



**GOVERNMENT OF PUNJAB**

# **FINANCE ACCOUNTS**

**1974-75**

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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 1974-75 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 1974-75, the accounts now presented are, according to my information, correct statements of the receipts and outgoings of the Government of Punjab for the year 1974-75.

**(A. BAKSI)**

*Comptroller and Auditor General of India*

New Delhi:

The

## INTRODUCTORY

A team of officers was constituted by Government of India in March 1969 to consider certain matters relating to accounts and budget arising out of the recommendations of the Administrative Reforms Commission. In its report on "Classification of Government Transactions in Accounts and Plan" submitted in November 1972, the team recommended extensive structural changes in the accounts. The team suggested that the expenditure heads be grouped in three sectors, namely, General Services, Social and Community Services and Economic Services and, in addition, suggested another group entitled "Grants-in-aid and Contributions". Within each such sector a major head is to represent a function while a sub-division thereof, namely, minor head, is to represent a programme. On the basis of the team's recommendations changes in the structure of accounts and classification of Government transactions have been introduced from April 1974.

2. The accounts of Government are kept in three parts:—

Part I—Consolidated Fund

Part II—Contingency Fund

Part III—Public Account

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

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

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

*Second division*—In this division, the section 'Receipt Heads

(Capital Account)' deals with receipts of capital nature which cannot be applied as a set-off to capital expenditure.

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

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

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

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

3. *Sectors and Heads of Accounts*—Within each of the sections in Part I mentioned above the transactions are grouped into sectors, such as 'Tax Revenue', 'Non-Tax Revenue' etc., for the receipt heads (revenue account), and 'General Services', 'Social and Community Services', 'Economic Services', etc., for expenditure heads. Specific functions or services (such as education, medical aid, family planning, housing, etc., in respect of Social and Community Services) are grouped in the sectors for expenditure

heads. In Part III also the transactions are grouped into sectors, such as 'Small Savings, Provident Funds, etc., and 'Reserve Funds', etc. The sectors are subdivided into major heads of account. In some cases the sectors are, in addition, subdivided into sub-sectors before their division into major heads of account.

The major heads are divided into minor heads, each of which has a number of subordinate heads, generally known as sub-heads. The sub-heads are further divided into detailed heads. Under each of these heads, the expenditure is shown distributed between charged and voted. Sometimes major heads are also divided into sub-major heads before their further division into minor heads.

The sectors, major heads, minor heads, sub-heads and detailed heads together constitute a five-tier arrangement of the classification structure of Government Accounts. The major, minor and sub-heads prescribed for the classification of expenditure in the general accounts are not necessarily identical with the Grants, sub-heads and other units of allotments which are adopted by the Finance Department for Demands for Grants; but in general a certain degree of correlation is maintained between the Demands for Grants and the Finance Accounts.

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

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

Each major head is allotted a code number which consists of a three digit Arabic number code. The first digit indicates whether a particular major head pertains to the 'Revenue Receipt' section/'Revenue Expenditure' section/'Capital Receipt' section/'Capital Expenditure' section/'Public Debt and Loans and Advances, etc.', section or to the 'Public Account'. The next two digits indicate the

major heads. The digits indicating the major heads remain the same for the major head denoting the same function occurring in the several sections included in the Consolidated Fund.

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

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

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

7. The progressive figures carried forward under different heads of account upto 31st March 1974 are to be shown against new heads of account effective from 1st April 1974. In many cases the progressive figure at the end of 1973-74 under an existing minor head is to be distributed under several new minor heads within a new major head or, in some cases, even more than one major head. In several cases the schemewise identification and consequently functional reclassification of the expenditure already booked is not possible. As such, allocation of the progressive figures to new heads of account is not feasible with reference to records maintained in the Accounts Offices and necessary information has to be collected



from the departmental offices. As progressive figures of capital expenditure at the end of a year have been carried forward over many years past, collection of information necessary for distribution of such figures among the new heads of account effective from 1st April 1974 is further rendered difficult on account of many factors like reorganisation of departmental offices, reorganisation of Audit and Accounts offices and even reorganisation of States and integration of the former princely States. Attempt has been made to distribute such figures on the basis of details/information obtained from the records available with the Indian Audit and Accounts Department or from Government departments.

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PART I  
SUMMARISED STATEMENTS

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## STATEMENT NO. I—

## Receipts

## Actuals

1973-74

1974-75

1

2

3

(In lakhs of rupees)  
Part I—Consolidated

(1)

## Receipt Heads (Revenue Account)

## A. Tax Revenue—

## (a) Taxes on Income and Expenditure—

021. Taxes on Income other than Corporation Tax ..	13,30.69	14,08.88
028. Other Taxes on Income and Expenditure ..	0.01	..
Total—(a) Taxes on Income and Expenditure ..	13,30.70	14,08.88

## (b) Taxes on Property and Capital transactions—

029. Land Revenue ..	1,12.70	1,83.24
030. Stamps and Registration Fees ..	12,63.59	17,64.53
031. Estate Duty ..	35.96	29.83
035. Taxes on Immovable Property other than Agricultural Land ..	3.84	1.94
Total—(b) Taxes on Property and Capital transactions ..	14,16.09	19,79.54

## (c) Taxes on Commodities and Services—

039. State Excise ..	34,62.76	39,88.43
040. Sales Tax ..	52,50.98	63,34.82
041. Taxes on Vehicles ..	3,26.71	5,60.65
042. Taxes on Goods and Passengers ..	11,30.65	13,02.76
043. Taxes and Duties on Electricity ..	4,39.14	4,79.58
045. Other Taxes and Duties on Commodities and Services ..	3,25.85	5,45.26
Total—(c) Taxes on Commodities and Services ..	1,09,36.09	1,32,11.50
Total—A. Tax Revenue ..	1,36,82.88	1,65,99.92

Note—The actuals for the year 1973-74 differ from the Finance Accounts for 1973-74 as these have been recast keeping in view the revised structure of accounts introduced from 1st April 1974.

## SUMMARY OF TRANSACTIONS

Fund	Disbursements 4	Actuals	
		1973-74 5	1974-75 6
(In lakhs of rupees)			
<b>Revenue</b>			
<b>Expenditure Heads (Revenue Account)</b>			
<b>A. General Services—</b>			
<b>(a) Organs of State—</b>			
211. Parliament/State/Union Territory Legislatures	..	30.47	31.05
212. President, Vice-President/Governor/Administrator of Union Territories	..	9.13	9.22
213. Council of Ministers	..	38.78	58.41
214. Administration of Justice	..	1,30.08	1,70.99
215. Elections	..	9.81	11.12
Total—(a) Organs of State	..	2,18.27	2,80.79
<b>(b) Fiscal Services—</b>			
<b>(ii) Collection of Taxes on Property and Capital transactions—</b>			
229. Land Revenue	..	2,05.96	2,08.46
230. Stamps and Registration	..	21.25	20.76
235. Collection of Taxes on Property and Capital transactions	..	1.64	1.67
<b>(iii) Collection of Taxes on Commodities and Services—</b>			
239. State Excise	..	60.28	41.31 (a)
240. Sales Tax	..	80.15	96.67
241. Taxes on Vehicles	..	10.12	11.99
245. Other Taxes and Duties on Commodities and Services	..	21.75	19.78
<b>(iv) Other Fiscal Services—</b>			
247. Other Fiscal Services	..	17.29	22.46
Total—(b) Fiscal Services	..	4,18.44	4,23.10

(a) Excludes Rs. 0.40 lakh spent from out of advance from the Contingency Fund during 1974-75 but not recouped to the Fund till the close of the year.

## STATEMENT NO. 1—

## Receipts

## Actuals

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 1973-74      1974-75
 

---

1

2

3

(In lakhs of rupees)

## Part I—Consolidated

(1)

Receipt Heads (Revenue Account)—*contd.*

## B. Non-Tax Revenue—

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

049. Interest Receipts	..	11,33.42	10,41.67
050. Dividends and Profits	..	52.87	88.54
		<hr/>	
Total—(b) Interest Receipts, Dividends and Profits		11,86.29	11,30.21
		<hr/>	

## (c) Other Non-Tax Revenue—

## (i) General Services

051. Public Service Commission	..	1.05	1.38
055. Police	..	63.70	79.50
056. Jails	..	53.10	28.43
057. Supplies and Disposals	..	1.22	1.72
058. Stationery and Printing	..	23.76	16.62
059. Public Works	...	85.25	72.40
065. Other Administrative Services	..	2,14.01	1,48.62
066. Contributions and Recoveries towards pensions and other Retirement Benefits	..	31.09	1,38.06
068. Miscellaneous General Services	..	3,44.03	50.29
		<hr/>	

SUMMARY OF TRANSACTIONS—*contd.*

Disbursements	Actuals	
	1973-74	1974-75
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'd.</i></b>		
<b>(c) Interest payment and servicing of Debt—</b>		
248. Appropriation for reduction or avoidance of Debt	4,06.76	4,67.17
249. Interest Payments ..	18,06.83	19,81.79
Total—(c) Interest, etc. ..	22,13.59	24,48.96
<b>(d) Administrative Services—</b>		
251. Public Service Commission ..	5.10	5.24
252. Secretariat-General Services ..	1,45.35	1,30.15
253. District Administration ..	1,97.83	2,14.58 (a)
254. Treasury and Accounts Administration ..	50.61	57.41
255. Police ..	11,10.47	13,65.76 (b)
256. Jails ..	1,28.77	1,45.88
257. Supplies and Disposals ..	6.23	7.21
258. Stationery and Printing ..	99.86	1,33.62
259. Public Works ..	7,34.72	5,95.08
265. Other Administrative Services ..	1,67.83	1,46.76
Total—(d) Administrative Services ..	26,46.77	28,01.69
<b>(e) Pensions and Miscellaneous General Services—</b>		
266. Pensions and other Retirement Benefits	2,55.57	4,81.43
268. Miscellaneous General Services ..	21.61	44.24
Total—(e) Pensions and Miscellaneous General Services ..	2,77.18	5,25.67
Grand Total—A. General Services ..	57,74.25	64,80.21

(a) Excludes Rs. 0.34 lakh spent from out of advance from the Contingency Fund during 1974-75 but not recouped to the Fund till the close of the year.

(b) Excludes Rs. 2.73 lakhs spent from out of advance from the Contingency Fund during 1974-75 but not recouped to the Fund till the close of the year.

## STATEMENT NO. I—

Receipts.

Actuals

1973-74

1974-75

1

2

3

(In lakhs of rupees)

## Part I—Consolidated

(1)

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

(ii) Social and Community Services—

077. Education	..	1,87.93	1,42.10
078. Art and Culture	..	..	0.19
080. Medical	..	1,06.61	1,11.72
081. Family Planning	..	0.30	0.78
082. Public Health, Sanitation and Water Supply	..	1,20.53	3,02.59
083. Housing	..	1.00	28.62
084. Urban Development	..	..	0.77
085. Information and Publicity	..	0.44	0.70
087. Labour and Employment	..	29.27	34.22
088. Social Security and Welfare	..	1,00.06	1,64.01
095. Other Social and Community Services	..	0.74	11.48

(iii) Economic Services—

098. Co-operation	..	58.33	47.17
104. Other General Economic Services	..	39.51	54.47
105. Agriculture	..	1,30.57	1,60.92
106. Minor Irrigation, Soil Conservation and Area Development	..	2.12	56.97
109. Food and Nutrition	..	18.64	52.52
110. Animal Husbandry	..	32.65	41.90
111. Dairy Development	..	..	0.12

SUMMARY OF TRANSACTIONS—*contd.*

Disbursements	Actuals	
	1973-74	1974-75
4	5	6
	(In lakhs of rupees)	
<b>Fund—<i>contd.</i></b>		
<b>Revenue—<i>contd.</i></b>		
<b>Expenditure Heads (Revenue Account)—<i>contd.</i></b>		
<b>B. Social and Community Services—</b>		
276. Secretariat-Social and Community Services	4.46	26.63
277. Education ..	47,11.14	54,47.75 (a)
278. Art and Culture ..	16.04	19.42
280. Medical ..	7,66.26	10,78.94 (b)
281. Family Planning ..	1,60.85	1,83.08
282. Public Health, Sanitation and Water Supply	11,04.89	6,98.66
283. Housing ..	5.48	11.27
284. Urban Development ..	1,12.53	1,48.76 (c)
285. Information and Publicity ..	52.97	59.18
287. Labour and Employment ..	3,02.94	2,77.03 (d)
288. Social Security and Welfare ..	23,16.21	7,79.82 (e)
289. Relief on account of Natural Calamities	1,00.30	30.11
295. Other Social and Community Services ..	5.30	5.31
<b>Total—B. Social and Community Services ..</b>	<b>96,59.37</b>	<b>87,65.96</b>
<b>C. Economic Services—</b>		
<b>(a) General Economic Services—</b>		
296. Secretariat-Economic Services ..	15.72	30.17
298. Co-operation ..	2,43.55	1,87.79
304. Other General Economic Services ..	30.34	35.81
<b>Total—(a) General Economic Services ..</b>	<b>2,89.61</b>	<b>2,53.77</b>
(a) Excludes Rs. 28.23 lakhs spent from out of advance from the Contingency Fund during 1974-75 but not recouped to the Fund till the close of the year.		
(b) Includes Rs. 20 lakhs spent from out of advance from the Contingency Fund during 1973-74 and recouped to the Fund during 1974-75.		
(c) Includes Rs. 26.44 lakhs spent from out of advance from the Contingency Fund during the year 1973-74 and recouped to the Fund during 1974-75.		
(d) Excludes Rs. 0.02 lakh spent from out of advance from the Contingency Fund during 1974-75 but not recouped to the Fund till the close of the year.		
(e) Excludes Rs. 0.25 lakh spent from out of advance from the Contingency Fund during 1974-75 but not recouped to the Fund till the close of the year and includes Rs. 21 lakhs spent from out of advance from the Contingency Fund during 1973-74 and recouped to the Fund during 1974-75.		



## STATEMENT NO. 1—

## Receipts

## Actuals

1973-74

1974-75

1

2

3

(In lakhs of rupees)

## Part I—Consolidated

(1)

Receipt Heads (Revenue Account)—*contd.*B. Non-Tax Revenue—*conld.*(c) Other Non-Tax Revenue—*conld.*(11) Economic Services—*conld.*

112. Fisheries	..	10.50	6.39
113. Forest	...	85.70	1,01.69
114. Community Development	..	15.51	15.76
120. Industries	..	..	0.17
121. Village and Small Industries	..	42.94	40.40
128. Mines and Minerals	..	3.80	3.46
131. Water and Power Development Services	..	..	1.10
132. Multipurpose River Projects	..	74.40	81.43
133. Irrigation, Navigation, Drainage and Flood Control Projects	..	3,81.61	4,51.26
136. Civil Aviation	..	0.63	2.40
137. Roads and Bridges	..	11.58	14.93
138. Road and Water Transport Services	..	11,17.85	14,68.48
139. Tourism	..	1.17	1.82
<b>Total—(c) Other Non-Tax Revenue</b>	..	<b>33,91.60</b>	<b>39,37.56</b>
<b>Total—B. Non-Tax Revenue</b>	..	<b>45,77.89</b>	<b>50,67.77</b>

SUMMARY OF TRANSACTIONS—*contd.*

Disbursements	Actuals	
	1973-74	1974-75
4	5	6
(In lakhs of rupees)		
<b>Fund—<i>contd.</i></b>		
<b>Revenue—<i>contd.</i></b>		
<b>Expenditure Heads (Revenue Account)—<i>contd.</i></b>		
<b>C. Economic Services—<i>contd.</i></b>		
<b>(b) Agriculture and Allied Services—</b>		
305. Agriculture ..	9,94.47	7,86.16
306. Minor Irrigation ..	55.65	1,38.07(a)
307. Soil and Water Conservation ..	1,05.52	1,49.44
309. Food and Nutrition ..	19.40	15.76
310. Animal Husbandry ..	2,52.44	3,05.23
311. Dairy Development ..	10.65	15.61
312. Fisheries ..	14.69	18.22
313. Forest ..	1,54.91	1,78.37
314. Community Development ..	3,25.93	2,30.04
<b>Total—(b) Agriculture and Allied Services</b>	<b>19,33.66</b>	<b>18,36.90</b>
<b>(c) Industry and Minerals—</b>		
320. Industries ..	0.10	4.41
321. Village and Small Industries ..	2,45.74	2,71.38
328. Mines and Minerals ..	6.07	11.82
<b>Total—(c) Industry and Minerals</b>	<b>2,51.91</b>	<b>2,87.61</b>
<b>(d) Water and Power Development—</b>		
331. Water and Power Development Services ..	6.23	31.43
332. Multipurpose River Projects ..	4,12.17	4,20.11
333. Irrigation, Navigation, Drainage and Flood Control Projects ..	12,29.57	8,28.52
<b>Total—(d) Water and Power Development</b>	<b>16,47.97</b>	<b>12,80.06</b>

(a) Excludes Rs. 2.24 lakhs spent from out of advance from the Contingency Fund during 1974-75 but not recouped to the Fund till the close of the year.

## STATEMENT NO. 1—

Receipts  1	Actuals	
	1973-74 2	1974-75 3
	(In lakhs of rupees)	
	Part I—Consolidated	
	(1)	
<b>Receipt Heads (Revenue Account)—concl.</b>		
<b>C. Grants-in-aid and Contributions—</b>		
160. Grants-in-aid from Central Government ..	36,09.64	18,79.90
162. States' Share of Union Excise Duties ..	14,79.14	14,54.14
<b>Total—C. Grants-in-aid and Contributions ..</b>	<b>50,88.78</b>	<b>33,34.04</b>
<b>Total—Receipt Heads (Revenue Account)</b>	<b>2,33,49.55(a)</b>	<b>2,50,01.73</b>
<b>Revenue Surplus ..</b>	<b>3,65.00(b)</b>	<b>29,79.18</b>

(a) Differs by Rs. 1,77.29 lakhs from the corresponding figures of the year 1973-74 on account of recoveries made from other Governments and private bodies which were taken in reduction of expenditure under the following major heads in the Finance Accounts of that year.

Major Head	Amount
	(In lakhs of rupees)
16. Interest ..	33.58
21. Administration of Justice ..	0.88
22. Jails ..	13.45
23. Police ..	14.81
30. Public Health ..	1,14.57
<b>Total ..</b>	<b>1,77.29</b>

(b) Differs by Rs. 2.31 lakhs from the corresponding figures of the year 1973-74 on account of inclusion under section "Expenditure Heads (Revenue Account)" of transactions under the capital major head "120. Payments of Commuted Value of Pensions" in the Finance Accounts of that year.

SUMMARY OF TRANSACTIONS—*contd.*

Disbursements	Actuals	
	1973-74	1974-75
4	5	6
(In lakhs of rupees)		
<b>Fund—<i>contd.</i></b>		
<b>Revenue—<i>concl.</i></b>		
<b>Expenditure Heads (Revenue Account)—<i>concl.</i></b>		
<b>C. Economic Services—<i>concl.</i></b>		
<b>(e) Transport and Communications—</b>		
336. Civil Aviation	7.35	7.57
337. Roads and Bridges	20,60.16	13,70.18
338. Road and Water Transport Services	13,15.96	16,87.81
339. Tourism	..	7.15
<b>Total—(e) Transport and Communications</b>	<b>33,83.47</b>	<b>30,72.71</b>
<b>Total—C. Economic Services</b>	<b>75,06.62</b>	<b>67,31.05</b>
<b>D. Grants-in-aid and Contributions—</b>		
363. Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	44.31	45.33
<b>Total—D. Grants-in-aid and Contributions</b>	<b>44.31</b>	<b>45.33</b>
<b>Total—Expenditure Heads (Revenue Account)</b>	<b>2,29,84.55(a)</b>	<b>2,20,22.55</b>

(a) See foot notes (a) and (b) at page 16.

## STATEMENT NO. 1—

Receipts  1	Actuals	
	1973-74 2	1974-75 3
	(In lakhs of rupees)	
	Part I—Consolidated	
	(2)	
<b>E. Public Debt</b>		
603. Internal Debt of the State Government ..	2,01,30.28	1,41,12.03
604. Loans and Advances from the Central Government ..	15,47.11	24,84.13
<b>Total—E. Public Debt ..</b>	<b>2,16,77.39</b>	<b>1,65,96.16</b>
<b>F. Loans and Advances—</b>		
Recoveries of Loans and Advances ..	5,87.23	13,39.64
<b>Total—F. Loans and Advances ..</b>	<b>5,87.23</b>	<b>13,39.64</b>
<b>G. Inter-State Settlement—</b>		
<b>768. Inter-State Settlement—</b>		
Punjab and Haryana ..	1.65	1,23.33
Punjab and Himachal Pradesh ..	0.49	23.72
Centre and Punjab ..	0.03	36.92
<b>Total—G. Inter-State Settlement ..</b>	<b>2.17</b>	<b>1,83.97</b>
<b>Total—Consolidated Fund ..</b>	<b>4,56,16.34</b>	<b>4,31,21.50</b>

SUMMARY OF TRANSACTIONS—*contd.*

Disbursements	Actuals	
	1973-74	1974-75
4	5	6
	(In lakhs of rupees)	
<b>Fund—<i>concl.</i></b>		
<b>Capital, Public Debt, Loans, etc.</b>		
<b>Expenditure Heads (Capital Account)—</b>		
Capital Expenditure (figures for each major head are given in the Statement no. 2) ..	16,19.42	37,46.80(a)
Total ..	16,19.42	37,46.80
<b>E. Public Debt—</b>		
603. Internal Debt of the State Government ..	1,79,73.22	1,32,89.15
604. Loans and Advances from the Central Government ..	15,40.86	26,77.67
Total—E. Public Debt ..	1,95,14.08	1,59,66.82
<b>F. Loans and Advances—</b>		
Loans and Advances ..	45,02.88	58,00.52(b)
Total—F. Loans and Advances ..	45,02.88	58,00.52
<b>H. Transfer to Contingency Fund—</b>		
769. Appropriations to the Contingency Fund ..	1,00.00	5,00.00
Total—H. Transfer to Contingency Fund ..	1,00.00	5,00.00
Total—Consolidated Fund ..	4,87,20.93	4,80,36.69

(a) Excludes Rs. 63.90 lakhs spent from out of advance from the Contingency Fund during 1974-75 but not recouped to the Fund till the close of the year and includes Rs. 2.90 lakhs spent from out of advance from the Contingency Fund during 1973-74 and recouped to the Fund during 1974-75.

(b) Excludes Rs. 1.89 lakhs spent from out of advance from the Contingency Fund during 1974-75 but not recouped to the Fund till the close of the year and includes Rs. 25 lakhs spent from out of advance from the Contingency Fund during 1973-74 and recouped to the Fund during 1974-75.

## STATEMENT NO. 1—

Receipts 1	Actuals	
	1973-74 2	1974-75 3
	(In lakhs of rupees)	
	Part II—Contingency	
800. Contingency Fund ..	1,20.00	10,95.34(a)
<b>Total—Contingency Fund ..</b>	<b>1,20.00</b>	<b>10,95.34</b>
	Part III—Public Debt (other than those	
<b>I. Small Savings, Provident Funds, etc.—</b>		
<b>(b) Provident Funds—</b>		
805. State Provident Funds ..	6,93.98	8,06.04
<b>Total—(b) Provident Funds ..</b>	<b>6,93.98</b>	<b>8,06.04</b>
<b>Total—I. Small Savings, Provident Funds, etc... ..</b>	<b>6,93.98</b>	<b>8,06.04</b>

(a) Receipt of Rs. 500 lakhs represents the appropriation from the Consolidated Fund on account of promulgation of an ordinance by the Governor of Punjab which was not got ratified by the State Legislature. Another amount of Rs. 500 lakhs represents increase in the corpus of the Contingency Fund during the year. The balance receipt of Rs. 95.34 lakhs represents recoupment during 1974-75 of expenditure met from out of advance from the Contingency Fund during 1973-74 under the following major heads of account :—

Head of Account	Amount Rs.
280. Medical ..	20,00,000
284. Urban Development ..	26,44,000
288. Social Security and Welfare ..	21,00,000
498. Capital Outlay on Co-operation ..	2,90,000
698. Loans to Co-operative Societies ..	25,00,000
<b>Total ..</b>	<b>95,34,000</b>

SUMMARY OF TRANSACTIONS—*contd.*

Disbursements	Actuals	
	1973-74	1974-75
4	5	6
	(In lakhs of rupees)	
<b>Fund</b>		
800. Contingency Fund ..	95.34	7,87.11(a)
<b>Total—Contingency Fund</b> ..	<u>95.34</u>	<u>7,87.11</u>
<b>Account</b>	120.00	1095.34
mentioned in Part I) and Deposits, etc.	<u>95.34</u>	<u>787.11</u>
<b>I. Small Savings, Provident Funds, etc.—</b>	24.66	+ 308.23
<b>(b) Provident Funds—</b>		
805. State Provident Funds ..	2,36.63	2,59.03
<b>Total—(b) Provident Funds</b> ..	<u>2,36.63</u>	<u>2,59.03</u>
<b>Total—I. Small Savings, Provident Funds, etc...</b>	<u>2,36.63</u>	<u>2,59.03</u>

(a) Includes Rs. 5.00 lakhs due to re-transfer of the amount to the Consolidated Fund due to lapsing of the Ordinance promulgated by the Governor of Punjab to raise the corpus of the Contingency Fund. The balance of Rs. 2,87.11 lakhs represents expenditure out of advance from the Contingency Fund during 1974-75, but not recouped to the Fund till the close of the year. The details are given below:—

Head of Account	Amount Rs.
239. State Excise ..	40,000
253. District Administration ..	34,511
255. Police ..	2,72,707
277. Education ..	28,23,000
287. Labour and Employment ..	2,060
288. Social Security and Welfare ..	25,000
306. Minor Irrigation ..	2,24,000
483. Capital Outlay on Housing ..	57,44,000
506. Capital Outlay on Minor Irrigation, Soil Conservation and Area Development ..	6,46,000
684. Loans for Urban Development ..	54,00,000
695. Loans for Other Social and Community Services ..	10,00,000
715. Loans to Agricultural Financial Institutions ..	25,00,000
734. Loans for Power Projects ..	1,00,00,000
<b>Total</b> ..	<u>2,87,11,278</u>



## STATEMENT NO. 1—

Receipts	Actuals	
	1973-74	1974-75
	2	3
	(In lakhs of rupees)	
	Part III—Public Debt (other than those	
<b>J. Reserve Funds—</b>		
(a) *Reserve Funds bearing interest ..	1,44.75	1,67.59
(b) *Reserve Funds not bearing interest ..	5,70.83	4,95.94
<b>Total—J. Reserve Funds ..</b>	<b>7,15.58</b>	<b>6,63.53</b>
<b>K. Deposits and Advances—</b>		
(a) *Deposits bearing interest ..		22,61.99
(b) *Deposits not bearing interest ..	1,19,61.50	1,36,75.75
(c) *Advances ..	1,78.13	1,48.14
<b>Total—K. Deposits and Advances ..</b>	<b>1,21,39.63</b>	<b>1,60,85.88</b>
<b>L. Suspense and Miscellaneous—</b>		
(b) *Suspense ..	18,58.26	22,91.17
(c) *Other Accounts ..	39,16.58	81,58.92(a)
(d) *Accounts with Governments of Foreign Countries ..	0.22	0.16
(e) Miscellaneous ..	3,70.26	12,51.89
<b>Total—L. Suspense and Miscellaneous ..</b>	<b>61,45.32</b>	<b>1,17,02.14</b>
<b>M. Remittances—</b>		
(a) *Money Orders, Remittances and adjustments between officers rendering accounts to the same Accountant General, etc., and other Remittances ..	1,18,63.78	92,71.77
(b) *Inter-Government Adjustment Accounts ..	4,53.34	9,99.45
<b>Total—M. Remittances ..</b>	<b>1,23,17.12</b>	<b>1,02,71.22</b>
<b>Total—Public Account ..</b>	<b>3,20,11.63</b>	<b>3,95,28.81</b>
<b>Total—Receipts—Parts I, II and III ..</b>	<b>7,77,47.97</b>	<b>8,37,45.65</b>
<b>Opening Cash Balance ..</b>	<b>8,14.51</b>	<b>—15,61.13</b>
<b>Grand Total ..</b>	<b>7,85,62.48</b>	<b>8,21,84.52</b>

\*Details are available in Statement no. 16.

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

SUMMARY OF TRANSACTIONS—*concl'd.*

Disbursements	Actuals	
	1973-74	1974-75
4	5	6
(In lakhs of rupees)		
Account— <i>concl'd.</i> mentioned in Part I) and Deposits, etc.— <i>concl'd.</i>		
J. Reserve Funds—		
(a) *Reserve Funds bearing interest	92.94	1,50.46
(b) *Reserve Funds not bearing interest	4,26.85	12,53.85
Total—J. Reserve Funds	5,19.79	14,04.31
K. Deposits and Advances—		
(a) *Deposits bearing interest	..	19,25.96
(b) *Deposits not bearing interest	1,17,37.22	1,36,46.81
(c) *Advances	1,61.90	1,48.28
Total—K. Deposits and Advances	1,18,99.12	1,57,21.05
L. Suspense and Miscellaneous—		
(b) *Suspense	17,95.33	9,26.80
(c) *Other Accounts	39,32.54	82,12.47(a)
(d) *Accounts with Governments of Foreign Countries	0.80	—0.05
(e) Miscellaneous	16.34	0.18
Total—L. Suspense and Miscellaneous	57,45.01	91,39.40
M. Remittances—		
(a) *Money Orders, Remittances and adjustments between officers rendering accounts to the same Accountant General, etc., and other Remittances	1,24,60.97	99,51.09
(b) *Inter-Government Adjustment Accounts	4,45.82	5,53.94
Total—M. Remittances	1,29,06.79	1,05,05.03
Total—Public Account	3,13,07.34	3,70,28.82
Total—Disbursements— Parts I, II and III	8,01,23.61	8,58,52.62
Closing Cash Balance	—15,61.13	—36,68.10(b)
Grand Total	7,85,62.48	8,21,84.52

\*Details are available in Statement no. 16.

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

(b) There is a difference of Rs. 2,82.26 lakhs between the figures reflected in the accounts and those received from the Reserve Bank of India. The difference is under reconciliation.

## EXPLANATORY NOTES

1. The transactions on revenue account resulted in a surplus of Rs. 29.79 crores in 1974-75 against a surplus of Rs. 3.65 crores in 1973-74. Taking into account the transactions outside the revenue account, however, there was an overall deficit of Rs. 21.07 crores in 1974-75 against the deficit of Rs. 23.76 crores in 1973-74.

	1973-74	1974-75
	(In crores of rupees)	
Opening cash balance	8.15	-15.61
<b>Part I—Consolidated Fund—</b>		
<b>(a) Transactions within the Revenue Account—</b>		
(i) Receipts	2,33.50	2,50.02
(ii) Expenditure	2,29.85	2,20.23
(iii) Revenue Surplus	+3.65	+29.79
<b>(b) Transactions outside the Revenue Account—</b>		
(i) Capital Expenditure	16.20	37.47
(ii) Receipts from borrowing (net)	+21.64	+6.30
(iii) Loans and Advances by State Government (net)	-39.15	-44.61
(iv) Inter-State Settlement (net)	+0.02	+1.84
(v) Transfer to Contingency Fund (net)	-1.00	-5.00
<b>Part II—Contingency Fund (net)</b>	+0.24	+3.08
<b>Part III—Public Account (net)</b>	+7.04	+25.00
Closing Cash Balance	-15.61	-36.68
Overall deficit (—)/surplus (+)	-23.76	-21.07

2. The revenue receipts in 1974-75 (Rs. 2,50.02 crores) were Rs. 16.52 crores more than those in 1973-74 (Rs. 2,33.50 crores). The increase of receipts in 1974-75 of Rs. 1 crore or above was mainly under :—

Major Head	<i>Actuals</i>		Increase	Reasons
	1973-74	1974-75		
	(In crores of rupees)			
040. Sales Tax	52.51	63.35	10.84	Due mainly to larger receipts under the Central Sales Tax Act.
039. State Excise	34.63	39.88	5.25	Due mainly to larger quantity of country spirit and foreign liquors and spirits lifted by the contractors and increase in the rates of taxes.

15.61

Major Head.	Actuals		Increase	Reasons
	1973-74	1974-75		
(In crores of rupees)				
030. Stamps and Registration Fees	12.64	17.65	5.01	Due mainly to larger sale of stamps (Non-Judicial).
138. Road and Water Transport Services	11.18	14.68	3.50	Due mainly to increase in operation of Punjab Roadways consequent upon the expansion in its fleet.
041. Taxes on Vehicles	3.27	5.61	2.34	Due mainly to an increase in the number of vehicles in the State which led to larger receipts on account of registration and token tax.
045. Other Taxes and Duties on Commodities and Services	3.26	5.45	2.19	Due mainly to an increase in the number of visitors to places of entertainment.
082. Public Health, Sanitation and Water Supply	1.21	3.03	1.82	Due mainly to larger receipts under other receipts.
042. Taxes on Goods and Passengers	11.31	13.03	1.72	Due mainly to larger number of buses carrying larger number of passengers, plying on the State roads.
066. Contributions and Recoveries towards pensions and other Retirement Benefits	0.31	1.38	1.07	Due mainly to larger receipts from other States.
The increase was partly set-off by decrease under :—				
160. Grants-in-aid from Central Government	36.10	18.80	—17.30	Due mainly to receipt of lesser grants from the Government of India.
068. Miscellaneous General Services	3.44	0.50	—2.94	Due mainly to less receipts under unclaimed deposits.

## Taxation changes during the year

3. The following new taxes and levies were imposed during 1974-75 :—

Taxes/Levies imposed	Estimated additional income during 1974-75 (In crores of rupees)	Date from which imposed
1. Excise duty—		
(a)(i) Increase in State Excise duty on country spirit from Rs. 1.04 per litre to Rs. 1.52 per litre.		
(ii) Increase in licence fee for L-1 licence from Rs. 5,000 per annum to Rs. 10,000 per annum.		
(iii) Increase in licence fee for L-2 licence (1) from Rs. 4,000 per annum to Rs. 6,000 per annum in a town with a population not exceeding one lakh, (2) from Rs. 5,000 per annum to Rs. 7,500 per annum in a town with a population exceeding one lakh but not exceeding two lakhs and (3) from Rs. 7,000 per annum to Rs. 10,500 per annum in a town with a population exceeding two lakhs.	0.77	1st April 1974
(b) Increase in assessed fee on imported liquor from Rs. 8.00 per bulk litre to Rs. 9.34 per bulk litre and on Indian made foreign liquor from Rs. 5.34 per bulk litre to Rs. 6.00 per bulk litre.		
(c) Increase in licence fee on bonded warehouses from Rs. 2,000 to Rs. 4,000.		
2. Stamp Duty—		
Increase in (i) Stamp duty on conveyance deeds from 6 per cent to 8 per cent and (ii) on gifts and mortgage deeds from 5 per cent to 8 per cent.	2.30	30th April 1974
3. Increase in entertainment duty from 60 per cent plus surcharge of 10 paise per ticket to 100 per cent including surcharge.	0.85	20th May 1974
4. Increase in passenger fare from 2.6 paise per kilometer per passenger to 3.25 paise per kilometer per passenger.	2.82	1st June 1974

Taxes/Levies imposed	Estimated additional income during 1974-75 (In crores of rupees)	Date from which imposed
5. Increase in sales tax on petrol from 10 paise per litre to 15 paise per litre and on diesel from 7 paise per litre to 10 paise per litre.	1.83	8th June 1974
6. Increase in sales tax on aerated water from 6 per cent to 10 per cent.	0.06	1st July 1974
7. Increase in token tax on buses from Rs. 100 per seat per annum subject to maximum of Rs. 10,000 to Rs. 200 per seat per annum subject to maximum of Rs. 20,000.	1.05	1st July 1974

8. Increase in water rate per acre on the following major crops :-

Name of crop	Water rate before revision	Water rate after revision		
(i) Sugarcane except on Kharif Channels	Rs. 16.50	Rs. 33.00	} 1-80	Kharif 1974
(ii) Sugarcane on Kharif Channels	Rs. 13.50	Rs. 27.00		
(iii) Gardens and Vegetables	Rs. 8.25	Rs. 20.62		
(iv) Wheat	Rs. 5.80	Rs. 11.69		
(v) Barley/Maize	Rs. 6.37	Rs. 12.75		
(vi) Gram	Rs. 4.47	Rs. 8.94		
(vii) Rice	Rs. 9.75	Rs. 19.50		
(viii) Other Rabi Crops	Rs. 3.00	Rs. 6.00		
(ix) Other Kharif Crops	Rs. 7.50	Rs. 15.00		

Taxes/Levies imposed	Estimated additional income during 1974-75 (In crores of rupees)	Date from which imposed
9. Additional land revenue was levied in lieu of surcharge and special charge on land revenue at the following rates—	0.50	Kharif 1974
(i) Where the total land revenue exceeds Rs. 20 but does not exceed Rs. 50 annually, the additional land revenue will be 200 per cent of the amount by which the total land revenue exceeds Rs. 20.		
(ii) Where the total land revenue exceeds Rs. 50 but does not exceed Rs. 100 annually the additional land revenue will be Rs. 60 plus 250 per cent of the amount by which the total land revenue exceeds Rs. 50.		
(iii) Where the total land revenue exceeds Rs. 100 but does not exceed Rs. 200 annually, the additional land revenue will be Rs. 185 plus 300 per cent of the amount by which the total land revenue exceeds Rs. 100.		
(iv) Where the total land revenue exceeds Rs. 200 annually, the additional land revenue will be Rs. 485 plus 350 per cent of the amount by which the total land revenue exceeds Rs. 200.		
10. Cess was levied at the rate of Rs. 6 per irrigated acre and at the rate of Rs. 3 per unirrigated acre on commercial crops, i.e., chillies, cotton, mustard seeds, potatoes, sugarcane, rape seed, tomatoes and orchards.	1.20	Kharif 1974
Total	<u>13.18</u>	

The following concession was granted by the Government in taxes/levies resulting in a shortfall of revenue to the extent of Rs. 0.30 crore during 1974-75—

Nature of tax concession	Estimated loss in revenue during 1974-75 (In crore rupees)	Date from which the concession was granted
The surcharge on passenger tax at the rate of 5 paise per ticket where the amount of fare exceeded Re. 1 was discontinued.	0.30	6th May 1974

### Receipts from Government of India

4. The revenue receipts in 1974-75 include Rs. 47.73 crores received from the Government of India against Rs. 64.56 crores received during the previous financial year. The details are as under :—

	1973-74	1974-75
	(In crores of rupees)	
I. Share of net proceeds of—		
(a) Taxes on Income other than Corporation Tax	13.31	14.09
(b) Union Excise Duties	14.79	14.54
(c) Estate Duty	0.36	0.30
II. Grants in lieu of tax on Railway Passenger Fares	0.78	0.82
III. Other grants	35.32	17.98
<b>Total</b>	<b>64.56</b>	<b>47.73</b>

### Expenditure met from Revenue

5. The decrease of Rs. 9.62 crores in the expenditure on revenue account from Rs. 2,29.85 crores to Rs. 2,20.23 crores in 1974-75 was mainly under :—

Major head	Expenditure		Decrease
	1973-74	1974-75	
	(In crores of rupees)		
288. Social Security and Welfare	23.16	7.80	—15.36
337. Roads and Bridges	20.60	13.70	—6.90
282. Public Health, Sanitation and Water Supply	11.05	6.99	—4.06
333. Irrigation, Navigation, Drainage and Flood Control Projects	12.30	8.29	—4.01
305. Agriculture	9.94	7.86	—2.08
259. Public Works	7.35	5.95	—1.40
The decrease was partly set off by increase under :—			
277. Education	47.11	54.48	[Increase 7.37
338. Road and Water Transport Services	13.16	16.88	3.72
280. Medical	7.66	10.79	3.13
255. Police	11.10	13.66	2.56
266. Pensions and other Retirement Benefits	2.56	4.81	2.25
249. Interest Payments	18.07	19.82	1.75



## STATEMENT NO. 2—CAPITAL OUTLAY

## Progressive Capital Outlay to end of 1974-75

Serial no.	Major head of account	Expenditure upto	Expenditure during	Total
		1973-74 (A) 3	1974-75 4	
1	2			5
(In lakhs of rupees)				
1.	459. Capital Outlay on Public Works	14,69.39	—15.38	14,54.01
2.	465. Capital Outlay on Stationery and Printing and Other Administrative Services	39.25	0.98	40.23
3.	477. Capital Outlay on Education, Art and Culture	9,56.39	46.87	10,03.26
4.	480. Capital Outlay on Medical	13,51.34	82.86	14,34.20
5.	481. Capital Outlay on Family Planning	..	6.35	6.35
6.	482. Capital Outlay on Public Health, Sanitation and Water Supply	80.69	33.87	1,14.56
7.	483. Capital Outlay on Housing	5,69.20	2,62.96(a)	8,32.16
8.	484. Capital Outlay on Urban Development	14,23.61	81.62	15,05.23
9.	485. Capital Outlay on Information and Publicity	..	1.45	1.45
10.	488. Capital Outlay on Social Security and Welfare	13.03	6.21	19.24
11.	495. Capital Outlay on Other Social and Community Services	76.56	18.44	95.00
12.	498. Capital Outlay on Co-operation	24,21.15	13,48.54(b)	37,69.69
13.	500. Investments in General Financial and Trading Institutions	2,50.00	1,62.00	4,12.00

(A) The closing balances under the various capital major heads as on the 31st March 1974 have been allocated under the new heads prescribed under the revised structure of accounts introduced with effect from the 1st April 1974 as opening balances as on the 1st April 1974.

(a) Excludes Rs. 57.44 lakhs spent from out of advance from the Contingency Fund during 1974-75 but not recouped to the Fund till the close of the year.

(b) Includes Rs. 2.90 lakhs spent from out of advance from the Contingency Fund during 1973-74 and recouped to the Fund during 1974-75.

Note—With the introduction of the revised classification from 1st April 1974 the practice of initial capitalisation and subsequent write-back of items of expenditure like commuted value of pensions, etc., has been discontinued and the balances of such items of expenditure under capital heads which were yet to be written back have been dropped *proforma*. However, the interest charges capitalised under the major heads "532. Capital Outlay on Multipurpose River Projects" and "533. Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects" have been accounted for under the schemes concerned.

STATEMENT NO. 2—CAPITAL OUTLAY—*concl'd.*Progressive Capital Outlay to end of 1974-75—*concl'd.*

Serial no.	Major head of account	Expenditure upto 1973-74	Expenditure during 1974-75	Total
1	2	3	4	5
		(In lakhs of rupees)		
14.	505. Capital Outlay on Agriculture	10,47.28	1,88.56	12,35.84
15.	506. Capital Outlay on Minor Irrigation, Soil Conservation and Area Development	13,83.89	2,70.77(a)	16,54.66
16.	509. Capital Outlay on Food and Nutrition	—12,53.91	—6,59.02	—19,12.93
17.	510. Capital Outlay on Animal Husbandry	2,92.65	18.27	3,10.92
18.	511. Capital Outlay on Dairy Development	3,32.32	36.92	3,69.24
19.	512. Capital Outlay on Fisheries	13.91	9.95	23.86
20.	514. Capital Outlay on Community Development	..	2.66	2.66
21.	515. Investments in Agricultural Financial Institutions	2,59.50	28.33	2,87.83
22.	520. Capital Outlay on Industrial Research and Development	4,16.47	2,28.52	6,44.99
23.	521. Capital Outlay on Village and Small Industries	9,79.13	3,34.99	13,14.12
24.	522. Capital Outlay on Machinery and Engineering Industries	2.35	..	2.35
25.	526. Capital Outlay on Consumer Industries	33.51	..	33.51
26.	529. Capital Outlay on Other Industries	61.24	...	61.24
27.	531. Capital Outlay on Water and Power Development Services	5.48	..	5.48
28.	532. Capital Outlay on Multi-purpose River Projects	1,48,33.21	3,96.69	1,52,29.90
29.	533. Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects	82,99.05	4,72.25	87,71.30
30.	536. Capital Outlay on Civil Aviation	61.71	4.48	66.19
31.	537. Capital Outlay on Roads and Bridges	36,36.45	1,65.38	38,01.83
32.	538. Capital Outlay on Road and Water Transport Services	10,70.94	1,85.03	12,55.97
33.	544. Capital Outlay on Other Transport and Communication Services	27.51	26.25	53.76
	<b>Total</b>	<b>4,01,53.30</b>	<b>37,46.80</b>	<b>4,39,00.10</b>

(a) Excludes Rs. 6.46 lakhs spent from out of advance from the Contingency Fund during 1974-75 but not recouped to the Fund till the close of the year.

## EXPLANATORY NOTES

1. 532. *Capital Outlay on Multipurpose River Projects*—The progressive expenditure includes capitalised interest charges of Bhakra-Nangal Project-Unit No. I Bhakra Dam (Rs. 32,73.40 lakhs) and Beas Dam Project-Unit No. I Beas Sutlej Link (Rs. 0.13 lakh) and Unit No. II Beas Dam at Pong (Rs. 1.19 lakhs).

Pending final allocation of the capitalised interest among the various schemes of the Bhakra-Nangal Project by the Financial Adviser and Chief Accounts Officer, Bhakra Management Board, Nangal, the amount of interest has been accounted for under Unit No. I—Bhakra Dam provisionally.

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

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

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

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

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

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

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STATEMENT NO. 3

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## STATEMENT NO. 3—FINANCIAL

## A—Irrigation Projects

	Upper Bari Doab Canal	Sirhind Canal	Sutlej Valley Project (Eastern Canal)
	1	2	3
	(In lakhs)		
<b>1. Capital outlay during the year 1974-75—</b>			
(i) Direct ..	37.92	72.76	0.30
(ii) Indirect ..	..	..	..
(iii) Total ..	37.92	72.76	0.30
<b>2. Capital outlay to end of the year 1974-75—</b>			
(i) Direct ..	5,65.11	8,67.51	3,01.40
(ii) Indirect ..	..	..	..
(iii) Total ..	5,65.11	8,67.51	3,01.40
<b>3. Revenue receipts during the year 1974-75—</b>			
(i) Direct revenue (P.W. receipts) ..	1,12.97	1,49.18	39.07
(ii) Indirect Receipts ..	..	..	..
(iii) Total ..	1,12.97	1,49.18	39.07
<b>4. Revenue forgone or remission of revenue during the year 1974-75—</b>			The information
<b>5. Total revenue during the year 1974-75 (serial nos. 3(iii)+4) ..</b>	1,12.97	1,49.18	39.07
<b>6. Working expenses and maintenance during the year 1974-75—</b>			
(i) Direct ..	84.21	1,24.92	84.68
(ii) Indirect ..	..	..	..
(iii) Total ..	84.21	1,24.92	84.68

## RESULTS OF IRRIGATION WORKS

(Commercial)

Shah Nahar Canal Project	Madhopur Beas Link	Installation of 96 tubewells in Shahkote Block of Jullundur Division	Installation of 150 tube- wells along main branch to augment irrigation supplies from Upper Bari Doab Canal Tracts	Total
4	5	6	7	8
of rupees)				
6·15	..	4·33	1·92	1,23·38
..	..	..	..	..
6·15	..	4·33	1·92	1,23·38
1,24·88	3,61·12	1,39·76	27·17	23,86·95
..	..	..	..	..
1,24·88	3,61·12	1,39·76	27·17	23,86·95
9·51	..	3·82	..	3,14·55
..	..	..	..	..
9·51	..	3·82	..	3,14·55
is awaited from the concerned department.				
9·51	..	3·82	..	3,14·55
2·64	10·98	—2·96	..	3,04·47
..	..	..	..	..
2·64	10·98	—2·96	..	3,04·47

**\*STATEMENT NO. 3—FINANCIAL**

	<b>A—Irrigation Projects</b>		
	<b>Upper Bari Doab Canal</b>	<b>Sirhind Canal</b>	<b>Sutlej Valley Project (Eastern Canal)</b>
	<b>1</b>	<b>2</b>	<b>3</b>
			(In lakhs)
<b>7. Net revenue excluding interest—</b>			
(i) Surplus of revenue (serial no. 5) over expenditure [serial no. 6 (iii)] (+) or excess of expenditure [serial no. 6 (iii)] over revenue (serial no. 5)(—)	+28.76	+24.26	—45.61
(ii) Rate of return on capital outlay to end of the year (percentage) ..	+5.09	+2.79	—15.13
<b>8. Interest on direct capital outlay—</b>	50.31	67.74	21.09
<b>9. Net profit or loss after meeting interest—</b>			
(i) Surplus of revenue over expenditure (+) or excess of expenditure over revenue (—) ..	—21.55	—43.48	—66.70
(ii) Rate of return on capital outlay to end of year (percentage) ..	—3.81	—5.01	—22.13

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

RESULTS OF IRRIGATION WORKS—*concl'd.*

(Commercial)

Shah Nahar Canal Project	Madhopur Beas Link	Installation of 96 tube-wells in Shahkote Block of Jullundur Division	Installation of 150 tube-wells along main branch to augment irrigation supplies from Upper Bari Doab Canal Tracts	Total
4	5	6	7	8
of rupees)				
+6.87	-10.98	+6.78	..	+10.08
+5.50	-3.04	+4.86	..	+0.42
8.31	25.28	4.30	9.74	1,86.77
-1.44	-36.26	+2.48	-9.74	-1,76.69
-1.15	-1.04	+1.77	-35.84	-7.40



## EXPLANATORY NOTES

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

- (i) Installation of 92 deep tubewells in Mahalpur block of Hoshiarpur District, (ii) Harike Project, (iii) Sirhind Feeder Project, (iv) Exploratory Tubewells, (v) Installation of 150 tubewells along main branch to augment Irrigation supplies from Upper Bari Doab Canal tracts, (vi) Lift Irrigation Scheme from Narwana branch, (vii) Lift Irrigation Scheme near Bhimpur rest house, (viii) Water resources investigation scheme, (ix) Construction of Ghats in Irrigation Channels, (x) Reclamation of Rakkar and Thur areas in the State.

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

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

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

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

## STATEMENT NO. 4—DEBT POSITION

## (i) Statement of borrowings

Nature of Debt	Balance on 1st April 1974	Receipts during the year	Repayments during the year	Balance on 31st March 1975	Net increase (+) or decrease (—)
1	2	3	4	5	6
(In crores of rupees)					
<i>I—Public Debt—</i>					
603. Internal Debt of the State Government	88.01	1,41.12	1,32.89	96.24	+8.23
604. Loans and Advances from Central Government	2,43.38(a)	24.84(b)	26.77	2,41.45	—1.93
<b>Total—I—Public Debt</b>	<b>3,31.39(a)</b>	<b>1,65.96</b>	<b>1,59.66</b>	<b>3,37.69</b>	<b>+6.30</b>
<i>II—Small Savings, Provident Funds, etc.,</i>					
805. State Provident Funds	32.82	8.06	2.59	38.29	+5.47
<b>Grand Total</b>	<b>3,64.21(a)</b>	<b>1,74.02</b>	<b>1,62.25</b>	<b>3,75.98</b>	<b>+11.77</b>

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

(a) Differs from the closing balance adopted in Finance Accounts 1973-74 due to rounding.

(b) Includes minus Rs. 1.75 crores due to transfer of liability to Haryana (—Rs. 1.01 crores) and Rajasthan (—Rs. 0.74 crore) Governments as a result of reallocation of loans.

## EXPLANATORY NOTES

1. *Total Debt*—The total indebtedness of the State Government increased by Rs. 6.30 crores during 1974-75 to Rs. 3,37.69 crores.

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

(i) *Market Loans*—These are long term loans raised in the open market having a currency of more than twelve months. A loan (6 per cent Punjab Loan, 1984) of Rs. 13.28 crores was raised on 27th August 1974 at a discount of 1 per cent. This is redeemable at par on 27th August 1984. Of Rs. 13.28 crores, Rs. 12.79 crores (net) were realised in cash, Rs. 0.36 crore (net) by conversion of 4½ per cent Punjab Loan 1974 and Rs. 0.13 crore were allowed as discount.

During the year, 4½ per cent Punjab Loan 1974 (Rs. 3.65 crores) was notified for discharge. Rupees 1.84 crores towards share of successor states, viz. Haryana, Himachal Pradesh and Union Territory, Chandigarh were recovered from those Governments provisionally.

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

Full particulars of outstanding loans under this head are given in Statement no.17-A.

*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 the loans is set apart from the revenues each year to form a depreciation fund for purchasing securities of the loans for cancellation. During the year 1974-75 no securities were cancelled.

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

The balances in the two funds at the commencement and at the end of 1974-75 are given below :—

Name of the fund	Balance on 1st April 1974	Addition during the year	With-drawals during the year	Balance on 31st March 1975
1	2	3	4	5
(In lakhs of rupees)				
Sinking Fund (Depreciation)	1,84.65	29.58	29.85	1,84.38
Sinking Fund (Amortisation)	14,54.62	4,22.51	1,80.91	16,96.22
Total	16,39.27	4,52.09	2,10.76	18,80.60

Rupees 2,18.26 lakhs out of the total balance in the funds have been invested (March 1975) in securities. Of that Rs. 2,00.51 lakhs have been invested in securities of Government of India and Rs. 17.75 lakhs in securities of other States. The balance of Rs. 16,62.34 lakhs is merged in the general cash balance of the Government.

The withdrawal of Rs. 2,10.76 lakhs from the funds during the year represents amount transferred from the sinking funds of Punjab Loan 1974 to 'Miscellaneous Government Account' on maturity of loan.

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

(ii) *Loans from autonomous bodies*—During the year Rs. 84 lakhs were taken as loans from different autonomous bodies and Rs. 1.38 crores were paid in repayments of the outstanding loans. Complete particulars of the outstanding loans are given in Statement no. 17. Government paid Rs. 81.71 lakhs as interest on these loans.

(iii) *Loans from State Bank of India*—During the year Rs. 53.30 crores were taken from the State Bank of India, Chandigarh as short term loans for purchase of foodgrains for the Provincial Reserve of the State by hypothecating the stocks of foodgrains. Of these, Rs. 34.30 crores were repaid during the year leaving a balance of Rs. 19 crores. Government paid Rs. 3,58.70 lakhs as interest on these loans (at the rate of 8½ to 12 per cent).

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

At the end of the previous year, Rs. 16.30 crores were outstanding as ways and means advances. During 1974-75, Government obtained Rs. 36.60 crores as ways and means advances on twentyeight occasions. The entire amount of Rs. 52.90 crores was repaid during the year (by 23rd October 1974). Rupees 26.19 lakhs were paid as interest on these advances (at the rate of 6 per cent to 8 per cent).

Besides Rs. 3.68 crores outstanding from the previous year overdrafts aggregating Rs. 37.10 crores were availed of on eighteen occasions during the year 1974-75 in April 1974 (Rs. 29.35 crores) June 1974 (Rs. 7.75 crores). These were repaid in full during the year (by 26th June 1974). The Government paid Rs. 4.85 lakhs as interest on overdrafts (at the rate of 6 per cent to 7 per cent) during the year.

3. *Loans from the Government of India*—The loans from Central Government as on 31st March 1975 constituted 71.50 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 26.59 crores were received from the Government of India as loans during the year. This included Rs. 5 crores as ways and means advances taken against State's share of Taxes, Duties and Grants, etc., to clear overdraft by the State Government from the Reserve Bank. Repayment of loans received from Government of India was made according to the terms and conditions of the loans. The repayment of ways and means advance was made by adjustment from State share of

Union Excise Duties, etc. Interest amounting to Rs. 6,69,862 (at 5 per cent per annum) was paid on the said advance. Loan liability of Rs. 1.75 crores was also allocated during the year to Haryana (Rs.1.01 crores) and Rajasthan (Rs. 0.74 crore) Governments as a result of re-allocation of Bhakra Right Bank Power Project loans.

In addition to ways and means advance of Rs. 5 crores an advance of Rs. 1,12.58 lakhs against State's share of Income Tax was obtained from the Government of India to clear the overdrafts.

During the year Rs. 2.80 crores were received by the State Government as ways and means advances for Centrally Sponsored Schemes and these were adjusted as grants.

(a) *Loans from the Government of India outstanding on 31st March 1974*—In pursuance of the recommendations of Sixth Finance Commission, Government of India have modified the terms of repayment of loans other than loans for sharing of Small Savings Collection, Loans for Bhakra-Nangal Project and loans obtained by State Government as share in centralised Market borrowings. The loans for which terms of repayment have been modified have further been consolidated into new loans according to modified terms of repayments. The outstanding balance of loans received upto 31st March 1974 appear under a separate sub-major head 'F-Pre-1974—loans' in Statement no. 17.

(b) *Loans for rehabilitation and resettlement*—In accordance with the terms and conditions agreed to between the Government of India and the State Government, rehabilitation loans outstanding on the 31st March 1956 were to be repaid to the extent amounts are actually realised from the displaced persons. A package deal for losses on loans advanced to the State Government for rehabilitation of displaced persons was entered into between State Government and the Government of India according to which 35 per cent of the outstanding amount of loans on 1st January 1964 was to be paid by the State Government before the 31st March 1965 and the remaining 65 per cent was to be written off by the Government of India. The outstanding amount of loans was tentatively reckoned at Rs. 1.67 crores, on 1st January 1964. Out of Rs. 58 lakhs payable by State Government as its share, Rs. 20 lakhs were paid in cash and the balance was set off against earlier overpayment of loans. Reconciliation of the outstanding amount of loans on the 1st January 1964 is in progress.

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

Name of Sinking Fund	Balance on the 1st April 1974	Addition during the year	Withdrawal during the year	Balance on the 31st March 1975
1	2	3	4	5
(In lakhs of rupees)				
1. Loans received for Bhakra-Nangal Project	23,20.56(a)	..	10,41.12	12,79.44
2. Loans received out of Consolidated open Market Borrowings of Government of India	1,58.30(a)	15.08	..	1,73.38
<b>Total</b>	<b>24,78.86</b>	<b>15.08</b>	<b>10,41.12</b>	<b>14,52.82</b>

(a) Differs by Rs. 0.01 lakh from the closing balance adopted in Finance Accounts 1973-74 due to rounding

Out of the balance in the sinking fund at the end of March 1975 for repayment of loans received for Bhakra-Nangal Project, Rs. 4,00 lakhs were invested in the securities of the Government of India and the balance is merged in general cash balance of Government.

The withdrawal of Rs. 10,41.12 lakhs represents amount transferred to 'Miscellaneous Government Account' on discharge of loan from revenue during the year.

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

4. *State Provident Funds*—These comprises mainly the Provident Fund balances of Government servants.

#### (ii) Other Obligations

In addition to the above, the balances at the credit of earmarked and other funds as also certain deposits to the extent to which they have not been invested but are merged with the general cash balance of Government, also constitute the liability of State Government. Such liability at the end of March 1975 was Rs. 78.82 crores as shown below (further details are available in Statements nos. 16 and 19).

Nature of obligations	Amount on 1st April 1974	Receipts during the year	Repayments during the year	Balance on 31st March 1975	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.	3.83	24.29	20.76	7.36	+3.53
Non-interest bearing obligations such as Civil deposits, Deposits of local funds, other earmarked funds, etc.	78.75(a)	1,41.72	1,49.01	71.46	-7.29
Total	82.58(a)	1,66.01	1,69.77	78.82	-3.76

(a) Differs by Rs. 0.19 crore from the closing balance adopted in Finance Accounts 1973-74 due to *proforma* dropping of balances of certain committees. For details see footnote (a) at page 198.

## (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 :—

	1973-74	1974-75	Net increase (+) or decrease (—)
(In crores of rupees)			
Gross debt and other obligations outstanding at the end of the year	4,46.79(a)	4,54.80	+8.01
(i) Interest paid by the Government—			
(a) On Public debt and provident funds	17.51	18.98	+1.47
(b) On other obligations	0.22	0.84	+0.62
Total	17.73	19.82	+2.09
(ii) <i>Deduct</i> —			
Interest received on loans and advances given by the Government	—2.94	—2.83	—0.11
Interest realised on investment of cash balances*	—0.15	—0.51	+0.36
(iii) Net amount of interest charges	+14.64	+16.48	+1.84
(iv) Percentage of gross interest-item (i) to total revenue receipts	7.65	7.92	+0.27
(v) Percentage of net interest-item (iii) to total revenue receipts	6.32	6.59	+0.27

There were in addition certain other receipts (Rs. 7.08 crores) such as (i) interest received from commercial departments, (ii) interest realised on investment of balances in the sinking fund and (iii) interest realised from successor States their share for servicing of the debt outstanding on 31st October 1966. The Government also received during the year Rs. 88.54 lakhs as dividend and profit on investment in Public Undertakings and other investments.

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

	1973-74	1974-75	Increase
(In crores of rupees)			
Contribution to sinking funds	4.07	4.67	0.60

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

(a) Differs by Rs. 0.20 crore from the closing balance adopted in Finance Accounts 1973-74 due to *proforma* dropping (Rs. 0.19 crore) of balances of certain committees and due to rounding (Rs. 0.01 crore).

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

(i) Statement of loans and advances

Categories of loans and advances	Balance outstanding on 1st April 1974	Paid during the year	Repaid during the year	Balance outstanding on 31st March 1975	Net addition during the year
1	2	3	4	5	6
(In crores of rupees)					
<b>(a) Loans for Social and Community Services—</b>					
677. Loans for Education, Art and Culture	2.33	0.07	0.13	2.27	—0.06
680. Loans for Medical	0.04	..	0.01	0.03	—0.01
682. Loans for Public Health, Sanitation and Water Supply	2.87	0.74	0.10	3.51	0.64
683. Loans for Housing	13.62	2.48	0.70	15.40	1.78
684. Loans for Urban Development	8.38	1.63(d)	0.22	9.79	1.41
688. Loans for Social Security and Welfare	—2.56	0.03	0.07	—2.60(f)	—0.04
695. Loans for Other Social and Community Services	0.10	(d)	0.02	0.08	—0.02
<b>Total (a)</b>	<b>24.78</b>	<b>4.95</b>	<b>1.25</b>	<b>28.48</b>	<b>3.70</b>
<b>(b) Loans for Economic Services—</b>					
<b>(i) General Economic Services—</b>					
698. Loans to Co-operative Societies	6.07	0.36(e)	0.20	6.23	0.16
704. Loans for other General Economic Services	(a)	..	(b)	(c)	..
<b>Total (i)</b>	<b>6.07</b>	<b>0.36</b>	<b>0.20</b>	<b>6.23</b>	<b>0.16</b>

(a) Rs. 37,630.

(b) Rs. 8,198.

(c) Rs. 29,432.

(d) Excludes amount spent from out of advance from the Contingency Fund during 1974-75 but not recouped to the Fund till the close of the year. For details please see footnote (a) at page 21.

(e) Includes Rs. 25.00 lakhs spent from out of advance from the Contingency Fund during 1973-74 and recouped to the Fund during 1974-75.

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



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

(i) Statement of loans and advances—contd.

Categories of loans and advances	Balance outstanding on 1st April 1974	Paid during the year	Repaid during the year	Balance outstanding on 31st March 1975	Net addition during the year
1	2	3	4	5	6
(b) Loans for Economic Services—contd.					
(ii) Agriculture and Allied Services—					
705. Loans for Agriculture	6.66	1.26	2.06	5.86	—0.80
706. Loans for Minor Irrigation, Soil Conservation and Area Development	12.61	1.35	0.99	12.97	0.36
709. Loans for Food and Nutrition	0.50	..	0.50	..	—0.50
714. Loans for Community Development	4.94	0.09	0.36	4.67	—0.27
715. Loans to Agricultural Financial Institutions	0.17	(a)	0.10	0.07	—0.10
<b>Total (ii)</b>	<b>24.88</b>	<b>2.70</b>	<b>4.01</b>	<b>23.57</b>	<b>—1.31</b>
(iii) Industry and Minerals—					
721. Loans for Village and Small Industries	1.70	0.81	1.40	1.11	—0.59
722. Loans for Machinery and Engineering Industries	..	0.15	..	0.15	0.15
723. Loans for Petroleum, Chemicals and Fertilizer Industries	0.02	..	..	0.02	..
726. Loans for Consumer Industries	0.19	..	(b)	0.19	..
730. Loans to Industrial Financial Institutions	0.08	0.30	..	0.38	0.30
<b>Total (iii)</b>	<b>1.99</b>	<b>1.26</b>	<b>1.40</b>	<b>1.85</b>	<b>—0.14</b>

(a) Excludes Rs. 25 lakhs spent from out of advance from the Contingency Fund during 1974-75 but not recouped to the Fund till the close of the year.

(b) Rs. 1,677.

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

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

Categories of loans and advances	Balance outstanding on 1st April 1974	Paid during the year	Repaid during the year	Balance outstanding on 31st March 1975	Net addition during the year
1	2	3	4	5	6
(b) Loans for Economic Services—concl'd.					
(iv) Water and Power Development					
734. Loans for Power Projects	3,84.30	41.75(a)	..	4,26.05	41.75
(c) 766. Loans to Government Servants, etc.	5.60(b)	6.99	6.29	6.30	0.70
(d) 767. Miscellaneous Loans	0.08	..	0.25	—0.17(d)	—0.25
<b>Grand Total</b>	<b>4,47.70(c)</b>	<b>58.01</b>	<b>13.40</b>	<b>4,92.31</b>	<b>44.61</b>

(In crores of rupees)

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

**(II) Recoveries in arrears**

According to the orders issued by the Government in December 1961 the administrative departments are required to intimate to audit by the 10th of August every year arrears in recovery of principal and interest for the loans, the detailed accounts of which are maintained by the departmental officers. Out of 124 statements due for 1974-75 from 23 departmental officers none has been received so far (March, 1976).

(a) Excludes Rs. 1.00 lakhs spent from "out of advance from the Contingency Fund during 1974-75 but not recouped to the Fund till the close of the year.

(b) Differs by Rs. 0.01 crore (decreased) from the closing balance adopted in Finance Accounts 1973-74 due to *proforma* adjustment of balances allocated to successor States during 1974-75 *vide* details given in Appendix I.

(c) Differs by Rs. 0.05 crore (increased) from the closing balance adopted in Finance Accounts 1973-74 due to *proforma* adjustment of balances allocated to successor states during 1974-75 *vide* details given in Appendix I.

(d) The minus balance is under investigation in consultation with treasuries.

*Note.*—The balances outstanding on 31st March 1974 against the different loan heads have been identified under revised functional major heads of account introduced from 1st April 1974.

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

No law has been passed by the State Legislature under Article 293(1) of the Constitution laying down the limits within which Government may give guarantees on the security of the Consolidated Fund of the State. The statement given below shows the guarantees given by Government of Punjab for repayment of loans, etc., raised by statutory corporations, local bodies, co-operative banks and societies and others and outstanding on 31st March 1975.

In consideration of the guarantees given, the Government charges guarantee fee from the above institutions at the rate of 0.50 per cent on the total amount of guarantee given by the Government during the year. This guarantee fee is, however, not applicable in the case of co-operative concessional finance provided by the Reserve Bank of India, bonds issued by the Punjab Financial Corporation, loans availed of by the Punjab Housing Development Board from the Housing 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. 42,11,500.

Guarantees for loans, debentures, bonds, etc., raised [ ]	Maximum amount guaranteed	Sums guaranteed outstanding on 31st March 1975
1	2	3
	(In lakhs of rupees)	
(i) Statutory corporations and boards	.. 73,89.91	56,85.23
(ii) Government companies	.. 57,57.10	19,78.88
(ij) Co-operative banks and societies	.. 2,96,40.12	1,59,81.33
(iv) Local bodies	.. 2,00.86	1,22.95
(v) Private companies	.. 1,97.55	1,77.49
Total	.. 4,31,85.54	2,39,45.88

The particulars of guarantees given by the Government and outstanding on the 31st March 1975 are given below :—

Public or other body for which guarantee has been given and nature of guarantee	Maximum amount guaranteed	Sums guaran- teed outstanding on 31st March 1975
1	2	3
	(In lakhs of rupees)	
<i>Statutory corporations and boards—</i>		
(a) Guarantees given for Punjab Financial Corporation—		
(i) for repayment of share capital and payment of dividend thereon	.. 1,50.00	1,50.05*

\*Includes interest/dividend.

Public or other body for which guarantee has been given and nature of guarantee	Maximum amount guaranteed	Sums guaranteed outstanding on 31st March 1975
1	2	3
<i>Statutory corporations and boards—contd.</i> (In lakhs of rupees)		
(a) Guarantee given for Punjab Financial Corporation— <i>concl'd.</i>		
(ii) for repayment of principal of bonds issued and deposits accepted and payment of interest thereon ..	5,40.95	₹4,33.95*
(b) Guarantee given to the Housing and Urban Development Corporation, New Delhi for repayment of loan and interest thereon taken by the Punjab Housing and Development Board, Chandigarh ..	65.56	56.76
(c) Guarantee for repayment of loan (and interest) raised in the open market by Punjab State Electricity Board ..	28,76.57	₹27,96.94
(d) Counter-guarantee to the State Bank of Patiala against guarantee issued by the bank to Russian suppliers for payment of cost of (and interest on default) crawler tractors, crawler dozers and diesel generating sets supplied to Punjab State Electricity Board ..	90.39	63.22
(e) Counter-guarantee to the State Bank of Patiala against guarantee given by the bank to Russian suppliers for payment of cost of (and interest on default) spares for crawler tractors and crawler dozers supplied to Punjab State Electricity Board ..	5.86	1.86
(f) Guarantee given for raising of loan from Rural Electrification Corporation for rural electrification by Punjab State Electricity Board ..	20,09.05	12,11.45
(g) Guarantee given to Life Insurance Corporation of India for repayment of loan and interest thereon taken by Punjab State Electricity Board ..	3,50.00	..
(h) Guarantee given to Oriental Bank of Commerce, Ltd., for repayment of loan taken by Punjab State Electricity Board ..	50.00	20.00

\*Includes interest/dividend.

Public or other body for which guarantee has been given and nature of guarantee	Maximum amount guaranteed	Sums guaranteed outstanding on 31st March 1975
1	2	3
<i>Statutory corporations and boards—concl'd.</i>		
(In lakhs of rupees)		
(i) Guarantee given to State Bank of Patiala against cash credit facilities availed of by Punjab State Electricity Board ..	11,00.00	9,00.00
(j) Guarantee to the State Bank of India for repayment of loan and interest thereon given to the Punjab State Warehousing Corporation, Ltd., Chandigarh ..	1,21.53	27.00
(k) Guarantee given to the State Bank of Patiala for loan and cash credit availed of by P.E.P.S. U. Road Transport Corporation, Patiala ..	30.00	24.00
Total—Statutory corporations and boards	73,89.91	56,85.23
<i>Government companies—</i>		
(a) Guarantees given for repayment of loans obtained by Punjab State Tube-wells Corporation, Ltd., Chandigarh from—		
(i) Central Bank of India ..	88.00	10.00
(ii) New Bank of India ..	22.00	..
(iii) Punjab and Sind Bank, Ltd. ..	59.50	41.00
(iv) State Bank of Patiala ..	5,27.60	2,67.38
(v) National Bank of India ..	37.00	33.50
(b) Guarantee given to State Bank of India against cash credit facilities availed of by the Punjab State Civil Supplies Corporation, Ltd., Chandigarh ..	50,00.00	16,09.00
(c) Guarantee given to Punjab and Sind Bank, Ltd., Chandigarh for repayment of loan taken by Land Development and Seed Corporation, Ltd., Chandigarh ..	23.00	18.00
Total—Government companies ..	57,57.10	19,78.88

Public or other body for which guarantee has been given and nature of guarantee

Maximum amount guaranteed  
Sums guaranteed outstanding on 31st March 1975

1

2

3

(In lakhs of rupees)

*Co-operative banks and societies—*

## (a) Co-operative banks—

(i) Guarantee for repayment of debentures floated by the Punjab State Co-operative Land Mortgage Bank, Ltd., Chandigarh ..	1,27,56.43	96,62.62
(ii) Surety for repayment of principal and interest on loans taken by the Punjab State Co-operative Bank, Ltd., Chandigarh ..	89,18.69	40,27.71
<b>Total—Co-operative banks ..</b>	<b>2,16,75.12</b>	<b>1,36,90.33</b>

## (b) Co-operative societies—

(i) Guarantee given for repayment of loans raised by Batala Co-operative Sugar Mills, Ltd., Batala from—		
1. Industrial Finance Corporation ..	45.00	17.00
2. Life Insurance Corporation of India ..	15.00	15.00
(ii) Guarantee given for repayment of loans raised by Doaba Co-operative Sugar Mills, Ltd., Nawanshahar from—		
1. Industrial Finance Corporation ..	45.00	39.00
2. Central Co-operative Bank, Ltd., Nawanshahar ..	30.00	24.00
3. Central Co-operative Bank, Jullundur ..	5.00	..
(iii) Guarantee given for repayment of loans raised by Morinda Co-operative Sugar Mills, Ltd., Morinda from Industrial Finance Corporation ..	45.00	17.00
(iv) Guarantee given to State Bank of India against cash credit facilities availed of by the Punjab State Co-operative Supply and Marketing Federation, Ltd., Chandigarh ..	77,00.00	21,79.00
(v) Guarantee given to Punjab State Co-operative Bank, Chandigarh for repayment of loan raised by the Punjab State Federation of Consumers' Co-operative Wholesale Store, Ltd., Chandigarh ..	80.00	..
<b>Total—Co-operative societies ..</b>	<b>79,65.00</b>	<b>22,91.00</b>
<b>Total—Co-operative banks and societies ..</b>	<b>2,96,40.12</b>	<b>1,59,81.33</b>

Public or other body for which guarantee has been given and nature of guarantee	Maximum amount guaranteed	Sums guaranteed outstanding on 31st March 1975
1	2	3
	(In lakhs of rupees)	
<b>Local bodies—</b>		
Guarantees for repayment of principal of, and payment of interest on, loans availed of by thirty-eight municipal committees ..	2,00.86	1,22.95
Total—Local bodies (a) ..	2,00.86	1,22.95
<b>Private companies—</b>		
(a) Counter-guarantee given to the Punjab National Bank for repayment of principal of, and payment of interest on loans taken by Napco Bevel Gear of India, Ltd., Faridabad from U.S.Aid Loan. Since the area of operation of the company extends beyond the territory of Haryana State, Government of Punjab will meet initially the guarantee liability if it arises and financial adjustment will be settled by that Government with Haryana, etc., by mutual agreement ..	1,75.00	1,75.00
(b) Guarantee given to Punjab Financial Corporation for loans advanced by it to—		
(i) Guru Nanak Auto Engineering and Foundry Works, Goraya ..	0.71	..
(ii) Messrs Gulati Industrial Corporation, Goraya ..	0.50	0.61*
(iii) Messrs Indo Knit Embroidery(P) Ltd., Amritsar ..	0.97	..
(iv) Messrs Gurmukh Singh and Sons, Ludhiana ..	2.18	0.83
(v) Messrs Markfed Vanaspati and Allied Industries, Khanna ..	18.19	1.05
Total—Private companies ..	1,97.55	1,77.49

(a) Excludes information in respect of six municipalities and three different improvement trusts which has not been received from the Government.

\*Includes interest and other incidental charges.

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

	As on 1st April 1974	As on 31st March 1975
	(In lakhs of rupees)	
<i>(a) General Cash balances—</i>		
1. Cash in treasuries ..	13.41	10.58
2. Deposits with the Reserve Bank ..	-15,74.54	[-36,78.68
3. Deposits with other banks ..	*	*
Total ..	<hr/> -15,61.13	<hr/> -36,68.10
4. Investments held in the Cash balance Invest- ment Account ..	2,24.79	2,77.29
Total—(a) ..	<hr/> -13,36.34	<hr/> -33,90.81
<i>(b) Other cash balances and investments—</i>		
(i) Cash with the departmental officers, viz., Forest and Public Works ..	63.82	64.58
(ii) Permanent advances for contingent expenditure with departmental officers ..	4.67	4.96
(iii) Investments of earmarked funds ..	6,94.65	6,94.65
Total—(b) ..	<hr/> 7,63.14	<hr/> 7,64.19
Total—(a) and (b) ..	<hr/> -5,73.20	<hr/> -26,26.62

**EXPLANATORY NOTES**

Under an agreement with the Reserve Bank of India, the Government has to maintain with the Bank a minimum balance of Rs.30.00 lakhs on all days. If the balance falls below the agreed minimum, the Government can take ordinary ways and means advances upto a maximum of Rs. 3,60.00 lakhs and special ways and means advances upto a maximum of Rs. 1,80.00 lakhs. The Reserve Bank allowed the Government on temporary basis to draw additional special ways and means advances upto Rs. 10,90.00 lakhs and thus, for certain periods, the overall maximum limit was Rs. 16,30.00 lakhs during the year. (This facility for the drawal of additional special ways and means advances of Rs. 10,90.00 lakhs which was reduced to Rs. 10,80.00 lakhs in June 1974, was ultimately withdrawn by the Reserve Bank of India in September 1974.). Both the advances carry interest at one per cent below the bank rate in force. If, even after the maximum advance is given, the cash balance is below the prescribed minimum, the bank allows overdrafts and charges interest on these overdrafts. If the overdraft persists for a consecutive period of over seven days, the Bank has a right to suspend payments relating to the Government at the Bank's offices and agencies (except payments to be made outside India).

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



How far the Government maintained this minimum balance with the Bank in 1974-75 is shown below :—

(a) Number of days on which the minimum balance was maintained without obtaining any advances	245 days
(b) Number of days on which the minimum balance was maintained by taking ordinary and special ways and means advances	43 days
(c) Number of days on which the minimum balance was maintained by taking ordinary, special and additional special ways and means advances	41 days
(d) Number of days on which overdrafts had to be taken as minimum balance could not be maintained even after taking ordinary, special and additional special ways and means advances to the full extent	36 days

At the end of the previous year, Rs. 16.30 crores were outstanding as ways and means advances. During 1974-75, Government obtained Rs. 36.60 crores as ways and means advances on twentyeight occasions. The entire amount of Rs. 52.90 crores was repaid during the year. Rupees 26.19 lakhs were paid as interest on these advances (at the rate of 6 per cent to 8 per cent).

Besides Rs. 3.68 crores outstanding from the previous year overdrafts aggregating Rs. 37.10 crores were availed of on eighteen occasions during the year 1974-75. These were repaid in full during the year. The Government paid Rs. 4.85 lakhs as interest on overdrafts (at the rate of 6 per cent to 7 per cent) during the year.

Treasury bills (Government of India) for Rs. 80.62 crores were also rediscounted on forty-six occasions during the year to make up deficiency in the cash balance.

2. The balance under "Deposits with the Reserve Bank" represents the balance after taking into account inter-Government monetary adjustments advised to the Reserve Bank of India upto the 25th April 1975. There is a difference of Rs 2,82,25,535 between the figures reflected in the account and those received from the Reserve Bank of India. The difference is under reconciliation.

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

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

	(In lakhs of rupees)
Government of India Treasury Bills	52.50
Government of India Securities	71.73
Securities of the Government of—	
Punjab	8.49
Gujarat	10.09
Madhya Pradesh	12.97
West Bengal	6.73
Punjab State Electricity Board Bonds	1,14.68
Kapurthala Co-operative Bank-Fixed Deposit	0.10
<b>Total</b>	<b>2,77.29</b>

Interest realised during the year on these investment was Rs. 51.18 lakhs.\*

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

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

(In lakhs of rupees)

(i) Punjab Steel and Alloy Castings, Ltd., Chandigarh	2.80
(ii) Dholpur Glass Works, Ltd., Dholpur	0.50
(iii) Udai Bhan Industries, Ltd., Dholpur which are under liquidation.	3.50

According to the information furnished by the Government the total investments of Government in the share capital and debentures of different concerns at the end of 1972-73, 1973-74 and 1974-75 were Rs. 36.66 crores, Rs. 44.04 crores and Rs. 55.03 crores. The dividend/interest received therefrom was Rs. 0.87 crore (2.37 per cent), Rs. 0.57 crore (1.30 per cent) and Rs. 0.74 crore (1.34 per cent) respectively. Further details are given in Appendix IV.

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

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

The following is a summary of the balances on 31st March 1975 :—

Debit balance	Sector of the General Account	Name of Account	Credit balance
1	2	3	4
Rs.			Rs.
	A to D,G, H and part of L	Government Account	29,14,45,612
		<b>Consolidated Fund</b>	
	E	Public Debt	3,37,68,98,350
4,92,31,16,387	F	Loans and Advances	
		Contingency Fund	5,12,86,112
		<b>Public Account</b>	
	I	Small Savings, Provident Funds, etc.	38,29,27,413
	J	Reserve Funds—	
		Reserve Funds bearing interest	3,95,00,093
		Reserve Funds not bearing interest—	
		Gross balance	46,25,95,511
6,94,13,081		Investments	
	K	Deposits and Advances—	
		Deposits bearing interest	3,41,02,376
		Deposits not bearing interest—	
		Gross balance	32,15,06,197
51,910		Investments	
11,32,700		Advances	
	L	Suspense and Miscellaneous Suspense	4,56,61,696

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

Debit balance	Sector of the General Account	Name of Account	Credit balance
1	2	3	4
Rs.			Rs.
		<b>Public Account—concl'd.</b>	
	L	Suspense and Miscellaneous —concl'd.	
		Other Accounts—	
2,77,29,004		Investments	
69,54,210		Other items	
59,08,482		Accounts with Governments of foreign countries	
	M	Remittances	
38,52,00,872		Money Orders, Remittances and adjust- ments between officers rendering accounts to the same Accountant General, etc.	
		Inter-Government Adjustment Accounts	4,67,72,969
—36,68,10,317(a)	N	Cash balance (closing)	
<u>5,05,26,96,329</u>		<b>Total</b>	<u>5,05,26,96,329</u>

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

## EXPLANATORY NOTES

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

\* Under the system of book-keeping followed in Government accounts, the amounts booked under revenue, capital and other transactions of Government the balances of which are not carried forward from year to year, are closed to a single head called "Government Account". The balance under this head represents the cumulative result of all such transactions so that after adding thereto the balances under 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 1974-75 given below will show how the net amount at the end of the year has been arrived at :—

Dr. Rs.	Details	Cr. Rs.
	A—Amount at the credit of Government Account on 1st April 1974*	27,46,40,038
	B—Revenue Receipts	2,50,01,72,826
2,20,22,55,074	C—Expenditure on revenue account	
37,46,79,502	D—Expenditure on capital account	
5,00,00,000	E—Transfer to Contingency Fund	
	F—Inter-State Settlement	1,83,97,300
18,732	G—Miscellaneous Government Account	12,51,88,756
29,14,45,612	H—Balance at the credit of the Government Account on 31st March 1975	
<hr/>	<hr/>	<hr/>
2,91,83,98,920	Total	2,91,83,98,920

\*The amount at the credit of Government Account on 1st April 1974 differs by Rs. 23,91,307 (credit) from the amount in Finance Accounts 1973-74 owing to the *proforma* adjustments and *proforma* dropping of balances under debt and deposit heads as under consequent upon the allocation of balances outstanding in the accounts of the composite State of Punjab and the implementation of the reforms in the structure of accounts with effect from 1st April 1974.

	Rs.
F. Loans and Advances—	
688. Loans for Housing,—	
Loans for subsidised Industrial Housing Scheme	—5,95,000 (Debit)
766. Loans to Government Servants, etc.—	
House Building Advances	68,653 (Debit)
Advances for the purchase of Motor conveyances	11,326 (Debit)
Other advances	260 (Debit)
848. Other Deposits—	
Miscellaneous Deposits—	
(i) Deposit Account of grants made by the Indian Central Cotton Committee	2,45,102 (Credit)
(ii) Deposit Account of grants made by the Indian Council of Agricultural Research	4,58,743 (Credit)
(iii) Deposit Account of grants made by the Indian Central Sugarcane Committee	1,20,380 (Credit)
(iv) Deposit Account of grants made by the National Co-operative Development Corporation	6,77,766 (Credit)
(v) Deposit Account of grants made by the Central Tea Board	41,555 (Credit)
(vi) Deposit Account of grants made by the Indian Oilseeds Committee	2,71,854 (Credit)
(vii) Deposit Account of grants made by the Indian Central Tobacco Committee	53,866 (Credit)
(viii) Deposit Account of grants made by the Indian Central Spices and Cashewnut Committee	7,280 (Credit)
<hr/>	<hr/>
Net Total	23,91,307 (Credit)

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

	Debit	Credit
	Rs.	Rs.
(1) Unreconciled balances under Debt, and Deposit heads written off under special sanction	18,732	854
(2) Balances of sinking funds of discharged loans transferred to Government Account	..	12,51,87,902
Total	18,732	12,51,88,756

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

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

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

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

4. The extent to which the balances have been allocated to successor States during 1974-75 is stated below. The details are given in Appendix I :—

	Rs.
(i) Allocated to Haryana	66,786 (Debit)
(ii) Allocated to Chandigarh (Union Territory)	5,81,547 (Credit)
Total	5,14,761 (Credit)

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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 1974-75 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	14,08,88	5.63	6.40
<b>(ii) Taxes on Property and Capital ] transactions—</b>			
Land Revenue	1,83,24 ]	0.73	0.83
Stamps and Registration Fees	17,64,53	7.06	8.01
Estate Duty	29,83	0.12	0.14
Taxes on Immovable property other than Agricultural land	1,94	0.01	0.01
<b>(iii) Taxes on commodities and services—</b>			
State Excise	39,88,43	15.95	18.11
Sales Tax	63,34,82	25.34	28.76
Taxes on Vehicles	5,60,65	2.24	2.55
Taxes on Goods and Passengers	13,02,76	5.21	5.91
Taxes and Duties on Electricity	4,79,58	1.92	2.18
Other Taxes and Duties on commodities and services	5,45,26	2.18	2.48
<b>Total-Tax Revenue</b>	<b>1,65,99,92</b>	<b>66.39</b>	<b>75.38</b>
<b>(b) Non-Tax Revenue—</b>			
<b>(i) Interest Receipts, Dividends and Profits</b>			
	11,30,21	4.52	5.13
<b>(ii) Administrative Services</b>			
	3,48,67	1.40	1.58
<b>(iii) Pensions and Miscellaneous General Services</b>			
	1,88,35	0.75	0.86



**STATEMENT NO. 9—STATEMENT OF REVENUE AND EXPENDITURE  
UNDER DIFFERENT HEADS FOR THE YEAR 1974-75 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>			
(iv) Social and Community Services	7,97,18	3.19	3.62
(v) Economic Services— General Economic Services	1,01,64	0.41	0.46
Agriculture and Allied Services	4,36,27	1.74	1.98
Industry and Minerals	44,03	0.18	0.20
Water and Power Development	5,33,79	2.13	2.42
Transport and Communications	14,87,63	5.95	6.76
<b>Total (v)</b>	<b>26,03,36</b>	<b>10.41</b>	<b>11.82</b>
<b>(c) Grants-in-aid and Contributions</b>			
	33,34,04	13.34	15.14
<b>Grand Total-Revenue</b>	<b>2,50,01,73</b>	<b>100.00</b>	<b>113.53</b>

**STATEMENT NO. 9—STATEMENT OF REVENUE AND EXPENDITURE UNDER DIFFERENT HEADS FOR THE YEAR 1974-75 EXPRESSED AS A PERCENTAGE OF TOTAL REVENUE/EXPENDITURE—contd.**

Expenditure Heads	Amount in thousands of rupees	Percentage of total revenue	Percentage of total expenditure
1	2	3	4
<b>Fiscal Services—</b>			
(i) Collection of Taxes on Income and Expenditure	..	..	..
(ii) Collection of Taxes on Property and Capital Transactions—			
Land Revenue	2,08,46	0.83	0.95
Stamps and Registration	20,76	0.08	0.09
Collection of other Taxes on Property and Capital Transactions	1,67	0.01	0.01
(iii) Collection of Taxes on Commodities and Services—			
State Excise	41,31	0.16	0.19
Sales Tax	96,67	0.39	0.44
Taxes on Vehicles	11,99	0.05	0.05
Other Taxes and Duties on Commodities and Services	19,78	0.08	0.09
(iv) Other Fiscal Services	22,46	0.09	0.10
<b>Total—Fiscal Services</b>	<b>4,23,10</b>	<b>1.69</b>	<b>1.92</b>
Interest payments and servicing of debt	24,48,96	9.80	11.12
Organs of State	2,80,79	1.12	1.28
Administrative Services	28,01,69	11.21	12.72
Pensions and Miscellaneous General Services	5,25,67	2.10	2.39
Social and Community Services	87,65,96	35.06	39.80

**STATEMENT NO. 9 — STATEMENT OF REVENUE AND EXPENDITURE  
UNDER DIFFERENT HEADS FOR THE YEAR 1974-75 EXPRESSED  
AS A PERCENTAGE OF TOTAL REVENUE/EXPENDITURE—concl'd.**

Expenditure Heads	Amount in thousands of rupees	Percentage of total revenue	Percentage of total expenditure
1.	2	3	4
<b>Economic Services—</b>			
General Economic Services	2,53,77	1·01	1·15
Agriculture and Allied Services	18,36,90	7·35	8·34
Industry and Minerals	2,87,61	1·15	1·31
Water and Power Development	12,80,06	5·12	5·81
Transport and Communications	30,72,71	12·29	13·95
Total	67,31,05	26·92	30·56
<b>Grants-in-aid and Contributions</b>	45,33	0·18	0·21
<b>Grand Total—Expenditure (Revenue Account)</b>	2,20,22,55	88·08	1,00·00

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

Particulars  1	Actuals for 1974-75		Total  4
	Charged	Voted	
	Rs.	Rs.	
Expenditure Heads (Revenue Account)	25,64,46,089	1,94,58,08,985	2,20,22,55,074
Expenditure Heads (Capital Account)	4,51,247	37,42,28,255	37,46,79,502
Disbursements under Public Debt, Loans and Advances- (a)	1,59,66,82,027	58,00,52,281(b)	2,17,67,34,308
Transfer to Contingency Fund	..	5,00,00,000	5,00,00,000
<b>Total</b>	<b>1,85,35,79,363</b>	<b>2,95,00,89,521</b>	<b>4,80,36,68,884</b>

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

<b>E. Public Debt—</b>			
Internal Debt of State Government	1,32,89,15,185	..	1,32,89,15,185
Loans and Advances from the Central Government	26,77,66,842	..	26,77,66,842
<b>F. Loans and Advances</b>	..	58,00,52,281	58,00,52,281
<b>Total</b>	<b>1,59,66,82,027</b>	<b>58,00,52,281</b>	<b>2,17,67,34,308</b>

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

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

Heads	Actuals for 1974-75 Rs.
<b>I. RECEIPT HEADS (REVENUE ACCOUNT)—</b>	
<b>A. Tax Revenue*—</b>	
<b>(a) Taxes on income and expenditure—</b>	
<b>021. Taxes on Income other than Corporation Tax—</b>	
Share of net proceeds assigned to States ..	14,08,88,000
Total ..	<u>14,08,88,000.</u>
<b>028. Other Taxes on Income and Expenditure—</b>	
Taxes on Professions, Trades, Callings and Employment ..	120
Total ..	<u>120</u>
Total—(a) Taxes on income and expenditure ..	<u>14,08,88,120</u>
<b>(b) Taxes on property and capital transactions—</b>	
<b>029. Land Revenue—</b>	
Land Revenue/Tax ..	1,66,35,494
Rates and Cesses on Land ..	1,65,176
Sale proceeds of Waste lands and redemption of land tax ..	1,06,095
Other receipts ..	14,85,498
Deduct—Portion of land revenue due to irrigation works ..	—68,017
Total ..	<u>1,83,24,246</u>
<b>030. Stamps and Registration Fees—</b>	
<b>B. Stamps—Judicial—</b>	
Court fees realised in Stamps ..	1,26,99,849
Other receipts ..	4,258
Total—B. Stamps—Judicial ..	<u>1,27,04,107</u>
<b>C. Stamps—Non-Judicial—</b>	
Sale of stamps ..	12,62,98,904
Duty on impressing of documents ..	91,41,235
Other receipts ..	49,28,810
Total—C. Stamps—Non-Judicial ..	<u>14,03,68,949</u>

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

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

Heads	Actuals for 1974-75
	Rs.
<b>A. Tax Revenue —<i>contd.</i></b>	
<b>(b) Taxes on property and capital transactions—<i>concl.</i></b>	
<b>030. Stamps and Registration Fees—<i>concl.</i></b>	
<b>D. Registration fees—</b>	
Fees for registering documents	.. 2,26,34,781
Other receipts	.. 7,44,996
Total—D. Registration fees	.. 2,33,79,777
Total (030)	.. 17,64,52,833
<b>031. Estate Duty—</b>	
<b>A. Agricultural land—</b>	
Share of net proceeds assigned to State/Union Territory Governments	.. 6,92,000
<b>B. Property other than Agricultural land—</b>	
Share of net proceeds assigned to States	.. 22,91,000
Total (031)	.. 29,83,000
<b>035. Taxes on Immovable property other than Agricultural land—</b>	
Ordinary Collections	.. 1,94,218
Total	.. 1,94,218
Total—(b) Taxes on property and capital transactions	.. 19,79,54,297
<b>(c) Taxes on commodities and services—</b>	
<b>039. State Excise—</b>	
Country spirits	.. 29,97,92,711
Malt liquor	.. 72,64,135
Foreign liquors and spirits	.. 8,86,57,365
Commercial and denatured spirits and medicated wines	.. 13,13,752

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

Heads	Actuals for 1974-75
	Rs.
<b>A. Tax Revenue—<i>contd.</i></b>	
<b>(c) Taxes on commodities and services—<i>contd.</i></b>	
<b>039. State Excise—<i>concl'd.</i></b>	
Medicinal and toilet preparations containing alcohol, opium, etc.	25,132
Opium, hemp and other drugs	.. 1,58,647
Fines and confiscations	.. 3,22,652
Other receipts	.. 13,08,554
Total	.. <u>39,88,42,948</u>
<b>040. Sales tax—</b>	
Receipts under the Central Sales Tax Act	.. 17,50,32,250
Receipts under the State Sales Tax Acts	.. 40,21,23,362
Tax on sale of motor spirits and lubricants	.. 5,63,26,756
Total	.. <u>63,34,82,368</u>
<b>041. Taxes on vehicles—</b>	
Receipts under the Indian Motor Vehicles Act	.. 48,79,021
Receipts under the State Motor Vehicles Taxation Acts	.. 4,80,40,889
Other receipts	.. 31,44,547
Total	.. <u>5,60,64,457</u>
<b>042. Taxes on Goods and Passengers</b>	
Tax collections	.. 13,00,90,506
Other receipts	.. 1,85,893
Total	.. <u>13,02,76,399</u>
<b>043. Taxes and Duties on Electricity—</b>	
Taxes on consumption and sale of Electricity	.. 4,39,05,259
Fees under the Indian Electricity Rules	.. 32,57,276
Fees for the electrical inspection of cinemas	.. 68,950
Other receipts	.. 7,26,380
Total	.. <u>4,79,57,865</u>

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

Heads	Actuals for 1974-75  Rs.
<b>A. Tax Revenue—<i>concl.</i></b>	
<b>(c) Taxes on commodities and services—<i>concl.</i></b>	
<b>045. Other Taxes and Duties on commodities and services—</b>	
Entertainment tax .. .. .	5,04,11,603
Other receipts .. .. .	41,14,121
<b>Total</b> .. .. .	<u>5,45,25,724</u>
<b>Total—(c) Taxes on commodities and services</b> .. .. .	<u>1,32,11,49,761</u>
<b>Total—A. Tax Revenue</b> .. .. .	<u>1,65,99,92,178</u>
 <b>B. Non-Tax Revenue—</b>	
<b>(b) Interest Receipts, Dividends and Profits—</b>	
<b>049. Interest Receipts—</b>	
<b>D. Interest receipts of State/Union Territory Governments—</b>	
Interest from Departmental commercial undertakings .. .. .	6,51,23,796
Interest from Public sector and other undertakings .. .. .	14,50,039
Interest from Local bodies .. .. .	62,15,760
Interest from co-operative societies .. .. .	19,18,411
Interest from cultivators .. .. .	85,70,647
Interest realised on investment of cash balances (A) .. .. .	51,18,501
Interest realised on investment of balances in the sinking fund .. .. .	27,04,542
Other receipts .. .. .	1,30,65,062*
<b>Total</b> .. .. .	<u>10,41,66,758</u>

\*Includes Rs. 29,44,354 realised from successor states their share of servicing of the public debt raised from market by the composite Punjab State.

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



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

Heads	Actuals for 1974-75
	Rs.
<b>B. Non-Tax Revenue—<i>contd.</i></b>	
(b) Interest Receipts, Dividends and Profits— <i>concl.</i>	
<b>050. Dividends and Profits—</b>	
Dividends from Public Undertakings	4,52,011
Dividends from other investments	84,02,105
Total	<u>88,54,116</u>
Total (b) Interest Receipts, Dividends and Profits	<u>11,30,20,874</u>
(c) Other Non-Tax Revenue—	
(i) General Services—	
<b>051. Public Service Commission—</b>	
Examination fees	1,27,027
Other receipts	14,457
<i>Deduct—Refunds</i>	<u>—3,953</u>
Total	<u>1,37,531</u>
<b>055. Police—</b>	
Police supplied to other Governments	36,86,463
Police supplied to other parties	7,26,188
Fees, Fines and Forfeitures	18,280
Other receipts	35,22,670
<i>Deduct—Refunds</i>	<u>—3,397</u>
Total	<u>79,50,204</u>
<b>056. Jails—</b>	
Services and service fees	802
Sale of Jail manufactures	21,33,147
Other receipts	7,12,724
<i>Deduct—Refunds</i>	<u>—3,475</u>
Total	<u>28,43,198</u>

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

Heads	Actuals for 1974-75
	Rs.
<b>B. Non-Tax Revenue—contd.</b>	
(c) Other Non-Tax Revenue—contd.	
(i) General Services—contd.	
057. Supplies and Disposals—	
Other receipts	1,72,082
Deduct—Refunds	—200
Total	<u>1,71,882</u>
058. Stationery and Printing—	
Stationery receipts	7,44,667
Sale of Gazettes, etc.	2,46,865
Other Press receipts	5,24,758
Other receipts	1,45,424
Total	<u>16,61,714</u>
059. Public Works—	
Rents	9,79,463
Hire charges of Machinery and equipment	30,401
Recovery of centage charges	21,74,348
Other receipts	41,27,341
Deduct—Refunds	—71,343
Total	<u>72,40,210</u>
065. Other Administrative Services—	
<b>A. Administration of Justice—</b>	
Services and Service fees	19,443
Fines and forfeitures	41,61,010
Other receipts	2,46,049
Deduct—Refunds	—2,24,960
Total—A. Administration of Justice	<u>42,01,542</u>

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

Heads	Actuals for 1974-75 Rs.
<b>B. Non-Tax Revenue—<i>concl.d.</i></b>	
<b>(c) Other Non-Tax Revenue—<i>concl.d.</i></b>	
<b>(i) General Services—<i>concl.d.</i></b>	
<b>065. Other Administrative Services—<i>concl.d.</i></b>	
<b>B. Elections—</b>	
Sale proceeds of election forms and documents	3,974
Fees, fines and forfeitures	9,860
Other receipts	4,86,088
<i>Deduct—Refunds</i>	—30,361
Total—B. Elections	4,69,561
<b>C. Other Services—</b>	
Receipts from the Central Government for administration of Central Acts and Regulations	5,64,373
Civil Defence	25,48,586
Fees for Government audit	30,31,577
Receipts from Guest houses, Government hostels, etc.	3,07,175
Other receipts	40,05,209
<i>Deduct—Refunds</i>	—2,65,713
Total—C. Other Services	1,01,91,207
Total (065)	1,48,62,310
<b>066. Contributions and recoveries towards pension and other Retirement Benefits—</b>	
Subscriptions and contributions	24,27,896
Other receipts	1,13,78,245
Total	1,38,06,141
<b>068. Miscellaneous General Services—</b>	
State lotteries	29,58,366
Unclaimed Deposits	36,52,199
Sale of land and property	78,790
Other receipts	5,74,397
<i>Deduct—Refunds</i>	—22,34,570
Total	50,29,182
Total—(i) General Services	5,37,02,372

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

Heads	Actuals for 1974-75
	Rs.
<b>B. Non-Tax Revenue—<i>contd.</i></b>	
<b>(c) Other Non-Tax Revenue—<i>contd.</i></b>	
<b>(ii) Social and Community Services—</b>	
<b>077. Education—</b>	
<b>A. Primary Education—</b>	
Tuition and other Fees	90,781
Other receipts	2,86,258
<i>Deduct</i> —Refunds	—3,807
<b>Total—A. Primary Education</b>	<u>3,73,232</u>
<b>B. Secondary Education—</b>	
Tuition and other Fees	33,72,100
Text Book Receipts	20,71,103
Other receipts	30,44,229
<i>Deduct</i> —Refunds	—18,050
<b>Total—B. Secondary Education</b>	<u>84,69,382</u>
<b>C. Special Education—</b>	
Tuition and other Fees	18,702
Other receipts	35,914
<b>Total—C. Special Education</b>	<u>54,616</u>
<b>E. University and other Higher Education—</b>	
Tuition and other Fees— Government Colleges	26,39,737
Tuition and other Fees— Institutes of Higher Learning	1,35,879
Other receipts	9,16,563
<i>Deduct</i> —Refunds	—33,131
<b>Total—E. University and other Higher Education</b>	<u>36,59,048</u>
<b>F. Technical Education—</b>	
Tuition and other Fees	3,07,852
Other receipts	2,77,211
<i>Deduct</i> —Refunds	—439
<b>Total—F. Technical Education</b>	<u>5,84,624</u>

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

Heads	Actuals for 1974-75
	Rs.
<b>B. Non-Tax Revenue—contd.</b>	
(c) Other Non-Tax Revenue—contd.	
(ii) Social and Community Services—contd.	
<b>077. Education—concl.</b>	
<b>G. General—</b>	
Receipts from Sports and Youth Welfare activities	.. 1,00,355
Other receipts	.. 9,68,746
Total—G. General	.. <u>10,69,101</u>
Total (077)	.. <u>1,42,10,003</u>
<b>078. Art and Culture—</b>	
Archives and Museums	.. 1,535
Public Libraries	.. 290
Other receipts	.. 16,696
Total	.. <u>18,521</u>
<b>080. Medical—</b>	
<b>A. Allopathy—</b>	
Tuition and other fees for medical education	.. 8,98,301
Receipts from Patients for Hospital and Dispensary Services	.. 30,93,246
Receipts from Employees' State Insurance Scheme	.. 61,64,559
Other receipt	.. 9,96,439
Deduct—Refunds	.. —80,299
Total A. Allopathy	.. <u>1,10,72,246</u>
<b>B. Other systems of Medicine—</b>	
Ayurvedic	.. 1,00,024
Total—B. Other systems of Medicine	.. <u>1,00,024</u>
Total (080)	.. <u>1,11,72,270</u>

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

Heads	Actuals for 1974-75
	Rs.
<b>B. Non-Tax Revenue—contd.</b>	
(c) Other Non-Tax Revenue—contd.	
(ii) Social and Community Services—contd.	
081. Family Planning—	
Other receipts ..	79,471
Deduct—Refunds ..	—1,606
Total ..	77,865
082. Public Health, Sanitation and Water Supply— Services and Service Fees ..	1,47,272
Sale of Sera and Vaccines, etc. ..	52,791
Receipts from Sewerage Schemes ..	75,780
Receipts from Urban Water Supply Schemes ..	2,85,821
Receipts from Rural Water Supply Schemes ..	2,68,314
Receipts from Public Health Laboratories ..	17,00,730
Fees, fines, etc. ..	1,54,917
Other receipts ..	2,75,83,201
Deduct—Refunds ..	—9,618
Total ..	3,02,59,208
083. Housing—	
Receipts from Government Residential buildings ..	26,18,246
Other receipts ..	2,43,514
Total ..	28,61,760
084. Urban Development—	
Other receipts ..	76,706
Total ..	76,706
085. Information and Publicity—	
Receipts from advertising and visual publicity ..	321
Receipts from films ..	13,942
Receipts from publications ..	25,180
Other receipts ..	71,817
Deduct—Refunds ..	—41,273
Total ..	69,987

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

Heads	Actuals for 1974-75
<b>B. Non-Tax Revenue—contd.</b>	
<b>(c) Other Non-Tax Revenue—contd.</b>	
<b>(ii) Social and Community Services—concl.</b>	
<b>087. Labour and Employment—</b>	<b>Rs.</b>
Receipts under Labour laws	2,749
Fees for registration of Trade Unions	18,937
Fees for inspection of Steam Boilers	2,50,969
Fees realised under the Factory Act	9,39,900
Examination fees under Mines Act	17,631
Fees under Contract Labour (Regulation and abolition) Rules	3,207
Other receipts	21,89,204
<i>Deduct</i> —Refunds	—170
<b>Total</b>	<b>34,22,427</b>
<b>088. Social Security and Welfare—</b>	
Civil Supplies	14,78,653
Relief and rehabilitation of displaced persons	1,42,19,193
Receipts from schemes for welfare of scheduled castes, scheduled tribes and other backward classes	1,61,590
Receipts from Correctional Homes	649
Other receipts	8,58,083
<i>Deduct</i> —Refunds	—3,17,048
<b>Total</b>	<b>1,64,01,120</b>
<b>095. Other Social and Community Services—</b>	
Receipts from Zoological and Public Gardens	120
Other receipts	11,47,617
<b>Total</b>	<b>11,47,737</b>
<b>Total (ii) Social and Community Services</b>	<b>7,97,17,604</b>

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

Heads	Actuals for 1974-75
	Rs.
<b>B. Non-Tax Revenue—<i>contd.</i></b>	
<b>(c) Other Non-Tax Revenue—<i>contd.</i></b>	
<b>(ii) Economic Services—</b>	
<b>098. Co-operation—</b>	
Audit fees ..	43,51,973
Other receipts ..	3,65,696
<i>Deduct—Refunds</i> ..	—186
<b>Total</b> ..	<u>47,17,483</u>
<b>104. Other General Economic Services—</b>	
Regulation of other business undertakings ..	62,678
Fees for stamping Weights and Measures ..	9,69,624
Other receipts ..	44,15,070
<i>Deduct—Refunds</i> ..	—513
<b>Total</b> ..	<u>54,46,859</u>
<b>105. Agriculture—</b>	
Sale of Seeds ..	41,20,887
Receipts from agricultural farms ..	12,70,443
Receipts from commercial crops ..	9,95,402
Receipts from horticulture ..	5,89,905
Quality control ..	36,678
Grants from Indian Council of Agricultural Research ..	1,06,570
Other receipts ..	1,13,67,859
<i>Deduct—Refunds</i> ..	— 23,95,910
<b>Total</b> ..	<u>1,60,91,834</u>



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

Heads	Actuals for 1974-75
	Rs.
<b>B. Non-Tax Revenue—contd.</b>	
<b>(c) Other Non-Tax Revenue —contd.</b>	
<b>(iii) Economic Services—contd.</b>	
<b>106. Minor Irrigation, Soil Conservation and Area development</b>	
Receipts from Lift Irrigation Schemes ..	55,908
Receipts from Other Minor Irrigation works ..	35,63,107
Receipts from Soil Conservation Schemes ..	6,19,069
Receipts from Area development Programmes ..	14,59,408
<b>Total</b> ..	<u>56,97,492</u>
<b>109. Food and Nutrition—</b>	
Other receipts ..	52,52,038
<i>Deduct—Refunds</i> ..	<u>—460</u>
<b>Total</b> ..	<u>52,51,578</u>
<b>110. Animal Husbandry—</b>	
Fees for Veterinary education ..	566
Services and Service Fees ..	9,257
Receipts from cattle development ..	6,48,128
Receipts from poultry development ..	7,30,371
Receipts from sheep and wool development ..	9,84,389
Receipts from piggery development ..	99,122
Receipts from other livestock development ..	43,630
Other receipts ..	16,74,597
<i>Deduct—Refunds</i> ..	<u>—549</u>
<b>Total</b> ..	<u>41,89,511</u>

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

Heads	Actuals for 1974-75
	Rs.
<b>B. Non-Tax Revenue—<i>contd.</i></b>	
<b>(c) Other Non-Tax Revenue—<i>contd.</i></b>	
<b>(iii) Economic Services—<i>contd.</i></b>	
<b>111. Dairy Development—</b>	
Dairy development ..	871
Other receipts ..	11,332
Total ..	<u>12,203</u>
<b>112. Fisheries—</b>	
Rents ..	67
Licence fees, fines, etc. ..	8,737
Sale of fish, fish seeds, etc. ..	1,25,030
Other receipts ..	5,05,095
Deduct—Refunds ..	—360
Total ..	<u>6,38,569</u>
<b>113. Forests—</b>	
Sale of timber and other forest produce ..	93,36,027
Receipts from farm forestries ..	2,15,121
Other receipts ..	6,23,768
Deduct—Refunds ..	—5,537
Total ..	<u>1,01,69,379</u>
<b>114. Community Development—</b>	
Receipts from Community Development Projects ..	1,80,774
Receipts under Panchayati Raj Acts ..	91,074
Other receipts ..	13,06,531
Deduct—Refunds ..	—2,525
Total ..	<u>15,75,854</u>

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

Heads	Actuals for 1974-75
	Rs.
<b>B. Non-Tax Revenue—<i>contd.</i></b>	
<b>(c) Other Non-Tax Revenue—<i>contd.</i></b>	
<b>(iii) Economic Services—<i>contd.</i></b>	
<b>120. Industries—</b>	
<b>A. General—</b>	
Other receipts	16,631
Total	<u>16,631</u>
<b>121. Village and Small Industries—</b>	
Industrial Estates	10,90,595
Small Scale Industries	16,71,777
Handloom Industries	4,86,094
Khadi Industries	4,301
Handicrafts	15,684
Coir	19,251
Sericulture	33,426
Other village Industries	1,29,292
Other receipts	5,90,198
Deduct—Refunds	—126
Total	<u>40,40,492</u>
<b>128. Mines and Minerals—</b>	
Mineral concession fees, rents and royalties	2,68,467
Other receipts	1,02,355
Deduct—Refunds	—24,888
Total	<u>3,45,934</u>
<b>131. Water and Power Development Services—</b>	
Other receipts	1,09,777
Total	<u>1,09,777</u>

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

Heads	Actuals for 1974-75
	Rs.
<b>B. Non-Tax Revenue—contd.</b>	
(c) Other Non-Tax Revenue—contd.	
(ii) Economic Services—contd.	
<b>132. Multipurpose River Projects—</b>	
<b>A. Bhakra-Nangal Project—</b>	
Unit No. 5(a) Remodelling of Ropar Headworks ..	7,929
Unit No. 5(b) Remodelling of Sirhind Canal ..	42,69,459
Unit No. 6 Bhakra Canal ..	4,08,913
Unit No. 7 Bist Doab Canal ..	34,56,907
Total ..	81,43,208
<b>133. Irrigation, Navigation, Drainage and Flood Control Projects—</b>	
<b>A. Irrigation Projects—Commercial—</b>	
Upper Bari Doab Canal ..	1,12,97,102
Sutlej Valley Project ..	39,07,309
Sirhind Feeder ..	1,49,17,994
Harike Project ..	1,34,77,346
Shah Nahar Canal Project ..	9,51,327
Banur Canal System ..	26,352
Total—A. Irrigation Projects—Commercial ..	4,45,77,430
<b>B. Irrigation Projects—Non-Commercial—</b>	
Other receipts ..	3,20,606
<b>F. Drainage Projects—Non-Commercial—</b>	
Drainage Project ..	2,28,317
Total (133) ..	4,51,26,353
<b>136. Civil Aviation—</b>	
Services and service-fees ..	68,755
Other receipts ..	1,71,211
Total ..	2,39,966

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

Heads	Actuals for 1974-75
	Rs.
<b>B. Non-Tax Revenue—<i>concl.</i></b>	
<b>(c) Other Non-Tax Revenue—<i>concl.</i></b>	
<b>(iii) Economic Services—<i>concl.</i></b>	
<b>137. Roads and Bridges—</b>	
Tolls on roads	10,52,256
Other receipts	4,40,324
<b>Total</b>	<b>14,92,580</b>
<b>138. Road and Water Transport Services—</b>	
Government Central Workshop	1,47,105
Punjab Roadways, Amritsar	2,22,27,628
Punjab Roadways, Jullundur	2,21,47,814
Punjab Roadways, Chandigarh	1,68,46,984
Punjab Roadways, Pathankot	1,69,38,864
Punjab Roadways, Moga	1,25,76,218
Punjab Roadways, Ludhiana	1,60,80,038
Punjab Roadways, Hoshiarpur	1,81,73,857
Punjab Roadways, Ferozepur	1,27,06,870
Punjab Roadways, Batala	90,02,881
<b>Total</b>	<b>14,68,48,259</b>
<b>139. Tourism—</b>	
Receipts from Tourist transport	59,938
Other receipts	1,22,010
<b>Total</b>	<b>1,81,948</b>
<b>Total (iii)—Economic Services</b>	<b>26,03,35,910</b>
<b>Total (c) Other Non-Tax Revenue</b>	<b>39,37,55,886</b>
<b>Total B. Non-Tax Revenue</b>	<b>50,67,76,760</b>

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

Heads	Actuals for 1974-75
	Rs.
<b>C. Grants-in-aid and Contributions</b>	
<b>160. Grants-in-aid from Central Government—</b>	
<b>A. Non-Plan Grants—</b>	
Grants-in-lieu of Tax on Railway passenger fare ..	82,23,000
Grants from Central Road Fund ..	12,80,000
Youth welfare schemes ..	26,14,000
Archives and Museums ..	24,600
Procurement and Supply ..	4,63,81,510
Research (Water Development) ..	59,000
Other grants ..	2,00,15,370
<i>Deduct—Refunds</i> ..	—21,00,000
	<hr/>
Total.—A. Non-Plan Grants ..	7,64,97,480
	<hr/>
<b>B. Grants for State/Union Territory Plan Schemes—</b>	
Block grants ..	6,15,60,000
	<hr/>
<b>C. Grants for Central Plan Schemes—</b>	
Book promotion ..	5,00,000
Adult Education ..	3,75,312
Youth welfare schemes ..	7,17,574
Scholarships (General) ..	57,300
Other Rural Water Supply schemes ..	1,00,100
Family and child welfare ..	3,83,000
Manures and fertilizers ..	20,57,345
Agricultural economics and statistics ..	14,000

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

Heads	Actuals for 1974-75
	Rs.
<b>C. Grants-in-aid and Contributions—contd.</b>	
<b>160. Grants-in-aid from Central Government—contd.</b>	
<b>C. Grants for Central Plan Schemes—concl'd.</b>	
Storage and warehousing, ..	42,000
Training (Community Development) ..	18,000
Research (Water Development) ..	96,000
Survey and Investigation (Water Development) ..	10,55,000
Strategic and Border Roads ..	1,82,50,000
Other grants ..	12,13,317
<b>Total—C. Grants for Central Plan Schemes ..</b>	<b>2,48,78,948</b>
<b>D. Grants for Centrally Sponsored Plan Schemes—</b>	
Sanskrit education ..	19,770
Education (Allopathy) ..	50,000
Direction and Administration (Family Planning) ..	17,00,000
Rural Family Planning services ..	60,59,573
Urban Family Planning services ..	4,00,000
Maternity and Child health ..	10,000
Transport (Family Planning) ..	6,00,000
Compensation (Family Planning) ..	20,00,000
Other services and supplies (Family Planning) ..	15,54,426
Mass education (Family Planning) ..	1,43,595
Training research and statistics (Family Planning) ..	1,98,000
Prevention and control of diseases ..	50,43,992
Welfare of other backward classes ..	26,00,000
Family and child welfare ..	57,700
Credit co-operatives ..	2,85,000

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

Heads	Actuals for 1974-75
	Rs.
<b>C. Grants-in-aid and Contributions—concl'd.</b>	
<b>160. Grants-in-aid from Central Government—concl'd.</b>	
<b>D. Grants for Centrally Sponsored Plan Schemes—concl'd.</b>	
High yielding varieties programme ..	1,40,300
Plant protection ..	12,372
Commercial crops ..	17,00,000
Extension and farmers' training ..	5,40,000
Agricultural economics and statistics ..	50,000
Nutrition ..	5,00,000
Small Scale Industries ..	4,80,900
Other village industries ..	3,91,000
Other grants ..	5,17,038
<b>Total—D. Grants for Centrally Sponsored Plan Schemes ..</b>	<u>2,50,53,666</u>
<b>Total (160) ..</b>	<u>18,79,90,094</u>
<b>162. States' Share of Union Excise Duties—</b>	
State's Share of Basic Union Excise Duties ..	9,77,14,743
Additional Excise Duties in lieu of Sales Tax ..	4,76,99,051
<b>Total ..</b>	<u>14,54,13,794</u>
<b>Total—C. Grants-in-aid and Contributions ..</b>	<u>33,34,03,888</u>
<b>TOTAL—RECEIPT HEADS (REVENUE ACCOUNT) ..</b>	<u>2,50,01,72,826</u>



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

**Bold figures represent charged expenditure**

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>II—EXPENDITURE HEADS (REVENUE ACCOUNT)—</b>			
<b>A. General Services—</b>			
<b>(a) Organs of State—</b>			
<b>211. Parliament/State/Union Territory</b>			
Legislatures—			
<b>B. State/Union Territory</b>			
Legislatures—			
Legislative Assembly ..	37,722		
	10,28,445		10,66,167
Legislature Secretariat ..	20,39,036		20,39,036
<b>Total</b> ..	37,722		
	30,67,481		31,05,203
<b>212. President, Vice-President/ Governor /Administrator of Union Territories—</b>			
Emoluments and Allowances of the Governor/Administrator of Union Territories ..			
	66,000		66,000
Secretariat of the Governor/ Administrator of Union Terri- tories ..			
	2,48,697		2,48,697
House-hold establishment of the Governor/Administrator of Union Territories ..			
	1,49,487		1,49,487
Sumptuary allowance of the Governor/Administrator of Union Territories ..			
	9,962		9,962
Medical facilities to the Governor, his family and staff ..			
	64,304		64,304
Entertainment expenses of the Governor ..			
	1,916		1,916
Expenditure from Contract Allowance of the Governor ..			
	1,06,086		1,06,086
Tour expenses of the Governor and his establishment/Adminis- trator of Union Territories ..			
	75,574		75,574
Discretionary grants by the Governor/Administrator of Union Territories ..			
	2,00,000		2,00,000
<b>Total</b> ..	9,22,026		9,22,026

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>A. General Service—<i>contd.</i></b>			
<b>(a) Organs of State—<i>contd.</i></b>			
<b>213. Council of Ministers—</b>			
Salary of Ministers and Deputy Ministers ..	3,04,830	..	3,04,830
Sumptuary and other allowances	6,000	..	6,000
Tour expenses ..	1,03,876	..	1,03,876
Entertainment and hospitality expenses ..	1,600	..	1,600
Discretionary grant by Ministers	36,22,603	..	36,22,603
Other expenditure ..	18,02,162	..	18,02,162
<b>Total ..</b>	<b>58,41,071</b>	<b>..</b>	<b>58,41,071</b>
<b>214. Administration of Justice—</b>			
High Courts ..	29,10,551	..	29,10,551
Civil and Sessions Courts ..	98,39,255	..	98,39,255
Small Causes Courts ..	1,45,101	..	1,45,101
Criminal Courts ..	1,23,295	..	1,23,295
Administrators General and Official Trustees ..	35,201	..	35,201
Legal Advisers and Counsels ..	40,45,210	..	40,45,210
<b>Total ..</b>	<b>29,10,551 } 1,41,88,062 }</b>	<b>..</b>	<b>1,70,98,613</b>

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>A. General Services—<i>contd.</i></b>			
<b>(a) Organs of State—<i>concl.</i></b>			
<b>215. Elections—</b>			
Electoral Officers ..	9,54,959	..	9,54,959
Preparation and printing of electoral rolls ..	69,382	..	69,382
Charges for conduct of election for Lok Sabha and State/Union Territory Legislative Assemblies when held simultaneously ..	73,277	..	73,277
Charges for conduct of election to Parliament ..	5,304	..	5,304
Charges for conduct of election to State/Union Territory Legislature ..	9,690	..	9,690
<b>Total</b> ..	<b>11,12,612</b>	<b>..</b>	<b>11,12,612</b>
<b>Total—(a) Organs of State</b> ..	<b>38,70,299</b> <b>2,42,09,226</b> }	<b>..</b>	<b>2,80,79,525</b>
<b>(b) Fiscal Services—</b>			
<b>(ii) Collection of Taxes on Property and Capital Transactions—</b>			
<b>229. Land Revenue—</b>			
Direction and Administration ..	82,527	..	82,527
Land records ..	3,085 1,98,36,406	..	1,98,39,491
Other expenditure ..	1,668 9,21,878	..	9,23,546
<b>Total</b> ..	<b>4,753</b> <b>2,08,40,811</b> }	<b>..</b>	<b>2,08,45,564</b>

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

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
<b>A. General Services—<i>contd.</i></b>			
<b>(b) Fiscal Services—<i>contd.</i></b>			
<b>(ii) Collection of Taxes on Property and Capital Transactions—<i>concl'd.</i></b>			
<b>230. Stamps and Registration—</b>			
<b>B. Stamps-Judicial—</b>			
Direction and Administration ..	33,787	..	33,787
Cost of stamps ..	22,014	..	22,014
Expenses on sale of stamps ..	46,093	..	46,093
<b>Total—B. Stamps-Judicial ..</b>	<b>1,01,894</b>	<b>..</b>	<b>1,01,894</b>
<b>C. Stamps -Non-Judicial—</b>			
Direction and Administration ..	19,433	..	19,433
Cost of stamps ..	2,55,939	..	2,55,939
Expenses on sale of stamps ..	16,32,399	..	16,32,399
<b>Total—C. Stamps-Non-Judicial ..</b>	<b>19,07,771</b>	<b>..</b>	<b>19,07,771</b>
<b>D. Registration—</b>			
Direction and Administration ..	66,416	..	66,416
<b>Total—D. Registration ..</b>	<b>66,416</b>	<b>..</b>	<b>66,416</b>
<b>Total (230) ..</b>	<b>20,76,081</b>	<b>..</b>	<b>20,76,081</b>
<b>235. Collection of other Taxes on Property and Capital transactions—</b>			
<b>Taxes on Immovable Property other than Agricultural land</b>	1,67,000	..	1,67,000
<b>Total ..</b>	<b>1,67,000</b>	<b>..</b>	<b>1,67,000</b>
<b>(iii) Collection of Taxes on Commodities and Services—</b>			
<b>239. State Excise—</b>			
Direction and Administration ..	(a) 10,797 41,20,787	..	41,31,584
<b>Total ..</b>	<b>10,797 41,20,787</b>	<b>..</b>	<b>41,31,584</b>

(a) Excludes Rs. 40,000 spent from out of advance from the Contingency Fund during 1974-75 but not recouped to the Fund till the close of the year.

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

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
<b>A. General Services—contd.</b>			
<b>(b) Fiscal Services—concl'd.</b>			
<b>(iii) Collection of Taxes on Commodities and Services—concl'd.</b>			
<b>240. Sales Tax—</b>			
Direction and Administration ..	20,55,749	..	20,55,749
Collection charges ..	76,10,877	..	76,10,877
<b>Total</b> ..	<b>96,66,626</b>	..	<b>96,66,626</b>
<b>241. Taxes on Vehicles—</b>			
Collection charges ..	22,115	..	22,115
Inspection of motor vehicles ..	11,76,810	..	11,76,810
<b>Total</b> ..	<b>11,98,925</b>	..	<b>11,98,925</b>
<b>245. Other Taxes and Duties on Commodities and Services—</b>			
Collection charges—Entertainment Tax ..	1,82,891	..	1,82,891
Collection charges—Electricity Duty ..	4,82,887	..	4,82,887
Collection charges—Taxes on Goods and Passengers ..	13,12,305	..	13,12,305
<b>Total</b> ..	<b>19,78,083</b>	..	<b>19,78,083</b>
<b>(iv) Other Fiscal Services—</b>			
<b>247. Other Fiscal services—</b>			
Promotion of Small Savings ..	22,46,253	..	22,46,253
<b>Total</b> ..	<b>22,46,253</b>	..	<b>22,46,253</b>
<b>Total—(b) Fiscal Services</b> ..	<b>15,550 4,22,94,566</b>	..	<b>4,23,10,116</b>
<b>(c) Interest payments and servicing of debt—</b>			
<b>248. Appropriation for reduction or avoidance of debt—</b>			
Sinking Funds ..	4,37,59,000	..	4,37,59,000
Other appropriations ..	29,58,000	..	29,58,000
<b>Total</b> ..	<b>4,67,17,000</b>	..	<b>4,67,17,000</b>

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

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
<b>A. General Services—contd.</b>			
<b>(c) Interest payments and servicing of debt—contd.</b>			
<b>249. Interest Payments—</b>			
<b>A. Interest on Internal Debt.—</b>			
Interest on Market Loans ..	2,61,10,875	..	2,61,10,875
Discount on Loans ..	13,27,836	..	13,27,836
Interest on other Internal debts	4,71,45,070	..	4,71,45,070
Management of debt ..	1,98,082	..	1,98,082
<b>Total—A. Interest on Internal Debt ..</b>	<b>7,47,81,863</b>	<b>..</b>	<b>7,47,81,863</b>
<b>C. Interest on Small Savings, Provident Funds, etc.</b>			
Interest on State Provident Funds	1,58,12,000	..	1,58,12,000
<b>Total—C. Interest on Small Savings, Provident Funds, etc.</b>	<b>1,58,12,000</b>	<b>..</b>	<b>1,58,12,000</b>
<b>D. Interest on Loans and Advances from Central Government—</b>			
Interest on Loans for Non-Plan Schemes ..	2,48,02,635	..	2,48,02,635
Interest on Loans for State/Union Territory Plan Schemes ..	97,57,134	..	97,57,134
Interest on Ways and Means Advances ..	6,69,862	..	6,69,862
Interest on Pre-1974 Loans ..	6,39,46,748	..	6,39,46,748
<b>Total—D. Interest on Loans and Advances from Central Government</b>	<b>9,91,76,379</b>	<b>..</b>	<b>9,91,76,379</b>

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>A. General Services—<i>concl'd.</i></b>			
<b>(c) Interest payments and servicing of debt—<i>concl'd.</i></b>			
<b>249. Interest Payments—<i>concl'd.</i></b>			
<b>E. Interest on Reserve Funds—</b>			
Interest on Depreciation/Renewal Reserve Funds ..	26,47,983	..	26,47,983
<b>Total—E. Interest on Reserve Funds ..</b>	<b>26,47,983</b>	<b>..</b>	<b>26,47,983</b>
<b>F. Interest on other Obligations—</b>			
Interest on deposits ..	57,54,215	..	57,54,215
Miscellaneous ..	6,619	..	6,619
<b>Total—F. Interest on other Obligations ..</b>	<b>57,60,834</b>	<b>..</b>	<b>57,60,834</b>
<b>Total (249) ..</b>	<b>19,81,79,059</b>	<b>..</b>	<b>19,81,79,059</b>
<b>Total—(c) Interest payments and servicing of debt ..</b>	<b>24,48,96,059</b>	<b>..</b>	<b>24,48,96,059</b>
<b>(d) Administrative Services—</b>			
<b>251. Public Service Commission—</b>			
State Public Service Commissions	5,24,043	..	5,24,043
<b>Total ..</b>	<b>5,24,043</b>	<b>..</b>	<b>5,24,043</b>
<b>252. Secretariat-General Services—</b>			
Secretariat ..	1,00,58,470	..	1,00,58,470
Board of Revenue ..	29,30,658	..	29,30,658
Other offices ..	25,814	..	25,814
<b>Total ..</b>	<b>1,30,14,942</b>	<b>..</b>	<b>1,30,14,942</b>

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>A. General Services—contd.</b>			
<b>(d) Administrative Services—contd.</b>			
<b>253. District Administration—</b>			
Commissioners ..	8,69,683	..	8,69,683
District establishment ..	(a) 10,910 1,66,20,903	..	1,66,31,813
Other establishment ..	39,53,971	..	39,53,971
Other expenditure ..	2,084	..	2,084
<b>Total</b> ..	<b>10,910</b> <b>2,14,46,641</b>	..	<b>2,14,57,551</b>
<b>254. Treasury and Accounts Administration—</b>			
Directorate of Accounts and Treasuries ..	3,03,663	..	3,03,663
Treasury establishment ..	33,10,544	..	33,10,544
Local Fund Audit ..	20,11,412	..	20,11,412
Training ..	1,14,708	..	1,14,708
<b>Total</b> ..	<b>57,40,327</b>	..	<b>57,40,327</b>
<b>255. Police—</b>			
Direction and Administration ..	13,09,136	..	13,09,136
Education and Training ..	26,86,859	..	26,86,859
Criminal Investigation and Vigilance ..	85,57,680	..	85,57,680
Special Police ..	250 2,92,88,345	..	2,92,88,595
District Police ..	21,157 (b)9,11,83,377	..	9,12,04,534
Railway Police ..	26,83,067	..	26,83,067
Welfare of Police Personnel ..	8,46,446	..	8,46,446
<b>Total</b> ..	<b>21,407</b> <b>13,65,54,910</b>	..	<b>13,65,76,317</b>

(a) Excludes Rs. 34,511 spent from out of advance from the Contingency Fund during 1974-75 but not recouped to the Fund till the close of the year.

(b) Excludes Rs. 2,72,707 spent from out of advance from the Contingency Fund during 1974-75 but not recouped to the Fund till the close of the year.



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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>A. General Services—contd.</b>			
<b>(d) Administrative Services—contd.</b>			
<b>256. Jails—</b>			
Direction and Administration ..	10,97,138		10,97,138
Jails ..	1,10,68,056		1,10,68,056
Jail Manufactures ..	24,22,934		24,22,934
<b>Total</b> ..	<b>1,45,88,128</b>		<b>1,45,88,128</b>
<b>257. Supplies and Disposals—</b>			
Purchase ..	7,21,265		7,21,265
<b>Total</b> ..	<b>7,21,265</b>		<b>7,21,265</b>
<b>258. Stationery and Printing—</b>			
Direction and Administration ..	3,77,106		3,77,106
Purchase and supply of stationery stores ..	6,723 36,70,315		36,77,038
Printing, storage and distribution of forms ..	1,27,989 6,88,083		8,16,072
Government Presses ..	69,60,114		69,60,114
Cost of Printing by other sources ..	1,10,438 4,23,627		5,34,065
Government publications ..	6,45,624		6,45,624
Other expenditure ..	3,52,132		3,52,132
<b>Total</b> ..	<b>2,45,150 1,31,17,001</b>		<b>1,33,62,151</b>
<b>259. Public Works—</b>			
Direction and Administration ..	64,42,071	10,595	64,52,666
Construction ..	2,84,184 13,38,519		16,22,703

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>A. General Services—contd.</b>			
<b>(d) Administrative Services—concl'd.</b>			
<b>259. Public Works—concl'd.</b>			
Maintenance and Repairs ..	47,343 1,53,34,369	..	1,53,81,712
Furnishings ..	1,61,347	..	1,61,347
Lease charges ..	20,000	..	20,000
Machinery and equipment ..	32,508	..	32,508
Suspense ..	3,58,35,433	..	3,58,35,433
Other expenditure ..	1,754	..	1,754
<b>Total</b> ..	<b>3,31,527</b> <b>5,91,66,001</b>	<b>10,595</b>	<b>5,95,08,123</b>
<b>265. Other Administrative Services—</b>			
Vigilance ..	30,88,279	..	30,88,279
Civil Defence ..	11,27,819	..	11,27,819
Home Guards ..	83,64,445	..	83,64,445
Gazetteer and Statistical Memoirs	1,91,908	..	1,91,908
Guest Houses, Government Hostels, etc. ..	7,65,681	..	7,65,681
Other expenditure ..	11,37,633	..	11,37,633
<b>Total</b> ..	<b>1,46,75,765</b>	<b>..</b>	<b>1,46,75,765</b>
<b>Total—(d)Administrative Services</b> ..	<b>11,33,037</b> <b>27,90,24,980</b>	<b>10,595</b>	<b>28,01,68,612</b>
<b>(e) Pensions and Miscellaneous General Services—</b>			
<b>266. Pensions and other Retirement Benefits—</b>			
Superannuation and Retirement allowances ..	46,964 3,41,36,491	..	3,41,83,455
Commutated value of pensions	1,85,386	..	1,85,386
Equated payment on account of capital outlay on sterling pensions to the Government of India, by the State/Union Territory Governments ..	23,502	..	23,502
Compassionate allowances ..	13,87,435	..	13,87,435
Gratuities ..	85,65,913	..	85,65,913
Family Pensions ..	29,84,502	..	29,84,502
Contributions to Provident Funds	8,12,610	..	8,12,610
<b>Total</b> ..	<b>46,964</b> <b>4,80,95,839</b>	<b>..</b>	<b>4,81,42,803</b>

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

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
<b>A. General Services—<i>concl.</i></b>			
<b>(e) Pensions and Miscellaneous General Services—<i>concl.</i></b>			
<b>268. Miscellaneous General Services—</b>			
State lotteries ..	20,33,878	..	20,33,878
Pensions in lieu of resumed jagirs, lands, territories, etc. ..	2,62,654	..	2,62,654
Pensions and awards in considera- tion of distinguished services ..	25,968	..	25,968
Other expenditure ..	21,01,538	..	21,01,538
Irrecoverable loans written off ..	225	..	225
<b>Total ..</b>	<b>44,24,263</b>	<b>..</b>	<b>44,24,263</b>
<b>Total (e) Pensions and Miscel- laneous General Services ..</b>	<b>46,964 5,25,20,102</b>	<b>..</b>	<b>5,25,67,066</b>
<b>Total—A. General Services ..</b>	<b>24,99,61,909 39,80,48,874</b>	<b>10,595</b>	<b>64,80,21,378</b>
<b>B. Social and Community Services—</b>			
<b>276. Secretariat-Social and Commu- nity Services—</b>			
Secretariat ..	26,63,225	..	26,63,225
<b>Total ..</b>	<b>26,63,225</b>	<b>..</b>	<b>26,63,225</b>
<b>277. Education—</b>			
<b>A. Primary—</b>			
Direction and Administration ..	1,21,603	..	1,21,603
Inspection ..	30,84,074	30,939	31,15,013
Government primary schools ..	14,97,82,204	71,84,233	15,69,66,437
Assistance to non-Government primary schools ..	9,10,162	..	9,10,162
Assistance to Local Bodies for primary education ..	6,62,503	..	6,62,503
Other expenditure ..	22,18,333	39,798	22,58,131
<b>Total—A. Primary ..</b>	<b>15,67,78,879</b>	<b>72,54,970</b>	<b>16,40,33,849</b>

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>B. Social and Community Services—contd.</b>			
<b>277. Education—contd.</b>			
<b>B. Secondary—</b>			
Direction and Administration ..	53,89,848	8,89,855	62,79,703
Government secondary schools..	22,38,90,406	2,19,60,176	24,58,50,582
Assistance to non-Government secondary schools ..	3,29,21,121	..	3,29,21,121
Assistance to Local Bodies for secondary education ..	6,120	..	6,120
Scholarships ..	10,90,525	1,10,052	12,00,577
Teachers' training ..	7,89,231	40,371	8,29,602
Text Books ..	22,86,871	..	22,86,871
Other expenditure ..	2,15,826	2,19,990	4,35,816
<b>Total—B. Secondary ..</b>	<b>26,65,89,948</b>	<b>2,32,20,444</b>	<b>28,98,10,392</b>
<b>C. Special Education—</b>			
Adult Education ..	17,39,407	621	17,40,028
Promotion of modern Indian lan- guages and literature ..	19,64,138	9,02,717	28,66,855
Other language education ..	1,55,627	..	1,55,627
<b>Total—C. Special Education ..</b>	<b>38,59,172</b>	<b>9,03,338</b>	<b>47,62,510</b>
<b>D. Pre-University Education—</b>			
Other expenditure ..	704	..	704
<b>Total—D. Pre-University Educa- tion ..</b>	<b>704</b>	<b>..</b>	<b>704</b>

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>B. Social and Community Services—contd.</b>			
<b>277. Education—contd.</b>			
<b>E. University and other Higher Education—</b>			
Assistance to Universities for non-technical education ..	(a) 59,00,000 2,02,80,299	12,50,000	2,74,30,299
Government colleges ..	1,70,58,049	10,10,565	1,80,68,614
Assistance to non-Government colleges ..	87,72,809	13,50,000	1,01,22,809
Institutes of Higher Learning ..	61	..	61
Teachers' Development Programme ..	..	14,059	14,059
Scholarships ..	15,06,663	2,78,850	17,85,513
Other expenditure ..	76,546	-49,397(b)	27,149
<b>Total—E. University and other Higher Education ..</b>	<b>59,00,000</b> <b>4,76,94,427</b>	<b>38,54,077</b>	<b>5,74,48,504</b>
<b>F. Technical Education—</b>			
Direction and Administration ..	2,92,859	43,541	3,36,400
Technical schools ..	4,86,643	..	4,86,643
Polytechnics ..	38,16,376	8,78,226	46,94,602
Engineering colleges and Institutes ..	32,91,072	84,065	33,75,137
Assistance to non-Government technical colleges and Institutes ..	4,00,000	..	4,00,000
Scholarships ..	1,39,486	1,45,434	2,84,920
Other expenditure ..	1,86,586	1,108	1,87,694
<b>Total—F. Technical Education ..</b>	<b>4,00,000</b> <b>82,13,022</b>	<b>11,52,374</b>	<b>97,65,396</b>

(a) Excludes Rs. 28,23,000 spent from out of advance from the Contingency Fund during 1974-75 but not recouped to the Fund till the close of the year.

(b) Minus expenditure is due to the write-back of cost of material issued in excess to works during the previous year.

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>B. Social and Community Services—<i>contd.</i></b>			
<b>277. Education—<i>concl.</i></b>			
<b>G. Sports and Youth Welfare—</b>			
Direction and Administration ..	9,95,720	..	9,95,720
Physical education ..	4,76,173	..	4,76,173
Youth welfare schemes ..	61,43,736	29,98,893	91,42,629
Sports and games ..	19,35,888	12,09,078	31,44,966
<b>Total-G. Sports and Youth Welfare ..</b>	<b>95,51,517</b>	<b>42,07,971</b>	<b>1,37,59,488</b>
<b>H. General—</b>			
Direction and Administration ..	38,82,329	1,67,452	40,49,781
Scholarships ..	2,50,415	..	2,50,415
Other expenditure ..	8,93,919	88	8,94,007
<b>Total—H. General ..</b>	<b>50,26,663</b>	<b>1,67,540</b>	<b>51,94,203</b>
<b>Total (277) ..</b>	<b>63,00,000 } 49,77,14,332 }</b>	<b>4,07,60,714</b>	<b>54,47,75,046</b>
<b>278. Art and Culture—</b>			
Promotion of Arts and Culture..	5,05,519	..	5,05,519
Archives and Museums ..	7,28,099	63,333	7,91,432
Public Libraries ..	5,22,410	1,19,497	6,41,907
Other expenditure ..	3,090	..	3,090
<b>Total ..</b>	<b>17,59,118</b>	<b>1,82,830</b>	<b>19,41,948</b>

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>B. Social and Community Services—contd.</b>			
<b>280. Medical—</b>			
<b>A. Allopathy—</b>			
Direction and Administration ..	10,033 } 31,11,960	1,63,985	32,85,978
Medical Relief ..	7,18,17,596 (a)	53,49,147	7,71,66,743
Education ..	1,14,73,063	4,42,940	1,19,16,003
Training ..	8,99,202	..	8,99,202
Research ..	31,000	..	31,000
Employees' State Insurance Scheme	67,15,776	..	67,15,776
Other expenditure ..	1,29,033	..	1,29,033
<b>Total—A. Allopathy ..</b>	<b>10,033 } 9,41,77,630</b>	<b>59,56,072</b>	<b>10,01,43,735</b>
<b>B. Other Systems of Medicine—</b>			
Ayurvedic ..	75,70,457	1,79,375	77,49,832
<b>Total—B. Other Systems of Medicine ..</b>	<b>75,70,457</b>	<b>1,79,375</b>	<b>77,49,832</b>
<b>Total (280) ..</b>	<b>10,033 } 10,17,48,087</b>	<b>61,35,447</b>	<b>10,78,93,567</b>
<b>281. Family Planning—</b>			
Direction and Administration ..	31,335	24,09,082	24,40,417
Rural Family Planning services ..	16,488	92,46,193	92,62,681
Urban Family Planning services ..	78,501	5,72,670	6,51,171
Transport ..	..	9,40,569	9,40,569
Compensation ..	..	28,91,918	28,91,918
Other services and supplies ..	..	17,87,216	17,87,216
Mass education ...	..	1,18,500	1,18,500
Training, research and statistics	1,815	2,12,192	2,14,007
Other expenditure ..	1,097	..	1,097
<b>Total ..</b>	<b>1,29,236</b>	<b>1,81,78,340</b>	<b>1,83,07,576</b>

(a) Includes Rs. 20,00,000 spent from out of advance from the Contingency Fund during 1973-74 and recouped to the Fund during 1974-75.

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>B. Social and Community Services—<i>contd.</i></b>			
<b>282. Public Health, Sanitation and Water Supply—</b>			
<b>A. Public Health and Sanitation—</b>			
Direction and Administration ..	20,64,535	..	20,64,535
Prevention and control of diseases	1,29,06,579	55,26,120	1,84,32,699
Prevention of food adulteration ..	5,55,383	..	5,55,383
Drug Control ..	3,50,462	..	3,50,462
Training ..	7,42,083	..	7,42,083
Health statistics and research ..	4,77,527	..	4,77,527
Health education and publicity ..	99,192	..	99,192
Public Health Laboratories ...	5,32,368	17,751	5,50,119
Health transport ..	33,536	..	33,536
Sanitation services ..	72,403	..	72,403
<b>Total—A. Public Health and Sanitation ..</b>	<b>1,78,34,068</b>	<b>55,43,871</b>	<b>2,33,77,939</b>
<b>B. Sewerage and Water Supply—</b>			
Direction and Administration ..	85,88,231	..	85,88,231
Urban Water supply schemes ..	50,172	15,63,870	16,14,042
Other Rural Water supply schemes	19,76,708	3,31,86,990	3,51,63,698
Other expenditure ..	11,22,596	..	11,22,596
<b>Total—B. Sewerage and Water Supply ..</b>	<b>1,17,37,707</b>	<b>3,47,50,860</b>	<b>4,64,88,567</b>
<b>Total (282) ..</b>	<b>2,95,71,775</b>	<b>4,02,94,731</b>	<b>6,98,66,506</b>



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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>B. Social and Community Services—contd.</b>			
<b>283. Housing—</b>			
<b>A. General—</b>			
Direction and Administration ..	2,60,768		2,60,768
<b>Total—A. General ..</b>	<b>2,60,768</b>		<b>2,60,768</b>
<b>B. Housing Schemes—</b>			
Village Housing Project Scheme	48,832		48,832
House sites to landless workers in rural areas ..	3,45,995		3,45,995
<b>Total—B. Housing Schemes</b>	<b>3,94,827</b>		<b>3,94,827</b>
<b>C. Government Residential Buildings—</b>			
Direction and Administration ..	61,554		61,554
Construction ..	38,655		38,655
Maintenance and repairs ..	3,71,330		3,71,330
<b>Total—C. Government Resi- dential Buildings</b>	<b>4,71,539</b>		<b>4,71,539</b>
<b>Total (283) ..</b>	<b>11,27,134</b>		<b>11,27,134</b>
<b>284. Urban Development—</b>			
<b>A. General—</b>			
Direction and Administration ..	21,91,113		21,91,113
Assistance to Municipalities, Corporations, etc. ..		89,92,950(a)	89,92,950
Town and Regional Planning ..	26,38,293	10,53,559	36,91,852
Other expenditure ..	104		104
<b>Total ..</b>	<b>48,29,510</b>	<b>1,00,46,509</b>	<b>1,48,76,019</b>

(a) Includes Rs. 26,44,000 spent from out of advance from the Contingency Fund during 1973-74 and recouped to the Fund during 1974-75.

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>B. Social and Community Services—contd.</b>			
<b>285. Information and Publicity—</b>			
Direction and Administration ..	49,88,601	11,555	50,00,156
Advertising and Visual Publicity	13,056	1,00,119	1,13,175
Information Centres ..	..	19,576	19,576
Field publicity ..	..	5,46,518	5,46,518
Songs and Drama Services ..	..	13,533	13,533
Films ..	..	1,94,978	1,94,978
Photo services ..	19,949	..	19,949
Publications ..	1,803	..	1,803
Other expenditure ..	6,001	1,858	7,859
<b>Total ..</b>	<b>50,29,410</b>	<b>8,88,137</b>	<b>59,17,547</b>
<b>287. Labour and Employment—</b>			
<b>A. Labour—</b>			
Direction and Administration ..	5,22,099(a)	..	5,22,099
Industrial relations ..	12,46,163	49,011	12,95,174
Working conditions and safety	5,08,209	..	5,08,209
General labour welfare ..	7,16,772	..	7,16,772
Research and Statistics ..	1,20,221	..	1,20,221
Other expenditure ..	8,543	-5,650(b)	2,893
<b>Total—A. Labour ..</b>	<b>31,22,007</b>	<b>43,361</b>	<b>31,65,368</b>

(a) Excludes Rs. 2,060 spent from out of advance from the Contingency Fund during 1974-75 but not recouped to the Fund till the close of the year.

(b) The minus expenditure is due to wrong withdrawal of expenditure by Public Health Division, Paridkol from this head instead of "495. Capital Outlay on Other Social and Community Services."

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>B. Social and Community Services—<i>contd.</i></b>			
<b>287. Labour and Employment—<i>concl.</i></b>			
<b>B. Employment and Training—</b>			
Direction and Administration ..	13,78,398	26,570	14,04,968
Employment exchange ..	16,97,809	1,73,073	18,70,882
Employment survey and statistics	2,73,867	..	2,73,867
Training of craftsmen and super- visors ..	1,92,38,983	14,26,465	2,06,65,448
Other expenditure ..	3,22,717	228	3,22,945
<b>Total—B. Employment and Training ..</b>	<b>2,29,11,774</b>	<b>16,26,336</b>	<b>2,45,38,110</b>
<b>Total (287) ..</b>	<b>2,60,33,781</b>	<b>16,69,697</b>	<b>2,77,03,478</b>
<b>288. Social Security and Welfare—</b>			
<b>A. Civil Supplies—</b>			
Direction and Administration ..	11,55,865	..	11,55,865
Consumer subsidies ..	1,68,289	..	1,68,289
Transfers to Reserve Funds and Deposit Accounts ..	1,15,246	..	1,15,246
<b>Total—A. Civil Supplies ..</b>	<b>14,39,400</b>	<b>..</b>	<b>14,39,400</b>
<b>B. Relief and Rehabilitation of Displaced Persons—</b>			
Direction and Administration ..	11,98,606	..	11,98,606
Other relief measures ..	1,48,858	..	1,48,858
Other expenditure ..	79,52,231	..	79,52,231
<b>Total—B. Relief and Rehabilita- tion of Displaced Persons ..</b>	<b>92,99,695</b>	<b>..</b>	<b>92,99,695</b>

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>B. Social and Community Services—contd.</b>			
<b>288. Social Security and Welfare—concl'd:</b>			
<b>C. Welfare of Scheduled Castes, Scheduled Tribes and other Back- ward Classes—</b>			
Direction and Administration ..	22,79,629	..	22,79,629
Welfare of Scheduled castes ..	74,37,527(a)	2,37,96,701	3,12,34,228
Welfare of Scheduled tribes ..	49,779	..	49,779
Welfare of other backward classes	1,02,33,715	..	1,02,33,715
Other expenditure ..	1,91,146	..	1,91,146
<b>Total—C. Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes ..</b>	<b>2,01,91,796</b>	<b>2,37,96,701</b>	<b>4,39,88,497</b>
<b>D. Social Welfare—</b>			
Direction and Administration ..	2,92,504	1,557	2,94,061
Education and welfare of handi- capped ..	2,65,159	53,136	3,18,295
Women's welfare ..	20,30,423(b)	4,66,752	24,97,175
Family and child welfare ..	15,45,357	43,106	15,88,463
Welfare of poor and destitute ..	1,39,806	54,537	1,94,343
Other expenditure ..	5,88,485	43,540	6,32,025
<b>Total—D. Social Welfare ..</b>	<b>48,61,734</b>	<b>6,62,628</b>	<b>55,24,362</b>
<b>E. Other Social Security and Wel- fare Programmes—</b>			
Pensions under Social security Schemes ..	1,35,34,191	..	1,35,34,191
Other programmes ..	41,96,137	..	41,96,137
<b>Total—E. Other Social Security and Welfare Programmes ..</b>	<b>1,77,30,328</b>	<b>..</b>	<b>1,77,30,328</b>
<b>Total (288) ..</b>	<b>5,35,22,953</b>	<b>2,44,59,329</b>	<b>7,79,82,282</b>

(a) Includes Rs. 21,00,000 spent from out of advance from the Contingency Fund during 1973-74 and recouped to the Fund during 1974-75.

(b) Excludes Rs. 25,000 spent from out of advance from the Contingency Fund during 1974-75 but not recouped to the Fund till the close of the year.

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

Heads	Non-Plan	Plan	Total
1	2 Rs.	3 Rs.	4 Rs.
<b>B. Social and Community Services—<i>concl.</i></b>			
<b>289. Relief on account of Natural Calamities—</b>			
<b>A. Special Relief—</b>			
Other special relief measures ..	4,044	..	4,044
<b>Total—A. Special Relief ..</b>	<b>4,044</b>	<b>..</b>	<b>4,044</b>
<b>B. Gratuitous Relief—</b>			
Cash doles ..	2,41,269	..	2,41,269
Food and clothing ..	4,307	..	4,307
Housing ..	13,150	..	13,150
Supply of medicines ..	32,422	..	32,422
Supply of fodder ..	4,500	..	4,500
Other gratuitous relief ..	48,450	..	48,450
<b>Total-B. Gratuitous Relief ..</b>	<b>3,44,098</b>	<b>..</b>	<b>3,44,098</b>
<b>C. Relief Works—</b>			
Other works ..	6,983	..	6,983
<b>Total-C. Relief Works ..</b>	<b>6,983</b>	<b>..</b>	<b>6,983</b>
<b>D. General—</b>			
Direction and Administration ..	1,15,799	..	1,15,799
Other expenditure ..	25,39,855	..	25,39,855
<b>Total—D. General ..</b>	<b>26,55,654</b>	<b>..</b>	<b>26,55,654</b>
<b>Total (289) ..</b>	<b>30,10,779</b>	<b>..</b>	<b>30,10,779</b>
<b>295. Other Social and Community Services—</b>			
Zoological and Public Gardens ..	71,801	..	71,801
Administration of Religious and Charitable Endowments Acts ..	44,654	..	44,654
Upkeeps of Shrines, Temples, etc. ..	4,14,136	..	4,14,136
<b>Total ..</b>	<b>5,30,591</b>	<b>..</b>	<b>5,30,591</b>
<b>Total—B. Social and Community Services</b>	<b>63,10,033</b>	<b>14,26,15,734</b>	<b>87,65,95,698</b>

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

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
<b>C. Economic Services—</b>			
<b>(a) General Economic Services—</b>			
<b>296. Secretariat-Economic Services—</b>			
Planning Commission/Planning Board ..	..	4,13,088	4,13,088
Secretariat ..	26,03,732	..	26,03,732
<b>Total</b> ..	<b>26,03,732</b>	<b>4,13,088</b>	<b>30,16,820</b>
<b>298. Co-operation—</b>			
Direction and Administration ..	1,05,68,508 } 570	90,391	1,06,59,469
Audit of co-operatives ..	42,75,762	..	42,75,762
Education, research and training ..	..	3,17,893	3,17,893
Credit co-operatives ..	..	6,55,000	6,55,000
Labour co-operatives ..	..	10,800	10,800
Warehousing and Marketing co-operatives ..	..	45,000	45,000
Dairy co-operatives ..	..	5,95,984	5,95,984
Industrial co-operatives ..	18,50,075	50,000	19,00,075
Consumers' co-operatives ..	..	34,000	34,000
Other co-operatives ..	..	2,85,000	2,85,000
<b>Total</b> ..	<b>1,66,94,345 } 570</b>	<b>20,84,068</b>	<b>1,87,78,983</b>
<b>304. Other General Economic Services—</b>			
Regulation of other business undertakings ..	25,635	..	25,635
Economic advice and statistics ..	23,74,149	4,21,834	27,95,983
Regulation of weights and measures ..	6,28,694	1,31,253	7,59,947
<b>Total</b> ..	<b>30,28,478</b>	<b>5,53,087</b>	<b>35,81,565</b>
<b>Total—(a) General Economic Services</b> ..	<b>2,23,26,555 } 570</b>	<b>30,50,243</b>	<b>2,53,77,368</b>

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>C. Economic Services—contd.</b>			
<b>(b) Agriculture and Allied Services—</b>			
<b>305. Agriculture—</b>			
Direction and Administration ..	77,46,421	3,42,857	80,89,278
Land Reforms ..	16	..	16
Consolidation of Holdings ..	24,71,413	..	24,71,413
Multiplication and distribution of seeds	14,26,953	53,928	14,80,881
Agricultural farms ..	1,06,596	..	1,06,596
Manures and fertilizers ..	3,64,976	27,92,816	31,57,792
High yielding varieties pro- gramme ..	50,47,119	6,85,997	57,33,116
Plant protection ..	14,14,428	53,60,617	67,75,045
Commercial crops ..	34,10,996	28,03,844	62,14,840
Schemes for small and marginal farmers and agriculture labour	..	48,50,000	48,50,000
Extension and farmers' training	6,000	10,26,362	10,32,362
Agricultural education ..	2,37,66,600	88,77,265	3,26,43,865
Agricultural engineering ..	5,84,182	..	5,84,182
Agricultural economic and statistics ..	3,65,417	85,075	4,50,492
Agricultural marketing and qua- lity control ..	3,35,357	8,77,661	12,13,018
Horticulture ..	23,26,266	12,93,088	36,19,354
Other expenditure ..	1,28,091	65,252	1,93,343
<b>Total ..</b>	<b>4,95,00,831</b>	<b>2,91,14,762</b>	<b>7,86,15,593</b>

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

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
<b>C. Economic Services—contd.</b>			
<b>(b) Agriculture and Allied Services—contd.</b>			
<b>306. Minor Irrigation—</b>			
Investigation and development of ground water resources .. .. .		5,68,818	5,68,818
Tubewells ..	1,23,63,265(a)		1,23,63,265
Lift Irrigation schemes .. .. .	3,84,936		3,84,936
Machinery and equipment ..	3,348		3,348
Suspense ..	4,62,812		4,62,812
Other expenditure ..		24,006	24,006
<b>Total</b> ..	<b>1,32,14,361</b>	<b>5,92,824</b>	<b>1,38,07,185</b>
<b>307. Soil and Water Conservation—</b>			
Direction and Administration .. . . .	1,20,003		1,20,003
Soil survey and testing .. . . .	2,78,377	2,86,677	5,65,054
Education and training ..	72,306	6,245	78,551
Soil conservation schemes ..	75,29,790	66,50,693	1,41,80,483
<b>Total</b> ..	<b>80,00,476</b>	<b>69,43,615</b>	<b>1,49,44,091</b>
<b>309. Food and Nutrition—</b>			
Procurement and Supply ..	1,96,928		1,96,928
Food processing and subsidiary food ..	1,166		1,166
Nutrition ..	10,63,302		10,63,302
Transfers to Reserve Funds and Deposit Accounts ..	5,11,920		5,11,920
Transfers from Reserve Funds and Deposit Accounts ..	-1,96,928		-1,96,928
<b>Total</b> ..	<b>15,76,388</b>		<b>15,76,388</b>

(a) Excludes Rs. 2,24,000 spent from out of advance from the Contingency Fund during 1974-75 but not recouped to the Fund till the close of the year.



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

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
<b>C. Economic Services—contd.</b>			
<b>(b) Agriculture and Allied Services—contd.</b>			
<b>310. Animal Husbandry—</b>			
Direction and Administration ..	10,43,631	..	10,43,631
Veterinary education and training ..	27,34,354	16,76,708	44,11,062
Veterinary services and Animal health ..	81,28,967	26,27,428	1,07,56,395
Investigation and statistics ..	54,759	91,059	1,45,818
Cattle development ..	86,28,693	13,23,382	99,52,075
Poultry development ..	14,24,371	..	14,24,371
Sheep and wool development ..	19,37,189	70,241	20,07,430
Piggery development ..	4,17,576	7,335	4,24,911
Fodder and feed development ..	1,00,922	77,436	1,78,358
Other expenditure ..	54,680	1,24,147	1,78,827
<b>Total ..</b>	<b>2,45,25,142.</b>	<b>59,97,736</b>	<b>3,05,22,878</b>
<b>311. Dairy Development—</b>			
Direction and Administration ..	1,60,014	25,366	1,85,380
Dairy development ..	2,45,460	5,18,731	7,64,191
Education and training ..	..	25,034	25,034
Milk supply scheme, Gurdaspur ..	..	48,144	48,144
Other expenditure ..	10,563	5,28,000	5,38,563
<b>Total ..</b>	<b>4,16,037</b>	<b>11,45,275</b>	<b>15,61,312</b>

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>C. Economic Services— contd.</b>			
<b>(b) Agriculture and Allied Services—contd.</b>			
<b>312. Fisheries—</b>			
Direction and Administration ..	5,32,430	..	5,32,430
Research ..	53,100	..	53,100
Inland fisheries ..	8,72,404	3,61,111	12,33,515
Other expenditure ..	2,673	..	2,673
<b>Total ..</b>	<b>14,60,607</b>	<b>3,61,111</b>	<b>18,21,718</b>
<b>313. Forest—</b>			
Direction and Administration ..	100 51,77,909	..	51,78,009
Research ..	..	90,000	90,000
Education and training ..	34,951	32,493	67,444
Forest conservation and develop- ment ..	36,90,086	[ 5,00,382	41,90,468
Survey of forest resources ..	82,108	..	82,108
Plantation schemes ..	4,06,020	46,53,671	50,59,691
Farm forestry ..	..	7,42,740	7,42,740
Forest produce ..	8,02,495	..	8,02,495
Communications and Buildings	3,13,020	75,505	3,88,525
Preservation of wild life ..	4,10,555	1,15,095	5,25,650
Other expenditure ..	3,500	7,06,654	7,10,154
<b>Total ..</b>	<b>100 1,09,20,644</b>	<b>69,16,540</b>	<b>1,78,37,284</b>

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

Heads 1	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
<b>C. Economic Services—contd.</b>			
<b>(b) Agricultural and Allied Services—concl'd.</b>			
<b>314. Community Development—</b>			
<b>A. General—</b>			
Direction and Administration ..	1,55,40,813	..	1,55,40,813
Training ..	1,94,626	..	1,94,626
Assistance to Panchayati Raj Institutions ..	13,16,500	45,38,086	58,54,586
<b>Total—A. General ..</b>	<b>1,70,51,939</b>	<b>45,38,086</b>	<b>2,15,90,025</b>
<b>B. Community Development Programmes—</b>			
Roads ..	..	4,841	4,841
Suspense ..	55,442	..	55,442
Other expenditure ..	6,974	77,014	83,988
<b>Total—B. Community Development Programmes</b>	<b>62,416</b>	<b>81,855</b>	<b>1,44,271</b>
<b>C. Rural Works Programme—</b>			
Roads ..	..	2,14,602	2,14,602
Other expenditure ..	10,54,923	..	10,54,923
<b>Total—C. Rural Works Programme ..</b>	<b>10,54,923</b>	<b>2,14,602</b>	<b>12,69,525</b>
<b>Total (314) ..</b>	<b>1,81,69,278</b>	<b>48,34,543</b>	<b>2,30,03,821</b>
<b>Total—(b) Agriculture and Allied Services ..</b>	<b>100 12,77,83,764</b> }	<b>5,59,06,406</b>	<b>18,36,90,270</b>
<b>(c) Industry and Minerals—</b>			
<b>320. Industries—</b>			
<b>A. General—</b>			
Other expenditure ..	1,362	..	1,362
<b>Total—A. General ..</b>	<b>1,362</b>	<b>..</b>	<b>1,362</b>
<b>B. Large and Medium Industries—</b>			
Other Industries ..	..	4,39,721	4,39,721
<b>Total—B. Large and Medi- um Industries ..</b>	<b>..</b>	<b>4,39,721</b>	<b>4,39,721</b>
<b>Total (320) ..</b>	<b>1,362</b>	<b>4,39,721</b>	<b>4,41,083</b>

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>C. Economic Services—contd.</b>			
<b>(c) Industry and Minerals—concl'd.</b>			
<b>321. Village and Small Industries—</b>			
Direction and Administration ..	26,502 45,45,781	7,41,602	53,13,885
Industrial Estates ..	2,11,181	..	2,11,181
Small Scale Industries ..	50,18,080	1,24,14,155	1,74,32,235
Handloom Industries ..	10,87,219	2,43,071	13,30,290
Handicraft Industries ..	12,02,411	35,006	12,37,417
Khadi Industries ..	9,06,000	..	9,06,000
Sericulture Industries ..	6,73,480	60,353	7,33,833
Other expenditure ..	369	-27,841(a)	-27,472
<b>Total</b> ..	26,502 1,36,44,521	1,34,66,346	2,71,37,369
<b>328. Mines and Minerals—</b>			
<b>B. Regulation and Development of Mines—</b>			
Mineral exploration ..	2,993 6,48,588	5,30,341	11,81,922
<b>Total</b> ..	2,993 6,48,588	5,30,341	11,81,922
<b>Total—(c) Industry and Minerals</b> ..	29,495 1,42,94,471	1,44,36,408	2,87,60,374
<b>(d) Water and Power Development—</b>			
<b>331. Water and Power Development Services—</b>			
<b>A. Water Development—</b>			
Technical control and supervision ..	25,47,128	..	25,47,128
Research ..	4,86,308	87,939	5,74,247
Training ..	..	43,075	43,075
Other expenditure ..	-21,677(b)	..	-21,677
<b>Total</b> ..	30,11,759	1,31,014	31,42,773

(a) Minus expenditure is due to write-back of cost of material issued in excess to works during the previous year.

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

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>C. Economic Services—contd.</b>			
<b>(d) Water and Power Development—contd.</b>			
<b>332. Multipurpose River Projects—</b>			
<b>A. Bhakra Dam—</b>			
Unit No. 1 Bhakra Dam ..	2,61,16,034	..	2,61,16,034
Unit No. 2 Nangal Dam ..	48,175	..	48,175
Unit No. 3 Nangal Hydel Channel ..	77,584	..	77,584
Unit No. 5 (a) Remodelling of Ropar Head Works ..	3,73,410	..	3,73,410
Unit No. 5 (b) Remodelling of Sirhind Canal ..	70,17,352	..	70,17,352
Unit No. 6 Bhakra Canal ..	60,64,996	..	60,64,996
Unit No. 7 Bist Doab Canal ..	23,03,791	..	23,03,791
Other expenditure ..	9,332	..	9,332
<b>Total</b> ..	<b>4,20,10,674</b>	..	<b>4,20,10,674</b>
<b>333—Irrigation, Navigation, Drainage and Flood Control Projects—</b>			
<b>A. Irrigation Projects (Commercial)—</b>			
Upper Bari Doab Canal ..	1,34,52,245	..	1,34,52,245
Sirhind Canal ..	1,92,66,028	..	1,92,66,028
Banur Canal System ..	1,45,163	..	1,45,163
Sutlej Valley Project ..	1,05,77,284	..	1,05,77,284
Sirhind Feeder Project ..	44,19,142	..	44,19,142
Madhopur Beas Link ..	36,25,348	..	36,25,348
Shah Nahar Canal Project ..	10,94,794	..	10,94,794
Harike Project ..	1,45,11,472	..	1,45,11,472
<b>Total—A. Irrigation Projects (Commercial)</b> ..	<b>6,70,91,476</b>	..	<b>6,70,91,476</b>
<b>B. Irrigation Projects (Non-Commercial)—</b>			
Direction and Administration ..	1,08,457	15,07,475	16,15,932
Other expenditure ..	2,30,054	5,95,901	8,25,955
<b>Total—B. Irrigation Pro- jects (Non-Commercial)</b> ..	<b>3,38,511</b>	<b>21,03,376</b>	<b>24,41,887</b>

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

Heads 1	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
<b>C. Economic Services—<i>contd.</i></b>			
<b>(d) Water and Power Development—<i>concl'd.</i></b>			
333. Irrigation, Navigation, Drainage and Flood Control Projects— <i>concl'd.</i>			
<b>F. Drainage Projects (Non-Commercial)—</b>			
Drainage Project ..	1,00,90,209	..	1,00,90,209
<b>Total—F. Drainage Projects (Non-Commercial) ..</b>	1,00,90,209	..	1,00,90,209
<b>G. Flood Control and anti-sea erosion projects—</b>			
Anti-waterlogging and Flood Control project ..	32,29,057	..	32,29,057
<b>Total—G. Flood Control and anti-sea erosion projects</b>	32,29,057	..	32,29,057
<b>Total (333) ..</b>	8,07,49,253	21,03,376	8,28,52,629
<b>Total—(d) Water and Power Development ..</b>	12,57,71,686	22,34,390	12,80,06,076
<b>(e) Transport and Communications—</b>			
<b>336. Civil Aviation—</b>			
Direction and Administration ..	1,34,417	..	1,34,417
Training and education ..	12,223	3,33,435	3,45,658
Other expenditure ...	2,76,413	..	2,76,413
<b>Total ..</b>	4,23,053	3,33,435	7,56,488
<b>337. Roads and Bridges—</b>			
Direction and Administration ..	1,79,33,324	..	1,79,33,324
Roads of Inter-State importance	46,75,472	..	46,75,472
Strategic and Border Roads ..	1,24,57,648	..	1,24,57,648
State Highways ..	26,81,204	..	26,81,204
District and Other Roads ..	2,83,98,956	2,000 7,12,26,893	9,96,27,849
Transfers to Reserve Funds and Deposit Accounts ..	..	9,60,000	9,60,000
Transfers from Reserve Funds and Deposit Accounts ..	..	—13,27,691	—13,27,691
Other expenditure ..	..	10,000	10,000
<b>Total ..</b>	6,61,46,604	2,000 7,08,69,202	13,70,17,806

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

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
<b>C. Economic Services—<i>concl.</i></b>			
<b>(e) Transport and Communications—<i>concl.</i></b>			
<b>338. Road and Water Transport Services—</b>			
<b>A. Road Transport—</b>			
Direction and Administration ..	7,37,851	..	7,37,851
Punjab Roadways, Amritsar—Working expenses ..	1,03,526 2,70,89,685	..	2,71,93,211
Punjab Roadways, Jullundur—Working expenses	7,875 2,38,09,826	..	2,38,17,701
Punjab Roadways, Chandigarh—Working expenses	19,986 2,30,51,424	..	2,30,71,410
Punjab Roadways, Pathankot—Working expenses	1,69,59,612	..	1,69,59,612
Punjab Roadways, Moga—Working expenses ..	1,49,39,329	..	1,49,39,329
Punjab Roadways, Ludhiana—Working expenses ..	1,75,59,144	..	1,75,59,144
Punjab Roadways, Hoshiarpur—Working expenses	1,95,39,977	..	1,95,39,977
Punjab Roadways, Ferozepur—Working expenses	1,40,31,361	..	1,40,31,361
Punjab Roadways, Batala—Working expenses ..	1,04,53,851	..	1,04,53,851
Other expenditure ..	4,60,027	17,716	4,77,743
<b>Total</b> ..	<b>1,31,387</b> <b>16,86,32,087</b>	<b>17,716</b>	<b>16,87,81,190</b>
<b>339. Tourism—</b>			
Direction and Administration ..	2,11,885	..	2,11,885
Tourist information and publicity	..	2,21,572	2,21,572
Tourist accomodation ..	2,81,510	..	2,81,510
<b>Total</b> ..	<b>4,93,395</b>	<b>2,21,572</b>	<b>7,14,967</b>
<b>Total—(e) Transport and Commu- nications</b> ..	<b>1,31,387</b> <b>23,56,95,139</b>	<b>2,000</b> <b>7,14,41,925</b>	<b>30,72,70,451</b>
<b>Total—C. Economic Services</b> ..	<b>1,61,552</b> <b>52,58,71,615</b>	<b>2,000</b> <b>14,70,69,372</b>	<b>67,31,04,539</b>

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>D. Grants-in-aid and Contributions—</b>			
<b>363. Compensation and Assignments to Local Bodies and Panchayati Raj Institutions—</b>			
Land Revenue ..	9,76,381		9,76,381
Other miscellaneous compensations and assignments ..	35,57,078		35,57,078
<b>Total</b> ..	<b>45,33,459</b>		<b>45,33,459</b>
<b>Total—D. Grants-in-aid and Contributions</b> ..	<b>45,33,459</b>		<b>45,33,459</b>
<b>TOTAL—II EXPENDITURE HEADS (REVENUE ACCOUNT)</b> ..	<b>25,64,33,494</b>	<b>12,595</b>	<b>2,20,22,55,074</b>
	1,65,61,23,879	28,96,85,106	
<b>III—EXPENDITURE HEADS (CAPITAL ACCOUNT)—</b>			
<b>A. Capital Account of General Services—</b>			
<b>459. Capital Outlay on Public Works—</b>			
Direction and Administration ..	5,10,050	3,101	5,13,151
Construction ..	—80,84,745(a)	58,39,164	—22,45,581
Suspense ..	27,659		27,659
Other expenditure ..	1,66,116		1,66,116
<b>Total</b> ..	<b>1,66,116</b>	<b>3,101</b>	<b>—15,38,655</b>
	—74,47,036	58,39,164	
<b>465. Capital Outlay on Stationery and Printing and other Administrative Services—</b>			
Stationery and Printing ..	98,000		98,000
<b>Total</b> ..	<b>98,000</b>		<b>98,000</b>
<b>Total—A. Capital Account of General Services</b> ..	<b>1,66,116</b>	<b>3,101</b>	<b>—14,40,655</b>
	—74,49,036	58,39,164	

(a) Minus expenditure is due to receipts of Rs. 1,16,76,441 on account of sale of industrial plots and developed plots in mandis having been taken in reduction of expenditure by Director, Urban Estates, Chandigarh.



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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>B. Capital Account of Social and Community Services—</b>			
<b>477. Capital Outlay on Education, Art and Culture—</b>			
Primary education ..	238	48,229	48,467
Secondary education ..	95,316	24,83,131	25,78,447
University and Other Higher education ..	1,879	14,02,406	14,04,285
Technical education ..	-1,641(a)	13,552	11,911
Sports and youth welfare ..	..	94,311	94,311
Other expenditure ..	50,488	4,99,471	5,49,959
<b>Total</b> ..	<b>1,46,280</b>	<b>45,41,100</b>	<b>46,87,380</b>
<b>480. Capital Outlay on Medical—</b>			
<b>A. Allopathy—</b>			
Medical relief ..	5,68,662	59,41,007	65,09,669
Medical education ..	7,878	25,970	33,848
Other expenditure ..	3,65,981	9,83,643	13,49,624
<b>Total—A. Allopathy</b> ..	<b>9,42,521</b>	<b>69,50,620</b>	<b>78,93,141</b>
<b>B. Other systems of Medicine—</b>			
Ayurvedic ..	756	3,92,222	3,92,978
<b>Total—B. Other system of Medicine</b> ..	<b>756</b>	<b>3,92,222</b>	<b>3,92,978</b>
<b>Total (480)</b> ..	<b>9,43,277</b>	<b>73,42,842</b>	<b>82,86,119</b>

(a) Minus expenditure is due to write-back of cost of material issued in previous years found short and placed in "Miscellaneous public Works Advances" against the official concerned.

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>B. Capital Account of Social and Community Services—contd.</b>			
<b>481. Capital Outlay on Family Planning—</b>			
Welfare Centres ..	30,777	3,00,195	3,30,972
Services and supplies ..	..	1,33,479	1,33,479
Other expenditure ..	..	1,70,484	1,70,484
<b>Total</b> ..	<b>30,777</b>	<b>6,04,158</b>	<b>6,34,935</b>
<b>482. Capital Outlay on Public Health, Sanitation and Water Supply—</b>			
Public health and sanitation programmes ..	18,533	34,725	53,258
Sewerage schemes ..	16,99,075	..	16,99,075
Urban water supply schemes ..	15,29,069	..	15,29,069
Rural piped water supply schemes ..	6,233	..	6,233
Other rural water supply schemes ..	44,521	..	44,521
Other programmes ..	54,606	..	54,606
<b>Total</b> ..	<b>33,52,037</b>	<b>34,725</b>	<b>33,86,762</b>
<b>483. Capital Outlay on Housing—</b>			
<b>A. Government Residential Buildings—</b>			
Police Housing Schemes ..	..	42,84,171	42,84,171
Urban Housing Schemes ..	..	41,89,474	41,89,474
Rural Housing Scheme ..	..	93,525	93,525
<b>Total—A. Government Residential Buildings</b> ..	..	<b>85,67,170</b>	<b>85,67,170</b>

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

Heads 1	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
<b>B. Capital Account of Social and Community Services—<i>contd.</i></b>			
<b>483. Capital Outlay on Housing— <i>concl'd.</i></b>			
<b>B. Other Housing Schemes—</b>			
Subsidised Industrial Housing Schemes ..	..	12,59,002(a)	12,59,002
House sites for landless workers in rural areas ..	..	1,64,70,077	1,64,70,077
<b>Total—B. Other Housing Schemes</b> ..	..	<b>1,77,29,079</b>	<b>1,77,29,079</b>
<b>Total (483)</b> ..	..	<b>2,62,96,249</b>	<b>2,62,96,249</b>
<b>484. Capital Outlay on Urban Deve- lopment—</b>			
<b>A. General—</b>			
Other expenditure ..	..	81,61,294	81,61,294
<b>Total</b> ..	..	<b>81,61,294</b>	<b>81,61,294</b>
<b>485. Capital Outlay on Information and Publicity—</b>			
Information and publicity ..	..	1,45,054	1,45,054
<b>Total</b> ..	..	<b>1,45,054</b>	<b>1,45,054</b>
<b>488. Capital Outlay on Social Secu- rity and Welfare—</b>			
<b>D. Other Rehabilitation Schemes—</b>			
Other expenditure ..	95,242	..	95,242
<b>Total—D. Other Rehabilitation Schemes</b> ..	<b>95,242</b>	..	<b>95,242</b>

(a) Excludes Rs. 57,44,000 spent from out of advance from the Contingency Fund during 1974-75 but not recouped to the Fund till the close of the year.

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>B. Capital Account of Social and Community Services—<i>concl.</i></b>			
<b>488. Capital Outlay on Social Security and Welfare—<i>concl.</i></b>			
<b>E. Other Social Security and Welfare Programmes—</b>			
Welfare of Scheduled Castes, Scheduled Tribes and other backward classes ..	1,24,557	..	1,24,557
Other expenditure ..	88,263	3,13,395	4,01,658
<b>Total—E. Other Social Security and Welfare Programmes ..</b>	<b>2,12,820</b>	<b>3,13,395</b>	<b>5,26,215</b>
<b>Total (488) ..</b>	<b>3,08,062</b>	<b>3,13,395</b>	<b>6,21,457</b>
<b>495. Capital Outlay on Other Social and Community Services—</b>			
Labour ..	..	89,529	89,529
Employment ..	12,33,761	3,86,267	16,20,028
Other expenditure ..	..	1,34,202	1,34,202
<b>Total ..</b>	<b>12,33,761</b>	<b>6,09,998</b>	<b>18,43,759</b>
<b>Total—B. Capital Account of Social and Community Services</b>	<b>60,14,194</b>	<b>4,80,48,815</b>	<b>5,40,63,009</b>
<b>C. Capital Account of Economic Services—</b>			
<b>(a) Capital Account of General Economic Services—</b>			
<b>498. Capital Outlay on Co-operation—</b>			
Credit co-operatives ..	..	6,79,155(a)	6,79,155
Housing co-operatives ..	..	9,00,000	9,00,000
Labour co-operatives ..	..	—1,795(b)	—1,795
Farming co-operatives ..	..	—2,33,109(b)	—2,33,109
Warehousing and Marketing co-operatives ..	..	8,08,400	8,08,400
Processing co-operatives ..	..	8,70,000	8,70,000

(a) Includes Rs. 2,90,000 spent from out of advance from the Contingency Fund during 1973-74 and recouped to the Fund during 1974-75.

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

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>C. Capital Account of Economic Services —<i>contd.</i></b>			
<b>(a) Capital Account of General Economic Services —<i>concl'd.</i></b>			
<b>498. Capital Outlay on Co-operation —<i>concl'd.</i></b>			
Dairy co-operatives ..	..	13,90,000	13,90,000
Industrial co-operatives ..	..	69,885	69,885
Consumer co-operatives ..	..	7,16,788	7,16,788
Other co-operatives ..	56,18,98,605	87,313	56,19,85,918
<i>Deduct</i> —Receipts and Recoveries on Capital Account ..	—43,23,31,060	..	—43,23,31,060
<b>Total ..</b>	<b>12,95,67,545</b>	<b>52,86,637</b>	<b>13,48,54,182</b>
<b>500. Investments in General Financial and Trading Institutions—</b>			
Investments in General Financial Institutions ..	1,00,00,000	62,00,000	1,62,00,000
<b>Total ..</b>	<b>1,00,00,000</b>	<b>62,00,000</b>	<b>1,62,00,000</b>
<b>Total—(a) Capital Account of Economic Services ..</b>	<b>13,95,67,545</b>	<b>1,14,86,637</b>	<b>15,10,54,182</b>
<b>(b) Capital Account of Agriculture and Allied Services—</b>			
<b>505. Capital Outlay on Agriculture—</b>			
Marketing ..	46,90,566	1,24,76,224	1,71,66,790
Other expenditure ..	4,12,313	12,76,673	16,88,986
<b>Total ..</b>	<b>51,02,879</b>	<b>1,37,52,897</b>	<b>1,88,55,776</b>

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

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
<b>C. Capital Account of Economic Services—contd.</b>			
<b>(b) Capital Account of Agriculture and Allied Services—contd.</b>			
<b>506. Capital Outlay on Minor Irrigation, Soil Conservation and Area Development -</b>			
Minor Irrigation .. .. .	.. .. .	2,62,50,579(a)	2,62,50,579
Soil conservation schemes .. .. .	.. .. .	8,50,900	8,50,900
Area Development programmes .. .. .	—24,018(b)	.. .. .	—24,018
<b>Total .. .. .</b>	<b>—24,018</b>	<b>2 71,01,479</b>	<b>2,70,77,461</b>
<b>509. Capital Outlay on Food and Nutrition -</b>			
Procurement and Supply .. .. .	83,79,69,965	.. .. .	83,79,69,965
Other expenditure .. .. .	—1,04,984(c)	.. .. .	—1,04,984
<i>Deduct—Receipts and Recoveries on Capital Account</i> .. .. .	—90,37,66,849	.. .. .	—90,37,66,849
<b>Total .. .. .</b>	<b>—6,59,01,868(d)</b>	<b>.. .. .</b>	<b>—6,59,01,868</b>
<b>510. Capital Outlay on Animal Husbandry—</b>			
Veterinary Services and animal health .. .. .	.. .. .	64,871	64,871
Cattle development .. .. .	21,166	1,50,748	1,71,914
Sheep and wool development .. .. .	22,606	94,081	1,16,687
Piggery development .. .. .	.. .. .	6,361	6,361
Other expenditure .. .. .	51,187	14,15,489	14,66,676
<b>Total .. .. .</b>	<b>94,959</b>	<b>17,31,550</b>	<b>18,26,509</b>

(a) Excludes Rs. 6,46,000 spent from out of advance from the Contingency Fund during 1974-75 but not recouped to the Fund till the close of the year..

(b) Minus expenditure is due to the erroneous double write-back of expenditure by Public Health Divisions, Gurdaspur and Pathankot.

(c) Minus expenditure is due to the write-back of expenditure on land relating to the previous years.

(d) 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.	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
<b>C. Capital Account of Economic Services—contd.</b>			
<b>(b) Capital Account of Agriculture and Allied Services—concl'd.</b>			
<b>511. Capital Outlay on Dairy Development—</b>			
Dairy development ..	...	36,92,041	36,92,041
Total ..	..	36,92,041	36,92,041
<b>512. Capital Outlay on Fisheries—</b>			
Inland fisheries ..	..	3,29,020	3,29,020
Other expenditure ..	..	6,66,036	6,66,036
Total ..	..	9,95,056	9,95,056
<b>514. Capital Outlay on Community Development—</b>			
Community Development ..	814	34,372	35,186
Rural Works programme ..	—10,683(a)	2,41,928	2,31,245
Total ..	—9,869	2,76,300	2,66,431
<b>515. Investments in Agricultural financial institutions—</b>			
Investments in public undertakings ..	..	28,33,000	28,33,000
Total ..	..	28,33,000	28,33,000
Total—(b) Capital Account of Agriculture and Allied Services	—6,07,37,917	5,03,82,323	—1,03,55,594
<b>(c) Capital Account of Industry and Minerals—</b>			
<b>520. Capital Outlay on Industrial Research and Development—</b>			
Other expenditure ..	..	2,28,51,547	2,28,51,547
Total ..	..	2,28,51,547	2,28,51,547

(a) Minus expenditure is due to the write-back of cost of material issued in excess during the previous year.

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

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
<b>C. Capital Account of Economic Services—contd.</b>			
<b>(c) Capital Account of Industry and Minerals—concl'd.</b>			
<b>521. Capital Outlay on Village and Small Industries</b>			
Industrial Estates ..	..	4,704 } 82,93,572 }	82,98,276
Small scale industries ..	..	82,48,113	82,48,113
Other expenditure ..	..	1,43,549 } 1,68,09,346 }	1,69,52,895
<b>Total</b> ..	..	1,48,253 } 3,33,51,031 }	3,34,99,284
<b>Total—(c) Capital Account of Industry and Minerals</b> ..	..	1,48,253 } 5,62,02,578 }	5,63,50,831
<b>(d) Capital Account of Water and Power Development—</b>			
<b>532. Capital Outlay on Multipurpose River Projects—</b>			
<b>Bhakra-Nangal Project—</b>			
Advances to other Governments and agencies for common works ..	..	51,28,423	51,28,423
<i>Deduct—Advances recovered from other Governments and agencies for common works</i> ..	..	—40,00,836	—40,00,836
Unit No. 1 Bhakra Dam ..	..	—4,34,945(a)	—4,34,945
Unit No. 3 Nangal Hydrel Channel ..	..	5,475	5,475
Unit No. 5 (a) Remodelling of Ropar Head Works ..	..	—1,48,457(b)	—1,48,457
Unit No. 5 (b) Remodelling of Sirhind Canal ..	..	19,240	19,240

(a) Minus expenditure is due to the sale proceeds of surplus stores and machinery booked under the sub-head "*Deduct—Receipts and Recoveries on Capital Account*".

(b) Minus expenditure is due to excess issue of material and the amount booked under the sub-head "*Deduct—Receipts and Recoveries on Capital Account*".



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

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
<b>C. Capital Account of Economic Services—contd.</b>			
<b>(d) Capital Account of Water and Power Development—contd.</b>			
<b>532. Capital Outlay on Multipurpose River Projects—concl'd.</b>			
<b>Bhakra-Nangal Project—concl'd.</b>			
Unit No. 6 Bhakra Canal .. ..	..	11,938	11,938
Unit No. 7 Bist Doab System .. ..	..	-1,12,700(a)	-1,12,700
Unit No. 1 (b)—Bhakra Right Power Plant .. ..	..	-1,75,32,133(b)	-1,75,32,133
<b>Total—Bhakra-Nangal Project</b> .. ..	..	<b>-1,70,63,995</b>	<b>-1,70,63,995</b>
<b>Beas Dam Project—</b>			
<b>Irrigation Branch Portion—</b>			
Advances to other Governments and agencies for common works .. ..	..	25,52,00,000	25,52,00,000
<i>Deduct—Advances recovered from other Governments and agencies for common works</i> .. ..	..	-24,78,10,993	-24,78,10,993
Unit No. 1 Beas Sutlej Link .. ..	..	1,21,81,861	1,21,81,861
Unit No. 2 Beas Dam at Pong .. ..	..	2,62,10,764	2,62,10,764
<b>Total—Beas Dam Project</b> .. ..	..	<b>4,57,81,632</b>	<b>4,57,81,632</b>
<b>Thein Dam—</b>			
Thein Dam .. ..	..	83,54,025	83,54,025
<b>Dholbaha Check Dam—</b>			
Dholbaha Check Dam .. ..	..	5,37,866	5,37,866
<b>Shah Nahar Weir Project—</b>			
Shah Nahar Weir Project .. ..	..	20,58,995	20,58,995
<b>Total (532)</b> .. ..	..	<b>3,96,68,523</b>	<b>3,96,68,523</b>

- (a) Minus expenditure is due to excess issue of material and clearance of "Miscellaneous Public Works Advances" relating to the previous years.
- (b) Minus expenditure represents the amounts transferred to the Governments of Haryana (Rs. 1,01,48,185) and Rajasthan (Rs. 73,83,948) as a result of re-allocation of loans for the year 1966-67 amongst the participating States by the Government of India.

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>C. Capital Account of Economic Services—contd.</b>			
<b>(d) Capital Account of Water and Power Development—concl'd.</b>			
<b>533. Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects—</b>			
<b>A. Irrigation Projects—Commercial—</b>			
Upper Bari Doab Canal ..	8,93,201	28,99,173	37,92,374
Sirhind Canal ..	1,04,645	71,71,210	72,75,855
Sutlej Valley Project ..	..	30,173	30,173
Shah Nahar Canal Project ..	..	6,14,818	6,14,818
Harike Project ..	..	3,52,957	3,52,957
<b>Total—A. Irrigation Projects—Commercial ..</b>	<b>9,97,846</b>	<b>1,10,68,331</b>	<b>1,20,66,177</b>
<b>B. Irrigation Projects—Non-Commercial—</b>			
Other expenditure ..	2,91,396	1,89,641	4,81,037
<b>Total—B. Irrigation Projects—Non-Commercial ..</b>	<b>2,91,396</b>	<b>1,89,641</b>	<b>4,81,037</b>
<b>F. Drainage Projects—Non-Commercial—</b>			
Other expenditure ..	..	2,72,49,313	2,72,49,313
<b>Total—F. Drainage Projects—Non-Commercial ..</b>	<b>..</b>	<b>2,72,49,313</b>	<b>2,72,49,313</b>
<b>G. Flood Control and anti-sea erosion Projects—</b>			
Anti-waterlogging drainage and flood control project ..	..	74,28,908	74,28,908
<b>Total—G. Flood Control and anti-sea erosion Projects ..</b>	<b>..</b>	<b>74,28,908</b>	<b>74,28,908</b>
<b>Total (533) ..</b>	<b>12,89,242</b>	<b>4,59,36,193</b>	<b>4,72,25,435</b>
<b>Total—(d) Capital Account of Water and Power Development</b>	<b>12,89,242</b>	<b>8,56,04,716</b>	<b>8,68,93,958</b>

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

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
<b>C. Capital Account of Economic Services—<i>contd.</i></b>			
<b>(e) Capital Account of Transport and Communications—</b>			
<b>536. Capital Outlay on Civil Aviation—</b>			
Aerodromes and air route services ..	..	2,11,010	2,11,010
Other expenditure ..	..	2,36,655	2,36,655
<b>Total</b> ..	..	<b>4,47,665</b>	<b>4,47,665</b>
<b>537. Capital Outlay on Roads and Bridges—</b>			
Strategic and border roads ..	57,62,427	..	57,62,427
State highways ..	..	1,33,777 } 96,37,391 }	97,71,168
Machinery and equipment ..	..	10,04,604	10,04,604
<b>Total</b> ..	57,62,427	1,33,777 } 1,06,41,995 }	1,65,38,199
<b>538. Capital Outlay on Road and Water Transport Services—</b>			
<b>A. Road Transport—</b>			
Punjab Roadways, Amritsar ..	..	27,18,459	27,18,459
Punjab Roadways, Jullundur ..	..	17,45,263	17,45,263
Punjab Roadways, Chandigarh ..	..	1,49,665	1,49,665
Punjab Roadways, Pathankot ..	..	11,59,672	11,59,672
Punjab Roadways, Moga ..	..	17,49,380	17,49,380
Punjab Roadways, Ludhiana ..	..	15,32,299	15,32,299
Punjab Roadways, Hoshiarpur ..	..	14,78,498	14,78,498
Punjab Roadways, Ferozepur ..	..	22,97,657	22,97,657
Punjab Roadways, Batala ..	..	11,27,580	11,27,580
Other expenditure ..	44,610	45,00,000	45,44,610
<b>Total</b> ..	44,610	1,84,58,473	1,85,03,083

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>C. Capital Account of Economic Services—concl'd.</b>			
<b>(e) Capital Account of Transport and Communications—concl'd.</b>			
<b>544. Capital Outlay on Other Transport and Communication Services—</b>			
Tourism ..	4,437	25,53,373	25,57,810
Miscellaneous Services ..	338	..	338
Other expenditure ..	41,369	25,307	66,676
<b>Total</b> ..	<b>46,144</b>	<b>25,78,680</b>	<b>26,24,824</b>
<b>Total—(e) Capital Account of Transport and Communications</b> ..	<b>58,53,181</b>	<b>1,33,777 } 3,21,26,813</b>	<b>3,81,13,771</b>
<b>Total—C. Capital Account of Economic Services</b> ..	<b>8,59,72,051</b>	<b>2,82,030 } 23,58,03,067</b>	<b>32,20,57,148</b>
<b>TOTAL—III. EXPENDITURE HEADS (CAPITAL ACCOUNT)</b>	<b>1,66,116 } 8,45,37,209</b>	<b>2,85,131 } 28,96,91,046</b>	<b>37,46,79,502</b>
<b>TOTAL EXPENDITURE</b> ..	<b>25,65,99,610 } 1,74,06,61,088</b>	<b>2,97,726 } 57,93,76,152</b>	<b>2,57,69,34,576</b>

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**STATEMENT NO. 13**

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## STATEMENT NO.13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure
	Non-Plan
1	2
	Rs.
<b>A. Capital Account of General Services—</b>	
<b>459. Capital Outlay on Public Works—</b>	
Direction and Administration	
Construction—	5,10,050
(i) Construction of Punjab Bhawan at New Delhi	.. ..
(ii) Construction of District Administrative complex at Ludhiana	.. ..
(iii) Construction of District Administrative complex at Ropar	.. ..
(iv) Other schemes	.. —80,84,745(a)
Suspense	.. 27,659
Other expenditure	.. 1,66,116
Total	.. 1,66,116
	.. —75,47,036
<b>465. Capital Outlay on Stationery and Printing and other Administrative Services—</b>	
Stationery and Printing	.. 98,000
Total	.. 98,000
<b>Total—A. Capital Account of General Services</b>	.. 1,66,116
	.. —74,49,036

**Bold figures represent charged expenditure.**

(a) The minus expenditure represents the receipts on account of sale of industrial plots and developed plots in mandis.

## EXPENDITURE DURING AND TO END OF 1974-75

during 1974-75		Expenditure to end of 1974-75
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
3,101	5,13,151	5,13,151
57,153	57,153	57,153
9,19,007	9,19,007	9,19,007
6,77,449	6,77,449	6,77,449
41,85,555	—38,99,190	9,97,56,881 (a)
..	27,659	27,659
..	1,66,116	4,34,49,275
3,101 } 58,39,164 }	—15,38,655	14,54,00,575
..	98,000	40,23,631
..	98,000	40,23,631
3,101 } 58,39,164 }	—14,40,655	14,94,24,206

(a) The details are as under: —

	Rs.
(i) General Administration	.. 1,55,92,010
(ii) Administration of Justice	.. 16,11,863
(iii) District Administration	.. 37,86,757
(iv) Jails	.. 1,11,66,869
(v) Public Works	.. 7,67,61,203
(vi) Stationery and Printing	.. 11,95,383
(vii) Industries	.. —1,16,76,441
(viii) Other Departments	.. 13,19,237
Total	.. 9,97,56,881

## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure  1	Expenditure	
		Non-Plan 2 Rs.
<b>B. Capital Account of Social and Community Services—</b>		
<b>477. Capital Outlay on Education, Art and Culture—</b>		
Primary education ..		238
Secondary education ..		95,316
University and Other Higher education ..		1,879
Technical education ..		—1,641(a)
Sports and youth welfare ..		..
Other expenditure ..		50,488
Total ..		<u>1,46,280</u>
<b>480.—Capital Outlay on Medical—</b>		
<b>A. Allopathy—</b>		
Medical relief—		
(i) Constructing O.P.D. block at New Medical Enclave Amritsar ..		..
(ii) Schemes costing less than Rs. 25 lakhs each ..		5,68,662
Medical education—		
Schemes costing less than Rs. 25 lakhs each ..		7,878
Other expenditure—		
Other schemes ..		3,65,981
Total—A. Allopathy ..		<u>9,42,521</u>
<b>B. Other systems of Medicine—</b>		
Ayurvedic—		
(i) Schemes costing less than Rs. 25, lakhs each ..		756
Total ..		<u>9,43,277</u>

See footnote (a) at page 119.



EXPENDITURE DURING AND TO END OF 1974-75—*contd.*

during 1974-75		Expenditure to end of 1974-75
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
48,229	48,467	48,467
24,83,131	25,78,447	25,78,447
14,02,406	14,04,285	14,04,285
13,552	11,911	11,911
94,311	94,311	94,311
4,99,471	5,49,959	9,61,88,399
45,41,100	46,87,380	10,03,25,820
7,51,436	7,51,436	7,51,436
51,89,571	57,58,233	57,58,233
25,970	33,848	33,848
9,83,643	13,49,624	13,64,83,844(a)
69,50,620	78,93,141	14,30,27,361
3,92,222	3,92,978	3,92,978
73,42,842	82,86,119	14,34,20,339

(a) Includes expenditure of Rs. 13,51,34,220 the schemewise details of which have been called for from the Government.

## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure	
		Non-Plan
1		2
		Rs.
<b>B. Capital Account of Social and Community Services—contd.</b>		
<b>481. Capital Outlay on Family Planning—</b>		
Welfare Centres	..	30,777
Services and supplies	..	..
Other expenditure	..	..
<b>Total</b>	..	<b>30,777</b>
<b>482. Capital Outlay on Public Health, Sanitation and Water Supply—</b>		
Public health and sanitation programmes	..	18,533
Sewerage schemes	..	16,99,075
Urban water supply schemes	..	15,29,069
Rural piped water supply schemes	..	6,233
Other rural water supply schemes	..	44,521
Other programmes	..	54,606
<b>Total</b>	..	<b>33,52,037</b>
<b>483. Capital Outlay on Housing—</b>		
<b>A. Government Residential Buildings—</b>		
Construction	..	..
Other expenditure	..	..
Police Housing Schemes	..	..
Urban Housing Schemes	..	..
Rural Housing Schemes	..	..
<b>Total—A. Government Residential Buildings</b>	..	<b>..</b>

EXPENDITURE DURING AND TO END OF 1974-75—*contd.*

during 1974-75		Expenditure to end of 1974-75
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
3,00,195	3,30,972	3,30,972
1,33,479	1,33,479	1,33,479
1,70,484	1,70,484	1,70,484
6,04,158	6,34,935	6,34,935
34,725	53,258	53,258
..	16,99,075	16,99,075
..	15,29,069	15,29,069
..	6,233	6,233
..	44,521	44,521
..	54,606	81,23,841
34,725	33,86,762	1,14,55,997
..	..	7,64,637
..	..	3,08,68,312
42,84,171	42,84,171	2,95,71,000
41,89,474	41,89,474	41,89,474
93,525	93,525	93,525
85,67,170	85,67,170	6,54,86,948

## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure
1	Non-Plan 2 Rs.
<b>B. Capital Account of Social and Community Services—<i>contd.</i></b>	
<b>483. Capital Outlay on Housing—<i>concl'd.</i></b>	
<b>B. Other Housing Schemes—</b>	
Subsidised Industrial Housing Schemes ..	..
House sites for landless workers in rural areas ..	..
<b>Total—B. Other Housing Schemes</b>	<b>..</b>
<b>Total</b> ..	<b>..</b>
<b>484. Capital Outlay on Urban Development—</b>	
<b>A. General—</b>	
Other expenditure ..	..
<b>Total</b> ..	<b>..</b>
<b>485. Capital Outlay on Information and Publicity—</b>	
Information and publicity	
<b>Total</b> ..	<b>..</b>
<b>488. Capital Outlay on Social Security and Welfare—</b>	
<b>D. Other Rehabilitation Schemes—</b>	
Other expenditure ..	95,242
<b>E. Other Social Security and Welfare Programmes—</b>	
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes ..	1,24,557
Social security and welfare ..	..
Other expenditure ..	88,263
<b>Total—E. Other Social Security and Welfare Programmes</b> ..	<b>2,12,820</b>
<b>Total</b> ..	<b>3,08,062</b>

EXPENDITURE DURING AND TO END OF 1974-75—*contd.*

during 1974-75		Expenditure to end of 1974-75
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
12,59,002(a)	12,59,002	12,59,002
1,64,70,077	1,64,70,077	1,64,70,077
1,77,29,079	1,77,29,079	1,77,29,079
2,62,96,249	2,62,96,249	8,32,16,027
81,61,294	81,61,294	15,05,22,297
81,61,294	81,61,294	15,05,22,297
1,45,054	1,45,054	1,45,054
1,45,054	1,45,054	1,45,054
	95,242	11,08,495
..	1,24,557	1,24,557
..	..	60,081
3,13,395	4,01,658	6,30,974
3,13,395	5,26,215	8,15,612
3,13,395	6,21,457	19,24,107

(a) Excludes Rs. 57.44,000 spent from out of advance from Contingency Fund during 1974-75 but not recouped to the Fund till the close of the year.

## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure
1	Non-Plan 2 Rs.
<b>B. Capital Account of Social and Community Services—concl'd.</b>	
<b>495. Capital Outlay on Other Social and Community Services—</b>	
Labour—	
(i) Schemes costing less than Rs. 25 lakhs each ..	..
Employment—	
(i) Works Centre Scheme ..	12,31,258
(ii) Other schemes costing less than Rs. 25 lakhs each ..	2,503
Other expenditure ..	..
<b>Total</b> ..	<b>12,33,761</b>
<b>Total—B. Capital Account of Social and Community Services</b> ..	<b>60,14,194</b>
<b>C. Capital Account of Economic Services—</b>	
<b>(a) Capital Account of General Economic Services—</b>	
<b>498. Capital Outlay on Co-operation—</b>	
Credit co-operatives ..	..
Housing co-operatives ..	..
Labour co-operatives ..	..
Farming co-operatives ..	..
Warehousing and Marketing co-operatives ..	..
Processing co-operatives ..	..
Dairy co-operatives ..	..
Co-operative sugar mills ..	..
Industrial co-operatives ..	..
Consumer co-operatives ..	..

**EXPENDITURE DURING AND TO END OF 1974-75—contd.**

during 1974-75		Expenditure to end of 1974-75
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
89,529	89,529	45,16,748(a)
..	12,31,258	44,60,450
3,86,267	3,88,770	3,88,770
1,34,202	1,34,202	1,34,202
6,09,998	18,43,759	95,00,170
4,80,48,815	5,40,63,009	50,11,44,746
6,79,155(b)	6,79,155	21,00,99,336
9,00,000	9,00,000	1,19,00,000
—1,795(c)	—1,795	2,81,168
—2,33,109(c)	—2,33,109	3,15,963
8,08,400	8,08,400	2,00,70,144
[8,70,000	[8,70,000	12,70,000
13,90,000	13,90,000	74,34,240
..	..	1,05,00,000
69,885	69,885	10,69,800
7,16,788	7,16,788	69,05,253

(a) Includes expenditure of Rs. 44,27,219 the schemewise details of which have been called for from the Government.

(b) Includes Rs. 2,90,000 spent from out of advance from the Contingency Fund during 1973-74 and recouped to the Fund during 1974-75.

(c) See footnote (b) at page 122.

## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure
1	Non-Plan 2
	Rs.
<b>C. Capital Account of Economic Services—<i>contd.</i></b>	
<b>(a) Capital Account of General Economic Services—<i>concl'd.</i></b>	
<b>498. Capital Outlay on Co-operation—<i>concl'd.</i></b>	
Other co-operatives—	
1. Schemes for distribution of seeds, fertilizers and pesticides—	
Gross Expenditure ..	56,18,98,605
Deduct—Receipts and Recoveries on Capital Account	—43,23,31,060
Net expenditure ..	12,95,67,545
2. Other schemes not in the nature of State Trading Schemes ..	..
Total—Other co-operatives ..	<u>12,95,67,545</u>
Grand Total ..	<u>12,95,67,545</u>
<b>500. Investments in General Financial and Trading Institutions—</b>	
Investments in General Financial Institutions—	
(i) Punjab Scheduled Castes Land Development and Finance Corporation, Chandigarh ..	..
(ii) Punjab State Civil Supplies Corporation, Chandigarh	1,00,00,000
Total ..	<u>1,00,00,000</u>
Total—(a) Capital Account of General Economic Services ..	<u>13,95,67,545</u>
<b>(b) Capital Account of Agriculture and Allied Services</b>	
<b>505. Capital Outlay on Agriculture—</b>	
Seeds ..	..
Manures and fertilizers ..	..
Agricultural engineering ..	..
Storage and warehousing ..	..
Marketing ..	46,90,566
Other expenditure ..	4,12,313
Total ..	<u>51,02,879</u>



EXPENDITURE DURING AND TO END OF 1974-75—*contd.*

during 1974-75		Expenditure to end of 1974-75
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	56,18,98,605	2,50,02,51,188
..	—43,23,31,060	— 2,39,36,44,753
..	12,95,67,545	10,66,06,435
87,313	87,313	5,17,140
87,313	12,96,54,858	10,71,23,575
52,86,637	13,48,54,182	37,69,69,479
62,00,000	62,00,000	3,12,00,000
..	1,00,00,000	1,00,00,000
62,00,000	1,62,00,000	4,12,00,000
1,14,86,637	15,10,54,182	41,81,69,479
..	..	—4,12,760(a)
..	..	4
..	..	3,42,140
..	..	10,00,000
1,24,76,224	1,71,66,790	10,82,39,587
12,76,673	16,88,986	1,44,14,775
1,37,52,897	1,88,55,776	12,35,83,746

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

## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure 1	Expenditure
	Non-Plan 2
	Rs.
(C) Capital Account of Economic Services— <i>contd.</i>	
(b) Capital Account of Agriculture and Allied Services— <i>contd.</i>	
506. Capital Outlay on Minor Irrigation, Soil Conservation and Area Development—	
Minor Irrigation—	
(i) Sinking of tube-wells .. .. .	.. .. .
(ii) Tube-wells under Technical Co-operation Assistance Scheme .. .. .	.. .. .
(iii) Installation of 92 deep tube-wells in Mahalpur Block, Hoshiarpur District .. .. .	.. .. .
(iv) Installation of 150 tube-wells along main branch to augment Irrigation Supplies from Upper Bari Doab Canal Tracts .. .. .	.. .. .
(v) Installation of 96 tube-wells in Shahkot Block of Jullundur Division .. .. .	.. .. .
(vi) Exploratory tube-wells .. .. .	.. .. .
(vii) Lift Irrigation Scheme from Narwana Branch .. .. .	.. .. .
(viii) Lift Irrigation Scheme near Bhimpur Rest House .. .. .	.. .. .
(ix) Water Resources Investigation Scheme .. .. .	.. .. .
(x) Construction of Ghats in Irrigation Channels .. .. .	.. .. .
(xi) Punjab State Tube-wells Corporation, Chandigarh .. .. .	.. .. .
(xii) Reclamation of Rakkar and Thur areas in the State .. .. .	.. .. .
(xiii) Punjab State Co-operative Land Mortgage Bank, Chandigarh .. .. .	.. .. .

EXPENDITURE DURING AND TO END OF 1974-75—*contd.*

during 1974-75		Expenditure to end of 1974-75
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	..	10,36,126(e)
..	..	6,85,36,797
19,82,692(a)	19,82,692	1,65,85,628
1,92,095(b)	1,92,095	1,37,34,795
4,33,223	4,33,223	65,47,800
..	..	1,64,303
..	..	6,80,324
3,54,585	3,54,585	3,54,585
27,29,785	27,29,785	92,62,089
8,28,326	8,28,326	8,28,326
70,00,000	70,00,000	2,50,00,000(d)
2,80,785	-2,80,785	2,80,785
1,24,49,088	1,24,49,088	1,24,49,088

(a) Excludes Rs. 1,46,000 spent from out of advance from the Contingency Fund during 1974-75 but not recouped to the Fund till the close of the year.

(b) Excludes Rs. 5,00,000 spent from out of advance from the Contingency Fund during 1974-75 but not recouped to the Fund till the close of the year.

(c) Expenditure as on 31st March 74 transferred *proforma* from the major head "95. Capital Outlay on Schemes of Agricultural Improvement and Research."

(d) Includes expenditure of Rs. 1,80,00,000 as on 31st March 1974 transferred *proforma* from the major head "96. Capital Outlay on Industrial and Economic Development."

## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure	
	1	2 Non-Plan Rs.
<b>C. Capital Account of Economic Services—contd.</b>		
<b>(b) Capital Account of Agriculture and Allied Services—contd.</b>		
<b>506. Capital Outlay on Minor Irrigation, Soil Conservation and Area Development—concl'd.</b>		
Soil Conservation Schemes—		
(i) Punjab State Co-operative Land Mortgage Bank, Chandigarh ..	..	..
(ii) Soil Conservation and Land Reclamation Schemes ..	..	..
(iii) Scheme for the reclamation of 10,000 acres of banjar land ..	..	..
(iv) Sutlej Bed Reclamation Scheme ..	..	..
Area Development programmes ..	..	—24,018(a)
Total ..	..	—24,018
<b>509. Capital Outlay on Food and Nutrition—</b>		
Procurement and Supply—		
(i) Provincial Reserve Fund Scheme—Gross Expenditure	83,80,84,681	
Deduct—Receipts and Recoveries on Capital Account..	—90,37,66,849	
Net expenditure ..	..	—6,56,82,168
(ii) Punjab State Civil Supplies Corporation, Chandigarh ..	..	..
(iii) Other schemes costing less than Rs. 25 lakhs each ..	..	—1,14,716(b)
Other expenditure— ..	..	—1,04,984(c)
Total ..	..	—6,59,01,868

(a) See footnote (b) at page 124.

(b) Represents the write-back of previous year's expenditure.

(c) See footnote (c) at page 124.

## EXPENDITURE DURING AND TO END OF 1974-75—contd.

during 1974-75		Expenditure to end of 1974-75
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
8,50,900	8,50,900	8,50,900
..	..	81,65,147
..	..	39,972(a)
..	..	9,74,000(a)
..	—24,018	—24,018
<b>2,71,01,479</b>	<b>2,70,77,461</b>	<b>16,54,66,647</b>
..	83,80,84,681	8,78,79,63,277
..	—90,37,66,849	— 8,98,60,36,477
..	—6,56,82,168	—19,80,73,200
..	..	50,00,000
..	—1,14,716	18,84,357
..	—1,04,984	— 1,04,984
..	—6,59,01,868	—19,12,93,827

(a) Expenditure as on 31st March 1974 transferred *pro-forma* from the major head "95. Capital Outlay on Schemes of Agricultural Improvement and Research".

## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure
1	Non-Plan 2 Rs.
<b>C. Capital Account of Economic Services—contd.</b>	
<b>(b) Capital Account of Agriculture and Allied Services—contd.</b>	
<b>510. Capital Outlay on Animal Husbandry—</b>	
Veterinary Services and animal health ..	..
Cattle development ..	21,166
Poultry development ..	..
Sheep and wool development ..	22,606
Piggery development ..	..
Other expenditure ..	51,187
<b>Total</b> ..	<b>94,959</b>
<b>511. Capital Outlay on Dairy Development—</b>	
<b>Dairy development—</b>	
(i) Punjab Dairy Development Corporation, Chandigarh ..	..
(ii) Composite Milk Plant, Ludhiana ..	..
(iii) Scheme for establishment of Rural Creameries in various Milk pockets ..	..
(iv) Other schemes ..	..
Milk Supply Scheme, Chandigarh ..	..
<b>Total</b> ..	<b>..</b>

EXPENDITURE DURING AND TO END OF 1974-75—*contd.*

during 1974-75		Expenditure to end of 1974-75
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
64,871	64,871	64,871
1,50,748	1,71,914	1,71,914
..	..	15,00,000
94,081	1,16,687	1,16,687
6,361	6,361	6,361
14,15,489	14,66,676	2,92,31,865
17,31,550	18,26,509	3,10,91,698
30,00,000	30,00,000	34,33,426
..	..	84,34,934
..	..	1,04,00,551
6,92,041	6,92,041	1,45,16,504(a)
..	..	1,38,781
36,92,041	36,92,041	3,69,24,196

(a) Includes expenditure of Rs. 96,54,508 the schemewise details of which have been called for from the Government.

## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure
1	Non-Plan
	2
	Rs.
<b>C. Capital Account of Economic Services—<i>contd.</i></b>	
<b>(b) Capital Account of Agriculture and Allied Services—<i>concl'd.</i></b>	
<b>512. Capital Outlay on Fisheries—</b>	
Inland fisheries ..	..
Other expenditure ...	..
Total ..	..
<b>514. Capital Outlay on Community Development—</b>	
Community Development ..	814
Rural Works programme ..	—10,683(a)
Total ..	—9,869
<b>515. Investments in Agricultural financial institutions—</b>	
Investments in public undertakings—	
(i) Land Development and Seed Corporation, Chandigarh ..	..
(ii) Punjab State Warehousing Corporation, Chandigarh ..	..
(iii) Punjab Agro-Industries Corporation, Chandigarh ..	..
Total ..	..
Total—(b) Capital Account of Agriculture and Allied Services ..	—6,07,37,917

(a) See foot note (a) at page 125.



## EXPENDITURE DURING AND TO. END. OF 1974-75--contd.

during 1974-75			Expenditure to end of 1974-75
Plan	Total		
3	4		5
Rs.	Rs.		Rs.
3,29,020	3,29,020		17,20,197
6,66,036	6,66,036		6,66,036
<b>9,95,056</b>	<b>9,95,056</b>		<b>23,86,233</b>
34,372	35,186		35,186
2,41,928	2,31,245		2,31,245
<b>2,76,300</b>	<b>2,66,431</b>		<b>2,66,431</b>
28,33,000	28,33,000		88,33,000
..	..		99,50,000
..	..		1,00,00,000
<b>28,33,000</b>	<b>28,33,000</b>		<b>2,87,83,000</b>
<b>5,03,82,323</b>	<b>-1,03,55,594</b>		<b>19,72,08,124</b>

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

Nature of Expenditure 1	Expenditure
	Non-Plan 2 Rs.
<b>C. Capital Account of Economic Services—contd.</b>	
<b>(c) Capital Account of Industry and Minerals—</b>	
<b>520. Capital Outlay on Industrial Research and Development—</b>	
Other expenditure—	
(i) Punjab State Industrial Development Corporation, Chandigarh	.. .. .
(ii) Punjab Film and News Corporation, Chandigarh	.. .. .
(iii) Punjab Financial Corporation, Chandigarh	.. .. .
(iv) Other schemes	.. .. .
Total	.. .. .
<b>521. Capital Outlay on Village and Small Industries—</b>	
Industrial Estates	.. .. .
Small scale industries	.. .. .
Other village industries	.. .. .
Other expenditure	.. .. .
Total	.. .. .
<b>522. Capital Outlay on Machinery and Engineering Industries—</b>	
Light engineering industries—	
Investments	.. .. .
Total	.. .. .
<b>526. Capital Outlay on Consumer Industries—</b>	
Sugar—Investments	.. .. .
Textiles—Investments	.. .. .
Cement—Investments	.. .. .
Paper—Investments	.. .. .
Other industries—Investments	.. .. .
Total	.. .. .
<b>529. Capital Outlay on Other Industries—</b>	
Other industries—	
Investments	.. .. .
Total	.. .. .
Total—(c) Capital Account of Industries and Minerals	.. .. .

EXPENDITURE DURING AND TO ~~THE~~ <sup>OF</sup> END 1974-75—contd.

during 1974-75		Expenditure to end of 1974-75
Plan 3 Rs.	Total 4 Rs.	5 Rs.
1,75,00,000	1,75,00,000	4,92,09,497
13,50,000	13,50,000	28,50,000
37,50,000	37,50,000	1,27,65,369
2,51,547	2,51,547	—3,26,248 (a)
2,28,51,547	2,28,51,547	6,44,98,618
4,704 } 82,93,572 } 82,48,113 }	82,98,276 82,48,113 ..	82,98,276 1,52,48,113 20,00,000
1,43,549 } 1,68,09,346 }	1,69,52,895	10,58,66,117
1,48,253 } 3,33,51,031 }	3,34,99,284	13,14,12,506
..	..	2,35,099
..	..	2,35,099
..	..	10,96,800
..	..	14,79,080
..	..	1,78,892
..	..	5,48,400
..	..	47,420
..	..	33,50,592
..	..	61,24,080
..	..	61,24,080
1,48,253 } 5,62,02,578 }	5,63,50,831	20,56,20,895

**Bold figures represent charged expenditure.**

(a) Minus expenditure is due to excess of receipts over expenditure pertaining to "Development of Industrial Areas Scheme".

## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure
1	Non-Plan
	2
	Rs.
<b>C. Capital Account of Economic Services—contd.</b>	
<b>(d) Capital Account of Water and Power Development—</b>	
<b>531. Capital Outlay on Water and Power Development Services—</b>	
Other expenditure—	
National Project Construction Corporation, Ltd.,	
New Delhi	.. ..
<b>Total</b>	.. ..
<b>532. Capital Outlay on Multipurpose River Projects—</b>	
<b>Bhakra-Nangal Project—</b>	
Advances to other Governments and agencies for common works	.. ..
<i>Deduct</i> —Advances recovered from other Governments and agencies for common works	.. ..
Unit No. 1 Bhakra Dam	.. ..
Unit No. 2 Nangal Dam	.. ..
Unit No. 3 Nangal Hydel Channel	.. ..
Unit No. 5 (a) Remodelling of Ropar Head Works	.. ..
Unit No. 5 (b) Remodelling of Sirhind Canal	.. ..
Unit No. 6 Bhakra Canal	.. ..
Unit No. 7 Bist Doab System	.. ..
Unit No. 1 (b) Bhakra Right Power Plant	.. ..
<b>Total—Bhakra-Nangal Project</b>	.. ..
<b>Beas Dam Project—</b>	
<b>Irrigation Branch Portion—</b>	
Advances to other Governments and agencies for common works	.. ..
<i>Deduct</i> —Advances recovered from other Governments and agencies for common works	.. ..
Unit No. 1 Beas Sutlej Link	.. ..
Unit No. 2 Beas Dam at Pong	.. ..
<b>Total—Beas Dam Project</b>	.. ..

**EXPENDITURE DURING AND TO END OF 1974-75—contd.**

during 1974-75		Expenditure to end of 1974-75
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	..	5,48,000
..	..	5,48,000
51,28,423	51,28,423	1,66,85,770
—40,00,836	—40,00,836	—2,12,98,338
—4,34,945 (a)	—4,34,945	63,72,48,855
..	..	90,82,256
5,475	5,475	2,94,03,827
—1,48,457 (b)	—1,48,457	1,19,69,733
19,240	19,240	4,81,37,934
11,938	11,938	26,81,14,569
—1,12,700 (c)	—1,12,700	4,65,11,014
—1,75,32,133 (d)	—1,75,32,133	—54,50,157 (e)
—1,70,63,995	—1,70,63,995	1,04,04,05,463
25,52,00,000	25,52,00,000	27,27,89,719
—24,78,10,993	—24,78,10,993	—24,78,10,993
1,21,81,861	1,21,81,861	31,37,95,551
2,62,10,764	2,62,10,764	12,47,60,623
4,57,81,632	4,57,81,632	46,35,34,900

(a) See foot note (a) at page 126.

(b) See foot note (b) at page 126.

(c) See foot note (a) at page 127.

(d) See foot note (b) at page 127.

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

## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure
1	Non-Plan 2
	Rs.
<b>C. Capital Account of Economic Services—contd.</b>	
<b>(d) Capital Account of Water and Power Development—contd.</b>	
<b>532. Capital Outlay on Multipurpose River Projects—concl'd.</b>	
Thejn Dam— Thejn Dam	.. ..
Dholbaha Check Dam—	
Dholbaha Check Dam	.. ..
Shah Nahar Weir Project—	
Shah Nahar Weir Project	.. ..
Total	.. ..
<b>533. Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects—</b>	
<b>A. Irrigation Projects—Commercial—</b>	
Upper Bari Doab Canal	.. 8,93,201
Sirhind Canal	.. 1,04,645
Sirhind Feeder Project	.. ..
Sutlej Valley Project	.. ..
Madhopur Beas Link	.. ..
Shah Nahar Canal Project	.. ..
Harike Project	.. ..
Government Central Workshop	.. ..
Ghaggar Project	.. ..
Gurgaon Canal	.. ..
Total—A. Irrigation Projects—Commercial	.. 9,97,846

EXPENDITURE DURING AND TO END OF 1974-75—*contd.*

during 1974-75		Expenditure to end of 1974-75
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
83,54,025	83,54,025	1,64,52,705
5,37,866	5,37,866	5,37,866
20,58,995	20,58,995	20,58,995
3,96,68,523	3,96,68,523	1,52,29,89,929(a)
28,99,173	37,92,374	5,65,11,407
1,71,71,210	72,75,855	8,67,50,847
..	..	6,36,87,340
1,30,173	1,30,173	3,01,41,397
..	..	3,61,12,633
6,14,818	6,14,818	1,26,78,111
3,52,957	3,52,957	10,83,89,572
..	..	-2,54,23,864 (b)
..	..	15,13,679
..	..	2,64,543
1,10,68,331	1,20,66,177	37,06,25,665

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

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

## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure
1	Non-Plan
	Rs.
<b>C. Capital Account of Economic Services—contd.</b>	
<b>(d) Capital Account of Water and Power Development—concl'd.</b>	
<b>533. Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects—concl'd.</b>	
<b>B. Irrigation Projects—Non-Commercial—</b>	
Survey and preparation of Irrigation Schemes under Five-Year Plans	.. ..
Other expenditure	.. 2 91,396
<b>Total—B. Irrigation Projects—Non-Commercial</b>	<b>.. 2,91,396</b>
<b>F. Drainage Projects—Non-Commercial—</b>	
Other expenditure	.. ..
<b>G. Flood Control and anti-sea erosion Projects—</b>	
Anti-waterlogging drainage and flood control project	.. ..
<b>Total</b>	<b>.. 12,89,242</b>
<b>Total—(d) Capital Account of Water and Power Development</b>	<b>.. 12,89,242</b>
<b>(e) Capital Account of Transport and Communications—</b>	
<b>536. Capital Outlay on Civil Aviation—</b>	
Aerodromes and air route services	.. ..
Other expenditure	.. ..
<b>Total</b>	<b>.. ..</b>
<b>537. Capital Outlay on Roads and Bridges—</b>	
<b>Strategic and border roads—</b>	
<b>(i) Works Costing more than Rs. 25 lakhs each—</b>	
<b>(a) Widening and Strengthening Patti-Valtoha Khem Karan Road</b>	<b>.. 1,82,391</b>
<b>(b) Widening and Strengthening Jandiala-Tarn-Taran Chabal Kalan Road</b>	<b>.. 6,23,939</b>



## EXPENDITURE DURING AND TO END OF 1974-75—contd.

during 1974-75		Expenditure to end of 1974-75
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
		25,76,029
1,89,641	4,81,037	4,81,037
1,89,641	4,81,037	30,57,066
2,72,49,313	2,72,49,313	46,19,15,499
74,28,908	74,28,908	4,15,32,097
4,59,36,193	4,72,25,435	87,71,30,327
8,56,04,716	8,68,93,958	2,40,06,68,256
2,11,010	2,11,010	2,17,110
2,36,655	2,36,655	64,01,797
4,47,665	4,47,665	66,18,907
	1,82,391	1,82,391
	6,23,939	6,23,939

## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure
1	Non-Plan 2 Rs.
<b>C. Capital Account of Economic Services—contd.</b>	
<b>(e) Capital Account of Transport and Communications—contd.</b>	
<b>537. Capital Outlay on Roads and Bridges—concl'd.</b>	
(c) Widening and Strengthening Harike-Khalra Tarn .. Taran Road	7,08,114
(d) Widening and Strengthening Patti Tarn Taran .. Road	13,69,574
(e) Widening and Strengthening Amritsar-Ajnala Road	18,913
(f) Improving and Strengthening Batala-Beas Road ..	2,38,601
(g) Widening and Strengthening Amritsar-Pathankot Road	5,57,472
(ii) Other works costing less than Rs. 25 lakhs each ..	20,63,423
State highways ..	..
Machinery and equipment ..	..
<b>Total</b> ..	<b>57,62,427</b>
<b>538. Capital Outlay on Road and Water Transport Services—</b>	
<b>A. Road Transport—</b>	
Punjab Roadways, Amritsar ✓	..
Punjab Roadways, Jullundur ✓	..
Punjab Roadways, Chandigarh ✓	..
Punjab Roadways, Pathankot ✓	..
Punjab Roadways, Moga ✓	..
Punjab Roadways, Ludhiana ✓	..
Punjab Roadways, Hoshiarpur ✓	..
Punjab Roadways, Ferozepur	..
Punjab Roadways, Batala	..
Punjab Roadways, Ambala	..
Other expenditure	44,610
<b>Total</b> ..	<b>44,610</b>

EXPENDITURE DURING AND TO END OF 1974-75—*contd.*

during 1974-75		Expenditure to end of 1974-75
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	7,08,114	7,08,114
..	13,69,574	13,69,574
..	18,913	18,913
..	2,38,601	2,38,601
..	5,57,472	5,57,472
	20,63,423	20,63,423
1,33,777	97,71,168	37,34,16,303
96,37,391		
10,04,604	10,04,604	10,04,604
1,33,777	1,65,38,199	38,01,83,334
1,06,41,995		
27,18,459	27,18,459	2,36,68,959 ✓
17,45,263	17,45,263	1,62,61,114
1,49,665	1,49,665	85,47,073
11,59,672	11,59,672	1,61,95,004 ✓
17,49,380	17,49,380	64,24,413
15,32,299	15,32,299	1,19,15,333
14,78,498	14,78,498	49,74,707
22,97,657	22,97,657	22,97,657
11,27,580	11,27,580	11,27,580
..	..	—30,102 (a)
45,00,000	45,44,610	3,42,14,975
1,84,58,473	1,85,03,083	12,55,96,713

**Bold figures represent charged expenditure.**

(a) The expenditure is to be transferred to Haryana.

## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure 1	Expenditure
	Non-Plan 2 Rs.
<b>C. Capital Account of Economic Services—concl'd.</b>	
<b>(e) Capital Account of Transport and Communications—concl'd.</b>	
<b>544. Capital Outlay on Other Transport and Communication Services—</b>	
Tourism .. ..	4,437
Miscellaneous Services .. ..	338
Other expenditure .. ..	41,369
<b>Total .. ..</b>	<b>46,144</b>
<b>Total—(e) Capital Account of Transport and Communications .. ..</b>	<b>58,53,181</b>
<b>Total—C. Capital Account of Economic Services .. ..</b>	<b>8,59,72,051.—</b>
<b>Grand Total .. ..</b>	<b>1,66,116</b> <b>8,45,37,209</b>

**Bold figures represent charged expenditure.**

## EXPENDITURE DURING AND TO END OF 1974-75—concl'd.

during 1974-75		Expenditure to end of 1974-75
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
25,53,373	25,57,810	53,08,532
..	338	338
25,307	66,676	66,676
25,78,680	26,24,824	53,75,546
1,33,777 } 3,21,26,813 }	3,81,13,771	51,77,74,500
2,82,030 } 23,58,03,067 }	32,20,57,148	3,73,94,41,254
2,85,131 } 28,96,91,046 }	37,46,79,502	4,39,00,10,206 (A)
<p>(A) Includes Rs. 3,63,53,880 on account of the net effect of the following <i>proforma</i> adjustments made as a result of introduction of the revised classification from 1st April 1974 :—</p> <p>(a) Amounts added <i>proforma</i> :—</p> <p style="text-align: center;"><i>Old heads of account</i></p>		
96. Capital Outlay on Industrial and Economic Development—		Amount Rs.
(i) Amount financed from Ordinary Revenues		50,000
(ii) Amount met from Reserve Funds and Deposit Accounts—Amount met from Fund for Village Reconstruction and Harijan Uplift		50,00,000
99. Capital Outlay on Irrigation, etc., Works (Commercial)— Amount financed from Ordinary Revenues		1,12,82,063
103. Capital Outlay on Public Works— Capital expenditure transferred to '52. Capital Outlay on Public Works within the Revenue Account'		9,21,21,116
120. Payments of Commuted Value of Pensions— Amount of equated payments transferred to Revenue Account		34,85,728
Total (a)		<u>11,19,38,907</u>

(b) Amounts dropped *proforma*:—

<i>Old heads of account</i>	<i>Amount</i>
	<i>Rs.</i>
95. Capital Outlay on Schemes of Agricultural Improvement and Research—	
Schemes in former P.E.P.S.U. State	59,04,863
96. Capital Outlay on Industrial and Economic Development—	
Investments in Co-operative Societies—	
Development Schemes	1,76,606
99. Capital Outlay on Irrigation, etc., Works (Commercial)	
Other Projects where total expenditure in each case is less than Rs. 25 lakhs.	14,56,348
100. Capital Outlay on Irrigation, etc., Works (Non-Commercial)	21,79,777
120. Payments of Commuted Value of Pensions	67,72,039
124. Capital Outlay on Schemes of Government Trading—	
(i) Community Development Project—	
Net expenditure	—1,17,89,743
(ii) Material and Equipment under T.C.A. Programme—	
Net expenditure	4,07,90,297
<i>as per 1973-74 file P-141</i>	
(iii) Other Miscellaneous Small Schemes—	
Gross expenditure	7,81,847
<i>Deduct</i> —Receipts and Recoveries on Capital Account	—6,87,007
125. Appropriation to the Contingency Fund	3,00,00,000
Total (b)	<u>7,55,85,027</u>
Net (a—b)	<u>3,63,53,880</u>

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

Serial no.	Name of the concern	Year(s) of investment	Details
			Type
1	2	3	4
<b>I. STATUTORY CORPORATIONS/BOARDS—</b>			
1	Mandi-Kulu Road Transport Corporation, Mandi	1958—66	Working Capital
2	Punjab Financial Corporation, Chandigarh	Upto 1967-68 1967-68 1967-68 1974-75	Ordinary shares 5½% bonds Deposits for under-writing Ordinary shares
			Total
3	State Warehousing Corporation, Chandigarh	1967—71 1971-72 1972-73 1973-74	Ordinary shares Ditto Ditto Ditto
			Total
4	P.E.P.S.U. Road Transport Corporation, Patiala	Upto 31-10-66 1-11-66 to 31-3-71 1974-75	Working Capital Ditto Ditto
			Total
5	Punjab State Electricity Board, Patiala	1963-64	Punjab State Electricity Board Bonds

**OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT AND SOCIETIES, ETC., UPTO THE END OF 1974-75**

of investment	Face value of each share/ debenture	Amount invested upto end of 1974-75	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
Number of shares/ debentures and percentage of Government investment to the total paid up capital/ debentures				
5	6	7	8	9
	Rs.	Rs.	Rs.	
..	..	25,40,000	..	Allocated to Himachal Pradesh. The net claim of Punjab Government including interest works out to Rs. 35,78,489.
30,000	100	30,00,000	62,520	Rupees 90,000 were payable as dividend but after deducting Rs. 27,480 being the dividend forgone by the Punjab Government on matching basis with the Reserve Bank of India for creation of special reserve, Rs. 62,520 were paid by the Corporation. Rupees 20,00,000 representing deposits for under-writing transferred to Punjab State Industrial Development Corporation, Ltd., Chandigarh.
15,000	..	14,85,000		
37,500	45% } 100	25,48,000		
		37,50,000		
		<u>1,07,83,000</u>		
21,790	100	21,79,000	3,15,829	Amount in column 8 represents dividend for 1972-73.
5,000	100	5,00,000		
24,000	100	24,00,000		
49,000	100	49,00,000		
		<u>99,79,000</u>		
80% share in the capital investment	..	98,71,700		Interest on capital investment upto 31st October 1966 is to be paid on decision of shares of successor States. Interest on capital invested after 31st October 1966 not paid by corporation for want of funds.
..	..	1,59,45,000		
..	..	45,00,000		
		<u>3,03,16,700</u>		
2	100		3,00,220	Only the proportionate share of Punjab State has been indicated in column 7.
1	65.86% } 25,000	62,81,234(a)		
23		5,00,000		
				Rupees 3,00,220 on account of interest received are included under "049. Interest receipts— Interest realised on investment of cash balances" in Statement no. 11.

(a) Investment made from "873. Cash Balance Investment Account."



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

Serial no.	Name of the concern	Year(s) of investment	Details
			Type
1	2	3	4
<b>I. STATUTORY CORPORATIONS/BOARDS—concl.</b>			
6.	Punjab Scheduled Castes Land Development and Finance Corporation, Chandigarh	1970-71	Ordinary shares
		1972-73	Ditto
		1973-74	Ditto
		1974-75	Ditto
			Total
Total—Statutory Corporations/Boards			
<b>II. GOVERNMENT COMPANIES—</b>			
7.	Land Development and Seed Corporation, Ltd., Chandigarh	1964-65	Equity Shares
		1965-66	Ditto
		1974-75	..
			Total
8.	Punjab Agro-Industries Corporation, Ltd., Chandigarh	1967-68	Equity shares
		1972-73	Ditto
		1973-74	Ditto
		1974-75	Ditto
			Total
9.	Punjab Dairy Development Corporation, Ltd., Chandigarh	1966-67	Equity shares
		1974-75	..
			Total
10.	National Projects Construction Corporation, Ltd., New Delhi	1959-60	Equity shares

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT AND SOCIETIES, ETC., UPTO THE END OF 1974-75—contd.

of Investment	Face value of each share/ debenture	Amount invested upto end of 1974-75	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
5	6	7	8	9
..	Rs. ..	Rs. 1,00,00,000	Rs. ..	
..	..	50,00,000	Nil	
..	..	1,00,00,000		
..	..	62,00,000		
		<u>3,12,00,000</u>		
		<u>[9,10,99,934</u>	<u>6,78,569</u>	
30,000	100	30,00,000	Nil	The shares in respect of the investment (1974-75) of Rs. 4,00,000 have not been issued.
30,000	100	30,00,000		
..	..	4,00,000		
		<u>64,00,000</u>		
50,000	100	50,00,000	..	
40,000	100	40,00,000	..	
10,000	100	10,00,000	..	
20,000	100	20,00,000	..	
		<u>1,20,00,000</u>		
5,000	100	5,00,000	Nil	(i) No dividend declared due to losses.
..	..	3,77,77,232		(ii) Includes Rs. 3,47,77,232 being the cost of Milk Plant, Ludhiana (Rs. 1,94,43,662) and Milk Plant, Bhatinda (Rs. 1,53,33,570) transferred to the Corporation.
		<u>3,82,77,232</u>		The shares for Rs. 3,77,77,232 are yet to be issued by the Corporation.
548	2.70 % 1,000	5,48,000	..	Dividend for 1973-74 is nil. Dividend for 1974-75 has not been declared yet.

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

Serial no.	Name of the concern	Year(s) of investment	Details
			Type
1	2	3	4
	<b>II. GOVERNMENT COMPANIES—<i>concl'd.</i></b>		
11.	Punjab State Small Industries Corporation, Ltd., Chandigarh	1961—64	Equity shares
		1967-68	..
		1968-69	..
		1971-72	..
		1972-73	..
		1974-75	..
			Total
12.	Punjab Export Corporation, Ltd., Chandigarh	1963-64	Equity shares
13.	Punjab State Industrial Development Corporation, Ltd., Chandigarh	1965-67	Equity shares
		1967—74	Ditto
		1973-74	Deposits for under-writing
		1974-75	Equity shares
			Total
14.	Punjab Poultry Corporation, Ltd., Chandigarh	1964-65	Equity shares
15.	Punjab Steel and Alloy Castings, Ltd., Chandigarh	1963-64	Equity shares
16.	Punjab State Tube-wells Corporation, Ltd., Chandigarh	1970-71	Equity shares
		1973-74	Ditto
		1974-75	Ditto
			Total
17.	Punjab Film and News Corporation, Chandigarh	1973-74	Equity shares
		1974-75	Ditto
			Total
18.	Punjab State Civil Supplies Corporation, Chandigarh	1973-74	Equity shares
		1974-75	Ditto
			Total

**Total—Government Companies**

**OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT AND SOCIETIES, ETC., UP TO THE END OF 1974-75— contd.**

of investment		Face value	Amount	Amount of	Remarks
Number of shares/ debentures and percentage of Government investment to the total paid up capital/ debentures		of each share/ debenture	invested upto end of 1974-75	dividend declared/ interest received and credited to Government during the year	
5		6	7	8	9
		Rs.	Rs.	Rs.	
20,000	100 %	100	20,00,000		Rupees 5 lakhs, Rs. 7 lakhs, Rs. 8.50 lakhs, Rs. 9.50 lakhs and Rs. 10 lakhs advanced during 1967-68, 1968-69, 1971-72, 1972-73 and 1974-75 respectively have been treated as loans pending purchase of shares.
..	..	..	5,00,000		
..	..	..	7,00,000		
..	..	..	8,50,000		
..	..	..	9,50,000		
..	..	..	10,00,000		
			<u>60,00,000</u>		
9,398	94 %	100	20,00,000	..	Rupees 10,60,200 are held as deposit from Government for subsequent issue of shares.
18,600	100 %	100	18,60,000	Nil	Rupees 20,00,000 representing deposits for underwriting transferred from Punjab Financial Corporation, Chandigarh.
29,800		1,000	2,98,00,000		
..		..	20,00,000		
17,500		1,000	1,75,00,000		
			<u>5,11,60,000</u>		
15,000	100 %	100	15,00,000	Nil	
28,000	94.90 %	10	2,80,000	..	Company is under liquidation.
10,000	100 %	1,000	1,00,00,000	Nil	The treatment of Rs. 24.96 lakhs released by Chief Engineer, (Irrigation Works) in 1973-74 is yet to be decided.
10,500		1,000	1,29,96,000		
7,000		1,000	70,00,000		
			<u>2,99,96,000</u>		1800 shares yet to be issued.
15,000		100	15,00,000	Nil	
13,500		100	13,50,000		
			<u>28,50,000</u>		
50,000	100 %	100	50,00,000	Nil	Includes Rs. 50 lakhs advanced during 1973-74 as loan which has been converted into share capital.
1,00,000	100 %	100	1,00,00,000		
			<u>1,50,00,000</u>		
			<u>16,60,11,232</u>		

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

Serial no.	Name of the concern	Year(s) of investment	Details
			Type
1	2	3	4
	<b>III. JOINT STOCK COMPANIES—</b>		
19.	Punjab Seamless Tubes Mills, Ltd., Chandigarh	1964-65	Ordinary shares
20.	Associated Cement Company, Ltd., Bombay	Up to 1965-66	Ordinary shares
		1968-70	Ditto
			Total
21.	Dholpur Glass Works, Ltd., Dholpur	Investment made by the former princely States of P.E.P.S.U.; year of investment has not been intimated by Government	Ordinary shares
22.	Shri Udai Bhan Industries Ltd., Dholpur	Ditto	Preference shares Ordinary shares Deferred shares Total
23.	Dalmia Cement (Bharat), Ltd., Madras	Ditto	Preference shares Ordinary shares Total
24.	Investment through Messrs Shamji Karamsi, Bombay	Ditto	Through pronotes
25.	Shri Krishna Rajindra Mills, Ltd., Mysore.	Ditto	Equity shares
26.	Mysore Paper Mills, Ltd., Bangalore	Ditto	Equity shares
27.	Jagatjit Cotton Textile Mills, Ltd., Phagwara	1955-56	5% Preference shares 7% Debentures Total

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT AND SOCIETIES, ETC., UP TO THE END OF 1974-75—*contd.*

of investment	Face value of each share/ debenture	Amount invested upto end of 1974-75	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
Number of shares/debentures and percentage of Government investment to the total paid up capital/ debentures				
5	6	7	8	9
	Rs.	Rs.	Rs.	
2,000	10	20,000	..	
1,992	100	1,99,200	..	
399	100	39,900	..	
		<u>2,39,100</u>		
5,000	10	50,000	..	Under liquidation since 1st May 1969.
1,000	100	1,00,000	..	Under voluntary liquidation since 2nd December 1956. Includes investment of Rs. 87,500 from the balance in "829. Development and Welfare Funds—Other Development and Welfare Funds."
10,000	10	1,00,000	..	
15,000	10	1,50,000	..	
		<u>3,50,000</u>		
2,500	10	25,000	} 10,035	
8,085	10	80,850		
		<u>1,05,850</u>		
..	..	9,04,509*	..	
200	50	18,948*	..	
200	10	7025*	200	
500	100	50,000*	} 83,000	
1,500	100	1,50,000		
1,000	1,000	10,00,000		
		<u>12,00,000</u>		Debentures redeemable on 31st December 1974 but not redeemed up to 31st March, 1975

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

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

Serial no.	Name of the concern	Year(s) of investment	Details
			Type
1	2	3	4
<b>III. JOINT STOCK COMPANIES—contd.</b>			
28.	Malwa Sugar Mills, Ltd., Dhuri	1954-55	Ordinary shares. 6% Preference shares
		1970-71	Ordinary shares Total
29.	Kasturba Sewa Mandir, Rajpura	Upto 1967-68	Working capital
30.	Industrial Cables (India), Ltd., Rajpura	1962-63	9-2/7 % Cumulative preference shares
31.	Shri Gopal Paper Mills, Ltd., Jagadhri	1957-58	7% 2nd preference shares
32.	Usha Spinning and Weaving Mills, Ltd., Faridabad	1961—66	9.3% Preference shares Equity Shares Total
33.	Hindustan Dowidat Tools, Ltd., Faridabad	1962-63	9.3% Cumulative preference shares
34.	Bharat Steel Tubes, Ltd., (Ganaur), New Delhi	1963—65	Equity shares. 9.3% Preference shares Total
35.	Usha Forging and Stamping, Ltd., New Delhi	1964—65	9.3% Preference shares Equity shares Total

**OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT . . .  
AND SOCIETIES, ETC., UP TO THE END OF 1974-75—contd.**

of investment	Face value of each share/ debenture	Amount invested upto end of 1974-75	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
Number of shares/ debentures and percentage of Government investment to the total paid up capital/ debentures				
5	6	7	8	9
	Rs.	Rs.	Rs.	
81,000	10	8,10,000		Dividend not declared so far as the company is running into loss.
7,600	25	1,90,000	..	
1,00,000	10	10,00,000		
		<u>20,00,000</u>		
..	..	2,29,316	..	
7,000	100	7,00,000	65,000	
6,600	100	6,60,000	..	No dividend paid to Punjab Government due to instructions issued by the Haryana Government to the Company on 12th December 1969.
8,000	100	8,00,000	..	Ditto
1,20,000	10	12,00,000		
		<u>20,00,000</u>		
1,715	100	1,71,500	..	Ditto
1,53,950	10	15,39,500	..	Ditto
23,985	100	23,98,500		
		<u>39,38,000</u>	..	
2,707	100	2,70,700	..	Ditto
15,800	10	1,58,000		
		<u>4,28,700</u>		



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

Serial no.	Name of the concern	Year(s) of investment	Details
			Type
1	2	3	4
<b>III. JOINT STOCK COMPANIES—concl'd.</b>			
36.	Sikandas, Ltd., New Delhi	1964-65	9.3% Preference shares  Equity shares  Total
37.	Oriental Spun Pipe Company, Ltd., New Delhi	1965-66	9-2/7% Preference shares
<b>Total—Joint Stock Companies</b>			
<b>IV. CO-OPERATIVE BANKS/SOCIETIES—</b>			
38.	All India Wool Combers' Co-operative Society, Ludhiana	1962-63	..
39.	Punjab State Co-operative Supply and Marketing Federation, Ltd., Chandigarh	1959—71 1971-72 1974-75	Ordinary shares .. .. Total
40.	Co-operative Marketing and Marketing-cum- Processing Societies (196)	1965—74 1974-75	.. .. Total
41.	Co-operative Consumers' Stores (State Schemes) (4)	1961—71	..
42.	Central Co-operative Consumers' Stores (17)	1962—74 1974-75	.. .. Total
43.	Co-operative Farming/Joint Farming Societies (275)	1961—71	..
44.	Co-operative Agricultural Credit Societies (2623)	1965—74 1974-75	.. .. Total

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT AND SOCIETIES, ETC., UPTO THE END OF 1974-75—contd.

of investment	Face value of each share/ debenture	Amount invested upto end of 1974-75	Amount of dividend declared/ interest received and credited to Government during the year	Remarks	
Number of shares/ debentures and percentage of Government investment to the total paid up capital/ debentures					
5	6	7	8	9	
	Rs.	Rs.	Rs.		
5,933	100	5,93,300	..	No dividend paid to Punjab Government due to instructions issued by the Haryana Government to the Company on 12th December 1969.	
8,415	100	8,41,500]	..		
		<u>14,34,800</u>			
9,995	100	9,99,500	..	Ditto	
		<u>1,54,57,248</u>	<u>1,58,235</u>		
85	45.4%	5,000	4,29,750	..	Rupees 4,750 in deposit with the society for subsequent purchase of shares.
16,709	500	83,54,500	..		
1,650	500	8,25,000	..		
1,990	500	9,95,000	..		
		<u>1,01,74,500</u>			
..	..	67,90,787	..	Investment of Rs. 62,085 retired during the year.	
..	..	8,12,000	..		
		<u>76,02,787</u>			
..	..	5,750	..		
..	..	41,01,299	..	Rupees 16,22,000 transferred to the Punjab State Federation of Consumers' Co-operative Whole-Sale Societies, Ltd., Chandigarh.	
..	..	2,70,000	..		
		<u>43,71,299</u>			
..	..	3,18,674	..	Investment of Rs. 4,466 retired during the year.	
..	..	1,17,26,000	4,401	Investment of Rs. 2,88,230 retired during the year.	
..	..	7,41,000			
		<u>1,24,67,000</u>			

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

Serial no.	Name of the concern	Year(s) of investment	Details
			Type
1	2	3	4
<b>IV. CO-OPERATIVE BANKS/SOCIETIES—contd.</b>			
45.	Punjab State Co-operative Land Mortgage Bank, Ltd., Chandigarh	1967—74	Shares
		Upto 1973-74	Debentures
		1974-75	Debentures
			Total
46.	Punjab State Co-operative Bank, Ltd., Chandigarh	Upto 1970-71	Ordinary shares
47.	Central Co-operative Banks (17)	Upto 1973-74	..
48.	Janta Co-operative Sugar Mills, Ltd., Bhogpur	1955-56	Ordinary shares
49.	Morinda Co-operative Sugar Mills, Ltd., Morinda	1956—62	Ordinary shares
50.	Batala Co-operative Sugar Mills, Ltd., Batala	1956—62	Ordinary shares
51.	Doaba Co-operative Sugar Mills, Ltd., Nawanshahar	1962—68	Ordinary shares
52.	Industrial Co-operative Federation and Societies (158)	1967—74	..
		1974-75	..
			Total
53.	Co-operative Labour and Construction Societies (113)	1963—74	Shares
54.	Khanna Co-operative Solvent Oil Mills, Ltd., Khanna	1967—68	Shares
55.	Industrial Co-operative Bank, Jullundur	Upto 1972-73	..
56.	Punjab State Co-operative Housing Finance Society, Ltd., Ropar	1971—74	..
		1974-75	..
			Total
57.	Milk Producers' Co-operative Societies (244)	1972—74	..
		1974-75	..
			Total

**OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT AND SOCIETIES, ETC., UPTO THE END OF 1974-75—contd.**

of Investment	Face value of each share/ debenture	Amount invested upto end of 1974-75	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
Number of shares/debentures and percentage of Government investment to the total paid up capital/ debentures				
5	6	7	8	9
	Rs.	Rs.	Rs.	
10,514	1,000	1,05,14,000	62,71,378	
..	..	10,55,51,007		
..	..	1,32,99,988		
		<u>12,93,64,995</u>		
1,57,582	100	1,57,58,200	..	
..	..	6,15,89,600*	2,63,988	
20,000	100	20,00,000	..	
25,000	100	25,00,000	..	
25,000	100	25,00,000	..	
35,000	100	35,00,000	..	
..	..	15,69,900	13,646	Investment of Rs. 1,41,600 retired during the year.
..	..	1,04,300		
		<u>16,74,200</u>		
..	..	2,76,232	..	Investment of Rs. 1,609 retired during the year.
7,733	100	7,73,333	..	Rupees 33 are in excess of shares.
2,400	100	2,40,000	..	
..	..	1,10,00,000	..	
..	..	9,00,000	..	
		<u>1,19,00,000</u>		
..	..	60,44,240	..	
..	..	13,90,000	..	
		<u>74,34,240</u>		

\*Includes investment of Rs. 1,00,000 made from the balance in "829. Development and Welfare Funds—Other Development and Welfare Funds".

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

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

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

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT AND SOCIETIES, ETC., UPTO THE END OF 1974-75—*concid.*

of Investment Number of shares/debentures and percentage of Government investment to the total paid up capital/debentures	Face value of each share/debenture	Amount invested upto end of 1974-75	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
5	6	7	8	9
	Rs.	Rs.	Rs.	
..	..	20,82,000	..	See remarks against Serial no. 42.
..	4,50,000	..		
		<u>25,32,000</u>		
..	..	<u>2,90,000</u>	..	
		<u>27,77,02,560</u>	<u>65,53,413</u>	
		<u>55,02,70,974</u>	<u>73,90,217 (a)</u>	

(a) Corresponding amount booked under "050. Dividends and Profits" as per Statement no. 11 is Rs. 88,54,116. The difference of Rs. 17,64,119 is under reconciliation with the Government.

**STATEMENT NO. 15—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE TO END OF THE YEAR 1974-75 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE**

	On 1st April 1974	During the year 1974-75	On 31st March 1975
	(In crores of rupees)..		
<b>Capital Expenditure—</b>			
Public Works ..	14.69	—0.15	14.54
Other General Services ..	0.39	0.01	0.40
Social and Community Services ..	44.71	5.98	50.69
General Economic Services ..	26.74	15.08	41.82
Agriculture and Allied Services ..	20.75	—0.97	19.78
Industry and Minerals ..	14.93	5.63	20.56
Water and Power Development ..	2,31.38	8.69	2,40.07
Transport and Communications ..	47.97	3.81	51.78
<b>Total—Capital Expenditure. .</b>	<b>4,01.56(a)</b>	<b>38.08</b>	<b>4,39.64</b>

*Note*—The opening balance as on 1st April 1974 differs from the Finance Accounts of 1973-74 as these have been recast keeping in view the revised structure of accounts introduced from 1st April 1974.

(a) Excludes Rs. 11.92 crores being the progressive capital expenditure/contributions from revenue, development funds, etc., to end of 31st March 1974 under the heads of account detailed below dropped *pro-forma* identified under the schemes concerned :—

<i>Heads of Account</i>	<i>Amount (In crores of rupees)</i>
(i) Amounts dropped <i>pro-forma</i> —	
95. Capital Outlay on Schemes of Agricultural Improvement and Research	0.59
96. Capital Outlay on Industrial and Economic Development	0.02
99. Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial)	0.14
100. Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Non-commercial)	0.22
120. Payments of Commuted Value of Pensions	0.68
124. Capital Outlay on Schemes of Government Trading	2.91
125. Appropriation to the Contingency Fund	3.00
(ii) Contribution from revenue, development funds, etc., which have been identified under schemes concerned—	
98. Capital Outlay on Multipurpose River Schemes	4.27
114. Capital Outlay on Road and Water Transport Schemes	0.09
<b>Total</b>	<b>11.92</b>

**STATEMENT NO. 15—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE TO END OF THE YEAR 1974-75 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE—*contd.***

	On 1st April 1974	During the year 1974-75	On 31st March 1975
	(In crores of rupees)		
<b>Loans and Advances for various services—</b>			
(i) Social and Community Services ..	24.77	4.35	29.12
(ii) General Economic Services ..	6.33	—0.09	6.24
(iii) Agriculture and Allied Services ..	24.88	—1.06	23.82
(iv) Industry and Minerals ..	1.99	—0.14	1.85
(v) Water and Power Development ..	3,84.30	42.75	4,27.05
(vi) Miscellaneous Loans ..	0.08	—0.25	—0.17
(vii) Loans to Government Servants ..	5.60(a)	0.69	6.29
<b>Total—Loans and Advances ..</b>	<b>4,47.95(b)</b>	<b>46.25</b>	<b>4,94.20</b>
<b>Total—Capital and other expenditure ..</b>	<b>8,49.51</b>	<b>84.33</b>	<b>9,33.84</b>
<b>Deduct—Contributions from Contingency Fund for Capital and other expenditure</b>	<b>0.28(c)</b>	<b>2.25</b>	<b>2.53</b>
	<b>8,49.23(d)</b>	<b>82.08</b>	<b>9,31.31</b>

(a) Please see footnote (b) at page 47.

(b) Please see footnote (c) at page 47.

(c) Differs by Rs. 15.55 crores from the figures to end of the year 1973-74 on account of *proforma* dropping/adjustments under the following heads of account :—

<i>Heads of Account</i>	<i>Amount</i> (In crores of rupees)
96. Capital Outlay on Industrial and Economic Development	0.50 (Dropped <i>proforma</i> )
98. Capital Outlay on Multipurpose River Schemes	4.27 (Adjusted under scheme concerned)
99. Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial)	1.13 (Dropped <i>proforma</i> )
103. Capital Outlay on Public Works	9.21 (Dropped <i>proforma</i> )
114. Capital Outlay on Road and Water Transport Schemes	0.09 (Adjusted under schemes concerned)
120. Payments of Commuted value of Pensions	0.35 (Dropped <i>proforma</i> )
<b>Total</b>	<b>15.55</b>

(d) See footnote (a) at page 182 and footnotes (b) and (c) above.



**STATEMENT NO. 15—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE TO END OF THE YEAR 1974-75 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE—concl'd.**

	On 1st April 1974	During the year 1974-75	On 31st March 1975
	(In crores of rupees)		
<b>Principal Sources of Funds—</b>			
<b>Debt—</b>			
Internal Debt of State Government	88.01	8.23	96.24
Loans and Advances from the Central Government	2,43.38(a)	-1.93	2,41.45
Small Savings, Provident Funds, etc.	32.82	5.47	38.29
<b>Total—Outstanding debt</b>	<b>3,64.21(a)</b>	<b>11.77</b>	<b>3,75.98</b>
Contingency Fund	2.05(a)	3.08	5.13
Sinking Funds and Reserve Funds	57.62	-7.41	50.21
Net balances under deposits, advances, etc. other than those shown separately	21.63 (b) -0.19	17.29	38.73
Remittances	-31.50	-2.34	-33.84
<b>Total—Debt and other obligation</b>	<b>4,14.01</b> (b) -0.19	<b>22.39</b>	<b>4,36.21</b>
<b>Deduct—Cash balance</b>	<b>-15.61</b>	<b>-21.07</b>	<b>-36.68</b>
<b>Deduct—Investments</b>	<b>9.19</b>	<b>0.53</b>	<b>9.72</b>
<b>Net Provision of funds</b>	<b>4,20.43</b> (b) -0.19	<b>42.93(c)</b>	<b>4,63.17</b>

(a) Differs from the closing balance adopted in Finance Accounts 1973-74 due to rounding.

(b) Represents the amounts dropped *pro-forma* as a result of implementation of the reforms in the structure of accounts.

(c) The difference of Rs. 39.15 crores between the net provision and net capital and other expenditure during the year is explained as under :—

	Rupees (crores)
(i) Revenue surplus (c.f. page 16)	29.79
(ii) Amount adjusted under the head "768. Inter-State Settlement"	1.84
(iii) Amount adjusted under the head "880. Miscellaneous Government Account"	12.52
<b>Total</b>	<b>44.15</b>
<b>Less—Amount accounted for under "769. Appropriations to the Contingency Fund"</b>	<b>5.00</b>
<b>Net Total</b>	<b>39.15</b>

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**PART—II**

**B—DEBT, DEPOSIT AND REMITTANCE HEADS AND  
CONTINGENCY FUND**

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

Head of Account	Opening balance
1	2 Rs.
<b>Part I—Consolidated Fund—</b>	
Revenue Receipts ..	..
Expenditure on Revenue Account ..	..
Expenditure on Capital Account ..	..
<b>E. Public Debt—</b>	
<b>603. Internal Debt of the State Government—</b>	
Market Loans bearing interest (A) ..	Cr. 47,00,60,200
Market Loans not bearing interest (A) ..	Cr. 3,75,73,674
Loans from the Life Insurance Corporation of India ..	Cr. 7,28,50,707
Loans from the National Agricultural Credit Fund of the Reserve Bank of India ..	Cr. 6,34,44,927
Loans from the State Bank of India and other Banks ..	Cr. ..
Loans from other Institutions ..	Cr. 3,64,00,227
Ways and Means advances from the Reserve Bank of India ..	Cr. 19,97,90,000
<b>Total—603. Internal Debt of the State Government ..</b>	<b>Cr. 88,01,19,735</b>
<b>604. Loans and Advances from the Central Government(A) ..</b>	<b>Cr. 2,43,38,44,375</b>
<b>Total—E. Public Debt ..</b>	<b>Cr. 3,31,39,64,110</b>
<b>F. Loans and Advances (B)</b>	
677. Loans for Education, Art and Culture ..	Dr. 2,32,52,128
680. Loans for Medical ..	Dr. 3,56,079
682. Loans for Public Health, Sanitation and Water Supply ..	Dr. 2,86,55,413
683. Loans for Housing ..	Dr. 13,62,20,847
684. Loans for Urban Development ..	Dr. 8,38,43,497
688. Loans for Social Security and Welfare ..	Dr. —2,56,47,874

(A) For detailed account please see Statements nos. 17 and 17A.

(B) Consequent upon the reforms in the structure of accounts with effect from 1st April 1974 the balances outstanding on 31st March 1974 against the different loan heads have been identified under the revised functional programmatic/schematic heads introduced from 1st April 1974.

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

Receipts 3 Rs.	Disbursements 4 Rs.	Closing balance 5 Rs.
2,50,01,72,826	..	..
..	2,20,22,55,074	..
..	37,46,79,502	..
13,27,83,600	..	Cr. 60,28,43,800
..	3,52,72,479	Cr. 23,01,195
55,00,000	29,85,024	Cr. 7,53,65,683
7,41,000	78,01,658	Cr. 5,63,84,269
53,30,00,000	34,30,00,000	Cr. 19,00,00,000
21,93,800	30,81,024	Cr. 3,55,13,003
73,69,85,000	93,67,75,000	Cr. ..
1,41,12,03,400	1,32,89,15,185	Cr. 96,24,07,950
24,84,12,867	26,77,66,842	Cr. 2,41,44,90,400
1,65,96,16,267	1,59,66,82,027	Cr. 3,37,68,98,350
13,24,954	7,08,530	Dr. 2,26,35,704
36,120	..	Dr. 3,19,959
9,68,954	74,00,000	Dr. 3,50,86,459*
70,13,097	2,48,23,017	Dr. 15,40,30,767
21,55,575	1,62,55,000(a)	Dr. 9,79,42,922*
7,00,110	3,09,900	Dr. -2,60,38,084(b)*

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

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

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

Head of Account	Opening balance
1	2
	Rs.
<b>Part I—Consolidated Fund—contd.</b>	
<b>F. Loans and Advances—concl'd.</b>	
695. Loans for Other Social and Community Services .. Dr.	10,37,088
698. Loans to Co-operative Societies .. Dr.	6,07,32,525
704. Loans for other General Economic Services .. Dr.	37,630
705. Loans for Agriculture .. Dr.	6,66,39,665
706. Loans for Minor Irrigation, Soil Conservation and Area Development .. Dr.	12,60,73,377
709. Loans for Food and Nutrition .. Dr.	50,00,000
714. Loans for Community Development .. Dr.	4,93,62,185
715. Loans to Agricultural Financial Institutions .. Dr.	17,20,000
721. Loans for Village and Small Industries .. Dr.	1,69,94,194
722. Loans for Machinery and Engineering Industries ..	..
723. Loans for Petroleum, Chemical and Fertilizer Industries Dr.	2,38,400
726. Loans for Consumer Industries .. Dr.	19,03,200
730. Loans to Industrial Financial Institutions .. Dr.	7,81,049
734. Loans for Power Projects .. Dr.	3,84,30,17,188
766. Loans to Government Servants, etc. .. Dr.	5,59,97,186(a)
767. Miscellaneous Loans .. Dr.	8,14,191
<b>Total—F. Loans and Advances .. Dr.</b>	<b>4,47,70,27,968(b)</b>

(a) Differs by Rs. 80,239 (decreased) from the closing balance adopted in Finance Accounts 1973-74 due to *proforma* adjustment of balances *vide* details in Appendix I.

(b) Differs by Rs. 5,14,761 (increased) from the closing balance adopted in Finance Accounts 1973-74 due to *proforma* adjustment of balances *vide* details in Appendix I.

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

Receipts	Disbursements	Closing balance
3	4	5
Rs.	Rs.	Rs.
2,30,290	..(a)	Dr. 8,06,798
19,93,317	36,18,783(b)	Dr. 6,23,57,991
8,198	..	Dr. 29,432
2,05,74,992	1,25,70,841	Dr. 5,86,35,514*
99,11,955	1,34,87,909	Dr. 12,96,49,331
50,00,000	..	..
36,18,995	9,18,600	Dr. 4,66,61,790
10,00,000	..(c)	Dr. 7,20,000
1,40,11,488	81,00,760	Dr. 1,10,83,466
..	15,00,000	Dr. 15,00,000
..	..	Dr. 2,38,400
1,677	..	Dr. 19,01,523
..	30,00,000	Dr. 37,81,049
..	41,74,86,674(d)	Dr. 4,26,05,03,862
6,29,01,945	6,98,72,267	Dr. 6,29,67,508
25,12,195	..	Dr. —16,98,004(g)
<b>13,39,63,862</b>	<b>58,00,52,281(e)(f)</b>	<b>Dr. 4,92,31,16,387</b>

- (a) Excludes Rs. 10,00,000 spent from out of advance from the Contingency Fund during 1974-75 but not recouped to the Fund till the close of the year.
- (b) Includes Rs. 25,00,000 spent from out of advance from the Contingency Fund during 1973-74 and recouped to the Fund during 1974-75.
- (c) Excludes Rs. 25,00,000 spent from out of advance from the Contingency Fund during 1974-75 but not recouped to the Fund till the close of the year.
- (d) Excludes Rs. 1,00,00,000 spent from out of advance from the Contingency Fund during 1974-75 but not recouped to the Fund till the close of the year.
- (e) Includes Rs. 25,00,000 spent from out of advance from the Contingency Fund during 1973-74 and recouped to the Fund during 1974-75 but excludes Rs. 1,89,00,000 spent from out of advance from the Contingency Fund during 1974-75 but not recouped to the Fund till the close of the year *vide* footnote (a) at page 187 and footnotes (a) to (d) above.
- (f) The details of loans advanced during the year for Plan purposes are given below :—

<i>Head of Account</i>	<i>Amount</i>
	Rs.
677. Loans for Education, Art and Culture	5,36,000
682. Loans for Public Health, Sanitation and Water Supply	74,00,000
683. Loans for Housing	2,43,84,142
684. Loans for Urban Development.	1,62,55,000
698. Loans for Co-operative Societies.	11,15,000
705. Loans for Agriculture	1,25,70,841
706. Loans for Minor Irrigation, Soil Conservation and Area Development	1,34,87,909
714. Loans for Community Development	8,99,000
721. Loans for Village and Small Industries	81,00,760
734. Loans for Power Projects	41,74,86,674
766. Loans to Government Servants, etc.	1,02,56,097

Total

**51,24, 91,423**

(g) The minus balance is under investigation.

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

Head of Account 1	Opening balance 2 Rs.
<b>Part I—Consolidated Fund—concl'd.</b>	
<b>G. Inter-State Settlement—</b>	
<b>768. Inter-State Settlement—</b>	
Punjab and Haryana	.. ..
Centre and Punjab	.. ..
Punjab and Himáchal Pradesh	.. ..
<b>Total—768. Inter-State Settlement</b>	<b>.. ..</b>
<b>H. Transfer to Contingency Fund—</b>	
<b>769. Appropriations to the Contingency Fund</b>	
<b>Total—Part I—Consolidated Fund</b>	<b>.. ..</b>
<b>Part II—Contingency Fund—</b>	
<b>800. Contingency Fund—</b>	
Appropriations from the Consolidated Fund	.. Cr. 3,00,00,000
239. State Excise	.. Dr. ..
253. District Administration	.. Dr. ..
255. Police	.. Dr. ..
277. Education	.. Dr. ..
280. Medical	.. Dr. 20,00,000
282. Public Health, Sanitation and Water Supply	.. Dr. 610
284. Urban Development	.. Dr. 26,44,000
287. Labour and Employment	.. Dr. ..

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

Receipts	Disbursements	Closing balance	
3	4	5	
Rs.	Rs.	Rs.	Rs.
1,23,32,978 (a)	..	..	
36,92,596 (a)	..	..	
23,71,726 (a)	..	..	
<hr/> 1,83,97,300	..	..	
..	5,00,00,000(a)	..	
<hr/> 4,31,21,50,255	4,80,36,68,884	..	
10,00,00,000	5,00,00,000	Cr.	8,00,00,000
..	40,000	Dr.	40,000
..	34,511	Dr.	34,511
..	2,72,707	Dr.	2,72,707
..	28,23,000	Dr.	28,23,000
20,00,000	..	Dr.	..
..	..	Dr.	610
26,44,000	..	Dr. )	..
..	2,060	Dr.	2,060

(a) Closed to Government Account.



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

Head of Account	Opening balance	
	2	
	Rs.	
<b>Part II—Contingency Fund—concl'd.</b>		
800. Contingency Fund—concl'd.		
288. Social Security and Welfare	.. Dr.	21,00,000
306. Minor Irrigation	.. Dr.	..
321. Village and Small Industries	.. Dr.	2,000
483. Capial Outlay on Housing	.. Dr.	..
498. Capial Outlay on Co-operation	.. Dr.	2,90,000
506. Capital Outlay on Minor Irrigation, Soil Conservation and Area Development	.. Dr.	..
684. Loans for Urban Development	.. Dr.	..
695. Loans for Other Social and Community Services	.. Dr.	..
698. Loans to Co-operative Societies	.. Dr.	25,00,000
715. Loans to Agricultural Financial Institutions	.. Dr.	..
734. Loans for Power Projects	.. Dr.	..
<b>Total—800. Contingency Fund</b>	<b>Cr.</b>	<b>2,04,63,390</b>
<b>Part III—Public Account—</b>		
<b>I. Small Savings, Provident Funds, etc.—</b>		
<b>(b) Provident Funds—</b>		
805. State Provident Funds	.. Cr.	32,82,26,860
<b>Total—I. Small Savings, Provident Funds, etc. (A)</b>	<b>.. Cr.</b>	<b>32,82,26,860</b>
<b>J. Reserve Funds.—</b>		
<b>(a) Reserve Funds bearing interest—</b>		
<b>815. Depreciation/Renewal Reserve Funds—</b>		
<b>(i) Depreciation Reserve Fund—Government</b>		
Commercial Deperaments and Undertakings	.. Cr.	3,50,09,635
<b>(ii) Depreciation Reserve Fund-Government</b>		
Non-Commercial Departments/Undertakings	.. Cr.	25,74,620
<b>Total—815. Depreciation/Renewal Reserve Funds</b>	<b>.. Cr.</b>	<b>3,75,84,255</b>
821. General and other Reserve Funds		
General and other Reserve Funds of Government		
Commercial Departmens/Undertakings	.. Cr.	2,03,936(a)
<b>Total—821. General and other Reserve Funds</b>	<b>.. Cr.</b>	<b>2,03,936</b>
<b>Total—(a) Reserve Funds bearing interest</b>	<b>.. Cr.</b>	<b>3,77,88,191(a)</b>

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

(a) Differs by Re. 1 from the closing balance adopted in Finance Accounts 1973-74 due to rounding.

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

Receipts 3 Rs.	Disbursements 4 Rs.	Closing balance 5 Rs.
21,00,000	25,000	Dr. 25,000
..	2,24,000	Dr. 2,24,000
..	..	Dr. 2,000
..	57,44,000	Dr. 57,44,000
2,90,000	...	Dr. ..
..	6,46,000	Dr. 6,46,000
..	54,00,000	Dr. 54,00,000
..	10,00,000	Dr. 10,00,000
25,00,000	..	Dr. ..
..	25,00,000	Dr. 25,00,000.
..	1,00,00,000	Dr. 1,00,00,000
10,95,34,000	7,87,11,278	Cr. 5,12,86,112
8,06,03,609	2,59,03,056	Cr. 38,29,27,413
8,06,03,609	2,59,03,056	Cr. 38,29,27,413
1,57,34,534	1,46,91,625	Cr. 3,60,52,544
3,89,841	..	Cr. 29,64,461
1,61,24,375	1,46,91,625	Cr. 3,90,17,005
6,34,088	3,54,936	Cr. 4,83,088
6,34,088	3,54,936	Cr. 4,83,088
1,67,58,463	1,50,46,561	Cr. 3,95,00,093

**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>J. Reserve Funds—concl'd.</b>			
<b>(b) Reserve Funds not bearing interest—</b>			
<b>822. Sinking Funds—</b>			
<b>A. Appropriation for reduction or avoidance of Debt—</b>			
<b>Sinking Funds</b>	.. Cr.	41,18,13,274	
<b>B. Sinking Fund Investment Account—</b>			
<b>Sinking Fund Investment Account</b>	.. Dr.	6,18,25,674	
<b>Total—822. Sinking Funds—Gross (A)</b>	.. Cr.	41,18,13,274	
<b>Investment (A)</b>	.. Dr.	6,18,25,674	
<b>823. Famine Relief Fund—</b>			
<b>Famine Relief Fund</b>	.. Cr.	1,37,49,715	
<b>Total—823.—Famine Relief Fund</b>	.. Cr.	1,37,49,715	
<b>829 Development and Welfare Funds—</b>			
<b>(i) Development Funds for Agricultural purposes</b>	.. Cr.	4,25,980	
<b>(ii) Industrial Development Funds</b>	.. Cr.	6,14,39,579	
<b>(iii) Other Development and Welfare Funds—</b>			
<b>Gross Investments</b>	.. Cr.	2,38,34,282	
	.. Dr.	75,87,407	
<b>Total—829. Development and Welfare Funds—</b>			
<b>Gross Investments</b>	.. Cr.	8,56,99,841	
	.. Dr.	75,87,407	
<b>835. General and other Reserve Funds—</b>			
<b>Food Grains Reserve Fund</b>	.. Cr.	2,71,23,346	
<b>Total—835. General and other Reserve Funds</b>	.. Cr.	2,71,23,346	
<b>Total—(b) Reserve Funds not bearing interest—</b>			
<b>Gross Investments</b>	.. Cr.	53,83,86,176	
	.. Dr.	6,94,13,081	
<b>Total—J. Reserve Funds—</b>			
<b>Gross Investments</b>	.. Cr.	57,61,74,367	
	.. Dr.	6,94,13,081	

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

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

Receipts	Disbursements	Closing balance	
3	4		
Rs.	Rs.		
4,67,17,000	12,51,87,902	Cr.	33,33,42,372
..	..	Dr.	6,18,25,674
4,67,17,000	12,51,87,902	Cr.	33,33,42,372
..	..	Dr.	6,18,25,674
22,50,000	..	Cr.	1,59,99,715
22,50,000	..	Cr.	1,59,99,715
..	..	Cr.	4,25,980
..	..	Cr.	6,14,39,579
..	..	Cr.	2,38,34,282
..	..	Dr.	75,87,407
..	..	Cr.	8,56,99,841
..	..	Dr.	75,87,407
6,27,165	1,96,928	Cr.	2,75,53,583
6,27,165	1,96,928	Cr.	2,75,53,583
4,95,94,165	12,53,84,830	Cr.	46,25,95,511
..	..	Dr.	6,94,13,081
6,63,52,628	14,04,31,391	Cr.	50,20,95,604
..	..	Dr.	6,94,13,081

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

Head of Account 1	Opening balance 2 Rs.
<b>Part III—Public Account—contd.</b>	
<b>K. Deposits and Advances—</b>	
<b>(a) Deposits bearing interest—</b>	
<b>838. Deposits of Local Funds—</b>	
Deposits of other autonomous bodies	.. Cr. ..
<b>Total—838. Deposits of Local Funds</b>	<b>.. Cr. ..</b>
<b>842. Other Deposits—</b>	
(i) Deposits of Government Companies and Corporations, etc.	.. Cr. ..
(ii) Miscellaneous deposits	.. Cr. 4,99,563
<b>Total—842. Other Deposits</b>	<b>.. Cr. 4,99,563</b>
<b>Total—(a) Deposits bearing interest</b>	<b>.. Cr. 4,99,563</b>
<b>(b) Deposits not bearing interest—</b>	
<b>843. Civil Deposits—</b>	
(i). Revenue Deposits	.. Cr. 4,23,81,066
(ii) Security deposits	.. Cr. ..
(iii) Civil Courts' deposits	.. Cr. 90,33,240
(iv) Criminal Courts' deposits	.. Cr. ..
(v) Personal Deposits	.. Cr. 3,03,98,443
(vi) Personal Deposits—Investments	.. Dr. 51,910
(vii) Public Works deposits	.. Gr. 16,83,61,287
(viii) Deposits of Police Funds	.. Cr. 17,41,919(a)
(ix) Deposits for purchases, etc., abroad	.. Cr. 1,82,537(a)
(x) Deposits for work done for Public Bodies or private individuals	.. Cr. 9,855
(xi) Deposits of fees received by Government servants for work done for private bodies	.. Cr. 61,374
(xii) Deposits in connection with elections	.. Cr. 23,579
(xiii) Deposits of educational institutions	.. Cr. 91,20,633(a)
(xiv) Unclaimed deposits in the G.P. Fund	.. Cr. 34,073
(xv) Deposits on account of court deposits transferred from Pakistan	.. Cr. 10,15,292
(xvi) Other deposits	.. Cr. 6,19,100
<b>Total—843. Civil Deposits—</b>	<b>.. Cr. 26,29,82,398</b>
<b>Gross Investments</b>	<b>.. Dr. 51,910</b>

(a) Differs by Rs. 1 from the closing balance adopted in Finance Accounts 1973-74 due to rounding.

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

Receipts 3 Rs.	Disbursements 4 Rs.	Closing balance 5 Rs.
4,17,75,059	1,93,15,042	Cr. 2,24,60,017
4,17,75,059	1,93,15,042	Cr. 2,24,60,017
18,44,23,571	17,32,80,775	Cr. 1,11,42,796
..	..	Cr. 4,99,563
18,44,23,571	17,32,80,775	Cr. 1,16,42,359
22,61,98,630	19,25,95,817	Cr. 3,41,02,376
2,84,10,148	2,70,03,505	Cr. 4,37,87,709
16,500	..	Cr. 16,500
1,20,86,931	1,06,30,129	Cr. 1,04,90,042
1,41,851	45,260	Cr. 96,591
1,11,84,89,528	1,11,68,45,692	Cr. 3,20,42,279
..	..	Dr. 51,910
15,56,03,984	15,97,81,383	Cr. 16,41,83,888
61,91,293	58,64,101	Cr. 20,69,111*
1,193	..	Cr. 1,83,730*
..	..	Cr. 9,855
..	..	Cr. -61,374
2,879	8,075	Cr. 18,383
37,53,718	54,09,451	Cr. 74,64,900
12,813	..	Cr. 46,886
..	1,569	Cr. 10,13,723
..	..	Cr. 6,19,100
1,32,47,10,838	1,32,55,89,165	Cr. 26,21,04,071
..	..	Dr. 51,910

**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—contd.</b>	
<b>(b) Deposits not bearing interest—contd.</b>	
<b>847. Deposits of Local Funds—</b>	
(i) District Funds	.. Cr. 11,43,656
(ii) Municipal Funds	.. Cr. 5,21,553
(iii) State Transport Corporation Funds	.. Cr. —6,16,866
(iv) Panchayat Bodies Funds	.. Cr. 2,07,78,069
(v) Education Funds	.. Cr. ..
(vi) Other Funds	.. Cr. 1,35,86,674
<b>Total—847. Deposits of Local Funds</b>	<b>.. Cr. 3,54,13,086</b>
<b>848. Other Deposits—</b>	
(i) Subventions from Central Road Fund	.. Cr. 5,45,385
(ii) Miscellaneous Deposits	.. Cr. 1,96,71,527(a)
<b>Total—848. Other Deposits</b>	<b>.. Cr. 2,02,16,912</b>
<b>Total (b) Deposits not bearing interest—</b>	
Gross	.. Cr. 31,86,12,396
Investments	.. Dr. 51,910

(a) The balances as outstanding in the Finance Accounts of 1973-74 under the following heads of accounts have been dropped *proforma* consequent upon the implementation of the reforms in the structure of accounts, as these balances represent grants received by Government from outside agencies which do not retain any control over the execution of the schemes for which the grants are intended.

	Rs.
(i) Deposit Account of grants made by the Indian Central Cotton Committee	Cr. 2,45,102
(ii) Deposit Account of grants made by the Indian Council of Agriculture	Cr. 4,58,743
(iii) Deposit Account of grants made by the Indian Central Sugarcane Committee	Cr. 1,20,380
(iv) Deposit Account of grants made by the National Co-operative Development Corporation	Cr. 6,77,766
(v) Deposit Account of grants made by Central Tea Board	Cr. 41,555
(vi) Deposit Account of grants made by the Indian Oilseeds Committee	Cr. 2,71,854
(vii) Deposit Account of grants made by the Indian Central Tobacco Committee	Cr. 53,866
(viii) Deposit Account of grants made by the Indian Central Spices and Cashewnuts Committee	Cr. 7,280
<b>Total</b>	<b>Cr. 18,76,546</b>

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

Receipts	Disbursements	Closing balance	
3	4	5	
Rs.	Rs.		
	..	Cr.	11,43,656
3,05,000	..	Cr.	8,26,553*
45,26,650	29,50,000	Cr.	9,59,784
3,35,79,908	3,26,45,026	Cr.	2,17,12,951
15,28,142	..	Cr.	15,28,142
19,64,762	21,69,617	Cr.	1,33,81,819
4,19,04,462	3,77,64,643	Cr.	3,95,52,905
9,60,000	13,27,691	Cr.	1,77,694
..	..	Cr.	1,96,71,527
9,60,000	13,27,691	Cr.	1,98,49,221
1,36,75,75,300	1,36,46,81,499	Cr.	32,15,06,197
..	..	Dr.	51,910



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

Head of Account	Opening balance
1	2
<b>Part III Public Account—contd.</b>	
<b>K. Deposits and Advances—concl'd.</b>	
	Rs.
<b>C. Advances—</b>	
<b>850. Civil Advances—</b>	
(i) Forest Advances .. Dr.	—12,912(a)
(ii) Revenue advances .. Dr.	10,387
(iii) Other departmental advances .. Dr.	7,77,669
(iv) Other advances .. Dr.	3,44,346
Total—850. Civil Advances .. Dr.	11,19,490(a)
Total—(c) Advances .. Dr.	11,19,490(a)
Total—K. Deposits and Advances—	
Gross	Cr. 31,79,92,469
Investments .. Dr.	51,910
<b>L. Suspense and Miscellaneous—</b>	
<b>(b) Suspense—</b>	
<b>858. Suspense Accounts—</b>	
(i) Departmental Adjusting Account—Receipts .. Cr.	12,35,328
(ii) Departmental Adjusting Account—Payments .. Dr.	31,12,110
(iii) Cash Settlement Suspense Account .. Dr.	5,67,33,371
(iv) Pay and Accounts Offices Suspense .. Dr.	51,68,892(b)
(v) Reserve Bank Suspense—Headquarters .. Cr.	2,70,20,590
(vi) Central Accounts Office—Reserve Bank Suspense .. Dr.	1,46,42,746
(vii) Provident Fund Suspense .. Dr.	1,14,035
(viii) Telecommunication Accounts Office Suspense .. Cr.	4,04,536

(a) Differs by Re. 1 from the closing balance adopted in Finance Accounts 1973-74 due to rounding.

(b) Differs by Rs. 4,04,536 (credit) from the closing balance adopted in Finance Accounts 1973-74 due to *proforma* transfer of balance to the head "Telecommunication Accounts Office Suspense" at serial no. (viii).

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

Receipts	Disbursements	Closing balance
3	4	5
Rs.	Rs.	Rs.
1,48,13,276	1,48,16,606	Dr. —9,582(a)
..	..	Dr. 10,387
..	..	Dr. 7,77,669
1,019	10,899	Dr. 3,54,226
1,48,14,295	1,48,27,505	Dr. 11,32,700
1,48,14,295	1,48,27,505	Dr. 11,32,700
1,60,85,88,225	1,57,21,04,821	Cr. 35,44,75,873 Dr. 51,910
53,49,036	..	Cr. 65,84,364
..	16,52,832	Dr. 47,64,942
5,86,21,341	6,96,57,232	Dr. 6,77,69,262
16,84,711	7,15,33,660	Dr. 7,50,17,841
—3,78,517(b)	—21,15,37,168(b)	Cr. 23,81,79,241
15,75,11,463	15,04,04,103	Dr. 75,35,386
39,364	75,865	Dr. 1,50,536
..	5,85,961	Dr. 1,81,425

(a) Minus balance is due to non-transfer of some of the outstanding balances on 1st November 1966 to the successor States of Punjab.  
(b) Minus figure during the year is due to adjustment of credits/debits of previous 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—contd.</b>	
<b>L. Suspense and Miscellaneous—contd.</b>	
<b>(b) Suspense—</b>	
<b>858. Suspense Accounts—concl'd.</b>	
(ix) Suspense Account (Civil)	.. Dr. 3,96,64,828
(x) Transactions on behalf of the Reserve Bank	.. Dr. 3(a)
(xi) Broadcasting Receiver Licence Fee Suspense	.. Cr. ..
(xii) Additional Wages Deposit Suspense Account	.. Cr. ..
(xiii) Additional Dearness Allowance Deposit Suspense Account	.. Cr. ..
<b>Total—858. Suspense Accounts</b>	<b>.. Dr. 9,07,75,531</b>
<b>Total—(b) Suspense</b>	<b>.. Dr. 9,07,75,531</b>
<b>(c) Other Accounts—</b>	
<b>871. Departmental Balances—</b>	
Civil	.. Dr. 63,81,894
<b>Total—871. Departmental Balances</b>	<b>.. Dr. 63,81,894</b>
<b>872. Permanent Cash Imprest—</b>	
Civil	.. Dr. 4,67,263
<b>Total—872. Permanent Cash Imprest</b>	<b>.. Dr. 4,67,263</b>
<b>873. Cash Balance Investment Account—</b>	
Cash Balance Investment Account	.. Dr. 2,24,78,704
<b>Total—873. Cash Balance Investment Account</b>	<b>Dr. 2,24,78,704</b>
<b>Total—(c) Other Accounts</b>	<b>.. Dr. 2,93,27,861</b>

(a) Differs by Re. 1 from the closing balance adopted in Finance Accounts 1973-74 due to rounding.

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

Receipts	Disbursements	Closing balance	
3	4		
Rs.	Rs.		
—3,86,053 (a)	1,03,07,153	Dr.	5,03,58,034
..	..	Dr.	3
63,53,052	..	Cr.	63,53,052
35	..	Cr.	35
3,22,433	..	Cr.	3,22,433
22,91,16,865	9,26,79,638	Cr.	4,56,61,696
22,91,16,865	9,26,79,638	Cr.	4,56,61,696
96,40,442	97,16,603	Dr.	64,58,055
96,40,442	97,16,603	Dr.	64,58,055
1,513	30,405	Dr.	4,96,155*
1,513	30,405	Dr.	4,96,155
80,62,50,000	81,15,00,300	Dr.	2,77,29,004
80,62,50,000	81,15,00,300	Dr.	2,77,29,004
81,58,91,955	82,12,47,308	Dr.	3,46,83,214

(a) Minus credit is due to adjustment of credits of previous years.

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

Head of Account 1	Opening balance 2
<b>Part III—Public Account—contd.</b>	<b>Rs.</b>
<b>L. Suspense and Miscellaneous—concl'd.</b>	
<b>(d) Accounts with Governments of foreign countries—</b>	
<b>879. Accounts with Governments of other Countries—</b>	
Burma .. Dr.	1,03,229
Pakistan .. Dr.	58,27,159
<b>Total—879. Accounts with Governments of other Countries</b> .. Dr.	<b>59,30,388</b>
<b>Total—(d) Accounts with Governments of foreign countries</b> .. Dr.	<b>59,30,388</b>
<b>(e) Miscellaneous—</b>	
<b>880. Miscellaneous Government Account—</b>	
Writes off from heads of account closing to balance ..	..
<b>Total—880. Miscellaneous Government Account</b> ..	..
<b>Total—(e) Miscellaneous</b> ..	..
<b>Total—L. Suspense and Miscellaneous</b> .. Dr.	<b>12,60,33,780</b>
<b>M. Remittances—</b>	
<b>(a) Money Orders, Remittances and adjustments between the officers rendering accounts to the same Accountants General, etc., and other Remittances—</b>	
<b>882. Cash Remittances and Adjustments between Officers rendering Accounts to the same Accountant General/Accounts Officer—</b>	
(i) Cash Remittances between Treasuries and Currency chests .. Cr.	46,67,170
(ii) Public Works Remittances .. Dr.	32,83,66,688
(iii) Forest Remittances .. Cr.	40,31,303(a)
(iv) Reserve Bank of India Remittances .. Cr.	23,99,059
<b>Total—882. Cash Remittances and Adjustments, etc.</b> .. Dr.	<b>31,72,69,156</b>
<b>Total—(a) Money Orders, Remittances and adjustments between the officers rendering accounts, etc.</b> .. Dr.	<b>31,72,69,156</b>

(a) Differs by Re. 1 from the closing balance adopted in Finance Accounts 1973-74 due to rounding.

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

Receipts	Disbursements	Closing balance	
3	4	5	
Rs.	Rs.	Rs.	
16,102	—26,062(a)	Dr.	61,065
620	20,878	Dr.	58,47,417
16,722	—5,184	Dr.	59,08,482
16,722	—5,184	Dr.	59,08,482
12,51,88,756(b)	18,732(b)		..
12,51,88,756(b)	18,732(b)		..
12,51,88,756(b)	18,732(b)		..
1,04,50,25,542	91,39,21,762	Cr.	50,70,000
12,51,88,756(b)	18,732(b)		
1,74,54,768	1,76,33,032	Cr.	44,88,906
88,46,77,001	94,97,12,558	Dr.	39,34,02,245
2,50,45,085	2,77,62,980	Cr.	13,13,408
		Cr.	23,99,059
92,71,76,854	99,51,08,570	Dr.	38,52,00,872
92,71,76,854	99,51,08,570	Dr.	38,52,00,872

(a) Minus debit is due to adjustment of debits of previous years.

(b) Closed to Government Account.

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

Head of Account 1	Opening balance 2 Rs.
<b>Part III—Public Account—concl'd.</b>	
<b>M. Remittances—concl'd.</b>	
<b>(b) Inter-Government Adjustment Accounts—</b>	
886. Adjusting Account between Central and State Govern- ments	.. Dr. 54,78,264
887. Adjusting Account with Railways	.. Cr. 1,45,818
888. Adjusting Account with Posts and Telegraphs	.. Dr. 27,423
889. Adjusting Account with Defence	.. Dr. 26,028
893. Inter-State Suspense Account	.. Cr. 76,07,647(a)
<b>Total—(b) Inter Government Adjustment Accounts</b>	<b>.. Cr. 22,21,750</b>
<b>Total—M. Remittances</b>	<b>.. Dr. 31,50,47,406</b>
<b>Total—Part III—Public Account</b>	<b>.. ..</b>
<b>Total—Parts I, II and III</b>	<b>.. ..</b>
<b>N. Cash Balance—</b>	
899. Cash Balance—	
Cash in Treasuries	.. ..
Deposits with Reserve Bank	.. ..
Deposits with other Banks	.. ..
<b>Total</b>	<b>.. ..</b>
<b>Grand Total</b>	<b>.. ..</b>

(a) Differs by Rs. 1 from the closing balance adopted in Finance Accounts 1973-74 due to rounding.

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

Receipts	Disbursements	Closing balance
3	4	5
Rs.	Rs.	Rs.
10,01,94,201	4,85,10,228	Cr. 4,62,05,709
6,84,181	7,61,108	Cr. 68,891
11,33,125	11,38,820	Dr. 33,118
—6,25,216(a)	44,13,403	Dr. 50,64,647
—14,41,078(a)	5,70,435	Cr. 55,96,134
9,99,45,213	5,53,93,994	Cr. 4,67,72,969
1,02,71,22,067	1,05,05,02,564	Dr. 33,84,27,903
3,95,28,80,827	3,70,28,82,326	
8,37,45,65,082	8,58,52,62,488	
13,41,243	10,57,826	..
—15,74,54,253	—36,78,68,242(b)	..
99	99	..
—15,61,12,911	—36,68,10,317	..
8,21,84,52,171	8,21,84,52,171	..

(a) Minus credit is due to adjustment of credits of previous year.

(b) There is a difference of Rs. 2,82,25,535 between the figures reflected in the accounts and those received from the Reserve Bank of India. The difference is under reconciliation.



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

Description of loan 1	When raised 2
<b>E. Public Debt</b>	
<b>603. Internal Debt of the State Government—</b>	
Market loans bearing interest (a)	.. 1965—1975
Market loans not bearing interest (a)	.. 1956—1962
Loans from the Life Insurance Corporation of India	.. 1958—1975
Loans from the National Agricultural Credit Fund of the Reserve Bank of India	.. 1962—75
Loans from the State Bank of India and other Banks	.. 1974-75
Loans from other Institutions	.. 1959—75
Ways and Means advances from the Reserve Bank of India	.. 1973—75
<b>Total—603. Internal Debt of the State Government</b>	..
<b>604. Loans and Advances from the Central Government</b>	
<b>A. Non-Plan Loans—</b>	
Share of small savings collections	.. 1974-75
Other Educational Loans	.. 1974-75
House Building Advances	.. 1974-75
Other services	.. 1974-75
<b>Total—A. Non-Plan Loans</b>	.. ..
<b>B. Loans for State/Union Territory Plan Schemes—</b>	
Block Loans	.. 1974-75
<b>C. Loans for Central Plan Schemes—</b>	
Police Housing Scheme	.. 1974-75
Other Educational Loans	.. 1974-75
Repatriates from other countries	.. 1974-75
Other loans	.. 1974-75
<b>Total—C. Loans for Central Plan Schemes</b>	.. ..

(a) Details of individual loans are shown in Statement no. 17-A,

## INTEREST BEARING OBLIGATIONS OF THE GOVERNMENT

Balance on 1st April 1974	Additions during the year	Discharges during the year	Balance on 31st March 1975
3	4	5	6
Rs.	Rs.	Rs.	Rs.
47,00,60,200	13,27,83,600	..	60,28,43,800
3,75,73,674	..	3,52,72,479	23,01,195
7,28,50,707	[55,00,000	29,85,024	7,53,65,683
6,34,44,927	[7,41,000	78,01,658	5,63,84,269
..	53,30,00,000	34,30,00,000	19,00,00,000
3,64,00,227	21,93,800	30,81,024	3,55,13,003
19,97,90,000	73,69,85,000	93,67,75,000	..
88,01,19,735	1,41,12,03,400	1,32,89,15,185	96,24,07,950
..	6,08,00,000	..	6,08,00,000
..	5,16,000	..	5,16,000
..	1,30,000	..	1,30,000
..	18,00,000	..	18,00,000
..	6,32,46,000	..	6,32,46,000
..	14,36,40,000	..	14,36,40,000
..	7,00,000	..	7,00,000
..	20,000	..	20,000
..	40,000	..	40,000
..	54,00,000	..	54,00,000
..	61,60,000	..	61,60,000

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

Description of loan 1	When raised 2
<b>E. Public Debt—concl'd.</b>	
<b>604. Loans and Advances from the Central Government—concl'd.</b>	
<b>D. Loans for Centrally Sponsored Plan Schemes—</b>	
Credit co-operatives ..	1974-75
Roads of Inter State importance ..	1974-75
<b>Total—D. Loans for Centrally Sponsored Plan Schemes</b>	..
<b>E. Ways and Means Advances</b> ..	1974-75
<b>F. Pre-1974 Loans—</b>	
Consolidated Rehabilitation/Scholarship Loans ..	1948—74
Other Consolidated Loans ..	1955—74
Share of small savings collections ..	1964—74
<b>Other loans—</b>	
(i) Loans in lieu of open market borrowings ..	1963-64
(ii) Loans for Bhakra-Nangal Project ..	1959—67
<b>Total—F. Pre-1974 Loans</b> ..	..
<b>Total—604. Loans and Advances from the Central Government</b> ..	..
<b>Total—E. Public Debt</b> ..	..

INTEREST BEARING OBLIGATIONS OF THE GOVERNMENT—*contd.*

Balance on 1st April 1974	Additions during the year	Discharges during the year	Balance on 31st March 1975
3	4	5	6
Rs.	Rs.	Rs.	Rs.
..	95,000	..	95,000
..	28,04,000	..	28,04,000
..	28,99,000	..	28,99,000
..	5,00,00,000	5,00,00,000	..
1,36,07,135	..	..	1,36,07,135
1,67,86,97,982	-38,23,733	8,15,15,555	1,59,33,58,694
47,50,53,280	..	3,21,27,840	44,29,25,440
1,98,32,000	..	..	1,98,32,000
24,66,53,978	-1,37,08,400	10,41,23,447	12,88,22,131
2,43,38,44,375	-1,75,32,133(a)	21,77,66,842	2,19,85,45,400
2,43,38,44,375	24,84,12,867	26,77,66,842	2,41,44,90,400
3,31,39,64,110	1,65,96,16,267	1,59,66,82,027	3,37,68,98,350

(a) Minus figure is due to transfer of loans liability to Haryana (Rs. 1,01,48,185) and Rajasthan (Rs. 73,83,948) Governments as a result of reallocation of loans.

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

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

INTEREST BEARING OBLIGATIONS OF THE GOVERNMENT—*concl.*

Balance on 1st April 1974	Additions during the year	Discharges during the year	Balance on 31st March 1975
3	4	5	6
Rs.	Rs.	Rs.	Rs.
30,21,41,975	7,59,72,980	2,44,75,380	35,36,39,575
2,29,24,174	37,03,866	10,92,622	2,55,35,418
1,22,304	31,905	759	1,53,450
26,52,009	8,63,586	3,31,085	31,84,510
32,78,40,462	8,05,72,337	2,58,99,846	38,25,12,953
—19,936	..	..	—19,936(a)
4,06,334	31,272	3,210	4,34,396
3,86,398	31,272	3,210	4,14,460
32,82,26,860	8,06,03,609	2,59,03,056	38,29,27,413
3,64,21,90,970	1,74,02,19,876	1,62,25,85,083	3,75,98,25,763

(a) Minus balance is under investigation.

## STATEMENT NO. 17-A—DETAILED STATEMENT OF LOANS

Description of loan

When raised

1

2

## E. PUBLIC DEBT

## 603. Internal Debt of the State Government—

## Market Loans bearing interest—

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

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 Total—Market Loans bearing interest
 

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## Market Loans not bearing interest—

4% Punjab Loan 1968	3rd September 1956
4% Punjab Loan 1971	19th August 1959
4-1/4% Punjab Loan 1972	4th September 1961
4-1/2% Punjab Loan 1974	27th August 1962

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 Total—Market Loans not bearing interest
 

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## IN SUPPORT OF STATEMENT NO: 17

Balance on 1st April 1974	Additions during the year	Discharges during the year	Balance on 31st March 1975
3	4	5	6
Rs.	Rs.	Rs.	Rs.
5,10,82,300	..	..	5,10,82,300
4,01,66,300	..	..	4,01,66,300
3,00,62,300	..	..	3,00,62,300
3,32,55,900	..	..	3,32,55,900
6,63,59,800	..	..	6,63,59,800
5,81,70,800	..	..	5,81,70,800
6,62,80,700	..	..	6,62,80,700
6,93,02,000	..	..	6,93,02,000
5,53,80,100	..	..	5,53,80,100
..	13,27,83,600	..	13,27,83,600
47,00,60,200	13,27,83,600	..	60,28,43,800
4,07,974	..	1,000	4,06,974
74,800	..	..	74,800
6,02,800	..	800	6,02,000
3,64,88,100	..	3,52,70,679	12,17,421
3,75,73,674	..	3,52,72,479	23,01,195



## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1974
1	2 Rs.
<b>F. LOANS AND ADVANCES—</b>	
<b>677. Loans for Education, Art and Culture—</b>	
<b>Secondary Education—</b>	
(i) Loans to the Board of Secondary Education	5,00,000
<b>University and Other Higher Education—</b>	
(i) Loans to deserving students under National Loan Scholarship Schemes	54,76,223
(ii) Loans to private scholars sponsored by State Government	—15,733
<b>Technical Education—</b>	
(i) Loans to poor students studying in Engineering Colleges and Polytechnics	1,07,89,633
<b>Other educational Loans—</b>	
(i) Loans for publication of Adi-Granth	18,787
(ii) Loans to Educational Institutions for construction of buildings, etc.	14,91,157
(iii) Loans to students for studies abroad	49,92,061
Total—677. Loans for Education, Art and Culture	2,32,52,128
<b>680. Loans for Medical—</b>	
<b>Medical education—</b>	
(i) Loans to deserving students of Medical and Dental Institutions	3,58,434
<b>Systems of Medicine other than Allopathy—</b>	
(i) Loans to the Board of Ayurvedic System of Medicine	—2,355
Total—680. Loans for Medical	3,56,079

## AND ADVANCES MADE BY THE GOVERNMENT

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1975	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	5,00,000	..	5,00,000	..
5,36,000	60,12,223	1,43,667	58,68,556	..
..	-15,733	..	-15,733(a)	..
1,72,530	1,09,62,163	11,34,541	98,27,622	10,692
..	[ 18,787	500	[ 18,287	..
..	14,91,157	46,246	14,44,911	..
..	49,92,061	..	49,92,061	..
7,08,530	2,39,60,658	13,24,954	2,26,35,704	10,692
..	3,58,434	36,120	3,22,314	..
..	-2,355	..	-2,355(a)	..
..	₹ 3,56,079	₹ 36,120	3,19,959	..

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

## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1974
1	2
	Rs.
<b>F. LOANS AND ADVANCES—contd.</b>	
<b>682. Loans for Public Health, Sanitation and Water Supply—</b>	
<b>Public Health and Sanitation Programmes—</b>	
(i) Loans to Municipalities, Municipal Corporations and other Local Funds for sanitation schemes	.. ..
<b>Sewerage Schemes—</b>	
(i) Loans to Municipalities, Municipal Corporations and other Local Funds for sewerage schemes	.. ..
<b>Urban Water Supply Schemes—</b>	
(i) Loans to Municipalities, Municipal Corporations and other Local Funds for water supply schemes	.. ..
<b>Other Rural Water Supply Schemes—</b>	
(i) Loans to Panchayati Raj Institutions for rural water supply schemes	.. 8,11,158
<b>Other loans for public health purposes—</b>	
(i) Loans under National Water Supply and Sanitation Schemes	.. 2,78,44,255
<b>Total—682. Loans for Public Health, Sanitation and Water Supply</b>	<u>.. 2,86,55,413</u>
<b>683. Loans for Housing—</b>	
<b>Loans to Housing Boards, Corporations, etc.—</b>	
(i) Loans to Punjab State Housing Board	.. ..
<b>Village Housing Scheme—</b>	
(i) Loans for construction of houses in rural areas	.. 86,12,098
<b>Subsidised Industrial Housing Scheme—</b>	
(i) Loans to other parties under subsidised Industrial Housing Scheme	.. 6,62,645
<b>Low Income Group Housing Scheme—</b>	
(i) Loans to Municipalities, Municipal Corporations and other Local Funds for construction of houses	.. ..
(ii) Loans to other parties for construction of houses	.. 6,45,67,370

AND ADVANCES MADE BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1975	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
74,00,000	74,00,000	2,11,656	71,88,344	4,91,591
..	..	3,98,542	—3,98,542(a)	8,17,718
..	..	1,87,518	—1,87,518(a)	6,54,968
..	8,11,158	1,71,238	6,39,920	1,63,942
..	2,78,44,255	..	2,78,44,255	..
74,00,000	3,60,55,413	9,68,954	3,50,86,459	21,28,219
1,60,00,000	1,60,00,000	6,50,760	1,53,49,240	..
..	86,12,098	14,48,049	71,64,049	2,21,989
6,86,750	13,49,395	22,727	13,26,668	12,481
..	..	15,30,594	—15,30,594(a)	871
54,47,392	7,00,14,762	15,21,264	6,84,93,498	36,20,577

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

## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1974
1	2
	Rs.
<b>F. LOANS AND ADVANCES—<i>contd.</i></b>	
<b>683. Loans for Housing—<i>concl.</i></b>	
<b>Middle Income Group Housing Scheme—</b>	
(i) Loans to Municipalities, Municipal Corporations and other Local Funds for construction of Houses .. .. .	
(ii) Loans to other parties for construction of houses .. .. .	1,68,69,511
<b>Higher Income Group Housing Scheme—</b>	
(i) Loans to other parties for construction of houses .. .. .	—2,50,195
<b>Slum Clearance—</b>	
(i) Loans to Municipalities, Municipal Corporations and other Local Funds for slum clearance .. .. .	33,71,917
<b>Other Housing Schemes—</b>	
(i) Loans to other parties for repair of houses in urban areas .. .. .	—9,39,064
(ii) Loans to other parties for building houses in urban estates .. .. .	17,86,592
(iii) Loans to other parties for building houses in Chandigarh .. .. .	4,15,39,973
Total—683. Loans for Housing .. .. .	13,62,20,847
<b>684. Loans for Urban Development—</b>	
<b>Urban Development—</b>	
(i) Loans to Urban Development Board .. .. .	60,00,000
(ii) Loans to Municipalities, Municipal Corporations and other Local Funds under integrated city development programme .. .. .	1,27,45,970
(iii) Loans to Municipalities, Municipal Corporations and other Local Funds for shopping centres, cinemas, etc. .. .. .	8,75,496
(iv) Loans to Municipalities, Municipal Corporations and other Local Funds for other purposes .. .. .	4,06,60,369
(v) Loans to Improvement Trusts for Development Projects .. .. .	1,52,72,553

AND ADVANCES MADE BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1975	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	6,17,074	—6,17,074(b)	..
..	1,68,69,511	7,70,142	1,60,99,369	9,95,582
..	—2,50,195	6,920	—2,57,115(b)	7,519
22,50,000	56,21,917	..	56,21,917	3,87,395
4,38,875	—5,00,189	3,70,296	—8,70,485(b)	1,54,438
..	17,86,592	75,271	17,11,321	1,274
..	4,15,39,973	..	4,15,39,973	124
2,48,23,017	16,10,43,864	70,13,097	15,40,30,767	54,02,250
..	60,00,000	73,361	59,26,639	7,150
..	1,27,45,970	7,31,290	1,20,14,680	17,95,998
..	8,75,496	97,475	7,78,021	39,178
1,25,55,000	5,32,15,369	9,06,305	5,23,09,064	6,97,186
37,00,000(a)	1,89,72,553	36,667	1,89,35,886	2,66,285

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

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

## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1974
1	2
	Rs.
<b>F. LOANS AND ADVANCES—<i>contd.</i></b>	
<b>684. Loans for Urban Development—<i>concl'd.</i></b>	
<b>Urban Development—<i>concl'd.</i></b>	
(vi) Loans to Improvement Trusts for Land Acquisition and Development Schemes ..	82,89,109
<b>Total—684. Loans for Urban Development ..</b>	<b>8,38,43,497</b>
<b>688. Loans for Social Security and Welfare—</b>	
<b>Welfare of Scheduled Castes, Scheduled tribes and other Backward classes—</b>	
(i) Loans to harijans for purchase of evacuee land ..	—32,12,501
(ii) Interest free loan to deserving persons of Scheduled Castes and Backward classes ..	39,06,976
(iii) Loans to poor harijans for settlement in trade ..	—52,173
(iv) Loans to harijans under other schemes ..	—9,63,992
<b>Relief Measures—</b>	
(i) Loans to refugees for purchase of wheat through Civil Supplies Department, Kapurthala ..	38,196
(ii) Loans to uprooted persons from war-affected areas ..	49,46,580
<b>Rehabilitation Schemes—</b>	
(i) Loans to P.E.P.S.U. Development Board, Rajpura ..	—4,203
(ii) Loans to displaced persons of urban area for their rehabilitation ..	—1,32,68,557
(iii) Loans to displaced persons of rural area for their rehabilitation ..	—2,10,76,030
(iv) Loans to displaced persons from abroad for their rehabilitation ..	11,73,480
(v) Loans to displaced goldsmiths ..	17,50,168

AND ADVANCES MADE BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1975	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	82,89,109	3,10,477	79,78,632	6,15,652
1,62,55,000	10,00,98,497	21,55,575	9,79,42,922	34,21,449
..	—32,12,501	11,18,830	—43,31,331(a)	1,74,612
..	39,06,976	1,11,479	37,95,497	..
..	—52,173	1,203	—53,376(a)	60,188
..	—9,63,992	—10,30,440	66,448	..
..	38,196	40	38,156	..
..	49,46,580	3,65,533	45,81,047	94,174
..	—4,203	..	—4,203(a)	..
..	—1,32,68,557	36,372	—1,33,04,929(a)	2,287
..	—2,10,76,030	19,355	—2,10,95,385(a)	9,781
3,09,900	14,83,380	42,597	14,40,783	39,967
..	17,50,168	23,164	17,27,004	4,347

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



## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1974
1	2
	Rs.
<b>F. LOANS AND ADVANCES—<i>contd.</i></b>	
<b>688. Loans for Social Security and Welfare—<i>concl'd.</i></b>	
<b>Other Social Security and Welfare Programmes—</b>	
(i) Loans to Ex-servicemen under Land Colonisation Scheme	2,14,124
(ii) Loans to approved beneficiaries under Land Purchase Scheme ..	6,63,756
(iii) Loans to princes and rulers of erstwhile States ..	1,76,327
(iv) Loans to Nabha Theatre, Nabha ..	59,975
Total—688. Loans for Social Security and Welfare ..	<u>—2,56,47,874</u>
<b>695. Loans for Other Social and Community Services—</b>	
<b>Labour—</b>	
(i) Loans to industrial workers thrown out of employment due to war with Pakistan ..	—5,929
(ii) Loans to industrial workers for unpaid wages due from employers ..	86,306
(iii) Loans to industrial workers who had been temporarily out of job as a result of power cut ..	..
<b>Relief for Natural Calamities—</b>	
(i) Loans to cultivators for purchase of cattle ..	—3,50,256
(ii) Loans to flood-stricken people ..	13,21,396
<b>Other Loans—</b>	
(i) Advances to the personal ledger account for payment of maintenance allowances to relatives of the Maharaja of Kapurthala ..	<u>—14,429</u>
Total—695. Loans for Other Social and Community Services ..	<u>10,37,088</u>

AND ADVANCES MADE BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1975	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	2,14,124	11,977	2,02,147	1,945
..	6,63,756	..	6,63,756	51
..	1,76,327	..	1,76,327	..
..	59,975	..	59,975	..
3,09,900	—2,53,37,974	7,00,110	—2,60,38,084(b)	3,87,352
..	—5,929	4,295	—10,224(b)	..
..	86,306	—404	86,710	..
(a)	..	..	..	..
..	—3,50,256	2,21,145	—5,71,401(b)	1,04,795
..	13,21,396	5,181	13,16,215	202
..	—14,429	73	—14,502(b)	..
..	10,37,088	2,30,290	8,06,798	1,04,997

(a) Excludes Rs. 10,00,000 spent from out of advance from the Contingency Fund during 1974-75 but not recouped to the Fund till the close of the year.

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

## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1974
1	2
	Rs.
<b>F. LOANS AND ADVANCES—contd.</b>	
<b>698. Loans to Co-operative Societies.</b>	
<b>Credit co-operatives—</b>	
(i) Loans to Co-operative Credit and Service Societies ..	1,88,63,234
(ii) Loans to Central Co-operative Banks for Agricultural Stabilisation Fund ..	19,49,980
(iii) Loans relating to participation in share capital of Apex Societies ..	69,965
(iv) Loans to Primary Agricultural Co-operative Societies for construction of rural godowns ..	1,84,50,738
(v) Loans to Co-operative Banks ..	1,00,000
<b>Housing co-operatives—</b>	
(i) Loans to Co-operative Societies under the scheme for allotment of house sites to landless workers in rural areas ..	80,00,000
<b>Warehousing and Marketing co-operatives—</b>	
(i) Loans to Punjab State Co-operative Supply and Marketing Federation for purchase and distribution of foodgrains ..	49,96,300
(ii) Loans to Punjab State Co-operative Supply and Marketing Federation for purchase and distribution of fertilizers ..	44,80,480
(iii) Loans to Punjab State Co-operative Supply and Marketing Federation for setting up of fertilizer plants ..	10,00,000
<b>Co-operative Sugar mills—</b>	
(i) Loans to Co-operative Sugar mills ..	—4,48,091
<b>Industrial co-operatives—</b>	
(i) Loans to Industrial co-operatives ..	3,69,919
<b>Consumer co-operatives—</b>	
(i) Loans to Consumer co-operative stores ..	29,00,000
<b>Total—698. Loans to Co-operative Societies ..</b>	<b>6,07,32,525</b>

AND ADVANCES MADE BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1975	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	1,88,63,234	5,97,439	1,82,65,795	2,46,600
98,783	20,48,763	2,575	20,46,188	2,35,048
..	69,965	..	69,965	..
..	1,84,50,738	1,40,533	1,83,10,205	85,595
..	1,00,000	28,216	71,784	180
..	80,00,000	..	80,00,000	..
25,00,000(a)	74,96,300	14,673	74,81,627	9,94,011
7,00,000	51,80,480	11,44,446	40,36,034	..
..	10,00,000	65,283	9,34,717	..
..	—4,48,091	..	—4,48,091(b)	3,42,000
..	3,69,919	152	3,69,767	7
3,20,000	32,20,000	..	32,20,000	14,970
36,18,783	6,43,51,308	19,93,317	6,23,57,991	19,18,411

(a) Represents amount spent from out of advance from the Contingency Fund during 1973-74 and recouped to the Fund during 1974-75.

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

## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account 1	Balance on 1st April 1974 2 Rs.
<b>F. LOANS AND ADVANCES—contd.</b>	
<b>704. Loans for other General Economic Services—</b>	
<b>Other loans—</b>	
(i) Loans to students for training of commercial pilots	37,630
<b>Total—704. Loans for other General Economic Services</b>	<b>37,630</b>
<b>705. Loans for Agriculture—</b>	
<b>Manures and fertilizers—</b>	
(i) Loans for purchase of fertilizers	4,38,65,041
(ii) Loans to Municipalities, Municipal Corporations and other Local Funds for preparation and distribution of town compost	6,11,471
<b>High yielding variety programmes—</b>	
(i) Loans under Package Programme	1,15,82,064
(ii) Loans under intensive cultivation	1,05,94,982
<b>Plant protection—</b>	
(i) Loans for aerial spraying of crops	1,54,00,069
<b>Commercial crops—</b>	
(i) Loans for purchase of sugarcane seeds	—3,02,005
<b>Horticulture—</b>	
(i) Loans for development of horticulture and orchards	67,89,281
<b>Marketing—</b>	
(i) Loans for fruit preservation units	5,900
<b>Other agricultural loans—</b>	
(i) Loans under Land Improvement Act, 1883	—1,74,95,963
(ii) Loans under scheme of land reclamation through manual labour	—11,43,442
(iii) Loans to ejected tenants under Acts of 1883 and 1884	4,42,737
(iv) Loans under Agriculturist Loan Act, 1884	—85,78,533
(v) Loans for purchase of tractors and implements	20,33,778
(vi) Loans under Canal Drainage Act, 1873	3,19,979
(vii) Other loans for agricultural purposes	25,14,306
<b>Total—705. Loans for Agriculture</b>	<b>6,66,39,665</b>

AND ADVANCES MADE BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1975	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	37,630	8,198	29,432	..
..	37,630	8,198	29,432	..
549	4,38,65,590	63,51,894	3,75,13,696	3,16,200
..	6,11,471	1,62,237	4,49,234	68,900
..	1,15,82,064	20,332	1,15,61,732	..
..	1,05,94,982	59	1,05,94,923	1,227
1,19,69,292	2,73,69,361	1,02,89,141	1,70,80,220	5,72,903
..	-3,02,005	1,45,734	-4,47,739(a)	86,709
6,01,000	73,90,281	3,41,885	70,48,396	2,13,277
..	5,900	64,781	-58,881(a)	38,779
..	-1,74,95,963	15,49,660	-1,90,45,623(a)	7,89,246
..	-11,43,442	408	-11,43,850(a)	73,186
..	4,42,737	45,801	3,96,936	14,266
..	-85,78,533	9,54,620	-95,33,153(a)	3,21,843
..	20,33,778	4,64,542	15,69,236	37,639
..	3,19,979	37,014	2,82,965	24,098
..	25,14,306	1,46,884	23,67,422	46,794
1,25,70,841	7,92,10,506	2,05,74,992	5,86,35,514	26,05,067

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

## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1974
1	2
	Rs.
<b>F. LOANS AND ADVANCES—contd.</b>	
<b>706. Loans for Minor Irrigation, Soil Conservation and Area Development—</b>	
<b>Minor Irrigation—</b>	
(i) Loans to Punjab State Tubewell Corporation ..	1,41,00,000
(ii) Loans for installation of pumping sets/tubewells ..	8,43,97,751
(iii) Loans for sinking/repair of percolation wells and purchase of persian wheel gears ..	55,39,531
<b>Soil Conservation Schemes—</b>	
(i) Advances for soil and water management including conservation, irrigation, levelling of land and field drains ..	1,68,02,611
(ii) Advances for soil and water conservation on water shed basis	52,33,484
<b>Total—706. Loans for Minor Irrigation, Soil Conservation and Area Development ..</b>	<b>12,60,73,377</b>
<b>709. Loans for Food and Nutrition—</b>	
<b>Procurement and supply—</b>	
(i) Loans to Punjab State Food and Supplies Corporation, Ltd., for procurement and supply of essential commodities ..	50,00,000
<b>Total—709. Loans for Food and Nutrition ..</b>	<b>50,00,000</b>
<b>714. Loans for Community Development—</b>	
<b>Community Development—</b>	
(i) Loans under Community Development Project ..	1,46,33,404
(ii) Loans under National Extension Service Programme ..	2,53,05,515
<b>Rural works programme—</b>	
(i) Loans to Panchayati Raj Institutions for Pilot Project for works programme to utilise rural manpower ..	12,17,033
<b>Assistance to Panchayati Raj Institutions—</b>	
(i) Loans to Panchayati Raj Institutions for construction of houses	—22,816
(ii) Loans to Panchayati Raj Institutions for land improvement	26,29,400
(iii) Loans to Panchayati Raj Institutions for revenue earning schemes ..	55,99,649
<b>Total—714. Loans for Community Development ..</b>	<b>4,93,62,185</b>

AND ADVANCES MADE BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1975	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
1,00,00,215	2,41,00,215	14,54,463	2,26,45,752	13,87,000
14,694	8,44,12,445	73,49,797	7,70,62,648	47,30,734
..	55,39,531	5,37,760	50,01,771	3,52,082
16,09,904	1,84,12,515	2,93,883	1,81,18,632	2,98,952
18,63,096	70,96,580	2,76,052	68,20,528	5,86,696
1,34,87,909	13,95,61,286	99,11,955	12,96,49,331	73,55,464
..	50,00,000	50,00,000	..	..
..	50,00,000	50,00,000	..	..
..	1,46,33,404	80,175	1,45,53,229	83,692
..	2,53,05,515	27,43,851	2,25,61,664	7,99,613
..	12,17,033	1,78,863	10,38,170	1,28,746
1,500	—21,316	189	—21,505(a)	383
1,18,600	27,48,000	656	27,47,344	..
7,98,500	63,98,149	6,15,261	57,82,888	79,797
9,18,600	5,02,80,785	36,18,995	4,66,61,790	10,92,231

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



## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account 1	Balance on 1st April 1974 2
<b>F. LOANS AND ADVANCES—contd.</b>	
<b>715. Loans to Agricultural Financial Institutions—</b>	
<b>Loans to public undertakings—</b>	Rs.
(i) Loans to Punjab Agro-Industries Corporation ..	17,20,000
(ii) Loans to Punjab State Warehousing Corporation ..	..
<b>Total—715. Loans to Agricultural Financial Institutions</b> ..	<u>17,20,000</u>
<b>721. Loans for Village and Small Industries—</b>	
<b>Industrial Estates—</b>	
(i) Loans to Industrial Estates ..	—1,01,173
(ii) Loans to Punjab State Small Industries Corporation for Development of Industrial Focal Points ..	..
<b>Small Scale Industries—</b>	
(i) Loans under Punjab State Aid to Industries Act, 1935 ..	95,21,242
(ii) Loans to Rural Industrial Project ..	16,89,764
(iii) Loans for self generation of power ..	11,97,936
(iv) Emergency loans to industrial units ..	49,97,865
(v) Interest free loans to new industries in lieu of refund of Sales Tax/Purchase Tax and Inter-State Sales Tax ..	..
(vi) Loans under schemes to be financed from Cess Fund (Supply of improved appliances) ..	—12,199
<b>Handloom Industries—</b>	
(i) Loans to weavers for various purposes ..	1,66,297
(ii) Loans for conversion of handlooms into power-looms ..	—2,78,996
(iii) Loans for development of Handloom Industries ..	—2,93,802
<b>Handicraft Industries—</b>	
(i) Loans to leather goods and shoe-making societies ..	1,09,812
<b>Khadi Industries—</b>	
(i) Loans to Punjab Khadi and Village Industries Board ..	—2,552
<b>Total—721. Loans for Village and Small Industries</b> ..	<u>1,69,94,194</u>

AND ADVANCES MADE BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1975	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	17,20,000	10,00,000	7,20,000	62,287
(a)	..	..	..	..
..	17,20,000	10,00,000	7,20,000	62,287
..	—1,01,173	1,20,063	—2,21,236(b)	1,157
26,06,000	26,06,000	..	26,06,000	..
35,96,500	1,31,17,742	1,38,29,489	—7,11,747(b)	20,57,946
3,00,000	19,89,764	45,670	19,44,094	5,250
..	11,97,936	..	11,97,936	800
..	49,97,865	..	49,97,865	..
15,88,262	15,88,262	..	15,88,262	..
..	—12,199	525	—12,724(b)	13
..	1,66,297	546	1,65,751	163
..	—2,78,996	11,400	—2,90,396(b)	10,250
9,998	—2,83,804	1,870	—2,85,674(b)	..
..	1,09,812	925	1,08,887	12,018
..	—2,552	1,000	—3,552(b)	752
81,00,760	2,50,94,954	1,40,11,488	1,10,83,466	20,78,349

(a) Includes Rs. 25,00,000 spent from out of advance from the Contingency Fund during 1974-75 but not recouped to the Fund till the close of the year.

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

## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1974
1	2
	Rs.
<b>F.—LOANS AND ADVANCES—<i>contd.</i></b>	
<b>722. Loans for Machinery and Engineering Industries—</b>	
<b>Other Industries—</b>	
(i) Loans to Punjab Tractors, Ltd.	.. ..
<b>Total—722. Loans for Machinery and Engineering Industries</b>	.. ..
<b>723. Loans for Petroleum, Chemical and Fertilizer Industries—</b>	
<b>Fertilizers—</b>	
(i) Loans to Fertilizer Corporaion of India	.. 2,38,400
<b>Total—723. Loans for Petroleum, Chemical and Fertilizer Industries</b>	.. 2,38,400
<b>726. Loans for Consumer Industries—</b>	
<b>Textiles—</b>	
(i) Loans for rērunning of sick mills	.. 19,03,200
<b>Total—726. Loans for Consumer Industries</b>	.. 19,03,200
<b>730. Loans to Industrial Financial Institutions—</b>	
<b>Loans to public undertakings—</b>	
(i) Loans to Punjab State Small Industries Corporation	.. 4,00,000
(ii) Loans to Punjab Financial Corporation	.. 3,81,049
<b>Total—730. Loans to Industrial Financial Institutions</b>	.. 7,81,049
<b>734. Loans for Power Projects—</b>	
<b>Hydro-Electric Schemes—</b>	
(i) Loans to Punjab State Electricity Board for Bhakra Left Bank Power Project	.. ..

AND ADVANCES MADE BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1975	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
15,00,000	15,00,000	..	15,00,000	..
15,00,000	15,00,000	..	15,00,000	..
..	2,38,400	..	2,38,400	..
..	2,38,400	..	2,38,400	..
..	19,03,200	1,677	19,01,523	..
..	19,03,200	1,677	19,01,523	..
30,00,000	34,00,000	..	34,00,000	..
..	3,81,049	..	3,81,049	..
30,00,000	37,81,049	..	37,81,049	..
3,13,892	3,13,892	..	3,13,892	..

## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account 1	Balance on 1st April 1974 2 Rs.
<b>F. LOANS AND ADVANCES—contd.</b>	
<b>734—loans for Power Projects —concl'd.</b>	
<b>Hydro-Electric Schemes—concl'd.</b>	
(ii) Loans to Punjab State Electricity Board for Bhakra Right Bank Power Project ..	..
(iii) Loans to Punjab State Electricity Board for Beas Power Project ..	..
(iv) Loans to Punjab State Electricity Board for Anand Pur Sahib Power Project ..	..
(v) Loans to Punjab State Electricity Board for Shanan Project (Extension) ..	..
(vi) Loans to Punjab State Electricity Board for Shanan Project (Renovation) ..	..
(vii) Loans to Punjab State Electricity Board for Mukerian Hydel Project ..	..
(viii) Loans to Punjab State Electricity Board for Shah Pur Kandi Project ..	..
<b>Thermo -Electric Schemes—</b>	
(i) Loans to Punjab State Electricity Board for Guru Nanak Thermal Plant, Bhatinda ..	..
(ii) Loans to Punjab State Electricity Board for Guru Nanak Thermal Plant, Bhatinda (Extension) ..	..
<b>Transmission and distribution schemes—</b>	
(i) Loans to Punjab State Electricity Board for transmission and distribution schemes ..	..
(ii) Loans to Punjab State Electricity Board for Beas transmission lines ..	..
(iii) Loans to Punjab State Electricity Board for transmission scheme for Guru Nanak Thermal Plant (Extension) ..	..
<b>Loans to Electricity Boards—</b>	
(i) Loans to Punjab State Electricity Board for generation and distribution schemes ..	3,84,30,17,188
<b>Total—734. Loans for Power Projects</b> ..	<b>3,84,30,17,188</b>

## AND ADVANCES MADE BY THE GOVERNMENT—contd.

Advanced during the year 3	Total 4	Repaid during the year 5	Balance on 31st March 1975 6	Interest received and credited to revenue 7
Rs.	Rs.	Rs.	Rs.	Rs.
41,16,414	41,16,414	..	41,16,414	..
18,76,74,366	18,76,74,366	..	18,76,74,366	..
2,80,00,000	2,80,00,000	..	2,80,00,000	..
1,00,00,000	1,00,00,000	..	1,00,00,000	..
35,00,000	35,00,000	..	35,00,000	..
1,06,38,000	1,06,38,000	..	1,06,38,000	..
10,00,000	10,00,000	..	10,00,000	..
4,19,00,000(a)	4,19,00,000	..	4,19,00,000	..
5,71,00,000	5,71,00,000	..	5,71,00,000	..
3,49,00,000	3,49,00,000	..	3,49,00,000	..
3,33,44,002	3,33,44,002	..	3,33,44,002	..
50,00,000	50,00,000	..	50,00,000	..
..	3,84,30,17,188	..	3,84,30,17,188	..
41,74,86,674	4,26,05,03,862	..	4,26,05,03,862	..

(a) Excludes Rs. 1,00,00,000 spent from out of advance from the Contingency Fund during 1974-75 but not recouped to the Fund till the close of the year.

## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1974
1	2
	Rs.
<b>F. LOANS AND ADVANCES—concl'd.</b>	
<b>766. Loans to Government Servants, etc.—</b>	
(i) House Buildings Advances ..	4,58,06,694(a)
(ii) Advances for the purchase of Motor conveyances ..	75,04,260(b)
(iii) Advances for purchase of Other conveyances ..	4,08,443
(iv) Festival advances ..	—44,237
(v) Other advances ..	23,22,026(c)
	<hr/>
Total —766. Loans to Government Servants, etc. ..	5,59,97,186
	<hr/>
<b>767. Miscellaneous Loans—</b>	
<b>Miscellaneous Loans—</b>	
(i) Loans for various other purposes ..	8,14,191
	<hr/>
Total—767. Miscellaneous Loans ..	8,14,191
	<hr/>
Total—F. Loans and Advances ..	4,47,70,27,968(d)

(a) Differs by Rs. 68,653 (decreased) from the closing balance adopted in Finance Accounts 1973-74 due to *proforma* allocation of balances *vide* details in Appendix I.

(b) Differs by Rs. 11,326 (decreased) from the closing balance adopted in Finance Accounts 1973-74 due to *proforma* allocation of balances *vide* details available in Appendix I.

(c) Differs by Rs. 43,977 (decreased) from the closing balance adopted in Finance Accounts 1973-74 due to transfer of balances (Rs. 44,237) under, "Festival Advance" and due to *proforma* allocation (Rs. 260) of balances *vide* details in Appendix I.

(d) Differs by Rs. 5,14,761 (increased) from the closing balance adopted in Finance Accounts 1973-74 due to *proforma* adjustments of balances *vide* details in Appendix I.

Note :—Consequent upon the reforms in the structure of accounts with effect from 1st April 1974, the balances outstanding on 31st March 1974 against the different loan heads have been identified under the revised functional/programmatic/schematic heads introduced from 1st April 1974.

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

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1975	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
1,07,40,327	5,65,47,021	50,34,271	5,15,12,750	1,66,619
31,50,102	1,06,54,362	23,03,801	83,50,561	91,677
1,36,184	5,44,627	2,26,711	3,17,916	69,761
300	—43,937	482	—44,419(a)	..
5,58,45,354	5,81,67,380	5,53,36,680	28,30,700	1,006
6,98,72,267	12,58,69,453	6,29,01,945	6,29,67,508	3,29,063
..	8,14,191	25,12,195	—16,98,004(a)	13,79,734
..	8,14,191	25,12,195	—16,98,004	13,79,734
58,00,52,281	5,05,70,80,249	13,39,63,862	4,92,31,16,387	2,82,75,565

(a) Minus balance is under investigation.



## STATEMENT NO. 19—STATEMENT SHOWING THE DETAILS

Name of Reserve Fund or Deposit Account	Balance
	Cash
.1	2
	Rs.

## J. Reserve Funds—

## (a) Reserve Funds bearing interest—

## 815. Depreciation/Renewal Reserve Funds—

(i) Depreciation Reserve Fund-Government Commercial Departments and Undertakings—  
Depreciation Reserve Fund-Motor Transport ..

3,50,09,635

(ii) Depreciation Reserve Fund-Goovernment Non-Commercial Departments/Undertakings —  
Depreciation Reserve Fund-Government Presses ..

25,74,620

## 821. General and other Reserve Funds—

General and other Reserve Funds of Government Commercial Departments/Undertakings—  
Reserve Fund-Transport-Accident Reserve Fund ..

2,03,936(a)

## (b) Reserve Funds not bearing interest—

## 822. Sinking Funds (A) ..

34,99,87,600

## 823. Famine Relief Fund ..

1,37,49,715

## 829. Development and Welfare Funds—

(i) Development Funds for Agricultural purposes—  
State Agricultural Credit Relief and Guarantee Fund ..

4,25,980

(ii) Industrial Development Funds—Industrial Loan Fund ..

6,14,39,579

(iii) Other Development and Welfare Funds—

Fund for Development Schemes ..

..

Fund for Village Reconstruction and Harijan uplift ..

1,62,46,875

## 835. General and other Reserve Funds—

Food Grains Reserve Fund ..

2,71,23,346

(A) Loanwise details are given in the annexure.

(a) Differs by Re. 1 from the closing balance adopted in Finance Accounts 1973-74 due to rounding.

**OF FARMARKED BALANCES**

on 1st April 1974

Balance on 31st March 1975

Investment		Total	Cash	Investment	Total
3	4		5	6	7
Rs.	Rs.		Rs.	Rs.	Rs.
..	3,50,09,635		3,60,52,544	..	3,60,52,544
..	25,74,620		29,64,461	..	29,64,461
..	2,03,936		4,83,088	..	4,83,088
6,18,25,674	41,18,13,274		27,15,16,698	6,18,25,674	33,33,42,372
..	1,37,49,715		1,59,99,715	..	1,59,99,715
..	4,25,980		4,25,980	..	4,25,980
..	6,14,39,579		6,14,39,579	..	6,14,39,579
75,87,407	75,87,407		..	75,87,407	75,87,407
..	1,62,46,875		1,62,46,875	..	1,62,46,875
..	2,71,23,346		2,75,53,583	..	2,75,53,583

## STATEMENT NO. 19—STATEMENT SHOWING THE DETAILS

Name of Reserve Fund or Deposit Account	Balance
	Cash
1	2
	Ra.
<b>K. Deposits and Advances—</b>	
<b>(a) Deposits bearing interest—</b>	
842. Other Deposits—	
Miscellaneous deposits—	
Deposits of Charitable Trusts ..	4,99,563
<b>(b) Deposits not bearing interest—</b>	
843. Civil Deposits—	
Personal Deposits—Civil List Reserve Fund ..	..
848. Other Deposits—	
(i) Subventions from Central Road Fund ..	5,45,385
(ii) Miscellaneous Deposits—	
1. Deposit Account of Relief and Rehabilitation loan to be written off ..	57,64,455
2. Deposit Account of grants from the Central Government for the food production drive schemes— Bonus for accelerating production of foodgrains ..	1,36,24,008
3. Deposit Account of grants from the Central Government for development of handloom industries ..	15,572
4. Deposit Account of grants made by Central Government for financing Cotton Extension Schemes ..	1,42,747
5. Deposit Account of grants from the Ministry of Rehabilitation to Educational Institutions ..	1,23,332
6. Deposit Account of the sale proceeds of World Health Organisation Seals ..	1,413
<b>Total</b> ..	<b>52,74,77,761</b>

## OF EARMARKED BALANCES—concl'd.

on 1st April.1974		Balance on 31st March 1975:		
Investment	Total	Cash	Investment	Total
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	4,99,563	4,99,563	..	4,99,563
51,910	51,910	..	51,910	51,910
..	5,45,385	1,77,694	..	1,77,694
..	57,64,455	57,64,455	..	57,64,455
..	1,36,24,008	1,36,24,008	..	1,36,24,008
..	15,572	15,572	..	15,572
..	1,42,747	1,42,747	..	1,42,747
..	1,23,332	1,23,332	..	1,23,332
..	1,413	1,413	..	1,413
<b>6,94,64,991</b>	<b>59,69,42,752</b>	<b>45,30,31,307</b>	<b>6,94,64,991</b>	<b>52,24,96,298</b>

## ANNEXURE TO

Description of loan	Balance on 1st April 1974		Amount appropriated from revenue
	2	3	
	<b>(1) SINKING FUND FOR</b>		
	Rs.		Rs.
4½ % Punjab Loan 1974	1,74,46,806		6,44,000
5½ % Punjab Loan 1977	1,62,11,098		17,70,000
5½ % Punjab Loan 1978	1,36,86,255		17,37,000
5½ % Punjab Loan 1979	1,62,50,000		25,00,000
5½ % Punjab Loan 1980	1,53,33,299		27,50,000
5½ % Punjab Loan 1981	2,48,62,500		55,25,000
5½ % Punjab Loan 1982	1,69,66,590		48,48,000
5½ % Punjab Loan 1983	1,38,11,283		55,23,000
5½ % Punjab Loan 1984	86,02,500		57,25,000
5½ % Punjab Loan 1985	22,91,700		46,15,000
6% Punjab Loan 1984	..		66,14,000
Loans received out of Consolidated open market borrowing of Government of India	1,58,29,850		15,08,000
Loans from the Central Government for Bhakra-Nangal Project	23,20,56,461		..
<b>Total</b>	<b>39,33,48,342</b>		<b>4,37,59,000</b>
	<b>(2) SINKING FUND FOR</b>		
4½ % Punjab Loan 1974	29,84,766		..
5½ % Punjab Loan 1977	32,22,540		3,80,000
5½ % Punjab Loan 1978	4,29,046		54,000
5½ % Punjab Loan 1979	29,75,000		4,50,000
5½ % Punjab Loan 1980	14,84,500		2,47,000
5½ % Punjab Loan 1981	43,14,700		9,54,000
5½ % Punjab Loan 1982	30,54,380		8,73,000
<b>Total</b>	<b>1,84,64,932</b>		<b>29,58,000</b>
<b>Grand Total</b>	<b>41,18,13,274</b>		<b>4,67,17,000</b>

## STATEMENT NO. 19

Total	Amount transferred to Government Account on maturity of loans during the year	Advance interest paid on purchase of securities	Balance on 31st March 1975
4	5	6	7
<b>AMORTISATION OF LOANS</b>			
Rs.	Rs.	Rs.	Rs.
1,80,90,806	1,80,90,806	..	..
1,79,81,098	..	..	1,79,81,098
1,54,23,255	..	..	1,54,23,255
1,87,50,000	..	..	1,87,50,000
1,80,83,299	..	..	1,80,83,299
3,03,87,500	..	..	3,03,87,500
2,18,14,590	..	..	2,18,14,590
1,93,34,283	..	..	1,93,34,283
1,43,27,500	..	..	1,43,27,500
69,06,700	..	..	69,06,700
66,14,000	..	..	66,14,000
1,73,37,850	..	..	1,73,37,850
23,20,56,461	10,41,12,330	..	12,79,44,131
43,71,07,342	12,22,03,136	..	31,49,04,206
<b>DEPRECIATION OF LOANS</b>			
29,84,766	29,84,766	..	..
36,02,540	..	..	36,02,540
4,83,046	..	..	4,83,046
34,25,000	..	..	34,25,000
17,31,500	..	..	17,31,500
52,68,700	..	..	52,68,700
39,27,380	..	..	39,27,380
2,14,22,932	29,84,766	..	1,84,38,166
45,85,30,274	12,51,87,902	..	33,33,42,372

## ANNEXURE TO

Description of loan	Balance on 1st April 1974	Purchase of securities
1	2	3
	(3) SINKING FUND	
	Rs.	Rs.
5½ % Punjab Loan 1977	25,300	..
5½ % Punjab Loan 1978	2,00,00,000	..
5½ % Punjab Loan 1980	17,75,074	..
5½ % Punjab Loan 1983	25,300	..
Loan from Central Government for Bhakra-Nangal Project	4,00,00,000	..
Total.	6,18,25,674	..

STATEMENT NO. 19—*concl'd.*

Total	Sale of securities	Balance on 31st March 1975	Remarks	
			Face value	Market value
4	5	6	7	8
<b>INVESTMENT ACCOUNT—AMORTISATION</b>				
Rs.	Rs.	Rs.	Rs.	Rs.
25,300	..	25,300	25,300	22,707
2,00,00,000	..	2,00,00,000	2,00,00,000	1,98,30,000
17,75,074	..	17,75,074	18,11,300	18,11,300
25,300	..	25,300	25,300	24,908
4,00,00,000	..	4,00,00,000	4,00,00,000	3,93,80,000
6,18,25,674	..	6,18,25,674	6,18,61,900	6,10,68,915



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

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Head of account	
<b>F. Loans and Advances—</b>	
<b>683. Loans for Housing—</b>	
Loans for subsidised Industrial Housing Schemes	..
<b>766. Loans to Government Servants, etc.—</b>	
House Building Advances	..
Advances for purchase of Motor conveyances	..
Other advances-Khadi Hundi	..
<b>Grand Total</b>	..

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I

## Deposit and Remittance heads allocated to successor States during 1974-75

Amount allocated to			
Haryana	Himachal Pradesh	Chandigarh(U.T.)	Total amount allocated
Rs.	Rs.	Rs.	Rs.
..	..	Cr. 5,95,000	Cr. 5,95,000
Dr. 55,200	.. ..	Dr. 13,453	Dr. 68,653
Dr. 11,326	..	..	Dr. 11,326
Dr. 260	..	..	Dr. 260
Dr. 66,786	..	Cr. 5,81,547	Cr. 5,14,761

## 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 Rs.	Particulars of details/documents awaited from Departmental/Treasury Officers
1	2	3	4	5	6
<b>F. LOANS AND ADVANCES—</b>					
1.	682. Loans for Public Health, Sanitation and Water Supply—				
	Other loans for public health purposes—				
	Loans under National Water Supply and Sanitation Schemes	Treasury Officers and Municipalities	1960-61	23,19,721	Loanwise details
2.	684. Loans for Urban Development—				
	Urban Development—				
	(i) Loans to Municipalities, Municipal Corporations and other Local Funds under integrated city development programme	Ditto	1970-71	10,51,498	Ditto
	(ii) Loans to Municipalities, Municipal Corporations and other Local Funds for shopping centres, cinemas, etc.	Ditto	1970-71	3,70,958	Ditto
	(iii) Loans to Municipalities, Municipal Corporations and other Local Funds for other purposes	Ditto	1952-53	17,19,715	Ditto
3.	688. Loans for Social Security and Welfare —				
	Other Social Security and Welfare Programmes—				
	Loans to princes and rulers of erstwhile States	Treasury Officers	1954-55	10,958	Ditto
4.	705. Loans for Agriculture—				
	Manures and fertilizers—				
	Loans to Municipalities, Municipal Corporations and other Local Funds for preparation and distribution of town compost	Treasury Officers and Municipalities	1970-71	3,28,548	Ditto
<b>K. DEPOSITS AND ADVANCES—</b>					
<b>(b) Deposits not bearing interest</b>					
5.	843. Civil Deposits—				
	(i) Deposits of Police Funds	Treasury Officers	1967-68	7,00,002	Plus and minus memoranda and reconciliation of accounts with treasuries

APPENDIX II—*contd.*

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

Serial no.	Head of account	Departmental/ Treasury Officers from whom details are awaited	Earliest year to which the difference relates	Amount of difference	Particulars of details/ documents awaited from Departmental/ Treasury Officers
1	2	3	4	5	6
				Rs.	
<b>K. Deposits and Advances—<i>concl.</i></b>					
(b) Deposits not bearing interest— <i>concl.</i>					
5.	843. Civil Deposits— <i>concl.</i>				
	(ii) Deposits for purchases, etc., abroad— Purchases under credit/loan agreements	Accountant General, Central Revenues, New Delhi	1967-68	20,785	Vouchers/In- voices in respect of the debit raised by the Account- ant General, Central Reve- nues, New Delhi
6.	847. Deposits of Local Funds—				
	Municipal Funds	Treasury Officers	1964-65	4,07,392	Plus and minus memoranda and reconciliation of accounts with treasuries
	Other Funds—				
	Deposit Account of the Punjab State Electricity Board to meet payments against Yen credits	Accountant General, Central Revenues, New Delhi	1964-65	10,40,243	Acceptance for redebiting of the amount awaited from Account- ant General, Central Reve- nues, New Delhi
<b>L. Suspense and Miscellaneous—</b>					
(c) Other Accounts—					
7.	872. Permanent Cash Imprest	Treasury Officers	1963-64	2,609	Complete particulars of credits/ debits

APPENDIX II—*concl.*

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>M. Remittances—</b>				
	<b>(a) Money Orders, Remittances and adjustments, etc.—</b>				
8.	<b>882. Cash Remittances and Adjustments, etc.—</b>				
	(i) Cash Remittances between Treasuries and Currency chests— Cash Remittances between treasuries	Treasury Officer/Currency Officer, Reserve Bank of India, New Delhi	1962-63	45,74,420	Particulars of corresponding credits/debits

## APPENDIX III

Cases where the verification and acceptances of balances are awaited

Serial no.	Head of account	No. of acceptances awaited	Year from which acceptances awaited	Amount outstanding against these items on 31st March 1975 (In lakhs of rupees)
1	2	3	4	5
<b>F. Loans and Advances—</b>				
1.	<b>682. Loans for Public Health, Sanitation and Water Supply—</b>			
	<b>Other loans for public health purposes—</b>			
	<b>Loans under National Water Supply and Sanitation Scheme</b>	8	Upto 1963-64	7.32
		7	1964-65	8.96
		22	1965-66	23.16
		25	1966-67	31.06
		47	1967-68	61.50
		11	1968-69	8.16
		22	1969-70	13.81
		14	1970-71	11.19
		40	1971-72	35.65
		58	1972-73	68.79
		13	1973-74	24.99
2.	<b>684. Loans for Urban Development—</b>			
	<b>Urban Development—</b>			
	<b>(i) Loans to Municipalities, Municipal Corporations and other Local Funds for integrated city development programme</b>	3	1971-72	3.11
		14	1972-73	1,23.49
		4	1973-74	4.07
	<b>(ii) Loans to Municipalities, Municipal Corporations and other Local Funds for shopping centres, cinemas, etc.</b>	9	1971-72	2.66
		19	1972-73	5.26
		1	1973-74	3.60
	<b>(iii) Loans to Municipalities, Municipal Corporations and other Local Funds for other purposes</b>	14	Upto 1963-64	3.39
		14	1964-65	1.58
		17	1965-66	2.13
		7	1966-67	1.33

APPENDIX III—*contd.*

Cases where the verification and acceptances of balances are awaited

Serial no.	Head of account	No. of acceptances awaited	Year from which acceptances awaited	Amount outstanding against these items on 31st March 1975 (In lakhs of rupees)
1	2	3	4	5
	<b>F. Loans and Advances—<i>concl'd.</i></b>			
2.	684. Loans for Urban Development— <i>concl'd.</i> Urban Development— <i>concl'd.</i> (iii) Loans to Municipalities, Municipal Corporations and other Local Funds for other purposes— <i>concl'd.</i>	34	1967-68	10.41
		25	1968-69	6.87
		16	1969-70	5.04
		46	1970-71	9.66
		45	1971-72	38.53
		113	1972-73	1,71.42
		91	1973-74	1,43.50
3.	688. Loans for Social Security and Welfare— Other Social Security and Welfare Programmes— (i) Loans to princes and rulers of erstwhile States	1	1962-63	2.14
	(ii) Loans to Nabha Threatre, Nabha	1	1962-63	0.60
4.	705. Loans for Agriculture— Manures and fertilizers— (i) Loans to Municipalities, Municipal Corporations and other Local Funds for preparation and distribution of town compost	5	1970-71	0.95
		5	1971-72	0.99
		16	1972-73	3.87
		7	1973-74	2.00
	<b>K. Deposit and Advances—</b>			
	(b) Deposits not bearing interest—			
5.	843. Civil Deposits— (i) Personal deposits	2	1957-58	0.01
		4	1958-59	0.11
		10	1959-60	1.12
		4	1960-61	1.11
		14	1961-62	13.43
		34	1962-63	45.70
		6	1963-64	0.39
		23	1964-65	1.98
		45	1965-66	7.36
		90	1966-67	3,40.33
		27	1969-70	1.19

APPENDIX III—*contd.*

Cases where the verification and acceptances of balances are awaited

Serial no.	Head of account	No. of acceptances awaited	Year from which acceptances awaited	Amount outstanding against these items on 31st March 1975 (In lakhs of rupees)
1	2	3	4	5
<b>K. Deposits and Advances— <i>contd.</i></b>				
<b>(b) Deposits not bearing interest—<i>contd.</i></b>				
5.	843. Civil Deposits— <i>concl'd.</i>			
	(ii) Deposits of Police Funds—			
	Police clothing and equipment fund	1	1957-58	1.37
		4	1964-65	10.87
		15	1965-66	19.97
		1	1967-68	7.02
	(iii) Deposits of educational institutions	6	1958-59	8.32
		2	1960-61	1.63
		44	1962-63	7.90
		44	1963-64	6.61
		60	1964-65	14.92
		136	1966-67	17.93
		14	1967-68	1.29
		1	1968-69	2.81
		1	1969-70	4.53
		3	1971-72	4.72
6.	847. Deposits of Local Funds—			
	(i) District Funds	3	1961-62	6.91
	(ii) Municipal Funds	35	1958-59	4.65
	(iii) State Transport Corporation Funds	1	1963-64	30.38
	(iv) Panchayat Bodies Funds—			
	1. Panchayat Samiti Funds	4	1961-62	5.38
		12	1962-63	20.52
		6	1965-66	1.75
		60	1966-67	89.62
		1	1967-68	0.22



APPENDIX III—*concl'd.*Cases where the verification and acceptances of balances are awaited—*concl'd.*

Serial no.	Head of account	No. of acceptances awaited	Year from which acceptances awaited	Amount outstanding against these items on 31st March 1975 (In lakhs of rupees)
1	2	3	4	5
	<b>K. Deposits and Advances—<i>concl'd.</i></b>			
	<b>(b) Deposits not bearing interest—<i>concl'd.</i></b>			
6.	<b>847. Deposits of Local Funds—<i>concl'd.</i></b>			
	<b>(iv) Panchayat Bodies Funds—<i>concl'd.</i></b>			
	<b>2. Zila Parishad Funds</b>			
		2	1961-62	2.99
		9	1966-67	16.09
		1	1972-73	9.59
	<b>3. Village Panchayat Funds</b>			
		1	1960-61	0.11
		1	1969-70	4.78
	<b>(v) Other Funds—</b>			
	<b>Town and Bazar Funds</b>			
		2	1959-60	0.75
	<b>L. Suspense and Miscellaneous—</b>			
	<b>(c) Other Accounts—</b>			
7.	<b>872. Permanent Cash Imprest</b>			
		30	Upto 1963-64	0.02
		13	1964-65	0.04
		13	1965-66	0.03
		30	1966-67	0.03
		31	1967-68	0.08
		25	1968-69	0.07
		25	1969-70	0.03
		37	1970-71	0.09
		31	1971-72	0.15
		62	1972-73	0.61
		145	1973-74	2.05

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**APPENDIX IV**

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## APPENDIX—

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

1972-73

	Number of concerns	Investment	Dividend/ Interest received
(In crores of rupees)			
(i) Statutory corporations ..	6	6.38	0.28
(ii) Government companies ..	11	5.96	0.02
(iii) Joint Stock companies and partnerships ..	19	1.60	0.02
(iv) Co-operatives ..	3120	22.72	0.55
<b>Total</b> ..	<b>3156</b>	<b>36.66</b>	<b>0.87</b>

## IV

companies, co-operative banks and societies, etc., to end of 1972-73, 1973-74 and 1974-75  
note 6 under Statement no. 7)

1973-74			1974-75		
Number of concerns	Investment	Dividend/ interest received	Number of concerns	Investment	Dividend/ interest received
	(In crores of rupees)			(In crores of rupees)	
6	7.87	0.06	6	9.11	0.07
13	8.70	0.06	12	16.60	..
19	1.55	0.02	19	1.55	0.02
3680	25.92	0.43	3688	27.77 (a)	0.65
3718	44.04	0.57	3725	55.03	0.74

(a) Excludes Rs. 0.05 crore retired during the year