Natural Calamities—</b>				
<b>01 Drought—</b>				
101 Gratuitous Relief ..	1,97,135	..	..	1,97,135
800 Other Expenditure ..	..	77,378	..	77,378
<b>Total—01</b> ..	<b>1,97,135</b>	<b>77,378</b>	<b>..</b>	<b>2,74,513</b>
<b>02 Floods, Cyclones etc.—</b>				
101 Gratuitous Relief ..	1,06,99,97,564	..	..	1,06,99,97,564
104 Supply of Fodder ..	77,55,041	..	..	77,55,041
105 Vateriaary care ..	18,61,751	..	..	18,61,751
106 Repairs and restoration of damaged roads and bridges ..	17,32,78,450	..	..	17,32,78,450
107 Repairs and restoration of damaged Government Office Buildings ..	4,81,65,385	..	..	4,81,65,385
109 Repairs and restoration of damaged water supply, drainage and sewerage works ..	1,53,25,666	..	..	1,53,25,666
115 Assistance to Farmers to clear sand/silt/salinity from lands ..	2,30,90,822	..	..	2,30,90,822
116 Assistance to Farmers for repairs of damaged tubewells, pump sets etc. ..	1,04,99,981	..	..	1,04,99,981
122 Repairs and restoration of damaged Irrigation and flood control works ..	34,50,36,444	..	..	34,50,36,444
193 Assistance to Local Bodies and other Non-Government Bodies/Institutions ..	11,82,00,000	..	..	11,82,00,000
282 Public Health ..	1,43,76,846	..	..	1,43,76,846
800 Other Expenditure ..	89,25,985	..	..	89,25,985
<b>Total—02</b> ..	<b>1,83,65,13,935</b>	<b>..</b>	<b>..</b>	<b>1,83,65,13,935</b>
<b>80 General—</b>				
001 Direction and Administration ..	27,96,778	..	..	27,96,778
<b>Total—80</b> ..	<b>27,96,778</b>	<b>..</b>	<b>..</b>	<b>27,96,778</b>
<b>Total (2245)</b> ..	<b>1,83,95,07,848</b>	<b>77,378</b>	<b>..</b>	<b>1,83,95,85,226</b>
<b>Total—(g) Social Welfare and Nutrition ..</b>	<b>2,10,51,93,063</b>	<b>4,87,15,229</b>	<b>75,21,493</b>	<b>2,16,14,29,785</b>
<b>(h) Others—</b>				
<b>2251. Secretariat—Social Services—</b>				
090 Secretariat ..	1,93,80,315	..	..	1,93,80,315
<b>Total (2251)</b> ..	<b>1,93,80,315</b>	<b>..</b>	<b>..</b>	<b>1,93,80,315</b>
<b>2252. Other Social Services—</b>				
102 Administration of Religious and Charitable Endowments Acts ..	3,68,173	..	..	3,68,173
103 Upkeep of Shrines, Temples etc. ..	17,64,191	..	..	17,64,191
800 Other Expenditure ..	24,400	..	..	24,400
<b>Total (2252)</b> ..	<b>21,56,764</b>	<b>..</b>	<b>..</b>	<b>21,56,764</b>
<b>Total—(h) Others</b> ..	<b>2,15,37,079</b>	<b>..</b>	<b>..</b>	<b>2,15,37,079</b>
<b>Total—B. Social Services</b> ..	<b>7,59,13,340</b>	<b>59,50,87,550</b>	<b>1,14,30,72,572</b>	<b>8,82,97,17,454</b>

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

Heads  I	Actuals for 1988-89			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
	Rs.	Rs.	Rs.	Rs.
2	3	4	5	
<b>C. Economic Services—</b>				
<b>(a) Agriculture and Allied Activities—</b>				
<b>2401. Crop Husbandry—</b>				
	1,200			
001 Direction and Administration ..	1,88,53,586	2,51,98,861	..	4,40,53,647
102 Food grain crops ..	..	..	18,07,453	18,07,453
103 Seeds ..	2,50,99,229	13,83,030	1,74,510	2,66,56,769
104 Agricultural Farms ..	2,36,032	..	..	2,36,032
105 Manures and Fertilisers ..	34,24,048	4,08,62,038	2,62,28,498	7,05,14,584
107 Plant Protection ..	53,53,545	48,38,526	..	1,01,92,071
108 Commercial Crops ..	1,36,80,717	1,75,37,653	1,23,44,512	4,35,62,882
109 Extension and Farmers' Training ..	7,46,595	60,09,747	..	67,56,342
111 Agricultural Economics and Statistics	16,19,341	7,18,167	24,34,828	47,72,336
113 Agricultural Engineering ..	10,29,083	33,11,928	..	43,41,011
119 Horticulture and Vegetable Crops ..	1,14,44,785	1,70,53,360	2,95,887	2,87,94,032
800 Other Expenditure ..	13,54,343	64,66,403	..	78,20,746
<b>Total (2401) ..</b>	<b>8,28,41,304</b>	<b>12,33,79,713</b>	<b>4,32,85,688</b>	<b>24,95,07,905</b>
<b>2402. Soil and Water Conservation—</b>				
	99,999			
001 Direction and Administration ..	8,08,288	..	..	9,08,287
101 Soil Survey and Testing ..	11,72,789	28,87,347	..	40,60,136
102 Soil Conservation ..	3,99,16,417	2,83,32,871	15,79,411	6,98,28,699
109 Extension and Training ..	3,54,754	4,06,594	..	7,61,348
<b>Total (2402) ..</b>	<b>4,22,52,248</b>	<b>3,16,26,812</b>	<b>15,79,411</b>	<b>7,55,58,470</b>
<b>2403. Animal Husbandry—</b>				
001 Direction and Administration ..	59,51,140	7,81,753	..	67,32,893
101 Veterinary Services and Animal Health	8,32,37,254	2,04,83,211	5,38,523	10,42,58,988
102 Cattle and Buffalo Development ..	3,99,22,035	2,03,93,322	30,31,799	6,33,47,156
103 Poultry Development ..	58,57,298	31,43,247	1,97,691	91,98,236
104 Sheep and Wool Development ..	36,95,106	17,73,215	..	54,68,321
105 Piggery Development	15,24,169	22,60,645	..	37,84,814

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

Heads	Actuals for 1988-89			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
<b>C. Economic Services—contd.</b>				
<b>(a) Agriculture and Allied Activities—contd.</b>				
<b>2403. Animal Husbandry—concl'd.</b>				
106 Other Live Stock Development .. ..	..	58,81,956	78,79,822	1,37,61,778
107 Fodder and Feed Development .. ..	9,22,517	63,92,362	..	73,14,879
113 Administrative Investigation and Statistics .. ..	2,81,461	6,98,847	13,919	9,94,227
800 Other Expenditure .. ..	34,777	..	..	34,777
<b>Total (2403)</b> .. ..	<b>14,14,25,757</b>	<b>6,18,08,558</b>	<b>1,16,61,754</b>	<b>21,48,96,069</b>
<b>2404. Dairy Development—</b>				
001 Direction and Administration .. ..	11,59,545	2,45,523	..	14,05,068
102 Dairy Development Projects .. ..	57,50,956	26,89,846	..	84,40,802
109 Extension and Training .. ..	..	17,86,337	..	17,86,337
800 Other Expenditure .. ..	..	10,09,806	..	10,09,806
<b>Total (2404)</b> .. ..	<b>69,10,501</b>	<b>57,31,512</b>	<b>..</b>	<b>1,26,42,013</b>
<b>2405. Fisheries—</b>				
001 Direction and Administration .. ..	21,69,011	5,34,549	..	27,03,560
101 Inland fisheries .. ..	48,54,908	54,56,427	4,00,000	1,07,11,335
109 Extension and Training .. ..	2,23,370	7,57,227	..	9,80,597
800 Other Expenditure .. ..	3,522	1,15,353	..	1,18,875
<b>Total (2405)</b> .. ..	<b>72,50,811</b>	<b>68,63,556</b>	<b>4,00,000</b>	<b>1,45,14,367</b>
<b>2406. Forestry and Wild Life—</b>				
<b>01 Forestry—</b>				
001 Direction and Administration .. ..	52,220 2,60,36,289	..	..	2,60,88,509
005 Survey and Utilization of Forest Resources .. ..	21,975	4,55,698	..	4,77,673
070 Communications and Buildings .. ..	6,37,000	..	..	6,37,000
101 Forest Conservation, Development and Regeneration .. ..	1,02,15,926	..	..	1,02,15,926
102 Social and Farm Forestry .. ..	7,55,003	7,40,71,858	2,41,19,995	9,89,46,856
105 Forest Produce .. ..	2,06,010	..	..	2,06,010
109 Extension and Training .. ..	1,71,070	3,50,000	..	5,21,070
800 Other Expenditure .. ..	65,001	..	..	65,001
<b>Total—01</b> .. ..	<b>52,220 3,81,08,274</b>	<b>7,48,77,556</b>	<b>2,41,19,995</b>	<b>13,71,58,045</b>

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

Heads	Actuals for 1988-89.			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
<b>C. Economic Services—contd.</b>				
<b>(a) Agriculture and Allied Activities—contd.</b>				
<b>2406. Forestry and Wild Life—concl'd.</b>				
<b>02 Environmental Forestry and Wild Life—</b>				
110 Wild Life Preservation	18,60,708	26,35,720	9,72,802	54,69,230
111 Zoological Park	..	78,32,352	1,25,000	79,57,352
112 Public Gardens	4,67,303	..	..	4,67,303
Total—02	23,28,011	1,04,68,072	10,97,802	1,38,93,885
Total (2406)	4,04,36,285	8,53,45,628	2,52,17,797	15,10,51,930
<b>2408. Food Storage and Warehousing—</b>				
<b>01 Food—</b>				
101 Procurement and Supply	..	2,87,106	..	2,87,106
Total—01	..	2,87,106	..	2,87,106
Total (2408)	..	2,87,106	..	2,87,106
<b>2415. Agricultural Research and Education—</b>				
<b>01 Crop Husbandry—</b>				
120 Assistance to other Institutions	13,11,00,992	2,81,41,085	..	15,92,42,077
277 Education	7,36,366	..	..	7,36,366
800 Other Expenditure	2,221	..	..	2,221
Total—01	13,18,39,579	2,81,41,085	..	15,99,80,664
<b>03 Animal Husbandry—</b>				
120 Assistance to other Institutions	1,50,84,525	1,00,24,120	..	2,51,08,645
Total—03	1,50,84,525	1,00,24,120	..	2,51,08,645
<b>05 Fisheries—</b>				
004 Research	2,00,034	..	..	2,00,034
Total—05	2,00,034	..	..	2,00,034
<b>06 Forestry—</b>				
004 Research	16,000	11,39,112	..	11,55,112
Total—06	16,000	11,39,112	..	11,55,112
Total (2415)	14,71,40,138	3,93,04,317	..	18,64,44,455



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

Heads  1	Actuals for 1988-89			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
	2 Rs.	3 Rs.	4 Rs.	5 Rs.
<b>C. Economic Services—contd.</b>				
<b>(a) Agriculture and Allied Activities—concl.</b>				
<b>2425. Co-operation—</b>				
001 Direction and Administration ..	5,35,36,359	1,42,57,753	..	6,77,94,112
003 Training ..	..	1,00,000	..	1,00,000
004 Research and Evaluation ..	..	9,50,000	..	9,50,000
101 Audit of Co-operatives ..	2,70,67,986	34,09,122	..	3,04,77,108
107 Assistance to credit co-operatives ..	..	52,00,000	8,75,000	60,75,000
Total (2425) ..	8,06,04,345	2,39,16,875	8,75,000	10,53,96,220
<b>2435. Other Agricultural Programmes—</b>				
<b>01 Marketing and quality control—</b>				
102 Grading and quality control facilities ..	27,20,671	..	64,01,328	91,21,999
Total—01 ..	27,20,671	..	64,01,328	91,21,999
Total (2435) ..	27,20,671	..	64,01,328	91,21,999
Total—(a) Agriculture and Allied Activities ..	1,53,419 55,15,82,060	37,82,64,077	8,94,20,978	1,01,94,20,534
<b>(b) Rural Development—</b>				
<b>2505. Rural Employment—</b>				
<b>01 National Programmes—</b>				
701 National rural employment programmes ..	..	4,91,67,903	4,91,67,903	9,83,35,806
Total—01 ..	..	4,91,67,903	4,91,67,903	9,83,35,806
<b>60 Other Programmes—</b>				
101 Employment Guarantee Scheme ..	..	..	9,03,20,349	9,03,20,349
Total—60 ..	..	..	9,03,20,349	9,03,20,349
Total (2505) ..	..	4,91,67,903	13,94,88,252	18,86,56,155

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

Heads	Actuals for 1988-89			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
<b>C. Economic Services—contd.</b>				
<b>(b) Rural Development—concl'd.</b>				
<b>2506. Land Reforms—</b>				
	92,411			
102 Consolidation of Holdings ..	82,46,963	..	..	83,39,374
	92,411			
Total (2506) ..	82,46,963	..	..	83,39,374
<b>2515. Other Rural Development Programmes—</b>				
001 Direction and Administration ..	6,19,80,822	10,38,147	..	6,30,18,969
003 Training ..	8,30,001	23,97,854	..	32,27,855
101 Panchayati Raj ..	2,77,74,570	5,02,93,589	..	7,80,68,159
800 Other Expenditure ..	84,79,923	4,98,03,000	46,19,546	6,29,02,469
Total (2515) ..	9,90,65,316	10,35,32,590	46,19,546	20,72,17,452
	92,411			
Total—(b) Rural Development ..	10,73,12,279	15,27,00,493	14,41,07,798	40,42,12,981
<b>(d) Irrigation and Flood Control—</b>				
<b>2701. Major and Medium Irrigation—</b>				
<b>01 Major Irrigation—Commercial—</b>				
101 Sirhind Canal System ..	8,68,01,148	..	..	8,68,01,148
102 Upper Bari Doab Canal System ..	5,07,13,659	..	..	5,07,13,659
103 Sutlej Valley Project ..	1,60,83,492	..	..	1,60,83,492
104 Harike Project ..	1,75,00,004	..	..	1,75,00,004
105 Gang Canal System ..	9,905	..	..	9,905
108 Banur Canal System ..	4,54,795	..	..	4,54,795
109 Shah Nahar Canal System ..	2,61,92,584	..	..	2,61,92,584
110 Bist Doab Canal System ..	1,47,43,413	..	..	1,47,43,413
111 Sidhwan Canal System ..	1,41,37,545	..	..	1,41,37,545
112 Bhakra Main Line Canal System ..	4,19,37,382	..	..	4,19,37,382
113 Makhu Canal System ..	31,28,718	..	..	31,28,718
114 Beas Project ..	2,55,24,000	..	..	2,55,24,000
115 Bhakra Dam Administration ..	6,29,57,000	..	..	6,29,57,000
118 Shah Nahar Feeder ..	55,51,470	..	..	55,51,470
119 Rajasthan Feeder ..	20,000	..	..	20,000
120 Madhopur Beas Link Project ..	45,16,998	..	..	45,16,998
121 Utilization of Surplus Ravi Beas Water ..	66,14,526	..	..	66,14,526
122 Sirhind Feeder Project ..	2,53,76,261	..	..	2,53,76,261
123 Ghaggar Project ..	1,05,958	..	..	1,05,958
124 Gurgaon Canal ..	18,518	..	..	18,518
125 Lining of Channels ..	12,78,92,648	..	..	12,78,92,648

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

Heads  1	Actuals for 1988-89			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
	2  Rs.	3  Rs.	4  Rs.	5  Rs.
<b>C. Economic Services—contd.</b>				
<b>(d) Irrigation and Flood Control—contd.</b>				
<b>2701. Major and Medium Irrigation—contd.</b>				
<b>01 Major Irrigation—Commercial—contd.</b>				
126	Garhshankar Lift Irrigation Scheme	91,191	..	91,191
127	Garhi Lift Irrigation Scheme	75,678	..	75,678
128	Lohat Lift Irrigation Scheme	407	..	407
141	Sutlej Yamuna Link Canal Project	4,95,53,604	..	4,95,53,604
143	Thein Dam	23,278	..	23,278
800	Other Expenditure	26,90,123	..	26,90,123
	<b>Total—01</b>	<b>58,27,14,305</b>	<b>..</b>	<b>58,27,14,305</b>
<b>02 Major Irrigation—Non-Commercial—</b>				
101	Sutlej Yamuna Link Canal Project	73,182	..	73,182
	<b>Total—02</b>	<b>73,182</b>	<b>..</b>	<b>73,182</b>
<b>03 Medium Irrigation—Commercial—</b>				
101	Extension of Non-Prennial Irrigation to areas in U.B.D.C.	4,57,839	..	4,57,839
103	Extension and improvement of Shah Nahar	59,63,419	..	59,63,419
105	Construction of New Distributaries Minor	11,00,413	..	11,00,413
106	Modernisation of Canals	62,374	..	62,374
108	Directorate of Water Resources, Kandi Watershed and Area Development Project	10,23,251	..	10,23,251
109	Raising Lining of Bhakra Main Canal for providing free board	1,11,561	..	1,11,561
112	Providing Irrigation facilities to Punjab Areas under S.Y.L. Project	1,99,27,888	..	1,99,27,888
114	Canalization of Navin and Mughali Kulhs	60,471	..	60,471
115	Running of Basantpur Canal	1,03,367	..	1,03,367
117	Providing Irrigation facilities to Erstwhile State of Malerkotla	1,06,175	..	1,06,175
118	Construction of aqueduct-cum V.R. Bridge at RD 29500 of Dhudal Branch crossing Ghagggar River	13,09,267	..	13,09,267
	<b>Total—03</b>	<b>3,02,26,025</b>	<b>..</b>	<b>3,02,26,025</b>
<b>04 Medium Irrigation—Non-Commercial—</b>				
101	Checking of Nalahas and Rivers	91,25,783	..	91,25,783
	<b>Total—04</b>	<b>91,25,783</b>	<b>..</b>	<b>91,25,783</b>

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

Heads	Actuals for 1988-89			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
	2	3	4	5
1	Rs.	Rs.	Rs.	Rs.
<b>C. Economic Services—contd.</b>				
<b>(d) Irrigation and Flood Control—contd.</b>				
<b>2701. Major and Medium Irrigation—concl.</b>				
<b>80 General—</b>				
001 Direction and Administration ..	1,56,66,588	7,90,101	..	1,64,56,689
002 Data Collection ..	1,40,065	..	..	1,40,065
004 Research ..	19,81,380	66,53,345	..	86,34,725
005 Survey and Investigation ..	38,93,708	27,24,957	..	66,18,665
Total—80 ..	2,16,81,741	1,01,68,403	..	3,18,50,144
Total (2701) ..	64,38,21,036	1,01,68,403	..	65,39,89,439
<b>2702. Minor Irrigation—</b>				
<b>01 Surface Water—</b>				
101 Water Tanks ..	..	..	41,05,843	41,05,843
102 Lift Irrigation Schemes ..	38,38,212	..	..	38,38,212
800 Other Expenditure ..	..	..	1,40,12,296	1,40,12,296
Total—01 ..	38,38,212	..	1,81,18,139	2,19,56,351
<b>02 Ground Water—</b>				
005 Investigation ..	1,54,00,574	..	..	1,54,00,574
103 Tubewells ..	6,58,97,695	..	..	6,58,97,695
Total—02 ..	8,12,98,269	..	..	8,12,98,269
<b>80 General—</b>				
190 Assistance to Public Sector and other Undertakings ..	31,11,48,000	..	..	31,11,48,000
Total—80 ..	31,11,48,000	..	..	31,11,48,000
Total (2702) ..	39,62,84,481	..	1,81,18,139	41,44,02,620
<b>2711. Flood Control and Drainage—</b>				
<b>01 Flood Control—</b>				
103 Civil Works ..	13,24,34,568	..	..	13,24,34,568
Total—01 ..	13,24,34,568	..	..	13,24,34,568

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

Heads  1	Actuals for 1988-89			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
	2 Rs.	3 Rs.	4 Rs.	5 Rs.
<b>C. Economic Services—contd.</b>				
<b>(d) Irrigation and Flood Control—concl.</b>				
<b>2711. Flood Control and Drainage—concl.</b>				
<b>03 Drainage—</b>				
103 Civil Works ..	9,77,67,925	..	..	9,77,67,925
Total—03 ..	9,77,67,925	..	..	9,77,67,925
Total (2711) ..	23,02,02,493	..	..	23,02,02,493
Total—(d) Irrigation and Flood Control	1,27,03,08,010	1,01,68,403	1,81,18,139	1,29,85,94,552
<b>(e) Energy—</b>				
<b>2801. Power—</b>				
<b>80 General—</b>				
800 Other Expenditure ..	..	3,85,168	..	3,85,168
Total—80 ..	..	3,85,168	..	3,85,168
Total (2801) ..	..	3,85,168	..	3,85,168
<b>2810. Non-Conventional Sources of Energy—</b>				
<b>01 Bio-energy—</b>				
001 Direction and Administration ..	..	8,48,422	54,09,173	62,57,595
Total—01 ..	..	8,48,422	54,09,173	62,57,595
Total (2810) ..	..	8,48,422	54,09,173	62,57,595
Total—(e) Energy ..	..	12,33,590	54,09,173	66,42,763
<b>(f) Industry and Minerals—</b>				
<b>2851. Village and Small Industries—</b>				
001 Direction and Administration ..	2,96,04,764	..	9,23,039	3,05,27,803
101 Industrial Estates ..	2,65,124	..	..	2,65,124
102 Small Scale Industries ..	2,44,52,154	1,52,54,328	4,93,58,882	8,90,65,364
103 Handloom Industries ..	2,78,603	1,11,375	8,67,000	12,56,978
104 Handicraft Industries ..	44,23,491	8,87,561	..	53,11,052
105 Khadi and Village Industries ..	75,67,000	..	..	75,67,000
107 Sericulture Industries ..	24,46,239	2,90,109	..	27,36,348
110 Composite Village and Small Industries Co-operatives ..	..	21,49,850	24,53,509	46,03,359
800 Other Expenditure ..	2,301	..	..	2,301
Total (2851) ..	6,90,39,676	1,86,93,223	5,36,02,430	14,13,35,329

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

Heads	Actuals for 1988-89			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
	2	3	4	5
1	Rs.	Rs.	Rs.	Rs.
<b>C. Economic Services—contd.</b>				
<b>(f) Industry and Minerals—concl'd:</b>				
<b>2852. Industries—</b>				
<b>80 General—</b>				
001 Direction and Administration ..	7,54,608	..	..	7,54,608
800 Other Expenditure ..	..	2,52,51,290	..	2,52,51,290
Total—80 ..	7,54,608	2,52,51,290	..	2,60,05,898
Total (2852) ..	7,54,608	2,52,51,290	..	2,60,05,898
<b>2853. Non-ferrous Mining and Metallurgical Industries—</b>				
<b>02 Regulation and Development of Mines—</b>				
102 Mineral Exploration ..	29,72,062	4,96,464	..	34,68,526
Total—02 ..	29,72,062	4,96,464	..	34,68,526
Total (2853) ..	29,72,062	4,96,464	..	34,68,526
Total—(f) Industry and Minerals ..	7,27,66,346	4,44,40,977	5,36,02,430	17,08,09,753
<b>(g) Transport—</b>				
<b>3053. Civil Aviation—</b>				
<b>80 General—</b>				
001 Direction and Administration ..	6,65,448	..	..	6,65,448
003 Training and Education ..	21,74,146	..	..	21,74,146
800 Other Expenditure ..	41,42,593	..	..	41,42,593
Total (3053) ..	69,82,187	..	..	69,82,187
<b>3054. Roads and Bridges—</b>				
<b>03 State Highways—</b>				
337 Road Works ..	8,33,01,931	..	..	8,33,01,931
800 Other Expenditure ..	15,00,18,817	1,33,60,002	..	16,33,78,819
Total—03 ..	23,33,20,748	1,33,60,002	..	24,66,80,750

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

Heads  1	Actuals for 1988-89			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
	2  Rs.	3  Rs.	4  Rs.	5  Rs.
<b>C. Economic Services—contd.</b>				
<b>(g) Transport—concl'd.</b>				
<b>3054. Roads and Bridges—concl'd.</b>				
<b>80 General—</b>				
001 Direction and Administration ..	4,13,01,043	..	..	4,13,01,043
052 Machinery and Equipment ..	29,76,719	..	..	29,76,719
799 Suspense ..	42,77,080	..	..	42,77,080
800 Other Expenditure ..	96,286	..	..	96,286
Total—80 ..	4,86,51,128	..	..	4,86,51,128
Total (3054) ..	28,19,71,876	1,33,60,002	..	29,53,31,878
<b>3055. Road Transport—</b>				
001 Direction and Administration ..	8,03,60,130	..	..	8,03,60,130
003 Training ..	2,38,823	..	..	2,38,823
201 Government Transport Services— Punjab Roadways ..	35,14,822 76,56,26,913	..	..	76,91,41,735
800 Other Expenditure ..	42,19,187	..	..	42,19,187
Total (3055) ..	35,14,822 85,04,45,053	..	..	85,39,59,875
Total —(g) Transport ..	35,14,822 1,13,93,99,116	1,33,60,002	..	1,15,62,73,940
<b>(i) Science Technology and Environment—</b>				
<b>3425. Other Scientific Research—</b>				
<b>60 Others—</b>				
200 Assistance to other Scientific bodies ..	..	5,00,000	..	5,00,000
Total—60 ..	..	5,00,000	..	5,00,000
Total (3425) ..	..	5,00,000	..	5,00,000
<b>3435. Ecology and Environment—</b>				
<b>04 Prevention and control of pollution—</b>				
800 Other Expenditure ..	..	13,25,000	..	13,25,000
Total—04 ..	..	13,25,000	..	13,25,000
Total (3435) ..	..	13,25,000	..	13,25,000
Total—(i) Science Technology and Environment ..	..	18,25,000	..	18,25,000

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

Heads  1	Actuals for 1988-89			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
	Rs.	Rs.	Rs.	Rs.
<b>C. Economic Services—contd.</b>				
<b>(j) General Economic Services—</b>				
<b>3451. Secretariat—Economic Services—</b>				
090 Secretariat ..	1,16,14,969	..	..	1,16,14,969
092 Other Offices ..	11,03,277	4,393	..	11,07,670
101 Planning Commission—Planning Board ..	28,47,155	6,34,39,428	..	6,62,86,583
Total (3451) ..	1,55,65,401	6,34,43,821	..	7,90,09,222
<b>3452. Tourism—</b>				
<b>01 Tourist Infrastructure—</b>				
800 Other Expenditure ..	8,04,211	..	..	8,04,211
Total—01 ..	8,04,211	..	..	8,04,211
<b>80. General—</b>				
001 Direction and Administration ..	8,08,822	..	..	8,08,822
Total—80 ..	8,08,822	..	..	8,08,822
Total (3452) ..	16,13,033	..	..	16,13,033
<b>3454. Census Surveys and Statistics—</b>				
<b>02 Surveys and Statistics—</b>				
110 Gazetteer and Statistical Memoirs ..	8,71,633	..	..	8,71,633
201 National Sample Survey Organisation ..	19,86,477	..	..	19,86,477
204 Central Statistical Organisation ..	1,66,15,199	13,44,973	..	1,79,60,172
Total—02 ..	1,94,73,309	13,44,973	..	2,08,18,282
Total (3454) ..	1,94,73,309	13,44,973	..	2,08,18,282
<b>3456. Civil Supplies—</b>				
001 Direction and Administration ..	2,78,20,261	..	..	2,78,20,261
Total (3456) ..	2,78,20,261	..	..	2,78,20,261



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

Heads	Actuals for 1988-89			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
<b>C. Economic Services—<i>concl'd.</i></b>				
<b>(j) General Economic Services—<i>concl'd.</i></b>				
<b>3475. Other General Economic Services—</b>				
106 Regulation of Weights and Measures	35,51,740	30,243	..	35,81,983
200 Regulation of Other Business Undertakings ..	1,04,002	..	..	1,04,002
201 Land Ceilings (other than agricultural land) ..	16,38,265	..	..	16,38,265
<b>Total (3475)</b> ..	<b>52,94,007</b>	<b>30,243</b>	<b>..</b>	<b>53,24,250</b>
<b>Total—(j) General Economic Services</b> ..	<b>6,97,66,011</b>	<b>6,48,19,037</b>	<b>..</b>	<b>13,45,85,048</b>
<b>Total—C. Economic Services</b> ..	<b>37,60,652</b> <b>3,21,11,33,822</b>	<b>66,68,11,579</b>	<b>31,06,58,518</b>	<b>4,19,23,64,571</b>
<b>D. Grants-in-aid and Contributions—</b>				
<b>3604. Compensation and Assignments to Local Bodies and Panchayati Raj Institutions—</b>				
101 Land Revenue ..	45,00,000	..	..	45,00,000
200 Other Miscellaneous Compensations and Assignments ..	18,63,23,366	..	..	18,63,23,366
<b>Total (3604)</b> ..	<b>19,08,23,366</b>	<b>..</b>	<b>..</b>	<b>19,08,23,366</b>
<b>Total—D. Grants-in-aid and Contributions</b> ..	<b>19,08,23,366</b>	<b>..</b>	<b>..</b>	<b>19,08,23,366</b>
<b>TOTAL—EXPENDITURE HEADS (REVENUE ACCOUNT)</b> ..	<b>2,30,93,48,362</b> <b>13,63,87,31,830</b>	<b>1,27,29,49,525</b>	<b>1,45,37,31,090</b>	<b>18,67,47,60,807</b>

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

Heads	Actuals for 1988-89			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
<b>EXPENDITURE HEADS (CAPITAL ACCOUNT)— (+)</b>				
<b>A. Capital Account of General Services—</b>				
4058. Capital Outlay on Stationery and Printing ..	19,081	1,11,860	..	1,30,941
4059. Capital Outlay on Public Works	24,60,580	6,72,41,366	..	6,97,01,946
<b>Total—A. Capital Account of General Services ..</b>	<b>24,79,661</b>	<b>6,73,53,226</b>	<b>..</b>	<b>6,98,32,887</b>
<b>B. Capital Account of Social Services—</b>				
<b>(a) Education, Sports, Art and Culture—</b>				
4202. Capital Outlay on Education, Sports, Art and Culture ..	..	6,64,29,769	..	6,64,29,769
<b>Total—(a) Education, Sports, Art and Culture ..</b>	<b>..</b>	<b>6,64,29,769</b>	<b>..</b>	<b>6,64,29,769</b>
<b>(b) Health and Family Welfare—</b>				
4210. Capital Outlay on Medical and Public Health ..	..	4,91,52,780	..	4,91,52,780
4211. Capital Outlay on Family Welfare	..	..	81,66,473	81,66,473
<b>Total—(b) Health and Family Welfare ..</b>	<b>..</b>	<b>4,91,52,780</b>	<b>81,66,473</b>	<b>5,73,19,253</b>
<b>(c) Water Supply, Sanitation, Housing and Urban Development—</b>				
4215. Capital Outlay on Water Supply and Sanitation ..	..	—44,651*	..	—44,651
4216. Capital Outlay on Housing ..	..	14,18,63,103	..	14,18,63,103
4217. Capital Outlay on Urban Development ..	—4,22,88,518*	7,07,22,928	..	2,84,34,410
<b>Total—(c) Water Supply, Sanitation, Housing and Urban Development ..</b>	<b>—4,22,88,518</b>	<b>21,25,41,380</b>	<b>..</b>	<b>17,02,52,862</b>

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

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

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

Actuals for 1988-89

Heads  1	Actuals for 1988-89			
	Non-Plan 2 Rs.	Plan 3 Rs.	Centrally Sponsored Schemes 4 Rs.	Total 5 Rs.
<b>B. Capital Account of Social Services—concl.</b>				
<b>(d) Information and Broadcasting—</b>				
4220. Capital Outlay on Information and Publicity	7,715	-2,22,068*	..	-2,14,353
<b>Total—(d) Information and Broadcasting</b>	<b>7,715</b>	<b>-2,22,068</b>	<b>..</b>	<b>-2,14,353</b>
<b>(e) Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—</b>				
4225. Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	..	88,90,000	..	88,90,000
<b>Total—(e) Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes</b>	<b>..</b>	<b>88,90,000</b>	<b>..</b>	<b>88,90,000</b>
<b>(g) Social Welfare and Nutrition—</b>				
4235. Capital Outlay on Social Security and Welfare	..	69,06,462	..	69,06,462
<b>Total—(g) Social Welfare and Nutrition</b>	<b>..</b>	<b>69,06,462</b>	<b>..</b>	<b>69,06,462</b>
<b>(h) Others—</b>				
4250. Capital Outlay on other Social Services	25,27,694	35,89,951	..	61,17,645
<b>Total—(h) Others</b>	<b>25,27,694</b>	<b>35,89,951</b>	<b>..</b>	<b>61,17,645</b>
<b>Total—B. Capital Account of Social Services</b>	<b>-3,97,53,109</b>	<b>34,72,88,274</b>	<b>81,66,473</b>	<b>31,57,01,638</b>

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

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

Heads	Actuals for 1988-89			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
<b>C. Capital Account of Economic Services—</b>				
<b>(a) Capital Account of Agriculture and Allied Activities—</b>				
4401. Capital Outlay on Crop Husbandry .. .. .	..	..	..	..
		—12,22,599*		—12,22,599
4402. Capital Outlay on Soil and Water Conservation .. .. .	..	..	..	..
		—35,114*		—35,114
4403. Capital Outlay on Animal Husbandry .. .. .	..	..	..	..
		1,50,75,394		1,50,75,394
4404. Capital Outlay on Dairy Development .. .. .	..	..	..	..
		84,56,210		84,56,210
4405. Capital Outlay on Fisheries .. .. .	..	..	..	..
		75,96,111		75,96,111
4406. Capital Outlay on Forestry and Wild Life .. .. .	..	..	..	..
		10,85,435		10,85,435
4408. Capital Outlay on Food Storage and Warehousing .. .. .	..	..	..	..
		2,310		
	—38,75,90,334*	24,90,104		—38,50,97,920
4416. Investments in Agricultural Financial Institutions .. .. .	..	..	..	..
		7,82,49,802		7,82,49,802
4425. Capital Outlay on Co-operation .. .. .	..	..	51,99,500	—1,28,18,202
		—1,80,17,702*		
4435. Capital Outlay on other Agricultural Programmes .. .. .	..	..	..	..
		4,02,908		4,02,908
<b>Total—(a) Capital Account of Agriculture and Allied Activities ..</b>		<b>2,310</b>		
	<b>—38,75,90,334</b>	<b>9,40,80,549</b>	<b>51,99,500</b>	<b>—28,83,07,975</b>
<b>(d) Capital Account of Irrigation and Flood Control—</b>				
4701. Capital Outlay on Major and Medium Irrigation .. .. .	..	..	..	..
		1,58,02,83,770		1,58,02,83,770
4702. Capital Outlay on Minor Irrigation .. .. .	..	..	..	..
		2,44,67,336		2,44,67,336
4711. Capital Outlay on Flood Control Projects .. .. .	..	..	1,23,78,840	13,46,45,207
		12,22,66,367		
<b>Total—(d) Capital Account of Irrigation and Flood Control ..</b>		<b>1,72,70,17,473</b>	<b>1,23,78,840</b>	<b>1,73,93,96,313</b>

\*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 1988-89			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
	2 Rs.	3 Rs.	4 Rs.	5 Rs.
<b>C. Capital Account of Economic Services—contd.</b>				
<b>(f) Capital Account of Industry and Minerals—</b>				
4851. Capital Outlay on Village and Small Industries ..	—6,67,371*	4,98,06,435	25,28,500	5,16,67,564
4859. Capital Outlay on Telecommunication and Electronic Industries ..	..	1,00,00,000	..	1,00,00,000
4860. Capital Outlay on Consumer Industries ..	..	8,79,00,000	14,23,75,000	23,02,75,000
4885. Other Capital Outlay on Industries and Minerals ..	..	12,09,15,175	..	12,09,15,175
<b>Total—(f) Capital Account of Industry and Minerals ..</b>	<b>—6,67,371</b>	<b>26,86,21,610</b>	<b>14,49,03,500</b>	<b>41,28,57,739</b>
<b>(g) Capital Account of Transport—</b>				
5053. Capital Outlay on Civil Aviation ..	..	8,92,056	..	8,92,056
5054. Capital Outlay on Roads and Bridges ..	1,93,61,397	10,11,75,644	..	12,05,37,041
5055. Capital Outlay on Road Transport ..	..	7,66,19,803	..	7,66,19,803
<b>Total—(g) Capital Account of Transport ..</b>	<b>1,93,61,397</b>	<b>17,86,87,503</b>	<b>..</b>	<b>19,80,48,900</b>
<b>(i) Capital Account of Science Technology and Environment—</b>				
5425. Capital Outlay on other Scientific and Environmental Research ..	..	1,15,35,000	..	1,15,35,000
<b>Total—(i) Capital Account of Science Technology and Environment ..</b>	<b>..</b>	<b>1,15,35,000</b>	<b>..</b>	<b>1,15,35,000</b>
<b>(j) Capital Account of General Economic Services—</b>				
5452. Capital Outlay on Tourism ..	..	69,00,000	5,00,000	74,00,000
5475. Capital Outlay on other General Economic Services ..	..	1,326	..	1,326
<b>Total—(j) Capital Account of General Economic Services ..</b>	<b>..</b>	<b>69,01,326</b>	<b>5,00,000</b>	<b>74,01,326</b>

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

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

Heads	Actuals for 1988-89			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
<b>C. Capital Account of Economic Services—concl'd.</b>				
Total—C. Capital Account of Economic Services	2,310 —36,88,96,308	2,28,68,43,461	16,29,81,840	2,08,09,31,303
<b>TOTAL—EXPENDITURE HEADS (CAPITAL ACCOUNT)</b>	2,310 —40,61,69,756	2,70,14,84,961	17,11,48,313	2,46,64,65,828
<b>TOTAL—EXPENDITURE ..</b>	2,30,93,50,672 13,23,25,62,074	3,97,44,34,486	1,62,48,79,403	21,14,12,26,635

## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure	
	1	2
		Rs.
<b>A. Capital Account of General Services—</b>		
<b>4058. Capital Outlay on Stationery and Printing—</b>		
103 Government Presses	..	19,081
Total (4058)	..	19,081
<b>4059. Capital Outlay on Public Works—</b>		
<b>01 Office Buildings—</b>		
001 Direction and Administration	..	24,27,893
Total—01	..	24,27,893
<b>80 General—</b>		
001 Direction and Administration	..	..
<b>051 Construction—</b>		
(i) Construction of Punjab Bhavan at New Delhi	..	..
(ii) Construction of District Administrative Complex at Ludhiana	..	..
(iii) Construction of New Central Jail (Sudhar Ghar) at Ludhiana	..	..
(iv) Construction of Additional Component, New Jail, Ludhiana	..	..
(v) Construction of Cubical for N.G.O. and O.R.S. in P.T.C., Phillaur	..	..
(vi) Construction of District Administration Complex at Jullundur Phase-II	..	..
(vii) Other works each costing Rs. 50 lakhs and less	..	32,687
Total (051)	..	32,687
052 Machinery and Equipment	..	..
201 Acquisition of Land	..	..
800 Other Expenditure	..	..
Total—80	..	32,687
Total (4059)	..	24,60,580
<b>4070. Capital Outlay on Other Administrative Services—</b>		
800 Other Expenditure	..	..
Total (4070)	..	..
Total—A. Capital Account of General Services	..	24,79,661

## EXPENDITURE DURING AND TO END OF 1988-89

during 1988-89

Expenditure to  
end of 1988-89

Plan	Centrally Sponsored Schemes	Total	
3	4	5	6
Rs.	Rs.	Rs.	Rs.
1,11,860	..	1,30,941	1,32,80,441
1,11,860	..	1,30,941	1,32,80,441
..	..	24,27,893	44,90,138
..	..	24,27,893	44,90,138
77,75,845	..	77,75,845	4,18,61,986
43,08,000	..	43,08,000	88,80,800
8,50,000	..	8,50,000	80,66,335
11,38,000	..	11,38,000	1,68,93,961
..	..	..	32,61,623
..	..	..	10,93,316
10,64,000	..	10,64,000	29,04,682
5,18,69,297	..	5,19,01,984	44,23,23,831
5,92,29,297	..	5,92,61,984	48,34,24,548
2,36,224	..	2,36,224	23,93,853
..	..	..	17,81,384
..	..	..	4,34,50,410
6,72,41,366	..	6,72,74,053	57,29,12,181
6,72,41,366	..	6,97,01,946	57,74,02,319
..	..	..	4,51,569
..	..	..	4,51,569
6,73,53,226	..	6,98,32,887	59,11,34,329



## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure

Expenditure

Non-Plan

1

2  
Rs.**B. Capital Account of Social Services—****(a) Education, Sports, Art and Culture—****4202. Capital Outlay on Education, Sports, Art and Culture—****01 General Education—**

201 Elementary Education .. .. .

202 Secondary Education .. .. .

203 University and Higher Education .. .. .

800 Other Expenditure .. .. .

Total—01 .. .. .

**02 Technical Education—**

104 Polytechnics .. .. .

105 Engineering/Technical Colleges and Institutes .. .. .

800 Other Expenditure .. .. .

Total—02 .. .. .

**03. Sports and Youth Services-Sports Stadia—**

800 Other Expenditure .. .. .

Total—03 .. .. .

**04 Art and Culture—**

800 Other Expenditure .. .. .

Total—04 .. .. .

Total (4202) .. .. .

Total—(a) Education, Sports, Art and Culture .. .. .

**(b) Health and Family Welfare—****4210. Capital Outlay on Medical and Public Health—****01 Urban Health Services—****110 Hospitals and Dispensaries—**

(i) Construction of O.P.D. Block at New Medical Enclave, Amritsar. .. .. .

(ii) Construction of Operation Theatre in 500 bedded Hospital, Amritsar .. .. .

(iii) Construction of 50 bedded Hospital at Fatehgarh Sahib .. .. .

(iv) Other schemes each costing Rs. 50 lakhs and less .. .. .

Total (110) .. .. .

Total-01 .. .. .

## EXPENDITURE DURING AND TO END OF 1988-89—contd.

during 1988-89			Expenditure to end of 1988-89
Plan	Centrally Sponsored Schemes	Total	
3	4	5	6
Rs.	Rs.	Rs.	Rs.
—5,000*	..	—5,000	5,80,50,083
3,25,87,471	..	3,25,87,471	12,56,07,806
28,62,018	..	28,62,018	3,96,83,444
..	..	..	10,47,38,705
3,54,44,489	..	3,54,44,489	32,80,80,038
3,58,859	..	3,58,859	61,05,156
2,31,35,365	..	2,31,35,365	4,46,66,810
..	..	..	6,05,71,402(A)
2,34,94,224	..	2,34,94,224	11,13,43,368
64,91,056	..	64,91,056	1,48,06,998(A)
64,91,056	..	64,91,056	1,48,06,998
10,00,000	..	10,00,000	10,00,000
10,00,000	..	10,00,000	10,00,000
6,64,29,769	..	6,64,29,769	45,52,30,404
6,64,29,769	..	6,64,29,769	45,52,30,404
..	..	..	1,70,92,252
..	..	..	55,99,425
..	..	..	32,54,423
..	..	..	28,03,09,521
..	..	..	30,62,55,621
..	..	..	30,62,55,621

(A) Scheme-wise details called for from the department.

\* Minus expenditure during the year represents write-back of expenditure of previous years.

## STATEMENT NO. 13—DETAILED STATEMENT OF

Nature of Expenditure	Expenditure
1	Non-Plan
	2
	Rs.
<b>B. Capital Account of Social Services—contd.</b>	
<b>(b) Health and Family Welfare—concl'd.</b>	
<b>4210. Capital Outlay on Medical and Public Health—concl'd.</b>	
<b>03 Medical Education, Training and Research—</b>	
101 Ayurveda	.. ..
105 Allopathy—	
(i) Construction of O.P.D. block in Guru Gobind Singh Medical College, Faridkot	.. ..
(ii) Construction of Boys and Girls Hostel in Guru Gobind Singh Medical College, Faridkot	.. ..
(iii) Construction of Nurses Unit in Guru Gobind Singh Medical College, Faridkot	.. ..
(iv) Construction of Boys Hostel	.. ..
(v) Other schemes each costing Rs. 50 lakhs and less	.. ..
Total (105)	.. ..
200 Other Systems	.. ..
Total—03	.. ..
<b>80 General—</b>	
800 Other Expenditure	.. ..
Total—80	.. ..
Total (4210)	.. ..
<b>4211. Capital Outlay on Family Welfare—</b>	
106 Services and Supplies	.. ..
800 Other Expenditure	.. ..
Total (4211)	.. ..
Total—(b) Health and Family Welfare	.. ..

## EXPENDITURE DURING AND TO END OF 1988-89—contd.

during 1988-89			Expenditure to end of 1988-89
Plan	Centrally Sponsored Schemes	Total	
3	4	5	6
Rs.	Rs.	Rs.	Rs.
..	..	..	16,62,110
11,99,851	..	11,99,851	1,50,23,893
4,75,217	..	4,75,217	18,66,134
..	..	..	8,243
..	..	..	5,60,912
4,70,97,092	..	4,70,97,092	6,37,85,095
4,87,72,160	..	4,87,72,160	8,12,44,277
3,80,620	..	3,80,620	4,40,060
4,91,52,780	..	4,91,52,780	8,33,46,447
..	..	..	14,44,66,908
..	..	..	14,44,66,908
4,91,52,780	..	4,91,52,780	53,40,68,976
..	81,66,473	81,66,473	16,53,14,299
..	..	..	4,63,452
..	81,66,473	81,66,473	16,57,77,751
4,91,52,780	81,66,473	5,73,19,253	69,98,46,727

## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure
1	Non-Plan
	2
	Rs.
<b>B. Capital Account of Social Services—contd.</b>	
<b>(c) Water Supply, Sanitation, Housing and Urban Development—</b>	
<b>4215. Capital Outlay on Water Supply and Sanitation—</b>	
01 Water Supply—	
101 Urban Water Supply—	
Other schemes each costing Rs. 50 lakhs and less	.. ..
102 Rural Water Supply	.. ..
190 Investments in Public Sector and other Undertakings— Investments in Punjab Water Supply and Sewerage Board	.. ..
800 Other Expenditure	.. ..
Total—01	.. ..
02 Sewerage and Sanitation—	
106 Sewerage Services	.. ..
800 Other Expenditure	.. ..
Total—02	.. ..
Total (4215)	.. ..
<b>4216. Capital Outlay on Housing—</b>	
01 Government Residential Buildings—	
106 General Pool Accommodation—	
(i) Construction of Government Accommodation for Government Employees at Chandigarh	.. ..
(ii) Construction of houses for Government Employees at focal point	.. ..
(iii) Construction of houses for Government Employees at Tehsil Headquarters..	.. ..
Total (106)	.. ..

EXPENDITURE DURING AND TO END OF 1988-89—*contd.*

during 1988-89			Expenditure to end of 1988-89
Plan	Centrally Sponsored Schemes	Total	
3	4	5	6
Rs.	Rs.	Rs.	Rs.
..	..	..	40,82,257
..	..	..	2,64,389
..	..	..	3,25,00,000
—44,651*	..	—44,651	99,18,895
—44,651	..	—44,651	4,67,65,541
..	..	..	35,32,596
..	..	..	1,69,471
..	..	..	37,02,067
—44,651	..	—44,651	5,04,67,608
9,99,636	..	9,99,636	7,37,32,177
..	..	..	2,67,05,000
22,43,082	..	22,43,082	51,77,742
32,42,718	..	32,42,718	10,56,14,919

\*Minus expenditure during the year represents write-back of expenditure of previous years.

## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure 1	Expenditure	
	Non-Plan 2	
		Rs.
<b>B. Capital Account of Social Services—contd.</b>		
<b>(c) Water Supply, Sanitation, Housing and Urban Development—contd.</b>		
<b>4216. Capital Outlay on Housing—concl'd.</b>		
<b>01 Government Residential Buildings—concl'd.</b>		
107 Police Housing	..	..
700 Other Housing—		
(i) Printing and Stationery Department staff quarters	..	..
(ii) Subsidised Industrial Housing Scheme	..	..
(iii) Construction of houses for Harijans, Weaker sections of society etc.	..	..
(iv) Financial Assistance to Housing Development Board for construction and allotment of L.I.G. Houses to migrant families on concessional terms	..	..
(v) Construction and allotment of free L.I.G. Houses to migrant widows and destitutes	..	..
(vi) Other schemes each costing Rs. 50 lakhs and less	..	..
Total (700)	..	..
800 Other Expenditure	..	..
Total—01	..	..
<b>02 Urban Housing—</b>		
191 Housing Co-operatives	..	..
800 Other Expenditure*	..	..
Total—02	..	..
<b>03 Rural Housing—</b>		
102 Provisions of House site to the landless—House sites for landless workers in rural areas	..	..
800 Other Expenditure*	..	..
Total—03	..	..
<b>80 General—</b>		
001 Direction and Administration	..	..
052 Machinery and Equipment	..	..
Total—80	..	..
Total (4216)	..	..

\*Scheme-wise details awaited.

## EXPENDITURE DURING AND TO END OF 1988-89—contd.

during 1988-89			Expenditure to end of 1988-89
Plan	Centrally Sponsored Schemes	Total	
3	4	5	6
Rs.	Rs.	Rs.	Rs.
13,01,97,079	..	13,01,97,079	37,10,75,016
..	..	..	21,66,800
..	..	..	3,06,89,733
..	..	..	70,00,000
9,66,000	..	9,66,000	3,80,55,246
22,85,000	..	22,85,000	1,07,01,000
..	..	..	42,566
32,51,000	..	32,51,000	8,86,55,345
..	..	..	3,23,91,104
13,66,90,797	..	13,66,90,797	59,77,36,384
50,00,000	..	50,00,000	3,59,86,407
..	..	..	12,20,32,204
50,00,000	..	50,00,000	15,80,18,611
..	..	..	3,88,37,907
..	..	..	2,44,28,910
..	..	..	6,32,66,817
1,50,768	..	1,50,768	59,97,082
21,538	..	21,538	8,05,212
1,72,306	..	1,72,306	68,02,294
14,18,63,103	..	14,18,63,103	82,58,24,106



## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure

Expenditure

Non-Plan

1

2

Rs.

**B. Capital Account of Social Services—contd.****(c) Water Supply, Sanitation, Housing and Urban Development—concl'd.****4217. Capital Outlay on Urban Development—****60 Other Urban Development Schemes—****050 Land—**

(i) Development of Sector 63 at S.A.S. Nagar

(ii) Development of Sector 64 (Phase IX) at S.A.S. Nagar

(iii) Development of Urban Estates, Dugri, Phase—I

(iv) Development of Urban Estate, Phase—II, Patiala

(v) Construction of Urban Estate, Sector—38, Jamalpur

(vi) Construction of Urban Estate, Sector—39, Jamalpur

(vii) Other works each costing Rs. 50 lakhs and less

Total (050)

**052 Machinery and Equipment ..****799 Suspense****800 Other Expenditure**

Total (4217)

Total—(c) Water Supply, Sanitation, Housing and Urban Development

**(d) Information and Broadcasting—****4220. Capital Outlay on Information and Publicity—****60 Others—****101 Buildings****800 Other Expenditure**

Total—60

Total (4220)

Total—(d) Information and Broadcasting

—4,22,88,518\*\*

—4,22,88,518

—4,22,88,518

7,715

7,715

7,715

7,715

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

## EXPENDITURE DURING AND TO END OF 1988-89—contd.

during 1988-89			Expenditure to end of 1988-89	
Plan	Centrally Sponsored Schemes	Total		
3	4	5	6	
Rs.	Rs.	Rs.	Rs.	
3,72,970	..	3,72,970	70,24,346	
..	..	..	47,31,795	
..	..	..	33,44,675	
7,58,000	..	7,58,000	64,58,719	
..	..	..	14,92,329	
..	..	..	19,20,707	
6,95,24,343	..	6,95,24,343	13,28,96,852	
7,06,55,313	..	7,06,55,313	15,78,69,423	
2,11,238	..	2,11,238	4,05,579	
1,36,231	..	1,36,231	17,26,425	
-2,79,854**	..	-4,25,68,372	18,74,32,321	
7,07,22,928	..	2,84,34,410	34,74,33,748	
21,25,41,380	..	17,02,52,862	1,22,37,25,462	
-2,22,068*	..	-2,22,068	2,90,887	
..	..	7,715	7,715	
-2,22,068	..	-2,14,353	2,98,602	
-2,22,068	..	-2,14,353	2,98,602	
-2,22,068	..	-2,14,353	2,98,602	

\*Represents write-back of expenditure of previous years.

\*\*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.	
<b>B. Capital Account of Social Services—contd.</b>		
<b>(e) Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—</b>		
<b>4225. Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—</b>		
01 Welfare of Scheduled Castes—		
190 Investments in Public Sector and other Undertakings—		
Investments in Punjab Scheduled Castes Land Development and Finance Corporation, Chandigarh		
800 Other Expenditure—		
Other schemes each costing Rs. 50 lakhs and less		
<b>Total—01</b>		
03 Welfare of Backward Classes—		
190 Investments in Public Sector and other Undertakings—		
Investments in Punjab Backward Classes Land Development and Finance Corporation, Chandigarh		
<b>Total—03</b>		
<b>Total (4225)</b>		
<b>Total—(e) Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes</b>		
<b>(g) Social Welfare and Nutrition—</b>		
<b>4235. Capital Outlay on Social Security and Welfare—</b>		
01 Rehabilitation—		
201 Other Rehabilitation Schemes		
<b>Total—01</b>		

## EXPENDITURE DURING AND TO END OF 1988-89—contd.

during 1988-89			Expenditure to end of 1988-89
Plan	Centrally Sponsored Schemes	Total	
₹	₹	₹	₹
Rs.	Rs.	Rs.	Rs.
88,90,000	..	88,90,000	19,05,43,000
..	..	..	20,80,625
88,90,000	..	88,90,000	19,26,23,625
..	..	..	5,66,00,000
..	..	..	5,66,00,000
88,90,000	..	88,90,000	24,92,23,625
88,90,000	..	88,90,000	24,92,23,625
..	..	..	13,86,048
..	..	..	13,86,048

## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure	
	Non-Plan	
	1	2
	Rs.	
<b>B. Capital Account of Social Services—concl'd.</b>		
(g) Social Welfare and Nutrition—concl'd.		
<b>4235. Capital Outlay on social Security and Welfare—concl'd.</b>		
02 Social Welfare—		
101 Welfare of handicapped	..	..
102 Child Welfare	..	..
104 Welfare of aged, infirm and destitute	..	..
190 Investments in Public Sector and other Undertakings—		
(i) Investments in Punjab State Women and Child Welfare Corporation	..	..
(ii) Investments in Ex-Servicemen Corporation	..	..
Total (190)	..	..
800 Other Expenditure	..	..
Total—02	..	..
60 Other Social Security and Welfare Programmes—		
800 Other Expenditure	..	..
Total—60	..	..
Total (4235)	..	..
Total—(g) Social Welfare and Nutrition	..	..
(h) Others—		
<b>4250. Capital Outlay on other Social Services—</b>		
191 Labour Co-operatives	..	..
201 Labour	..	..
203 Employment—		
(i) Works Centre Scheme	..	25,27,694
(ii) Other schemes each costing Rs. 50 lakhs and less	..	..
Total (203)	..	25,27,694
800 Other Expenditure	..	..
Total (4250)	..	25,27,694
Total—(h) Others	..	25,27,694
<b>Total—B. Capital Account of Social Services</b>	..	<b>—3,97,53,109</b>

## EXPENDITURE DURING AND TO END OF 1988-89—contd.

during 1988-89			Expenditure to end of 1988-89
Plan	Centrally Sponsored Schemes	Total	
3	4	5	6
Rs.	Rs.	Rs.	Rs.
8,69,717	..	8,69,717	10,45,151
11,57,779	..	11,57,779	22,78,705
..	..	..	5,04,225
33,00,000	..	33,00,000	2,18,00,000
13,00,000	..	13,00,000	1,46,00,000
46,00,000	..	46,00,000	3,64,00,000
2,78,966	..	2,78,966	22,18,489
69,06,462	..	69,06,462	4,24,46,570
..	..	..	47,83,452
..	..	..	47,83,452
69,06,462	..	69,06,462	4,86,16,070
69,06,462	..	69,06,462	4,86,16,070
..	..	..	2,64,084
35,89,951	..	35,89,951	2,83,10,669
..	..	25,27,694	2,73,35,690
..	..	..	1,47,73,345
..	..	25,27,694	4,21,09,035
..	..	..	1,34,202
35,89,951	..	61,17,645	7,08,17,990
35,89,951	..	61,17,645	7,08,17,990
34,72,88,274	81,66,473	31,57,01,638	2,74,77,58,880

## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure 1	Expenditure	
	Non-Plan	
	2	
	Rs.	
<b>C. Capital Account of Economic Services—</b>		
<b>(a) Capital Account of Agriculture and Allied Activities—</b>		
<b>4401. Capital Outlay on Crop Husbandry—</b>		
101 Farming Co-operatives	..	..
103 Seeds	..	..
105 Manures and Fertilizers	..	..
107 Plant Protection	..	..
113 Agricultural Engineering	..	..
119 Horticulture and Vegetable Crops	..	..
190 Investments in Public Sector and other Undertakings—		
Investments in Punjab State Seeds Corporation Ltd., Chandigarh	..	..
800 Other Expenditure—		
Other schemes each costing Rs. 50 lakhs and less	..	..
<b>Total (4401)</b>	..	..
<b>4402. Capital Outlay on Soil and Water Conservation—</b>		
203 Land Reclamation and Development	..	..
800 Other Expenditure	..	..
<b>Total (4402)</b>	..	..

EXPENDITURE DURING AND TO END OF 1988-89—*contd.*

during 1988-89				Expenditure to end of 1988-89
Plan	Centrally Sponsored Schemes	Total		
3	4	5		6
Rs.	Rs.	Rs.		Rs.
..	..	..		4,17,719
..	..	..		—4,12,760@
..	..	..		4
— 12,22,599*	..	—12,22,599		—8,97,20,684**
..	..	..		3,42,140
..	..	..		381
..	..	..		3,70,00,000
..	..	..		3,57,948
—12,22,599	..	—12,22,599		—5,20,15,252
—35,114*	..	—35,114		80,57,315(A)
..	..	..		10,33,351
—35,114	..	—35,114		90,90,666

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

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

@Progressive minus expenditure represents excess of recoveries over the capital expenditure on the scheme "Mechanised Nucleus seed farm".

(A) Includes expenditure of Rs. 81,65,147 to end of 1986-87. Scheme-wise details called for from the department.



## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure	
	Non-Plan	
I	2	
	Rs.	
<b>C. Capital Account of Economic Services—contd.</b>		
<b>(a) Capital Account of Agriculture and Allied Activities—contd.</b>		
<b>4403. Capital Outlay on Animal Husbandry—</b>		
101 Veterinary Services and Animal Health	..	..
102 Cattle and Buffalo Development	..	..
103 Poultry Development	..	..
104 Sheep and Wool Development	..	..
105 Piggery Development	..	..
106 Other Live Stock Development	..	..
107 Fodder and Feed Development	..	..
109 Extension and Training	..	..
191 Animal Husbandry Co-operatives	..	..
800 Other Expenditure	..	..
Total (4403)	..	..
<b>4404. Capital Outlay on Dairy Development—</b>		
190 Investments in Public Sector and other Undertakings—Investments in Punjab Dairy Development Corporation, Chandigarh	..	..
191 Dairy Co-operatives	..	..
800 Other Expenditure—	..	..
Other schemes each costing Rs. 50 lakhs and less	..	..
Total (4404)	..	..
<b>4405. Capital Outlay on Fisheries—</b>		
101 Inland Fisheries	..	..
800 Other Expenditure	..	..
Total (4405)	..	..
<b>4406. Capital Outlay on Forestry and Wild Life—</b>		
<b>01 Forestry—</b>		
070 Communication and Buildings	..	..
800 Other Expenditure	..	..
Total—01	..	..
<b>02 Environmental Forestry and Wild Life—</b>		
111 Zoological Park	..	..
Total—02	..	..
Total (4406)	..	..

EXPENDITURE DURING AND TO END OF 1988-99—*contd.*

during 1988-89

Expenditure to  
end of 1988-89

Plan	Centrally Sponsored Schemes	Total	
3	4	5	6
Rs.	Rs.	Rs.	Rs.
19,71,053	..	19,71,053	1,71,99,351
25,43,746	..	25,43,746	99,32,063
1,00,00,000	..	1,00,00,000	1,70,61,443
30,688	..	30,688	7,76,134
3,756	..	3,756	15,63,485
2,28,009	..	2,28,009	2,32,608
2,98,142	..	2,98,142	18,47,273
..	..	..	11,24,605
..	..	..	1,98,000
..	..	..	3,37,27,921
1,50,75,394	..	1,50,75,394	8,36,62,883
76,00,000	..	76,00,000	5,29,46,724
8,56,210	..	8,56,210	3,69,92,291
84,56,210	..	84,56,210	2,20,72,389
84,56,210	..	84,56,210	11,20,11,404
..	..	..	78,62,459
75,96,111	..	75,96,111	3,75,49,846
75,96,111	..	75,96,111	4,54,12,305
46,458	..	46,458	5,55,170
..	..	..	45,44,321
46,458	..	46,458	50,99,491
10,38,977	..	10,38,977	10,83,819
10,38,977	..	10,38,977	10,83,819
10,85,435	..	10,85,435	61,83,310

## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure	
	Non-Plan	
1	2	
	Rs.	
<b>C. Capital Account of Economic Services—contd.</b>		
<b>(a) Capital Account of Agriculture and Allied Activities—contd.</b>		
<b>4408. Capital Outlay on Food Storage and Warehousing—</b>		
01. Food—		2,310
101 Procurement and Supply		—38,75,90,334*
190 Investments in Public Sector and other Undertakings—		
Investments in Punjab State Civil Supplies Corporation, Chandigarh		
800 Other Expenditure		
		2,310
Total—01		—38,75,90,334
02 Storage and Warehousing—		
190 Investments in Public Sector and Other Undertakings—		
Investments in Warehousing Corporation		
800 Other Expenditure		
Total—02		
		2,310
Total (4408)		—38,75,90,334
<b>4416. Investments in Agricultural Financial Institutions—</b>		
<b>190. Investments in Public Sector and other Undertakings—</b>		
(i) Land Development and Reclamation Corporation, Chandigarh		
(ii) Punjab State Warehousing Corporation, Chandigarh		
(iii) Punjab Agro-Industries Corporation, Chandigarh		
(iv) Punjab State Horticulture Corporation, Chandigarh		
Total (190)		
200 Other Investments—		
Agricultural Financial Institutions—		
Regional Rural Banks		
800 Other Expenditure		
Total (4416)		

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

## EXPENDITURE DURING AND TO END OF 1988-89 — contd.

during 1988-89

Plan	Centrally Sponsored Schemes	Total	Expenditure to end of 1988-89
3	4	5	6
Rs.	Rs.	Rs.	Rs.
..	..	—38,75,88,024	—1,53,38,80,909**
..	..	..	2,73,00,000
—9,896*	..	—9,896	57,82,046
—9,896	..	—38,75,97,920	—1,50,07,98,863
25,00,000	..	25,00,000	50,00,000
..	..	..	9,98,673
25,00,000	..	25,00,000	59,98,673
24,90,104	..	—38,50,97,920	—1,49,48,00,190
..	..	..	1,69,40,784
..	..	..	3,37,34,000
7,75,00,000	..	7,75,00,000	14,96,00,000
..	..	..	21,99,000
7,75,00,000	..	7,75,00,000	20,24,73,784
7,50,000	..	7,50,000	26,25,000
—198*	..	—198	—890**
7,82,49,802	..	7,82,49,802	20,50,97,894

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

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

## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure	
	1	2
		Rs.
<b>C. Capital Account of Economic Services—contd.</b>		
<b>(a) Capital Account of Agriculture and Allied Activities—concl'd.</b>		
<b>4425. Capital Outlay on Co-operation—</b>		
004 Research and Evaluation	..	..
107 Investments in Credit Co-operatives	..	..
108 Investments in other Co-operatives	..	..
190 Investments in Public Sector and other Undertakings	..	..
800 Other Expenditure—		
(i) Scheme for distribution of seeds, fertilizers and pesticides— Gross Expenditure	..	..
Deduct—Receipts and Recoveries on Capital Account	..	..
Net Expenditure	..	..
(ii) Other schemes not in the nature of State Trading schemes	..	..
		<hr/>
Total (800)	..	..
		<hr/>
Total (4425)	..	..
		<hr/>
<b>4435. Capital Outlay on other Agricultural Programmes—</b>		
101 Marketing Facilities	..	..
		<hr/>
Total (4435)	..	..
		<hr/>
Total—(a) Capital Account of Agriculture and Allied Activities	..	2,310 —38,75,90,334
		<hr/>

## EXPENDITURE DURING AND TO END OF 1988-89—contd.

during 1988-89			Expenditure to end of 1988-89
Plan	Centrally Sponsored Schemes	Total	
3	4	5	6
Rs.	Rs.	Rs.	Rs.
4,00,000	..	4,00,000	16,50,000
-1,86,46,268*	..	-1,86,46,268	18,16,74,176
2,28,566	1,99,500	4,28,066	4,38,36,354
..	50,00,000	50,00,000	13,59,68,507
..	..	..	2,98,35,55,805
..	..	..	-3,02,65,85,224
..	..	..	-4,30,29,419
..	..	..	82,85,653
..	..	..	-3,47,43,766
-1,80,17,702	51,99,500	-1,28,18,202	32,83,85,271
4,02,908	..	4,02,908	-14,15,51,916**
4,02,908	..	4,02,908	-14,15,51,916
9,40,80,549	51,99,500	-28,83,07,975	-89,85,23,625

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

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

## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure	
	Non-Plan	
	1	2
		Rs.
<b>C. Capital Account of Economic Services—contd.</b>		
<b>(d) Capital Account of Irrigation and Flood Control—</b>		
<b>4701. Capital Outlay on Major and Medium Irrigation—</b>		
<b>01 Major Irrigation-Commercial—</b>		
101 Sirhind Canal System	..	..
102 Upper Bari Doab Canal System	..	..
103 Sutlej Valley Project	..	..
104 Harike Project	..	..
108 Banur Canal System	..	..
109 Shah Nahar Canal System	..	..
114 Beas Project (B.S.L.)—		
(i) Beas Project Unit No. I	..	..
(ii) Beas Dam Unit-II	..	..
(iii) Beas Transmission Project	..	..
Other expenditure	..	..
Advances to other Governments and agencies for common works	..	..
Deduct—Advances recovered from other Governments and agencies for common works	..	..
		..
	<b>Total (114)</b>	..
<b>115 Bhakra Dam Administration—</b>		
(i) Unit-I Bhakra Dam	..	..
(ii) Unit-II Nangal Dam	..	..
(iii) Unit-III Nangal Hydél Channel	..	..
(iv) Unit-IV Nangal Power Plant	..	..
(v) Unit-V (a) Remodelling of Ropar Head Works	..	..
(vi) Unit-V (b) Remodelling of Sirhind Canal	..	..
(vii) Unit-VI Bhakra Canal	..	..
(viii) Unit-VII Bist Doab Canal	..	..
(ix) Bhakra Left Bank Power Plant	..	..
(x) Bhakra Right Bank Power Plant	..	..
(xi) Advances to other Governments and agencies for common works	..	..
(xii) Deduct—Advances recovered from other Governments and agencies for common works	..	..
(xiii) Other expenditure	..	..
	<b>Total (115)</b>	..

## EXPENDITURE DURING AND TO END OF 1988-89—contd.

during 1988-89			Expenditure to end of 1988-89
Plan	Centrally Sponsored Schemes	Total	
3	4	5	6
Rs.	Rs.	Rs.	Rs.
..	..	..	10,53,56,294
..	..	..	10,27,30,049
..	..	..	3,01,41,397
..	..	..	10,84,27,346 @
..	..	..	3,07,976
..	..	..	27,92,77,662
—4,52,815*	..	—4,52,815	43,00,85,063
—3,44,720*	..	—3,44,720	33,60,82,012
..	..	..	5,59,26,800
..	..	..	1,31,678
—1,57,58,000*	..	—1,57,58,000	2,83,44,46,630
81,55,153	..	81,55,153	—2,82,57,74,043
—84,00,382	..	—84,00,382	83,08,98,140
6,50,760	..	6,50,760	33,08,52,076
..	..	..	90,82,256
12,757	..	12,757	2,94,95,996
..	..	..	14,270
..	..	..	1,19,38,266
..	..	..	4,81,37,934
..	..	..	26,66,23,526
..	..	..	4,61,46,891
..	..	..	77,21,977
—2,70,550*	..	—2,70,550	40,73,742
..	..	..	6,72,52,811
—23,64,909	..	—23,64,909	—12,65,92,434
..	..	..	32,73,39,527
—19,71,942	..	—19,71,942	1,02,20,86,838

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

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



## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure	
	Non-Plan	
1	2	
	Rs.	
<b>C. Capital Account of Economic Services—contd.</b>		
<b>(d) Capital Account of Irrigation and Flood Control—contd.</b>		
<b>4701. Capital Outlay on Major and Medium Irrigation—contd.</b>		
<b>01 Major Irrigation—Commercial—concd.</b>		
118 Shah Nahar Feeder	..	..
120 Madhopur Beas Link Project	..	..
121 Utilization of Surplus Ravi Beas Waters	..	..
122 Sirhind Feeder Project	..	..
123 Ghaggar Project	..	..
124 Gurgaon Canal	..	..
125 Lining of Channels	..	..
126 Garhshankar Lift Irrigation Scheme	..	..
127 Garhi Lift Irrigation Scheme	..	..
128 Lohat Lift Irrigation Scheme	..	..
141 Sutlej Yamuna Link Project	..	..
143 Thein Dam (Ranjit Sagar Dam)	..	..
144 Dholbaha Check Dam	..	..
145 Shah Nahar Weir Project-(Construction of Weir for Shah Nahar)	..	..
146 Shahpur Kandi Project (Shahpur Kandi Barrage)	..	..
147 Low Dam in Kandi Area	..	..
148 Special Repair to Bhakra Main Line necessitated by Breaches—Special repair of Bhakra Main Line	..	..
800 Other Expenditure	..	..
<b>Total—01</b>	..	..

## EXPENDITURE DURING AND TO END OF 1988-89—contd.

during 1988-89			Expenditure to end of 1988-89
Plan	Centrally Sponsored Schemes	Total	
3	4	5	6
Rs.	Rs.	Rs.	Rs.
15,33,236	..	15,33,236	15,69,242
..	..	..	3,61,12,633
1,21,01,235	..	1,21,01,235	10,05,43,840
..	..	..	6,36,87,340
..	..	..	15,13,679
..	..	..	2,64,543
11,16,04,288	..	11,16,04,288	1,88,28,39,970
..	..	..	13,02,127
..	..	..	10,81,108
..	..	..	5,808
9,17,34,081	..	9,17,34,081	52,44,40,467
1,10,63,80,170	..	1,10,63,80,170	2,38,83,50,467
1,84,03,551	..	1,84,03,551	16,44,99,435
..	..	..	30,11,36,008
1,11,43,531	..	1,11,43,531	1,23,57,655
3,14,43,276	..	3,14,43,276	14,40,63,487
..	..	..	3,97,68,158(**)
..	..	..	3,84,30,330
1,37,39,71,044	..	1,37,39,71,044	8,18,11,92,599

(\*\*) An amount of Rs. 53,32,60,939 on account of Bhakra Nangal Project is to be transferred proforma to Haryana State as a result of allocation of balances between Punjab and Haryana on the reorganisation of the State on 1st November 1966. Acceptance is awaited (September 1989).

## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure Non-Plan
1	2
	Rs.
<b>C. Capital Account of Economic Services—contd.</b>	
<b>(d) Capital Account of Irrigation and Flood Control—contd.</b>	
<b>4701. Capital Outlay on Major and Medium Irrigation—concl'd.</b>	
<b>03 Medium Irrigation—Commercial—</b>	
101 Extension of Non-Prennial Irrigation to area in UBDC	.. ..
103 Extension and Improvement of Shah Nahar Canal System	.. ..
105 Construction of New Distributaries Minor	.. ..
106 Modernisation of Existing Canals	.. ..
108 Directorate of Water Resources Kandi Watershed and Area Development Project	.. ..
109 Raising Lining of BML for providing free Board	.. ..
112 Providing Irrigation facilities to Punjab Area under S.Y.L. Project	.. ..
114 Canalization of Navin and Mughali Kulhs	.. ..
115 Running of Basantpur Canal	.. ..
117 Providing Irrigation Facilities to area of erstwhile State of Malerkotla	.. ..
118 Construction of Acqueduct-cum-VR Bridge at RD-29500 of Dhudal Branch Crossing Ghaggar River	.. ..
<b>Total—03</b>	.. ..
<b>80 General—</b>	
005 Survey and Investigation—	
Survey and preparation of Irrigation schemes under Five Year Plan	.. ..
800 Other Expenditure	.. ..
<b>Total—80</b>	.. ..
<b>Total (4701)</b>	.. ..
<b>4702. Capital Outlay on Minor Irrigation—</b>	
101 Surface Water—	
Construction of Ghats in Irrigation Channels	.. ..

## EXPENDITURE DURING AND TO END OF 1988-89—contd.

during 1988-89			Expenditure to end of 1988-89
Plan	Centrally Sponsored Schemes	Total	
3	4	5	6
Rs.	Rs.	Rs.	Rs.
49,36,284	..	49,36,284	90,08,699
9,48,08,286	..	9,48,08,286	13,27,55,633
2,06,79,472	..	2,06,79,472	2,58,09,931
14,347	..	14,347	8,98,227
44,20,233	..	44,20,233	1,68,27,992
11,41,863	..	11,41,863	21,64,664
8,02,10,739	..	8,02,10,739	32,47,89,482
..	..	..	8,63,877
1,01,487	..	1,01,487	15,27,410
15	..	15	15,16,792
..	..	..	1,87,03,820
20,63,12,726	..	20,63,12,726	53,48,66,527
..	..	..	25,76,029
..	..	..	4,81,037
..	..	..	30,57,066
1,58,02,83,770	..	1,58,02,83,770	8,71,91,16,192
..	..	..	66,80,736

## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure 1	Expenditure	
	Non-Plan	
		Rs.
<b>C. Capital Account of Economic Services—contd.</b>		
<b>(d) Capital Account of Irrigation and Flood Control—concl'd.</b>		
<b>4702. Capital Outlay on Minor Irrigation—concl'd.</b>		
102 Ground Water—		
(i) Tubewells under Technical Co-operation Assistance Scheme	..	..
(ii) Installation of 108 deep tubewells in Mahilpur Block, Hoshiarpur District	..	..
(iii) Installation of 150 tubewells along main branch to augment irrigation supplies from Upper Bari Boab Canal Tracts	..	..
(iv) Installation of 96 tubewells in Shankot Block of Jalandhar District	..	..
(v) Integrated utilisation of water resources	..	..
Total (102)	..	..
800 Other Expenditure—		
(i) Water Resources Investigation scheme	..	..
(ii) Punjab State Tubewell Corporation, Chandigarh	..	..
(iii) Integrated utilisation of water resources	..	..
(iv) Other schemes each costing Rs. 50 lakhs and less	..	..
Total (800)	..	..
Total (4702)	..	..
<b>4711. Capital Outlay on Flood Control Projects—</b>		
01 Flood Control—		
103 Civil Works—		
(i) Anti-waterlogging, drainage and Flood Control Project	..	..
(ii) Special Problems for Border areas	..	..
Total—01	..	..
03 Drainage—		
103 Civil Works Drainage Project	..	..
799 Suspense—	..	..
Government Central Workshop	..	..
Total—03	..	..
Total (4711)	..	..
Total—(d) Capital Account of Irrigation and Flood Control	..	..

EXPENDITURE DURING AND TO END OF 1988-89—*contd.*

during 1988-89				Expenditure to end of 1988-89
Plan	Centrally Sponsored Schemes	Total		
3	4	5	6	
Rs.	Rs.	Rs.	Rs.	
..	..	..	6,85,36,797	
..	..	..	3,05,74,664	
..	..	..	2,69,17,334	
..	..	..	65,25,560	
..	..	..	1,21,20,229	
..	..	..	14,46,74,584	
..	..	..	2,55,16,500	
1,52,00,000	..	1,52,00,000	29,38,42,629	
92,67,336	..	92,67,336	92,67,336	
..	..	..	85,27,038	
2,44,67,336	..	2,44,67,336	33,71,53,503	
2,44,67,336	..	2,44,67,336	48,85,08,823	
4,98,05,583	..	4,98,05,583	56,57,76,333	
..	1,23,78,840	1,23,78,840	3,13,79,939	
4,98,05,583	1,23,78,840	6,21,84,423	59,71,56,272	
7,24,60,784	..	7,24,60,784	1,14,51,87,399	
..	..	..	—2,54,23,864*	
7,24,60,784	..	7,24,60,784	1,11,97,63,535	
12,22,66,367	1,23,78,840	13,46,45,207	1,71,69,19,807	
1,72,70,17,473	1,23,78,840	1,73,93,96,313	10,92,45,44,822	

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

## STATEMENT NO. 13—DETAILED STATEMENT OF

Nature of Expenditure	Expenditure Non-Plan
1	2
	Rs.
<b>C. Capital Account of Economic Services—contd.</b>	
<b>(e) Capital Account of Energy—</b>	
<b>4801. Capital Outlay on Power Projects—</b>	
<b>01 Hydel Generation—</b>	
190 Investments in Public Sector and other Undertakings—	
Investments in share capital of Punjab State Electricity Board	.. ..
80. General—	
800 Other Expenditure—	
National Projects Construction Corporation Ltd., New Delhi	.. ..
Total (4801)	.. ..
<b>4810. Capital Outlay on Non-Conventional Sources of Energy—</b>	
800 Other Expenditure	.. ..
Total (4810)	.. ..
Total—(e) Capital Account of Energy	.. ..
<b>(f) Capital Account of Industry and Minerals—</b>	
<b>4851. Capital Outlay on Village and Small Industries—</b>	
101 Industrial Estates	.. ..
102 Small Scale Industries—	
(i) Contribution to share capital to Punjab State Small Industries Corporation, Chandigarh	.. ..
(ii) Contribution to share capital to Punjab Hosiery and Knitwear Development Corporation, Chandigarh	.. ..
(iii) Contribution to share capital to Punjab State Leather Development Corporation, Chandigarh	.. ..
(iv) Investments in Bharat Steel Tubes Ltd., New Delhi	.. ..
(v) Construction of New Quality Marketing Centre and Tool Room at Ludhiana	.. ..
(vi) Other schemes each costing Rs. 50 lakhs and less	.. .. —6,67,371*
Total (102)	.. .. —6,67,371
103 Handloom Industries—	
Contribution to share capital to Punjab State Handloom and Textile Development Corporation, Chandigarh	.. ..
107 Sericulture Industries	.. ..
109 Composite Village and Small Industries Co-operatives	.. ..
200 Other Village Industries	.. ..
800 Other Expenditure	.. ..
Total (4851)	.. .. —6,67,371

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

## CAPITAL EXPENDITURE DURING AND TO END OF 1988-98—contd.

during 1988-89				Expenditure to end of 1988-89
Plan	Centrally Sponsored Schemes	Total		
3	4	5	6	
Rs.	Rs.	Rs.	Rs.	
..	..	..	5,00,00,000	
..	..	..	5,48,000	
..	..	..	5,05,48,000	
..	..	..	53,07,000	
..	..	..	53,07,000	
..	..	..	5,58,55,000	
..	..	..	9,07,93,192	
..	..	..	4,02,56,000	
20,00,000	..	20,00,000	3,01,00,000	
30,00,000	..	30,00,000	3,11,90,000	
..	..	..	15,39,500	
..	..	..	63,74,521	
30,22,636	..	23,55,265	10,91,86,224	
80,22,636	..	73,55,265	21,86,46,245	
18,50,000	..	18,50,000	3,58,00,000	
..	..	..	2,62,641	
-16,29,500*	25,28,500	8,99,000	4,71,14,813	
..	..	..	20,00,000	
4,15,63,299	..	4,15,63,299	14,68,17,695	
4,98,06,435	25,28,500	5,16,67,564	54,14,34,586	

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



## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure
	Non-Plan
1	2
	Rs.
<b>C. Capital Account of Economic Services—contd.</b>	
<b>(f) Capital Account of Industries and Minerals—contd.</b>	
<b>4854. Capital Outlay on Cement and Non-metallic Mineral Industries—</b>	
<b>01 Cement—</b>	
190 Investments in Public Sector and other Undertakings	.. ..
Total (4854)	.. ..
<b>4858. Capital Outlay on Engineering Industries—</b>	
<b>60 Other Engineering Industries—</b>	
800 Other Expenditure	.. ..
Total (4858)	.. ..
<b>4859. Capital Outlay on Telecommunication and Electronic Industries—</b>	
<b>02 Electronics—</b>	
190 Investments in Public Sector and other Undertakings— Investments in Punjab State Electronics Development and Production Corporation, Chandigarh	.. ..
Total (4859)	.. ..
<b>4860. Capital Outlay on Consumer Industries—</b>	
<b>01 Textiles —</b>	
190 Investments in Public Sector and other Undertakings	.. ..
191 Co-operative Spinning Mills	.. ..
Total—01	.. ..
<b>04 Sugar—</b>	
190 Investments in Public Sector and other Undertakings	.. ..
191 Co-operative Sugar Mills	.. ..
Total—04	.. ..
<b>05 Paper and Newsprint—</b>	
190 Investments in Public Sector and other Undertakings	.. ..
<b>60 Others—</b>	
600 Others	.. ..
Total—05	.. ..
Total (4860)	.. ..
<b>4875. Capital Outlay on Other Industries—</b>	
<b>60 Other Industries—</b>	
190 Investments in Public Sector and other Undertakings	.. ..
Total—60	.. ..
Total (4875)	.. ..

EXPENDITURE DURING AND TO END OF 1988-89—*contd.*

during 1988-89				Expenditure to end of 1988-89
Plan	Centrally Sponsored Schemes	Total		
3	4	5	6	
Rs.	Rs.	Rs.	Rs.	
..	..	..	1,44,672	
..	..	..	1,44,672	
..	..	..	2,35,099	
..	..	..	2,35,099	
1,00,00,000	..	1,00,00,000	6,15,00,000	
1,00,00,000	..	1,00,00,000	6,15,00,000	
..	..	..	10,96,800	
2,54,00,000	2,66,25,000	5,20,25,000	34,23,21,500	
2,54,00,000	2,66,25,000	5,20,25,000	34,34,18,300	
..	..	..	10,96,800	
6,25,00,000	11,57,50,000	17,82,50,000	51,60,25,000	
6,25,00,000	11,57,50,000	17,82,50,000	51,71,21,800	
..	..	..	5,48,400	
..	..	..	47,420	
..	..	..	5,95,820	
8,79,00,000	14,23,75,000	23,02,75,000	86,11,35,920	
..	..	..	54,24,080	
..	..	..	54,24,080	
..	..	..	54,24,080	

## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure.	
	Non-Plan	
1	2	
	Rs.	
<b>C. Capital Account of Economic Services—concl'd.</b>		
<b>(f) Capital Account of Industry and Minerals—concl'd.</b>		
<b>4885. Other Capital Outlay on Industries and Minerals—</b>		
<b>01 Investments in Industrial Financial Institutions—</b>		
<b>190 Investments in Public Sector and other Undertakings—</b>		
(i) Investments in Punjab State Industrial Development Corporation, Chandigarh	..	..
(ii) Investments in Punjab Film and News Corporation, Chandigarh	..	..
(iii) Investments in Punjab Financial Corporation, Chandigarh	..	..
(iv) Investments in Goindwal Industrial and Investment Corporation	..	..
(v) Investments in Punjab State Handloom and Textile Development Corporation, Chandigarh	..	..
(vi) Investments in Punjab Hosiery and Knitwear Development Corporation, Chandigarh	..	..
(vii) Industrial Estates—Acquisition of Land for focal growth point	..	..
(viii) Expansion of Relief Unit	..	..
<b>Total (190)</b>	..	..
<b>200 Other Investments—</b>		
(i) Acquisition of land for focal growth point	..	..
(ii) Other schemes each costing Rs. 50 lakhs and less	..	..
<b>Total (200)</b>	..	..
<b>Total—01</b>	..	..
<b>60 Others—</b>		
<b>800 Other Expenditure</b>	..	..
<b>Total—60</b>	..	..
<b>Total (4885)</b>	..	..
<b>Total—(f) Capital Account of Industry and Minerals</b>	..	6,67,371

EXPENDITURE DURING AND TO END OF 1988-89—*contd.*

during 1988-89

Plan	Centrally Sponsord Schemes	Total	Expenditure to end of 1988-89
3	4	5	6
Rs.	Rs.	Rs.	Rs.
..	..	..	65,71,50,000
3,00,000	..	3,00,000	1,31,22,000
3,25,00,000	..	3,25,00,000	11,04,00,000
50,00,000	..	50,00,000	4,19,45,000
..	..	..	5,00,000
..	..	..	8,00,000
8,26,99,200	..	8,26,99,200	8,26,99,200
4,15,975	..	4,15,975	4,15,975
12,09,15,175	..	12,09,15,175	90,70,32,175
..	..	..	8,96,53,030
..	..	..	2,65,51,197
..	..	..	11,62,04,227
12,09,15,175	..	12,09,15,175	1,02,32,36,402
..	..	..	8,105
..	..	..	8,105
12,09,15,175	..	12,09,15,175	1,02,32,44,507
26,86,21,610	14,49,03,500	41,28,57,739	2,49,31,18,864

## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure	
	Non-Plan	
1	2	
	Rs.	
<b>C. Capital Account of Economic Services—contd.</b>		
(g) Capital Account of Transport—		
5053. Capital Outlay on Civil Aviation—		
02 Airports—		
102 Aerodromes	..	..
80 General—	..	..
003 Training and Education	..	..
800 Other Expenditure	..	..
Total—80	..	..
Total (5053)	..	..
5054. Capital Outlay on Roads and Bridges—		
02 Strategic and Border Roads—		
337 Road Works—		
(1) Widening and strengthening Patti-Valtoha-Khem Karan Road	..	—4,28,023*
(2) Widening and strengthening Jandiala-Tarn Taran-Chahal Kalan Road	..	16,780
(3) Extension of Pathankot By-Pass	..	..
(4) Widening and strengthening Patti-Tarn Taran Road	..	..
(5) Widening and strengthening Amritsar-Ajnala Road	..	27,654
(6) Construction of Southern By-Pass at Ludhiana	..	17,49,904
(7) Widening and strengthening Harike-Khalra Road	..	..
(8) Widening Ludhiana-Ferozepur Border Road	..	..
(9) Construction of By-Pass at Patiala	..	23,61,648
(10) Widening and strengthening Faridkot-Ferozepur Road	..	..
(11) Widening and strengthening Dasuya-Ropar Road (Hoshiarpur-Tanda Section)	..	..
(12) Widening and strengthening Dasuya-Ropar Road (Garhshankar-Balachaur Section)	..	..
(13) Widening and strengthening Dasuya-Ropar Road (Balachaur-Ropar Section)	..	..
(14) Development of Ganga Nagar-Malout Road	..	..
(15) Widening and strengthening Barnala-Bhatinda-Malout Road (Rampura Phool to Barnala Section)	..	..
(16) Widening and strengthening Barnala-Bhatinda-Malout Road (Rampura Phool to Bhatinda Section)	..	..
(17) Strengthening Ludhiana-Ferozepur Road	..	..
(18) Raising/widening/strengthening Harike-Zira-Ferozepure to Fazilka Road K. M. 3 to 52 K. M.	..	..
(19) Raising/widening/strengthening Harike-Zira-Ferozepur to Fazilka Road (Section Ferozepur-Fazilka Road K.M. 53 to 86.7 K.M)	..	52,64,961

\*Represents write-back of expenditure of previous years.

## EXPENDITURE DURING AND TO END OF 1988-89—contd.

during 1988-89

Plan	Centrally Sponsored Schemes	Total	Expenditure to end of 1988-89
3	4	5	6
Rs.	Rs.	Rs.	Rs.
5,67,393	..	5,67,393	54,31,886
90,372	..	90,372	90,372
2,34,291	..	2,34,291	1,57,29,261
3,24,663	..	3,24,663	1,58,19,633
8,92,056	..	8,92,056	2,12,51,519
..	..	—4,28,023	1,26,80,328
..	..	16,780	89,94,285
..	..	..	62,95,552
..	..	..	91,52,247
..	..	27,654	1,22,80,335
..	..	17,49,904	44,52,504
..	..	..	1,50,08,131
..	..	..	48,59,833
..	..	23,61,648	24,88,234
..	..	..	1,47,58,701
..	..	..	45,61,837
..	..	..	67,34,652
..	..	..	76,98,673
..	..	..	1,37,85,340
..	..	..	1,11,73,639
..	..	..	1,74,31,715
..	..	..	1,59,22,936
..	..	..	3,06,38,123
..	..	52,64,961	2,29,14,568

## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure	
	Non-Plan	
1	2	
	Rs.	
<b>C. Capital Account of Economic Services—contd.</b>		
<b>(g) Capital Account of Transport—contd.</b>		
<b>5054. Capital Outlay on Roads and Bridges—contd.</b>		
<b>02 Strategic and Border Roads—concl'd.</b>		
<b>337 Road Works—concl'd.</b>		
(20) Widening and strengthening Rajpura-Patiala Road	..	..
(21) Widening and strengthening Patiala-Bhawanigarh Road	..	..
(22) Widening and strengthening Bhawanigarh-Sangrur Road	..	..
(23) Widening and strengthening Sangrur-Barnala Road	..	..
(24) Construction of By-Pass at Sangrur	..	..
(25) Widening/strengthening/raising Hoshiarpur-Mahilpur Road	..	..
(26) Construction Tarn Taran By-Pass (IInd Phase)	..	..
(27) Widening/strengthening/raising Mahilpur-Garhshankar Road	..	..
(28) Construction of By-Pass at Malout	..	..
(29) Construction of By-Pass at Abohar	..	..
(30) Survey and levelling at Jandiala	..	..
(31) Strengthening Pathankot-Jalandhar Road N.H.1 K.M. 27.05 to 69.50	..	..
(32) Strengthening Pathankot-Amritsar Road N.H. 15 in K.M. 8.89 to 99.50	..	2,46,522
(33) Strengthening Pathankot-Amritsar Road N.H. 15 in K.M. 14.15, 43.5, 45.48, 46.25, 50.30, 60 to 66.80	..	21,739
(34) Construction of Road Pavement of Abohar By-Pass (Southern Alignment)	..	..
(35) Other works each costing Rs. 50 lakhs and less	..	1,01,00,212
Total (337)	..	1,93,61,397
Total—02	..	1,93,61,397

## EXPENDITURE DURING AND TO END OF 1988-89—contd.

during 1988-89

Plan	Centrally Sponsored Schemes	Total	Expenditure to end of 1988-89
3	4	5	6
Rs.	Rs.	Rs.	Rs.
..	..	..	76,32,860
..	..	..	92,44,363
..	..	..	65,52,400
..	..	..	1,21,09,263
..	..	..	39,476
..	..	..	1,06,70,367
..	..	..	98,84,643
..	..	..	85,45,275
..	..	..	4,804
..	..	..	22,33,611
..	..	..	15,814
..	..	..	29,000
..	..	2,46,522	31,66,078
..	..	21,739	29,12,090
..	..	..	1,71,28,555
..	..	1,01,00,212	20,79,06,201
..	..	1,93,61,397	51,99,06,433
..	..	1,93,61,397	51,99,06,433



## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure	
	Non-Plan	
1	2	
	Rs.	
<b>C. Capital Account of Economic Services—contd.</b>		
<b>(g) Capital Account of Transport—contd.</b>		
<b>5054. Capital Outlay on Roads and Bridges—contd.</b>		
<b>03 State Highways—</b>		
001 Direction and Administration	..	..
052 Machinery and Equipment	..	..
101 Bridges—		
(i) Construction of Jagraon new Bridge at Ludhiana	..	..
(ii) Construction of High level Bridge over River Beas at Shri Goindwal Sahib	..	..
(iii) Construction of High level Bridge over River Beas at Shri Hargobindpur Sahib	..	..
(iv) Construction of Railway overbridge at Sharifpura	..	..
(v) Construction of High level Bridge over Sagran Choe crossing Dasuya Hajipur Road	..	..
(vi) Construction of Railway overbridge at Hussain Pura, Amritsar	..	..
(vii) Construction of bridge on Mamoon Madhopur Road	..	..
(viii) Construction of bridge over River Chakki	..	..
(ix) Construction of fly over Bridge at Dholewal Chowk at Ludhiana	..	..
Total (101)	..	..
<b>337 Road Works—</b>		
(1) Widening Guru Gobind Singh Marg Road (Phase No. III)	..	..
(2) Widening Guru Gobind Singh Marg (Section Almgir to Raikot)	..	..
(3) Widening and strengthening G.T. Road K.M. 446 to 452 K.M. from Bhandari Bridge to Guru Nanak University, Amritsar	..	..
(4) Widening G.T. Road from Guru Nanak Dev University to Gate Way of India	..	..
(5) Widening Guru Gobind Singh Marg (Section Raikot to District Boundary)	..	..
(6) Widening Raigarh Shuttrana Road	..	..
(7) Other works each costing Rs. 50 lakhs and less	..	..
Total (337)	..	..
Total—03	..	..

EXPENDITURE DURING AND TO END OF 1988-89—*contd.*

during 1988-89

Plan	Centrally Sponsored Schemes	Total	Expenditure to end of 1988-89
3	4	5	6
Rs.	Rs.	Rs.	Rs.
27,52,373	..	27,52,373	5,97,62,760
31,10,618	..	31,10,618	4,63,00,996
..	..	..	1,23,86,538
..	..	..	1,66,51,079
..	..	..	62,261
..	..	..	5,83,403
5,79,086]	..	5,79,086	19,01,086
..	..	..	97,71,044
..	..	..	54,21,499
..	..	..	92,00,643
1,03,46,705	..	1,03,46,705	1,03,46,705
1,09,25,791	..	1,09,25,791	6,63,24,258
..	..	..	10,96,332
6,37,507	..	6,37,507	22,14,668
..	..	..	59,80,906
..	..	..	19,85,345
..	..	..	54,000
12,80,000	..	12,80,000	27,27,000
8,24,41,341	..	8,24,41,341	1,28,45,95,934
8,43,58,848	..	8,43,58,848	1,29,86,54,185
10,11,47,630	..	10,11,47,630	1,47,10,42,199

## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure
	Non-Plan
1	2
	Rs.
<b>C. Capital Account of Economic Services—contd.</b>	
<b>(g) Capital Account of Transport—concl'd.</b>	
<b>5054. Capital Outlay on Roads and Bridges—concl'd.</b>	
80 General—	
004 Research	.. ..
Total—80	.. ..
Total (5054)	.. <u>1,93,61,397</u>
<b>5055. Capital Outlay on Road Transport—</b>	
050 Lands and Buildings	.. ..
102 Acquisition of Fleet	.. ..
103 Workshop Facilities	.. ..
190 Investments in Public Sector and other Undertakings—	
Investments in P.E.P.S.U. Road Transport Corporation, Patiala	.. ..
799 Suspense	.. ..
800 Other Expenditure	.. ..
Total (5055)	.. ..
Total—(g) Capital Account of Transport	.. <u>1,93,61,397</u>
<b>(h) Capital Account of Communication—</b>	
<b>5275. Capital Outlay on other Communication Services—</b>	
101 Other Communication Facilities	.. ..
Total (5275)	.. ..
Total—(h) Capital Account of Communication	.. ..
<b>(i). Capital Account of Science Technology and Environment—</b>	
<b>5425. Capital Outlay on Other Scientific and Environmental Research—</b>	
208 Ecology and Environment	.. ..
600 Other Services	.. ..
800 Other Expenditure	.. ..
Total (5425):	.. ..
Total—(i) Capital Account of Science Technology and Environment	.. ..

## EXPENDITURE DURING AND TO END OF 1988-89—contd.

during 1988-89			Expenditure to end of 1988-89	
Plan	Centrally Sponsored Schemes	Total		
3	4	5	6	
Rs.	Rs.	Rs.	Rs.	
28,014	..	28,014	28,014	
28,014	..	28,014	28,014	
10,11,75,644	..	12,05,37,041	1,99,09,76,646	
98,35,810	..	98,35,810	13,13,45,272	
..	..	..	23,29,44,699	
13,08,251	..	13,08,251	1,28,43,879	
6,50,00,000	..	6,50,00,000	55,32,18,693	
4,59,378	..	4,59,378	17,50,449	
16,364	..	16,364	3,09,66,891*	
7,66,19,803	..	7,66,19,803	96,30,69,883	
17,86,87,503	..	19,80,48,900	2,97,52,98,048	
..	..	..	1,53,091	
..	..	..	1,53,091	
..	..	..	1,53,091	
..	..	..	1,53,091	
27,00,000	..	27,00,000	43,00,000	
..	..	..	66,08,994	
88,35,000	..	88,35,000	1,77,32,362	
1,15,35,000	..	1,15,35,000	2,86,41,356	
1,15,35,000	..	1,15,35,000	2,86,41,356	

\*Includes Rs.—30,102 representing "Deduct—Receipts and Recoveries on Capital Account" relating to Punjab Roadways, Ambala which is to be transferred to Haryana. Acceptance is awaited (September 1989).

## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure	
	1	2 Non-Plan
		Rs.
<b>C. Capital Account of Economic Services—concl'd.</b>		
<b>(j) Capital Account of General Economic Services—</b>		
<b>5452. Capital Outlay on Tourism—</b>		
01 Tourist Infrastructure—		
102 Tourist Accommodation—		
(i) Construction of Tourist Hostel at Amritsar	..	..
(ii) Other schemes—each costing Rs. 50 lakhs and less	..	..
Total (102)	..	..
190 Investments in Public Sector and other Undertakings—		
Investments in Punjab State Tourism Development Corporation, Chandigarh	..	..
800 Other Expenditure	..	..
Total—01	..	..
Total (5452)	..	..
<b>5455. Capital Outlay on Meteorology—</b>		
800 Other Expenditure	..	..
Total (5455)	..	..
<b>5465. Investments in General Financial and Trading Institutions—</b>		
01 Investments in General Financial Institutions—		
190 Investments in Public Sector and other Undertakings—		
(i) Punjab Scheduled Castes and Land Development and Finance Corporation	..	..
(ii) Punjab Civil Supplies Corporation, Chandigarh	..	..
Total—01	..	..
Total (5465)	..	..
<b>5475. Capital Outlay on other General Economic Services—</b>		
101 Land Ceilings	..	..
800 Other Expenditure	..	..
Total (5475)	..	..
Total—(j) Capital Account of General Economic Services	..	..
Total—C. Capital Account of Economic Services	..	2,310 —36,88,96,308
<b>GRAND TOTAL</b>		2,310 —40,61,69,756

**EXPENDITURE DURING AND TO END OF 1988-89—concl'd.**

during 1988-89		Expenditure to end of 1988-89	
Plan	Centrally Sponsored Schemes	Total	
3	4	5	6
Rs.	Rs.	Rs.	Rs.
..	..	..	50,96,108
..	..	..	1,48,31,235
..	..	..	1,99,27,343
21,00,000	..	21,00,000	3,22,59,000
48,00,000	5,00,000	53,00,000	1,22,31,014
69,00,000	5,00,000	74,00,000	4,44,90,014
69,00,000	5,00,000	74,00,000	6,44,17,357
..	..	..	14,00,000
..	..	..	14,00,000
..	..	..	3,12,00,000
..	..	..	1,00,00,000
..	..	..	4,12,00,000
..	..	..	4,12,00,000
..	..	..	2,083
1,326	..	1,326	6,95,585
1,326	..	1,326	6,97,668
69,01,326	5,00,000	74,01,326	10,77,15,025
2,28,68,43,461	16,29,81,840	2,08,09,31,303	15,68,68,02,581
2,70,14,84,961	17,11,48,313	2,46,64,65,828	19,02,56,95,790@

@ Major head-wise details of the expenditure representing investment by the Government included in the total Capital Outlay during and to end of the year, are given in the Annexure to this statement. Please see pages 164 to 167.

## ANNEXURE TO

(Referred to in

Expenditure

Investment

Major Head

1

2

Rs

4058. Capital Outlay on Stationery and Printing	..	..
4059. Capital Outlay on Public Works	..	..
4070. Capital Outlay on other Administrative Services	..	..
4202. Capital Outlay on Education, Sports, Art and Culture	..	..
4210. Capital Outlay on Medical and Public Health	..	..
4211. Capital Outlay on Family Welfare	..	..
4215. Capital Outlay on Water Supply and Sanitation	..	..
4216. Capital Outlay on Housing	..	50,00,000
4217. Capital Outlay on Urban Development	..	..
4220. Capital Outlay on Information and Publicity	..	..
4225. Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	..	88,90,000
4235. Capital Outlay on Social Security and Welfare	..	46,00,000
4250. Capital Outlay on other Social Services	..	..
4401. Capital Outlay on Crop Husbandry	..	..
4402. Capital Outlay on Soil and Water Conservation	..	..
4403. Capital Outlay on Animal Husbandry	..	1,00,00,000
4404. Capital Outlay on Dairy Development	..	76,00,000
4405. Capital Outlay on Fisheries	..	..
4406. Capital Outlay on Forestry and Wild Life	..	..
4403. Capital Outlay on Food Storage and Warehousing	..	25,00,000
4416. Investments in Agriculture and Financial Institutions	..	7,82,50,000
4425. Capital Outlay on Co-operation	..	-1,28,18,202
4435. Capital Outlay on other Agricultural Programmes	..	..
4701. Capital Outlay on Major and Medium Irrigation	..	..
4702. Capital Outlay on Minor Irrigation	..	1,52,00,000
4711. Capital Outlay on Flood Control Projects	..	..
4801. Capital Outlay on Power Projects	..	..
4810. Capital Outlay on Non-Conventional Sources of Energy	..	..

## STATEMENT NO. 13

footnote @ on page 163)

during the year

## Progressive expenditure to end of the year

Other Capital expenditure	Investment	Other Capital expenditure
3	4	5
Rs.	Rs.	Rs.
1,30,941	..	1,32,80,441
6,97,01,946	..	57,74,02,319
..	..	4,51,569
6,64,29,769	..	45,52,30,404
4,91,52,780	..	53,40,68,976
81,66,473	..	16,57,77,751
-44,651	3,25,00,000	1,79,67,608
13,68,63,103	3,59,86,407	78,98,37,699
2,84,34,410	..	34,74,33,748
-2,14,353	..	2,98,602
..	24,71,43,000	20,80,625
23,06,462	3,64,00,000	1,22,16,070
61,17,645	2,64,084	7,05,53,906
-12,22,599	3,74,17,719	-8,94,32,971
-35,114	..	90,90,666
50,75,394	1,53,98,000	6,82,64,883
8,56,210	9,08,47,015	2,11,64,389
75,96,111	..	4,54,12,305
10,85,435	25,00,000	36,83,310
-38,75,97,920	3,23,00,000	-1,52,71,00,190
-198	20,50,98,784	-890
..	37,52,64,690	-4,68,79,419
4,02,908	..	-14,15,51,916
1,58,02,83,770	..	8,71,91,16,192
92,67,336	29,38,42,629	19,46,66,194
13,46,45,207	..	1,71,69,19,807
..	5,05,48,000	..
..	..	53,07,000



## ANNEXURE TO

(Referred to in

Expenditure

Investment

Major Head

1

2

Major Head	Investment
1	2
4851. Capital Outlay on Village and Small Industries	Rs. 77,49,000
4854. Capital Outlay on Cement and Non-metallic Mineral Industries	.. ..
4858. Capital Outlay on Engineering Industries	.. ..
4859. Capital Outlay on Telecommunication and Electronic Industries	1,00,00,000
4860. Capital Outlay on Consumer Industries	23,02,75,000
4875. Capital Outlay on other Industries	.. ..
4885. Other Capital Outlay on Industries and Minerals	3,78,00,000
5053. Capital Outlay on Civil Aviation	.. ..
5054. Capital Outlay on Roads and Bridges	.. ..
5055. Capital Outlay on Road Transport	6,50,00,000
5275. Capital Outlay on other Communication Services	.. ..
5425. Capital Outlay on other Scientific and Environmental Research	.. ..
5452. Capital Outlay on Tourism	21,00,000
5455. Capital Outlay on Meteorology	.. ..
5465. Investments in General Financial and Trading Institutions	.. ..
5475. Capital Outlay on other General Economic Services	.. ..
Total	47,21,45,798
Grand Total	.. ..

## STATEMENT NO. 13—concl'd.

footnote @ on page 163)

during the year	Progressive expenditure to end of the year		
Other Capital expenditure	Investment	Other Capital expenditure	
3	4	5	
Rs.	Rs.	Rs.	
4,39,18,564	18,79,40,113	35,34,94,473	
..	1,44,672	..	
..	2,35,099	..	
..	6,15,00,000	..	
..	86,11,35,920	..	
..	54,24,080	..	
8,31,15,175	82,48,91,000	19,83,53,507	
8,92,056	..	2,12,51,519	
12,05,37,041	..	1,99,09,76,646	
1,16,19,803	55,57,58,693	40,73,11,190	
..	..	1,53,091	
1,15,35,000	..	2,86,41,356	
53,00,000	3,22,59,000	3,21,58,357	
..	..	14,00,000	
..	4,12,00,000	..	
1,326	..	6,97,668	
1,99,43,20,030	4,02,59,98,905@	14,99,96,96,885	
2,46,64,65,828		19,02,56,95,790	

@ Differs by Rs. 2,31,18,505 with the investments as per statement no. 14 (Rs. 4,04,91,17,410).  
The difference is analysed as under :—

	Rs.
1. Investments made out of Expenditure Heads (Revenue Account) shown in statement no. 14	21,50,900
2. Investments made from the balance in "8229. Development and Welfare Funds—Other Development and Welfare Funds"	2,06,385
3. Investments shown excess in statement no. 14	3,31,16,020
	<u>3,54,73,305</u>

Less—	Rs.
1. Investments shown in statement no. 13 but not appearing in statement no. 14	17,60,622
2. Investments shown short in statement no. 14	1,05,94,178
Net difference	<u>2,31,18,505</u>

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

Serial no.	Name of the concern	Year(s) of investment	Details of Type
1	2	3	4
<b>I. STATUTORY CORPORATIONS/BOARDS—</b>			
1.	Mandi-Kulu Road Transport Corporation, Mandi	1958-66	Working Capital
2.	Punjab Financial Corporation, Chandigarh	Upto 1987-88 1988-89	Ordinary shares Ditto
			Total
3.	State Warehousing Corporation, Chandigarh	Upto 1987-88	Ordinary shares Ditto
			Total
4.	P.E.P.S.U. Road Transport Corporation, Patiala	Upto 30-10-66 1-11-66 to 31-3-88  1988-89	Working Capital Ditto  Ditto
			Total
5.	Punjab Scheduled Castes Land Development and Finance Corporation, Chandigarh	Upto 1987-88 1988-89	Working Capital Ditto
			Total

**INVESTMENTS OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT BANKS AND SOCIETIES, ETC., UPTO THE END OF 1988-89**

Investments	Face value of each share	Amount invested upto end of 1988-89	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
Number of shares and percentage of Government investment to the total paid up capital				
5	6	7	8	9
	Rs.	Rs.	Rs.	
..	..	17,54,196	..	
7,79,000 } 3,25,000 }	46.10%	100	7,79,00,000	..
		100	3,25,00,000	..
			<u>11,04,00,000(A)</u>	..
3,87,590 } 25,000 }	50%	100	3,87,59,000	
		100	25,00,000	
			<u>4,12,59,000(B)</u>	
..	..	98,71,700	..	The investment includes a sum of Rs. 25,01,993 paid to the corporation during 1977-78 (Rs. 15,25,000) and 1979-80 (Rs. 9,76,993) for meeting liability due to division of assets and liabilities of the corporation amongst the successor States.
..	..	47,83,46,993	..	
..	..	6,50,00,000	..	
		<u>55,32,18,693*</u>		
..	..	21,28,53,000	..	
..	..	88,90,000	..	
		<u>22,17,43,000 (a)</u>	..	

(A) Rs. 4,49 lakhs as per Audit Report (Commercial). Out of the difference of Rs. 6,55 lakhs, Rs. 5,70 lakhs has been treated as loan by the corporation pending issue of share certificates and the remaining amount of Rs. 85 lakhs paid to the corporation during 1988-89 have not been accounted for by the corporation.

(B) Rs. 4,00 lakhs as per Audit Report (Commercial). The difference of Rs. 12.59 lakhs is due to non release of this amount by the Government.

(\*) Rs. 55,07.17 lakhs as per Audit Report (Commercial). Details of difference (Rs. 25.02 lakhs) are given in column 9.

(a) Rs. 17,66.43 lakhs as per Audit Report (Commercial). The difference of Rs. 4,51 lakhs represents transfer of funds (Rs. 4,50 lakhs) pertaining to special Central assistance from 'Capital' to 'Revenue Account' by the corporation. The remaining difference of Rs. 1 lakh is under reconciliation.

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

Serial no.	Name of the concern	Years(s) of investment	Details of Type
1	2	3	4
<b>I. STATUTORY CORPORATIONS/BOARDS—concl'd.</b>			
6.	Punjab Backward Classes Land Development and Finance Corporation, Chandigarh	Upto 1987-88	Working Capital
7.	Punjab State Women and Child Welfare Corporation	Upto 1987-88 1988-89	Working Capital Ditto
			Total
8.	Punjab State Ex-Servicemen Corporation	Upto 1985-86 1988-89	Working Capital Ditto
			Total
9.	Punjab Water Supply and Sewerage Board	Upto 1985-86	Equity Capital
10.	Punjab State Electricity Board	1986-87	Ditto
			Total—Statutory
<b>II. GOVERNMENT COMPANIES—</b>			
11.	Punjab Land Development and Reclamation Corporation Ltd., Chandigarh	Upto 1980-81	Equity shares
12.	Punjab State Seeds Corporation Ltd., Chandigarh	Upto 1987-88	Share Capital
13.	Punjab Agro-Industries Corporation Ltd., Chandigarh	Upto 1987-88 1988-89	Equity shares Ditto
			Total

**INVESTMENTS OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT BANKS AND SOCIETIES, ETC., UPTO THE END OF 1988-89—contd.**

Investments	Face value of each share	Amount invested upto end of 1988-89	Amount of dividend declared/interest received and credited to Government during the year	Remarks
5	6	7	8	9
	Rs.	Rs.	Rs.	
Number of shares and percentage of Government investment to the total paid up capital				
..	..	5,70,00,000 (b)	..	
..	..	1,85,00,000	..	
..	..	33,00,000	..	
		<u>2,18,00,000</u>	..	
..	..	1,33,00,000	..	
..	..	13,00,000	..	
		<u>1,46,00,000 (€)</u>	..	
..	..	3,25,00,000 (A)	..	
..	..	5,00,00,000	..	
Corporations/Boards		<u>1,10,42,74,889</u>	..	
1,45,000 100%	100	1,45,00,000	..	The company earned a profit of Rs. 25.69 lakhs during the year 1984-85. Accounts from 1985-86 are in arrears (June 1989).
3,70,000 77.04%	100	3,70,00,000	..	The company sustained a loss of Rs. 2,50.93 lakhs during 1985-86. Accounts from 1986-87 are in arrears (June 1989).
7,41,000 } 83.12%	100	7,41,00,000	..	The company earned a profit of Rs. 31.87 lakhs during 1987-88. Cumulative loss was reduced to Rs. 27.81 lakhs. Accounts for 1988-89 are in arrears (June 1989).
7,75,000 }	100	7,75,00,000	..	
		<u>15,16,00,000</u>		

(b) Rs. 5,90 lakhs as per Audit Report (Commercial). Out of the total difference of Rs. 20 lakhs, the difference of Rs. 10 lakhs is under reconciliation and the remaining difference of Rs. 10 lakhs is due to the fact that the amount disbursed from Expenditure Heads (Revenue Account) has been treated as capital by the corporation.

(€) Rs. 1,16 lakhs as per Audit Report (Commercial). The difference (Rs. 30 lakhs) is under investigation.

(A) Rs. 6,58.33 lakhs as per Audit Report (Commercial). The difference (Rs. 3,33.33 lakhs) represents conversion of loan into equity capital by the corporation.

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

Serial no.	Name of the concern	Year(s) of investment	Details of
			Type
1	2	3	4
<b>II. GOVERNMENT COMPANIES—contd.</b>			
14.	Punjab Dairy Development Corporation Ltd., Chandigarh	1966-67 1974-76 1983-84	Equity shares Ditto Ditto  Total
15.	National Projects Construction Corporation Ltd., New Delhi	1959-60	Equity shares
16.	Punjab Small Industries and Export Corporation Ltd., Chandigarh	Upto : 1985-86	Equity shares
17.	Punjab Export Corporation Ltd., Chandigarh	1963-64 1976-77 1977-78	Equity shares : :  Total
18.	Punjab State Industrial Development Corporation Ltd., Chandigarh	Upto : 1987-88	Equity shares

**INVESTMENTS OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT BANKS AND SOCIETIES, ETC., UPTO THE END OF 1988-89—contd.**
**Investments**

Number of shares and percentage of Government investment to the total paid up capital	Face value of each share	Amount invested upto end of 1988-89	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
5	6	7	8	9
	Rs.	Rs.	Rs.	
5,000 } 60,000 } 4,64,467 } 100%	100 100 100	5,00,000 60,00,000 4,64,46,724 (@)	.. .. ..	The company earned a profit of Rs. 1,12.23 lakhs during 1981-82. Accounts from 1982-83 onwards are in arrears (June 1989).
		<u>5,29,46,724 (**)</u>		
548 0.34%	1,000	5,48,000	..	
4,02,560 96.68%	100	4,02,56,000 (£)	..	The company earned a profit of Rs. 20.40 lakhs during 1986-87. Accounts from 1987-88 are in arrears (June 1989).
9,398. } .. } .. } 100%	100	9,39,800 5,00,000 5,00,000	.. .. ..	Rs. 5 lakhs each advanced during 1976-77 and 1977-78 have been treated as loan pending purchase of shares. Cumulative loss sustained by the company upto 1977-78 was Rs. 27.21 lakhs. Accounts from 1978-79 are in arrears (June 1989).
		<u>19,39,800 (a)</u>		
6,57,150 100%	1,000	65,71,50,000 (b)	..	The company earned a profit of Rs. 45.95 lakhs during 1986-87. Accounts from 1987-88 are in arrears (June 1989).

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

(\*\*) Rs. 4.79.54 lakhs as per Audit Report (Commercial). The difference (Rs. 49.93 lakhs) represents the difference between the cost (Rs. 3,47.77 lakhs) of Milk Plants Ludhiana and Bhatinda transferred by the Government to the corporation and that (Rs. 2,97.84 lakhs) adopted in the accounts of the corporation.

(£) Rs. 4.36.67 lakhs as per Audit Report (Commercial). The difference (Rs. 34.11 lakhs) represents loans converted into share capital by the Government.

(a) Rs. 9.40 lakhs as per Audit Report (Commercial). Details of difference (Rs. 10 lakhs) are given in column 9.

(b) Rs. 66.51.50 lakhs as per Audit Report (Commercial). The difference of Rs. 80 lakhs represents cost of land allotted to the company during the year 1983-84 for which shares have already been issued but the cost of land has not been adjusted in the accounts of Government.



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

Serial no.	Name of the concern	Year(s) of investment	Details of	
			Type	
1	2	3	4	
<b>II. GOVERNMENT COMPANIES—contd.</b>				
19.	Punjab Poultry Corporation Ltd., Chandigarh	Upto 1987-88 1988-89	Share Capital Ditto	Total
20.	Punjab State Tubewell Corporation Ltd., Chandigarh	Upto 1987-88 1988-89	Equity shares Ditto	Total
21.	Punjab Film and News Corporation, Chandigarh	Upto 1987-88 1988-89	Equity shares Ditto	Total
22.	Punjab State Civil Supplies Corporation, Chandigarh	Upto 1981-82	Equity shares	
23.	Punjab State Electronics Development Production Corporation, Chandigarh	Upto 1987-88 1988-89	Equity shares Ditto	Total
24.	Punjab State Handloom and Textile Development Corporation, Chandigarh	Upto 1987-88 1988-89	Equity shares Ditto	Total

INVESTMENTS OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT BANKS AND SOCIETIES, ETC., UPTO THE END OF 1988-89—*contd.*

Investments					Remarks
Number of shares and percentage of Government investment to the total paid up capital	Face value of each share	Amount invested upto end of 1988-89	Amount of dividend declared/ interest received and credited to Government during the year		
5	6	7	8	9	
	Rs.	Rs.	Rs.		
52,000 } - 1,00,000	100 %	100 100 <hr/> 1,52,00,000 (c)	52,00,000 1,00,00,000 <hr/>	.. .. ..	The company sustained a loss of Rs. 30.23 lakhs during 1987-88. Cumulative loss upto March 1988 was Rs. 1,82.22 lakhs. Accounts for the year 1988-89 are in arrears (June 1989).
2,83,638 15,200		1,000 1,000 <hr/> 29,88,38,629	28,36,38,629 1,52,00,000 <hr/>	.. .. ..	(i) Rupees 629 were received by the company in excess of the shares issued. (ii) The company sustained a loss of Rs. 5,60.44 lakhs during 1985-86. Cumulative loss upto 1985-86 was Rs. 16,21.79 lakhs. Accounts from 1986-87 are in arrears (June 1989).
1,28,220 } 3,000	100 %	100 100 <hr/> 1,31,22,000 (a)	1,28,22,000 3,00,000 <hr/>	.. .. ..	The company sustained a loss of Rs. 11.41 lakhs during 1985-86. Cumulative loss sustained by the company upto 1985-86 was Rs. 1,01.21 lakhs. Accounts from 1986-87 are in arrears (June 1989).
3,73,000	100 %	100	3,73,00,000	..	Cumulative loss sustained by the company upto December 1978 was Rs. 5,09.19 lakhs. Accounts from 1978-79 are in arrears (June 1989).
51,500 } 10,000	100 %	1,000 1,000 <hr/> 6,15,00,000 (£)	5,15,00,000 1,00,00,000 <hr/>	.. .. ..	The company earned a profit of Rs. 13.35 lakhs during 1987-88. Accounts for 1988-89 are in arrears (June 1989).
34,450 } 1,850	100 %	1,000 1,000 <hr/> 3,63,00,000	3,44,50,000 18,50,000 <hr/>	.. .. ..	The company sustained cumulative loss of Rs. 19.56 lakhs upto 1982-83. Accounts from 1983-84 are in arrears (June 1989).

(c) Rs. 1.65.07 lakhs as per Audit Report (Commercial). The difference of Rs. 33.07 lakhs represents estimated value (Rs. 12.51 lakhs) of assets transferred, grants-in-aid (Rs. 9 lakhs) disbursed to the corporation and treated as investment in the accounts of the corporation and financial assistance under centrally sponsored scheme (Rs. 20 lakhs) disbursed from revenue account treated as capital by the corporation less Rs. 7.44 lakhs transferred by the corporation to other successor States and Rs. 1 lakh retained by the department.

(£) Rs. 6.35 lakhs as per Audit Report (Commercial). The difference of Rs. 20 lakhs represents cost of land allotted to the company during 1983-84 for which shares have already been issued but the cost of land has not been adjusted in accounts of the Government.

(a) Rs. 1.33.22 lakhs as per Audit Report (Commercial). The difference (Rs. 2 lakhs) is under investigation.

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

Serial no.	Name of the concern	Year(s) of investment	Details of	
			Type	
1	2	3	4	
<b>II. GOVERNMENT COMPANIES—concl'd.</b>				
25.	Punjab State Irons Ltd., Chandigarh	1965-66	Equity shares	
26.	Punjab Hosiery and Knitwear Development Corporation, Chandigarh	Upto 1987-88 1988-89	Equity shares Ditto  Total	
27.	Punjab State Tourism Development Corporation, Chandigarh	Upto 1987-88 1988-89	Equity Capital Ditto  Total	
28.	Punjab State Horticulture Corporation, Chandigarh	Upto 1983-84	Equity Capital	
29.	Goindwal Industrial and Investment Corporation, Goindwal	Upto 1987-88 1988-89	Equity Capital Ditto  Total	
30.	Punjab Leather Development Corporation, Chandigarh	Upto 1987-88 1988-89	Equity Capital Ditto  Total	
31.	Punjab State Forest Development Corporation	1985-86	Share Capital	
32.	Agricultural Financial Institution—Regional Rural Banks	1985-86 1988-89	Share Capital Ditto  Total	
			Total—Government	

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT SOCIETIES, ETC., UPTO THE END OF 1988-89—contd.

## Investments

Number of shares and percentage of Government investment to the total paid up capital	Face value of each share	Amount invested upto end of 1988-89	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
5	6	7	8	9
	Rs.	Rs.	Rs.	
400 100%	100	16,51,920	..	A sum of Rs. 16,11,920 has been advanced by the State Government as equity capital pending allotment of shares. Accounts from 1987-88 are in arrears (June 1989).
30,570 } 2,000 } 100%	1,000 1,000	3,05,70,000 20,00,000	.. ..	The company sustained a loss of Rs. 21.55 lakhs during 1984-85. Cumulative loss upto 1984-85 was Rs. 94.65 lakhs. Accounts from 1985-86 are in arrears (June 1989).
		3,25,70,000		
3,02,399 } 21,000 } 100%	100 100	3,02,39,900 21,00,000	.. ..	The company sustained a loss of Rs. 27.90 lakhs during 1985-86. Cumulative loss upto 1985-86 was Rs. 1,95.34 lakhs. Accounts from 1986-87 are in arrears (June 1989).
		3,23,39,900 (@)		
21,990 100%	100	21,99,000	..	The company was under construction and accounts from 1986 are in arrears (June 1989).
3,69,450 } 50,000 } 100%	100 100	3,69,45,000 50,00,000	..	The company is under construction and accounts from 1985-86 are in arrears (June 1989).
		4,19,45,000 (£)		
2,81,900 } 30,000 } 100%	100 100	2,81,90,000 30,00,000	.. ..	The company sustained a loss of Rs. 22.72 lakhs during 1987-88. Accounts for 1988-89 are in arrears (June 1989).
		3,11,90,000		
25,000 100%	100	25,00,000	..	The company earned a profit of Rs. 0.14 lakh during 1984-85. Accounts from 1985-86 are in arrears (June 1989).
(*) (*)	(*)	18,75,000	..	
(*) (*)	(*)	7,50,000	..	
		26,25,000		
Companies		1,56,52,21,973		

(@) Rs. 4,65,65 lakhs as per Audit Report (Commercial). The difference of Rs. 1,42.25 lakhs represents assets transferred by the Tourism Department and treated as investment in the accounts of the corporation.

(£) Rs. 3,27.45 lakhs as per Audit Report (Commercial). The difference (Rs. 92 lakhs) represents ; amount of Rs. 42 lakhs drawn out of capital account but kept by the Government in deposit of the corporation and Rs. 50 lakhs paid to the corporation during 1988-89 but not accounted for by the corporation.

(\*) Information has not been received from the concerned department (September 1989).

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

Serial no.	Name of the concern	Year(s) of investment	Details of Type
1	2	3	4
<b>III. JOINT STOCK COMPANIES—</b>			
33.	Punjab Seamless Tubes Mills Ltd., Chandigarh	1964-65	Ordinary shares
34.	Associated Cement Company Ltd., Bombay	Upto 1969-70	Ordinary shares
35.	Dholpur Glass Works Ltd., Dholpur	Investment made by the former princely States of P.E.P.S.U. Year of investment has not been intimated by the Government	Ordinary shares
36.	Shri Udai Bhan Industry Ltd., Dholpur	Ditto	Preference shares Ordinary shares Deferred shares Total
37.	Dalmia Cement (Bharat) Ltd., Madras	Ditto	Preference shares Ordinary shares Total
38.	Shri Krishna Rajindra Mills Ltd., Mysore	Ditto	Equity shares
39.	Mysore Paper Mills Ltd., Bangalore	Ditto	Ditto
40.	Jagatjit Cotton Textile Mills Ltd., Phagwara	1955-56	5% Preference shares
			Total

THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT AND SOCIETIES, ETC., UPTO THE END OF 1988-89—contd.

## Investments

Number of shares and percentage of Government investment to the total paid up capital	Face value of each share	Amount invested upto end of 1988-89	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
5	6 Rs	7 Rs	8 Rs	9
2,000 (£)	10	20,000	..	
1,311 (£)	100	1,31,100	..	
5,000 (£)	10	50,000	..	Under liquidation since 1st May 1969.
1,000 (£)	100	1,00,000	..	Under voluntary liquidation since 2nd December 1956.
10,000 (£)	10	1,00,000	..	
15,000 (£)	10	1,50,000	..	
		3,50,000(**)		
1,371 (£)	10	13,710	..	
4,434 (£)	10	44,340	..	
		58,050		
110 (£)	50	10,421(x)(*)	..	
110 (£)	10	3,864(y)(*)	..	
500 } 1.2%	100	50,000(*)		
1,500 }	100	1,50,000	15,976	
		2,00,000		

(£) Information has not been received from the concerned departments (September 1989).

(\*\*) Includes investment of Rs. 87,500 made from the balance in "8229. Development and Welfare Funds—200 Other Development and Welfare Funds"

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

(\*) Investment made from the balance in "8229. Development and Welfare Funds—200 Other Development and Welfare Funds"

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

Serial no.	Name of the concern	Years(s) of investment	Details of Type
1	2	3	4
<b>III. JOINT STOCK COMPANIES—concl'd.</b>			
41.	Bhagwanpura Sugar Mills Ltd., Dhuri	1954-55	6% Preference shares Ordinary shares
		1970-71	Ditto Total
42.	Ballarpur Paper and Straw Board Mills Ltd., Calcutta	1957-58	7% 2nd Preference shares
43.	Usha Spinning and Weaving Mills Ltd., Faridabad	Upto 1965-66	9.3% Preference shares Equity shares Total
44.	Bharat Steel Tubes Ltd., (Ganaur), New Delhi	Upto 1964-65	9.3% Preference shares Equity shares
		1975-76	Ditto Total
45.	Usha Forging and Stamping Ltd., New Delhi	1964-65	9.3% Preference shares Equity shares Total
46.	Sikands Ltd., New Delhi	1964-65	9.5% Preference shares Equity shares Total
47.	Oriental Spun Pipe Company Ltd., New Delhi	1965-66	9.2/7% Preference shares
48.	National Textile Corporation (Delhi, Punjab and Rajasthan) Ltd., New Delhi	1978-89	Share Capital
			Total—Joint

**GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT  
ETC., UPTO THE END OF 1988-89—contd.**

Investments		Face value of	Amount	Amount of	Remarks
Number of shares and percentage of Government investment to the total paid up capital		each share	invested upto end of 1988-89	dividend declared/ interest received and credited to Government during the year	
5		6	7	8	9
		Rs.	Rs.	Rs.	
7,600	34%	25	1,90,000	..	
81,000	(£)	10	8,10,000	..	
1,00,000		10	10,00,000	..	
			<u>20,00,000</u>		
6,600	0.48%	100	6,60,000	..	
8,000	10%	100	8,00,000	..	
1,20,000	15%	10	12,00,000	..	
			<u>20,00,000</u>		
23,985	18%	100	23,98,500	..	
1,53,950	11.40%	10	15,39,500	..	
1,53,950		10	15,39,500	..	
			<u>54,77,500</u>		
2,707	10.60%	100	2,70,700	..	
15,800	(£)	10	1,58,000	..	
			<u>4,28,700</u>		
5,933	19.77%	100	5,93,300	..	
8,415	28.05%	100	8,41,500	..	
			<u>14,34,800</u>		
9,995	35.8%	100	9,99,500	..	
(£)	(£)	(£)	9,74,000	..	
Stock Companies			<u>1,47,97,935</u>	<u>15,976</u>	

(£) Information has not been received from the concerned departments (September 1989).



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

Serial no.	Name of the concern	Year(s) of investment	Details of Type
1	2	3	4
<b>IV. CO-OPERATIVE BANKS AND SOCIETIES—</b>			
49.	Co-operative Agricultural Credit Societies (5,350)	Upto	1987-88 (£) 1988-89 (£) Total
50.	Punjab State Co-operative Agricultural Development Bank Ltd., Chandigarh	Upto	1984-85 Shares
51.	Punjab State Co-operative Bank Ltd., Chandigarh	Upto	1987-88 Ordinary shares
52.	Central Co-operative Banks (15)	Upto	1987-88 (£) 1988-89 (£) Total
53.	Primary Land Mortgage Banks (43)	Upto	1986-87 (£)
54.	Punjab State Co-operative Housing Finance Society, Ropar	Upto	1987-88 Share Capital 1988-89 Ditto Total
55.	Co-operative Labour and Construction Societies (113)	Upto	1973-74 Shares
56.	Co-operative Farming Societies (281)	Upto	1975-76 (£)

(£) Information has not been received from the concerned departments (September 1989).

THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT COMPANIES, OTHER SOCIETIES, ETC., UPTO THE END OF 1988-89—contd..

Investments,		Face value of	Amount in-	Amount of divi-	Remarks
Number of shares and percentage of Government investment to the total paid up capital		each share	vested upto end of 1988-89	dend declared/interest received and credited to Government during the year	
5		6	7	8	9
		Rs.	Rs.	Rs.	
(£)	(£)	(£)	14,90,15,150	..	Investment of Rs. 47,63,031 retired during the year.
(£)	(£)	(£)	51,98,000	..	
			<u>15,42,13,150</u>		
6,114	(£)	1,000	61,14,000	..	Investment of Rs. 50,00,000 retired during the year.
1,47,544	(£)	100	1,47,54,400	..	Investment of Rs. 49,17,600 retired during the year.
(£)		(£)	3,65,24,566(@)	..	Investment of Rs. 1,12,85,801 retired during the year.
(£)		(£)	35,00,000	..	
			<u>4,00,24,566</u>		
(£)		(£)	68,57,585	..	Investment of Rs. 13,77,836 retired during the year.
(£)		(£)	3,01,55,000	..	
(£)		(£)	50,00,000	..	
			<u>3,51,55,000</u>	..	
(£)		(£)	2,47,455	..	
(£)		(£)	2,96,257	..	

(£) Information has not been received from the concerned departments (September 1989).

(@) Includes investment of Rs. 54,600 made from the balance in "8229. Development and Welfare Funds—200 other Development and Welfare Funds."

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

Serial no.	Name of the concern	Year(s) of investment	Details of Type
1	2	3	4
<b>IV. CO-OPERATIVE BANKS AND SOCIETIES—contd.</b>			
57.	Punjab State Co-operative Supply and Marketing Federation Ltd., Chandigarh	Upto 1987-88 1988-89	Ordinary shares (*)  Total
58.	Co-operative Warehousing, Marketing and Marketing-cum-Processing Societies (500)	Upto 1986-87	Shares
59.	Co-operative Poultry Marketing Societies (19)	1977-78	Share Capital
60.	Kot Kapura Co-operative Spinning Mills Ltd., Sandhwan, District Faridkot	Upto 1982-83	Share Capital
61.	Abohar Co-operative Spinning Mills Ltd., Abohar	Upto 1986-87	Share Capital
62.	Mansa Co-operative Spinning Mills Ltd., Mansa	Upto 1986-87	(*)
63.	Malout Co-operative Spinning Mills Ltd., Malout.	Upto 1986-87	Share Capital
64.	Barnala Co-operative Spinning Mills Ltd., Barnala	Upto 1987-88	(*)
65.	Goindwal Co-operative Spinning Mills Ltd., Goindwal	Upto 1987-88	Share Capital

\*Information has not been received from the concerned departments (September 1989).

THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT  
AND SOCIETIES ETC., UPTO THE END OF 1988-89—contd.

Investments Number of shares and percentage of Government invest- ment to total paid up capital	Face value of each share	Amount invested upto end of 1988-89	Amount of dividend declared/ interest re- ceived and credited to Government during the year	Remarks
5	6	7	8	9
	Rs.	Rs.	Rs.	
(*)	(*)	12,67,47,507	..	
(*)	(*)	50,00,000	..	
		<u>13,17,47,507</u>		
(*)	(*)	1,88,40,883	..	
(*)	(*)	1,98,000	..	
18,350 90%	500	91,75,000 (A)	..	
83,894 97.75%	500	4,19,47,000 (A)	..	
1,08,304 94.16%	500	5,41,52,000 (A)	..	
98,843 96.92%	500	4,94,21,500 (A)	..	
1,14,336 (*)	500	5,71,68,000	..	
(*)	(*)	5,00,02,000	..	

(\*) Information has not been received from the concerned departments (September 1989).

(A) On reconciliation with the department the investments against 'Mansa Co-operative Spinning Mills Ltd., Mansa' and 'Malout Co-operative Spinning Mills Ltd., Malout' shown in Finance Accounts 1987-88 have been decreased by Rs. 5.75 lakhs and Rs. 22.99 lakhs respectively by transfer to the following concerns:—

	Rs.	
1. Kot Kapura Co-operative Spinning Mills Ltd., Sandhwan, District Faridkot	22.00	Lakhs
2. Abohar Co-operative Spinning Mills Ltd., Abohar	6.74	Lakhs

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

Serial no.	Name of the concern	Years(s) of investment	Details of Type
1	2	3	4
<b>IV. CO-OPERATIVE BANKS AND SOCIETIES—contd.</b>			
66.	Nakodar Co-operative Cotton Waste Spinning Mills Ltd., Nakodar	Upto 1983-84	Share Capital
67.	Punjab Co-operative Spinning Mills Federation Ltd., Chandigarh	Upto 1987-88 1988-89	(*) (*) Total
68.	The Bhatinda Integrated Co-operative Ginning and Spinning Mills Ltd., Bhatinda	1988-89	Share Capital
69.	Punjab State Co-operative Supply and Marketing Federation Ltd., Chandigarh	Upto 1986-87	(*)
70.	Milk Producers' Co-operatives Societies (1100) including Punjab State Milk Producers' Co-operative Federation	Upto 1987-88 1988-89	(*) (*) Total
71.	Janta Co-operative Sugar Mills Ltd., Bhogpur	Upto 1987-88	Ordinary shares
72.	Morinda Co-operative Sugar Mills Ltd., Morinda	Upto 1987-88	Ordinary shares
73.	Batala Co-operative Sugar Mills Ltd., Batala	Upto 1987-88	Ordinary shares
74.	Doaba Co-operative Sugar Mills Ltd., Nawanshahar	Upto 1985-86	Ordinary shares
75.	Patiala Co-operative Sugar Mills Ltd., Rakhra	Upto 1987-88	(*)
76.	Faziilka Co-operative Sugar Mills	Upto 1987-88	(*)
77.	Tarn Taran Co-operative Sugar Mills Ltd., Sheron	Upto 1987-88	(*)
78.	Doraha Co-operative Sugar Mills Ltd.	Upto 1987-88	(*)

(\*) Information has not been received from the concerned departments (September 1989).

**THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT AND SOCIETIES, ETC., UPTO THE END OF 1988-89—contd.**

Investments	Face value of each share	Amount invested upto end of 1988-89	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
5	6	7	8	9
	Rs.	Rs.	Rs.	
(*)	(*)	20,02,000	..	
9,900	1,000	99,00,000	..	
400	1,000	4,00,000	..	
		<u>1,03,00,000</u>		
5,16,250	(*)	100	5,16,25,000	..
(*)	(*)		1,65,00,000	..
(*)	(*)		2,95,43,905	.. Investment of Rs. 4,00,000 retired during the year.
(*)	(*)		80,00,000	..
		<u>3,75,43,905</u>		
1,25,500	73%	100	1,25,50,000	2,00,000
1,32,500	60.16%	100	1,32,50,000	..
77,500	(*)	100	77,50,000	..
42,500	38.23%	100	42,50,000	..
(*)	(*)		3,39,50,000	..
(*)	(*)		4,12,75,000	..
(*)	(*)		4,77,00,000	..
89,600	(*)	500	4,48,00,000	..

(\*) Information has not been received from the concerned departments (September 1989).

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

Serial no.	Name of the concern	Year(s) of investment	Details of Type
1	2	3	4
<b>IV. CO-OPERATIVE BANKS AND SOCIETIES—contd.</b>			
79.	Punjab Co-operative Sugar Mills, Federation Ltd.	Upto 1984-85	(*)
80.	Nakodar Co-operative Sugar Mills, Nakodar (@)	Upto 1987-88	(*)
81.	Jagraon Co-operative Sugar Mills, Jagraon	Upto 1987-88 1988-89	(*) (*)
			Total
82.	Faridkot Co-operative Sugar Mills, Faridkot	1987-88 1988-89	(*) (*)
			Total
83.	Ajnala Co-operative Sugar Mills Ltd.	1987-88 1988-89	Ordinary shares Ditto
			Total
84.	Budhladha Co-operative Sugar Mills Ltd.	1987-88 1988-89	Ordinary shares Ditto
			Total
85.	Gurdaspur Co-operative Sugar Mills Ltd.	1987-88	Ordinary shares
86.	Zira Co-operative Sugar Mills Ltd.	1987-88	Ditto
87.	Industrial Co-operative Federations and Societies (485)	Upto 1987-88 1988-89	(*) (*)
			Total

(\*) Information has not been received from the concerned departments (September 1989).

(@) Name of the Mill has been changed from 'Sutlej Co-operative Sugar Mills, Nakodar' to 'Nakodar Co-operative Sugar Mills, Nakodar' with effect from 5th April 1988.

**THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT AND SOCIETIES; ETC., UPTO THE END OF 1988-89—contd.**

Investments	Face value of each share	Amount invested upto end of 1988-89	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
Number of shares and percentage of Government investment to the total paid up capital				
5	6	7	8	9
	Rs.	Rs.	Rs.	
2,000 (*)	1,000	20,00,000	..	
(*)	(*)	4,48,00,000	..	
(*)	(*)	1,62,75,000	..	
(*)	(*)	4,52,29,200	..	
		<u>6,15,04,200</u>		
(*)	(*)	1,62,75,000	..	
(*)	(*)	4,52,29,100	..	
		<u>6,15,04,100</u>		
(*)	(*)	1,62,75,000	..	
(*)	(*)	4,52,29,200	..	
		<u>6,15,04,200</u>		
(*)	(*)	1,62,75,000	..	
(*)	(*)	4,25,62,500	..	
		<u>5,88,37,500</u>		
(*)	(*)	1,23,00,000	..	
(*)	(*)	1,23,00,000	..	
(*)	(*)	1,65,15,601	..	
(*)	(*)	3,00,000	..	
		<u>1,68,15,601</u>		

(\*)Information has not been received from the concerned departments (September 1989).



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

Serial no.	Name of the concern	Years(s) of investment	Details of	
			Type	
1	2	3	4	
<b>IV. CO-OPERATIVE BANKS AND SOCIETIES—concl'd.</b>				
88.	Punjab Handloom Weavers' Apex Co-operative Society	Upto 1987-88 1988-89		(*) (*)
			Total	
89.	Co-operative Consumers' Stores (State Schemes) (16)	Upto 1982-83 1988-89		(*) (*)
			Total	
90.	Co-operative Consumers' Stores (35)	Upto 1987-88		(*)
91.	Agriculture Co-operative Service Societies (16)	1986-87		(*)
92.	Punjab State Federation of Consumers' Co-operative Wholesale Societies Ltd., Chandigarh	Upto 1987-88 1988-89		Shares Ditto
			Total	
93.	All India Wool Combers' Co-operative Society, Ludhiana	Upto 1962-63		(*)
94.	Co-operative Tubewell Irrigation Societies (5)	Upto 1975-76		(*)
95.	Co-operative Cold Stores (5)	Upto 1987-88		(*)
96.	Punjab Co-operative Union for Education Research and Training and Publicity, Chandigarh	Upto 1987-88 1988-89		(*) (*)
			Total	
			Total—Co-operative	
			Grand Total	

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

(\*)Information has not been received from the concerned departments (September 1989).

THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT  
AND SOCIETIES, ETC., UPTO THE END OF 1988-89—concl'd.

Investments	Face value of each share	Amount invested upto end of 1988-89	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
Number of shares and percentage of Government invest- ment to the total paid up capital				
5	6	7	8	9
	Rs.	Rs.	Rs.	
(*)	(*)	1,38,09,000	..	Investment of Rs. 33,62,000
(*)	(*)	39,61,000	..	retired during the year.
		<u>1,77,70,000</u>		
(*)	(*)	7,74,250	..	
(*)	(*)	2,05,000	..	
		<u>9,79,250</u>		
(*)	(*)	72,74,310	..	Investment of Rs. 5,500
			..	retired during the year.
(*)	(*)	3,00,000	..	
19,287 } (*)	500	96,43,500	..	
1,000 } (*)	500	5,00,000	..	
		<u>1,01,43,500</u>		
85 (*)	5,000	4,29,750		
(*)	(*)	1,00,000	..	
(*)	(*)	7,99,994	..	Investment of Rs. 2,71,434
			..	retired during the year.
(*)	(*)	12,50,000	..	
(*)	(*)	4,00,000	..	
		<u>16,50,000</u>		
Banks and Societies		1,36,48,22,613	2,00,000	
		<u>4,04,91,17,410</u>	<u>2,15,976(**)</u>	

(\*)Information has not been received from the concerned departments (September 1989).

(\*\*)Corresponding amount booked under "0050. Dividends and Profits" as per statement no. 11 is Rs. 77,17,623. The difference of Rs. 75,01,647 is under reconciliation with the departments.

**STATEMENT NO. 15—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OTHER THAN ON REVENUE ACCOUNT) TO END OF 1988-89 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE**

	On 1st April 1988	During the year 1988-89	On 31st March 1989
	(In crores of rupees)		
<b>Capital Expenditure—</b>			
(i) General Services ..	52.13	6.98	59.11
(ii) Education, Sports, Art and Culture ..	38.88	6.64	45.52
(iii) Health and Family Welfare ..	64.25	5.73	69.98
(iv) Water Supply, Sanitation, Housing and Urban Development ..	1,05.35	17.03	1,22.38
(v) Information and Broadcasting ..	0.05	-0.02	0.03
(vi) Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes ..	24.03	0.89	24.92
(vii) Social Welfare and Nutrition ..	4.17	0.69	4.86
(viii) Other Social Services ..	6.47	0.61	7.08
(ix) Agriculture and Allied Activities ..	-61.02	-28.83	-89.85
(x) Irrigation and Flood Control ..	9,18.51	1,73.94	10,92.45
(xi) Energy ..	5.59	..	5.59
(xii) Industry and Minerals ..	2,08.03	41.28	2,49.31
(xiii) Transport ..	2,77.72	19.81	2,97.53
(xiv) Communication ..	0.02	..	0.02
(xv) Science Technology and Environment ..	1.71	1.16	2.87
(xvi) General Economic Services ..	10.03	0.74	10.77
<b>Total—Capital Expenditure ..</b>	<b>16,55.92</b>	<b>2,46.65</b>	<b>19,02.57</b>
<b>Loans and Advances for various services—</b>			
(i) Social Services ..	1,33.53	3.20	1,36.73
(ii) Agriculture and Allied Activities ..	4,49.79	35.39	4,85.18
(iii) Rural Development ..	6.22	0.72	6.94
(iv) Irrigation and Flood Control ..	7.69	8.18	15.87
(v) Energy ..	25,27.21	2,79.27	28,06.48
(vi) Industry and Minerals ..	54.82	3.24	58.06
(vii) Transport ..	2.00	9.00	11.00
(viii) General Economic Services ..	0.06	..	0.06
(ix) Loans to Government Servants ..	23.97	2.93	26.90
(x) Miscellaneous Loans ..	1.20	-0.16	1.04
<b>Total—Loans and Advances ..</b>	<b>32,06.49</b>	<b>3,41.77</b>	<b>35,48.26</b>
<b>Total—Capital and other expenditure ..</b>	<b>48,62.41</b>	<b>5,88.42</b>	<b>54,50.83</b>

**STATEMENT NO. 15— STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OTHER THAN ON REVENUE ACCOUNT) TO END OF 1988-89 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE—concl'd.**

	On 1st April 1988	During the year 1988-89	On 31st March 1989
(In crores of rupees)			
<b>Principal Sources of Funds—</b>			
Revenue Surplus/Deficit/Miscellaneous Government Account, etc. ..	9,45.47	—2,44.08	7,01.39
<b>Debt—</b>			
Internal Debt of the State Government ..	3,72.92	—28.49	3,44.43
Loans and Advances from the Central Government ..	29,74.58(a)	9,05.46	38,80.04
Small Savings, Provident Funds, etc. ..	3,76.85	1,05.73	4,82.58
Total—Outstanding Debt ..	37,24.35(a)	9,82.70	47,07.05
Contingency Fund ..	25.00	..	25.00
Sinking Funds and Reserve Funds ..	21.68	—4.63	17.05
Net—Balance under deposits, advances, etc. other than those shown separately ..	83.17	14.76	97.93
Remittances ..	—4.99(b)	—4.85	—9.84
Total—Debt and other obligations ..	38,49.21	9,87.98	48,37.19
Deduct—Cash Balance ..	—76.84	—14.92	—91.76
Deduct—Investments ..	9.11	1,70.40	1,79.51
Net—Provisions of Funds ..	48,62.41	5,88.42	54,50.83

(a) Differs by Rs. 0.01 crore (decreased) from the closing balance adopted in Finance Accounts 1987-88 due to rounding.

(b) Differs by Rs. 0.01 crore (increased) from the closing balance adopted in Finance Accounts 1987-88 due to rounding.

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**PART II**

**DETAILED ACCOUNTS AND OTHER STATEMENTS**

**B. DEBT, CONTINGENCY FUND AND PUBLIC ACCOUNT**

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

Head of Account ] 1	Opening balance 2 Rs.
<b>Part I—Consolidated Fund—</b>	
Receipt Heads (Revenue Account) .. ..	.. ..
Expenditure Heads (Revenue Account) .. ..	.. ..
Expenditure Heads (Capital Account) .. ..	.. ..
<b>E. Public Debt—(A)</b>	
6003. Internal Debt of the State Government ..	Cr. 3,72,91,99,015
6004. Loans and Advances from the Central Government ..	Cr. 29,74,58,66,230
<b>Total—E. Public Debt</b> ..	<b>Cr. 33,47,50,65,245</b>
<b>F. Loans and Advances—(B)</b>	
6202. Loans for Education, Sports, Art and Culture ..	Dr. 1,25,53,158
6210. Loans for Medical and Public Health ..	Dr. 1,04,844
6215. Loans for Water Supply and Sanitation ..	Dr. 11,74,92,868
6216. Loans for Housing ..	Dr. 54,65,53,116
6217. Loans for Urban Development ..	Dr. 67,38,51,230
6225. Loans for Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes ..	Dr. —35,04,903
6235. Loans for Social Security and Welfare ..	Dr. —1,49,60,464
6245. Loans for Relief on account of Natural Calamities ..	Dr. 26,50,209
6250. Loans for other Social Services ..	Dr. 5,38,186
6401. Loans for Crop Husbandry ..	Dr. 33,07,67,418
6402. Loans for Soil and Water Conservation ..	Dr. 2,85,30,44,506
6403. Loans for Animal Husbandry ..	Dr. 1,30,29,210
6404. Loans for Dairy Development ..	Dr. 2,11,05,785
6405. Loans for Fisheries ..	Dr. 7,19,350
6406. Loans for Forestry and Wild Life ..	Dr. 9,18,200
6408. Loans for Food Storage and Warehousing ..	Dr. 79,98,89,657

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

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

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

Receipts	Disbursements	Closing balance	
3	4		
Rs.	Rs.	Rs.	
16,23,39,67,892	..		..
..	18,67,47,60,807		..
..	2,46,64,65,828		..
1,44,35,55,800	1,72,84,06,506	Cr.	3,44,43,48,309
10,41,59,50,425	1,36,14,68,884	Cr.	38,80,03,47,771
11,85,95,06,225	3,08,98,75,390	Cr.	42,24,46,96,080
3,42,277	48,295	Dr.	1,22,59,176
..	..	Dr.	1,04,844
1,38,77,843	4,46,00,000	Dr.	14,82,15,025*
2,16,92,772	4,05,01,800	Dr.	56,53,62,144
3,01,93,252	1,31,00,000	Dr.	65,67,57,978*
56,516	..	Dr.	—35,61,419(a)
5,100	..	Dr.	—1,49,65,564(a)
..	..	Dr.	26,50,209
4,595	..	Dr.	5,33,591
9,07,95,813	7,04,63,000	Dr.	31,04,34,605*
15,88,80,761	4,53,99,173	Dr.	2,73,95,62,918
16,26,310	13,08,950	Dr.	1,27,11,850
37,53,720	1,10,00,000	Dr.	2,83,52,065
18,570	2,00,000	Dr.	9,00,780
..	5,00,000	Dr.	14,18,200
..	45,00,00,000	Dr.	1,24,98,89,657

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

\*Please see explanatory note 3 below statement no. 8 (Page 50).

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

Head of Account 1	Opening balance 2. Rs.
<b>Part I—Consolidated Fund—concl'd.</b>	
<b>F. Loans and Advances—concl'd.</b>	
6416. Loans for Agricultural Financial Institutions ..	Dr. 15,33,447
6425. Loans for Co-operation ..	Dr. 47,68,92,032
6506. Loans for Land Reforms ..	Dr. —9,466
6515. Loans for other Rural Development Programmes ..	Dr. 6,22,26,961
6705. Loans for Command Area Development ..	Dr. 7,69,00,000
6801. Loans for Power Projects ..	Dr. 25,27,21,25,915
6851. Loans for Village and Small Industries ..	Dr. 39,40,88,760
6855. Loans for Fertilizer Industries ..	Dr. 2,38,166
6858. Loans for Engineering Industries ..	Dr. —21,80,677
6860. Loans for Consumer Industries ..	Dr. 20,16,740
6885. Loans for other Industries and Minerals ..	Dr. 15,41,04,277
7055. Loans for Road Transport ..	Dr. 2,00,00,000
7465. Loans for General Financial and Trading Institutions ..	Dr. 6,00,000
7475. Loans for other General Economic Services ..	Dr. 5,476
7610. Loans to Government Servants, etc. ..	Dr. 23,96,32,070
7615. Miscellaneous Loans ..	Dr. 1,20,15,304
<b>Total—F. Loans and Advances</b> ..	<b>Dr. 32,06,49,41,375</b>
<b>G. Inter-State Settlement—</b>	
7810. Inter-State Settlement ..	.. ..
<b>Total—(7810)</b> ..	.. ..
<b>H. Transfer to Contingency Fund—</b>	
7999. Appropriations to the Contingency Fund ..	.. ..
<b>Total—(7999)</b> ..	.. ..
<b>Total—Part I—Consolidated Fund</b> ..	.. ..



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

Receipts	Disbursements		Closing balance
3	4		5
Rs.	Rs.		Rs.
3,631	..	Dr.	15,29,816
17,80,08,993	20,81,09,000	Dr.	50,69,92,039
..	..	Dr.	—9,466(a)
23,88,662	96,00,000	Dr.	6,94,38,299
..	8,18,00,000	Dr.	15,87,00,000
83,27,596	2,80,10,41,920	Dr.	28,06,48,40,239
91,19,817	6,64,68,726	Dr.	45,14,37,669
..	..	Dr.	2,38,166
906	..	Dr.	—21,81,583(a)
37,037	..	Dr.	19,79,703
2,50,00,000	..	Dr.	12,91,04,277
1,00,00,000	10,00,00,000	Dr.	11,00,00,000
..	..	Dr.	6,00,000
..	..	Dr.	5,476
4,78,82,606	7,72,23,739	Dr.	26,89,73,203
17,08,481	57,853	Dr.	1,03,64,676
<b>60,37,25,258</b>	<b>4,02,14,22,456</b>	Dr.	<b>35,48,26,38,573</b>
..	..		..
..	..		..
..	..		..
..	..		..
<b>28,69,71,99,375</b>	<b>28,25,25,24,481</b>		..

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

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

Head of Account I	Opening balance 2 Rs.
<b>Part II—Contingency Fund—</b>	
8000. Contingency Fund—	
201 Appropriations from the Consolidated Fund	.. Cr. 25,00,00,000
Total—(8000)	.. Cr. 25,00,00,000
<b>Part III—Public Account—</b>	
<b>I. Small Savings, Provident Funds, etc.—</b>	
<b>(b) Provident Funds—</b>	
8005. State Provident Funds	.. Cr. 3,68,55,85,684*
Total—(8005)	.. Cr. 3,68,55,85,684*
<b>(c) Other Accounts—</b>	
8011. Insurance and Pension Funds	.. Cr. 8,28,66,329
Total—(8011)	.. Cr. 8,28,66,329
Total—I. Small Savings, Provident Funds, etc. (A)	.. Cr. 3,76,84,52,013*
<b>J. Reserve Funds—</b>	
<b>(a) Reserve Funds Bearing Interest—</b>	
8115. Depreciation/Renewal Reserve Funds—	
103 Depreciation Reserve Funds—	
Government Commercial Departments and Undertakings—	
Depreciation Reserve Funds—	
Motor Transport	.. Cr. 9,82,30,583
104 Depreciation Reserve Funds—Government Non-Commercial Departments and Undertakings—Depreciation Reserve Funds—Government Presses	.. Cr. 1,44,13,444
Total—(8115)	.. Cr. 11,26,44,027
8121. General and other Reserve Funds—	
101 General and other Reserve Funds of Government Commercial Departments/Undertakings	.. Cr. 9,66,590
Total—(8121)	.. Cr. 9,66,590
Total—(a) Reserve Funds Bearing Interest	.. Cr. 11,36,10,617

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

\*Differs by Rs. 4,372 (decreased) from the closing balance adopted in Finance Accounts 1987-88 due to proforma adjustment of balances *vide* details in Appendix I.

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

Receipts 3 Rs.	Disbursements 4 Rs.	Closing balance 5 Rs.
		Cr. 25,00,00,000
		Cr. 25,00,00,000
1,43,98,43,704	41,16,21,141	Cr. 4,71,38,08,247
1,43,98,43,704	41,16,21,141	Cr. 4,71,38,08,247
4,36,68,231	1,45,64,004	Cr. 11,19,70,556
4,36,68,231	1,45,64,004	Cr. 11,19,70,556
1,48,35,11,935	42,61,85,145	Cr. 4,82,57,78,803
5,46,16,686	10,32,83,305	Cr. 4,95,63,964
1,23,53,331	..	Cr. 1,67,66,775
5,69,70,017	10,32,83,305	Cr. 6,63,30,739
89,03,560	89,40,007	Cr. 9,30,143
89,03,560	89,40,007	Cr. 9,30,143
6,58,73,577	11,22,23,312	Cr. 6,72,60,882



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

Receipts 3 Rs.	Disbursements 4 Rs.	Closing balance 5 Rs.
..	..	Cr. 1,42,29,837
..	..	..
..	..	Cr. 1,42,29,837
..	..	..
..	..	Cr. 4,25,980
..	..	Cr. 6,15,31,808
..	..	Cr. 2,30,35,265
..	..	Dr. 67,88,390
..	..	Cr. 8,49,93,053
..	..	Dr. 67,88,390
..	..	Cr. 39,74,732
..	..	Cr. 39,74,732
..	..	Cr. 10,31,97,622
..	..	Dr. 67,88,390
6,58,73,577	11,22,23,312	Cr. 17,04,58,504
..	..	Dr. 67,88,390

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

Head of Account		Opening balance
1		2
		Rs.
<b>Part III—Public Account—contd.</b>		
<b>K. Deposits and Advances—</b>		
<b>(a) Deposits Bearing Interest—</b>		
8336. Civil Deposits	.. Cr.	11,124
Total—(8336)	.. Cr.	<u>11,124</u>
8338. Deposits of Local Funds—		
101 Deposits of Municipal Corporations	.. Dr.	2,08,67,844
103 Deposits of State Housing Boards	.. Cr.	3,42,48,174
104 Deposits of other Autonomous Bodies	.. Cr.	2,34,04,268
Total—(8338)	.. Cr.	<u>3,67,84,598</u>
8342. Other Deposits—		
101 National Defence Fund (B)	.. Cr.	35,300
120 Miscellaneous Deposits (A)	.. Cr.	54,14,084
Total—(8342)	.. Cr.	<u>54,49,384</u>
Total—(a) Deposits Bearing Interest	.. Cr.	<u>4,22,45,106</u>
<b>(b) Deposits not Bearing Interest—</b>		
8443. Civil Deposits—		
101 Revenue Deposits	.. Cr.	8,95,99,727
103 Security Deposits	.. Cr.	—5,471
104 Civil Courts' Deposits	.. Cr.	14,23,15,201
105 Criminal Courts' Deposits	.. Cr.	61,489
106 Personal Deposits	.. Cr.	19,04,17,258
Personal Deposits—Investments	.. Dr.	51,910
108 Public Works Deposits	.. Cr.	60,57,39,626
110 Deposits of Police Funds	.. Cr.	45,63,51,1
113 Deposits for purchases, etc. abroad	.. Cr.	1,83,730
116 Deposits under various Central and State Acts	..	..
117 Deposits for work done for public bodies or private individuals	.. Cr.	12,09,855
118 Deposits of fees received by Government servants for work done for private bodies	.. Cr.	3,61,374
121 Deposits in connection with Elections	.. Cr.	2,58,690

(A) Differs by Rs. 35,300 (decreased) from the closing balance of Finance Accounts for 1987-88 due to proforma transfer to minor head '101 National Defence Fund'.

(B) See footnote (A) above.

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

Receipts 3 Rs.	Disbursements 4 Rs.	Closing balance 5 Rs.
..	2,52,315	Dr. 2,41,191
..	2,52,315	Dr. 2,41,191
..	5,77,616	Dr. 2,14,45,460
..	..	Cr. 3,42,48,174
24,45,428	2,78,55,586	Dr. 20,05,890
24,45,428	2,84,33,202	Cr. 1,07,96,824
20,276	..	Cr. 55,576
86,44,515	74,35,777	Cr. 66,22,822
86,64,791	74,35,777	Cr. 66,78,398
1,11,10,219	3,61,21,294	Cr. 1,72,34,031
13,14,92,638	11,63,69,022	Cr. 10,47,23,343*
19,723	..	Cr. 14,252
16,91,51,936	18,50,30,578	Cr. 12,64,36,559*
11,15,021	..	Cr. 11,76,510
9,18,29,17,609	9,23,24,04,696	Cr. 14,09,30,171
..	..	Dr. 51,910
1,50,45,74,614	1,25,25,60,121	Cr. 85,77,54,119
1,95,23,025	1,80,46,930	Cr. 60,39,606*
..	..	Cr. 1,83,730
13,200	..	Cr. 13,200
..	..	Cr. 12,09,855
..	..	Cr. 3,61,374
— 69,625(A)	1,750	Cr. 1,87,315

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

\*Please see explanatory note 3 below statement no. 8 (page 50).





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

Receipts	Disbursements	Closing balance
3	4	5
Rs.	Rs.	Rs.
61,43,799	52,36,627	Cr. 1,13,76,592
..	..	Cr. 61,713
..	..	Cr. 10,28,228
..	..	Cr. 6,21,187
11,01,48,81,940	10,80,96,49,724	Cr. 1,25,21,17,754
..	..	Dr. 51,910
..	..	Cr. 14,52,954*
..	67,257	Cr. —1,30,669(a)
..	..	Cr. —6,16,766(a)
1,25,00,000	..	Cr. 1,25,00,000
38,44,79,409	34,07,30,567	Cr. 11,19,00,181*
—57,652 (A)	..	Cr. 4,89,285
..	2,56,53,749	Cr. —2,60,65,794(a)
39,69,21,757	36,64,51,573	Cr. 9,95,29,191
..	..	Cr. 1,96,71,527
..	..	Cr. 1,96,71,527
11,41,18,03,697	11,17,61,01,297	Cr. 1,37,13,18,472
..	..	Dr. 51,910
15,85,02,106	15,77,20,154	Dr. —7,08,878(a)
..	..	Dr. 10,387
15,000	..	Dr. 14,75,379
..	74,963	Dr. 15,13,528
15,85,17,106	15,77,95,117	Dr. 22,90,416
15,85,17,106	15,77,95,117	Dr. 22,90,416
11,58,14,31,022	11,37,00,17,708	Cr. 1,38,62,62,087
..	..	Dr. 51,910

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

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

\*Please see explanatory note 3 below statement no. 8 (page 50).

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

Head of Account 1		Opening balance 2 Rs.
<b>Part III—Public Account—contd.</b>		
<b>L. Suspense and Miscellaneous—</b>		
<b>(b) Suspense—</b>		
<b>8658. Suspense Accounts—</b>		
101 Pay and Accounts Office Suspense	.. Dr.	11,36,80,565
102 Suspense Account (Civil)	.. Dr.	9,43,19,440
106 Telecommunication Account Office Suspense	.. Dr.	48,927
107 Cash Settlement Suspense Account	.. Dr.	11,83,05,078
109 Reserve Bank Suspense—Headquarters	.. Cr.	2,78,99,008
110 Reserve Bank Suspense—Central Accounts Office	.. Dr.	2,57,93,946
111 (i) Departmental Adjusting Account—Receipts	.. Cr.	5,07,44,188
(ii) Departmental Adjusting Account—Payments	.. Dr.	2,22,83,454
112 Tax Deducted at Source (TDS) Suspense	.. Dr.	27,361
113 Provident Fund Suspense	.. Dr.	21,24,765
119 Additional Wages Deposit Suspense Account	..	..
120 Additional Dearness Allowance Deposit Suspense Account	.. Dr.	₹ 35,788
121 Additional Dearness Allowance Deposit Suspense Account (New)	.. Cr.	2,51,960
123 All India Service Officers' Group Insurance Scheme	.. Dr.	3,41,443
126 Broadcasting Receiver Licence Fee Suspense	.. Cr.	8,10,174
129 Material Purchase Settlement Suspense Account	.. Dr.	-2,79,81,008
<b>Total—(8658)</b>	.. Dr.	<b>26,92,74,429</b>
<b>Total—(b) Suspense</b>	.. Dr.	<b>26,92,74,429</b>
<b>(c) Other Accounts—</b>		
<b>8670. Cheques and Bills—</b>		
103 Departmental Cheques	.. Cr.	4,84,484
104 Treasury Cheques	.. Cr.	33,11,141
<b>Total—(8670)</b>	.. Cr.	<b>37,95,625</b>

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

Receipts	Disbursements	Closing balance	
3	4	5	
Rs.	Rs.	Rs.	
18,79,73,744	20,12,76,440	Dr.	12,69,83,261
5,60,30,970	7,83,51,116	Dr.	11,66,39,586
..	..	Dr.	48,927
29,03,19,204	30,65,66,463	Dr.	13,45,52,337
54,61,287	1,48,30,457	Cr.	1,85,29,838
3,41,759	—38,18,087**	Dr.	2,16,34,100
—12,12,185**	..	Cr.	4,95,32,003
..	2,47,42,965	Dr.	4,70,26,419
6,46,75,309	4,62,88,785	Cr.	1,83,59,163
450	11,35,094	Dr.	32,59,409
..	23,182	Dr.	23,182
2,021	60,064	Dr.	93,831
—2,021**	..	Cr.	2,49,939
2,10,032	1,43,424	Dr.	2,74,835
..	..	Cr.	8,10,174
3,63,45,790	4,24,79,198	Dr.	—2,18,47,600*
<b>64,01,46,360</b>	<b>71,20,79,101</b>	Dr.	<b>34,12,07,170</b>
<b>64,01,46,360</b>	<b>71,20,79,101</b>	Dr.	<b>34,12,07,170</b>
2,18,08,569	2,06,48,093	Cr.	16,44,960
17,41,70,07,918	17,41,64,81,131	Cr.	38,37,928
<b>17,43,88,16,487</b>	<b>17,43,71,29,224</b>	Cr.	<b>54,82,888</b>

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

\*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	Opening balance 2 Rs.
<b>Part III—Public Account—contd.</b>	
<b>L. Suspense and Miscellaneous—concl'd.</b>	
<b>(c) Other Accounts—concl'd.</b>	
<b>8671. Departmental Balances—</b>	
101 Civil	.. Dr. 7,02,14,748
Total—(8671)	.. Dr. 7,02,14,748
<b>8672. Permanent Cash Imprest—</b>	
101 Civil	.. Dr. 11,95,473
Total—(8672)	.. Dr. 11,95,473
<b>8673. Cash Balance Investment Account—</b>	
101 Cash Balance Investment Account	.. Dr. 8,42,85,248
Total—(8673)	.. Dr. 8,42,85,248
Total—(c) Other Accounts	.. Dr. 15,18,99,844
<b>(d) Accounts with Governments of Foreign Countries—</b>	
<b>8679. Accounts with Governments of other Countries—</b>	
103 Burma	.. Dr. 60,447
104 Malaysia	.. Dr. 1,200
105 Pakistan	.. Dr. 62,10,913
Total—(8679)	.. Dr. 62,72,560
Total—(d) Accounts with Foreign Countries.	.. Dr. 62,72,560
<b>(e) Miscellaneous—</b>	
<b>8680. Miscellaneous Government Accounts—</b>	
102 Writes-off from Heads of Account closing to balance	.. ..
Total—(8680)	.. ..
Total—(e) Miscellaneous.	.. ..
Total—L. Suspense and Miscellaneous	.. Dr. 42,74,46,833

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

Receipts	Disbursements	Closing balance	
3	4	5	
Rs.	Rs.	Rs.	
16,96,63,968	16,31,64,215	Dr.	6,37,14,995
16,96,63,968	16,31,64,215	Dr.	6,37,14,995
874	7,150	Dr.	12,01,749*
874	7,150	Dr.	12,01,749
8,01,79,75,000	9,72,20,00,000	Dr.	1,78,83,10,248
8,01,79,75,000	9,72,20,00,000	Dr.	1,78,83,10,248
25,62,64,56,329	27,32,23,00,589	Dr.	1,84,77,44,104
..	..	Dr.	60,447
..	..	Dr.	1,200
..	17,841	Dr.	62,28,754
..	17,841	Dr.	62,90,401
..	17,841	Dr.	62,90,401
..	..		..
..	..		..
..	..		..
26,26,66,02,689	28,03,43,97,531	Dr.	2,19,52,41,675

\*Please see explanatroy note 3 below statement no. 8 (page 50).

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

Head of Account 1	Opening balance 2 Rs.
<b>Part III—Public Account—concl'd.</b>	
<b>M. Remittances—</b>	
<b>(a) Money Orders and other Remittances—</b>	
8782. Cash Remittances and adjustments between officers rendering accounts to the same Accounts Officer—	
101 Cash Remittances between Treasuries and Currency Chests	.. Cr. 18,64,227
102 Public Works Remittances	.. Dr. 9,38,22,391
103 Forest Remittances	.. Cr. 3,77,152
105 Reserve Bank of India Remittances	.. Dr. 20,66,977
Total—(8782)	.. Dr. 9,36,47,989
Total—(a) Money Orders and other Remittances	.. Dr. 9,36,47,989
<b>(b) Inter-Government Adjustment Accounts—</b>	
8786. Adjusting Account between Central and State Governments—	
101 Punjab and Central Government	.. Dr. 86,34,139
Total—(8786)	.. Dr. 86,34,139
8793. Inter-State Suspense Account—	
101 Punjab and Assam	.. Cr. 3,584
102 Punjab and Tamil Nadu	.. Dr. 2,115
103 Punjab and Maharashtra	.. Cr. 39,06,434
104 Punjab and West Bengal	.. Dr. 269
105 Punjab and Uttar Pradesh	.. Cr. 500
106 Punjab and Andhra Pradesh	.. Cr. 14,190
107 Punjab and Rajasthan	.. Cr. 1,15,517
108 Punjab and Haryana	.. Cr. 3,30,88,815
109 Punjab and Himachal Pradesh	.. Cr. 1,58,79,877
110 Punjab and Jammu and Kashmir	.. Dr. 7,03,660
Total—(8793)	.. Cr. 5,23,02,873
Total—(b) Inter-Government Adjustment Accounts	.. Cr. 4,36,68,734
Total—M. Remittances	.. Dr. 4,99,79,255
Total Part III—Public Account	.. ..
Total Parts—I, II and III	.. ..

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

Receipts 3 Rs.	Disbursements 4 Rs.	Closing balance 5 Rs.
20,00,000	—553 (**)	Cr. 38,64,780*
7,58,14,54,411	7,65,30,15,711	Dr. 16,53,83,691
20,93,67,858	20,87,27,054	Cr. 10,17,956
..	..	Dr. 20,66,977
7,79,28,22,269	7,86,17,42,212	Dr. 16,25,67,932
7,79,28,22,269	7,86,17,42,212	Dr. 16,25,67,932
—2,39,443 (**)	—5,51,767 (**)	Dr. 83,21,815
—2,39,443	—5,51,767	Dr. 83,21,815
—3,584 (**)	..	..
..	..	Dr. 2,115
—2,500 (**)	..	Cr. 39,03,934
..	..	Dr. 269
..	..	Cr. 500
..	..	Cr. 14,190
—13,623 (**)	72,75,660	Dr. 71,73,766
—32,980 (**)	—4,44,79,624 (**)	Cr. 7,75,35,459
—6,675 (**)	1,68,72,103	Dr. 9,98,901
9,05,499	10,06,213	Dr. 8,04,374
8,46,137	—1,93,25,648	Cr. 7,24,74,658
6,06,694	—1,98,77,415	Cr. 6,41,52,843
7,79,34,28,963	7,84,18,64,797	Dr. 9,84,15,089
47,19,08,48,186	47,78,46,88,493	..
75,88,80,47,561	76,03,72,12,974	..

\*Please see explanatory note 3 below statement no. 8 (page 50).

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

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

Head of Account 1	Opening balance 2 Rs.
<b>Part III—Public Account—concl'd.</b>	
<b>N. Cash Balance—</b>	
8999. Cash Balance—	
101 Cash in Treasuries	.. ..
102 Deposits with Reserve Bank	.. ..
800 Other Deposits—	
Deposits with Other Banks	.. ..
Total—(8999)	.. .. ————— —————
<b>GRAND TOTAL</b>	.. ..



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

Receipts	Disbursements	Closing balance
3	4	5
Rs.	Rs.	Rs.
..	..	..
—76,84,26,941	—91,75,92,354 (*)	..
99	99	..
—76,84,26,842	—91,75,92,255	..
75,11,96,20,719	75,11,96,20,719	..

(\*) There was a difference of Rs. 3,06,05,809 between the figures reflected in accounts (minus Rs. 91,75,92,354) and that intimated by the Reserve Bank (minus Rs. 88,69,86,545) regarding "Deposits with Reserve Bank". On reconciliation, this difference now stands at minus Rs. 83,55,473 (June 1989) which is under reconciliation.

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

Description of Debt	When raised
1	2
<b>E. Public Debt—</b>	
<b>6003. Internal Debt of the State Government—</b>	
101 Market Loans—	
(a) Market Loans bearing interest*	.. 1979—89
(b) Market Loans not bearing interest*	.. 1956—78
103 Loans from Life Insurance Corporation of India	.. 1959—89
104 Loans from General Insurance Corporation of India	.. 1987—89
105 Loans from the National Bank for Agricultural and Rural Development	.. 1968—89
107 Loans from the State Bank of India and other Banks	.. ..
108 Loans from National Co-operative Development Corporation	.. 1959—89
110 Ways and Means Advances from the Reserve Bank of India	.. 1988—89
Total (6003)	.. <hr/>
<b>6004. Loans and Advances from the Central Government—</b>	
01 Non-Plan Loans—	
101 Loans to cover gap in resources	.. 1984—87
102 Share of Small Savings Collections	.. 1984—89
110 Police—	
Modernisation of Police Force	.. 1984—89
111 Other Educational Loans—	
National Loan Scholarship Scheme	.. 1984—89
112 Crop Husbandry—Manures and Fertilizers—	
Purchase of fertilizers	.. 1987—89
201 House Building Advances—	
House Building Advances to All India Services Officers	.. 1984—89
Total—01	.. <hr/>

\*Details are given in Annexure to this statement.

## OTHER INTEREST BEARING OBLIGATIONS OF THE GOVERNMENT

Balance on 1st April 1988	Additions during the year	Discharges during the year	Balance on 31st March 1989
3	4	5	6
Rs.	Rs.	Rs.	Rs.
2,26,60,50,400*	42,39,29,000	..	2,68,99,79,400
8,76,38,920**	..	7,56,30,700	1,20,08,220
21,82,81,306	..	1,07,24,806	20,75,56,500
5,67,24,000	1,36,00,000	27,16,000	6,76,08,000
6,42,41,700	1,60,47,000	99,79,500	7,03,09,200
..	..	..	..
27,84,90,689	15,06,88,800	3,22,92,500	39,68,86,989
75,77,72,000	83,92,91,000	1,59,70,63,000	..
3,72,91,99,015	1,44,35,55,800	1,72,84,06,506	3,44,43,48,309
6,34,02,00,000	..	24,27,00,000	6,09,75,00,000
5,00,92,00,000	2,39,52,00,000	..	7,40,44,00,000
1,26,55,240	18,69,000	5,42,340	1,39,81,900
(e)	4,35,000	..	4,35,000
14,82,00,000	20,85,00,000	23,97,00,000	11,70,00,000
42,10,795	8,30,725	5,17,916	45,23,604
11,51,44,66,035	2,60,68,34,725	48,34,60,256	13,63,78,40,504

\* Differs by Rs. 7,51,42,400 (decreased) from the closing balance adopted in Finance Accounts 1987-88 due to proforma transfer of the balance of 6.25 per cent Punjab Loan 1988 which was notified for discharge during the year and became non-interest bearing.

\*\* Differs by Rs. 7,51,42,400 (increased) from the closing balance adopted in Finance Accounts 1987-88 vide footnote \* mark above.

(e) Differs by Rs. 3,00,000 (decreased) on account of proforma transfer to minor head '102 National Loan Scholarship Schemes' under Sub-Major Head '07 Pre-1984-85 Loans'.

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

Description of Debt	When raised
1	2
<b>E. Public Debt—contd.</b>	
<b>6004. Loans and Advances from the Central Government—contd.</b>	
<b>02 Loans for State/Union Territory Plan Schemes—</b>	
101 Block Loans	1984—89
102 Loans and Advances Plan Assistance for relief on account of Natural Calamities	1985—89
110 Command Area Development—Other Loans	1986—88
Total—02	
<b>03 Loans for Central Plan Schemes—</b>	
110 Fisheries—Inland Fisheries	1984—89
111 Co-operation—Credit Co-operatives—Loans for Credit Co-operative Institutions in under-developed States	1984—86
112 Power—Thermal Power Generation—	
Renovation and Modernisation of Thermal Power Station	1984-85
Total—03	
<b>04 Loans for Centrally-Sponsored Plan Schemes—</b>	
110 Urban Development—	
Integrated Development of Medium and Small Towns	1984—89
111 Soil and Water Conservation—Soil Conservation	1984—89
112 Soil and Water Conservation—	
Pilot Project for propagation of Water Conservation and harvesting technology	1984-85
113 Co-operation—Credit Co-operatives—	
Strengthening of Agricultural Credit Stabilization Fund	1985—89
118 Co-operation—Credit Co-operatives—	
Loans for Credit Co-operative Institutions under special Foodgrains Programme	1988-89
119 Co-operation—Credit Co-operatives—	
Loans for Credit Co-operative Institutions in under-developed States	1988-89
114 Village and Small Industries—	
Handloom Industries	1984-89
115 Village and Small Industries—	
Other Loans	1984—89
116 Roads and Bridges—	
Roads of Inter-State Importance	1984—89
117 Flood Control—	
Anti-Sea erosion projects	1984—89
Total—04	

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

Balance on 1st April 1988	Additions during the year	Discharges during the year	Balance on 31st March 1989
3	4	5	6
Rs.	Rs.	Rs.	Rs.
12,91,56,36,447	7,73,97,96,900	22,90,13,827	20,42,64,19,520
13,50,44,000	1,84,90,300	93,42,666	14,41,91,634
55,68,267	..	3,96,071	51,72,196
13,05,62,48,714	7,75,82,87,200	23,87,52,564	20,57,57,83,350
16,70,000	8,72,000	..	25,42,000
4,49,50,000	..	67,91,667	3,81,58,333
2,80,00,000	..	..	2,80,00,000
7,46,20,000	8,72,000	67,91,667	6,87,00,333
2,34,36,000	46,00,000	..	2,80,36,000
1,61,15,030	48,19,000	11,76,772	1,97,57,258
1,00,999	..	8,417	92,582
28,75,000	1,25,000	..	30,00,000
..	20,00,000	..	20,00,000
..	80,00,000	..	80,00,000
57,98,200	11,00,000	7,52,600	61,45,600
59,87,501	9,00,000	6,40,083	62,47,418
2,55,20,000	54,00,000	10,80,000	2,98,40,000
4,60,26,960	2,25,00,000	19,46,680	6,65,80,280
12,58,59,690	4,94,44,000	56,04,552	16,96,99,138

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

Description of Debt	When raised
1	2
<b>E. Public Debt—concl'd.</b>	
<b>6004. Loans and Advances from the Central Government—concl'd.</b>	
06 Ways and Means Advances—	
800 Other Ways and Means Advances	1988-89
Total—06	
07 Pre-1984-85 Loans—	
101 Rehabilitation of Displaced Persons, Repatriates etc.	1963—84
102 National Loans Scholarship Scheme	1974—84
103 Loans to clear overdrafts advanced during 1982-83 and 1983-84	1982—84
105 Small Savings Loans	1964—84
106 Pre-1979-80 Consolidated Loans for Productive and Semi-productive purposes	1955—79
108 1979—84 Consolidated Loans	
Total—07	
Total (6004)	
Total—E. Public Debt	
<b>I. Small Savings, Provident Funds, etc.—</b>	
<b>(b) Provident Funds—</b>	
<b>8005. State Provident Funds—</b>	
01 Civil—	
101 General Provident Funds	.. ..
102 Contributory Provident Fund	.. ..
104 All India Services Provident Fund	.. ..
Total—01	.. ..
60 Other Provident Funds—	
101 Workmen's Contributory Provident Fund	.. ..
102 Contributory Provident Pension Fund	.. ..
103 Other Miscellaneous Provident Funds	.. ..
Total—60	.. ..
Total (8005)	.. ..
<b>(c) Other Accounts—</b>	
<b>8011. Insurance and Pension Funds—</b>	
107 Punjab State Government Employees' Group Insurance Scheme	.. ..
Total (8011)	.. ..
Total—I. Small Savings, Provident Funds etc.	.. ..
Grand Total	.. ..

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

Balance on 1st April 1988	Additions during the year	Discharges during the year	Balance on 31st March 1989
3	4	5	6
Rs.	Rs.	Rs.	Rs.
..	5,12,500	5,12,500	..
..	5,12,500	5,12,500	..
8,97,381	..	..	8,97,381
36,52,041(e)	..	93,345	35,58,696
27,99,80,000	..	23,73,40,000	4,26,40,000
1,76,94,55,000	..	7,17,00,000	1,69,77,55,000
1,36,02,40,377	..	22,54,23,000	1,13,48,17,377
1,56,04,46,992	..	9,17,91,000	1,46,86,55,992
4,97,46,71,791	..	62,63,47,345	4,34,83,24,446
29,74,58,66,230	10,41,59,50,425	1,36,14,68,884	38,80,03,47,771
33,47,50,65,245	11,85,95,06,225	3,08,98,75,390	42,24,46,96,080
3,66,24,01,268 (a)	1,43,54,69,678	40,68,17,681	4,69,10,53,265
33,29,419(b)	2,71,659	14,57,926	21,43,152
1,89,03,721	50,53,643	33,45,534	2,06,11,830
3,68,46,34,408	1,44,07,94,980	41,16,21,141	4,71,38,08,247
16,552	—16,552	..	..
498	—498	..	..
9,34,226	—9,34,226	..	..
9,51,276	—9,51,276	..	..
3,68,55,85,684	1,43,98,43,704	41,16,21,141	4,71,38,08,247
8,28,66,329	4,36,68,231	1,45,64,004	11,19,70,556
8,28,65,329	4,36,68,231	1,45,64,004	11,19,70,556
3,76,84,52,013	1,48,35,11,935	42,61,85,145	4,82,57,78,803
37,24,35,17,258	13,34,30,18,160	3,51,60,60,535	47,07,01,74,883

(e) Differs by Rs. 3,00,000 (increased) due to proforma adjustment vide foot note (e) at page 217.

(a) & (b) Differs by Rs. 2,232 and Rs. 2,140 (decreased) from the closing balance adopted in Finance Accounts 1987-88 due to proforma adjustment vide Appendix I.

## ANNEXURE TO

Description of loan 1	When raised 2
<b>E. Public Debt—</b>	
<b>6003. Internal Debt of the State Government—</b>	
<b>101 Market Loans—</b>	
<b>(a) Market Loans bearing interest—</b>	
6.50 per cent Punjab Loan 1989	.. 1st September 1979
6.75 per cent Punjab Loan 1992	.. 1st September 1980
7 per cent Punjab Loan 1993	.. 1st September 1981
7.50 per cent Punjab Loan 1997	.. 14th July 1982
8.75 per cent Punjab Loan 2000	.. 16th August 1983
9 per cent Punjab Loan 1999	.. 4th September 1984
9.75 per cent Punjab Loan 1998	.. 2nd September 1985
11 per cent Punjab Loan 2001	.. 1st September 1986
11 per cent Punjab Loan 2002	.. 17th August 1987 and 19th January 1988
11.50 per cent Punjab Loan 2008	.. 29th August 1988, 26th September 1988 and 15th March 1989
<b>Total—(a) Market Loans bearing interest</b>	.. ..
<b>(b) Market Loans not bearing interest—</b>	
4 per cent Punjab Loan 1968	.. 3rd September 1956
4 per cent Punjab Loan 1971	.. 19th August 1959
4.25 per cent Punjab Loan 1972	.. 4th September 1961
4.50 per cent Punjab Loan 1974	.. 27th August 1962
5.50 per cent Punjab Loan 1977	.. 3rd August 1965
5.75 per cent Punjab Loan 1979	.. 1st September 1967
5.75 per cent Punjab Loan 1980	.. 2nd September 1968
5.75 per cent Punjab Loan 1981	.. 6th September 1969
5.75 per cent Punjab Loan 1982	.. 15th July 1970
5.75 per cent Punjab Loan 1983	.. 19th August 1971
5.75 per cent Punjab Loan 1984	.. 4th September 1972
6 per cent Punjab Loan 1984	.. 27th August 1974
5.75 per cent Punjab Loan 1985	.. 27th August 1973
6 per cent Punjab Loan 1985	.. 15th September 1975
6 per cent Punjab Loan 1986	.. 15th September 1976
6 per cent Punjab Loan 1987	.. 23rd August 1977
6.25 per cent Punjab Loan 1988	.. 12th September 1978
<b>Total—(b) Market Loans not bearing interest</b>	.. ..



## STATEMENT NO. 17

Balance on 1st April 1988	Additions during the year	Discharges during the year	Balance on 31st March 1989
3	4	5	6
Rs.	Rs.	Rs.	Rs.
8,63,25,900	..	..	8,63,25,900
9,44,36,600	..	..	9,44,36,600
13,64,79,600	..	..	13,64,79,600
13,21,18,400	..	..	13,21,18,400
16,70,26,000	..	..	16,70,26,000
35,47,13,900	..	..	35,47,13,900
28,33,00,000	..	..	28,33,00,000
22,00,00,000	..	..	22,00,00,000
79,16,50,000	..	..	79,16,50,000
..	42,39,29,000	..	42,39,29,000
2,26,60,50,400(a)	42,39,29,000	..	2,68,99,79,400
3,86,574	..	..	3,86,574
800	..	..	800
2,000	..	..	2,000
2,39,500	..	..	2,39,500
2,89,488	..	..	2,89,488
14,83,458	..	..	14,83,458
9,10,000	..	..	9,10,000
30,25,000	..	..	30,25,000
4,01,700	..	..	4,01,700
25,000	..	..	25,000
14,40,000	..	..	14,40,000
20,22,000	..	..	20,22,000
100	..	..	100
21,500	..	..	21,500
1,49,500	..	4,000	17,500
20,99,900	..	87,500	62,000
7,51,42,400	..	7,11,800	13,88,100
..	..	7,48,27,400	3,15,000
8,76,38,920(b)	..	7,56,30,700	1,20,08,220

(a) See footnote \* at page 217.

(b) See footnote \*\* at page 217.

## STATEMENT NO. 18—DETAILED STATEMENT OF

Head of Account	Balance on 1st April 1988
1	2
	Rs.
<b>F. LOANS AND ADVANCES—</b>	
(a) Loans for Social Services—	
(i) Education, Sports, Art and Culture—	
6202. Loans for Education, Sports, Art and Culture—	
01 General Education—	
202 Secondary Education	—26,540
203 University and Higher Education—	
(i) Loans to deserving students under National Loan Scholarship Scheme	50,62,997
(ii) Other loans with balance not exceeding Rs. 25 lakhs in each case	—1,32,789
Total (203)	49,30,208
205 Languages Development	13,509
600 General	11,25,876(A)
Total—01	60,43,053(B)
02 Technical Education—	
104 Polytechnics	17,529(A)
105 Engineering/Technical Colleges and Institutes—	
Loans to poor students studying in Engineering Colleges	64,91,726
800 Other Loans—	
Other loans with balance not exceeding Rs. 25 lakhs in each case	850(A)
Total—02	65,10,105(C)
Total (6202)	1,25,53,158
Total—(i) Education, Sports, Art and Culture	1,25,53,158

(A) The amount of Rs. 11,44,255 adopted in Finance Accounts for 1987-88 against sub-head 'Other loans with balance not exceeding Rs. 25 lakhs in each case' under minor head '105' below sub-major head '02 Technical Education' transferred on proforma basis as under :—

	Rs.
01 General Education—600 General	11,25,876
02 Technical Education—104 Polytechnics	17,529
02 Technical Education—800 Other Loans	850
	11,44,255

(B) Differs by Rs. 11,25,876 (increased) from the closing balance adopted in Finance Accounts for 1987-88 due to proforma transfer *vide* footnote (A) above.

(C) Differs by Rs. 11,25,876 (decreased) from the closing balance adopted in Finance Accounts for 1987-88 *vide* footnote (A) above.

## LOANS AND ADVANCES BY THE GOVERNMENT

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1989	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	—26,540	12,725	—39,265*	19,044
26,520	50,89,517	2,60,476	48,29,041	44,180
..	—1,32,789	820	—1,33,609*	4,757
26,520	49,56,728	2,61,296	46,95,432	48,937
..	13,509	..	13,509	
..	11,25,876	500	11,25,376	
26,520	60,69,573	2,74,521	57,95,052	67,981
1,200	18,729	18,042	687	
20,575	65,12,301	49,714	64,62,587	28,524
..	850	..	850	
21,775	65,31,880	67,756	64,64,124	28,524
48,295	1,26,01,453	3,42,277	1,22,59,176	96,505
48,295	1,26,01,453	3,42,277	1,22,59,176	96,505

\* Minus balance at the close of the year is under correspondence with the Government which keeps detailed accounts.

## STATEMENT NO. 18—DETAILED STATEMENT OF

Head of Account	Balance on 1st April 1988
1.	2
	Rs.
<b>F. LOANS AND ADVANCES—contd.</b>	
<b>(a) Loans for Social Services—contd.</b>	
<b>(ii) Health and Family Welfare—</b>	
<b>6210. Loans for Medical and Public Health—</b>	
01 Urban Health Services—	
800 Other Loans	.. —13,333
<b>03 Medical Education, Training and Research—</b>	
101 Ayurveda	.. —6,734
105 Allopathy—	
Loans to deserving students of Medical and Dental Institutions	.. [ 1,24,911
	<hr/>
Total—03	.. 1,18,177
	<hr/>
Total (6210)	.. 1,04,844
	<hr/>
Total—(ii) Health and Family Welfare	.. 1,04,844
	<hr/>
<b>(iii) Water Supply, Sanitation, Housing and Urban Development—</b>	
<b>6215. Loans for Water Supply and Sanitation—</b>	
<b>01 Water Supply—</b>	
<b>190 Loans to Public Sector and other undertakings—</b>	
Loans for execution of Water Supply Schemes	.. 2,90,79,035
<b>191 Loans to local bodies, Municipalities etc.—</b>	
<b>(i) Loans to Municipalities, Municipal Corporations and other Local Funds for Urban Water Supply Schemes</b>	
	.. 8,72,69,330
<b>(ii) Loans to Municipalities, Municipal Corporations and other Local Funds for Rural Water Supply Schemes</b>	
	.. —29,36,805
	<hr/>
Total (191)	.. 8,43,32,525
	<hr/>
Total—01	.. 11,34,11,560
	<hr/>

LOANS AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1989	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	—13,333	..	—13,333*	
..	—6,734	..	—6,734*	
..	1,24,911	..	1,24,911	
..	1,18,177	..	1,18,177	
..	1,04,844	..	1,04,844	
..	1,04,844	..	1,04,844	
..	2,90,79,035	..	2,90,79,035	
2,63,00,000	11,35,69,330	63,99,707	10,71,69,623	71,99,338
..	—29,36,805	15,14,059	—44,50,864*	
2,63,00,000	11,06,32,525	79,13,766	10,27,18,759	71,99,338
2,63,00,000	13,97,11,560	79,13,766	13,17,97,794	71,99,338

\*Minus balance at the close of the year is under correspondence with the Government which keeps detailed accounts,

## STATEMENT NO. 18—DETAILED STATEMENT

Head of Account	Balance on 1st April 1988
1	2
	Rs.
<b>F. LOANS AND ADVANCES—contd.</b>	
<b>(a) Loans for Social Services—contd.</b>	
<b>(iii) Water Supply, Sanitation, Housing and Urban Development—contd.</b>	
<b>6215. Loans for Water Supply and Sanitation—concl'd.</b>	
<b>02 Sewerage and Sanitation—</b>	
<b>191 Loans to local bodies, Municipalities etc.—</b>	
(i) Loans to Municipalities, Municipal Corporations and other bodies for sanitation schemes	1,20,93,939
(ii) Loans to Municipalities, Municipal Corporations and other bodies for sewerage schemes	—80,12,631
<b>Total—02</b>	<b>40,81,308</b>
<b>Total (6215)</b>	<b>11,74,92,868</b>
<b>6216. Loans for Housing—</b>	
<b>02 Urban Housing—</b>	
<b>190 Loans to Public Sector and other undertakings—</b>	
(i) Low Income Group Housing schemes	—11,02,320
(ii) Middle Income Group Housing schemes	—11,18,735
<b>Total (190)</b>	<b>—22,21,055</b>
<b>201 Loans to Housing Boards—</b>	
Loans to Punjab State Housing Board	32,68,94,875

OF LOANS AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1989	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	1,20,93,939	22,66,229	98,27,710	76,28,103
1,83,00,000	1,02,87,369	36,97,848	65,89,521	17,93,184
1,83,00,000	2,23,81,308	59,64,077	1,64,17,231	94,21,287
4,46,00,000	16,20,92,868	1,38,77,843	14,82,15,025	1,66,20,625
..	—11,02,320	8,32,653	—19,34,973*	6,34,221
..	—11,18,735	8,62,055	—19,80,790*	1,39,458
..	—22,21,055	16,94,708	—39,15,763	7,73,679
49,84,000	33,18,78,875	2,71,996	33,16,06,879	

\*Minus balance at the close of the year is under correspondence with the Government which keeps detailed accounts.

## STATEMENT NO. 18—DETAILED STATEMENT

Head of Account 1	Balance on 1st April 1988 2 Rs.
<b>F. LOANS AND ADVANCES—contd.</b>	
<b>(a) Loans for Social Services—contd.</b>	
<b>(iii) Water Supply, Sanitation, Housing and Urban Development—contd.</b>	
<b>6216. Loans for Housing—contd.</b>	
<b>02 Urban Housing—concl'd.</b>	
<b>800 Other Loans—</b>	
(i) Loans to other parties for construction of houses under Low Income Group Housing Schemes ..	9,15,97,853
(ii) Loans to other parties for construction of houses under Middle Income Group Housing Schemes ..	2,76,55,943
(iii) Loans to other parties for construction of houses under High Income Group Housing Schemes ..	—13,13,134
(iv) Loans for repairs of houses in Urban areas/Estates ..	67,14,616
(v) Loans for building of houses in Chandigarh ..	60,81,272
(vi) Loans for building of houses in Urban Estates ..	31,43,727
(vii) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	9,93,597
Total (800) ..	13,48,73,874
Total—02 ..	45,95,47,694
<b>03 Rural Housing—</b>	
<b>195 Loans to Co-operatives—</b>	
Loans to Co-operative Societies under the Scheme for allotment of house sites to landless workers in rural area ..	1,79,74,845
<b>800 Other Loans—</b>	
(i) Loans for construction of houses in rural areas under Village Housing Project Scheme ..	3,71,93,152
(ii) Loans for construction of houses for landless workers ..	—74,655(B)
(iii) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	16,04,303(A)
Total (800) ..	3,87,22,800
Total—03 ..	5,66,97,645

(A) Differs by Rs. 74,655 (increased) from the closing balance adopted in Finance Accounts for 1987-88 due to transfer of minus balance of Rs. 74,655 to the sub-head 'Loans for construction of houses for landless workers'.

(B) See footnote (A) above.



## OF LOANS AND ADVANCES BY THE GOVERNMENT—contd.

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1989	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
1,99,37,800	10,15,35,653	49,88,425	9,65,47,228	42,20,115
75,25,000	3,51,80,943	8,44,703	3,43,36,240	9,20,580
..	—13,13,134	83,014	—13,96,148*	38,287
..	67,14,616	18,45,157	48,69,459	7,42,359
..	60,81,272	..	60,81,272	..
..	31,43,727	20,66,726	10,77,001	1,825
5,00,000	14,93,597	19,85,891	—4,92,294*	66,125
1,79,62,800	15,28,36,674	1,18,13,916	14,10,22,758	59,89,291
2,29,46,800	48,24,94,494	1,37,80,620	46,87,13,874	67,62,970
..	1,79,74,845	..	1,79,74,845	..
58,11,000	4,30,04,152	22,03,799	4,08,00,353	14,23,091
55,44,000	54,69,345	—27,032@	54,96,377	..
..	16,04,303	19,86,113	—3,81,810*	1,85,608
1,13,55,000	5,00,77,800	41,62,880	4,59,14,920	16,08,699
1,13,55,000	6,80,52,645	41,62,880	6,38,89,765	16,08,699

\*Minus balance at the close of the year is under correspondence with the Government which keeps detailed accounts.

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

## STATEMENT NO. 18—DETAILED STATEMENT

Head of Account	Balance on 1st April 1988
1	2 Rs.
<b>F. LOANS AND ADVANCES—contd.</b>	
<b>(a) Loans for Social Services—contd.</b>	
<b>(iii) Water Supply, Sanitation, Housing and Urban Development—contd.</b>	
<b>6216. Loans for Housing—concl'd.</b>	
80 General—	
190 Loans to Public Sector and other undertakings—	
Loans to Municipalities, Municipal Corporations and other Local Funds for slum clearance	3,01,49,072
800 Other Loans—	
Other loans with balance not exceeding Rs. 25 lakhs in each case	1,58,705
<b>Total—80</b>	<b>3,03,07,777</b>
<b>Total (6216)</b>	<b>54,65,53,116</b>
<b>6217. Loans for Urban Development—</b>	
<b>03 Integrated Development of Small and Medium Towns—</b>	
800 Other Loans—	
Loans for Development of Small and Medium Towns	4,59,62,633
<b>04 Slum Area Development—</b>	
800 Other Loans—	
Loans for Slum Clearance	—28,15,554
<b>60 Other Urban Development Schemes—</b>	
191 Loans to Local Bodies, Corporations, etc.—	
(i) Loans to Municipalities, Municipal Corporations and other Local Funds under Integrated City Development Programmes	15,27,50,034
(ii) Loans to Municipalities, Municipal Corporations and other Local Funds for other purposes	47,15,75,914
(iii) Loans to Improvement Trusts for Development Projects	2,96,50,385

OF LOANS AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1989	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
62,00,000	3,63,49,072	37,49,272	3,25,99,800	18,50,628
..	1,58,705	..	1,58,705	
62,00,000	3,65,07,777	37,49,272	3,27,58,505	18,50,628
4,05,01,800	58,70,54,916	2,16,92,772	56,53,62,144	1,02,22,297
1,00,00,000	5,59,62,633	..	5,59,62,633	
..	—28,15,554	17,78,057	—45,93,611*	
..	15,27,50,034	1,76,19,785	13,51,30,249	21,73,822
10,00,000	47,25,75,914	21,08,612	47,04,67,302	2,58,33,089
9,00,000	3,05,50,385	25,75,455	2,79,74,930	11,17,443

\*Minus balance at the close of the year is under correspondence with the Government which keeps detailed accounts.

## STATEMENT NO. 18—DETAILED STATEMENT

Head of Account	Balance on 1st April 1988
1	2 Rs.
<b>F. LOANS AND ADVANCES—contd.</b>	
<b>(a) Loans for Social Services—contd.</b>	
<b>(iii) Water Supply, Sanitation, Housing and Urban Development—concl'd.</b>	
<b>6217. Loans for Urban Development—concl'd.</b>	
<b>60 Other Urban Development Schemes—concl'd:</b>	
<b>191 Loans to Local Bodies, Corporations etc.—concl'd.</b>	
(iv) Loans to Local Bodies of erstwhile P.E.P.S.U. ..	38,32,171
(v) Loans to Urban Development Boards ..	-2,97,58,584
(vi) Loans to bigger towns for Urban Community Development Programmes ..	24,00,000(B)
(vii) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	2,54,231(A)
<b>Total—60</b> ..	<b>63,07,04,151</b>
<b>Total (6217)</b> ..	<b>67,38,51,230</b>
<b>Total—(iii) Water Supply, Sanitation, Housing and Urban Development</b> ..	<b>1,33,78,97,214</b>
<b>(iv) Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—</b>	
<b>6225. Loans for Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—</b>	
<b>01 Welfare of Scheduled Castes—</b>	
<b>800 Other Loans—</b>	
(i) Interest free loan to deserving persons of Scheduled Castes and Backward Classes ..	28,00,518
(ii) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	-62,97,724
<b>Total—01</b> ..	<b>-34,97,206</b>

(A) Differs by Rs. 24,00,000 (decreased) from the closing balance adopted in Finance Accounts for 1987-88 due to transfer to the sub-head "Loans to bigger towns for Urban Community Development Programmes".

(B) See footnote (A) above.

## OF LOANS AND ADVANCES BY THE GOVERNMENT—contd.

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1989	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	38,32,171	2,41,136	35,91,035	8,57,108
..	—2,97,58,584	3,75,146	—3,01,33,730*	4,32,700
12,00,000	36,00,000	..	36,00,000	..
..	2,54,231	54,95,061	—52,40,830*	7,09,552
31,00,000	63,38,04,151	2,84,15,195	60,53,88,956	3,11,23,714
1,31,00,000	68,69,51,230	3,01,93,252	65,67,57,978	3,11,23,714
9,92,01,800	1,43,60,99,014	6,57,63,867	1,37,03,35,147	5,79,66,636
..	28,00,518	2,849	27,97,669	
..	—62,97,724	33,667	—63,31,391*	9,738
..	—34,97,206	36,516	—35,33,722	9,738

\*Minus balance at the close of the year is under correspondence with the Government which keeps detailed accounts.

## STATEMENT NO. 18—DETAILED STATEMENT

Head of Account	Balance on 1st April 1988
1	2
	Rs:
<b>F. LOANS AND ADVANCES—contd.</b>	
(a) Loans for Social Services—contd.	
(iv) Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—concl'd.	
6225. Loans for Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—concl'd.	
03 Welfare of Backward Classes—	
800 Other Loans—	
Loans with balance not exceeding Rs. 25 lakhs in each case ..	—7,697
Total—03 ..	—7,697
Total (6225) ..	—35,04,903
Total—(iv) Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes ..	—35,04,903
(v) Social Welfare and Nutrition—	
6235. Loans for Social Security and Welfare—	
01 Rehabilitation—	
140 Rehabilitation of repatriates from other countries ..	7,70,280
202 Other rehabilitation schemes ..	—3,29,73,961
800 Other Loans—	
Interest free loans to Punjab Defence and Security Relief Fund—Amalgamated Fund for the Welfare of Ex-Servicemen ..	1,20,00,000
Total—01 ..	—2,02,03,681
02 Social Welfare—	
800 Other Loans—	
(i) Loans to uprooted persons from war affected areas ..	42,74,895
(ii) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	38,155
Total—02 ..	43,13,050
60 Other Social Security and Welfare Programmes—	
800 Other Loans ..	9,30,167
Total (6235) ..	—1,49,60,464

OF LOANS AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1989	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	—7,697	20,000	—27,697*	
..	—7,697	20,000	—27,697	
..	—35,04,903	56,516	—35,61,419	9,738
..	—35,04,903	56,516	—35,61,419	9,738
..	7,70,280	..	7,70,280	1,995
..	—3,29,73,961	..	—3,29,73,961*	
..	1,20,00,000	..	1,20,00,000	
..	—2,02,03,681	..	—2,02,03,681	1,995
..	42,74,895	..	42,74,895	
..	38,155	..	38,155	
..	43,13,050	..	43,13,050	
..	9,30,167	5,100	9,25,067	
..	—1,49,60,464	5,100	—1,49,65,564	1,995

\*Minus balance at the close of the year is under correspondence with the Government which keeps detailed accounts.

## STATEMENT NO. 18—DETAILED STATEMENT

Head of Account	Balance on 1st April 1988
1	2
	Rs.
<b>F. LOANS AND ADVANCES—contd.</b>	
(a) Loans for Social Services—concl'd.	
(v) Social Welfare and Nutrition—concl'd.	
6245. Loans for Relief on account of Natural Calamities—	
01 Drought—	
800 Other Loans	26,50,209
Total (6245)	26,50,209
Total—(v) Social Welfare and Nutrition	—1,23,10,255
(vi) Others—	
6250. Loans for Other Social Services—	
800 Other Loans	5,38,186
Total (6250)	5,38,186
Total—(vi) Others	5,38,186
Total—(a) Loans for Social Services	1,33,52,78,244
(b) Loans for Economic Services—	
(i) Agriculture and Allied Activities—	
6401. Loans for Crop Husbandry—	
103 Seeds—	
(i) Loans under Package Programme	1,13,51,902
(ii) Loans under intensive cultivation	1,05,44,057
Total (103)	2,18,95,959
105 Manures and Fertilizers—	
Loans with balance not exceeding Rs. 25 lakhs in each case	—76,76,565
107 Plant Protection—	
(i) Loans for aerial spraying of crops	1,16,42,542
(ii) Loans for ground spraying of crops	1,07,72,292
Total (107)	2,24,14,834
109 Commercial crops	—24,37,032
113 Agriculture Engineering	
119 Horticulture and Vegetable crops—	
(i) Loans for development of Horticulture and orchards	35,93,000
(ii) Loans for development of Horticulture and orchards in Kaudi area Water shed Project. 1980-81	11,48,000
Total (119)	47,41,000



OF LOANS AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1989	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	26,50,209	..	26,50,209	17,510
..	26,50,209	..	26,50,209	17,510
① ..	-1,23,10,255	5,100	-1,23,15,355	19,505
..	5,38,186	4,595	5,33,591	
..	5,38,186	4,595	5,33,591	
..	5,38,186	4,595	5,33,591	
9,82,50,095	1,43,35,28,339	6,61,72,355	1,36,73,55,984	5,80,92,384
..	1,13,51,902	60,952	1,12,90,950	
..	1,05,44,057	950	1,05,43,107	3,938
..	2,18,95,959	61,902	2,18,34,057	3,938
4,63,23,000	3,86,46,435	6,91,89,469	-3,05,43,034*	
..	1,16,42,542	25,333	1,16,17,209	1,40,986
..	1,07,72,292	9,920	1,07,62,372	
..	2,24,14,834	35,253	2,23,79,581	1,40,986
..	-24,37,032	47,879	-24,84,911*	69,159
..	..	18,550	-18,550*	
..	35,93,000	4,84,978	31,08,022	2,20,550
1,10,000	12,58,000	..	12,58,000	
1,10,000	48,51,000	4,84,978	43,66,022	2,20,550

\* Minus balance at the close of the year is under correspondence with the Government which keeps detailed accounts.

## STATEMENT NO. 18—DETAILED STATEMENT

Head of Account	Balance on 1st April 1988
1	2
	Rs.
<b>F. LOANS AND ADVANCES—contd.</b>	
<b>(b) Loans for Economic Services—contd.</b>	
<b>(i) Agriculture and Allied Activities—contd.</b>	
<b>6401. Loans for Crop Husbandry—concl'd.</b>	
<b>190 Loans to Public Sector and other undertakings—</b>	
(i) Loans to Punjab State Agro-Industries Corporation for purchase and distribution of fertilizers, seeds and inputs etc. ....	11,59,59,238
(ii) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	12,608
<b>Total (190)</b> ..	<b>11,59,71,866</b>
<b>195 Loans to Farming Co-operatives</b> ..	<b>21,733</b>
<b>800 Other Loans—</b>	
(i) Loans under Land Improvement Act, 1883 ..	—2,53,76,858
(ii) Loans for purchase of debentures floated by Punjab State Co-operative Land Mortgage Bank ..	63,31,870
(iii) Loans for purchase of debentures of Punjab State Co-operative Land Mortgage Bank for purchase of tractors and agricultural implements ..	4,80,17,540
(iv) Purchase of debentures floated by Punjab State Co-operative Land Mortgage Bank under various A.R.D.C. schemes for Agricultural Development ..	15,07,80,892
(v) Loans for grape cultivation and construction of breweries ..	80,59,899
(vi) Loans under Agricultural Loans Act, 1884 ..	—1,25,64,970
(vii) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	5,87,250
<b>Total (800)</b> ..	<b>17,58,35,623</b>
<b>Total (6401)</b> ..	<b>33,07,67,418</b>
<b>6402. Loans for Soil and Water Conservation—</b>	
<b>101 Soil Survey and Testing</b> ..	<b>—41,394</b>
<b>102 Soil Conservation—</b>	
(i) Advances for pilot project on development on Kandi Area with World Bank Assistance ..	2,44,98,424
(ii) Advances for Soil and Water management including conservation, irrigation, levelling of land and field drains ..	3,52,17,892

OF LOANS AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1989	Interest received and credited to révenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	11,59,59,258	296	11,59,58,962	
..	12,608	4,000	8,608	
..	11,59,71,866	4,296	11,59,67,570	
..	21,733	34	21,699	
..	-2,53,76,858	495	-2,53,77,353*	772
70,00,000	1,33,31,870	67,85,220	65,46,650	
1,50,00,000	6,30,17,540	1,41,20,200	4,88,97,340	
..	15,07,80,892	..	15,07,80,892	36,64,467
20,00,000	1,00,59,899	..	1,00,59,899	
..	-1,25,64,970	14,462	-1,25,79,432*	12,944
30,000	6,17,250	33,075	5,84,175	1,95,964
2,40,30,000	19,98,65,623	2,09,53,452	17,89,12,171	38,74,147
7,04,63,000	40,12,30,418	9,07,95,813	31,04,34,605	43,08,780
..	-41,394	..	-41,394*	
69,75,878	3,14,74,302	..	3,14,74,302	
..	3,52,17,892	15,88,914	3,36,28,978	4,53,811

\*Minus balance at the close of the year is under correspondence with the Government which keeps detailed accounts.

## STATEMENT NO. 18—DETAILED STATEMENT

Head of Account	Balance on 1st April 1988
1	2 Rs.
<b>F. LOANS AND ADVANCES—contd.</b>	
<b>(b) Loans for Economic Services—contd.</b>	
<b>(i) Agriculture and Allied Activities—contd.</b>	
<b>6402. Loans for Soil and Water Conservation—concl'd.</b>	
<b>102. Soil Conservation—concl'd.</b>	
(iii) Advances for Soil and Water Conservation on Water shed basis	3,47,40,167
(iv) Advances for purchase of debentures floated by Punjab State Co-operative Land Mortgage Bank Ltd. for carrying out Soil and Water Conservation Works provided under A.R.D.C./N.A.B.A.R.D. schemes	-1,08,32,677
(v) Advances for Soil and Water Conservation programmes in other areas of the State	53,93,800
(vi) Advances for Harvesting Technology in Handicapped Areas	23,07,826
Total (102)	9,13,25,432
<b>203 Land Reclamation Development</b>	-77,604
<b>800 Other Loans—</b>	
(i) Loans for installation of pumping sets/tubewells	3,63,16,515
(ii) Loans to Punjab State Tubewell Corporation	2,72,41,37,773
(iii) Other loans with balance not exceeding Rs: 25 lakhs in each case	13,83,784
Total (800)	2,76,18,38,072
Total (6402)	2,85,30,44,506
<b>6403. Loans for Animal Husbandry—</b>	
<b>190 Loans to Public Sector and other undertakings—</b>	
(i) Loans to Punjab State Poultry Development Corporation	2,91,050
(ii) Loans for purchase of debentres floated by Punjab State Co-operative Land Mortgage Bank for polutry, piggery and sheep breeding	1,27,38,160
Total (190)	1,30,29,210
Total (6403)	1,30,29,210

OF LOANS AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1989	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
45,66,040	3,93,06,207	36,33,349	3,56,72,858	50,77,992
20,00,000	—88,32,677	7,48,122	—95,80,799*	
16,48,674	70,42,474	..	70,42,474	765
12,08,581	35,16,407	..	35,16,407	
1,63,99,173	10,77,24,605	59,70,385	10,17,54,220	55,32,568
..	—77,604	..	—77,604*	
..	3,63,16,515	..	3,63,16,515	2,779
2,90,00,000	2,75,31,37,773	15,29,10,376	2,60,02,27,397	
..	13,83,784	..	13,83,784	
2,90,00,000	2,79,08,38,072	15,29,10,376	2,63,79,27,696	2,779
4,53,99,173	2,89,84,43,679	15,88,80,761	2,73,95,62,918	55,35,347
3,08,950	6,00,000	300	5,99,700	
10,00,000	1,37,38,160	16,26,010	1,21,12,150	
13,08,950	1,43,38,160	16,26,310	1,27,11,850	
13,08,950	1,43,38,160	16,26,310	1,27,11,850	

\*Minus balance at the close of the year is under correspondence with the Government which keeps detailed accounts,

## STATEMENT NO. 18—DETAILED STATEMENT

Head of Account	Balance on 1st April 1988
1	2
	Rs.
<b>F. LOANS AND ADVANCES—contd.</b>	
<b>(b) Loans for Economic Services—contd.</b>	
<b>(i) Agriculture and Allied Activities—contd.</b>	
<b>6404. Loans for Dairy Development—</b>	
190 Loans to Public Sector and other undertakings—	
(i) Loans for purchase of debentures floated by Punjab State Co-operative Land Mortgage Bank Ltd. for Dairy Development	2,25,13,495
(ii) Other loans with balance not exceeding Rs. 25 lakhs in each case	—17,19,710
Total (190)	2,07,93,785
195 Loans to Co-operatives—Loans to Dairy Co-operatives	3,12,000
Total (6404)	2,11,05,785
<b>6405. Loans for Fisheries—</b>	
190 Loans to Public Sector and other undertakings—	
Loans for purchase of debentures floated by Punjab State Co-operative Land Mortgage Bank under various A.R.D.C./N.A.B.A.R.D. Schemes	7,19,350
Total (6405)	7,19,350
<b>6406. Loans for Forestry and Wild Life—</b>	
104 Forestry—	
Loans with balance not exceeding Rs. 25 lakhs in each case	.. ..
800 Other Loans—	
Loans for purchase of debentures floated by Punjab State Co-operative Land Mortgage Bank Ltd. under various A.R.D.C./N.A.B.A.R.D. Schemes	9,18,200
Total (6406)	9,18,200
<b>6408. Loans for Food Storage and Warehousing—</b>	
<b>01 Food—</b>	
190 Loans to Public Sector and other undertakings—	
Loans to Punjab State Civil Supplies Corporation for procurement and supply of essential commodities	79,98,90,272
Total—01	79,98,90,272
<b>02 Storage and Warehousing—</b>	
195 Loans to Co-operatives	—379
800 Other Loans	—236
Total—02	—615
Total (6408)	79,98,89,657

OF LOANS AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1989	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	2,25,13,495	36,91,720	1,88,21,775	
1,10,00,000	92,80,290	..	92,80,290	
1,10,00,000	3,17,93,785	36,91,720	2,81,02,065	
..	3,12,000	62,000	2,50,000	
1,10,00,000	3,21,05,785	37,53,720	2,83,52,065	
2,00,000	9,19,350	18,570	9,00,780	
2,00,000	9,19,350	18,570	9,00,780	
5,00,000	5,00,000	..	5,00,000	
..	9,18,200	..	9,18,200	
5,00,000	14,18,200	..	14,18,200	
45,00,00,000	1,24,98,90,272	..	1,24,98,90,272	
45,00,00,000	1,24,98,90,272	..	1,24,98,90,272	
..	—379	..	—379*	
..	—236	..	—236*	
..	—615	..	—615	
45,00,00,000	1,24,98,89,657	..	1,24,98,89,657	

\*Minus balance at the close of the year is under correspondence with the Government which keeps detailed accounts,

## STATEMENT NO. 18—DETAILED STATEMENT

Head of Account	Balance on 1st April 1988
1	2 Rs.
<b>F. LOANS AND ADVANCES—contd.</b>	
<b>(b) Loans for Economic Services—contd.</b>	
<b>(i) Agriculture and Allied Activities—contd.</b>	
<b>6416. Loans to Agricultural Financial Institutions—</b>	
190 Loans to Public Sector and other undertakings—	
(i) Loans to Punjab Land Development and Reclamation Corporation ..	15,00,000
(ii) Loans to Punjab Agro Industries Corporation ..	2,33,447
(iii) Loans to Punjab Warehousing Corporation ..	—2,00,000
Total (6416) ..	15,33,447
<b>6425. Loans for Co-operation—</b>	
107 Loans to Credit Co-operatives—	
(i) Loans to Central Co-operative Bank for Agricultural Stabilisation Fund	1,91,79,563
(ii) Loans to Primary Agricultural Co-operative Societies for construction of rural godowns ..	5,13,96,038
(iii) Loan assistance to Co-operative Societies, Credit Institutions in co-operatively under developed States to meet the non-credit cover ..	8,14,99,625
(iv) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	—96,77,529
Total (107) ..	14,23,97,697
108 Loans to other Co-operatives—	
(i) Loans to Consumer Co-operative Stores ..	2,07,46,197
(ii) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	12,99,167*
Total (108) ..	2,20,45,364*
190 Loans to Public Sector and other undertakings—	
(i) Loans to Punjab State Co-operative Supply and Marketing Federation for purchase and distribution of foodgrains ..	1,12,66,512
(ii) Loans to Punjab State Co-operative Supply and Marketing Federation for setting up of processing units ..	2,72,00,000
(iii) Loans to Punjab State Co-operative Supply and Marketing Federation for purchase and distribution of fertilizers ..	22,91,20,104

\*Balance decreased by Re. 1 due to rounding.



## OF LOANS AND ADVANCES BY THE GOVERNMENT—contd.

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1989	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	15,00,000	3,631	14,96,369	
..	2,33,447	..	2,33,447	
..	—2,00,000	..	—2,00,000*	
..	15,33,447	3,631	15,29,816	
2,60,27,000	4,52,06,563	3,19,110	4,48,87,453	10,200
..	5,13,96,038	13,54,253	5,00,41,785	5,97,251
2,00,00,000	10,14,99,625	..	10,14,99,625	47,57,323
..	—96,77,529	25,55,066	—1,22,32,595*	21,73,356
4,60,27,000	18,84,24,697	42,28,429	18,41,96,268	75,38,130
..	2,07,46,197	2,40,934	2,05,05,263	497
..	12,99,167	..	12,99,167	
..	2,20,45,364	2,40,934	2,18,04,430	497
..	1,12,66,512	12,09,130	1,00,57,382	24,69,413
..	2,72,00,000	..	2,72,00,000	
16,20,82,000	39,12,02,104	17,18,21,493	21,93,80,611	3,108

\*Minus balance at the close of the year is under correspondence with the Government which keeps detailed accounts.

## STATEMENT NO. 18—DETAILED STATEMENT

Head of Account	Balance on 1st April 1988
1	2
	Rs.
<b>F. LOANS AND ADVANCES—contd.</b>	
<b>(b) Loans for Economic Services—contd.</b>	
<b>(i) Agriculture and Allied Activities—concl'd.</b>	
<b>6425. Loans for Co-operation—concl'd.</b>	
190 Loans to Public Sector and other undertakings—concl'd.	
(iv) Loans to Punjab State Co-operative Supply and Marketing Federation for purchase of cotton ..	4,41,98,137
(v) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	6,64,218@
Total (190)	31,24,48,971@
Total (6425)	47,68,92,032-
<b>6506. Loans for Land Reforms—</b>	
800 Other Loans	-9,466
Total (6506)	-9,466
Total—(i) Agriculture and Allied Activities	4,49,78,90,139
<b>(ii) Rural Development—</b>	
<b>6515. Loans for other Rural Development Programmes—</b>	
101 Panchayati Raj—	
(i) Loans to Panchayati Raj Institutions for revenue earning schemes ..	-3,81,05,394
(ii) Other loans with balance not exceeding Rs. 25 lakhs in each case	9,19,238
Total (101)	3,90,24,632
102 Community Development—	
(i) Loans under Community Development Project	1,32,36,930
(ii) Loans under National Extension Service Programme	95,22,221
Total (102)	2,27,59,151
103 Rural Works Programmes	4,43,178
Total (6515)	6,22,26,961
Total—(ii) Rural Development	6,22,26,961

@Differs by Rs. 1 (increased) from the closing balance adopted in the Finance Accounts for 1987-88 due to rounding.

OF LOANS AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1989	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	4,41,98,137	5,00,007	4,36,98,130	
..	6,64,218	9,000	6,55,218	3,82,662
16,20,82,000	47,45,30,971	17,35,39,630	30,09,91,341	28,55,183
20,81,09,000	68,50,01,032	17,80,08,993	50,69,92,039	1,03,93,810
..	—9,466	..	—9,466*	
..	—9,466	..	—9,466	
78,69,80,123	5,28,48,70,262	43,30,87,798	4,85,17,82,464	2,02,37,937
96,00,000	4,77,05,394	21,29,574	4,55,75,820	2,08,560
..	9,19,238	1,39,480	7,79,758	1,09,799
96,00,000	4,86,24,632	22,69,054	4,63,55,578	3,18,359
..	1,32,36,930	50,690	1,31,86,240	1,03,750
..	95,22,221	28,652	94,93,569	1,543
..	2,27,59,151	79,342	2,26,79,809	1,05,293
..	4,43,178	40,266	4,02,912	
96,00,000	7,18,26,961	23,88,662	6,94,38,299	4,23,652
96,00,000	7,18,26,961	23,88,662	6,94,38,299	4,23,652

\*Minus balance at the close of the year is under correspondence with the Government which keeps detailed accounts.

## STATEMENT NO. 18—DETAILED STATEMENT

Head of Account

Balance on  
1st April 1988

1

2

Rs.

F. LOANS AND ADVANCES—*contd.*(b) Loans for Economic Services—*contd.*

## (iii) Irrigation and Flood Control—

## 6705. Loans for Command Area Development—

## 190 Loans to Public Sector and other undertakings—

Loans to Punjab State Tubewell Corporation

.. 7,69,00,000

Total (6705)

.. 7,69,00,000

Total—(iii) Irrigation and Flood Control

.. 7,69,00,000

## (iv) Energy—

## 6801. Loans for Power Projects—

## 201 Hydel Generation—

(i) Loans to Punjab State Electricity Board for Bhakra Left Bank Project

.. 65,68,48,771

(ii) Loans to Punjab State Electricity Board for Unit No. 1 Beas Sutlej Link

.. 1,02,44,89,667

(iii) Loans to Punjab State Electricity Board for Unit No. 2 Beas Dam at Pong

.. 6,09,74,275

(iv) Loans to Punjab State Electricity Board for Bhakra Right Bank Power Project

3,52,84,664

(v) Loans to Punjab State Electricity Board for Upper Bari Doab Canal Project

.. 2,97,28,000

(vi) Loans to Punjab State Electricity Board for Beas Power Project

.. 1,13,42,14,874

(vii) Loans to Punjab State Electricity Board for Anandpur Sahib Power Project

.. 1,31,41,00,000

(viii) Loans to Punjab State Electricity Board for Shanan Project (Extension)

.. 16,82,78,000

(ix) Loans to Punjab State Electricity Board for Shanan Project (Renovation)

.. 7,93,00,000

(x) Loans to Punjab State Electricity Board for Mukerian Hydel Project

.. 3,38,72,38,000

(xi) Loans to Punjab State Electricity Board for Thein Dam Project

.. 3,83,59,37,000

(xii) Loans to Punjab State Electricity Board for participation in Hydro Projects of Himachal Pradesh and Jammu and Kashmir

.. 1,21,00,000

(xiii) Loans to Punjab State Electricity Board for Micro Hydel Projects

.. 4,00,00,000

(xiv) Loans to Punjab State Electricity Board for Shahpur Kandi Project

.. 4,80,30,000

(xv) Loans to Punjab State Electricity Board for S.Y.L. Power House

.. 5,00,00,000

Total (201)

.. 11,87,65,23,251

OF LOANS AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1989	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
8,18,00,000	15,87,00,000	..	15,87,00,000	
8,18,00,000	15,87,00,000	..	15,87,00,000	
8,18,00,000	15,87,00,000	..	15,87,00,000	
29,41,920	65,97,90,691	..	65,97,90,691	
..	1,02,44,89,667	66,76,809	1,01,78,12,858	
..	6,09,74,275	1,13,530	6,08,60,745	
..	3,52,84,664	9,69,978	3,43,14,686	
..	2,97,28,000	..	2,97,28,000	
..	1,13,42,14,874	..	1,13,42,14,874	
..	1,31,41,00,000	..	1,31,41,00,000	
..	16,82,78,000	..	16,82,78,000	
..	7,93,00,000	..	7,93,00,000	
30,00,00,000	3,68,72,38,000	..	3,68,72,38,000	
16,00,00,000	3,99,59,37,000	..	3,99,59,37,000	
..	1,21,00,000	..	1,21,00,000	
..	4,00,00,000	..	4,00,00,000	
..	4,80,30,000	..	4,80,30,000	
10,00,00,000	15,00,00,000	..	15,00,00,000	
56,29,41,920	12,43,94,65,171	77,60,317	12,43,17,04,854	17,18,26,619

## STATEMENT NO. 18—DETAILED STATEMENT

Head of Account	Balance on 1st April 1988
1	2 Rs.
<b>F. LOANS AND ADVANCES—contd.</b>	
<b>(b) Loans for Economic Services—contd.</b>	
<b>(iv) Energy—contd.</b>	
<b>6801. Loans for Power Projects—contd.</b>	
<b>202 Thermal Power Generation—</b>	
(i) Loans to Punjab State Electricity Board for Guru Nanak Thermal Plant, Bhatinda ..	63,19,90,000
(ii) Loans to Punjab State Electricity Board for Guru Nanak Thermal Plant, Bhatinda (Extension) ..	38,23,80,000
(iii) Loans to Punjab State Electricity Board for Ropar Thermal Plant—Project Stage I ..	2,99,69,00,000
(iv) Modification/Renovation of Guru Nanak Dev Thermal Plant ..	15,30,00,000
(v) Loans to Punjab State Electricity Board for Ropar Thermal Plant—Project stage II ..	2,13,55,00,000
Total (202) ..	6,29,97,70,000
<b>203 Diesel/Gas Power Generation—</b>	
Loans to Punjab State Electricity Board for purchase of Diesel Sets ..	6,06,09,660
<b>204 Rural Electrification—</b>	
Loans to Punjab State Electricity Board for Rural Electrification Works ..	38,19,00,000
<b>205 Transmission and Distribution—</b>	
(i) Loans to Punjab State Electricity Board for transmission and distribution schemes ..	2,89,52,98,571
(ii) Loans to Punjab State Electricity Board for Beas Transmission lines ..	22,07,89,145
(iii) Loans to Punjab State Electricity Board for transmission schemes for Guru Nanak Thermal Plant (Extension) ..	3,29,00,000
(iv) Loans to Punjab State Electricity Board for Guru Nanak Thermal Plant ..	3,53,00,000
(v) Loans to Punjab State Electricity Board for transmission lines ..	1,38,70,999
(vi) Loans to Punjab State Electricity Board for transmission schemes ..	10,69,00,000
(vii) Loans to Punjab State Electricity Board for distribution schemes ..	37,24,00,000
(viii) Loans to Punjab State Electricity Board for Upper Bari Doab Canal Project ..	1,74,00,000

OF LOANS AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1989	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	63,19,90,000	..	63,19,90,000	
..	38,23,80,000	..	38,23,80,000	
..	2,99,69,00,000	..	2,99,69,00,000	
2,44,00,000	17,74,00,000	..	17,74,00,000	
79,00,00,000	2,92,55,00,000	..	2,92,55,00,000	
81,44,00,000	7,11,41,70,000	..	7,11,41,70,000	
..	6,06,09,660	..	6,06,09,660	
12,00,00,000	50,19,00,000	..	50,19,00,000	
..	2,89,52,98,571	..	2,89,52,98,571	
..	22,07,89,145	5,67,279	22,02,21,866	
..	3,29,00,000	..	3,29,00,000	
..	3,53,00,000	..	3,53,00,000	
..	1,38,70,999	..	1,38,70,999	
95,00,00,000	1,05,69,00,000	..	1,05,69,00,000	
..	37,24,00,000	..	37,24,00,000	
..	1,74,00,000	..	1,74,00,000	

## STATEMENT NO. 18—DETAILED STATEMENT OF

Head of Account	Balance on 1st April 1988
1	2
	Rs.
<b>F. LOANS AND ADVANCES—<i>concl.d.</i></b>	
<b>(b) Loans for Economic Services—<i>concl.d.</i></b>	
<b>(iv) Energy—<i>concl.d.</i></b>	
<b>6801. Loans for Power Projects—<i>concl.d.</i></b>	
<b>205 Transmission and Distribution—<i>concl.d.</i></b>	
(ix) Loans to Punjab State Electricity Board for Transmission Works for Sixth Plan connected with new projects ..	18,37,00,000
(x) Loans to Punjab State Electricity Board for improvement of Transmission System and reduction of Transmission losses ..	26,70,00,000
(xi) Loans to Punjab State Electricity Board for Sub-Transmission Works ..	15,70,00,000
(xii) Loans for Ropar Thermal Project ..	3,05,00,000
(xiii) Other loans for Transmission and Distribution schemes ..	72,00,00,000
Total (205) ..	5,05,30,58,715
<b>800 Other Loans to Electricity Boards—</b>	
(i) Other Loans ..	1,54,02,64,289
(ii) Loans to Punjab State Electricity Board for generation and distribution schemes ..	6,00,00,000
Total (800) ..	1,60,02,64,289
Total (6801) ..	25,27,21,25,915
Total—(iv) Energy ..	25,27,21,25,915
<b>(v) Industry and Minerals—</b>	
<b>6851. Loans for Village and Small Industries—</b>	
<b>101 Industrial Estates ..</b>	—13,38,374
<b>102 Small Scale Industries—</b>	
(i) Loans to Punjab State Small Industries Corporation for Development of Industrial Focal Points ..	30,72,988
(ii) Emergency loans to industrial units ..	—9,39,244
(iii) Interest free loans to new industries in lieu of refund of Sales Tax/Purchase Tax and Inter-State Sales Tax ..	38,65,07,425
(iv) Loans to Punjab State Electronics Development and Production Corporation for development of Industrial Focal Points ..	2,86,749
(v) Loans to Punjab State Small Industries Corporation for promotion of self employment with seed/margin money (Seed/margin money assistance to entrepreneurs under the D.I.C. Programme) ..	1,62,54,701



LOANS AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1989	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	18,37,00,000	..	18,37,00,000	
..	26,70,00,000	..	26,70,00,000	
..	15,70,00,000	..	15,70,00,000	
..	3,05,00,000	..	3,05,00,000	
..	72,00,00,000	..	72,00,00,000	
95,00,00,000	6,00,30,58,715	5,67,279	6,00,24,91,436	
35,37,00,000	1,89,39,64,289	..	1,89,39,64,289	
..	6,00,00,000	..	6,00,00,000	
35,37,00,000	1,95,39,64,289	..	1,95,39,64,289	
2,80,10,41,920	28,07,31,67,835	83,27,596	28,06,48,40,239	17,18,26,619
2,80,10,41,920	28,07,31,67,835	83,27,596	28,06,48,40,239	17,18,26,619
..	—13,38,374	..	—13,38,374*	
..	30,72,988	79,590	29,93,398	962
..	—9,39,244	..	—9,39,244*	328
5,98,89,362	44,63,96,787	29,94,290	44,34,02,497	
..	2,86,749	20,84,036	—17,97,287*	
65,74,364	2,28,29,065	6,75,502	2,21,53,563	

\*Minus balance at the close of the year is under correspondence with the Government which keeps detailed accounts.

## STATEMENT NO. 18—DETAILED STATEMENT OF

Head of Account	Balance on 1st April 1988
1	2
	Rs.
<b>F. LOANS AND ADVANCES—contd.</b>	
(b) Loans for Economic Services—contd.	
(v) Industry and Minerals—contd.	
<b>6851. Loans for Village and Small Industries—concl'd.</b>	
102 Small Scale Industries—concl'd.	
(vi) Loans to Industrialists and rural artisans in I.R.D.P. areas on subsidised rate of interest	50,93,355
(vii) Other loans with balance not exceeding Rs. 25 lakhs in each case	—2,27,07,195
Total (102)	38,75,68,779
103 Handloom Industries—	
(i) Loans to Punjab State Handloom and Textiles Development Corporation for setting up of processing house for power looms	54,23,668
(ii) Interest free loans for margin money	56,95,852
(iii) Other loans with balance not exceeding Rs. 25 lakhs in each case	—92,30,502
Total (103)	18,89,018
104 Handicraft Industries	1,00,207
105 Khadi and Village Industries—	
(i) Loans to Punjab Khadi and Village Industries Board	26,69,744
(ii) Other loans with balance not exceeding Rs. 25 lakhs in each case	30,96,300
Total (105)	57,66,044
109 Composite Village and Small Industries Co-operatives—	
Other loans with balance not exceeding Rs. 25 lakhs in each case	1,03,086
Total (6851)	39,40,88,760
<b>6855. Loans for Fertilizer Industries—</b>	
190 Loans to Public Sector and other undertakings	2,38,166
Total (6855)	2,38,166
<b>6858. Loans for Engineering Industries—</b>	
<b>03 Transport Equipment Industries—</b>	
190 Loans to Public Sector and other undertakings	—21,80,677
Total (6858)	—21,80,677

LOANS AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1989	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	50,93,355	[ 4,78,983	46,14,372	
..	—2,27,07,195	11,65,338	—2,38,72,533*	11,25,640
6,64,63,726	45,40,32,505	74,77,739	44,65,54,766	11,26,930
..	54,23,668	250	54,23,418	70
..	56,95,852	12,20,723	[ 44,75,129	
..	—92,30,502	3,64,875	[—95,95,377*	8,982
..	18,89,018	15,85,848	3,03,170	9,052
..	1,00,207	..	1,00,207	
..	26,69,744	2,500	26,67,244	
..	30,96,300	..	30,96,300	
..	57,66,044	2,500	57,63,544	
5,000	1,08,086	53,730	54,356	
6,64,68,726	46,05,57,486	91,19,817	45,14,37,669	11,35,982
..	2,38,166	..	2,38,166	
..	2,38,166	..	2,38,166	
..	—21,80,677	906	—21,81,583*	
..	—21,80,677	906	—21,81,583	

\*Minus balance at the close of the year is under correspondence with the Government which keeps detailed accounts.

## STATEMENT NO. 18—DETAILED STATEMENT

Head of Account	Balance on 1st April 1988
1	2
	Rs.
<b>F. LOANS AND ADVANCES—contd.</b>	
<b>(b) Loans for Economic Services—contd.</b>	
<b>(v) Industry and Minerals—concl'd.</b>	
<b>6860. Loans for Consumer Industries—</b>	
01 Textiles—	
190 Loans to Public Sector and other undertakings	15,26,200
04 Sugar—	
101 Loans to Co-operative Sugar Mills	4,90,540
Total (6860)	20,16,740
<b>6885. Other Loans to Industries and Minerals—</b>	
01 Loans to Industrial Financial Institutions—	
190 Loans to Public Sector and other undertakings—	
(i) Loans to Punjab State Industrial Development Corporation for Implementation of Harvest Combines Project	3,00,00,000
(ii) Loans to Punjab State Industrial Development Corporation for setting up of sugar mills	3,33,33,000
(iii) Loans to Punjab State Industrial Development Corporation for various schemes	9,34,26,000
(iv) Other loans with balance not exceeding Rs. 25 lakhs in each case	—26,54,723
Total (6885)	15,41,04,277
Total—(v) Industry and Minerals	54,82,67,266
<b>(vi) Transport—</b>	
<b>7055. Loans for Road Transport—</b>	
190 Loans to Public Sector and other undertakings—	
Loans to P.E.P.S.U. Road Transport Corporation, Patiala	2,00,00,000
Total (7055)	2,00,00,000
Total—(vi) Transport	2,00,00,000
<b>(vii) General Economic Services—</b>	
<b>7465. Loans for General Financial and Trading Institutions—</b>	
102 Trading Institutions—	
Loans to Punjab Export Corporation	6,00,000
Total (7465)	6,00,000

OF LOANS AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1989	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	15,26,200	..	15,26,200	
..	4,90,540	37,037	4,53,503	
..	20,16,740	37,037	19,79,703	
..	3,00,00,000	2,00,00,000	1,00,00,000	
..	3,33,33,000	50,00,000	2,83,33,000	
..	9,34,26,000	..	9,34,26,000	
..	—26,54,723	..	—26,54,723*	
..	15,41,04,277	2,50,00,000	12,91,04,277	
6,64,68,726	61,47,35,992	3,41,57,760	58,05,78,232	11,35,982
10,00,00,000	12,00,00,000	1,00,00,000	11,00,00,000	
10,00,00,000	12,00,00,000	1,00,00,000	11,00,00,000	
10,00,00,000	12,00,00,000	1,00,00,000	11,00,00,000	
..	6,00,000	..	6,00,000	
..	6,00,000	..	6,00,000	

\*Minus balance at the close of the year is under correspondence with the Government which keeps detailed accounts.

## STATEMENT NO. 18—DETAILED STATEMENT

Head of Account	Balance on 1st April 1988
1	2 Rs.
<b>F. LOANS AND ADVANCES—<i>contd.</i></b>	
<b>(b) Loans for Economic Services—<i>concl'd.</i></b>	
<b>(vii) General Economic Services—<i>concl'd.</i></b>	
<b>7475. Loans for Other General Economics Services—</b>	
800 Other Loans	5,476
	<hr/>
Total (7475)	5,476
	<hr/>
Total—(vii) General Economic Services	6,05,476
	<hr/>
Total—(b) Loans for Economic Services	30,47,80,15,757
	<hr/>
<b>(c) Loans to Government Servants—</b>	
<b>7610. Loans to Government Servants, etc.—</b>	
201 House Building Advances	19,92,74,035
202 Advances for purchase of Motor Conveyances	3,78,03,152
203 Advances for purchase of other conveyances	1,98,081
800 Other Advances	23,56,802
	<hr/>
Total (7610)	23,96,32,070
	<hr/>
Total—(c) Loans to Government Servants	23,96,32,070

OF LOANS AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1989	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	5,476	..	5,476	
..	5,476	..	5,476	
..	6,05,476	..	6,05,476	
3,84,58,90,769	34,32,39,06,526	48,79,61,816	33,83,59,44,710	19,36,24,190
5,02,29,350	24,95,03,385	3,40,99,084	21,54,04,301	45,38,613
2,69,87,189	6,47,90,341	1,37,89,056	5,10,01,285	9,48,457
7,200	2,05,281	48,716	1,56,565	1,682
..	23,56,802	—54,250**	24,11,052	616
7,72,23,739	31,68,55,809	4,78,82,606	26,89,73,203	54,89,368
7,72,23,739	31,68,55,809	4,78,82,606	26,89,73,203	54,89,368

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

## STATEMENT NO. 18--DETAILED STATEMENT

Head of Account

Balance on 1st  
April 1988

1

2

Rs.

**F. LOANS AND ADVANCES—concl.****(d) Miscellaneous Loans—****7615. Miscellaneous Loans—**

200 Miscellaneous loans

1,20,15,304

Total (7615)

1,20,15,304

Total—(d) Miscellaneous Loans

1,20,15,304

Total—F. Loans and Advances

32,06,49,41,375



OF LOANS AND ADVANCES BY THE GOVERNMENT—*concl.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1989	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
57,853	1,20,73,157	17,08,481	1,03,64,676	2,560
57,853	1,20,73,157	17,08,481	1,03,64,676	2,560
57,853	1,20,73,157	17,08,481	1,03,64,676	2,560
4,02,14,22,456@	36,08,63,63,831	60,37,25,258	35,48,26,38,573	25,72,08,502

@Includes Rs. 3,60,65,22,989 on account of loans advanced during the year for plan purposes as detailed below:—

Head of Account	Rs.
6202. Loans for Education, Sports, Art and Culture	26,520
6215. Loans for Water Supply and Sanitation	4,46,00,000
6216. Loans for Housing	4,03,10,700
6217. Loans for Urban Development	1,31,00,000
6401. Loans for Crop Husbandry	2,41,40,000
6402. Loans for Soil and Water Conservation	1,63,99,173
6403. Loans for Animal Husbandry	13,08,950
6404. Loans for Dairy Development	1,10,00,000
6405. Loans for Fisheries	12,00,000
6406. Loans for Forestry and Wild Life	5,00,000
6408. Loans for Food Storage and Warehousing	45,00,00,000
6425. Loans for Co-operation	4,60,27,000
6515. Loans for other Rural Development Programmes	96,00,000
6705. Loans for Command Area Development	8,18,00,000
6801. Loans for Power Projects	2,80,10,41,920
6851. Loans for Village and Small Industries	6,64,68,726
Total	3,60,65,22,989

## STATEMENT NO. 19—STATEMENT SHOWING

Name of Reserve Fund or Deposit Account	Balance on
	Cash
1	2
	Rs.
<b>J. RESERVE FUNDS—</b>	
(a) Reserve Funds bearing Interest—	
8115. Depreciation/Renewal Reserve Funds—	
103 Depreciation Reserve Funds—	
Government Commercial Departments and Undertakings—	
Depreciation Reserve Fund—Motor Transport	9,82,30,583
104 Depreciation Reserve Funds—Government Non-Commercial Departments and Undertakings—Depreciation Reserve Fund—Government Presses	1,44,13,444
Total (8115)	11,26,44,027
8121. General and other Reserve Funds—	
101 General and other Reserve Funds of Government Commercial Departments/ Undertakings—	
Reserve Fund—Transport—Accident Reserve Fund	9,66,590
Total (8121)	9,66,590
Total—(a) Reserve Funds bearing Interest	11,36,10,617
(b) Reserve Funds not bearing Interest—	
8222. Sinking Funds (A)	1,42,29,837
8229. Development and Welfare Funds—	
103 Development Funds for Agricultural purposes—	
State Agricultural Credit Relief and Guarantee Fund	4,25,980
106 Industrial Development Funds—	
Industrial Loan Fund	6,15,31,808
200 Other Development and Welfare Fund—	
(i) Funds for Development Schemes	
(ii) Funds for Village Reconstruction and Harijan Uplift	1,62,46,875
Total (200)	1,62,46,875
Total (8229)	7,82,04,663

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

## THE DETAILS OF EARMARKED BALANCES

1st April 1988		Balance on 31st March 1989		
Investment	Total	Cash	Investment	Total
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	9,82,30,583	4,95,63,964	..	4,95,63,964
..	1,44,13,444	1,67,66,775	..	1,67,66,775
..	11,26,44,027	6,63,30,739	..	6,63,30,739
..	9,66,590	9,30,143	..	9,30,143
..	9,66,590	9,30,143	..	9,30,143
..	11,36,10,617	6,72,60,882	..	6,72,60,882
..	1,42,29,837	1,42,29,837	..	1,42,29,837
..	4,25,980	4,25,980	..	4,25,980
..	6,15,31,808	6,15,31,808	..	6,15,31,808
67,88,390	67,88,390	..	67,88,390	67,88,390
..	1,62,46,875	1,62,46,875	..	1,62,46,875
67,88,390	2,30,35,265	1,62,46,875	67,88,390	2,30,35,265
67,88,390	8,49,93,053	7,82,04,663	67,88,390	8,49,93,053

## STATEMENT NO. 19—STATEMENT SHOWING

Name of Reserve Fund or Deposit Account	Balance on	
	Cash	Rs.
	1	2
		Rs.
<b>J. RESERVE FUNDS—concl.</b>		
(b) Reserve Funds not bearing Interest—concl.		
8235. General and other Reserve Funds—		
110 Foodgrains Reserve Fund	..	39,74,732
Total (8235)	..	39,74,732
Total—(b) Reserve Funds not bearing Interest	..	9,64,09,232
Total—J. Reserve Funds	..	21,00,19,849
<b>K. DEPOSITS AND ADVANCES—</b>		
(a) Deposits bearing Interest—		
8342. Other Deposits—		
120 Miscellaneous Deposits—		
Deposits of Charitable Trusts	..	4,99,563
Total (8342)	..	4,99,563
Total—(a) Deposits bearing Interest	..	4,99,563
(b) Deposits not bearing Interest—		
8443. Civil Deposits—		
106 Personal Deposits—Civil List Reserve Fund	..	..
Total (8443)	..	..
8449. Other Deposits—		
120 Miscellaneous Deposits—		
1. Deposit Account of Relief and Rehabilitation loans to be written off	..	57,64,454
2. Deposit Account of grants from the Central Government for the food production drive scheme—		
Bonus for accelerating production of foodgrains	..	1,36,24,008
3. Deposit Account of grants from the Central Government for development of handloom industries	..	15,573
4. Deposit Account of grants made by Central Government for financing Cotton Extension Schemes	..	1,42,747

## THE DETAILS OF EARMARKED BALANCES—contd.

1st April 1988		Balance on 31st March 1989		
Investment	Total	Cash	Investment	Total
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	39,74,732	39,74,732	..	39,74,732
..	39,74,732	39,74,732	..	39,74,732
67,88,390	10,31,97,622	9,64,09,232	67,88,390	10,31,97,622
67,88,390	21,68,08,239	16,36,70,114	67,88,390	17,04,58,504
..	4,99,563	4,99,563	..	4,99,563
..	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
..	57,64,454	57,64,454	..	57,64,454
..	1,36,24,008	1,36,24,008	..	1,36,24,008
..	15,573	15,573	..	15,573
..	1,42,747	1,42,747	..	1,42,747

## STATEMENT NO. 19—STATEMENT SHOWING

Name of Reserve Fund or Deposit Account	Balance on
	Cash
1	2
	Rs.
<b>K. DEPOSITS AND ADVANCES—concl'd.</b>	
<b>(b) Deposits not bearing Interest—concl'd.</b>	
8449. Other Deposits—concl'd.	
120 Miscellaneous Deposits—concl'd.	
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
<b>Total (8449) ..</b>	<b>1,96,71,527</b>
<b>Total—(b) Deposits not bearing Interest ..</b>	<b>1,96,71,527</b>
<b>Total—K. Deposits and Advances ..</b>	<b>2,01,71,090</b>
<b>Grand Total ..</b>	<b>23,01,90,939</b>

THE DETAILS OF EARMARKED BALANCES—*contd.*

1st April 1983

Balance on 31st March 1989

Investment	Total	Cash	Investment	Total
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	1,23,332	1,23,332	..	1,23,332
..	1,413	1,413	..	1,413
..	1,96,71,527	1,96,71,527	..	1,96,71,527
51,910	1,97,23,437	1,96,71,527	51,910	1,97,23,437
51,910	2,02,23,000	2,01,71,090	51,910	2,02,23,000
68,40,300	23,70,31,239	18,38,41,204	68,40,300	19,06,81,504

## ANNEXURE TO

Description of loan

Balance on  
1st April 1988Amount  
appropriated from  
revenue

1

2

3

Rs.

Rs.

## (1) SINKING FUND FOR

Loan from the Central Government for Bhakra-Nangal Project

1,42,29,837

..

Total

1,42,29,837

..

## (2) SINKING FUND FOR

Total

..

..

Grand Total

1,42,29,837

..



## STATEMENT NO. 19

Loss or gain on investment	Total	Amount transferred to Government Account on maturity of loans during the year	Advance interest paid on purchase of securities	Balance on 31st March 1989
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
<b>AMORTISATION OF LOANS</b>				
..	1,42,29,837	..	..	1,42,29,837
..	1,42,29,837	..	..	1,42,29,837
<b>DEPRECIATION OF LOANS</b>				
..	..	..	..	..
..	..	..	..	..
..	1,42,29,837	..	..	1,42,29,837

## ANNEXURE TO

Description of loan	Balance on 1st April 1988	Purchase of securities
1	2	3
	Rs.	Rs.

**(3) SINKING FUND INVESTMENT**

.. ..

**Total**

.. ..

STATEMENT NO. 19—*concl.*

Total	Sale of securities	Balance on 31st March 1989	Remarks	
			Face Value	Market Value
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
<b>ACCOUNT—AMORTISATION</b>				
..	..	..	..	..
..	..	..	..	..

## APPENDIX I

Details of allocation of balances on 31st October 1966 under Debt, Deposit and Remittance heads allocated to successor States and Union Territory of Chandigarh during 1988-89

Head of Account 1	Amount allocated to			Total amount allocated 5
	Haryana	Himachal Pradesh	Chandigarh (U.T.)	
	2 Rs.	3 Rs.	4 Rs.	
<b>I. Small Savings, Provident Funds, etc.—</b>				
<b>(b) Provident Funds—</b>				
<b>8005. State Provident Funds—</b>				
<b>01 Civil—</b>				
101	General Provident Fund .. Cr.	182	Cr. 2,050	.. Cr. 2,232
102	Contributory Provident Fund .. Cr.	2,140	..	.. Cr. 2,140
<hr/>				
	<b>Grand Total .. Cr.</b>	<b>2,322</b>	<b>Cr. 2,050</b>	<b>.. Cr. 4,372</b>

## APPENDIX II

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

Serial no.	Head of account	Departmental/Treasury Officers from whom details are awaited	Earliest year to which the difference relates	Amount of difference	Particulars of details/documents awaited from Departmental/Treasury Officers
1	2	3	4	5	6
				Rs.	
<b>F. LOANS AND ADVANCES—</b>					
<b>1. 6215. Loans for Water Supply and Sanitation—</b>					
01	Water Supply—				
191	“Loans to Local Bodies, Municipalities etc.”—				
(i)	Loans to Municipalities, Municipal Corporations and other Local Funds for Urban Water Supply Schemes	Treasury Officers and Municipalities	1974-75	2,50,17,252	Loan-wise details
(ii)	Loans to Panchayati Raj Institutions for Rural Water Supply Schemes	Ditto	1984-85	42,66,397	Ditto
02	Sewerage and Sanitation—				
191	“Loans to Local Bodies, Municipalities etc.”—				
(i)	Loans to Municipalities, Municipal Corporations and other Local Funds for sanitation schemes	Ditto	1974-75	1,52,98,644	Ditto
(ii)	Loans to Municipalities, Municipal Corporations and other Local Funds for sewerage schemes	Ditto	1974-75	2,07,22,824	Ditto
<b>2. 6217. Loans for Urban Development—</b>					
03	Integrated Development of Small and Medium Towns—				
191	“Loans to Local Bodies, Corporations etc.”—				
	Loans to Municipalities, Municipal Corporations and other Local Funds under integrated city development programme	Ditto	1974-75	8,06,36,691	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.	
<b>F. LOANS AND ADVANCES—<i>contd.</i></b>					
<b>2. 6217. Loans for Urban Development—<i>concl'd.</i></b>					
60	Other Urban Development Schemes—				
191	“Loans to Local Bodies, Corporations etc.”—				
(i)	Loans to Municipalities, Municipal Corporations and other Local Funds for shopping centres, cinemas, etc.	Treasury Officers and Municipalities	1974-75	63,86,100	Loan-wise details
(ii)	Loans to Municipalities, Municipal Corporations and other Local Funds for other purposes	Ditto	1974-75	34,50,78,985	Ditto
(iii)	Loans to Improvement Trusts for Development Projects	Treasury Officers and Improvement Trusts	1978-79	4,08,61,994	Ditto
(iv)	Loans to local bodies of erst-while Pepsu State	Ditto	1984-85	9,24,775	Ditto
<b>3. 6235. Loans for Social Security and Welfare—</b>					
60	Other Social Security and Welfare Programmes—				
800	Other Loans—Loans to Princes and Rulers of erst-while States	Treasury Officers	1954-55	40,298	Ditto
<b>4. 6401. Loans for Crop Husbandry—</b>					
105	Manures and Fertilizers—				
	Loans to Municipalities, Municipal Corporations and other Local Funds for preparation and distribution of town compost	Treasury Officers and Municipalities	1974-75	7,20,792	Ditto
<b>K. DEPOSITS AND ADVANCES—</b>					
<b>(b) Deposits not bearing Interest—</b>					
<b>5. 8443. Civil Deposits—</b>					
101	Revenue Deposits	Treasury Officers	1963-64	4,98,137	Plus and minus memoranda and reconciliation of accounts with treasuries.

## APPENDIX II—concl'd.

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

Serial no.	Head of account	Departmental/ Treasury Officers from whom details are awaited	Earliest year to which the difference relates	Amount of difference	Particulars of details/documents awaited from Departmental/Treasury Officers
1	2	3	4	5 Rs.	6
<b>K. DEPOSITS AND ADVANCES—concl'd.</b>					
<b>(b) Deposits not bearing interest—concl'd.</b>					
5.	<b>8443. Civil Deposits—concl'd.</b>				
104	Civil Courts Deposits	Treasury Officers	1963-64	1,35,70,422	Plus and minus memoranda and reconciliation of accounts with treasuries
110	Deposits of Police Funds	Ditto	1982-83	1,185	Ditto
6.	<b>8448. Deposits of Local Funds—</b>				
101	District Funds	Ditto	1961-62	3,86,525	Ditto
102	Municipal Funds	Ditto	1958-59	53,30,707	Ditto
105	State Transport Corporation Funds	Ditto	1963-64	37,28,552	Ditto
109	Panchayat Bodies Funds	Ditto	1960-61	33,23,910	Ditto
120	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 (A&E), Haryana, Chandigarh
<b>L. SUSPENSE AND MISCELLANEOUS—</b>					
<b>(c) Other Accounts—</b>					
7.	<b>8672. Permanent Cash Imprest—</b>				
101	Civil	Treasury Officers	1963-64	3,594	Complete particulars of credits/debits
<b>M. REMITTANCES—</b>					
<b>(a) Money Orders and other Remittances—</b>					
8.	<b>8782. Cash Remittances and adjustments, etc.—</b>				
101	Cash Remittances between Treasuries and Currency Chests—				
	Cash Remittances between treasuries	Treasury Officers/ Currency Officer, Reserve Bank of India, New Delhi	1965-66	55,23,147	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 1989 (In lakhs of rupees)
I	2	3	4	5
<b>F. LOANS AND ADVANCES—</b>				
<b>1. 6215. Loans for Water Supply and Sanitation—</b>				
<b>01 Water Supply</b>				
<b>191 "Loans to Local Bodies, Municipalities etc."—</b>				
	Loans to Municipalities, Municipal Corporations and other Local Funds for Water Supply Programmes	5	1963-64	4.94
		5	1964-65	7.57
		12	1965-66	11.27
		14	1966-67	16.80
		25	1967-68	29.62
		5	1968-69	4.00
		21	1969-70	12.78
		4	1970-71	1.23
		11	1971-72	6.04
		13	1972-73	14.53
		1	1973-74	1.50
		6	1974-75	9.88
		55	1975-76	70.88
		5	1977-78	1.75.00
		4	1978-79	1.70.00
		11	1985-86	2.63.38
		13	1986-87	3.56.00
		9	1987-88	2.95.00
<b>02 Sewerage and Sanitation—</b>				
<b>191 "Loans to Local Bodies, Municipalities etc."—</b>				
	(i) Loans to Municipalities, Municipal Corporations and other Local Funds for sanitation schemes	1	1964-65	0.45
		2	1965-66	2.14
		6	1966-67	6.97
		10	1967-68	16.75
		2	1968-69	1.04
		11	1970-71	10.25
		29	1971-72	27.22
		15	1972-73	12.89
	(ii) Loans to Municipalities, Municipal Corporations and other Local Funds for sewerage schemes	3	1963-64	1.14
		2	1964-65	1.08
		6	1965-66	7.76
		4	1966-67	5.56
		15	1967-68	15.70
		5	1968-69	3.32
		1	1969-70	0.02
		3	1971-72	2.78
		21	1972-73	29.00
		9	1974-75	19.56
		16	1981-82	1.80.00
		8	1982-83	50.00



## APPENDIX III—contd.

Illustrative cases where the verification and acceptances of balances are awaited

Serial no.	Head of account	Number of acceptances awaited	Year from which acceptances awaited	Amount outstanding against these items on 31st March 1989 (In lakhs of rupees)
1	2	3	4	5
	<b>F. LOANS AND ADVANCES—contd.</b>			
2.	6217. Loans for Urban Development—			
	03 Integrated Development of Small and Medium Towns—			
	191 "Loans to Local Bodies, Corporations etc."—			
	(i) Loans to Municipalities, Municipal Corporations and other Local Funds under integrated city development programme	3	Upto 1971-72	2.40
		14	1972-73	1,08.40
		28	1973-74	40.38
		1	1976-77	75.00
		4	1977-78	3,00.00
		2	1980-81	36.65
		2	1983-84	1,30.50
		1	1984-85	13.20
		2	1986-87	12.00
	(ii) Loans for Development of small and medium towns	2	1984-85	1,60.50
		4	1985-86	91.65
		3	1986-87	1,07.63
		3	1987-88	1,00.00
	60 Other Urban Development Schemes—			
	191 "Loans to Local Bodies, Corporations etc."—			
	(i) Loans to Municipalities, Municipal Corporations and other Local Funds for shopping centres, cinemas, etc.	5	1969-70	1.70
		4	1970-71	1.05
		9	1971-72	2.20
		18	1972-73	4.68
		1	1973-74	0.20
		1	1976-77	0.40
	(ii) Loans to Municipalities, Municipal Corporations and other Local Funds for other purposes	13	1963-64	3.56
		11	1964-65	0.90
		12	1965-66	1.45
		5	1966-67	0.80
		30	1967-68	6.58
		25	1968-69	6.25
		10	1969-70	3.12
		34	1970-71	6.34
		48	1971-72	30.00
		54	1972-73	27.50
		30	1973-74	75.95
		91	1974-75	1,51.39
		181	1975-76	2,87.46
		80	1976-77	1,57.01
		35	1977-78	35.00
		44	1978-79	1,07.00
		97	1979-80	1,23.00
		100	1980-81	12,31.37
		48	1981-82	7,87.45
		34	1982-83	5,49.00
		6	1983-84	3,37.00
		8	1984-85	4,40.40
		4	1985-86	45.00

## 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 1989 (In lakhs of rupees)
1	2	3	4	5
<b>F. LOANS AND ADVANCES—concl'd.</b>				
2.	6217. Loans for Urban Development—concl'd.			
	60 Other Urban Development Schemes—concl'd.			
	191 "Loans to Local Bodies, Corporations etc."—concl'd.			
	(iii) Loans to Improvement Trusts for Development Projects.	17	1976-77	44.33
		19	1977-78	50.38
		18	1978-89	5,61.00
		8	1979-80	17.00
		5	1980-81	14.67
		1	1986-87	9.00
		1	1987-88	9.00
3.	6401. Loans for Crop Husbandry—			
	105 Manures and Fertilizers—			
	Loans to Municipalities, Municipal Corporations and other Local Funds for preparations and distribution of town compost	4	1970-71	1.08
		9	1971-72	2.26
		9	1972-73	4.87
		1	1973-74	0.22
<b>K. DEPOSITS AND ADVANCES—</b>				
	(b) Deposits not bearing Interest—			
4.	8443. Civil Deposits—			
	101 Revenue Deposits	11	1963-64	7,74.49
		1	1968-69	78.79
		1	1973-74	13.04
	104 Civil Courts Deposits	11	1963-64	4,74.35
		1	1968-69	11.76
		1	1973-74	21.56
5.	8448. Deposits of Local Funds—			
	101 District Funds	3	1961-62	6.91
		6	1958-59	1.00
	102 Municipal Funds	2	1965-66	0.07
		2	1968-69	0.47
	105 State Transport Corporation Funds	1	1963-64	42.12
	109 Panchayat Bodies Funds—			
	(1) Zila Parishad Funds	2	1961-62	19.52
		8	1966-67	35.34
		1	1973-74	20.30
	(2) Village Panchayat Funds	1	1960-61	0.11
		1	1969-70	5.32
	120 Other Funds—			
	Town and Bazar Funds	3	1959-60	0.52

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**APPENDIX IV**

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**Investment of the Government in Statutory Corporations, Government Companies, other Joint  
(Referred to in explanatory note)**

1986-87			
	Number of con- cerns	Investments	Dividend/ Interest recei- ved during 1986-87
To end of 1986-87			
(In crores of rupees)			
(i) Statutory Corporations	.. 10	85.34	0.32
(ii) Government Companies	.. 22	1,19.79	0.17
(iii) Joint Stock Companies	.. 16	1.48	*
(iv) Co-operatives	.. 8,012	1,08.06 (x)	0.46
Total	.. 8,060	3,14.67	0.95

\*Rs. 10,651 only.

(x) Excludes Rs. 2.59 crores retired during the year.

## IV

## Stock Companies, Co-operative Banks and Societies, etc. to end of 1986-87, 1987-88 and 1988-89

3 under statement no. 2)

1987-88			1988-89		
Number of concerns	Investments	Dividend/ Interest received during 1987-88	Number of concerns	Investments	Dividend/ Interest received during 1988-89
To end of 1987-88			To end of 1988-89		
(In crores of rupees)			(In crores of rupees)		
10	99.08	0.25	10	1,10.43	..
22	1,43.75	0.17	22	1,56.52	..
16	1.48	*	16	1.48	**
8,016	1,13.39 (y)	0.07	8,017	1,36.48 (z)	0.02
8,064	3,57.70	0.49	8,065	4,04.91	0.02

\*Rs. 10,651 only.

(y) Excludes Rs. 11.86 crores retired during the year.

\*\*Rs. 15,976 only.

(z) Excludes Rs. 3.14 crores retired during the year.