



*Booked  
Section*

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**GOVERNMENT OF PUNJAB**

# **FINANCE ACCOUNTS**

**1976-77**

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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 1976-77 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 1976-77, the accounts now presented are, according to my information, correct statements of the receipts and outgoings of the Government of Punjab for the year 1976-77.

New Delhi :

The 22 MAR 1978

*sd*

(A. BAKSI)

Comptroller and Auditor General of India

## INTRODUCTORY

The accounts of Government are kept in three parts :—

Part I—Consolidated Fund

Part II—Contingency Fund

Part III—Public Account

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

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

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

**Second division**—In this division, the section 'Receipt Heads (Capital Account)' deals with receipts of capital nature which cannot be applied as 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 LI of the accounts, the transactions relating to 'Debt' (other than those included in Part I), 'Deposits', 'Advances', 'Remittances' and 'Suspense' are recorded. The transactions under 'Debt', 'Deposits' and 'Advances' in this part are those in respect of which Government incurs a liability to repay the moneys received or has a claim to recover the amounts paid, together with the repayments of the former ('Debt' and 'Deposits') and the recoveries of the latter ('Advances'). The transactions relating to 'Remittances' and 'Suspense' in this part embrace all heads which are merely adjusting heads under which appear such transactions as remittances of cash between treasuries and currency chests, accounts between different accounting circles, etc. The initial debits or credits to these heads will be cleared eventually by corresponding receipts or payments either within the same circle of account or in another account circle.

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

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

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

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

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

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

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

maintained outside the regular accounts in proper commercial form and are subjected to test check by the Indian Audit and Accounts Department.

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



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

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## STATEMENT NO. 1—

## Receipts

## Actuals

1975-76                      1976-77

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	..	20,18.78	17,93.60
028. Other taxes on Income and Expenditure	..	0.01	..
<b>Total—(a) Taxes on Income and Expenditure</b>	..	<b>20,18.79</b>	<b>17,93.60</b>

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

029. Land Revenue	..	2,94.96	2,29.91
030. Stamps and Registration Fees	..	18,47.90	17,28.06
031. Estate duty	..	25.31	33.22
035. Taxes on Immovable Property other than Agricultural Land	..	1.12	0.19
<b>Total—(b) Taxes on Property and Capital transactions</b>	..	<b>21,69.29</b>	<b>19,91.38</b>

## (c) Taxes on Commodities and Services—

039. State Excise	..	45,49.87	49,04.58
040. Sales Tax	..	73,15.57	96,12.41
041. Taxes on Vehicles	..	5,69.95	6,35.93
042. Taxes on Goods and Passengers	..	14,54.01	16,29.75
043. Taxes and Duties on Electricity	..	6,19.94	8,00.50
045. Other Taxes and Duties on Commodities and Services	..	6,26.49	6,56.47
<b>Total—(c) Taxes on Commodities and Services</b>	..	<b>1,51,35.83</b>	<b>1,82,39.64</b>
<b>Total—A. Tax Revenue</b>	..	<b>1,93,23.91</b>	<b>2,20,24.62</b>

## SUMMARY OF TRANSACTIONS

Disbursements	Actuals	
	1975-76	1976-77
4	5	6
(In lakhs of rupees)		
<b>Fund—</b>		
<b>Revenue—</b>		
<b>Expenditure Heads (Revenue Account)</b>		
<b>A. General Services—</b>		
<b>(a) Organs of State—</b>		
211. Parliament/State/Union Territory Legislatures ..	38.24	40.67
212. President, Vice-President /Governor/ Administrator of Union Territories ..	11.71	11.90
213. Council of Ministers ..	74.93	67.30
214. Administration of Justice ..	1,98.30	2,13.36
215. Elections ..	34.76	25.24
<b>Total—(a) Organs of State ..</b>	<b>3,57.94</b>	<b>3,58.47</b>
<b>(b) Fiscal Services—</b>		
<b>(ii) Collection of Taxes on Property and Capital transactions —</b>		
229. Land Revenue ..	2,38.78	2,48.05
230. Stamps and Registration ..	20.00	18.75
235. Collection of other Taxes on Property and Capital Transactions ..	1.74	0.50
<b>(iii) Collection of Taxes on Commodities and Services—</b>		
239. State Excise ..	52.95	65.16
240. Sales Tax ..	1,21.25	1,36.45
241. Taxes on Vehicles ..	15.40	18.89(a)
245. Other Taxes and Duties on Commodities and Services ..	21.43	22.88
<b>(iv) Other Fiscal Services —</b>		
247. Other Fiscal Services ..	15.62	11.86
<b>Total—(b) Fiscal Services ..</b>	<b>4,87.17</b>	<b>5,22.54</b>

(a) Includes Rs. 0.25 lakh spent from out of advance from the Contingency Fund during 1975-76 and recouped to the Fund during 1976-77.

## STATEMENT NO. 1—

Receipts	Actuals	
	1975-76	1976-77
1	2	3
(In lakhs of rupees)		
Part I-Consolidated		
(1)		
<b>Receipt Heads (Revenue Account) —contd.</b>		
<b>B. Non-Tax Revenue—</b>		
<b>(b) Interest Receipts, Dividends and Profits—</b>		
049. Interest Receipts	.. 12,51.39	25,53.21
050. Dividends and Profits	.. 1,64.58	1,09.92
<b>Total—(b) Interest Receipts, Dividends and Profits.</b>	.. <b>14,15.97</b>	<b>26,63.13</b>
<b>(c) Other Non-Tax Revenue—</b>		
<b>(i) General Services—</b>		
051. Public Service Commission	.. 0.96	2.91
055. Police	.. 89.14	60.28
056. Jails	.. 46.37	64.03
057. Supplies and Disposals	.. 1.52	2.08
058. Stationery and Printing	.. 28.17	44.03
059. Public Works	.. 63.72	77.04
065. Other Administrative Services	.. 2,75.70	1,45.07
066. Contributions and Recoveries towards pensions and other Retirement Benefits	.. 32.10	30.30
068. Miscellaneous General Services	.. 76.41	1,56.89
<b>Total—(i) General Services</b>	.. <b>6,14.09</b>	<b>5,82.63</b>

SUMMARY OF TRANSACTIONS—*contd.*

Disbursements	Actuals	
	1975-76	1976-77
4	5	6
	(In lakhs of rupees)	
<b>Fund—<i>contd.</i></b>		
<b>Revenue—<i>contd.</i></b>		
<b>Expenditure Heads (Revenue Account)—<i>contd.</i></b>		
<b>A. General Services—<i>concl.</i></b>		
<b>(c) Interest payment and servicing of Debt—</b>		
248. Appropriation for reduction or avoidance of debt	.. 5,19.33	5,11.79
249. Interest Payments	.. 27,50.33	35,06.76
	<hr/>	
Total—(c) Interest, etc.	.. 32,69.66	40,18.55
<hr/>		
<b>(d) Administrative Services—</b>		
251. Public Service Commission	.. 5.78	7.01
252. Secretariat-General Services	.. 1,54.11	1,70.41
253. District Administration	.. 2,45.34	2,81.03
254. Treasury and Accounts Administration	.. 70.32	81.20
255. Police	.. 15,96.35	18,25.86
256. Jails	.. 1,82.76	2,20.28
257. Supplies and Disposals	.. 7.65	7.74
258. Stationery and Printing	.. 2,01.35	2,11.55
259. Public Works	.. 5,00.12	3,67.13
265. Other Administrative Services	.. 1,77.15	2,08.02
	<hr/>	
Total—(d) Administrative Services	.. 31,40.93	33,80.23
<hr/>		
<b>(e) Pensions and Miscellaneous General Services—</b>		
266. Pensions and other Retirement Benefits	.. 4,06.53	4,12.19
268. Miscellaneous General Services	.. 41.98	37.46
	<hr/>	
Total—(e) Pensions and Miscellaneous General Services	.. 4,48.51	4,49.65
	<hr/>	
Grand Total—A. General Services	.. 77,04.21	87,29.44
	<hr/>	

## STATEMENT NO. 1—

## Receipts

## Actuals

1975-76

1976-77

1

2

3

(In lakhs of rupees)

Part I—Consolidated

Receipt Heads (Revenue Account)—*contd.*

(1)

B. Non-Tax Revenue—*contd.*(c) Other Non-Tax Revenue—*contd.*

## (ii) Social and Community Services—

077. Education	..	1,19.86	1,37.65
078. Art and Culture	..	0.25	0.53
080. Medical	..	93.58	1,62.83
081. Family Planning	..	1.12	5.14
082. Public Health, Sanitation and Water Supply	..	2,06.37	1,51.62
083. Housing	...	21.05	24.38
084. Urban Development	..	2.97	0.94
085. Information and Publicity	..	2.76	3.19
087. Labour and Employment	..	35.63	39.99
088. Social Security and Welfare	..	1,97.10	1,80.20
095. Other Social and Community Services	..	19.01	51.75
<b>Total—(ii) Social and Community Services</b>	..	<b>6,99.70</b>	<b>7,58.22</b>
<b>(iii) Economic Services—</b>			
098. Co-operation	..	53.11	53.89
104. Other General Economic Services	..	88.61	13.04
105. Agriculture	..	1,20.23	3,22.64
106. Minor Irrigation, Soil Conservation and Area Development	..	36.63	62.89
109. Food	..	2,68.69	1,00.55
110. Animal Husbandry	..	52.70	57.68
111. Dairy Development	..	0.70	0.38

SUMMARY OF TRANSACTIONS—*contd.*

Disbursements  4	Actuals	
	1975-76  5	1976-77  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 ..	30.54	37.89
277. Education ..	64,33.08	70,09.17
278. Art and Culture ..	48.78	35.19
280. Medical ..	13,13.72	14,69.49
281. Family Planning ..	2,39.69	3,92.03
282. Public Health, Sanitation and Water Supply	13,09.63	9,01.69
283. Housing ..	18.22	22.91
284. Urban Development ..	1,45.67	2,04.99
285. Information and Publicity ..	68.16	95.09(a)
287. Labour and Employment ..	3,20.27	3,36.62
288. Social Security and Welfare ..	9,84.97	14,74.77(b)
289. Relief on account of Natural Calamities ..	1,75.30	12,54.50
295. Other Social and Community Services ..	7.32	19.50
<b>Total—B. Social and Community Services ..</b>	<b>1,10,95.35</b>	<b>1,32,53.84</b>
<b>C. Economic Services—</b>		
<b>(a) General Economic Services—</b>		
296. Secretariat-Economic Services ..	33.41	37.97
298. Co-operation ..	2,31.50	2,74.22(c)
304. Other General Economic Services ..	44.72	50.66
<b>Total—(a) General Economic Services ..</b>	<b>3,09.63</b>	<b>3,62.85</b>

(a) Includes Rs. 1 lakh spent from out of advance from the Contingency Fund during 1975-76 and recouped to the Fund during 1976-77.

(b) Includes Rs. 0.10 lakh spent from out of advance from the Contingency Fund during 1975-76 and recouped to the Fund during 1976-77.

(c) Includes Rs. 0.96 lakh spent from out of advance from the Contingency Fund during 1975-76 and recouped to the Fund during 1976-77.

## STATEMENT NO. 1—

## Receipts

## Actuals

1	1975-76	1976-77
	2	3
	(In lakhs of rupees)	
	Part I—Consolidated (1)	
<b>Receipt Heads (Revenue Account) - contd.</b>		
<b>B. Non-Tax Revenue—concl'd.</b>		
<b>(c) Other Non-Tax Revenue—concl'd.</b>		
<b>(iii) Economic Services—concl'd.</b>		
112. Fisheries ..	10.85	10.47
113. Forest ..	1,16.66	1,28.93
114. Community Development ..	31.00	15.68
120. Industries ..	0.29	0.37
121. Village and Small Industries ..	53.73	1,02.09
128. Mines and Minerals ..	4.03	4.38
131. Water and Power Development Services ..	3.14	1.22
132. Multipurpose River Projects	1,09.83	1,03.95
133. Irrigation, Navigation, Drainage and Flood Control Projects ..	7,10.51	7,24.10
136. Civil Aviation ..	1.43	1.90
137. Roads and Bridges ..	12.24	0.40
138. Road and Water Transport Services	17,93.05	20,36.84
139. Tourism	3.79	13.72
Total—(iii) Economic Services ..	34,71.22	37,55.12
Total—(c) Other Non-Tax Revenue ..	47,85.01	50,95.97
Total—B. Non-Tax Revenue ..	62,00.98	77,59.10



SUMMARY OF TRANSACTIONS—*contd.*

## Disbursements

## Actuals

1975-76      1976-77

4

5

6

(In lakhs of rupees)

Fund—*contd.*Revenue—*contd.*Expenditure Heads (Revenue Account) - *contd.*

(b) Agriculture and Allied Services—

C. Economic Services—*contd.*

305. Agriculture	..	11,32.37	17,90.87
306. Minor Irrigation	..	1,66.08	1,71.07
307. Soil and Water Conservation	..	1,39.27	1,58.75
309. Food	..	10,73.88	—2.03(a)
310. Animal Husbandry	..	3,78.98	4,35.91
311. Dairy Development	..	22.94	25.30
312. Fisheries	..	17.15	29.41
313. Forest	..	2,21.17	3,08.41
314. Community Development	..	3,15.82	3,62.51

Total—(b) Agriculture and Allied Services	..	34,67.66	32,80.20
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(c) Industry and Minerals—

320. Industries	..	11.45	29.62
321. Village and Small Industries	..	3,36.17	3,67.74(b)
328. Mines and Minerals	..	8.23	8.73
Total—(c) Industry and Minerals	..	3,55.85	4,06.09

(d) Water and Power Development—

331. Water and Power Development Services	..	63.54	63.34
332. Multipurpose River Projects	..	4,96.78	5,15.19
333. Irrigation, Navigation, Drainage and Flood Control Projects	..	8,98.50	10,16.12
Total—(d) Water and Power Development	..	14,58.82	15,94.65

(a) Minus expenditure is due to transfer to Reserve Fund being more than actual expenditure during the year.

(b) Includes Rs. 0.05 lakh spent from out of advance from the Contingency Fund during 1975-76 and recouped to the Fund during 1976-77.

## STATEMENT NO. 1-

## Receipts

## Actuals

	1975-76	1976-77
1	2	3
	(In lakhs of rupees)	
	Part I—Consolidated	
	(1)	
<b>Receipt Heads (Revenue Account)—concl'd.</b>		
<b>C. Grants-in-aid and Contributions—</b>		
160. Grants-in-aid from Central Government ..	31,41.95	57,30.84
162. States' Share of Union Excise Duties	17,74.17	21,26.84
<b>Total—C. Grants-in-aid and Contributions</b>	<b>49,16.12</b>	<b>78,57.68</b>
<b>Total—Receipt Heads (Revenue Account)</b>	<b>3,04,41.01</b>	<b>3,76,41.40</b>
<b>Revenue Surplus ..</b>	<b>26,13.85</b>	<b>60,51.28</b>

(2)

SUMMARY OF TRANSACTIONS—*contd.*

Disbursements	Actuals	
	1975-76	1976-77
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 ..	7.88	10.38
337. Roads and Bridges ..	13,74.22	16,11.32
338. Roads and Water Transport Services	19,82.75	22,30.69
339. Tourism ..	25.35	42.45
<b>Total—(e) Transport and Communications</b>	<b>33,90.20</b>	<b>38,94.84</b>
<b>Total—C. Economic Services ..</b>	<b>89,82.16</b>	<b>95,38.63</b>
<b>D. Grants-in-aid and Contributions—</b>		
363. Compensation and Assignments to Local Bodies and Panchayati Raj Institutions ..	45.44	68.21
<b>Total—D. Grants-in-aid and Contributions</b>	<b>45.44</b>	<b>68.21</b>
<b>Total—Expenditure Heads (Revenue Account) ..</b>	<b>2,78,27.16</b>	<b>3,15,90.12</b>
<b>Capital, Public Debt, Loans, etc.—</b>		
<b>Expenditure Heads (Capital Account) (figures for each major head given in Statement no. 2) ..</b>	<b>36,02.67</b>	<b>86,00.33(a)</b>
<b>Total ..</b>	<b>36,02.67</b>	<b>86,00.33</b>

(a) Includes Rs. 5.34 lakhs spent from out of advance from the Contingency Fund during 1975-76 and recouped to the Fund during 1976-77.

## STATEMENT NO. 1-

Receipts	Actuals	
	1975-76	1976-77
1	2	3
	(In lakhs of rupees)	
	Part I—Consolidated:	
<b>E. Public Debt—</b>	(2)	
603. Internal Debt of the State Government ..	2,68,54.16	3,52,97.93
604. Loans and Advances from the Central Government ...	35,26.70	49,74.01
<b>Total—E. Public Debt ..</b>	<b>3,03,80.86</b>	<b>4,02,71.94</b>
<b>F. Loans and Advances —</b>		
Recoveries of Loans and Advances ..	12,71.63	5,89.90
<b>Total—F. Loans and Advances ..</b>	<b>12,71.63</b>	<b>5,89.90</b>
<b>G. Inter-State Settlement—</b>		
768. Inter-State Settlement—		
Punjab and Haryana .. ..	..	3.81
Punjab and Himachal Pradesh .. ..	..	33.20
<b>Total—G. Inter-State Settlement ..</b>	<b>..</b>	<b>37.01</b>
<b>Total—Consolidated Fund ..</b>	<b>6,20,93.50</b>	<b>7,85,40.25</b>

SUMMARY OF TRANSACTIONS—*contd.*

	Disbursements	Actuals	
		1975-76	1976-77
	4	5	6
(In lakhs of rupees)			
<b>Fund—<i>concl.</i></b>			
<b>Capital, Public Debt, Loans, etc.—<i>contd.</i></b>			
<b>E. Public Debt—</b>			
603. Internal Debt of the State Government	..	2,03,18·43	2,79,87·88
604. Loans and Advances from the Central Government	..	28,58·71	43,10·88
Total—E. Public Debt	..	2,31,77·14	3,22,98·76
<b>F. Loans and Advances—</b>			
Loans and Advances	..	69,19·88	91,62·52(a)
Total—F. Loans and Advances	..	69,19·88	91,62·52
Total—Consolidated Fund	..	6,15,26·85	8,16,51·73

(a) Includes Rs. 76.44 lakhs spent from out of advances from the Contingency Fund during 1975-76 and recouped to the Fund during 1976-77.

## STATEMENT NO. 1—

Receipts	Actuals	
	1975-76	1976-77
1	2	3
	(In lakhs of rupees)	
<b>Part II—Contingency</b>		
800. Contingency Fund	2,87.14	84.14(a)
<b>Total—Contingency Fund</b>	<b>2,87.14</b>	<b>84.14</b>

**Part III— Public****Debt (other than those****I. Small Savings, Provident Funds, etc. —****(b) Provident Funds —**

805. State Provident Funds	9,56.21	9,17.31
<b>Total —(b) Provident Funds</b>	<b>9,56.21</b>	<b>9,17.31</b>
<b>Total—I. Small Savings, Provident Funds, etc.</b>	<b>9,56.21</b>	<b>9,17.31</b>

(a) Represents recoupment during 1976-77 of the following expenditure met from out of advance from the Contingency Fund during 1975-76 under the following heads of account :—

<i>Head of Account</i>	<i>Amount</i>
	Rs.
241. Taxes on Vehicles	24,986
285. Information and Publicity	1,00,000
288. Social Security and Welfare	10,000
298. Co-operation]	96,000
321. Village and Small Industries	5,245
498. Capital Outlay on Co-operation	5,34,000
684. Loans for Urban Development	75,00,000
698. Loans for Co-operation	1,44,000
<b>Total</b>	<b>84,14,231</b>

**SUMMARY OF TRANSACTIONS—contd.**

Disbursements	Actuals	
	1975-76	1976-77
4	5	6
(In lakhs of rupees)		
<b>Fund—</b>		
800. Contingency Fund ..	84.14	..
<b>Total—Contingency Fund ..</b>	<b>84.14</b>	<b>..</b>
<b>Account—</b>		
<b>mentioned in Part I) and Deposits, etc.—</b>		
<b>I. Small Savings, Provident Funds, etc.—</b>		
<b>(b) Provident Funds—</b>		
805. State Provident Funds ..	2,91.30	3,32.38
<b>Total—(b) Provident Funds ..</b>	<b>2,91.30</b>	<b>3,32.38</b>
<b>Total—I. Small Savings, Provident Funds, etc. ..</b>	<b>2,91.30</b>	<b>3,32.38</b>

## STATEMENT NO. 1—

Receipts  1	Actuals	
	1975-76 2	1976-77 3
	(In lakhs of rupees)	
	<b>Part III—Public</b>	
	<b>Debt (other than those</b>	
<b>J. Reserve Funds—</b>		
(a) *Reserve Funds bearing interest ..	2,24.79	2,67.95
(b) *Reserve Funds not bearing interest ..	5,49.60	9,33.05
<b>Total—J. Reserve Funds ..</b>	<b>7,74.39</b>	<b>12,01.00</b>
<b>K. Deposits and Advances—</b>		
(a) *Deposits bearing interest ..	2,68.02	25,13.15
(b) *Deposits not bearing interest ..	1,76,95.77	2,16,06.55
(c) *Advances ..	1,71.13	2,19.51
<b>Total—K. Deposits and Advances ..</b>	<b>1,81,34.92</b>	<b>2,43,39.21</b>
<b>L. Suspense and Miscellaneous</b>		
(b) *Suspense ..	—38.27	63,56.89
(c) *Other Accounts ..	32,65.21	4,35.15(a)
(d) *Accounts with Governments of Foreign Countries ..	0.07	0.03
(e) Miscellaneous ..	7,40.52	2,78.12
<b>Total—L. Suspense and Miscellaneous</b>	<b>39,67.53</b>	<b>70,70.19</b>

\*Details are available in Statement no. 16.

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



SUMMARY OF TRANSACTIONS —*contd.*

Disbursements	Actuals	
	1975-76	1976-77
4	5	6
	(In lakhs of rupees)	
<b>Account —<i>contd.</i></b>		
mentioned in Part I) and Deposits, etc. — <i>contd.</i>		
<b>J. Reserve Funds —</b>		
(a) *Reserve Funds bearing interest	2,94.01	2,67.25
(b) *Reserve Funds not bearing interest	10,85.90	7,09.97
<b>Total—J. Reserve Funds</b>	<b>13,79.91</b>	<b>9,77.22</b>
<b>K. Deposits and Advances—</b>		
(a) *Deposits bearing interest	69.99	3,05.29
(b) *Deposits not bearing interest	1,70,14.24	2,04,68.31
(c) *Advances	1,71.33	2,19.41
<b>Total—K. Deposits and Advances</b>	<b>1,72,55.56</b>	<b>2,09,93.01</b>
<b>L. Suspense and Miscellaneous—</b>		
(b) *Suspense	19,93.61	66,09.53
(c) *Other Accounts	31,48.75	4,41.04(a)
(d) *Accounts with Governments of Foreign Countries	0.28	0.95
(e) Miscellaneous	1,08.50	0.07
<b>Total—L. Suspense and Miscellaneous</b>	<b>52,51.14</b>	<b>70,51.59</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.

## STATEMENT NO. 1—

## Receipts

## Actuals

1975-76      1976-77

1

2

3

(In lakhs of rupees )

## Part III—Public

## Debt (other than those

## M. Remittances—

(a) *Money Orders, Remittances and adjustments between officers rendering accounts to the same Accountant General, etc., and other Remittances ..	1,07,58.79	1,15,83.97
(b) *Inter-Government Adjustment Accounts ..	6,39.02	60.06
<b>Total—M. Remittances ..</b>	<b>1,13,97.81</b>	<b>1,16,44.03</b>
<b>Total —Public Account ..</b>	<b>3,52,30.86</b>	<b>4,51,71.74</b>
<b>Total —Receipts—Parts I,II and III ..</b>	<b>9,76,11.50</b>	<b>12,37,96.13</b>
<b>Opening Cash Balance ..</b>	<b>—36,68.10</b>	<b>—36,64.94</b>
<b>Grand Total ..</b>	<b>9,39,43.40</b>	<b>12,01,31.19</b>

\*Details are available in Statement no. 16.

SUMMARY OF TANSACTIONS— *concl.*

Disbursements	Actuals	
	1975-76	1976-77
4	5	6
(In lakhs of rupees)		
<b>Account — <i>concl.</i></b>		
mentioned in Part I) and Deposits, etc.— <i>concl.</i>		
<b>M. Remittances—</b>		
(a) *Money orders, Remittances and adjustments between officers rendering accounts to the same Accountant General, etc., and other Remittances ..	1,06,03.74	1,19,97.58
(b) *Inter-Government Adjustment Accounts ..	12,15.70	24.64
<b>Toal —M. Remittances ..</b>	<b>1,18,19.44</b>	<b>1,20,22.22</b>
<b>Total —Public Account</b>	<b>3,59,97.35</b>	<b>4,13,76.42</b>
<b>Total-Disbursements —Parts I,II and III</b>	<b>9,76,08.34</b>	<b>12,30,28.15</b>
<b>Closing Cash Balance ..</b>	<b>—36,64.94</b>	<b>—28,96.96 (a)</b>
<b>Grand Total [ ..</b>	<b>9,39,43.40</b>	<b>12,01,31.19</b>

\*Details are available in Statement no. 16.

- (a) There was a difference (Rs. —9,07.02 lakhs) between the figure reflected in the accounts (Rs. —29,04.38 lakhs) and that intimated by the Reserve Bank (Rs. —38,11.40 lakhs) regarding "Deposits with Reserve Bank" included in the cash balance. As a result of reconciliation this difference now stands at Rs. +0.30 lakh (December 1977) which is under reconciliation.

## EXPLANATORY NOTES

1. The transactions on revenue account resulted in a surplus of Rs. 60.51 crores in 1976-77 against a surplus of Rs. 26.14 crores in 1975-76. Taking into account the transactions outside the revenue account, there was an overall surplus of Rs. 7.68 crores in 1976-77 against the surplus of Rs. 0.03 crore in 1975-76.

	1975-76	1976-77
	(In crores of rupees)	
Opening cash balance	-36.68	-36.65
<b>Part I—Consolidated Fund—</b>		
<b>(a) Transactions within the Revenue Account—</b>		
(i) Receipts	3,04.41	3,76.41
(ii) Expenditure	2,78.27	3,15.90
(iii) Revenue Surplus	+26.14	+60.51
<b>(b) Transactions outside the Revenue Account—</b>		
(i) Capital expenditure	36.03	86.00
(ii) Receipts from borrowing (net)	+72.04	+79.73
(iii) Loans and Advances by State Government (net)	-56.48	-85.73
(iv) Inter-State Settlement (net)	..	+0.37
Part II—Contingency Fund (net)	+2.03	+0.84
Part III—Public Account (net)	-7.67	+37.96
Closing Cash Balance	-36.65	-28.97
Overall deficit (-)/surplus(+)	+0.03	+7.68

2. The revenue receipts in 1976-77 (Rs. 3,76.41 crores) were Rs. 72.00 crores more than those in 1975-76 (Rs. 3,04.41 crores). The increase of receipts in 1976-77 of Rs. 1 crore or above was mainly under :—

Major head	Actuals		Increase	Reasons
	1975-76	1976-77		
	(In crores of rupees)			
160. Grants-in-aid from Central Government	31.42	57.31	25.89	Due mainly to larger grants from the Government of India as bonus on the export of rice, incentive bonus on paddy, bonus on procurement of wheat for Central pool and for the execution of the Centrally Sponsored Schemes.

Major head	Actuals		Increase	Reasons
	1975-76	1976-77		
(In crores of rupees)				
040. Sales Tax	73.16	96.12	22.96	Due mainly to additional resources mobilization measures taken during the year.
049. Interest Receipts	12.51	25.53	13.02	Due mainly to enhanced receipts from the Punjab State Electricity Board, Housing Development Board and re-imbursement of interest charges to the Government of Punjab by the Government of Rajasthan consequent upon reallocation of loan liability.
039. State Excise	45.50	49.05	3.55	Due mainly to change in excise policy announced in March 1976.
162. States' Share of Union Excise Duties	17.74	21.27	3.53	Due mainly to increase in the share of the State.
138. Road and Water Transport Services	17.93	20.37	2.44	Due to increase in passenger fare from 1st November 1976.
105. Agriculture	1.20	3.23	2.03	Mainly on account of sale of manures and fertilizer and other receipts.
043. Taxes and Duties on Electricity	6.20	8.01	1.81	Due to withdrawal of cut on the consumption of electricity and grant of large number of connections.

Major head	Actuals		Increase	Reasons
	1975-76	1976-77		
	(In crores of rupees)			
042. Taxes on Goods and Passengers	14.54	16.30	1.76	Due to increase in passenger fares from 1st November 1976 and consequent increase in passenger tax.

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

021. Taxes on Income other than Corporation Tax	20.19	17.93	2.26	Due mainly to reduction in allocation by the Government of India.
109. Food	2.69	1.01	1.68	Due to reduction in purchase tax on paddy from 7 per cent to 4 per cent.
065. Other Administrative Services	2.76	1.45	1.31	Due mainly to less re-imbursement of expenditure by the Government of India than anticipated in respect of Civil Defence.
030. Stamps and Registration Fees	18.48	17.28	1.20	Due to decrease in number of transactions and amount involved therein.

#### Taxation changes during the year

3. The following additional taxes and levies were imposed during 1976-77 :—

Taxes/Levies imposed	Date from which imposed	Estimated additional income during 1976-77 (In crores of rupees)
(a) Increase in passenger fares by 20 per cent (from 3.25 paise to 3.90 paise per kilometer per passenger)		
(i) Punjab Roadways	1st November 1976	1.90
(ii) Pepsu Road Transport Corporation	1st November 1976	0.62
(b) Increase in Sales tax on hides and skins and cotton yarn from 1 per cent to 2 per cent	12th October 1976	0.06

The following concessions were granted by Government resulting in an estimated short fall of revenue to the extent of Rs. 3.96 crores during 1976-77 :—

Nature of tax concession	Estimated loss in revenue during 1976-77	Date from which the concession was granted
	(In crores of rupees)	
Reduction in purchase tax on paddy from 7 per cent to 4 per cent }	3.70	7th September 1976
Abolition of toll tax on vehicular traffic from various rates of tax to 'nil'	0.17	1st April 1976
Reduction of sales tax on motor vehicles bodies from 10 per cent to 5 per cent	0.08	15th October 1976
Reduction of sales tax on plastic footwear from 10 per cent to 6 per cent	0.01	26th July 1976

#### Receipts from Government of India

4. The revenue receipts in 1976-77 includes Rs. 96.84 crores received from the Government of India against Rs. 69.60 crores received during the previous financial year. The details are as under :—

	1975-76	1976-77
	(In crores of rupees)	
I—Share of net proceeds of—		
(a) Taxes on Income other than Corporation Tax	20.19	17.93
(b) Union Excise Duties	17.74	21.27
(c) Estate Duty	0.25	0.33
II—Grants in lieu of tax on Railway Passenger fares	0.82	0.82
III—Other grants	30.60	56.49
	<hr/>	<hr/>
	69.60	96.84
	<hr/>	<hr/>

## Expenditure met from Revenue

5. The increase of Rs. 37.63 crores in the expenditure on revenue account from Rs. 2,78.27 crores in 1975-76 to Rs. 3,15.90 crores in 1976-77 was mainly as under :—

Major head	Expenditure		Increase	Reasons
	1975-76	1976-77		
(In crores of rupees)				
289. Relief on account of Natural Calamities	1.75	12.55	10.80	Due mainly to the grant of relief to persons affected by hail storms and heavy rains during the rainy season.
249. Interest Payments	27.50	35.07	7.57	Due mainly to payment of interest on loan obtained from the State Bank of India under cash credit arrangement for procurement of foodgrains.
305. Agriculture	11.32	17.91	6.59	Due mainly to increase in expenditure on manures and fertilizer.
277. Education	64.33	70.09	5.76	Due mainly to increase in expenditure on Government primary and secondary schools.
288. Social Security and Welfare	9.85	14.75	4.90	Due mainly to increase in expenditure on welfare of other backward classes and other social security and welfare programmes.
338. Road and Water Transport Services	19.83	22.31	2.48	Due mainly to addition of new buses during the year.
337. Roads and Bridges	13.74	16.11	2.37	Due to construction, improvement, widening and strengthening of roads.
255. Police	15.96	18.26	2.30	Due mainly to grant of dearness allowance to its employees.
280. Medical	13.14	14.69	1.55	Due mainly to improvement and expansion of medical facilities in the State.



Major head	Expenditure		Increase	Reasons
	1975-76	1976-77		
	(In crores of rupees)			
281. Family Planning	2.40	3.92	1.52	Due mainly to payment of compensation for larger number of cases of sterilization.
333. Irrigation, Navigation, Drainage and Flood Control Projects	8.99	10.16	1.17	Due to increase in expenditure on the maintenance of canals and drains.

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

309. Food	10.74	-0.02*	10.76
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\*Minus expenditure during 1976-77 was due to transfer to Reserve Fund being more than actual expenditure during the year.

## STATEMENT NO. 2—CAPITAL OUTLAY

## Progressive Capital Outlay to end of 1976-77

Serial no.	Major head of account	Expenditure upto 1975-76	Expenditure during 1976-77	Total
1	2	3	4	5
(In lakhs of rupees)				
<b>A. Capital Account of General Services—</b>				
1.	459. Capital Outlay on Public Works	15,22.91(a)	71.09	15,94.00
2.	465. Capital Outlay on Other Administrative Services	40.59	0.01	40.60
Total—A		15,63.50	71.10	16,34.60
<b>B. Capital Account of Social and Community Services—</b>				
3.	477. Capital Outlay on Education, Art and Culture	10,44.23	34.65	10,78.88
4.	480. Capital Outlay on Medical	15,29.04	1,20.03	16,49.07
5.	481. Capital Outlay on Family Planning	11.98	1.80	13.78
6.	482. Capital Outlay on Public Health, Sanitation and Water Supply	1,43.55	4.35	1,47.90
7.	483. Capital Outlay on Housing	12,07.61(b)	2,21.06	14,28.67
8.	484. Capital Outlay on Urban Development	17,05.82	4,76.81	21,82.63
9.	485. Capital Outlay on Information and Publicity	2.73	0.14	2.87
10.	488. Capital Outlay on Social Security and Welfare	1,46.04	96.34	2,42.38
11.	495. Capital Outlay on Other Social and Community Services	1,19.05	29.82	1,48.87
Total—B		59,10.05	9,85.00	68,95.05

(a) Differs by Rs. 3.23 lakhs (increased) from the closing balance adopted in Finance Accounts 1975-76 due to *proforma* transfer of receipts on account of sale of industrial plots and developed plots in *mandis* to the major head "505. Capital Outlay on Agriculture."

(b) Differs by Rs. 0.10 lakh (increased) from the closing balance adopted in Finance Accounts 1975-76 due to *proforma* transfer of receipts on account of the industrial plots and developed plots in *mandis* to the major head "505. Capital Outlay on Agriculture."

STATEMENT NO. 2—CAPITAL OUTLAY—*contd.*Progressive Capital Outlay to end of 1976-77—*contd.*

Serial no.	Major head of account	Expenditure upto 1975-76	Expenditure during 1976-77	Total
1	2	3	4	5
<b>C. Capital Account of Economic Services—</b>				
<b>(a) Capital Account of General Economic Services—</b>				
(In lakhs of rupees)				
12.	498. Capital Outlay on Co-operation	31,50.72	3,89.10(a)	35,39.82
13.	500 Investments in General Financial and Trading Institutions	4,12.00	..	4,12.00
Total (a)		35,62.72	3,89.10	39,51.82
<b>(b) Capital Account of Agriculture and Allied Services—</b>				
14.	505. Capital Outlay on Agriculture	13,14.37(b)	1,41.22	14,55.59
15.	506. Capital Outlay on Minor Irrigation, Soil Conservation and Area Development	20,25.51	1,85.33	22,10.84
16.	509. Capital Outlay on Food	14,09.19	28,37.46	14,28.27
17.	510. Capital Outlay on Animal Husbandry	3,24.26	12.05	3,36.31
18.	511. Capital Outlay on Dairy Development	4,13.72	44.68	4,58.40
19.	512. Capital Outlay on Fisheries	32.03	10.13	42.21
20.	513. Capital Outlay on Community Development	3.01	7.07	10.08
21.	515. Investments in Agricultural Financial Institutions.	2,88.95	14.80	3,03.75
Total (b)		29,92.71	32,52.74	62,45.45
<b>(c) Capital Account of Industry and Minerals—</b>				
22.	520. Capital Outlay on Industrial Research and Development	9,13.38	5,49.88	14,63.26
23.	521. Capital Outlay on Village and Small Industries	14,71.13	2,62.14	17,33.27

(a) Includes Rs. 5.34 lakhs spent from out of advance from the Contingency Fund during 1975-76 and recouped to the Fund during 1976-77.

(b) Differs by Rs. 3.24 lakhs (decreased) from the closing balance adopted in Finance Accounts 1975-76 due to *proforma* transfer of receipts *vide* footnotes (a) and (b) at page 30.

STATEMENT NO. 2—CAPITAL OUTLAY—*contd.*Progressive Capital Outlay to end of 1976-77—*contd.*

Serial no.	Major head of account	Expenditure upto 1975-76	Expenditure during 1976-77	Total
1	2	3	4	5

(In lakhs of rupees)

C. Capital Account of Economic Services—*contd.*(c) Capital Account of Industry and Minerals—*concl'd.*

24.	522. Capital Outlay on Machinery and Engineering Industries	2.35	..	2.35
25.	525. Capital Outlay on Telecommunication and Electronic Industries	10.00	10.00	20.00
26.	526. Capital Outlay on Consumer Industries	33.51	..	33.51
27.	529. Capital Outlay on Other Industries	61.24	..	61.24
28.	530. Investments in Industrial Financial Institutions	4.95	..	4.95

Total (c)

24,96.56      8,22.02      33,18.58

## (d) Capital Account of Water and Power Development

29.	531. Capital Outlay on Water and Power Development Services	5.48	..	5.48
30.	532. Capital Outlay on Multipurpose River Projects	1,56,13.97(a)	10,89.28	1,67,03.25
31.	533. Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects	94,78.02	9,19.86	1,03,97.88

Total (d)

2,50,97.47      20,09.14      2,71,06.61

(a) Differs by Rs. 22.80 lakhs (decreased) from the closing balance adopted in Finance Accounts 1975-76 due to *proforma* dropping of capital expenditure to off-set the increase already made *proforma* in the Finance Accounts for the year 1964-65 under 'Interest on capital'.

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

## Progressive Capital Outlay to end of 1976-77—concl'd.

Serial no.	Major head of account	Expenditure upto 1975-76	Expenditure upto 1976-77	Total
1	2	3	4	5
(In lakhs of rupees)				
<b>C. Capital Account of Economic Services — concl'd.</b>				
<b>(e) Capital Account of Transport and Communications —</b>				
32.	536. Capital Outlay on Civil Aviation	71.75	12.58	84.33
33.	537. Capital Outlay on Roads and Bridges	41,90.21	6,56.39	48,46.60
34.	538. Capital Outlay on Road and Water Transport Services	20,12.45 (a)	3,69.43	23,81.88
35.	544. Capital Outlay on Other Transport and Communication Services	87.24	32.83	1,20.07
Total (e)		63,61.65	10,71.23	74,32.88
Total—C.		4,05,11.11	75,44.23	4,80,55.34
Total		4,79,84.66(b)	86,00.33	5,65,84.99

(a) Differs by Rs. 0.28 lakhs (decreased) from the closing balance adopted in Finance Accounts 1975-76 due to *proforma* dropping of expenditure on Central Office not representing concrete assets of a material and permanent character.

(b) Differs by Rs. 23.08 lakhs (decreased) from the closing balance adopted in Finance Accounts 1975-76 due to *proforma* dropping of expenditure *vide* footnote (a) at page 32 and footnote (a) above.

## EXPLANATORY NOTES

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

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

According to the orders of the Government, write-back of the capitalised interest charges is to be the first charge on the net receipts of the project. Between 1959-60 and 1962-63 Rs. 4.24 crores were written back to revenue. Write-back of the remaining amount is under consideration of Government (February 1978).

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 Government (November 1970). Reply of the Government is awaited (February 1978).

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

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

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**STATEMENT NO. 3**

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## \*STATEMENT NO. 3—FINANCIAL

	Upper Barl Doab Canal	Sirhind Canal	Sutlej Valley Project (Eastern Canal)
	1	2	3
	(In lakhs)		
1. Capital Outlay during the year 1976-77—			
(i) Direct	.. 82.99	-0.08(a)	..
(ii) Indirect	.. ..	..	..
(iii) Total	.. 82.99	-0.08(a)	..
2. Capital Outlay to the end of the year 1976-77—			
(i) Direct	.. 7,25.85	8,57.65	3,01.41
(ii) Indirect	.. ..	..	..
(iii) Total	.. 7,25.85	8,57.65	3,01.41
3. Revenue Receipts during the year 1976-77—			
(i) Direct revenue (P.W. receipts)	.. 1,85.62	4,43.41	64.71
(ii) Indirect receipts	.. 0.68	..	0.47
(iii) Total	.. 1,86.30	4,43.41	65.18
4. Revenue forgone or remission of revenue during the year 1976-77—			Information
5. Total revenue during the year 1976-77 (serial nos. 3 (ii) + 4)	.. 1,86.30	4,43.41	65.18
6. Working expenses and maintenance during the year 1976-77—			
(i) Direct	.. 1,15.43	2,24.30	46.77
(ii) Indirect	.. ..	..	..
(iii) Total	.. 1,15.43	2,24.30	46.77
7. Net revenue excluding interest—			
(i) Surplus of revenue (serial no. 5) over expenditure [serial no. 6 (ii)] (-) or excess of expenditure [(serial no. 6 (iii)] over revenue (serial no. 5) (-)	.. +70.87	+2,19.11	+18.41
(ii) Rate of return on capital outlay to end of the year (percentage)	.. +9.76	+25.55	+6.11
8. Interest on direct capital outlay—	.. 47.91	60.04	21.10
9. Net profit or loss after meeting interest—			
(i) Surplus of revenue over expenditure (+) or excess of expenditure over revenue (-)	.. +22.96	+1,59.07	-2.69
(ii) Rate of return on capital outlay to end of the year (percentage)	.. +3.16	+18.55	-0.89

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

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



## RESULTS OF IRRIGATION WORKS

Shah Nahar Canal Project	Madhopur Beas Link	Harike Project	Installation of 96 tubewells in Shahkote Block of Jullundur Division	Installation of 150 tubewells along main branch to augment irrigation supplies from Upper Bari Doab Canal Tracts	Total
4	5	6	7	8	9
of rupees)					
25.95	..	..	-1.07	25.83	+1,33.62
..	..	..	..	..	..
25.95	..	..	-1.07	25.83	+1,33.62
1,68.59	3,61.12	10,83.90	63.09	2,37.91	+37,99.52
..	..	..	..	..	..
1,68.59	3,61.12	10,83.90	63.09	2,37.91	+37,99.52
..	..	15.39	5.58	0.71	+7,15.42
..	..	..	..	..	+1.15
..	..	15.39	5.58	0.71	+7,16.57
is awaited from the concerned department.					
..	..	15.39	5.58	0.71	+7,16.57
7.61	13.90	71.01	6.80	1.24	+4,87.06
..	..	..	..	..	..
7.61	13.90	71.01	6.80	1.24	+4,87.06
-7.61	-13.90	-55.62	-1.22	-0.53	+2,29.51
-4.51	-3.85	-5.13	-1.93	-0.22	+6.04
10.89	25.28	75.87	4.45	15.75	2,61.29
-18.50	-39.18	-1,31.49	-5.67	-16.28	-31.78
-10.97	-10.85	12.13	-8.99	-6.84	-0.84

## 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 108 deep tubewells in Mahalpur Block of Hoshiarpur District, (ii) Sirhind Feeder Project, (iii) Exploratory Tubewells, (iv) Lift Irrigation Scheme from Narwana Branch, (v) Lift Irrigation Scheme near Bhimpur Rest House, (vi) Water resources investigation scheme, (vii) Construction of Ghats in Irrigation Channels, (viii) Reclamation of Rakkar and Thur areas in the State, (ix) Lift Irrigation scheme from drains, nallahs, choes, canals, etc., (x) Dhanauri Feeder, (xi) Utilization of surplus Ravi Beas Waters, (xii) Lining of channels, (xiii) Thein Dam, (xiv) Dholbaha Check Dam, (xv) Shah Nahar Weir Project, (xvi) Shahpur Kandi Project, (xvii) Banur Canal system.

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

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

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

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

5. The details of revenue forgone or remission of revenue to be incorporated at serial no. 5 in this statement have not been supplied by the Chief Engineer, Irrigation in spite of reminders.

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

## STATEMENT NO. 4—DEBT POSITION

## (i) Statement of borrowings

Nature of Debt	Balance on 1st April 1976	Receipts during the year	Repayments during the year	Balance on 31st March 1977	Net increase (+) or decrease (—)
1	2	3	4	5	6
(In crores of rupees)					
<b>I—Public Debt—</b>					
603. Internal Debt of the State Government	1,61.60	3,52.98	2,79.88	2,34.70	+73.10
604. Loans and Advances from Central Government	2,48.13	49.74	43.11	2,54.76	+6.63
<b>Total—I—Public Debt</b>	<b>4,09.73</b>	<b>4,02.72</b>	<b>3,22.99</b>	<b>4,89.46</b>	<b>+79.73</b>
<b>II—Small Savings, Provident Funds, etc. —</b>					
805. State Provident Funds	44.92	9.17	3.32	50.77	+5.85
<b>Grand Total</b>	<b>4,54.65</b>	<b>4,11.89</b>	<b>3,26.31</b>	<b>5,40.23</b>	<b>+85.58</b>

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

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

## EXPLANATORY NOTES

1. *Public Debt*—The total Public Debt of the State Government increased by Rs. 79·73 crores during the year 1976-77 and stood at Rs. 4,89·46 crores on 31st March 1977.

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

(i) *Market Loans*—These are long term loans raised in the open market having a currency of more than twelve months. During the year a loan (6 per cent Punjab Loan 1986) of Rs. 5·27 crores was raised on 15th September 1976 at a discount of 1 per cent. This is redeemable at par on 24th August 1986. Of Rs. 5·27 crores, Rs. 5·22 crores (net) were realised in cash and Rs. 0·05 crore were allowed as discount.

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

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

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

(a) *Sinking Fund (Depreciation)*—A sum not exceeding 1½ per cent of the total amount of loans is set apart from the revenues each year to form a depreciation fund for purchasing securities of the loans for cancellation. During the year 1976-77 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 1976-77 are given below :—

Name of the fund	Balance on 1st April 1976	Addition during the year	Withdrawal during the year	Balance on 31st March 1977
1	2	3	4	5
(In lakhs of rupees)				
Sinking Fund (Depreciation)	2,13.96	29.58	..	2,43.54
Sinking Fund (Amortisation)	21,89.00	4,82.21	..	26,71.21
<b>Total</b>	<b>24,02.96</b>	<b>5,11.79</b>	<b>..</b>	<b>29,14.75.</b>

Rupees 6,18.26 lakhs out of the total balance in the funds have been invested (March 1977) in securities. Of that Rs. 6,00.51 lakhs have been invested in securities of Government of India and Rs. 17.75 lakhs in securities of other States. The balance of Rs. 22,96.49 lakhs is merged in the general cash balance of the State Government.

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

(ii) *Loans from autonomous bodies*—Besides Rs. 17.48 crores outstanding from the previous year, loans to the extent of Rs. 1.53 crores were taken from different autonomous bodies during the year. Of these Rs. 1.63 crores were paid in repayment of the outstanding loans during the year, leaving a balance of Rs. 17.38 crores. Complete particulars of the outstanding loans are given in the Statement no. 17. Rs. 96.24 lakhs were paid as interest on these loans.

(iii) *Loans from State Bank of India*—Besides Rs. 67 crores outstanding from the previous year, loans of Rs. 76 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. 20 crores were repaid during the year leaving a balance of Rs. 1.23 crores. Government paid Rs. 14,63.15 lakhs as interest on these loans (at the rate of 12 per cent)

(iv) *Ways and Means Advances from Reserve Bank of India*—Under an agreement with the Reserve Bank of India, the State Government has to maintain with the Bank daily a minimum balance of Rs. 30 lakhs upto 30th April 1976 and with effect from 1st May 1976 Rs. 60 lakhs. If this balance falls below the agreed minimum on any day the deficiency is made good by taking ways and means advances/overdraft from the Reserve Bank.

At the end of the previous year 9.14 crores were outstanding as ways and means advances. During 1976-77 Government obtained Rs. 1,19.08 crores as ways and means advances on eighty-nine occasions. An amount of Rs. 1,16.22 crores was repaid during the year leaving a balance of Rs. 12 crores. Rupees 93.55 lakhs were paid as interest on these advances.

Shortfalls/overdraft aggregating to Rs. 1,51.09 crores were availed of on ninety-three occasions during the years 1976-77. An amount of Rs. 1,42.00 crores was repaid during the year 1976-77 leaving a balance of Rs. 9.09 crores. The Government of paid Rs. 20.95 lakhs as interest on the shortfalls/overdrafts during the year.

3. *Loans from Government of India*—The loans from Central Government as on 31st March 1977 constituted 52.05 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 49.74 crores were received from the Government of India as loans during the year. This includes Rs. 26 crores as ways and means advances granted by the Central Government to the State Government. Repayment of loans received from Government of India was made according to the terms and conditions of the loans.

During the year Rs. 2.64 crores were received by the State Government as ways and means advances for centrally sponsored schemes and these were adjusted as grants.

4. *Loans for rehabilitation and resettlement*—In accordance with the terms and conditions agreed to between the Government of India and the State Government, rehabilitation loans outstanding on 31st March 1956 were to be repaid to the extent amounts actually realized from the displaced persons. A package deal for losses on loans advanced to the State Government for rehabilitation of displaced persons was entered into between the State Government and 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. Of the remaining Rs. 1.09 crores, Rs. 77 lakhs were written off by the Government of India in 1966-67. Decision about further amount, if any, to be written off has not been taken so far (January 1978).

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

Name of Sinking Fund	Balance on 1st April 1976	Addition during the year	Withdrawal during the year	Balance on 31st March 1977
1	2	3	4	5
(In lakhs of rupees)				
Loans received for Bhakra-Nangal Project	7,58.33	..	2,78.06	4,80.27

Rupees 4 crores invested in the past in the securities of the Government of India were realised on maturity during 1976-77 and no amount stood invested in the securities at the end of the year. The total balance of Rs. 4,80.27 lakhs is merged in general cash balance of Government.

The withdrawal of Rs. 2,78.06 lakhs represents amount transferred to 'Miscellaneous Government Account' on account of addition (Rs. 17 lakhs) during 1975-76 of interest accrued on investment from this fund and on discharge of loans (Rs. 2,61.06 lakhs) from revenue during the year.

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

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

(ii) **Other Obligations**

In addition to the above, the balances at the credit of earmarked and other funds as also certain deposits to the extent to which they have not been invested but are merged with the general cash balance of Government, also constitute the liability of State Government. Such liability at the end of March 1977 was Rs. 1,16.41 crores as shown below (further details are available in Statements nos. 16 and 19).

Nature of obligations	Amount on 1st April 1976	Receipts during the year	Repayments during the year	Balance on 31st March 1977	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.	8.65	27.81	5.73	30.73	+22.08
Non-interest bearing obligations such as Civil deposits, Deposits of local funds, other earmarked funds, etc.	72.07(a)	2,25.39	2,11.78	85.68	+13.61
<b>Total</b>	<b>80.72(a)</b>	<b>2,53.20</b>	<b>2,17.51</b>	<b>1,16.41</b>	<b>+35.69</b>

(a) Differs by Rs. 0.75 crore from the closing balance adopted in Finance Accounts 1975-76 due to *proforma* adjustment of balances under 'J. Reserve Funds' and 'K. Deposits and Advances' *vide* details in Appendix I.



## (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 :—

	1975-76	1976-77	Net increase (+) or decrease (—)
	(In crores of rupees)		
Gross debt and other obligations outstanding at the end of the year	5,35.37(a)	6,56.64	+1,21.27
(i) Interest paid by the Government—			
(a) On Public Debt and Provident Funds	27.14	34.65	+7.51
(b) On other obligations	0.36	0.42	+0.06
<b>Total</b>	<b>27.50</b>	<b>35.07</b>	<b>+7.57</b>
(ii) <i>Deduct</i> —			
Interest received on loans and advances given by the Government	5.24	12.77	+7.53
Interest realised on investment of cash balances*	0.14	0.12	—0.02
(iii) Net amount of interest charges	22.12	22.18	+0.06
(iv) Percentage of gross interest item (i) to total revenue receipts	9.03	9.32	+0.29
(v) Percentage of net interest item (iii) to total revenue receipts	7.27	5.89	—1.38

There were in addition certain other receipts (Rs. 12.64 crores) such as (i) interest received from commercial departments (Rs. 7.53 crores), (ii) interest realised on investment of balances in sinking fund (Rs. 0.30 crore) and (iii) miscellaneous other receipts (Rs. 4.81 crores). The Government also received during the year 1.10 crores as dividend and profit on investment in Public Undertakings and other investments.

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

	1975-76	1976-77	Increase (+) or Decrease (—)
	(In crores of rupees)		
Contribution to sinking funds	5.19	5.12	—0.07

(a) See footnote (a) at page 44.

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



**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 1976	Paid during the year	Repaid during the year	Balance outstanding on 31st March 1977	Net addition during the year
1	2	3	4	5	6

(In crores of rupees)

**(b) Loans for Economic Services—*contd.***

**(i) General Economic Services *concl'd***

700. Loans to General Financial and Trading Institutions	0.06	..	..	0.06	..
704. Loans for other General Economic Services	(a)	..	(b)	(c)	..
<b>Total (i)</b>	<b>6.63</b>	<b>1.67</b>	<b>0.36</b>	<b>7.94</b>	<b>1.31</b>

**(ii) Agriculture and Allied Services—**

705. Loans for Agriculture	5.48	1.04	0.68	5.84	0.36
706. Loans for Minor Irrigation, Soil Conservation and Area Development	13.04	3.49	1.11	15.42	2.38
714. Loans for Community Development	4.15(d)	0.08	0.30	3.93	-0.22
715. Loans to Agricultural Financial Institutions	0.32	0.20	0.03	0.49	0.17
<b>Total (ii)</b>	<b>22.99(d)</b>	<b>4.81</b>	<b>2.12</b>	<b>25.68</b>	<b>2.69</b>

(a) Rs. 24,310.

(b) Rs. 4,942.

(c) Rs. 19,368.

(d) Differs by Rs. 0.22 crore (decreased) from the closing balance adopted in Finance Accounts 1975-76 due to *proforma* adjustment of balances *vide* details in Appendix I.

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

(f) Statement of loans and advances—contd.

Categories of Loans and advances	Balance outstanding on 1st April 1976	Paid during the year	Repaid during the year	Balance outstanding on 31st March 1977	Net addition during the year
1	2	3	4	5	6

(In crores of rupees)

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

(iii) Industry and Minerals—

721. Loans for Village and Small Industries	1.87	2.07	0.12	3.82	1.95
722. Loans for Machinery and Engineering Industries	0.15	..	0.04	0.11	—0.04
723. Loans for Petroleum, Chemicals and Fertilizer Industries	0.03	..	..	0.03	..
726. Loans for Consumer Industries	0.19	..	..	0.19	..
730. Loans to Industrial Financial Institutions	0.05	..	0.64	—0.59(d)	—0.64
<b>Total (iii)</b>	<b>2.29</b>	<b>2.07</b>	<b>0.80</b>	<b>3.56</b>	<b>1.27</b>

(iv) Water and Power Development—

734. Loans for Power Projects	4,77.24	67.58	..	5,44.82	67.58
<b>Total (b)</b>	<b>5,09.15</b>	<b>76.13</b>	<b>3.28</b>	<b>5,82.00</b>	<b>72.85</b>

(c) 766. Loans to Government Servants, etc.— 6.50(a) 1.95 1.08 7.37 0.87

(d) 767. Miscellaneous Loans— —0.31 .. (c) —0.31(d) ..

**Grand Total** 5,48.58(b) 91.63 5.90 6,34.31 85.73

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

(a) Differs by Rs. 0.01 crore (increased) from the closing balance adopted in Finance Accounts 1975-76 due to *proforma* adjustment of balances *vide* details in Appendix I.

(b) Differs by Rs. 0.21 crore (decreased) from the closing balance adopted in Finance Accounts 1975-76 *vide* footnote (d) at page 47 and footnote (a) above.

(c) Rs.—15,645.

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

## (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. Against 146 statements relating to 1976-77 due from 23 departmental officers, none has been received complete in all respects so far (January 1978) in so much as the statements received did not contain the amount of arrears outstanding on 31st March 1977 but contained only the amount of total loans outstanding on the date.

Against loans to municipal corporations and municipalities, etc., the detailed accounts of which are maintained in the audit office, recovery of Rs. 5,00.34 lakhs was overdue at the end of 1976-77 as follows:—

Head of account	Year in which the amount fell due	Principal	Interest
-----------------	-----------------------------------	-----------	----------

(In lakhs of rupees)

**682. Loans for Public Health, Sanitation and Water Supply—**

**Public Health and Sanitation Programmes—**

**Loans to Municipalities, Municipal Corporations and other Local Funds for sanitation schemes**

1967-68 to		
1971-72	1.85	5.89
1972-73	1.44	3.88
1973-74	1.98	4.88
1974-75	1.83	4.39
1975-76	4.75	7.40
1976-77	7.57	11.87
	<b>19.42</b>	<b>38.31</b>

**Sewerage Schemes—**

**Loans to Municipalities, Municipal Corporations and other Local Funds for Sewerage schemes**

1963-64 to		
1971-72	2.99	6.37
1972-73	1.16	2.43
1973-74	2.07	2.68
1974-75	2.19	4.45
1975-76	2.99	5.86
1976-77	2.97	5.36
	<b>14.37</b>	<b>27.15</b>

Head of account

Year in  
which the  
amount  
fell due

Principal Interest

(In lakhs of rupees)

**682. Loans for Public Health,  
Sanitation and Water Supply—concl'd.****Urban Water Supply Schemes --**Loans to Municipalities, Municipal  
Corporations and other Local  
Funds for water supply schemes

1964-65 to

1971-72	5.45	11.98
1972-73	2.22	4.22
1973-74	2.99	6.03
1974-75	3.79	6.16
1975-76	4.53	6.78
1976-77	3.98	6.95

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22.96	42.12
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**684. Loans for Urban Development—****Urban Development—**(i) Loans to Municipalities, Municipal  
Corporations and other Local  
Funds under integrated city  
development programme

1971-72	..	0.10
1972-73	5.60	6.37
1973-74	10.55	13.27
1974-75	10.12	11.63
1975-76	10.99	12.85
1976-77	14.56	15.39

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51.82	59.61
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(ii) Loans to Municipalities, Municipal  
Corporations and other Local  
Funds for shopping centres,  
cinemas, etc.

1969-70 to

1971-72	0.05	0.51
1972-73	0.15	0.52
1973-74	0.21	0.61
1974-75	0.21	0.51
1975-76	0.29	0.62
1976-77	0.30	0.54

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1.21	3.31
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Head of account	Year in which the amount fell due	Principal	Interest
(In lakhs of rupees)			
<b>684. Loans for Urban Development—concl'd.</b>			
<b>Urban Development—concl'd.</b>			
<b>(iii) Loans to Municipalities, Municipal Corporations and other Local Funds for other purposes</b>			
	1963-64 to		
	1971-72	3.71	5.58
	1972-73	1.73	5.08
	1973-74	8.58	12.79
	1974-75	15.71	21.11
	1975-76	24.39	32.66
	1976-77	35.17	45.32
		<hr/>	<hr/>
		89.24	1,22.54
<hr/>			
<b>688. Loans for Social Security and Welfare</b>			
<b>Other Social Security and Welfare Programmes.</b>			
<b>Loans to princes and rulers of erst-while states</b>			
	1965-66 to		
	1971-72	0.60	0.26
	1972-73	0.11	0.04
	1973-74	0.11	0.04
	1974-75	0.11	0.04
	1975-76	0.11	0.04
	1976-77	0.11	0.04
		<hr/>	<hr/>
		1.15	0.46
<hr/>			
<b>705. Loans for Agriculture—</b>			
<b>Manures and fertilizers—</b>			
<b>Loans to Municipalities, Municipal Corporations and other Local Funds for preparation and distribution of town compost</b>			
	1965-66 to		
	1971-72	0.22	0.16
	1972-73	0.33	0.23
	1973-74	0.79	0.43
	1974-75	0.94	0.56
	1975-76	1.17	0.52
	1976-77	0.98	0.34
		<hr/>	<hr/>
		4.43	2.24
<hr/>			
		204.60	295.74
<hr/>			
<b>Total</b>			

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

No law has been passed by the State Legislature under Article 293(I) of the Constitution laying down the limits within which Government may give guarantees on the security of the Consolidated Fund of the State. According to the information furnished by Government the statement given below shows the guarantees given by Government of Punjab for repayment of loans, etc., raised by statutory corporations/boards, local bodies, co-operative banks and societies and others and outstanding on 31st March 1977.

Guarantees for loans, debentures, bonds, etc., raised	Maximum amount guaranteed	Sums guaran- teed outstand- ing on 31st March 1977
1	2	3
	(In lakhs of rupees)	
(i) Statutory corporations and boards	97,82.97	79,13.76
(ii) Government companies	67,70.28	35,35.99
(iii) Co-operative banks and societies	3,47,88.13	2,38,69.47
(iv) Local bodies	1,90.71	1,20.19
(v) Private companies	1,77.68	0.89
Total	5,17,09.77	3,54,40.30

In consideration of the guarantees given, the Government charges guarantees fee from the above institutions at the rate of 0.50 per cent on the total amount of guarantee given by the Government during the year. This guarantee fee is, however, not recoverable in the case of co-operative concessional finance provided by the Reserve Bank of India, bonds issued by the Punjab Financial Corporation, loans availed of by the Punjab Housing and Development Board from the Housing and Urban Development Corporation, New Delhi and loans raised by the Punjab State Electricity Board from the Rural Electrification Corporation. The total amount of guarantee fee received by the Government during the year was Rs. 87.77 lakhs.



The particulars of guarantees given by the Government and outstanding on 31st March 1977 as intimated by Government are given below : ..

Public or other body on whose behalf guarantee has been given and nature of guarantee	Maximum amount guaranteed	Sums guaranteed outstanding on 31st March 1977
1	2	3
	(In lakhs of rupees)	
<b>Statutory corporations and boards—</b>		
<b>(a) Guarantees given on behalf of Punjab Financial Corporation</b>		
(i) for repayment of share capital and payment of dividend thereon ..	2,50.00	2,50.06*
(ii) for repayment of principal of bonds issued and deposits accepted and payment of interest thereon ..	9,35.45	6,75.91*
(b) Guarantee given to the Housing and Urban Development Corporation, New Delhi for repayment of loan and interest thereon taken by the Punjab Housing Development Board, Chandigarh ..	4,89.34	4,44.15
(c) Guarantee for repayment of loan (and interest) raised in the open market by Punjab State Electricity Board ..	38,01.57	38,01.57
(d) Counter-guarantee to the State Bank of Patiala against guarantee issued by the bank to Russian suppliers for payment of cost of (and interest on default) crawler tractors, crawler dozers and diesel generating sets supplied to Punjab State Electricity Board ..	90.39	39.86
(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	1.00

\*Includes interest/dividend.

Public or other body on whose behalf guarantee has been given and nature of guarantee	Maximum amount guaranteed	Sums guaranteed outstanding on 31st March 1977
---	---------------------------	--

1

2

3

(In lakhs of rupees)

**Statutory corporations and boards—concl'd.**

(f) Counter-guarantee to the State Bank of Patiala against guarantee given by the bank to Russian suppliers for payment of cost of (and interest on default) excitation system, equipment, turbines and governing system equipment supplied to Punjab State Electricity Board for renovation of Shanau Power Plant ..	78.48	78.48
(g) Guarantee given for raising of loans from Rural Electrification Corporation for rural electrification by Punjab State Electricity Board ..	28,45.51	20,00.98
(h) Guarantee given to Oriental Bank of Commerce, Ltd., for repayment of loan taken by Punjab State Electricity Board ..	50.00	..
(i) Guarantee given to the State Bank of Patiala against cash credit facilities availed of by Punjab State Electricity Board ..	9,00.00	3,89.26
(j) Guarantee to the State Bank of India for re-payment of loan and interest thereon given to the Punjab State Warehousing Corporation, Ltd., Chandigarh ..	1,21.53	46.65
(k) Guarantees given for repayment of loans obtained by P.E.P.S.U. Road Transport Corporation, Patiala from—		
(i) State Bank of Patiala ..	55.00	37.00
(ii) Punjab and Sind Bank, Ltd. ..	1,00.31	89.31
(iii) New Bank of India ..	29.77	29.77
(iv) Oriental Bank of Commerce ..	29.76	29.76
<b>Total—Statutory corporations and boards ..</b>	<b>97,82.97</b>	<b>79,13.76</b>

Public or other body on whose behalf guarantee has been given and nature of guarantee	Maximum amount guaranteed	Sums guaranteed outstanding on 31st March 1977
1	2	3
(In lakhs of rupees)		
<b>Government companies—</b>		
(a) Guarantees given for repayment of loans obtained by Punjab State Tubewells Corporations, Ltd., Chandigarh from—		
(i) Central Bank of India ..	88.00	14.50
(ii) Punjab and Sind Bank, Ltd. ..	2,19.50	78.03
(iii) State Bank of Patiala ..	5,27.60	2,29.39
(iv) National Bank of India ..	1,49.15	..
(v) New Bank of India ..	1,51.56	50.92
(vi) Punjab National Bank ..	3,27.62	96.90
(b) Guarantee given to the State Bank of India against cash credit facilities availed of by the Punjab State Civil Supplies Corporation, Ltd., Chandigarh	50,00.00	28,80.96
(c) Guarantee given to the Punjab and Sind Bank, Ltd., Chandigarh for repayment of loan taken by Land Development and Seed Corporation, Ltd., Chandigarh	23.00	7.00
(d) Guarantees given for repayment of loans obtained by Punjab State Small Industries Corporation, Ltd., Chandigarh from—		
(i) New Bank of India ..	17.50	17.50
(ii) State Bank of Patiala ..	30.00	30.00
(iii) Punjab National Bank ..	60.00	60.00
(iv) Punjab and Sind Bank, Ltd. ..	60.00	60.00
(e) Guarantee given to M/s Projects and Equipment Corporation of India, Ltd., New Delhi for repayment of loan taken by the Punjab Agro-Industries Corporation, Chandigarh for the import of machinery	1,16.35	10.79
<b>Total—Government companies ..</b>	<b>67,70.28</b>	<b>35,35.99</b>

Public or other body on whose behalf guarantee has been given and nature of guarantee	Maximum amount guaranteed	Sums guaranteed outstanding on 31st March 1977
1	2	3
(In lakhs of rupees)		
<b>Co-operative banks and societies—</b>		
<b>(a) Co-operative banks—</b>		
(i) Guarantee for repayment of debentures floated by the Punjab State Co-operative Land Mortgage Bank, Ltd., Chandigarh ..	1,59,95.54	1,10,49.38
(ii) Surety for repayment of principal and interest on loan taken by the Punjab State Co-operative Bank, Ltd., Chandigarh ..	67,30.59	34,83.09
Total—Co-operative banks ..	2,27,26.13	1,45,32.47
<b>(b) Co-operative societies—</b>		
(i) Guarantee given for repayment of loans raised by Batala Co-operative Sugar Mills, Ltd., Batala from—		
1. Industrial Finance Corporation ..	45.00	10.00
2. Life Insurance Corporation of India ..	15.00	..
(ii) Guarantee given for repayment of loans raised by Doaba Co-operative Sugar Mills, Ltd., Nawanshahr from Industrial Finance Corporation ..		
45.00	33.00	
(iii) Guarantee given for repayment of loans raised by Morinda Co-operative Sugar Mills, Ltd., Morinda from Industrial Finance Corporation ..		
45.00	10.00	
(iv) Guarantee given for repayment of loans raised by Punjab State Federation of Co-operative House Building Societies, Ltd., from Life Insurance Corporation of India ..		
50.00	50.00	
(v) Guarantee given for repayment of loans raised by the Malwa Co-operative Milk Producers' Union, Ltd., Sangrur from the National Co-operative Development Co-operation, New Delhi ..		
62.00	..	

Public or other body on whose behalf guarantee has been given and nature of guarantee	Maximum amount guaranteed	Sums guaranteed outstanding on 31st March 1977
---	---------------------------	--

1

2

3

(In lakhs of rupees)

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

(vi) Guarantees given to the following Banks against cash credit facilities availed of by the Punjab State Co-operative Supply and Marketing Federation, Ltd., Chandigarh —

(1) State Bank of India ..	1,12,00.00	86,32.00
(2) Punjab National Bank ..	6,00.00	6,02.00*
Total Co-operative societies ..	<u>1,20,62.00</u>	<u>93,37.00</u>
Total —Co-operative banks and societies ..	<u>3,47,88.13</u>	<u>2,38,69.47</u>

**Local bodies—**

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

1,90.71      1,20.19

Total —Local bodies ..

1,90.71      1,20.19**Private Companies—**

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

1,75.00

\*Includes interest charges.

Public or other body on whose behalf guarantee has been given and nature of guarantee	Maximum amount guaranteed	Sums guaranteed outstanding on 31st March 1977
1	2	3
	(In lakhs of rupees)	
<b>Private Companies—concl'd.</b>		
(b) Guarantee given to Punjab Financial Corporation for loans advanced by it to —		
(i) Messrs Gulati Industrial Corporation, Goraya ..	0.50	0.61*
(ii) Messrs Gurmukh Singh and Sons, Ludhiana ..	2.18	0.28
<b>Total— Private companies ..</b>	<b>1,77.68</b>	<b>0.89</b>

\*Includes interest and other incidental charges.

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

	As on 1st April 1976	As on 31st March 1977
	(In lakhs of rupees)	
<b>(a) General Cash balances—</b>		
1. Cash in treasuries ..	26.21	7.42
2. Deposits with Reserve Bank ..	—36,91.15	—29,04.38
3. Deposits with other banks ..	*	*
<b>Total</b> ..	<u>—36,64.94</u>	<u>—28,96.96</u>
4. Investments held in the Cash Balance Investment Account ..	1,19.43	1,19.43
<b>Total—(a)</b> ..	<u>—35,45.51</u>	<u>—27,77.53</u>
<b>(b) Other cash balances and investments—</b>		
(i) Cash with the departmental officers, viz., Forest and Public Works ..	59.15	64.18
(ii) Permanent advances for contingent expenditure with departmental officers ..	8.93	9.78
(iii) Investments of earmarked funds	6,94.65	6,94.65
<b>Total—(b)</b> ..	<u>7,62.73</u>	<u>7,68.61</u>
<b>Total—(a) and (b)</b> ..	<u>—27,82.78</u>	<u>—20,08.92</u>

**EXPLANATORY NOTES**

Under the revised agreement with the Reserve Bank of India effective from 1st May 1976, the State Government has to maintain with the Bank a minimum balance of Rs. 60 lakhs on all days. If the balance falls below the agreed minimum, the Government can take ordinary ways and means advances up to a maximum of Rs. 6,00 lakhs and special ways and means advances upto a maximum of Rs. 6,00 lakhs. If, even after the maximum advance is given, there is a shortfall in the minimum cash balance, the same is left uncovered. Overdrafts are given by the Bank if the State has a *minus* balance after availing of the maximum advance.

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

Prior to 3rd May 1976, advances and shortfalls carried interest at 1 per cent below the Bank rate and overdrafts at the Bank rate. From 3rd May 1976, the advances carry interest at one per cent below the Bank rate for the first 90 days, one per cent above the Bank rate beyond 90 days and upto 180 days and two per cent above the Bank rate beyond 180 days. The Bank charges interest on the shortfalls on the minimum balance at one per cent below the Bank rate and on overdrafts at the Bank rate upto and including the seventh day and at three per cent, above the Bank rate thereafter.

The Reserve Bank allowed the Government on temporary basis upto 30th June 1976 to draw additional special ways and means advances upto Rs. 4.45 lakhs and thus for certain period, the overall maximum limit was Rs. 16.45 lakhs during the year.

How far the Government maintained this minimum balance with the bank in 1976-77 is shown below :-

(a) Number of days on which the minimum balance was maintained without obtaining any advance	2
(b) Number of days on which the minimum balance was maintained by taking ordinary and special ways and means advances	203
(c) Number of days on which the minimum balance was maintained by taking ordinary, special and additional special ways and means advances available up to 30th June 1976	17
(d) Number of days on which there was short-fall from the agreed minimum balance, even after availing the ordinary and special ways and means advances to the full extent	7
(e) Number of days on which there was a debit balance even after taking ordinary, special and additional special ways and means advances to the full extent	65
(f) Number of days on which there was debit balance even after taking ordinary and special ways and means advances to the full extent	71

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

Treasury bills (Government of India) of Rs. 3.05 crores were purchased on four different occasions. All these treasury bills (Government of India) were rediscounted on eleven occasions during the year to make up deficiency in the cash balance.

2. The balance under "Deposits with Reserve Bank" represents the balance after taking into account inter-Government monetary adjustments advised to the Reserve Bank of India upto the 25th April 1977. There was a difference (Rs. -9,07.02 lakhs) between the figure reflected in the accounts (Rs. -29,04.38 lakhs) and that intimated by the Reserve Bank (Rs. -38,11.40 lakhs) regarding 'Deposits with Reserve Bank' included in the cash balance. As a result of reconciliation the difference now stands at Rs. +0.30 lakhs (December 1977) which is under reconciliation.

3. A portion of the cash balance of the former P. E. P. S. U. State was kept in the treasuries while the rest was deposited with certain private banks with which the State had current accounts. The arrangement



has since been discontinued and there is only a balance of Rs. 99 with the Punjab National Bank, Ltd., Lahore. The term "Deposits with other banks" represents this balance.

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

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

Interest realised during the year on these investments was Rs. 11.70 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	0.34
(ii) Dholpur Glass Works, Ltd., Dholpur	0.50
(iii) Udai Bhan Industries, Ltd., Dholpur which are under liquidation...	3.50

According to information furnished by the Government, the total investments of Government in the share capital and debentures of different concerns at the end of 1974-75, 1975-76 and 1976-77 were Rs. 55.19 crores, Rs. 65.75 crores and Rs. 77.63 crores. The dividend/interest received therefrom was Rs. 0.74 crore (1.34 per cent), Rs. 1.53 crore (2.33 per cent) and Rs. 1.05 crores (1.35 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 1977 :—

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	3,15,42,357
		<b>Consolidated Fund</b>	
	E	Public Debt	4,89,45,87,846
6,34,30,44,567	F	Loans and Advances	
		<b>Contingency Fund</b>	8,00,00,000
		<b>Public Account</b>	
	I	Small Savings, Provident Funds, etc.	50,76,69,543
	J	Reserve Funds— Reserve Funds bearing interest	3,26,47,510
		Reserve Funds not bearing interest—	
		Gross balance	43,11,28,521
6,94,13,049		Investments	
	K	Deposits and Advances—	
		Deposits bearing interest	27,46,91,634
		Deposits not bearing interest—	
		Gross balance	49,51,57,231
51,910		Investments	
11,43,053		Advances	

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

Debit balance	Sector of the General Account	Name of Account	Credit balance
1	2	3	4
Rs.			Rs.
	L	Suspense and Miscellaneous—	
18,27,89,917		Suspense	
		Other Accounts—	
1,19,42,597		Investments	
73,96,153		Other items	
60,20,344		Accounts with Governments of foreign countries	
	M	Remittances—	
40,79,67,131		Money Orders, Remittances and adjustments between officers rendering accounts to the same Accountant- General, etc.	
73,52,401		Inter-Government Adjustment Accounts	
—28,96,96,480(a)	N	Cash balance (closing)	
<u>6,74,74,24,642</u>		Total	<u>6,74,74,24,642</u>

(a) See footnote (a) at page 23.

## EXPLANATORY NOTES

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

Under the system of book-keeping followed in Government accounts, the amounts booked under revenue, capital and other transactions of Government the balances of which are not carried forward from year to year, are closed to a single head called "Government Account". The balance under this head represents the cumulative result of all such transactions so that after adding thereto the balances under Public Debt, Loans and Advances, Small Savings, Provident Funds, etc., Reserve Funds, Deposits and Advances, Suspense and Miscellaneous (other than Miscellaneous Government Account), Remittances and Contingency Fund, the closing cash balance at the end of the year may be worked out and proved. Government Account for 1976-77 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 1976*	25,49,40,780
	B—Revenue Receipts	3,76,41,40,050
3,15,90,11,606	C—Expenditure on revenue account	
86,00,33,069	D—Expenditure on capital account	
7,199	E—Miscellaneous Government Account	2,78,11,968
	F—Inter-State Settlement	37,01,433
3,15,42,357	G—Balance at the credit of the Government Account on 31st March 1977	
4,05,05,94,231	Total	4,05,05,94,231

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

	Debit Rs.	Credit Rs.
(1) Unreconciled balances under Debt, and Deposit heads written off under special sanction	7,199	5,943
(2) Balances of sinking funds of discharged loans transferred to Government Account	..	2,78,06,025
Total	7,199	2,78,11,968

\*Increased by Rs. 54,04,292 on account of *proforma* corrections of balances made on account of allocation of balances under certain Debt and Public Account heads consequent on the reorganisation of the State *vide* details in Appendix I.

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

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

In a number of cases (marked with \* mark in Statement no. 16) there are unreconciled differences in the closing balances as reported in that statement and those shown in the separate registers or other records maintained in the Accounts Office/Departmental Offices for the purpose. Steps are being taken to settle the discrepancies as soon as possible. In many cases, 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. Illustrative cases where verification and acceptance of balances of large amounts have been delayed are detailed in Appendix III.

4. The extent to which the balances have been allocated to successor States during 1976-77 are given in Appendix I.

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

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**STATEMENT NO. 9—STATEMENT OF REVENUE AND  
EXPENDITURE UNDER DIFFERENT HEADS FOR THE  
YEAR 1976-77 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	17,93,60	4.76	5.68
<b>(ii) Taxes on Property and Capital transactions—</b>			
Land Revenue	2,29,91	0.61	0.73
Stamps and Registration Fees	17,28,06	4.59	5.47
Estate Duty	33,22	0.09	0.10
Taxes on Immovable Property other than Agricultural land	19	..	..
<b>(iii) Taxes on commodities and services—</b>			
State Excise	49,04,58	13.03	15.53
Sales Tax	96,12,41	25.54	30.43
Taxes on Vehicles	6,35,93	1.69	2.01
Taxes on Goods and Passengers	16,29,75	4.33	5.16
Taxes and Duties on Electricity	8,00,50	2.13	2.53
Other Taxes and Duties on Commodities and Services	6,56,47	1.74	2.08
<b>Total—A. Tax Revenue</b>	<b>2,20,24,62</b>	<b>58.51</b>	<b>69.72</b>
<b>B. Non-Tax Revenue—</b>			
<b>(i) Interest Receipts, Dividends and Profits</b>			
	26,63,13	7.08	8.43
<b>(ii) Administrative Services</b>			
	3,95,44	1.05	1.25

**STATEMENT NO. 9—STATEMENT OF REVENUE AND  
EXPENDITURE UNDER DIFFERENT HEADS FOR THE  
YEAR 1976-77 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'd.</i></b>			
(iii) Pensions and Miscellaneous General Services	1,87,19	0.50	0.59
(iv) Social and Community Services	7,58,22	2.01	2.40
(v) Economic Services—			
General Economic Services	66,93	0.18	0.21
Agriculture and Allied Services	6,99,22	1.86	2.21
Industry and Minerals	1,06,84	0.28	0.34
Water and Power Development	8,29,27	2.20	2.63
Transport and Communications	20,52,86	5.45	6.50
<b>Total—B. Non-Tax Revenue</b>	<b>77,59,10</b>	<b>20.61</b>	<b>24.56</b>
<b>C. Grants-in-aid and Contributions</b>	<b>78,57,68</b>	<b>20.88</b>	<b>24.88</b>
<b>GRAND TOTAL—REVENUE</b>	<b>3,76,41,40</b>	<b>100.00</b>	<b>119.16</b>



**STATEMENT NO. 9—STATEMENT OF REVENUE AND  
EXPENDITURE UNDER DIFFERENT HEADS FOR THE  
YEAR 1976-77 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	2,48,05	0.66	0.78
Stamps and Registration	18,75	0.05	0.06
Collection of other Taxes on Property and Capital transactions	50	..	..
(iii) Collection of Taxes on Commodities and Services—			
State Excise	65,16	0.18	0.21
Sales Tax	1,36,45	0.36	0.43
Taxes on Vehicles	18,89	0.05	0.06
Other Taxes and Duties on Commodities and Services	22,88	0.06	0.07
(iv) Other Fiscal Services	11,86	0.03	0.04
<b>Total—Fiscal Services</b>	<b>5,22,54</b>	<b>1.39</b>	<b>1.65</b>
Interest payments and servic- ing of debt	40,18,55	10.68	12.72
Organs of State	3,58,47	0.95	1.14
Administrative Services	33,80,23	8.98	10.70
Pensions and Miscellaneous General Services	4,49,65	1.19	1.42
Social and Community Services	1,32,53,84	35.21	41.96

**STATEMENT NO. 9—STATEMENT OF REVENUE AND EXPENDITURE UNDER DIFFERENT HEADS FOR THE YEAR 1976-77 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	3,62,85	0.96	1.15
Agriculture and Allied Services	32,80,20	8.71	10.38
Industry and Minerals	4,06,09	1.08	1.28
Water and Power Development	15,94,65	4.24	5.05
Transport and Communications	38,94,84	10.35	12.33
<b>Total</b>	<b>95,38,63</b>	<b>25.34</b>	<b>30.19</b>
<b>Grants-in-aid and Contributions</b>	<b>68,21</b>	<b>0.18</b>	<b>0.22</b>
<b>GRAND TOTAL—EXPENDITURE (REVENUE ACCOUNT)</b>	<b>3,15,90,12</b>	<b>83.92</b>	<b>100.00</b>

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

Particulars	Actuals for 1976-77		Total
	Charged	Voted	
	Rs.	Rs.	
Expenditure Heads (Revenue Account)	41,57,42,994	2,74,32,68,612	3,15,90,11,606 (c)
Expenditure Heads (Capital Account)	3,04,569	85,97,28,500	86,00,33,069 (d)
Disbursements under Public Debt (a)	3,22,98,75,990	..	3,22,98,75,990
Loans and Advances (b)	..	91,62,52,315	91,62,52,315 (e)
<b>Total</b>	<b>3,64,59,23,553</b>	<b>4,51,92,49,427</b>	<b>8,16,51,72,980</b>

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

**E. Public Debt—**

Internal Debt of State Government	2,79,87,88,366	..	2,79,87,88,366
Loans and Advances from the Central Government	43,10,87,624	..	43,10,87,624
<b>Total</b>	<b>3,22,98,75,990</b>	<b>..</b>	<b>3,22,98,75,990</b>

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

(c) Includes Rs. 2,36,231 spent from out of advance from the Contingency Fund during 1975-76 and recouped to the Fund during 1976-77.

(d) Includes Rs. 5,34,000 spent from out of advance from the Contingency Fund during 1975-76 and recouped to the Fund during 1976-77.

(e) Includes Rs. 76,44,000 spent from out of advance from the Contingency Fund during 1975-76 and recouped to the Fund during 1976-77.

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

Heads	Actuals for 1976-77
	Rs.
<b>RECEIPT HEADS (REVENUE ACCOUNT)—</b>	
<b>A. Tax Revenue*—</b>	
(a) Taxes on income and expenditure—	
<b>021. Taxes on Income other than Corporation Tax—</b>	
Share of net proceeds assigned to States ..	17,93,60,000
Total (021) ..	<u>17,93,60,000</u>
<b>028. Other Taxes on Income and Expenditure—</b>	
Taxes on Professions, Trades, Callings and Employment ..	—240 (†)
Total (028) ..	<u>—240</u>
Total-(a) Taxes on income and expenditure ..	<u>17,93,59,760</u>
(b) Taxes on Property and Capital transactions—	
<b>029. Land Revenue—</b>	
Land Revenue/Tax ..	2,14,46,272
Rates and Cesses on Land ..	85,266
Receipts from Management of Ex-zamindari Estates ..	7,331
Other receipts ..	15,19,941
<i>Deduct</i> —Portion of land revenue due to irrigation works ..	—68,017
Total (029) ..	<u>2,29,90,793</u>
<b>030. Stamps and Registration Fees—</b>	
<b>B. Stamps—Judicial—</b>	
Court fees realised in Stamps ..	1,34,09,906
Sale of Stamps ..	3,19,410
Other receipts ..	6,76,897
Total—B ..	<u>1,44,06,213</u>
<b>C. Stamps—Non-Judicial—</b>	
Sale of Stamps ..	12,64,01,669
Duty on impressing of documents ..	75,29,923
Other receipts ..	15,71,534
Total—C ..	<u>13,55,03,126</u>

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

(†) Represents the amount booked against sub-head '*Deduct—Refunds.*'

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

Heads	Actuals for 1976-77 Rs.
<b>A. Tax Revenue—<i>concl.</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 ..	2,15,12,928
Other receipts ..	13,83,658
	<hr/>
Total—D ..	- 2,28,96,586
	<hr/>
Total (030) ..	17,28,05,925
	<hr/>
<b>031. Estate Duty—</b>	
<b>A. Agricultural Land—</b>	
Share of net proceeds assigned to State/Union Territory Governments ..	10,79,000
<b>B. Property other than Agricultural Land—</b>	
Share of net proceeds assigned to States ..	22,43,000
	<hr/>
Total (031) ..	33,22,000
	<hr/>
<b>035. Taxes on Immovable Property other than Agricultural Land—</b>	
Ordinary Collections ..	19,125
	<hr/>
Total (035) ..	19,125
	<hr/>
Total-(b) Taxes on Property and Capital transactions	19,91,37,843
	<hr/>
<b>(c) Taxes on commodities and services—</b>	
<b>039. State Excise—</b>	
Country spirits ..	34,01,37,917.
Malt liquor ..	1,25,19,933
Foreign liquors and spirits ..	10,56,75,265
Commercial and denatured spirits and medicated wines ..	18,50,446
Medicinal and toilet preparations containing alcohol, opium, etc. ..	68,591
Opium, hemp and other drugs ..	1,59,746
Fines and confiscations ..	2,54,204
Other receipts ..	2,97,91,962
	<hr/>
Total (039) ..	49,04,58,064
	<hr/>

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

Heads	Actuals for 1976-77 Rs.
<b>A. Tax Revenues—<i>contd.</i></b>	
<b>(c) Taxes on commodities and services—<i>contd.</i></b>	
<b>040. Sales Tax—</b>	
Receipts under the Central Sales Tax Act ..	18,98,31,152
Receipts under the State Sales Tax Acts ..	71,47,46,267
Tax on sale of motor spirits and lubricants ..	5,66,60,529
Other receipts ..	3,058
Total (040) ..	<u>96,12,41,006</u>
<b>041. Taxes on vehicles—</b>	
Receipts under the Indian Motor Vehicles Act	2,54,85,905
Receipts under the State Motor Vehicles Taxation Acts ..	3,53,34,540
Other receipts ..	27,72,939
Total (041) ..	<u>6,35,93,384</u>
<b>042. Taxes on Goods and Passengers—</b>	
Tax collections ..	16,25,27,602
Other receipts ..	4,47,505
Total (042) ..	<u>16,29,75,107</u>
<b>043. Taxes and Duties on Electricity—</b>	
Taxes on consumption and sale of Electricity ..	7,58,50,403
Fees under the Indian Electricity Rules ..	38,85,826
Fees for the electrical inspection of cinemas ..	1,56,264
Other receipts ..	1,57,821
Total (043) ..	<u>8,00,50,314</u>

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

Heads	Actuals for 1976-77 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 ..	5,95,63,839
Other receipts ..	60,82,850
Total (045) ..	<u>6,56,46,689</u>
Total-(c) Taxes on commodities and services ..	<u>1,82,39,64,564</u>
Total—A. Tax Revenue ..	<u>2,20,24,62,167</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 ..	7,53,47,934
Interest from Public sector and other undertakings	10,12,87,238
Interest from Local bodies ..	85,57,679
Interest from co-operative societies ..	5,45,679
Interest from cultivators ..	38,44,569
Interest realised on investment of cash balances*	11,69,900
Interest realised on investment of balances in the sinking funds ..	30,12,305
Other receipts ..	6,15,70,005
<i>Deduct—Refunds</i> ..	—14,559
Total (049) ..	<u>25,53,20,750</u>
 <b>050. Dividends and Profits—</b>	
Dividends from Public Undertakings ..	12,872
Dividends from other investments ..	1,09,79,454
Total (050) ..	<u>1,09,92,326</u>
Total-(b) Interest Receipts, Dividends and Profits	<u>26,63,13,076</u>

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

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

Heads	Actuals for 1976-77 Rs.
<b>B. Non-Tax Revenue—contd.</b>	
<b>(c) Other Non-Tax Revenue—</b>	
<b>(i) General Services—</b>	
<b>051. Public Service Commission—</b>	
State Public Service Commission ..	2,90,849
Total (051) ..	<u>2,90,849</u>
<b>055. Police—</b>	
Police supplied to other Governments ..	20,52,232
Police supplied to other parties ..	1,13,953
Receipts under Arms Act ..	2,45,448
Fees, Fines and Forfeitures ..	11,983
Other receipts ..	37,14,390
<i>Deduct—Refunds</i> ..	<u>—1,09,492</u>
Total (055) ..	<u>60,28,514</u>
<b>056. Jails—</b>	
Services and services fees ..	4,64,735
Sale of Jail manufactures ..	47,87,280
Other receipts ..	11,51,725
<i>Deduct—Refunds</i> ..	<u>—720</u>
Total (056) ..	<u>64,03,020</u>
<b>057. Supplies and Disposals -</b>	
Other receipts ..	2,08,773
<i>Deduct—Refunds</i> ..	<u>—273</u>
Total (057) ..	<u>2,08,500</u>



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

Heads	Actuals for 1976-77 Rs.
<b>B. Non-Tax Revenue—contd.</b>	
<b>(c) Other Non-Tax Revenue—contd.</b>	
<b>(i) General Services—contd.</b>	
<b>058. Stationery and Printing—</b>	
Stationery receipts ..	9,23,220
Sale of Gazettes, etc. ..	7,08,513
Other Press receipts ..	11,05,695
Other receipts ..	17,63,740
<i>Deduct</i> —Refunds ..	—98,012
<b>Total (058)</b> ..	<u>44,02,796</u>
<b>059. Public Works—</b>	
Rents ..	1,86,139
Hire charges of Machinery and equipment ..	98,271
Recovery of centage charges ..	51,68,716
Other receipts ..	23,78,212
<i>Deduct</i> —Refunds ..	—1,27,612
<b>Total (059)</b> ..	<u>77,03,726</u>
<b>065. Other Administrative Services—</b>	
<b>A. Administration of Justice—</b>	
Services and Service fees ..	17,108
Fines and forfeitures ..	49,00,748
Other receipts ..	1,60,562
<i>Deduct</i> —Refunds ..	—5,17,383
<b>Total—A</b> ..	<u>45,61,035</u>

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

Heads	Actuals for 1976-77 Rs.
<b>B. Non-Tax Revenue—contd.</b>	
<b>(c) Other Non-Tax Revenue—contd.</b>	
<b>(i) General Services —contd.</b>	
<b>065. Other Administrative Services—concl'd.</b>	
<b>B. Elections—</b>	
Sale proceeds of election forms and documents	51,230
Fees, fines and forfeitures	7,800
Other receipts	11,026
<i>Deduct—Refunds</i>	<i>—54,442</i>
<b>Total—B</b>	<b>15,614</b>
<b>C. Other Services—</b>	
Receipts from the Central Government for adminis- tration of Central Acts and Regulations	668
Receipts under Explosives Act	2,325
Civil Defence	66,249
Fees for Government Audit	39,74,967
Receipts from Guest houses, Government hostels, etc.	4,13,554
Other receipts	56,01,250
<i>Deduct—Refunds</i>	<i>—1,28,561</i>
<b>Total—C</b>	<b>99,30,452</b>
<b>Total (065)</b>	<b>1,45,07,101</b>
<b>066. Contributions and recoveries towards pension and other Retirement Benefits—</b>	
Subscriptions and contributions	26,11,238
Other receipts	4,18,617
<b>Total (066)</b>	<b>30,29,855</b>

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

Heads	Actuals for 1976-77 Rs.
<b>B. Non-Tax Revenue— <i>contd.</i></b>	
<b>(c) Other Non-Tax Revenue— <i>contd.</i></b>	
<b>(i) General Services— <i>concl.</i></b>	
<b>068. Miscellaneous General Services —</b>	
State Lotteries	.. 36,60,640
Unclaimed Deposits	.. 37,42,880
Sale of land and property	.. 2,62,586
Receipts relating to guarantees given by Government	.. 87,77,165
Other receipts	.. 23,74,801
<i>Deduct</i> —Refunds	.. -31,29,100
Total (068)	.. <u>1,56,88,972</u>
Total-(i) General Services	.. <u>5,82,63,333</u>
 <b>(ii) Social and Community Services—</b>	
<b>077. Education—</b>	
<b>A. Primary Education —</b>	
Tuition and other fees	.. 2,66,129
Other receipts	.. 7,54,060
<i>Deduct</i> —Refunds	.. -1,716
Total—A	.. <u>10,18,473</u>
<b>B. Secondary Education—</b>	
Tuition and other fees	.. 40,89,891
Text Book Receipts	.. 76,255
Other receipts	.. 30,70,945
<i>Deduct</i> —Refunds	.. -42,604
Total—B	.. <u>71,94,487</u>
<b>C. Special Education—</b>	
Tuition and other fees	.. 67,481
Other receipts	.. 1,16,625
Total—C	.. <u>1,84,106</u>

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

Heads	Actuals for 1976-77
	Rs.
<b>B. Non-Tax Revenue—contd.</b>	
<b>(c) Other Non-Tax Revenue—contd.</b>	
<b>(ii) Social and Community Services—contd.</b>	
<b>077. Education—concl'd.</b>	
<b>E. University and other Higher Education—</b>	
Tuition and other Fees—Government Colleges	26,82,329
Tuition and other Fees — Institutes of Higher Learning	.. 96,114
Other receipts	.. 10,72,117
Deduct —Refunds	.. -19,477
Total—E	.. 38,31,083
<hr/>	
<b>F. Technical Education—</b>	
Tuition and other Fees	.. 3,47,716
Other receipts	.. 7,54,938
Deduct —Refunds	.. -453
Total—F	.. 11,02,201
<hr/>	
<b>G. General—</b>	
Receipts from Sports and Youth Welfare activities	.. 1,45,980
Other receipts	.. 3,09,892
Deduct—Refunds	.. -20,839
Total—G	.. 4,35,033
Total (077)	.. 1,37,65,383
<hr/>	
<b>078. Art and Culture—</b>	
Archives and Museums	.. 6,621
Public Libraries	.. 18,006
Other receipts	.. 28,537
Deduct —Refunds	.. -20
Total (078)	.. 53,144
<hr/>	

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

Heads	Actuals for 1976-77 Rs.
<b>B. Non-Tax Revenue—contd.</b>	
(c) Other Non-Tax Revenue—contd.	
(ii) Social and Community Services—contd.	
<b>080. Medical—</b>	
<b>A. Allopathy—</b>	
Tuition and other fees for medical education ..	4,02,391
Receipts from Patients for Hospital and Dispensary Services ..	41,97,588
Receipts from Employees' State Insurance Scheme ..	98,06,647
Other receipts ..	17,76,993
Deduct—Refunds ..	—78,399
	<hr/>
Total—A ..	1,61,05,220
	<hr/>
<b>B. Other systems of Medicine—</b>	
Ayurvedic ..	1,78,366
Deduct—Refunds ..	—120
	<hr/>
Total—B ..	1,78,246
	<hr/>
Total (080) ..	1,62,83,466
	<hr/>
<b>081. Family Planning</b>	
Other receipts ..	5,16,682
Deduct—Refunds ..	—2,749
	<hr/>
Total (081) ..	5,13,933
	<hr/>
<b>082. Public Health, Sanitation and Water Supply—</b>	
Services and Service Fees ..	4,60,640
Sale of Sera and Vaccines, etc. ..	67,214
Receipts from Sewerage Schemes ..	29,056
Receipts from Urban Water Supply Schemes ..	3,68,582

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

Heads	Actuals for 1976-77
	Rs.
<b>B. Non-Tax Revenue—<i>contd.</i></b>	
(c) Other Non-Tax Revenue— <i>contd.</i>	
(ii) Social and Community Services— <i>contd.</i>	
<b>082. Public Health, Sanitation and Water Supply—<i>concl.</i></b>	
Receipts from Rural Water Supply Schemes ..	5,33,794
Receipts from Public Health Laboratories ..	28,330
Fees, fines, etc. ..	1,17,598
Other receipts ..	1,35,63,189
<i>Deduct</i> —Refunds ..	—6,787
Total (082) ..	<u>1,51,61,616</u>
<b>083. Housing</b>	
Receipts from Government Residential buildings ..	23,86,203
Other receipts ..	51,737
Total (083) ..	<u>24,37,940</u>
<b>084. Urban Development—</b>	
Other receipts ..	98,632
<i>Deduct</i> —Refunds ..	—4,933
Total (084) ..	<u>93,699</u>
<b>085. Information and Publicity—</b>	
Receipts from films ..	5,475
Receipts from publications ..	99,250
Other receipts ..	2,13,906
Total (085) ..	<u>3,18,631</u>

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

Heads	Actuals for 1976-77
	Rs.
<b>B. Non-Tax Revenue—contd.</b>	
<b>(c) Other Non-Tax Revenue—contd.</b>	
<b>(ii) Social and Community Services—concl'd.</b>	
<b>087. Labour and Employment—</b>	
Receipts under Labour laws	.. 7,687
Fees for registration of Trade Unions	.. 5,422
Fees for inspection of Steam Boilers	.. 2,25,048
Fees realised under the Factory Act	.. 8,80,923
Examination fees under Mines Act	.. 6,162
Fees under Contract Labour (Regulation and abolition) Rules	.. 11,763
Other receipts	.. 28,62,291
<i>Deduct—Refunds</i>	.. —204
Total (087)	.. <u>39,99,092</u>
<b>088. Social Security and Welfare—</b>	
Civil Supplies	.. 14,73,662
Relief and rehabilitation of displaced persons	.. 1,52,94,687
Receipts from schemes for welfare of scheduled castes, scheduled tribes and backward classes	.. 4,23,965
Receipts from correctional Homes	.. 149
Other receipts	.. 10,88,368
<i>Deduct—Refunds</i>	.. —2,60,888
Total (088)	.. <u>1,80,19,943</u>
<b>095. Other Social and Community Services—</b>	
Receipts from Zoological and Public Gardens	.. 375
Other receipts	.. 51,77,753
<i>Deduct—Refunds</i>	.. —3,284
Total (095)	.. <u>51,74,844</u>
Total-(ii) Social and Community Services	.. <u>7,58,21,691</u>

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

Heads	Actuals for 1976-77 Rs.
<b>B. Non-Tax Revenue—<i>contd.</i></b>	
<b>(c) Other Non-Tax Revenue—<i>contd.</i></b>	
<b>(iii) Economic Services—</b>	
<b>098. Co-operation—</b>	
Audit Fees ..	46,52,788
Other receipts ..	7,36,238
<i>Deduct</i> —Refunds ..	—494
Total (098) ..	<u>53,88,532</u>
<b>104. Other General Economic Services—</b>	
Regulation of other business undertakings ..	95,474
Fees for stamping Weights and Measures ..	11,15,876
Other receipts ..	93,338
<i>Deduct</i> Refunds ..	—157
Total (104) ..	<u>13,04,531</u>
<b>105. Agriculture—</b>	
Sale of Seeds ..	46,02,826
Sale of manures and fertilizers ..	90,89,097
Receipts from agricultural farms ..	10,21,263
Receipts from commercial crops ..	29,98,134
Receipts from horticulture ..	8,45,918
Receipts from plant protection services ..	85,029
Quality control ..	2,40,010
Other services and service fees ..	200
Grants from Indian Council of Agricultural Research ..	89,175
Other receipts ..	1,33,04,435
<i>Deduct</i> —Refunds ..	—12,417
Total (105) ..	<u>3,22,63,670</u>



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

Heads	Actuals for 1976-77
	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	.. 3,53,266
Receipts from Tube-Well Schemes	.. 36,43,105
Receipts from Soil Conservation Schemes	.. 9,86,641
Other receipts	.. 13,15,019
<i>Deduct—Refunds</i>	.. —8,693
Total (106)	.. <u>62,89,338</u>
<b>109. Food—</b>	
Other receipts	.. 1,00,54,979
Total (109)	.. <u>1,00,54,979</u>
<b>110. Animal Husbandry—</b>	
Fees for Veterinary Education	.. 2,507
Services and Service Fees	.. 26,763
Receipts from cattle development	.. 18,77,684
Receipts from poultry development	.. 7,74,775
Receipts from sheep and wool development	.. 18,55,427
Receipts from piggery development	.. 1,11,130
Receipts from other livestock development	.. 3,36,936
Receipts from fodder and feed development	.. 52,143
Other receipts	.. 7,30,468
Total (110)	.. <u>57,67,833</u>

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

Heads	Actuals for 1976-77
	Rs.
<b>B. Non-Tax Revenue—contd.</b>	
<b>(c) Other Non-Tax Revenue—contd.</b>	
<b>(iii) Economic Services—contd.</b>	
<b>111. Dairy Development—</b>	
Dairy development ..	12,143
Other receipts ..	25,608
Total (111) ..	<hr/> 37,751 <hr/>
<b>112. Fisheries—</b>	
Rents ..	2,59,001
Licence fees, fines, etc. ..	2,18,193
Sale of fish, fish seeds, etc. ..	1,15,831
Services and service fees ..	1,000
Other receipts ..	4,55,418
<i>Deduct—Refunds</i> ..	-1,920
Total (112) ..	<hr/> 10,47,523 <hr/>
<b>113. Forest—</b>	
Sale of timber and other forest produce ..	1,14,03,785
Receipts from farm forestries ..	7,13,539
Other receipts ..	7,80,679
<i>Deduct—Refunds</i> ..	-5,280
Total (113) ..	<hr/> 1,28,92,723 <hr/>
<b>114. Community Development—</b>	
Receipts from Community Development Projects ..	1,77,107
Receipts under Panchayati Raj Acts ..	1,81,027
Other receipts ..	12,38,095
<i>Deduct—Refunds</i> ..	-28,363
Total (114) ..	<hr/> 15,67,866 <hr/>

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

Heads	Actuals for 1976-77
	Rs.
<b>B. Non-Tax Revenue—contd.</b>	
<b>(c) Other Non-Tax Revenue—contd.</b>	
<b>(iii) Economic Services—contd.</b>	
<b>120. Industries—</b>	
<b>A. General—</b>	
Licence fees	.. 80
Receipts under the Petroleum Act	.. 8,002
Receipts under the Rice Milling Industries (Regulation) Act	.. 1,485
Other receipts	.. 27,006
Total (120)	.. <u>36,573</u>
<b>121. Village and Small Industries—</b>	
Industrial Estates	.. 9,47,158
Small Scale Industries	.. 20,84,367
Handloom Industries	.. 3,76,348
Handicrafts Industries	.. 34,837
Other village Industries	.. 16,041
Other receipts	.. 67,58,139
<i>Dedu</i> —Refunds	.. —8,063
Total (121)	.. <u>1,02,08,827</u>
<b>128. Mines and Minerals—</b>	
Mineral concession fees, rents and royalties	.. 3,82,250
Other receipts	.. 63,072
<i>Deduct</i> —Refunds	.. —6,835
Total (128)	.. <u>4,38,487</u>

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

Heads	Actuals for 1976-77
	Rs.
<b>B. Non-Tax Revenue—contd.</b>	
<b>(c) Othes Non-Tax Revenue—contd.</b>	
<b>(iii) Economic Services—contd.</b>	
<b>131. Water and Power Development Services—</b>	
Other receipts ..	1,22,027
Total (131) ..	<u>1,22,027</u>
<b>132. Multipurpose River Projects—</b>	
<b>Bhakra-Nangal Project—</b>	
Unit No. 1 Bhakra Dam ..	3,37,568
Unit No. 3 Nangal Hydrel Channel ..	11,528
Unit No. 6 Bhakra Canal ..	77,30,955
Unit No. 7 Bist Doab Canal ..	23,08,263
Total—Bhakra -Nangal Project ..	<u>1,03,88,314</u>
<b>Thein Dam Project—</b>	
Thein Dam ..	6,367
Total—Thein Dam Project ..	<u>6,367</u>
Total (132) ..	<u>1,03,94,681</u>
<b>133. Irrigation, Navigation, Drainage and Flood Control Projects—</b>	
<b>A. Irrigation Projects—Commercial—</b>	
Sirhind Canal ..	4,43,40,675
Upper Bari Doab Canal ..	1,86,29,672
Sutlej Valley Project ..	65,18,325
Harike Project ..	15,38,594
Banur Canal System ..	1,19,402
Other receipts ..	5,42,730
Total-A ..	<u>7,16,89,398</u>

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

Heads	Actuals for 1976-77
	Rs.
<b>B. Non-Tax Revenue—contd.</b>	
<b>(c) Other Non-Tax Revenue—contd.</b>	
<b>(iii) Economic Services—contd.</b>	
<b>133. Irrigation, Navigation, Drainage and Flood Control Projects—concl'd.</b>	
<b>B. Irrigation Projects—Non-Commercial— Other receipts</b>	2,17,446
<b>Total—B</b>	2,17,446
<b>F. Drainage Projects-Non Commercial— Drainage Projects</b>	5,03,134
<b>Total—F</b>	5,03,134
<b>Total (133)</b>	7,24,09,978
<b>136. Civil Aviation— Services and service fees</b>	1,66,315
<b>Other receipts</b>	23,833
<b>Total (136)</b>	1,90,148
<b>137. Roads and Bridges— Tolls on roads</b>	8,271
<b>Other receipts</b>	32,075
<b>Total (137)</b>	40,346
<b>138. Road and Water Transport Services— Government Central Workshop</b>	4,25,441
<b>Punjab Roadways, Amritsar</b>	2,06,93,716
<b>Punjab Roadways, Jullundur</b>	2,54,08,610
<b>Punjab Roadways, Chandigarh</b>	2,23,80,815
<b>Punjab Roadways, Pathankot</b>	2,09,79,911
<b>Punjab Roadways, Moga</b>	1,64,13,791
<b>Punjab Roadways, Ludhiana</b>	2,28,72,953
<b>Punjab Roadways, Hoshiarpur</b>	1,85,02,356
<b>Punjab Roadways, Ferozepur</b>	1,52,21,409
<b>Punjab Roadways, Batala</b>	1,41,41,140
<b>Punjab Roadways, Muktsar</b>	13,29,915
<b>Punjab Roadways, Tarn Taran</b>	1,46,57,070
<b>Punjab Roadways, Nawan Shahr</b>	1,06,57,069
<b>Total (138)</b>	20,36,84,196

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

Heads	Actuals for 1976-77 Rs.
<b>B. Non-Tax Revenue—<i>concl'd.</i></b>	
<b>(c) Other Non-Tax Revenue—<i>concl'd.</i></b>	
<b>(iii) Economic Services—<i>concl'd.</i></b>	
<b>139. Tourism—</b>	
Receipts from Tourist transport ..	5,64,179
Rent and catering receipts ..	5,64,072
Other receipts ..	2,43,577
Total (139) ..	13,71,828
Total—(iii) Economic Services ..	37,55,11,837
Total—(c) Other Non-Tax Revenue ..	50,95,96,861
Total—B. Non-Tax Revenue ..	77,59,09,937
<b>C. Grants-in-aid and Contributions—</b>	
<b>160. Grants-in-aid from Central Government—</b>	
<b>A. Non-Plan Grants—</b>	
Grants in lieu of Tax on Railway passenger fare ..	82,22,000
Grants from Central Road Fund ..	48,00,000
University and other Higher Education ..	60,00,000
Police ..	10,00,000
Sports and Youth Welfare ..	34,80,000
Art and Culture ..	1,24,100
Relief and Rehabilitation of Displaced persons ..	30,03,120
Social Welfare ..	1,00,000
Other General Economic Services ..	6,947
Food ..	34,47,23,651
Water Development ..	70,000
Other grants ..	76,000
Total—A ..	37,16,05,818
<b>B. Grants for State/Union Territory Plan Schemes—</b>	
Block grants ..	8,76,00,000
Total—B ..	8,76,00,000

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

Heads	Actuals for 1976-77
	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—</b>	
Special Education	3,90,771
University and other Higher Education	5,50,000
Sports and Youth Welfare	7,37,865
Social Welfare	32,000
Other General Economic Services	76,700
Agriculture	73,58,018
Animal Husbandry	10,00,000
Fisheries	5,43,000
Community Development Programmes	1,16,791
Village and Small Industries	1,50,000
Water Development	1,66,000
Roads and Bridges	4,19,24,000
Other grants	12,97,252
Total—C	5,43,42,397
<b>D. Grants for Centrally Sponsored Plan Schemes—</b>	
Grants under the proviso to Article 275(1) of the Constitution	30,00,000
Special Education	24,065
Secondary Education	8,000
Allopathy	32,78,000
Family Planning	3,09,02,135
Public Health and Sanitation	84,19,317
Sewerage and Water Supply	19,33,209

**ii—DETAILED ACCOUNT OF REVENUE BY  
MINOR HEADS—concl'd.**

heads	Actuals for 1976-77
	Rs.
<b>and Contributions—concl'd.</b>	
<b>aid from Central Government—concl'd.</b>	
<b>Centrally Sponsored Plan Schemes—concl'd.</b>	
Scheduled Castes, Scheduled Tribes and Backward Classes ..	1,80,000
fare ..	70,000
..	64,39,909
Husbandry ..	10,21,700
st ..	24,78,000
Community Development Programmes ..	9,75,000
Village and Small Industries ..	8,06,000
Total—D ..	5,95,35,335
Total (160) ..	57,30,83,550
<b>162. States' Share of Union Excise Duties—</b>	
States' share of Basic Union Excise Duties ..	14,46,42,648
Additional Excise Duties in lieu of Sales Tax ..	6,80,41,748
Total (162) ..	21,26,84,396
Total—C. Grants-in-aid and Contributions ..	78,57,67,946
Total—Receipt Heads (Revenue Account) ..	3,76,41,40,050



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

**Bold figures represent charged expenditure**

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
<b>EXPENDITURE HEADS (REVENUE ACCOUNT)—</b>			
<b>A. General Services—</b>			
<b>(a) Organs of State—</b>			
<b>211. Parliament/State/Union Territory Legislatures—</b>			
<b>B. State/Union Territory Legislatures—</b>			
Legislative Assembly ..	61,838 } 16,06,706	..	16,68,544
Legislature Secretariat ..	23,98,130	..	23,98,130
<b>₹ Total (211) ..</b>	<b>61,838 } 40,04,836</b>	<b>..</b>	<b>40,66,674</b>
<b>212. President, Vice-President/ Governor/Administrator of Union Territories—</b>			
<b>C. Governor/Administrator of Union Territories—</b>			
Emoluments and Allowances of the Governor/Adminis- trator of Union Territories	66,000	..	66,000
Secretariat ..	3,30,367	..	3,30,367
House-hold establishment	1,88,829	..	1,88,829
Sumptuary allowance ..	13,995	..	13,995
Medical facilities ..	71,896	..	71,896
Entertainment expenses ..	2,992	..	2,992
Expenditure from Contract Allowance	1,13,245	..	1,13,245
Tour expenses ..	1,02,343	..	1,02,343
Discretionary grants ..	3,00,000	..	3,00,000
<b>Total (212) ..</b>	<b>11,89,667</b>	<b>..</b>	<b>11,89,667</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>A. General Services—contd..</b>			
<b>(a) Organs of State—contd.</b>			
<b>213. Council of Ministers—</b>			
Salary of Ministers and Deputy Ministers ..	3,22,078	..	3,22,078
Sumptuary and other allowances ..	6,000	..	6,000
Tour expenses ..	3,70,771	..	3,70,771
Entertainment and hospitality expenses ..	119	..	119
Discretionary grant by Ministers ..	35,93,780	..	35,93,780
Other expenditure ..	24,37,627	..	24,37,627
<b>Total (213) ..</b>	<b>67,30,375</b>	<b>..</b>	<b>67,30,375</b>
<b>214. Administration of Justice—</b>			
High Courts ..	44,52,611	..	44,52,611
Civil and Sessions Courts ..	1,15,35,290	..	1,15,35,290
Small Causes Courts ..	1,60,369	..	1,60,369
Criminal Courts ..	1,51,094	..	1,51,094
Administrators General and Official Trustees ..	44,904	..	44,904
Legal Advisers and Counsels ..	49,91,218	..	49,91,218
<b>Total (214) ..</b>	<b>44,52,611</b> <b>1,68,82,875</b> }	<b>..</b>	<b>2,13,35,486</b>
<b>215. Elections—</b>			
Electoral Officers ..	10,23,347	..	10,23,347
Preparation and printing of electoral rolls ..	3,98,001	..	3,98,001
Charges for conduct of election to Parliament ..	9,35,931	..	9,35,931

**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>(a) Organs of State—concl'd.</b>			
<b>215. Elections—concl'd.</b>			
Charges for conduct of election to State/Union Territory Legislatures ..	1,66,949	..	1,66,949
<b>Total (215) ..</b>	<b>25,24,228</b>	<b>..</b>	<b>25,24,228</b>
<b>Total—(a) Organs of State ..</b>	<b>57,04,116</b> <b>3,01,42,314</b> }	<b>..</b>	<b>3,58,46,430</b>
<b>(b) Fiscal Services—</b>			
<b>(ii) Collection of Taxes on Property and Capital Transactions—</b>			
<b>229. Land Revenue—</b>			
Direction and Administration	1,10,972	..	1,10,972
Land records ..	13,748 2,34,46,422 } ..	..	2,34,60,170
Other expenditure ..	2,668 12,31,193 } ..	..	12,33,861
<b>Total (229) ..</b>	<b>16,416</b> <b>2,47,88,587</b> }	<b>..</b>	<b>2,48,05,003</b>
<b>230. Stamps and Registration—</b>			
<b>B. Stamps—Judicial—</b>			
Direction and Administration	33,900	..	33,900
Expenses on sale of stamps ..	75,070	..	75,070
<b>Total—B ..</b>	<b>1,08,970</b>	<b>..</b>	<b>1,08,970</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>A. General Services—<i>contd.</i></b>			
<b>(b) Fiscal Services—<i>contd.</i></b>			
<b>(ii) Collection of Taxes on Property and Capital Tran- sactions—<i>concl.</i></b>			
<b>230. Stamps and Registration— <i>concl.</i></b>			
<b>C. Stamps—Non-Judicial—</b>			
Direction and Administration	34,016	..	34,016
Expenses on sale of stamps ..	16,63,458	..	16,63,458
Total—C ..	16,97,474	..	16,97,474
<b>D. Registration—</b>			
Direction and Administration	68,351	..	68,351
Total—D ..	68,351	..	68,351
Total (230) ..	18,74,795	..	18,74,795
<b>235. Collection of other Taxes on Property and Capital transactions—</b>			
<b>Taxes on Immovable Property other than Agricultural land ..</b>			
	50,000	..	50,000
Total (235) ..	50,000	..	50,000
<b>(iii) Collection of Taxes on Commodities and Services—</b>			
<b>239. State Excise—</b>			
Direction and Administration	63,43,347	..	63,43,347
Purchase of liquor and spirits	1,68,000	..	1,68,000
Purchase of opium, etc. ..	5,000	..	5,000
Total (239) ..	65,16,347	..	65,16,347

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>A. General Services—<i>contd.</i></b>			
<b>(b) Fiscal Services—<i>concl.</i></b>			
<b>(iii) Collection of Taxes on Commodities and Services—<i>concl.</i></b>			
<b>240. Sales Tax—</b>			
Direction and Administration	25,51,876	..	25,51,876
Collection charges ..	1,10,92,432	..	1,10,92,900
	468		
<b>Total (240)</b> ..	<b>1,36,44,308</b>	..	<b>1,36,44,776</b>
<b>241. Taxes on Vehicles—</b>			
Collection charges ..	31,284	..	31,284
Inspection of motor vehicles	18,58,007(a)	..	18,58,007
<b>Total (241)</b> ..	<b>18,89,291</b>	..	<b>18,89,291</b>
<b>245. Other Taxes and Duties on Commodities and Services—</b>			
Collection charges—Entertainment Tax ..	5,092	..	5,092
Collection charges—Electricity Duty ..	6,26,670	..	6,26,670
Collection charges—Taxes on Goods and Passengers ..	16,56,442	..	16,56,442
<b>Total (245)</b> ..	<b>22,88,204</b>	..	<b>22,88,204</b>
<b>(iv) Other Fiscal Services—</b>			
<b>247. Other Fiscal Services—</b>			
Promotion of Small Savings	11,85,687	..	11,85,687
<b>Total (247)</b> ..	<b>11,85,687</b>	..	<b>11,85,687</b>
<b>Total (b) Fiscal Services</b> ..	<b>5,22,37,219</b>	..	<b>5,22,54,103</b>
	16,884		

(a) Includes Rs. 24,986 spent from out of advance from the Contingency Fund during 1975-76 and recouped to the Fund during 1976-77.

**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—</b>			
<b>248. Appropriation for reduction or avoidance of debt—</b>			
Sinking Funds ..	4,82,21,000	..	4,82,21,000
Other appropriations ..	29,58,000	..	29,58,000
<b>Total (248) ..</b>	<b>5,11,79,000</b>	<b>..</b>	<b>5,11,79,000</b>
<b>249. Interest Payments—</b>			
<b>A. Interest on Internal Debt.—</b>			
Interest on Market Loans ..	3,64,74,794	..	3,64,74,794
Discount on Loans ..	5,27,552	..	5,27,552
Interest on other Internal debts ..	16,73,89,487	..	16,73,89,487
Management of debt ..	1,42,692	..	1,42,692
<b>Total—A ..</b>	<b>20,45,34,525</b>	<b>..</b>	<b>20,45,34,525</b>
<b>C. Interest on Small Savings, Provident Funds, etc.—</b>			
Interest on State Provident Funds ..	1,79,77,000	..	1,79,77,000
Incentive bonus to Provident Fund Subscribers ..	5,01,020	..	5,01,020
<b>Total—C ..</b>	<b>1,84,78,020</b>	<b>..</b>	<b>1,84,78,020</b>
<b>D. Interest on Loans and Advances from Central Government—</b>			
Interest on Loans for Non-Plan Schemes ..	1,05,99,652	..	1,05,99,652

**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>(c) Interest payments and servicing of debt—<i>concl'd.</i></b>			
<b>249. Interest Payments—<i>concl'd.</i></b>			
<b>D. Interest on Loans and Advances from Central Government—<i>concl'd.</i></b>			
Interest on Loans for State/ Union Territory Plan Schemes .. ..	1,64,61,060	..	1,64,61,060
Interest on Loans for Central Plan Schemes ..	9,37,572	..	9,37,572
Interest on Loans for Centrally Sponsored Plan Schemes ..	6,01,470	..	6,01,470
Interest on Ways and Means Advances ..	18,20,946	..	18,20,946
Interest on Pre-1974 Loans ..	9,30,64,628	..	9,30,64,628
<b>Total—D ..</b>	<b>12,34,85,328</b>	<b>..</b>	<b>12,34,85,328</b>
<b>E. Interest on Reserve Funds—</b>			
Interest on Depreciation/Re- newal Reserve Funds ..	23,31,712	..	23,31,712
<b>Total—E ..</b>	<b>23,31,712</b>	<b>..</b>	<b>23,31,712</b>
<b>F. Interest on other Obligations—</b>			
Interest on deposits ..	18,33,543	..	18,33,543
Miscellaneous ..	13,086	..	13,086
<b>Total—F ..</b>	<b>18,46,629</b>	<b>..</b>	<b>18,46,629</b>
<b>Total (249) ..</b>	<b>35,06,76,214</b>	<b>..</b>	<b>35,06,76,214</b>
<b>Total—(c) Interest payments and servicing of debt ..</b>	<b>40,18,55,214</b>	<b>..</b>	<b>40,18,55,214</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—</b>			
<b>251. Public Service Commission—</b>			
State Public Service Com- missions ..	7,01,079	..	7,01,079
<b>Total (251) ..</b>	<b>7,01,079</b>	<b>..</b>	<b>7,01,079</b>
<b>252. Secretariat-General Services—</b>			
Secretariat ..	791 1,30,20,885	.. ..	1,30,21,676
Board of Revenue ..	39,92,064	..	39,92,064
Other Offices ..	27,364	..	27,364
<b>Total (252) ..</b>	<b>791 1,70,40,313</b>	<b>.. ..</b>	<b>1,70,41,104</b>
<b>253. District Administration—</b>			
Commissioners ..	11,88,458	..	11,88,458
District establishment ..	4,219 1,98,79,603	.. ..	1,98,83,822
Other establishment ..	70,23,695	..	70,23,695
Other expenditure ..	7,388	..	7,388
<b>Total (253) ..</b>	<b>4,219 2,80,99,144</b>	<b>.. ..</b>	<b>2,81,03,363</b>
<b>254. Treasury and Accounts Administration—</b>			
Directorate of Accounts and Treasuries ..	6,03,854	..	6,03,854
Treasury establishment ..	46,73,858	..	46,73,858
Local Fund Audit ..	26,93,900	..	26,93,900
Training ..	1,48,316	..	1,48,316
<b>Total (254) ..</b>	<b>81,19,928</b>	<b>..</b>	<b>81,19,928</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>255. Police—</b>			
Direction and Administration	14,98,583	..	14,98,583
Education and Training ..	31,88,653	..	31,88,653
Criminal Investigation and Vigilance ..	1,13,48,192	..	1,13,48,192
Special Police ..	479 4,35,37,811	..	4,35,38,290
District Police ..	42,898 11,81,99,402	..	11,82,42,300
Railway Police ..	36,21,642	..	36,21,642
Welfare of Police Personnel	11,48,250	..	11,48,250
<b>Total (255) ..</b>	<b>43,377 18,25,42,533</b>	..	<b>18,25,85,910</b>
<b>256. Jails—</b>			
Direction and Administration	11,03,438	..	11,03,438
Jails ..	1,74,04,344	..	1,74,04,344
Jail Manufactures ..	35,07,228	..	35,07,228
Other expenditure ..	12,798	..	12,798
<b>Total (256) ..</b>	<b>2,20,27,808</b>	..	<b>2,20,27,808</b>
<b>257. Supplies and Disposals—</b>			
Purchase ..	7,73,941	..	7,73,941
<b>Total (257) ..</b>	<b>7,73,941</b>	..	<b>7,73,941</b>
<b>258. Stationery and Printing—</b>			
Direction and Administration..	4,00,103	..	4,00,103
Purchase and supply of stationery stores ..	1,38,200 45,48,963	..	46,87,163
Printing, storage and distri- bution of forms ..	7,30,270	..	7,30,270
Government Presses ..	87,03,698	..	87,03,698

**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>258. Stationery and Printing—concl'd.</b>			
Cost of Printing by other sources ..	2,64,000 50,39,976	}	53,03,976
Government publications ..	6,46,435	}	6,46,435
Other expenditure ..	4,51,458	2,32,325	6,83,783
<b>Total (258) ..</b>	<b>4,02,200</b> <b>2,05,20,903</b>	<b>2,32,325</b>	<b>2,11,55,428</b>
<b>259. Public Works—</b>			
Direction and Administration	1,05,53,812	}	1,05,53,812
Construction ..	69,700 23,21,399	}	23,91,099
Maintenance and Repairs ..	54,168 2,62,87,542	}	2,63,41,710
Furnishings ..	16,492 3,825	}	20,317
Public Works Workshops ..	1,73,166	}	1,73,166
Machinery and equipment ..	1,49,016	}	1,49,016
Suspense ..	-29,16,646(a)	}	-29,16,646
<b>Total (259) ..</b>	<b>1,40,360</b> <b>3,65,72,114</b>	<b>..</b>	<b>3,67,12,474</b>
<b>265. Other Administrative Services—</b>			
Vigilance ..	41,55,412	}	41,55,412
Civil Defence ..	15,25,303	}	15,25,303
Home Guards ..	1,16,73,521	}	1,16,73,521
Gazetteer and Statistical Memoirs ..	2,25,412	17,404	2,42,816

(a) Minus expenditure is due to the credits being more than the debits during the year.

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>A. General Services—contd.</b>			
<b>(d) Administrative Services—concl'd.</b>			
<b>265. Other Administrative Services—concl'd.</b>			
Guest Houses, Government Hostels, etc. ..	12,19,983	..	12,19,983
Training ..	45,800	..	45,800
Other expenditure ..	19,39,321	..	19,39,321
<b>Total (265) ..</b>	<b>2,07,84,752</b>	<b>17,404</b>	<b>2,08,02,156</b>
<b>Total-(d) Administrative Services ..</b>	<b>12,92,026</b> <b>33,64,81,436</b>	<b>2,49,729</b>	<b>33,80,23,191</b>
<b>(e) Pensions and Miscellaneous General Services —</b>			
<b>266. Pensions and other Retirement Benefits —</b>			
Superannuation and Retirement allowances ..	4,65,663 2,52,63,190	..	2,57,28,853
Commutated value of Pensions ..	2,13,906	..	2,13,906
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 ..	1,33,264	..	1,33,264
Gratuities ..	93,99,342	..	93,99,342
Family Pensions ..	47,37,207	..	47,37,207
Contributions to Provident Funds ..	9,83,000	..	9,83,000
<b>Total (266) ..</b>	<b>4,65,663</b> <b>4,07,53,411</b>	<b>..</b>	<b>4,12,19,074</b>

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>A. General Services—<i>concl.</i></b>			
<b>(e) Pensions and Miscellaneous General Services—<i>concl.</i></b>			
<b>268. Miscellaneous General Services—</b>			
State lotteries ..	21,01,330	..	21,01,330
Irrecoverable loans written off ..	2,861	..	2,861
Other expenditure ..	16,42,107	..	16,42,107
<b>Total (268) ..</b>	<b>37,46,298</b>	<b>..</b>	<b>37,46,298</b>
<b>Total—(e) Pensions and Miscellaneous General Services ..</b>	<b>4,65,663 } 4,44,99,709 }</b>	<b>..</b>	<b>4,49,65,372</b>
<b>Total—A. General Services</b>	<b>40,93,33,903 } 46,33,60,678 }</b>	<b>2,49,729</b>	<b>87,29,44,310</b>
<b>B. Social and Community Services—</b>			
<b>276. Secretariat—Social and Community Services—</b>			
Secretariat ..	37,89,344	..	37,89,344
<b>Total (276) ..</b>	<b>37,89,344</b>	<b>..</b>	<b>37,89,344</b>
<b>277. Education —</b>			
<b>A. Primary Education —</b>			
Inspection ..	39,30,980	1,55,403	40,86,383
Government primary schools ..	22,73,98,173	2,00,27,738	24,74,25,911
Assistance to non-Government primary schools ..	16,44,983	..	16,44,983
Assistance to Local Bodies for primary education ..	11,10,800	..	11,10,800
Other expenditure ..	19,78,918	..	19,78,918
<b>Total—A ..</b>	<b>23,60,63,854</b>	<b>2,01,83,141</b>	<b>25,62,46,995</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—<i>contd.</i></b>			
<b>277. Education—<i>contd.</i></b>			
<b>B. Secondary Education—</b>			
Direction and Administration	66,74,199	3,79,233	70,53,432
Government secondary schools	23,10,27,367	5,14,43,058	28,24,70,425
Assistance to non-Government secondary schools ..	3,41,40,204	..	3,41,40,204
Assistance to Local Bodies for secondary education ..	6,000	..	6,000
Scholarships ..	15,40,120	3,81,960	19,22,080
Teachers' training ..	10,59,021	1,48,897	12,07,918
Text Books ..	1,01,026	..	1,01,026
Other expenditure ..	..	45,000	45,000
<b>Total—B ..</b>	<b>27,45,47,937</b>	<b>5,23,98,148</b>	<b>32,69,46,085</b>
<b>C. Special Education —</b>			
Adult Education ..	31,39,907	21,556 2,86,162	34,47,625
Promotion of modern Indian languages and literature ..	25,20,571	4,88,299	30,08,870
Other language education ..	4,30,886	..	4,30,886
<b>Total—C ..</b>	<b>60,91,364</b>	<b>21,556 7,74,461</b>	<b>68,87,381</b>
<b>E. University and other Higher Education—</b>			
Assistance to Universities for non-technical education ..	48,43,800 1,85,63,385	13,16,920	2,47,24,105
Government colleges ..	20,000 2,38,35,673	39,30,344	2,77,86,017
Assistance to non-Government colleges ..	1,00,39,898	7,30,660	1,07,70,558

**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—concl'd.</b>			
Teachers' Development Programme ..	..	4,921	4,921
Scholarships ..	1,08,26,215	12,77,994	1,21,04,209
Total—E ..	48,63,800 6,32,65,171 }	72,60,839	7,53,89,810
<b>F. Technical Education—</b>			
Direction and Administration ..	3,87,907	..	3,87,907
Technical schools ..	5,75,259	..	5,75,259
Polytechnics ..	50,40,449	5,86,265	56,26,714
Engineering colleges and Institutes ..	26,00,000	3,65,694	29,65,694
Scholarships ..	1,48,686	1,42,720	2,91,406
Other expenditure ..	5,848 3,98,737 }	..	4,04,585
Total—F ..	5,848 91,51,038 }	10,94,679	1,02,51,565
<b>G. Sports and Youth Welfare—</b>			
Direction and Administration ..	22,07,087	4,92,400	26,99,487
Physical education ..	6,22,212	3,980	6,26,192
Youth welfare schemes ..	77,52,930	54,08,357	1,31,61,287
Sports and games ..	4,75,000	28,57,522	33,32,522
Total—C ..	1,10,57,229	87,62,259	1,98,19,488

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>B. Social and Community Services—contd.</b>			
<b>277. Education—concl'd.</b>			
<b>H. General—</b>			
Direction and Administration ..	37,01,427	5,13,507	42,14,934
Scholarships ..	15,026	..	15,026
Other expenditure ..	11,45,378	..	11,45,378
<b>Total—H ..</b>	<b>48,61,831</b>	<b>5,13,507</b>	<b>53,75,338</b>
<b>Total (277) ..</b>	<b>48,69,648 } 60,50,38,424 }</b>	<b>21,556 } 9,09,87,034 }</b>	<b>70,09,16,662</b>
<b>278. Art and Culture—</b>			
Promotion of Arts and Culture ..	8,057	7,33,961	7,42,018
Archives and Museums	9,26,377	10,96,870	20,23,247
Public Libraries ..	6,61,704	92,033	7,53,737
<b>Total (278) ..</b>	<b>15,96,138</b>	<b>19,22,864</b>	<b>35,19,002</b>
<b>280. Medical—</b>			
<b>A—Allopathy—</b>			
Direction and Administration ..	<b>1,23,319 } 42,07,369 }</b>	2,78,856	46,09,544
Medical Relief ..	8,71,33,327	1,37,46,389	10,08,79,716
Education ..	1,82,18,602	16,90,116	1,99,08,718
Training ..	10,44,575	4,45,261	14,89,836
Research ..	20,000	58,800	78,800
Employees' State Insurance Scheme ..	94,27,601	1,39,854	95,67,455
<b>Total—A ..</b>	<b>1,23,319 } 12,00,51,474 }</b>	<b>1,63,59,276</b>	<b>13,65,34,069</b>

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

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
<b>B. Social and Community Services—contd.</b>			
<b>280. Medical—concl'd.</b>			
<b>B. Other Systems of Medicine—</b>			
Ayurvedic ..	95,36,297	8,78,503	1,04,14,800
Total—B ..	95,36,297	8,78,503	1,04,14,800
Total (280) ..	12,95,87,771	1,72,37,779	14,69,48,869
<b>281. Family Planning—</b>			
Direction and Administration	5,82,656	21,34,885	27,17,541
Rural Family Planning services ..	20,21,396	86,07,899	1,06,29,295
Urban Family Planning services ..	1,80,155	4,09,045	5,89,200
Maternity and Child health ..	..	4,23,945	4,23,945
Transport ..	..	9,34,333	9,34,333
Compensation ..	..	2,01,81,113	2,01,81,113
Other services and supplies ..	26,748	29,81,917	30,08,665
Mass education ..	..	2,40,416	2,40,416
Training, research and statistics	1,16,425	1,44,682	2,61,107
Other expenditure ..	2,17,849	..	2,17,849
Total (281) ..	31,45,229	3,60,58,235	3,92,03,464
<b>282. Public Health, Sanitation and Water Supply—</b>			
<b>A. Public Health and Sanitation—</b>			
Direction and Administration	22,91,341	..	22,91,341



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

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
<b>B. Social and Community Services—contd.</b>			
<b>282. Public Health, Sanitation and Water Supply—concl'd.</b>			
<b>A. Public Health and Sanitation—concl'd.</b>			
Prevention and control of diseases ..	1,39,12,445	1,13,65,159	2,52,77,604
Prevention of food adulteration ..	7,30,407	..	7,30,407
Drug Control ..	5,29,704	..	5,29,704
Training ..	9,55,591	22,322	9,77,913
Health statistics and research ..	7,96,747	8,646	8,05,393
Health education and publicity ..	1,61,506	..	1,61,506
Public Health Laboratories ..	6,91,941	90,609	7,82,550
Health transport ..	49,135	..	49,135
Sanitation services ..	1,65,699	..	1,65,699
<b>Total—A ..</b>	<b>2,02,84,516</b>	<b>1,14,86,736</b>	<b>3,17,71,252</b>
<b>B. Sewerage and Water Supply—</b>			
Direction and Administration ..	1,87,98,130	..	1,87,98,130
Machinery and equipment ..	-90,603(a)	..	-90,603
Suspense ..	-28,92,707(b)	..	-28,92,707
Other Rural Water Supply Schemes ..	..	2,81,39,439	2,81,39,439
Other expenditure ..	1,44,42,978	..	1,44,42,978
<b>Total—B ..</b>	<b>3,02,57,798</b>	<b>2,81,39,439</b>	<b>5,83,97,237</b>
<b>Total (282) ..</b>	<b>5,05,42,314</b>	<b>3,96,26,175</b>	<b>9,01,68,489</b>

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

(b) Minus expenditure is due to the credits being more than the debits during the year.

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

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
<b>B. Social and Community Services—contd.</b>			
<b>283. Housing—</b>			
<b>A. General—</b>			
Direction and Administration	4,06,144	..	4,06,144
Total—A	4,06,144	..	4,06,144
<b>B. Housing Schemes—</b>			
Village Housing Project Scheme	67,254	..	67,254
House sites to landless workers in rural areas	4,14,153	..	4,14,153
Subsidised Industrial Housing Schemes	..	1,02,000	1,02,000
Total—B	4,81,407	1,02,000	5,83,407
<b>C. Government Residential Buildings—</b>			
Direction and Administration	1,65,170	..	1,65,170
Maintenance and repairs	11,35,065	..	11,35,065
Machinery and equipment	1,379	..	1,379
Total—C	13,01,614	..	13,01,614
Total (283)	21,89,165	1,02,000	22,91,165
<b>284. Urban Development—</b>			
<b>A. General—</b>			
Direction and Administration	30,78,135	..	30,78,135
Assistance to Municipalities, Corporations, etc.	30,12,021	85,00,000	1,15,12,021
Town and Regional Planning	32,84,668	26,24,439	59,09,107
Total (284)	93,74,824	1,11,24,439	2,04,99,263

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

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
<b>B. Social and Community Services—contd.</b>			
<b>285. Information and Publicity—</b>			
Direction and Administration	67,06,274(a)	2,63,963	69,70,237
Advertising and Visual Publicity ..	43,533	8,12,121	8,55,654
Information Centres ..	..	54,184	54,184
Field publicity ..	..	10,27,370	10,27,370
Songs and Drama Services ..	..	1,36,441	1,36,441
Films ..	..	4,38,575	4,38,575
Photo services ..	5,947	..	5,947
Other expenditure ..	20,840	..	20,840
<b>Total (285) ..</b>	<b>67,76,594</b>	<b>27,32,654</b>	<b>95,09,248</b>
<b>287. Labour and Employment—</b>			
<b>A. Labour—</b>			
Direction and Administration	5,70,668	..	5,70,668
Industrial relations ...	16,91,785	1,61,466	18,53,251
Working conditions and safety	5,82,545	..	5,82,545
General labour welfare ..	3,24,443	..	3,24,443
Research and Statistics ..	1,17,902	31,236	1,49,138
<b>Total—A ..</b>	<b>32,87,343</b>	<b>1,92,702</b>	<b>34,80,045</b>
<b>B. Employment and Training—</b>			
Direction and Administration	13,16,512	51,601	13,68,113
Employment exchange ..	22,14,378	2,40,137	24,54,515
Employment survey and statistics ..	3,04,236	..	3,04,236
Training of craftsmen and supervisors ..	10,66,000 2,18,00,106	28,12,116	2,56,78,222

(a) Includes Rs. 1,00,000 spent from out of advance from the Contingency Fund during 1975-76 and recouped to the Fund during 1976-77.

**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'd.</i></b>			
<b>B. Employment and Training—<i>concl'd.</i></b>			
Other expenditure ..	3,76,657	..	3,76,657
	10,66,000		
Total —B ..	2,60,11,889	31,03,854	3,01,81,743
	10,66,000		
Total (287) ..	2,92,99,232	32,96,556	3,36,61,788
<b>288. Social Security and Welfare—</b>			
<b>A. Civil Supplies—</b>			
Direction and Administration	57,91,548	..	57,91,548
Consumer subsidies ..	11,25,672	..	11,25,672
Total—A ..	69,17,220	..	69,17,220
<b>B. Relief and Rehabilitation of Displaced Persons—</b>			
Direction and Administration	29,91,468	..	29,91,468
Other relief measures ..	69,949	..	69,949
Other expenditure ..	60,01,398	..	60,01,398
Irrecoverable loans written off	2,535	..	2,535
Total—B ..	90,65,350	..	90,65,350
<b>C. Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—</b>			
Direction and Administration	29,40,989	..	29,40,989

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

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
<b>B. Social and Community Services—<i>contd.</i></b>			
<b>288. Social Security and Welfare—<i>contd.</i></b>			
<b>C. Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—<i>concl.</i></b>			
Welfare of Scheduled castes ..	₹ 73,01,786	2,70,36,059	3,43,37,845
Welfare of Scheduled tribes ..	1,25,682	..	1,25,682
Welfare of other backward classes ..	5,03,97,302	10,00,000	5,13,97,302
<b>Total—C ..</b>	<b>6,07,65,759</b>	<b>2,80,36,059</b>	<b>8,88,01,818</b>
<b>D. Social Welfare—</b>			
Direction and Administration	7,09,776	..	7,09,776
Education and Welfare of handicapped ..	2,42,166	1,04,771	3,46,937
Women's welfare ..	42,13,604	7,16,487	49,30,091
Family and child welfare ..	43,62,947	13,21,281	56,84,228
Welfare of poor and destitute	1,42,855	52,513	1,95,368
Other expenditure ..	6,21,996	..	6,21,996
<b>Total—D ..</b>	<b>1,02,93,344</b>	<b>21,95,052</b>	<b>1,24,88,396</b>
<b>E. Other Social Security and Welfare Programmes—</b>			
Pensions under Social security Schemes ..	2,17,75,851	..	2,17,75,851

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

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
<b>B. Social and Community Services—contd.</b>			
<b>288. Social Security and Welfare—concl'd.</b>			
<b>E. Other Special Security and Welfare Programmes—concl'd.</b>			
Other programmes ..	84,28,409(a)	..	84,28,409
<b>Total—E ..</b>	<b>3,02,04,260</b>	<b>..</b>	<b>3,02,04,260</b>
<b>Total (288) ..</b>	<b>11,72,45,933</b>	<b>3,02,31,111</b>	<b>14,74,77,044</b>
<b>289. Relief on account of Natural Calamities—</b>			
<b>A. Special Relief—</b>			
Public Health, Water Supply and Sanitation ..	500	..	500
Other special relief measures	11,000	..	11,000
<b>Total—A ..</b>	<b>11,500</b>	<b>..</b>	<b>11,500</b>
<b>B. Gratuitous Relief—</b>			
Cash doles ..	11,83,76,135	..	11,83,76,135
Food and clothing ..	6,500	..	6,500
Housing ..	52,37,780	..	52,37,780
Supply of medicines ..	2,14,414	..	2,14,414
Supply of seeds, fertilizers and agricultural implements ..	6,500	..	6,500
Supply of fodder ..	7,55,594	..	7,55,594
Other gratuitous relief ..	1,69,818	..	1,69,818
<b>Total—B ..</b>	<b>12,47,66,741</b>	<b>..</b>	<b>12,47,66,741</b>

(a) Includes Rs. 10,000 spent from out of advance from the Contingency Fund during 1975-76 and recouped to the Fund during 1976-77.

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

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
<b>B. Social and Community Services—concl'd.</b>			
<b>289. Relief on account of Natural Calamities—concl'd.</b>			
<b>C. Relief Works—</b>			
Other works ..	5,500	..	5,500
<b>Total—C ..</b>	<b>5,500</b>	<b>..</b>	<b>5,500</b>
<b>D. General—</b>			
Direction and Administration ..	2,35,382	..	2,35,382
Other expenditure ..	4,30,488	..	4,30,488
<b>Total —D ..</b>	<b>6,65,870</b>	<b>..</b>	<b>6,65,870</b>
<b>Total (289) ..</b>	<b>12,54,49,611</b>	<b>..</b>	<b>12,54,49,611</b>
<b>295. Other Social and Community Services</b>			
Zoological and Public Gardens	83,601	..	83,601
Administration of Religious and Charitable Endowments Acts	52,095	..	52,095
Upkeep of Shrines, Temples, etc. ..	17,63,920	..	17,63,920
Other expenditure ..	50,000	..	50,000
<b>Total (295) ..</b>	<b>19,49,616</b>	<b>..</b>	<b>19,49,616</b>
<b>Total—B. Social and Community Services</b>	<b>60,58,967</b>	<b>21,556</b>	<b>1,32,53,83,565</b>
	1,08,59,84,195	23,33,18,847	
<b>C. Economic Services—</b>			
<b>(a) General Economic Services—</b>			
<b>296. Secretariat-Economic Services—</b>			
Planning Commission/Planning Board ..	..	10,87,413	10,87,413

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>C. Economic Services—<i>contd.</i></b>			
<b>(a) General Economic Services—<i>contd.</i></b>			
<b>296. Secretariat-Economic Services—<i>concl.</i></b>			
Secretariat ..	27,09,396	..	27,09,396
Total (296) ..	27,09,396	10,87,413	37,96,809
<b>298. Co-operation</b>			
Direction and Administration	1,26,11,689 } 851 }	1,63,311	1,27,75,851
Audit of co-operatives ..	51,35,336	..	51,35,336
Education, research and training ..	..	3,52,008	3,52,008
Information and publicity ..	..	1,50,000	1,50,000
Credit co-operatives ..	..	55,50,453	55,50,453
Warehousing and Marketing co-operatives ..	..	2,83,000	2,83,000
! Dairy co-operatives ..	..	5,81,900	5,81,900
Industrial co-operatives ..	19,47,284	50,000	19,97,284
Consumers' co-operatives ..	..	5,96,000(a)	5,96,000
Total (298) ..	1,96,94,309 } 851 }	77,26,672	2,74,21,832
<b>304. Other General Economic Services—</b>			
Land ceilings ..	2,01,665	..	2,01,665
Regulation of other business undertakings ..	24,660	..	24,660
Economic advice and statistics	27,52,550	11,38,785	38,91,335

(a) Includes Rs. 96,000 spent from out of advance from the Contingency Fund during 1975-76 and recouped to the Fund during 1976-77.



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

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
<b>C. Economic Services—<i>contd.</i></b>			
<b>(a) General Economic Services—<i>concl'd.</i></b>			
<b>304. Other General Economic Services—<i>concl'd.</i></b>			
Regulation of weights and measures ..	7,41,353	2,07,494	9,48,847
<b>Total (304) ..</b>	<b>37,20,228</b>	<b>13,46,279</b>	<b>50,66,507</b>
<b>Total —(a) General Economic Services</b>	<b>2,61,23,933</b>	<b>1,01,60,364</b>	<b>3,62,85,148</b>
<b>(b) Agriculture and Allied Services—</b>			
<b>305. Agriculture—</b>			
Direction and Administration	74,87,550	11,35,770	86,23,320
Consolidation of Holdings ..	20,41,268	}	20,42,388
Multiplication and distribution of seeds ..	29,89,201	10,50,409	40,39,610
Agricultural farms ..	1,09,375	}	1,15,375
Manures and fertilizers ..	3,89,071	8,16,09,392	8,19,98,463
High yielding varieties programme ..	60,95,066	4,12,994	65,08,060
Plant protection ..	15,30,220	99,99,933	1,15,30,153
Commercial crops ..	36,82,283	44,42,289	81,24,572
Schemes for small and marginal farmers and agriculture labour ..	}	56,00,000	56,00,000
Extension and farmers' training ..	}	10,87,555	11,47,555
Agricultural education ..	2,92,48,510	1,24,58,790	4,17,07,300

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>C. Economic Services—<i>contd.</i></b>			
<b>(b) Agriculture and Allied Services—<i>contd.</i></b>			
<b>305. Agriculture—<i>concl'd.</i></b>			
Agricultural engineering ..	5,75,289	..	5,75,289
Agricultural economics and statistics ..	3,44,185	3,65,621	7,09,806
Agricultural marketing and quality control ..	6,16,373	12,68,038	18,84,411
Horticulture ..	26,24,311	13,03,536	39,27,847
Irrecoverable loans written off ..	6,006	..	6,006
Other expenditure ..	1,62,305	3,84,462	5,46,767
Total (305) ..	5,79,01,013 } 7,120 }	12,11,18,789 } 60,000 }	17,90,86,922
<b>306. Minor Irrigation—</b>			
Investigation and development of ground water resources ..	..	2,91,180	2,91,180
Tubewells ..	1,45,98,470	..	1,45,98,470
Lift Irrigation schemes ..	21,92,087	..	21,92,087
Other expenditure ..	..	25,689	25,689
Total (306) ..	1,67,90,557	3,16,869	1,71,07,426
<b>307. Soil and Water Conservation—</b>			
Direction and Administration	2,06,805	..	2,06,805
Soil survey and testing ..	2,80,182	3,18,094	5,98,276
Education and training ..	91,737	1,36,270	2,28,007
Soil conservation schemes ..	88,83,557	59,58,781	1,48,42,338
Total (307) ..	94,62,281	64,13,145	1,58,75,426

**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>309. Food—</b>			
Nutritious and subsidiary food	8,62,463	..	8,62,463
Transfers to/from Reserve Funds and Deposit Accounts	21,00,000	..	21,00,000
Transfers to/from Reserve Funds and Deposit Accounts	.. -31,65,801	..	-31,65,801
<b>Total (309)</b>	<b>.. -2,03,338(a)</b>	<b>..</b>	<b>-2,03,338</b>
<b>310. Animal Husbandry—</b>			
Direction and Administration	13,53,680	14,497	13,68,177
Veterinary education and training	.. 32,00,594	30,84,100	62,84,694
Veterinary services and Animal health	.. 97,11,025	49,25,821	1,46,36,846
Investigation and statistics	.. 62,305	1,02,546	1,64,851
Cattle development	.. 96,73,032	62,25,956	1,58,98,988
Poultry development	.. 17,00,090	..	17,00,090
Sheep and wool development	24,08,081	2,17,834	26,25,915
Piggery development	.. 5,62,279	..	5,62,279
Fodder and feed development	1,75,306	1,47,377	3,22,683
Other expenditure	.. 26,325	..	26,325
<b>Total (310)</b>	<b>.. 2,88,72,717</b>	<b>1,47,18,131</b>	<b>4,35,90,848</b>
<b>311. Dairy Development—</b>			
Direction and Administration	1,54,458	93,440	2,47,898
Dairy development	6,63,699	5,70,505	12,34,204

(a) Minus expenditure is due to transfer to Reserve Fund being more than actual expenditure during the year.

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>C. Economic Services—<i>contd.</i></b>			
<b>(b) Agriculture and Allied Services— <i>contd.</i></b>			
<b>311. Dairy Development—<i>concl.</i></b>			
Education and training ..	..	19,518	19,518
Other expenditure ..	..	10,27,906	10,27,906
Total (311) ..	8,18,157	17,11,369	25,29,526
<b>312. Fisheries—</b>			
Direction and Administration	54,360 5,78,914	..	6,33,274
Research ..	59,388	1,40,999	2,00,387
Education and training ..	..	1,04,779	1,04,779
Inland fisheries ..	9,86,299	10,11,329	19,97,628
Other expenditure ..	5,000	..	5,000
Total (312) ..	54,360 16,29,601	12,57,107	29,41,068
<b>313. Forest—</b>			
Direction and Administration	58,52,897	..	58,52,897
Research ..	9,180	75,001	84,181
Education and training ..	79,470	51,020	1,30,490
Forest conservation and development ..	42,25,763	6,29,400	48,55,163
Survey of forest resources ..	70,824	..	70,824
Plantation schemes ..	5,33,981	86,54,407	91,88,388
Farm forestry ..	..	28,16,643	28,16,643
Forest produce ..	10,37,428	..	10,37,428
Communications and Buildings ..	3,82,186	1,00,014	4,82,200

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>C. Economic Services—<i>contd.</i></b>			
<b>(b) Agriculture and Allied Services—<i>concl.</i></b>			
<b>313. Forest—<i>concl.</i></b>			
Preservation of wild life ..	5,14,408	2,39,441	7,53,849
Other expenditure ..	69,000	54,99,995	55,68,995
Total (313) ..	1,27,75,137	1,80,65,921	3,08,41,058
<b>314. Community Development—</b>			
<b>A. General—</b>			
Direction and Administration ..	1,83,89,927	..	1,83,89,927
Training ..	2,20,373	..	2,20,373
Assistance to Panchayati Raj Institutions ..	12,58,000	1,28,35,849	1,40,93,849
Other expenditure ..	1,63,890	..	1,63,890
Total—A ..	2,00,32,190	1,28,35,849	3,28,68,039
<b>C. Rural Works Programme—</b>			
.. Roads ..	5,49,584	..	5,49,584
Other expenditure ..	28,33,342	..	28,33,342
Total—C ..	33,82,926	..	33,82,926
Total (314) ..	2,34,15,116	1,28,35,849	3,62,50,965
Total—(b) Agriculture and Allied Services	61,480 15,14,61,241	60,000 17,64,37,180	32,80,19,901
<b>(c) Industry and Minerals—</b>			
<b>320. Industries—</b>			
<b>B. Large and Medium Industries—</b>			
Consumer Industries ..	..	24,76,611	24,76,611
Other Industries ..	..	4,85,568	4,85,568
Total (320) ..	..	29,62,179	29,62,179

**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	(a)27,987 53,37,393	4,79,537	58,44,917
Industrial Estates ..	59,493	..	59,493
Small Scale Industries ..	59,99,843	2,00,64,936	2,60,64,779
Handloom Industries ..	8,20,034	3,79,689	11,99,723
Handicraft Industries ..	13,31,163	5,11,949	18,43,112
Khadi Industries ..	10,56,000	..	10,56,000
Sericulture Industries ..	6,63,624	38,582	7,02,206
Other expenditure ..	4,124	..	4,124
<b>Total (321) ..</b>	<b>27,987</b> <b>1,52,71,674</b>	<b>2,14,74,693</b>	<b>3,67,74,354</b>
<b>328. Mines and Minerals—</b>			
<b>B. Regulation and Development of Mines—</b>			
Mineral exploration ..	6,58,270	2,14,382	8,72,652
<b>Total (328) ..</b>	<b>6,58,270</b>	<b>2,14,382</b>	<b>8,72,652</b>
<b>Total—(c) Industry and Minerals ..</b>	<b>27,987</b> <b>1,59,29,944</b>	<b>2,46,51,254</b>	<b>4,06,09,185</b>
<b>(d) Water and Power Development</b>			
<b>331. Water and Power Development Services—</b>			
<b>A. Water Development—</b>			
Technical control and supervision ..	32,20,999	..	32,20,999
Data collection ..	71,972	..	71,972

(a) Includes Rs. 5,245 spent from out of advance from the Contingency Fund during 1975-76 and recouped to the Fund during 1976-77.

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

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
<b>C. Economic Services—<i>contd.</i></b>			
<b>(d) Water and Power Development—<i>contd.</i></b>			
<b>331. Water and Power Development Services—<i>concl.</i></b>			
<b>A. Water Development—<i>concl.</i></b>			
Research ..	4,33,469	1,81,168	6,14,637
Survey and Investigation ..	7,44,692	16,81,736	24,26,428
Other expenditure ..	..	..	..
Total (331) ..	44,71,132	18,62,904	63,34,036
<b>332. Multipurpose River Projects—</b>			
<b>A. Bhakra-Nangal Project—</b>			
Unit No. 1 Bhakra Dam ...	51,72,934	..	51,72,934
Unit No. 2 Nangal Dam ..	86,544	..	86,544
Unit No. 3 Nangal Hydel Channel ..	63,984	..	63,984
Unit No. 6 Bhakra Canals ..	1,78,87,832	..	1,78,87,832
Unit No. 7 Bist Doab Canal ..	36,36,960	..	36,36,960
Other expenditure ..	2,46,70,538	..	2,46,70,538
Total (332) ..	5,15,18,792	..	5,15,18,792
<b>333. Irrigation, Navigation, Drainage and Flood Control Projects—</b>			
<b>A. Irrigation Projects (Commercial)—</b>			
Direction and Administration ..	9,61,200	..	9,61,200
Upper Bari Doab Canal ..	1,63,33,847	..	1,63,33,847
Sirhind Canal ..	2,84,33,390	..	2,84,33,390
Gurgaon Canal ..	18,518	..	18,518

**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 Develop- ment—contd.</b>			
<b>333. Irrigation, Navigation, Drainage and Flood Control Projects—contd.</b>			
<b>A. Irrigation Projects— (Commercial)—concl.</b>			
Banur Canal System ..	1,29,167	..	1,29,167
Sutlej Valley Project ..	67,87,193	..	67,87,193
Sirhind Feeder Project ..	44,58,114	..	44,58,114
Madhopur Beas Link ..	39,17,881	..	39,17,881
Lining of channels ..	18,67,646	..	18,67,646
Shah Nahar Canal Project ..	18,50,743	..	18,50,743
Ghaggar Project ..	1,05,958	..	1,05,958
Harike Project ..	1,46,88,583	..	1,46,88,583
Utilisation of Surplus Ravi Beas waters ..	3,02,813	..	3,02,813
Total—A ..	7,98,55,053	..	7,98,55,053
<b>B. Irrigation Projects (Non- Commercial)—</b>			
Direction and Administration	6,75,451	..	6,75,451
Other expenditure ..	6,52,951	..	6,52,951
Total—B ..	13,28,402	..	13,28,402
<b>F. Drainage Projects (Non- Commercial)—</b>			
Drainage Project ..	1,74,54,597	..	1,74,54,597
Total—F ..	1,74,54,597	..	1,74,54,597



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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>C. Economic Services—<i>contd.</i></b>			
<b>(d) Water and Power Development—<i>concl.</i></b>			
<b>333. Irrigation, Navigation, Drainage and Flood Control Projects—<i>concl.</i></b>			
<b>G. Flood Control and anti-sea erosion projects—</b>			
Anti-water logging, drainage and Flood Control Project	29,73,653	..	29,73,653
Total—G	29,73,653	..	29,73,653
Total (333)	10,16,11,705	..	10,16,11,705
Total—(d) Water and Power Development	15,76,01,629	18,62,904	15,94,64,533
<b>(e) Transport and Communications—</b>			
<b>336. Civil Aviation—</b>			
Direction and Administration	1,45,398	..	1,45,398
Training and education	..	5,06,895	5,06,895
Other expenditure	3,85,571	..	3,85,571
Total (336)	5,30,969	5,06,895	10,37,864
<b>337. Roads and Bridges—</b>			
Direction and Administration	2,04,53,609	..	2,04,53,609
Roads of Inter-State importance	59,56,021	..	59,56,021
Strategic and Border Roads	74,79,833	..	74,79,833
State Highways	34,99,789	..	34,99,789

**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>(e) Transport and Communications—contd.</b>			
<b>337. Roads and Bridges—concl'd.</b>			
District and Other Roads ..	4,76,50,105	7,44,14,126	12,20,64,231
Railway Safety Works ..	15,49,759	..	15,49,759
Machinery and equipment ..	7,70,483	..	7,70,483
Suspense ..	—5,77,303 (a)	..	—5,77,303
Transfers to/from Reserve Funds and Deposit Accounts ..	..	30,00,000	30,00,000
Transfers to/from Reserve Funds and Deposit Accounts ..	..	—30,73,972	—30,73,972
Other expenditure ..	10,000	..	10,000
Total (337) ..	<u>8,67,92,296</u>	<u>7,43,40,154</u>	<u>16,11,32,450</u>
<b>338. Road and Water Transport Services—</b>			
<b>A. Road Transport—</b>			
Direction and Administration	10,43,091	..	10,43,091
Punjab Roadways, Amritsar— Working expenses ..	86,318 2,28,70,337	..	2,29,56,655
Punjab Roadways, Jullundur— Working expenses ..	72,380 2,73,48,013	..	2,74,20,393
Punjab Roadways, Chandigarh— Working expenses ..	2,22,48,593	..	2,22,48,593
Punjab Roadways, Patthankot— Working expenses ..	9,343 2,13,86,177	..	2,13,95,520
Punjab Roadways, Moga— Working expenses ..	1,94,63,799	..	1,94,63,799

(a) Minus expenditure is due to credits being more than the debits during the year.

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

Heads 1	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
<b>C. Economic Services—<i>concl.</i></b>			
<b>(e) Transport and Communications—<i>concl.</i></b>			
<b>338. Road and Water Transport Services—<i>concl.</i></b>			
<b>A. Road Transport—<i>concl.</i></b>			
Punjab Roadways, Ludhiana— Working expenses ..	2,28,34,636	..	2,28,34,636
Punjab Roadways, Hoshiarpur— Working expenses ..	1,88,60,157	..	1,88,60,157
Punjab Roadways, Ferozepur— Working expenses ..	10,209 1,81,98,103	..	1,82,08,312
Punjab Roadways, Batala— Working expenses ..	1,65,46,419	..	1,65,46,419
Punjab Roadways, Tarn Taran— Working expenses ..	1,83,96,292	..	1,83,96,292
Punjab Roadways, Nawanshahr— Working expenses ..	1,20,24,461	..	1,20,24,461
Punjab Roadways, Muktsar— Working expenses ..	12,95,906	..	12,95,906
Other expenditure ..	3,74,697	..	3,74,697
Total (338) ..	1,78,250 22,28,90,681	..	22,30,68,931
<b>339. Tourism—</b>			
Direction and Administration	6,34,771	..	6,34,771
Tourist information and publicity ..	..	5,18,317	5,18,317
Tourist accommodation ..	10,45,735	20,46,364	30,92,099
Total (339) ..	16,80,506	25,64,681	42,45,187
Total—(e) Transport and communications ..	1,78,250 31,18,94,452	7,74,11,730	38,94,84,432
Total—C. Economic Services	2,68,568 66,30,11,199	60,000 29,05,23,432	95,38,63,199

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	.. 9,56,123	..	9,56,123
Other miscellaneous compensations and assignments	.. 58,64,409	..	58,64,409
Total (363)	.. 68,20,532	..	68,20,532
Total—D. Grants-in-aid and Contributions	.. 68,20,532	..	68,20,532
<b>TOTAL—EXPENDITURE HEADS (REVENUE ACCOUNT)</b>			
	41,56,61,438 } 2,21,91,76,604 }	81,556 } 52,40,92,008 }	3,15,90,11,606
<b>EXPENDITURE HEADS (CAPITAL ACCOUNT)</b>			
<b>A. Capital Account of General Services—</b>			
<b>459. Capital Outlay on Public Works—</b>			
Direction and Administration	5,89,673	4,26,548	10,16,221
Construction	.. 2,69,030 } 5,38,531 }	52,30,876	60,38,437
Machinery and equipment	..	55,140	55,140
Total (459)	.. 2,69,030 } 11,28,204 }	57,12,564	71,09,798

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. Capital Account of General Services—<i>concl'd.</i></b>			
<b>465. Capital Outlay on other Administrative Services—</b>			
Stationery and Printing ..	..	780	780
Total (465) ..	..	780	780
Total—A. Capital Account of General Services ..	2,69,030 11,28,204	57,13,344	71,10,578
<b>B. Capital Account of Social and Community Services—</b>			
<b>477. Capital Outlay on Education, Art and Culture—</b>			
Primary education ..	..	70,194	70,194
Secondary education ..	..	17,85,550	17,85,550
Pre-University Education ..	..	26,421	26,421
University and Other Higher education ..	..	13,12,268	13,12,268
Technical education ..	..	1,55,339	1,55,339
Sports and youth welfare ..	..	4,225	4,225
Other expenditure ..	..	1,11,572	1,11,572
Total (477) ..	..	34,65,569	34,65,569
<b>480. Capital outlay on Medical—</b>			
<b>A. Allopathy—</b>			
Medical relief ..	..	1,19,69,221	1,19,69,221
Total—A ..	..	1,19,69,221	1,19,69,221
<b>B. Other systems of Medicine—</b>			
Ayurvedic ..	..	33,537	33,537
Total—B ..	..	33,537	33,537
Total—(480) ..	..	1,20,02,758	1,20,02,758

**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 .. ..	..	99,960	99,960
Services and supplies .. ..	..	79,654	79,654
Total ( 481) .. ..	..	1,79,614	1,79,614
<b>482. Capital Outlay on Public Health, Sanitation and Water Supply—</b>			
Sewerage schemes .. ..	..	5,71,271	5,71,271
Urban water supply schemes .. ..	..	-1,37,241(a)	-1,37,241
Other programmes .. ..	..	1,218	1,218
Total (482) .. ..	..	4,35,248	4,35,248
<b>483. Capital Outlay on Housing—</b>			
<b>A. Government Residential Buildings—</b>			
Direction and Administration .. ..	..	9,83,028	9,83,028
Machinery and equipment .. ..	..	1,19,746	1,19,746
Police Housing Scheme .. ..	..	79,52,810	79,52,810
Printing and Stationery Department Staff quarters .. ..	..	4,30,556	4,30,556
Urban Housing Scheme .. ..	..	19,05,286	19,05,286
Rural Housing Scheme .. ..	..	7,37,618	7,37,618
Total—A .. ..	..	1,21,29,044	1,21,29,044

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

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>B. Capital Account of Social and Community Services—contd.</b>			
<b>483. Capital Outlay on Housing—concl'd.</b>			
<b>B. Other Housing Schemes—</b>			
Subsidised Industrial Housing Schemes .. ..	..	99,58,207	99,58,207
House sites for land-less workers in rural areas .. ..	..	18,527	18,527
<b>Total—B</b> .. ..	..	99,76,734	99,76,734
<b>Total (483)</b> .. ..	..	2,21,05,778	2,21,05,778
<b>484. Capital Outlay on Urban Development—</b>			
<b>A. General—</b>			
Other expenditure .. ..	..	2,92,87,055(a) 7,69,68,212	4,76,81,157
<b>Total-A</b> .. ..	..	2,92,87,055(a) 7,69,68,212	4,76,81,157
<b>Total (484)</b> .. ..	..	2,92,87,055(a) 7,69,68,212	4,76,81,157
<b>485. Capital Outlay on Information and Publicity—</b>			
Information and publicity .. ..	..	13,895	13,895
<b>Total (485)</b> .. ..	..	13,895	13,895

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

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>B. Capital Account of Social and Community Services—concl'd.</b>			
<b>488. Capital Outlay on Social Security and Welfare—</b>			
<b>E. Other social security and welfare Programmes</b>			
Welfare of Scheduled Castes, Scheduled Tribes and other backward classes		93,77,476	93,77,476
Social Security and Welfare ..	..	2,43,475	2,43,475
Other expenditure	78	12,857	12,935
<b>Total—E ..</b>	<b>78</b>	<b>96,33,808</b>	<b>96,33,886</b>
<b>Total (488) ..</b>	<b>78</b>	<b>96,33,808</b>	<b>96,33,886</b>
<b>495. Capital Outlay on Other Social and Community Services—</b>			
Labour ..	..	2,30,636	2,30,636
Employment ..	14,36,000	13,15,273	27,51,273
<b>Total (495) ..</b>	<b>14,36,000</b>	<b>15,45,909</b>	<b>29,81,909</b>
<b>Total-B. Capital Account of Social and Community Services— ..</b>	<b>-2,78,50,977(a)</b>	<b>12,63,50,791</b>	<b>9,84,99,814</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	..	38,20,017	38,20,017
Housing co-operatives	..	30,00,000	30,00,000
Farming co-operatives	..	-1,499(a)	-1,499

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



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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>C. Capital Account of Economic Services— contd.</b>			
<b>(a) Capital Account of General Economic Services—concl'd.</b>			
<b>498. Capital Outlay on Co-operation—</b>			
Warehousing and Marketing co-operatives ..	..	4,65,876	4,65,876
Processing co-operatives ..	..	48,50,000	48,50,000
Dairy co-operatives ..	..	5,83,203	5,83,203
Industrial co-operatives ..	..	1,00,375	1,00,375
Consumer co-operatives..	..	(a)17,11,000	17,11,000
Other co-operatives ..	6,70,98,516	6,88,000	6,77,86,516
Deduct—Receipts and Recoveries on capital Account ..	—4,34,06,307	..	—4,34,06,307
<b>Total (498) ..</b>	<b>2,36,92,209</b>	<b>1,52,16,972</b>	<b>3,89,09,181</b>
<b>504. Capital Outlay on other General Economic Services—</b>			
Other expenditure ..	..	239	239
<b>Total (504) ..</b>	<b>..</b>	<b>239</b>	<b>239</b>
<b>Total—(a) Capital Account of General Economic Services ..</b>	<b>2,36,92,209</b>	<b>1,52,17,211</b>	<b>3,89,09,420</b>
<b>(b) Capital Account of Agriculture and Allied Services—</b>			
<b>505. Capital Outlay on Agriculture—</b>			
Marketing ..	..	1,30,14,558	1,30,14,558

(a) Includes Rs. 5,34,000 spent from out of advance from the Contingency Fund during 1975-76 and recouped to the Fund during 1976-77.

STATEMENT NO. 12—DETAILED ACCOUNT OF EXPENDITURE BY  
 MNJOR 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>(b) Capital Account of Agriculture and Allied Services—<i>contd.</i></b>			
<b>505. Capital Outlay on Agriculture—<i>concl'd.</i></b>			
Other expenditure ..	..	11,07,105	11,07,105
<b>Total (505) ..</b>	<b>..</b>	<b>1,41,21,663</b>	<b>1,41,21,663</b>
<b>506. Capital Outlay on Minor Irrigation, Soil Conservation and Area Development—</b>			
Minor Irrigation ..	..	1,70,65,334	1,70,65,334
Soil Conservation Schemes ..	..	14,68,000	14,68,000
<b>Total (506) ..</b>	<b>..</b>	<b>1,85,33,334</b>	<b>1,85,33,334</b>
<b>509. Capital Outlay on Food—</b>			
Procurement and Supply ..	1,34,88,65,613	32,55,113	1,35,21,20,726
<i>Deduct—Receipts and Recoveries on Capital Account</i> ..	<i>—1,06,83,74,895</i>	<i>..</i>	<i>—1,06,83,74,895</i>
<b>Total (509) ..</b>	<b>28,04,90,718</b>	<b>32,55,113</b>	<b>28,37,45,831</b>
<b>510. Capital Outlay on Animal Husbandry—</b>			
Veterinary education and training ..	..	2,706	2,706
Veterinary Services and animal health ..	..	1,88,417	1,88,417
Cattle development ..	..	7,03,162	7,03,162
Poultry development ..	..	34,178	34,178

**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>(b) Capital Account of Agriculture and Allied Services—<i>contd.</i></b>			
<b>510. Capital Outlay on Animal Husbandry—<i>contd.</i></b>			
Sheep and wool development ..	..	4,726	4,726
Piggery development ..	..	9,567	9,567
Other expenditure ..	..	2,62,629	2,62,629
<b>Total (510) ..</b>	..	<b>12,05,385</b>	<b>12,05,385</b>
<b>511. Capital Outlay on Dairy Development—</b>			
Dairy development ..	..	44,68,313	44,68,313
<b>Total (511) ..</b>	..	<b>44,68,313</b>	<b>44,68,313</b>
<b>512. Capital Outlay on Fisheries—</b>			
Inland fisheries ..	..	10,12,402	10,12,402
<b>Total (512) ..</b>	..	<b>10,12,402</b>	<b>10,12,402</b>
<b>514. Capital Outlay on Community Development —</b>			
Community Development ..	..	1,75,658	1,75,658
Rural Works programme ..	..	5,31,242	5,31,242
<b>Total (514) ..</b>	..	<b>7,06,900</b>	<b>7,06,900</b>

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>C. Capital Account of Economic Services—<i>concl.</i></b>			
<b>(b) Capital Account of Agriculture and Allied Services—<i>concl.</i></b>			
<b>515. Investments in Agricultural financial institutions—</b>			
Investments in public undertakings	..	14,80,000	14,80,000
Total (515)	..	14,80,000	14,80,000
Total—(b) Capital Account of Agriculture and Allied Services ..	28,04,90,718	4,47,83,110	32,52,73,828
<b>(c) Capital Account of Industry and Minerals—</b>			
<b>520. Capital Outlay on Industrial Research and Development—</b>			
Other expenditure	..	5,49,88,446	5,49,88,446
Total (520)	..	5,49,88,446	5,49,88,446
<b>521. Capital Outlay on Village and Small Industries—</b>			
Industrial Estates	..	— 33,21,642(a)	1,00,33,205
Small scale industries..	..	1,94,91,793	1,95,02,586
		10,793	
Total (521)	..	—33,21,642	2,95,24,998
		10,793	
			2,62,14,149

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

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>C. Capital Account of Economic Services— contd.</b>			
<b>(c) Capital Account of Industry and Minerals— concl.</b>			
<b>525. Capital Outlay on Telecommunication and Electronics Industries—</b>			
Electronics ..	..	10,00,000	10,00,000
<b>Total (525) ..</b>	<b>..</b>	<b>10,00,000</b>	<b>10,00,000</b>
<b>Total—(c) Capital Account of Industry and Minerals</b>	<b>—33,21,642(a)</b>	<b>10,793 8,55,13,444</b>	<b>8,22,02,595</b>
<b>(d) Capital Account of Water and Power Development—</b>			
<b>532. Capital Outlay on Multipurpose River Projects—</b>			
<b>Bhakra-Nangal Project—</b>			
Advances to other Governments and agencies for common works ..	..	45,76,000	45,76,000
<i>Deduct—Advances recovered from other Governments and agencies for common works ..</i>	..	— 39,22,500	—39,22,500
Unit No. 1 Bhakra Dam ..	..	—1,25,743(b)	—1,25,743
Unit No. 3 Nangal Hydrel Channel ..	..	— 6,253(c)	—6,253

(a) See foot note (a) at page 137.

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

(c) 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 1	Non-Plan 2 Rs.	Plan 2 Rs.	Total 4 Rs.
<b>C. Capital Account of Economic Services—<i>contd.</i></b>			
<b>(d) Capital Account of Water and Power Development—<i>contd.</i></b>			
<b>532. Capital Outlay on Multipurpose River Projects—<i>contd.</i></b>			
<b>Bhakra-Nangal Project—<i>concl'd.</i></b>			
Unit No. 6 Bhakra Canals ..	..	—9,40,612(a)	—9,40,612
Unit No. 7 Bist Doab Canal ..	..	3,904	3,904
Unit No. 1(a) Bhakra Left Bank Power Plant ..	..	37,211	37,211
<b>Total—Bhakra-Nangal Project ..</b>	<b>..</b>	<b>—3,77,993</b>	<b>—3,77,993</b>
<b>Beas Dam Project—</b>			
<b>Irrigation Branch Portion—</b>			
Advances to other Governments and agencies for common works ..	..	35,11,64,707	35,11,64,707
<i>Deduct—</i> Advances recovered from other Governments and agencies for common works ..	..	—30,29,09,223	—30,29,09,223
Unit No. 1 Beas Sutlej Link ..	..	—1,80,05,652(b)	—1,80,05,652
Unit No. 2 Beas Dam at Pong ..	..	3,23,68,873	3,23,68,873
Beas Transmission lines ..	..	—61,08,998(b)	—61,08,998
<b>Total—Beas Dam Project ..</b>	<b>..</b>	<b>5,65,09,707</b>	<b>5,65,09,707</b>

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

(b) Minus expenditure is due to the transfer of expenditure to the Punjab State Electricity Board being more than actual expenditure during the year.

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>C. Capital Account of Economic Services—<i>contd.</i></b>			
<b>(d) Capital Account of Water and Power Development—<i>contd.</i></b>			
<b>532. Capital Outlay on Multipurpose River Projects—<i>concl'd.</i></b>			
<b>Thein Dam—</b>			
Thein Dam ..	..	60,80,323	60,80,323
Total—Thein Dam ..	..	60,80,323	60,80,323
<b>Dholbaha Check Dam—</b>			
Dholbaha Check Dam ..	..	3,33,137	3,33,137
Total—Dholbaha Check Dam ..	..	3,33,137	3,33,137
<b>Shah Nahar Weir Project—</b>			
Construction of weir for Shah Nahar ..	..	4,62,75,635	4,62,75,635
Total—Shah Nahar Weir Project ..	..	4,62,75,635	4,62,75,635
<b>Shahpur Kandi Project—</b>			
Shahpur Kandi Barrage ..	..	1,07,328	1,07,328
Total—Shahpur Kandi Project ..	..	1,07,328	1,07,328
Total (532)	..	10,89,28,137	10,89,28,137
<b>533. Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects—</b>			
<b>A. Irrigation Projects—</b>			
<b>Commercial—</b>			
Upper Bari Doab Canal	—3,64,693(a)	86,63,928	82,99,235
Sirhind Canal ..	—8,058(a)	..	—8,058
Shah Nahar Canal Project ..	..	25,95,145	25,95,145

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

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

Heads	Non-Plan	Plan	Total
1	2	3	4
	Rs.	Rs.	Rs.
<b>C. Capital Account of Economic Services—<i>contd.</i></b>			
<b>(d) Capital Account of Water and Power Development—<i>concl.</i></b>			
<b>533. Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects—<i>concl.</i></b>			
<b>A. Irrigation Projects—Commercial—<i>concl.</i></b>			
Utilization of surplus Ravi-Beas Waters .. .. .	.. .. .	33,64,450	33,64,450
Lining of channels .. .. .	.. .. .	2,54,89,480	2,54,89,480
Banur Canal System .. .. .	.. .. .	3,60,018	3,60,018
<b>Total—A .. .. .</b>	<b>—3,72,751(a)</b>	<b>4,04,73,021</b>	<b>4,01,00,270</b>
<b>F. Drainage Projects—Non-Commercial—</b>			
Drainage Projects .. .. .	.. .. .	2,42,95,389	2,42,95,389
<b>Total—F .. .. .</b>	<b>.. .. .</b>	<b>2,42,95,389</b>	<b>2,42,95,389</b>
<b>G. Flood Control and anti-sea erosion Projects—</b>			
Anti-water logging, drainage and flood control projects .. .. .	.. .. .	2,75,90,105	2,75,90,105
<b>Total—G .. .. .</b>	<b>.. .. .</b>	<b>2,75,90,105</b>	<b>2,75,90,105</b>
<b>Total (533) .. .. .</b>	<b>—3,72,751(a)</b>	<b>9,23,58,515</b>	<b>9,19,85,764</b>
<b>Total—(d) Capital Account of Water and Power Development .. .. .</b>	<b>—3,72,751(a)</b>	<b>20,12,86,652</b>	<b>20,09,13,901</b>

(a) See footnote (a) at page 140.



**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>(e) Capital Account of Transport and Communications—</b>			
<b>536. Capital Outlay on Civil Aviation—</b>			
Aerodromes and air-route services ..	..	6,00,358	6,00,358
Machinery and equipment ..	..	6,57,238	6,57,238
<b>Total (536) ..</b>	<b>..</b>	<b>12,57,596</b>	<b>12,57,596</b>
<b>537. Capital Outlay on Roads and Bridges—</b>			
Direction and Administration ..	..	20,24,517	20,24,517
Strategic and border roads ..	4,21,86,037	..	4,21,86,037
State highways ..	..	2,02,18,677	2,02,43,423
Machinery and equipment ..	..	11,85,782	11,85,782
<b>Total (537) ..</b>	<b>4,21,86,037</b>	<b>2,34,28,976</b>	<b>6,56,39,759</b>
<b>538. Capital Outlay on Road and Water Transport Services—</b>			
<b>A. Road Transport—</b>			
Punjab Roadways, Amritsar ..	..	34,73,832	34,73,832
Punjab Roadways, Jullundur ..	..	28,28,448	28,28,448
Punjab Roadways, Chandigarh ..	..	33,95,299	33,95,299
Punjab Roadways, Pathankot ..	..	10,12,307	10,12,307
Punjab Roadways, Moga ..	..	23,82,934	23,82,934
Punjab Roadways, Ludhiana ..	..	30,19,435	30,19,435
Punjab Roadways, Hoshiarpur ..	..	8,43,406	8,43,406
Punjab Roadways, Ferozepur ..	..	20,90,932	20,90,932

## 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—		5,89,673
<i>Construction</i>		
(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	..	2,69,030
		5,38,531
Machinery and equipment	..	..
Suspense	..	..
Other expenditure	..	..
		2,69,030
<b>Total (459)</b>	..	11,28,204
<b>465. Capital Outlay on Other Administrative Services—</b>		
Stationery and Printing	..	..
<b>Total (465)</b>	..	..
		2,69,030
<b>Total—A. Capital Account of General Service</b>	..	11,28,204
<b>B. Capital Account of Social and Community Services—</b>		
<b>477. Capital Outlay on Education, Art and Culture—</b>		
Primary education	..	..
Secondary education	..	..
Pre-University education	..	..
University and other Higher education	..	..
Technical education	..	..

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—<i>concl'd.</i></b>			
<b>(e) Capital Account of Transport and Communications—<i>concl'd.</i></b>			
<b>538. Capital Outlay on Road and Water Transport Services—<i>concl'd.</i></b>			
<b>A. Road Transport—<i>concl'd.</i></b>			
Punjab Roadways, Batala ..	..	27,20,221	27,20,221
Punjab Roadways, Tarn Taran ..	..	20,43,903	20,43,903
Punjab Roadways, Nawanshahr ..	..	13,78,630	13,78,630
Punjab Roadways, Muktsar ..	..	25,53,240	25,53,240
Other expenditure ..	..	92,00,000	92,00,000
Total (538) ..	..	3,69,42,587	3,69,42,587
<b>544. Capital Outlay on Other Transport and Communication Services—</b>			
Tourism: ..	..	32,82,991	32,82,991
Total (544) ..	..	32,82,991	32,82,991
Total—(e) Capital Account of Transport and Communications ..	4,21,86,037	24,746 } 6,49,12,150	10,71,22,933
Total—C. Capital Account of Economic Services ..	34,26,74,571	35,539 } 41,17,12,567	75,44,22,677
TOTAL—EXPENDITURE HEADS (CAPITAL ACCOUNT)	2,69,030 } 31,59,51,798	35,539 } 54,37,76,702	86,00,33,069
TOTAL EXPENDITURE ..	41,59,30,468 } 2,53,51,28,402	1,17,095 } 1,06,78,68,710	4,01,90,44,675

## EXPENDITURE DURING AND TO END OF 1976-77

during 1976-77		Expenditure to end of 1976-77
Plan 3	Total 4	5
Rs.	Rs.	Rs.
4,26,548	10,16,221	16,61,985
5,04,094	5,04,094	16,61,066
76,411	76,411	71,54,421
..	..	16,38,011
46,50,371	54,57,932	10,37,27,456(a)
55,140	55,140	80,781
..	..	27,659
..	..	4,34,49,275
57,12,564	71,09,798	15,94,00,654(a)
780	780	40,59,690
780	780	40,59,690
57,13,344	71,10,578	16,34,60,344(a)
..	..	..
70,194	70,194	5,56,291
17,85,550	17,85,550	63,23,851
26,421	26,421	26,421
13,12,268	13,12,268	43,92,378
1,55,339	1,55,339	1,73,694

(a) Rupees 3,22,825 added *proforma* on account of transfer of receipts on account of sale of industrial plots and developed plots in *mandis* to the major head "505. Capital Outlay on Agriculture."

## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure  1	Expenditure	
	Non-Plan	
	2	
	Rs.	
<b>B. Capital Account of Social and Community Services—contd.</b>		
<b>477. Capital Outlay on Education, Art and Culture—concl'd.</b>		
Sports and youth welfare	..	..
Other expenditure	..	..
Total (477)	..	..
<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) Constructing Civil Hospital at Ludhiana	..	..
(iii) Other schemes each costing 25 lakhs and less ..	..	..
Medical education	..	..
Other expenditure	..	..
Total —A	..	..
<b>B. Other systems of Medicine—</b>		
Ayurvedic	..	..
Total—B	..	..
Total (480)	..	..
<b>481. Capital Outlay on Family Planning—</b>		
Welfare Centres	..	..
Services and supplies	..	..
Other expenditure	..	..
Total (481)	..	..

## EXPENDITURE DURING AND TO END OF 1976-77—contd.

during 1976-77		Expenditure to end of 1976-77
Plan 3	Total 4	5
Rs.	Rs.	Rs.
4,225	4,225	1,14,191
1,11,572	1,11,572	9,63,01,492
34,65,569	34,65,569	10,78,88,318
..	..	40,95,688
1,23,385	1,23,385	1,23,385
1,18,45,836	1,18,45,836	2,34,71,839
..	..	2,42,582
..	..	13,64,83,844
1,19,69,221	1,19,69,221	16,44,17,338
33,537	33,537	4,89,677
33,537	33,537	4,89,677
1,20,02,758	1,20,02,758	16,49,07,015
99,960	99,960	8,89,513
79,654	79,654	3,17,517
..	..	1,70,484
1,79,614	1,79,614	13,77,514

## 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>482. Capital Outlay on Public Health, Sanitation and Water Supply—</b>		
Public health and sanitation programmes	..	..
Sewerage schemes	..	..
Urban water supply schemes	..	..
Rural piped water supply schemes	..	..
Other rural water supply schemes	..	..
Other programmes	..	..
Total (482)	..	..
<b>483. Capital Outlay on Housing—</b>		
<b>A. Government Residential Buildings—</b>		
Direction and Administration	..	..
Construction	..	..
Machinery and equipment	..	..
Other expenditure	..	..
Police Housing Schemes	..	..
Printing and Stationery Department staff quarters	..	..
Urban Housing Schemes	..	..
Rural Housing Schemes	..	..
Total—A	..	..
<b>B. Other Housing Schemes—</b>		
Subsidised Industrial Housing Schemes	..	..
House sites for landless workers in rural areas	..	..
Total—B	..	..
Total (483)	..	..

EXPENDITURE DURING AND TO END OF 1976-77—*contd.*

during 1976-77		Expenditure to end of 1976-77
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	..	53,258
5,71,271	5,71,271	27,64,439
-1,37,241(a)	-1,37,241	31,79,833
..	..	6,233
..	..	2,56,808
1,218	1,218	85,29,859
4,35,248	4,35,248	1,47,90,430
9,83,028	9,83,028	18,05,183
..	..	7,64,637
1,19,746	1,19,746	1,79,261
..	..	3,08,68,312
79,52,810	79,52,810	4,58,33,383
4,30,556	4,30,556	11,25,380
19,05,286	19,05,286	99,41,197
7,37,618	7,37,618	46,22,940
1,21,29,044	1,21,29,044	9,51,40,293
99,58,207	99,58,207	2,42,23,029 (b)
18,527	18,527	2,35,03,717
99,76,734	99,76,734	4,77,26,746(b)
2,21,05,778	2,21,05,778	14,28,67,039(b)

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

(b) Rupees 1,333 added *proforma* on account of transfer of receipts on account of sale of industrial plots and developed plots in *mandis* to the major head "505. Capital Outlay on Agriculture."



## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure
1	Non-Plan
	Rs.
<b>B. Capital Account of Social and Community Services—concl'd.</b>	
<b>484. Capital Outlay on Urban Development—</b>	
<b>A. General—</b>	
Other expenditure	—2,92,87,055(a)
Total (484)	—2,92,87,055(a)
<b>485. Capital Outlay on Information and Publicity—</b>	
Information and publicity	.. ..
Total (485)	.. ..
<b>488. Capital Outlay on Social Security and Welfare—</b>	
<b>D. Other Rehabilitation Schemes—</b>	
Other expenditure	.. ..
Total—D	.. ..
<b>E. Other Social Security and Welfare Programmes—</b>	
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—	
(i) Investments in Punjab Scheduled Castes, Land Development and Finance Corporation, Chandigarh	.. ..
(ii) Other schemes each costing Rs. 25 lakhs and less	.. ..
<b>Social Security and Welfare—</b>	
(i) Investments in Punjab Scheduled Castes, Land Development and Finance Corporation, Chandigarh	.. ..
(ii) Welfare of the poor and destitute	.. ..
(iii) Education and welfare of handicapped	.. ..
(iv) Other schemes each costing Rs. 25 lakhs and less	.. ..
Other expenditure	78
Total—E	78
Total (488)	78

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

## EXPENDITURE DURING AND TO END OF 1976-77—contd.

during 1976-77		Expenditure to end of 1976-77
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
7,69,68,212	4,76,81,157	21,82,63,196
7,69,68,212	4,76,81,157	21,82,63,196
13,895	13,895	2,86,795
13,895	13,895	2,86,795
..	..	11,09,329
..	..	11,09,329
88,00,000	88,00,000	88,00,000
5,77,476	5,77,476	30,80,625
..	..	1,00,00,000
68,041	68,041	68,041
1,75,434	1,75,434	1,75,434
..	..	76,409
12,857	12,935	9,28,674
96,33,808	96,33,886	2,31,29,183
96,33,808	96,33,886	2,42,38,512

## STATEMENT NO. 13 — DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure	
	1	2
		Rs.
<b>B. Capital Account of Social and Community Services—</b>		
<i>concl'd.</i>		
<b>495. Capital Outlay on Other Social and Community Services—</b>		
Labour .. .. .		..
Employment—		
(i) Works Centre Scheme .. .. .		14,36,000
(ii) Other schemes each costing Rs 25 lakhs and less .. .. .		..
Other expenditure .. .. .		..
Total (495) .. .. .		14,36,000
<b>Total—B. Capital Account of Social and Community Services .. .. .</b>		
		<b>—2,78,50,977</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 .. .. .		..
Other co-operatives—		
1. Scheme for distribution of seeds, fertilizers and pesticides—		
Gross Expenditure .. .. .		6,70,98,516
Deduct —Receipts and Recoveries on Capital Account .. .. .		—4,34,06,307
Net Expenditure .. .. .		2,36,92,209

## EXPENDITURE DURING AND TO END OF 1976-77 - contd.

during 1976-77		Expenditure to end of 1976-77
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
2,30,636	2,30,636	47,85,693
..	14,36,000	72,37,430
13,15,273	13,15,273	27,29,253
..	..	1,34,202
15,45,909	29,81,909	1,48,86,578
12,63,50,791	9,84,99,814	68,95,05,397 (a)
38,20,017	38,20,017	21,74,38,038
30,00,000	30,00,000	1,69,00,000
..	..	2,79,949
-1,499(b)	-1,499	4,21,786
4,65,876	4,65,876	2,12,66,953
48,50,000	48,50,000	1,76,20,000
5,83,203	5,83,203	1,03,50,775
..	..	1,05,00,000
1,00,375	1,00,375	21,68,125
17,11,000(c)	17,11,000	1,08,44,253
..	6,70,98,516	2,93,00,81,191
..	-4,34,06,307	-2,88,55,54,106
..	2,36,92,209	4,45,27,085

(a) See footnote (b) at page 149.

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

(c) Includes Rs. 5,34,000 spent from out of advance from the Contingency Fund during 1975-76 and recouped to the Fund during 1976-77.

## 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>	
2. Other schemes not in the nature of State Trading Schemes ..	..
Total—Other co-operatives ..	2,36,92,209
Total (498) ..	2,36,92,209
<b>500. Investments in General Financial and Trading Institutions—</b>	
<b>Investments in General Financial Institutions—</b>	
(i) Punjab Scheduled Castes Land Development and Finance Corporation, Chandigarh ..	..
(ii) Punjab State Civil Supplies Corporation, Chandigarh ..	..
Total (500) ..	..
<b>504. Capital Outlay on other General Economic Services—</b>	
Other expenditure ..	..
Total (504) ..	..
Total—(a) Capital Account of General Economic Services ..	2,36,92,209
<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 ..	..

EXPENDITURE DURING AND TO END OF 1976-77—*contd.*

during 1976-77		Expenditure to end of 1976-77
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
6,88,000	6,88,000	16,64,723
6,88,000	2,43,80,209	4,61,91,808
1,52,16,972	3,89,09,181	35,39,81,687
..	..	3,12,00,000
..	..	1,00,00,000
..	..	4,12,00,000
239	239	239
239	239	239
1,52,17,211	3,89,09,420	39,51,81,926
..	..	—4,12,760(a)
..	..	4
..	..	3,42,140
..	..	10,00,000

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

## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure	
	1	2
		Rs.
<b>C. Capital Account of Economic Services—contd.</b>		
<b>(b) Capital Account of Agriculture and Allied Services—contd.</b>		
<b>505. Capital Outlay on Agriculture—concl'd.</b>		
Marketing	..	..
Horticulture	..	..
Other expenditure	..	..
Total (505)	..	..
<b>506. Capital Outlay on Minor Irrigation, Soil Conservation and Area Development—</b>		
Minor Irrigation—		
(i) Sinking of tube-wells	..	..
(ii) Tube-wells under Technical Co-operation Assistance Scheme	..	..
(iii) Installation of 108 deep tube-wells in Mahalpur Block, Hoshiarpur District	..	..
(iv) Installation of 150 tube-wells along main branch to augment irrigation supplies from Upper Bari Doab Canal Tracts	..	..
(v) Installation of 96 tube-wells in Shahkote 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	..	..

EXPENDITURE DURING AND TO END OF 1976-77—*contd.*

during 1976-77		Expenditure to end of 1976-77
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
1,30,14,558	1,30,14,558	12,66,66,243(a)
..	..	381
11,07,105	11,07,105	1,79,62,746
1,41,21,663	1,41,21,663	14,55,58,754(a)
..	..	10,36,126
..	..	6,85,36,797
5,10,750	5,10,750	1,93,89,156
25,82,606	25,82,606	2,37,90,887
-1,07,354(b)	-1,07,354	63,08,777
..	..	1,64,303
..	..	6,80,324
..	..	3,54,585
18,46,664	18,46,664	1,38,41,758
12,79,593	12,79,593	33,17,962

(a) Minus Rupees 3,24,158 added *proforma* vide footnote (a) at page 145 and footnote (b) at page 149.

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



## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure  1	Expenditure	
	Non-Plan 2 Rs.	
<b>C. Capital Account of Economic Services—contd.</b>		
<b>(b) Capital Account of Agriculture and Allied Services—contd.</b>		
<b>506. Capital Outlay on Minor Irrigation, Soil Conservation and Area Development—concl'd.</b>		
Minor Irrigation—concl'd.		
(xi) Punjab State Tube-wells Corporation, Chandigarh	..	..
(xii) Reclamation of Rakkar and Thur areas in the State	..	..
(xiii) Lift Irrigation Schemes from Drains, Nallahas, Choes, Canals, etc.	..	..
(xiv) Dhanauri feeder	..	..
(xv) Punjab State Co-operative Land Mortgage Bank, Chandigarh	..	..
(xvi) Reclamation of Saline/Alkaline Soils in Sangrur and Kapurthala Districts	..	..
Soil Conservation Schemes—		
(i) Punjab State Co-operative Land Mortgage Bank, Chandigarh	..	..
(ii) Soil Conservation and Land Reclamation Schemes	..	..
(iii) Scheme for the reclamation of 10,000 acres of banjar land	..	..
(iv) Sutlej Bed Reclamation Scheme	..	..
Area Development Programmes	..	..
Total (506)	..	..
<b>509. Capital Outlay on Food—</b>		
Procurement and Supply—		
(i) Provincial Reserve Food Scheme—		
Gross Expenditure	..	1,34,88,65,613
Deduct—Receipts and Recoveries on Capital Account	..	—1,06,83,74,895
Net Expenditure	..	28,04,90,718

EXPENDITURE DURING AND TO END OF 1976-77—*contd.*

during 1976-77		Expenditure to end of 1976-77
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
50,00,000	50,00,000	4,29,50,000
5,51,574	5,51,574	11,12,370
—85,531(a)	—85,531	7,32,258
..	..	86,535
49,87,032	49,87,032	2,56,22,057
5,00,000	5,00,000	5,00,000
14,68,000	14,68,000	35,05,400
..	..	81,65,147
..	..	39,972
..	..	9,74,000
..	..	—24,018
1,85,33,334	1,85,33,334	22,10,84,396
..	1,34,88,65,613	11,69,48,71,911
..	—1,06,83,74,895	—11,57,66,85,181
..	28,04,90,718	11,81,86,730

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

## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure  1	Expenditure	
	Non-Plan	
	2	
	Rs.	
<b>C. Capital Account of Economic Services—contd.</b>		
<b>(b) Capital Account of Agriculture and Allied Services—contd.</b>		
<b>509. Capital Outlay on Food—concl'd.</b>		
Procurement and Supply—concl'd.		
(ii) Investments in Punjab State Civil Supplies Corporation, Chandigarh	..	..
(iii) Other schemes each costing Rs. 25 lakhs and less		..
Other expenditure	..	..
Total (509)		28,04,90,718
<b>510. Capital Outlay on Animal Husbandry—</b>		
Veterinary education and training	..	..
Veterinary Services and animal health	..	..
Cattle development	..	..
Poultry development	..	..
Sheep and wool development	..	..
Piggery development	..	..
Other expenditure	..	..
Total (510)	..	..
<b>511. Capital Outlay on Dairy Development—</b>		
Dairy Development—		
(i) Punjab Dairy Development Corporation, Chandigarh	..	..
(ii) Composite Milk Plant, Ludhiana	..	..
(iii) Scheme for establishment of Rural Creameries in various milk pockets	..	..
(iv) Other schemes	..	..
Milk Supply Scheme, Chandigarh	..	..
Total (511)	..	..
<b>512. Capital Outlay on Fisheries—</b>		
Inland fisheries	..	..
Other expenditure	..	..
Total (512)	..	..

## EXPENDITURE DURING AND TO END OF 1976-77—contd.

during 1976-77		Expenditure to end of 1976-77
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
30,00,000	30,00,000	2,25,00,000
2,55,113	2,55,113	21,39,470
..	..	307
32,55,113	28,37,45,831	14,28,26,507
2,706	2,706	2,706
1,88,417	1,88,417	4,38,286
7,03,162	7,03,162	13,04,158
34,178	34,178	16,37,735
4,726	4,726	1,64,913
9,567	9,567	22,692
2,62,629	2,62,629	3,00,60,375
12,05,385	12,05,385	3,36,30,865
34,62,652	34,62,652	98,96,078
..	..	84,34,934
..	..	1,04,00,551
10,05,661	10,05,661	1,69,70,425
..	..	1,38,781
44,68,313	44,68,313	4,58,40,769
10,12,402	10,12,402	35,25,626
..	..	6,95,388
10,12,402	10,12,402	42,21,014

## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure	
1	Non-Plan	
	2	
	Rs.	
<b>C. Capital Account of Economic Services—contd.</b>		
<b>(b) Capital Account of Agriculture and Allied Services—concl'd.</b>		
<b>514. Capital Outlay on Community Development—</b>		
Community Development	..	..
Rural Works Programme	..	..
Total (514)	..	..
<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 (515)	..	..
Total—(b) Capital Account of Agriculture and Allied Services	..	28,04,90,718
<b>(c) Capital Account of Industry and Minerals—</b>		
<b>520. Capital Outlay on Industrial Research and Development—</b>		
Other expenditure—		
(i) Punjab State Industrial Development Corporation, Chandigarh	..	..
(ii) Punjab Film and News Corporation, Chandigarh	..	..
(iii) Punjab Financial Corporation, Chandigarh	..	..
(iv) Other schemes each costing Rs. 25 lakhs and less	..	..
Total (520)	..	..

EXPENDITURE DURING AND TO END OF 1976-77—*contd.*

during 1976-77		Expenditure to end of 1976-77
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
1,75,658	1,75,658	2,10,844
5,31,242	5,31,242	7,97,066
7,06,900	7,06,900	10,07,910
		88,40,784
4,80,000	4,80,000	1,04,34,000
10,00,000	10,00,000	1,11,00,000
14,80,000	14,80,000	3,03,74,784
4,47,83,110	32,52,73,828	62,45,44,999(a)
5,20,00,000	5,20,00,000	12,00,48,672
30,00,000	30,00,000	88,50,000
		1,77,65,369
-11,554(b)	-11,554	-3,37,802(b)
5,49,88,446	5,49,88,446	14,63,26,239

(a) Minus rupees 3,24,158 added *proforma* vide footnote (a) at page 157.

(b) 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	2
		Rs.
<b>C. Capital Account of Economic Services—contd.</b>		
<b>(c) Capital Account of Industry and Minerals—contd.</b>		
<b>521. Capital Outlay on Village and Small Industries—</b>		
Industrial Estates	..	—33,21,642(a)
Small scale industries	..	..
Other village industries	..	..
Other expenditure	..	..
		<hr/>
Total (521)	..	—33,21,642(a)
		<hr/>
<b>522. Capital Outlay on Machinery and Engineering Industries—</b>		
Light engineering industries—		
Investments	..	..
		<hr/>
Total (522)	..	..
		<hr/>
<b>525. Capital Outlay on Telecommunication and Electronics Industries—</b>		
Electronics	..	..
		<hr/>
Total (525)	..	..
		<hr/>
<b>526. Capital Outlay on Consumer Industries—</b>		
Sugar—Investments	..	..
Textiles—Investments	..	..
Cement—Investments	..	..
Paper—Investments	..	..
Other industries—Investments	..	..
		<hr/>
Total (526)	..	..
		<hr/>
<b>529. Capital Outlay on Other Industries—</b>		
Other industries—		
Investments	..	..
		<hr/>
Total (529)	..	..
		<hr/>

(a) See footnote (a) at page 137.

EXPENDITURE DURING AND TO END OF 1976-77—*contd.*

during 1976-77		Expenditure to end of 1976-77
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
1,00,33,205	67,11,563	1,95,21,741
10,793		
1,94,91,793	1,95,02,586	4,59,39,447
..	..	20,00,000
..	..	10,58,66,117
10793		
2,95,24,998	2,62,14,149	17,33,27,305
..	..	2,35,099
..	..	2,35,099
10,00,000	10,00,000	20,00,000
10,00,000	10,00,000	20,00,000
..	..	10,96,800
..	..	14,79,080
..	..	1,78,892
..	..	5,48,400
..	..	47,420
..	..	33,50,592
..	..	61,24,080
..	..	61,24,080

**Bold figures represent charged expenditure.**



## 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>(c) Capital Account of Industry and Minerals—<i>concl'd.</i></b>	
<b>530. Investments in Industrial Financial Institutions—</b>	
Investments in public undertakings .. .. .	.. .. .
Total (530) .. .. .	.. .. .
Total—(c) Capital Account of Industry and Minerals	—33,21,642(a)
<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 .. .. .	.. .. .
Total (531) .. .. .	.. .. .
<b>532. Capital Outlay on Multipurpose River Projects— Bhakra-Nangal Project—</b>	
Other expenditure .. .. .	.. .. .
Advances to other Governments and agencies for common works .. .. .	.. .. .
<i>Deduct</i> —Advances recovered from other Governments and agencies for common works .. .. .	.. .. .
Unit No. 1 Bhakra Dam .. .. .	.. .. .
Unit No. 2 Nangal Dam .. .. .	.. .. .
Unit No. 3 Nangal Hydel Channel .. .. .	.. .. .
Unit No. 4 Nangal Power Plant .. .. .	.. .. .

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

EXPENDITURE DURING AND TO END OF 1976-77—*contd.*

during 1976-77		Expenditure to end of 1976-77
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	..	4,95,000
..	..	4,95,000
10,793 8,55,13,444	8,22,02,595	33,18,58,315
..	..	5,48,000
..	..	5,48,000
..	..	32,73,39,527
45,76,000	45,76,000	6,72,52,811(c)
-39,22,500	-39,22,500	-7,23,33,084
-1,25,743(a)	-1,25,743	30,70,24,828(d)
..	..	90,82,256
-6,253(b)	-6,253	2,92,95,705
..	..	14,270(e)

**Bold figures represent charged expenditure.**

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

(b) See footnote (c) at page 138.

(c) Includes Rs. 1,437 transferred *proforma* vide footnote (e) at page 169.

(d) Excludes Rs. 22,80,353 dropped *proforma* to off set the increase already made *proforma* in the Finance Accounts 1964-65 under 'Interest on capital'.

(e) Represents expenditure transferred *proforma* vide footnote (e) at page 169.

## 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—contd.</b>	
<b>532. Capital Outlay on Multipurpose River Projects—contd.</b>	
<b>Bhakra-Nangal Project—concl'd.</b>	
Unit No. 5(a) Remodelling of Ropar Head Works ..	..
Unit No. 5 (b) Remodelling of Sirhind Canal ..	..
Unit No. 6 Bhakra Canals ..	..
Unit No. 7 Bist Doab Canal ..	..
Unit No. 1(a) Bhakra Left Bank Power Plant ..	..
Unit No. 1(b) Bhakra Right Power Plant ..	..
Total—Bhakra-Nangal Project ..	..
<b>Beas Dam Project—</b>	
<b>Irrigation Branch Portion—</b>	
Other expenditure ..	..
Advances to other Governments and agencies for common works ..	..
<i>Deduct—Advances recovered from other Governments and agencies for common works ..</i>	..
Unit No. 1 Beas Sutlej Link ..	..
Unit No. 2 Beas Dam at Pong ..	..
Beas Transmission Line ..	..
Total—Beas Dam Project ..	..

EXPENDITURE DURING AND TO END OF 1976-77—*contd.*

during 1976-77		Expenditure to end of 1976-77
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	..	1,19,69,733
..	..	4,81,37,934
—9,40,612(a)	—9,40,612	26,66,31,866
3,904	3,904	4,63,63,073
37,211	37,211	77,59,188(d)
..	..	—1,31,87,841(e)(f)
—3,77,993	—3,77,993	1,03,53,50,266(c)
..	..	1,31,678
35,11,64,707	35,11,64,707	1,88,82,25,630
—30,29,09,223	—30,29,09,223	—1,88,01,07,520
—1,80,05,652(b)	—1,80,05,652	35,55,95,552
3,23,68,873	3,23,68,873	19,12,74,265
—61,08,998(b)	—61,08,998	—61,08,998(b)
5,65,09,707	5,65,09,707	54,90,10,607

(a) See footnote (a) at page 139.

(b) See footnote (b) at page 139.

(c) Excludes Rs. 22,80,353 dropped *proforma* to off set the increase already made *proforma* in the Finance Accounts 1964-65 under 'Interest on capital'.

(d) Includes Rs. 77,21,977 transferred *proforma* vide footnote (e) below.

(e) Excludes Rs. 77,37,684 transferred *proforma* vide footnotes (c) and (e) at page 167 and footnote (d) above.

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

## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure
1	Non-Plan
	2
	Rs.
<b>C. Capital Account of Economic Services—contd.</b>	
<b>(d) Capital Account of Water and Power</b>	
<b>Development—contd.</b>	
<b>532. Capital Outlay on Multipurpose</b>	
<b>River Projects—concl'd.</b>	
Thein Dam—	
Thein Dam	.. ..
Dholbaha Check Dam—	
Dholbaha Check Dam	.. ..
Shah Nahar Weir Project—	
Construction of weir for Shah Nahar	.. ..
Shahpur Kandi Project—	
Shahpur Kandi Barrage	.. ..
Total (532)	.. ..
<b>533. Capital Outlay on Irrigation, Navigation, Drainage</b>	
<b>and Flood Control Projects —</b>	
<b>A. Irrigation Projects—Commercial—</b>	
Upper Bari Doab Canal	.. —3,64,693(a)
Sirhind Canal	.. —8,058(a)
Sirhind Feeder Project	.. ..
Sutlej Valley Project	.. ..
Madhopur Beas Link	.. ..
Utilization of surplus Ravi-Beas Waters	.. ..
Shah Nahar Canal Project	.. ..
Harike Project	.. ..

(a) See footnote (a) at page 140.

## EXPENDITURE DURING AND TO END OF 1976-77—contd.

during 1976-77		Expenditure to end of 1976-77
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
60,80,323	60,80,323	2,57,61,872
3,33,137	3,33,137	17,99,925
4,62,75,635	4,62,75,635	5,82,94,865
1,07,328	1,07,328	1,07,328
10,89,28,137	10,89,28,137	1,67,03,24,863(a)(b)(c)
86,63,928	82,99,235	7,25,85,869
..	—8,058	8,57,64,988
..	..	6,36,87,340
..	..	3,01,41,397
..	..	3,61,12,633
33,64,450	33,64,450	60,08,134
25,95,145	25,95,145	1,68,59,645
..	..	10,83,89,572(d)

(a) Excludes Rs. 22,80,353 dropped *proforma vide* footnote (c) at page 169.

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

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

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

## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure	
1	Non-Plan	
	2	
	Rs.	
<b>C. Capital Account of Economic Services—contd.</b>		
<b>(d) Capital Account of Water and Power</b>		
Development—concl'd.		
<b>533. Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects concl'd.</b>		
<b>A. Irrigation Projects—Commercial—concl'd.</b>		
Lining of channels	..	..
Banur Canal System	..	..
Government Central Workshop	..	..
Ghaggar Project	..	..
Gurgaon Canal	..	..
Total—A		<u>—3,72,751 (a)</u>
<b>B. Irrigation Projects—Non-Commercial—</b>		
Survey and preparation of Irrigation Schemes under Five Year Plans		
Other expenditure	..	..
Total—B		<u>..</u>
<b>F. Drainage Projects—Non-Commercial—</b>		
Drainage Project	..	..
Other expenditure	..	..
Total—F	..	<u>..</u>
<b>G. Flood Control and anti-sea erosion Projects—</b>		
Anti-waterlogging, drainage and flood control project		
	..	..
Total (533)	..	<u>—3,72,751 (a)</u>
Total—(d) Capital Account of Water and Power Development	..	<u>—3,72,751 (a)</u>

(a) See foot-note (a) at page 140.

## EXPENDITURE DURING AND TO END OF 1976-77—contd.

during 1976-77		Expenditure to end of 1976-77
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
2,54,89,480	2,54,89,480	3,94,25,403
3,60,018	3,60,018	3,60,018
..	..	—2,54,23,864(a)
..	..	15,13,679
..	..	2,64,543
4,04,73,021	4,01,00,270	43,56,89,357
..	..	25,76,029
..	..	4,81,037
..	..	30,57,066
2,42,95,389	2,42,95,389	50,67,16,912 (b)
..	..	.. (c)
2,42,95,389	2,42,95,389	50,67,16,912
2,75,90,105	2,75,90,105	9,43,24,088
9,23,58,515	9,19,85,764	1,03,97,87,423(d)
20,12,86,652	20,09,13,901	2,71,06,60,286(e)

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

(b) Includes Rs. 46,19,15,499 transferred *proforma* from the minor head "Other expenditure" as a result of revision in the identification of progressive expenditure to end of 1973-74.

(c) Progressive expenditure (Rs. 46,19,15,499 transferred *proforma* vide footnote (a) above

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

(e) See footnote (c) at page 169.



## 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—</b>	
<b>536. Capital Outlay on Civil Aviation—</b>	
Aerodromes and air route services ..	..
Machinery and equipment ..	..
Other expenditure ..	..
Total (536) ..	..
<b>537. Capital Outlay on Roads and Bridges—</b>	
Direction and Administration ..	..
Strategic and border roads—	
(i) Works costing more than Rs. 25 lakhs each—	
(a) Widening and strengthening Patti-Valtoha Khem Karan Road ..	2,48,493
(b) Widening and strengthening Jandiala-Tarn Taran Chahal Kalan Road ..	10,87,582
(c) Widening and strengthening Harike-Khalra Tarn Taran Road ..	3,03,374
(d) Widening and strengthening Patti-Tarn Taran Road ..	8,08,263
(e) Widening and strengthening Amritsar-Ajnala Road ..	6,09,933
(f) Improving and strengthening Batala-Beas Road ..	—1,58,000(a)
(g) Widening and strengthening Amritsar-Pathankot Road ..	13,68,000
(h) Widening and strengthening Harike-Khalra Road ..	3,79,000
(i) Strengthening Ludhiana-Ferozepur Border Road ..	6,74,670
(j) Widening Ludhiana-Ferozepur Border Road ..	20,54,369
(k) Widening and strengthening Faridkot-Ferozepur Road ..	13,11,428
(l) Improvement of Adampur-Hoshiarpur Road ..	5,30,168
(m) Widening and strengthening Dasuya-Ropar Road (Hoshiarpur-Tanda Section) ..	10,99,750
<hr/>	
(a) Minus expenditure is due to write back of expenditure of earlier years.	

## EXPENDITURE DURING AND TO END OF 1976-77—contd.

during 1976-77		Expenditure to end of 1976-77
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
6,00,358	6,00,358	10,54,545
6,57,238	6,57,238	6,57,238
..	..	67,21,267
12,57,596	12,57,596	84,33,050
20,24,517	20,24,517	27,93,152
..	2,48,493	5,91,914
..	10,87,582	30,48,102
..	3,03,374	17,34,949
..	8,08,263	25,31,532
..	6,09,933	11,63,803
..	-1,58,000	13,33,851
..	13,68,000	1,12,46,775
..	3,79,000	31,99,848
..	6,74,670	16,72,791
..	20,54,369	32,10,349
..	13,11,428	29,57,384
..	5,30,168	33,56,167
..	10,99,750	32,47,633

## 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>(e) Capital Account of Transport and Communications—contd.</b>		
<b>537. Capital Outlay on Roads and Bridges—contd.</b>		
<b>Strategic and border roads—concl'd.</b>		
(n) Widening and strengthening Dasuya-Ropar Road (Garhshankar Balachaur Section) ..		16,16,350
(o) Widening and strengthening Dasuya-Ropar Road (Balachaur Ropar Section) ..		31,94,227
(p) Development of Ganga Nagar-Malout Road ..		..
(q) Widening and strengthening Batala-Fatehgarh   Chuhrian Road ..		1,32,774
(r) Construction of Millarganj over bridge at Ludhiana		12,271
(ii) Other works each costing Rs. 25 lakhs and less State highways—		2,69,13,385
<b>(i) Works costing more than Rs. 25 lakhs each—</b>		
(a) Widening and strengthening Rajpura-Patiala Road ..		..
(b) Widening and strengthening Patiala-Bahadurgarh Road ..		..
(c) Widening and strengthening Bhawanigarh-Sangrur Road ..		..
(d) Widening and strengthening Sangrur-Barnala Road ..		..
(e) Constructing high level bridge over River Sutlej—Shahkote Dharamkote Road ..		..
(f) Constructing approaches of high level bridge over River Sutlej ..		..
(g) Constructing high level bridge on Tangari—Patiala-Pehowa Road ..		..
(h) Constructing bridge on Markanda—Patiala-Pehowa Road ..		..
(i) Constructing and widening road on Dhusi Band in District Gurdaspur ..		..
(j) Improving and widening G.T. Road level crossing to Raunik Bazar Jullundur ..		..
(k) Constructing Mampur-Ponbati Road ..		..

EXPENDITURE DURING AND TO END OF 1976-77—*contd.*

during 1976-77		Expenditure to end of 1976-77
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
..	16,16,350	29,82,057
..	31,94,227	59,53,995
..	..	64,85,973
..	1,32,774	31,00,000
..	12,271	39,24,943
..	2,69,13,385	3,91,21,422
22,66,323	22,66,323	61,23,455
20,57,779	20,57,779	31,65,138
12,38,630	12,38,630	17,16,097
39,86,852	39,86,852	48,23,788
56,44,923	56,44,923	1,42,32,833
2,83,316	2,83,316	13,65,835
10,632	10,632	2,96,907
11,853	11,853	30,401
..	..	27,50,000
12,184	12,184	34,35,641
..	..	9,39,274

## 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>(e) Capital Account of Transport and Communications—contd.</b>		
<b>537. Capital Outlay on Roads and Bridges—concl'd.</b>		
State Highways—concl'd.		
(i) Works costing more than Rs. 25 lakhs each—concl'd.		
(l) Widening and strengthening Talwandi-Zira Road .. ..	..	..
(m) Widening and strengthening B.E.M. Road (Rampura Phool to Barnala) .. ..	..	..
(n) Constructing bridge over River Ghaggar at Devigarh on Patiala-Pchowra Road .. ..	..	..
(o) Widening Moga-Dharamkote-Shahkote Malsion-Nakodar-Jullundur Road .. ..	..	..
(p) Providing additional crust in reaches of Jullundur District K.M. 3.80 to 33.80 .. ..	..	..
(q) Constructing H.L. Bridge over River Beds .. ..	..	..
(r) Widening and improving G.T. Road K.M. 446 to 452 from Bhandari Bridge to Guru Nanak Dev University, Amritsar .. ..	..	..
(ii) Other works each costing Rs. 25 lakhs and less .. ..	..	..
Machinery and equipment .. ..	..	..
Total (537) .. ..	..	4,21,86,037

EXPENDITURE DURING AND TO END OF 1976-77—*contd.*

during 1976-77		Expenditure to end of 1976-77
Plan	Total	
3	4	5
Rs.	Rs.	Rs.
4,11,977	4,11,977	27,33,476(b)
2,09,038	2,09,038	2,09,038
24,94,196	24,94,196	24,94,196
19,594	19,594	19,594
6,01,683	6,01,683	6,01,683
59,000	59,000	59,000
9,81,351	9,81,351	16,46,635(c)
<b>24,746</b> (a)—70,654	—45,908	31,55,08,212(d)
11,85,782	11,85,782	1,88,52,837
<b>24,746</b> 2,34,28,976	6,56,39,759	48,46,60,680

**Bold figures represent charged expenditure.**

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

(b) (c) Includes Rs. 23,21,499 and Rs. 6,65,284 respectively transferred *proforma* vide footnote (d) below.

(d) Excludes Rs. 29,86,783 transferred *proforma* vide footnotes (b) and (c) above.

## 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>538. Capital Outlay on Road and Water Transport Services—</b>		
<b>A. Road Transport—</b>		
Punjab Roadways, Amritsar	..	..
Punjab Roadways, Jullundur	..	..
Punjab Roadways, Chandigarh	..	..
Punjab Roadways, Pathankot	..	..
Punjab Roadways, Moga	..	..
Punjab Roadways, Ludhiana	..	..
Punjab Roadways, Hoshiarpur	..	..
Punjab Roadways, Ferozepur	..	..
Punjab Roadways, Tarn Taran	..	..
Punjab Roadways, Batala	..	..
Punjab Roadways, Nawanshahr	..	..
Punjab Roadways, Muktsar	..	..
Punjab Roadways, Ambala	..	..
Other expenditure	..	..
<b>Total (538)</b>	..	..
<b>544. Capital Outlay on Other Transport and Communication Services—</b>		
Tourism	..	..
Construction and development of O.C.S. facilities	..	..
Miscellaneous Services	..	..
Other expenditure	..	..
<b>Total (544)</b>	..	..
<b>Total—(e) Capital Account of Transport and Communications</b>	..	<b>4,21,86,037</b>
<b>Total—C. Capital Account of Economic Services</b>		<b>34,26,74,571</b>
<b>Grand Total</b>	..	<b>2,69,030</b> <b>31,59,51,798</b>

Bold figures represent charged expenditure.

## EXPENDITURE DURING AND TO END OF 1976-77—concl'd.

during 1976-77		Expenditure to end of 1976-77
Plan .	Total	
3	4	5
Rs.	Rs.	Rs.
34,73,832	34,73,832	1,91,00,430(a)
28,28,448	28,28,448	2,67,61,513(b)
33,95,299	33,95,299	1,44,10,930(c)
10,12,307	10,12,307	1,72,62,363(d)
23,82,934	23,82,934	99,19,452(e)
30,19,435	30,19,435	2,37,49,282(f)
8,43,406	8,43,406	1,39,08,672(g)
20,90,932	20,90,932	1,65,15,089(h)
20,43,903	20,43,903	1,69,44,117(i)
27,20,221	27,20,221	1,28,68,105(j)
13,78,630	13,78,630	1,00,64,948(k)
25,53,240	25,53,240	83,25,715(l)
92,00,000	92,00,000	—30,102(m)
3,69,42,587	3,69,42,587	4,83,86,891(n)
32,82,991	32,82,991	1,17,86,420
..	..	1,53,091
..	..	338
..	..	66,676
32,82,991	32,82,991	1,20,06,525
24,746 } 6,49,12,150 }	10,71,22,933	74,32,87,660(n)
35,539 } 41,17,12,567 }	75,44,22,677	4,80,55,33,186(o)
35,539 } 54,37,76,702 }	86,00,33,069	5,65,84,98,927(p)

**Bold figures represent charged expenditure.**

(a) to (l) Includes (i) Rs.—1,35,26,273, (ii) Rs. 1,83,907 (iii) Rs.—36,83,080 (iv) Rs.—3,43,950, (v) Rs.—27,59,421, (vi) Rs.—1,23,352, (vii) Rs.—46,69,083 (viii) Rs.—13,12,127, (ix) Rs. 1,35,54,918, (x) Rs.—16,99,937, (xi) Rs. 86,05,923 and (xii) Rs. 57,72,475 respectively on account of *proforma* adjustment due to transfer of vehicles, etc., within the different depots respectively.

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

(n) Excludes Rs. 28,084 dropped *proforma* as the expenditure on Central office does not represent concrete assets of a material and permanent character.

(o) Excludes Rs. 26,32,595 *vide* footnote (a) at page 157 (Rs. 3,24,158), footnote (c) at page 169 (Rs. 22,80,353) and footnote (n) above (Rs. 28,084).

(p) Excludes Rs. 23,08,437 *vide* footnote (c) at page 169 (Rs. 22,80,353) and footnote (n) above (Rs. 28,084).



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

Serial no.	Name of the concern	Year(s) of investment	Details of Type
1	2	3	4
<b>I. STATUTORY CORPORATIONS/BOARDS—</b>			
1.	Mandi-Kulu Road Transport Corporation, Mandi	1958-66	Working Capital
2.	Punjab Financial Corporation, Chandigarh	Upto 1967-68 1974-76 1967-68 1967-68	Ordinary shares Ordinary shares 5½ % bonds Deposits for under- writing  Total
3.	State Warehousing Corporation, Chandigarh	Upto 1973-74  1976-77	Ordinary shares  Ditto  Total
4.	P.E.P.S.U. Road Transport Corporation, Patiala	Upto 31-10-66  1-11-66 to 31-3-76  1976-77	Working Capital  Ditto Ditto  Total
5.	Punjab Scheduled Castes Land Development and Finance Corporation, Chandigarh	Upto 1975-76  1976-77	Working Capital  Ditto  Total
6.	Punjab Backward Classes Land Develop- ment and Finance Corporation, Chandigarh	1976-77	Working Capital
<b>Total—Statutory Corporations/Boards</b>			
<b>II. GOVERNMENT COMPANIES—</b>			
7.	Land Development and Seed Corporation, Ltd., Chandigarh	Upto 1974-75	Equity shares

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT AND SOCIETIES, ETC., UPTO THE END OF 1976-77

investment	Face value of each share/ debenture	Amount invested upto end of 1976-77	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.	
..	..	17,54,196	..	
30,000	100	30,00,000		
87,500	100	87,50,000	2,40,272	
15,000	..	14,85,000		
..	..	25,48,000		
		<u>1,57,83,000</u>		
99,790	100	99,79,000		
4,800	100	4,80,000	1,63,602	Amount of Rs. 4,80,000 on account of investment (1976-77) was drawn during the year but disbursed to the Corporation in April 1977. The dividend relates to the year 1973-74.
		<u>1,04,59,000</u>		
80% shares 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.
..	..	2,54,45,000	..	Interest on capital invested after 31st October 1966 not paid by Corporation for want of funds.
..	..	92,00,000	..	
		<u>4,45,16,700</u>		
100%	..	4,12,00,000	..	
100%	..	88,00,000	..	
		<u>5,00,00,000</u>		
..	..	10,00,000	..	
		<u>12,35,12,896</u>	<u>4,03,874</u>	
64,000	100	64,00,000	..	

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

Serial no.	Name of the concern	Year(s) of investment	Details of Type
1	2	3	4
<b>II. GOVERNMENT COMPANIES—contd.</b>			
8.	Punjab State Seeds Corporation, Ltd., Chandigarh	1975-76 1976-77	Share Capital Ditto Total
9.	Punjab Agro-Industries Corporation, Ltd., Chandigarh	Upto 1975-76 1976-77	Equity shares Ditto Total
10.	Punjab Dairy Development Corporation, Ltd., Chandigarh	1966-67 Upto 1975-76 1976-77	Equity shares .. .. Total
11.	National Projects Construction Corporation, Ltd., New Delhi	1959-60	Equity shares
12.	Punjab State Small Industries Corporation, Ltd., Chandigarh	Upto 1972-73 1967-68 1968-69 1971-72 Upto 1975-76 1976-77	Equity shares .. .. .. Debentures Ditto Total
13.	Punjab Export Corporation, Ltd., Chandigarh	1963-64 1976-77	Equity shares .. Total
14.	Punjab State Industrial Development Corporation, Ltd., Chandigarh	Upto 1975-76 1976-77	Equity shares Ditto Total

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT AND SOCIETIES, ETC., UPTO THE END OF 1976-77—contd.

Investment	Face value of each share/debenture	Amount invested upto end of 1976-77	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.	
15,000	100	15,00,000	..	Shares (no. 6986) in respect of investment of Rs. 6,98,600 (1976-77) are yet to be issued as Rs. 6,98,534 drawn during the year were disbursed to the Corporation in April 1977.
7,014	..	14,00,000		
		<u>29,00,000</u>		
1,21,000	100	1,21,00,000		
10,000	100	10,00,000		
		<u>1,31,00,000</u>		
5,000	100%	5,00,000		
..	..	4,07,77,232		
..	..	44,00,492*		
		<u>4,56,77,724</u>		
548	2.70%	1,000	5,48,000	
29,500	100%	100	29,50,000	2,49,975
..	..	..	5,00,000	
..	..	..	7,00,000	
..	..	..	8,50,000	
..	..	..	15,00,000	
..	..	..	8,00,000	
			<u>73,00,000</u>	
9,398	94%	100	9,39,800	..
..	..	..	5,00,000	
			<u>14,39,800</u>	
70,000	1,000	..	7,00,00,000	..
52,000	1,000	..	5,20,00,000	
			<u>12,20,00,000</u>	

\*Includes Rs. 9,38,000 being the cost of land for Milk Plant, Gurdaspur (Rs. 5,05,000), machinery for chilling centres at Kalanaur (Rs. 4,03,000) and Tuguwala (Rs. 30,000) met during 1975-76 now transferred to the Corporation.

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

Serial no.	Name of the concern	Year(s) of investment	Details of Type
1	2	3	4
<b>II. GOVERNMENT COMPANIES—concl.</b>			
15.	Punjab Poultry Corporation, Ltd., Chandigarh	1964-65	Equity shares
16.	Punjab Steel and Alloy Castings, Ltd., Chandigarh	1963-64	Equity shares
17.	Punjab State Tube-wells Corporation, Ltd., Chandigarh	Upto 1975-76 1976-77	Equity shares Ditto Total
18.	Punjab Film and News Corporation, Chandigarh	Upto 1975-76 1976-77	Equity shares Ditto Total
19.	Punjab State Civil Supplies Corporation, Chandigarh	Upto 1975-76 1976-77	Equity shares Ditto Total
20.	Punjab State Electronics Development and Production Corporation, Chandigarh	1975-76 1976-77	Equity shares Ditto Total
21.	Punjab State Handloom and Textile Develop- ment Corporation, Chandigarh	1975-76 1976-77	Equity shares Ditto Total
22.	Punjab State Irons, Ltd., Chandigarh	1965-66	Equity shares
23.	Punjab Hosiery and Knit wear Development Corporation	1976-77	Share capital
<b>Total—Government Companies</b>			

**OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT AND SOCIETIES, ETC., UPTO THE END OF 1976-77—contd.**

Investment		Face value of each share/debenture	Amount invested upto end of 1976-77	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.	
15,000	100%	100	15,00,000	..	
3,415		10	34,150	..	Company is under liquidation. Investment of Rs. 2,45,850 retired during the year.
40,450	100%	1,000	4,29,46,000	..	The treatment of Rs. 24.96 lakhs released by the Chief Engineer (Irrigation Works) in 1973-74 is yet to be decided. The shares in respect of investment of Rs. 74,50,000 (1975-76) are yet to be issued.
5,000		1,000	50,00,000	..	
			<u>4,79,46,000</u>		
58,500	100%	100	58,50,000	..	
30,000	100%	100	30,00,000	..	
			<u>88,50,000</u>	..	
2,95,000	100%	100	2,95,00,000	..	
30,000	100%	100	30,00,000	..	
			<u>3,25,00,000</u>	..	
1,000	100%	1,000	10,00,000	..	
1,000	100%	1,000	10,00,000	..	
			<u>20,00,000</u>	..	
700	100%	1,000	7,00,000	..	
2,000	100%	1,000	20,00,000	..	
			<u>27,00,000</u>	..	
4,000	100%	10	16,51,920	..	A sum of Rs. 16,11,920 has been advanced by State Government in equity capital pending allotment of shares.
1,670	100%	1,000	16,70,000	..	The expenditure of Rs. 16,70,000 was incurred under the Revenue Expenditure head "321. Village and Small Industries".
			<u>29,82,17,594</u>	<u>2,49,975</u>	

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

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

**OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT  
AND SOCIETIES ETC., UPTO THE END OF 1976-77—contd.**

<u>Investment</u>	Face value of each share/ debenture	Amount invested upto end of 1976-77	Amount of dividend declared/ interest received and credited to Govern- ment during the year	Remarks
Number of shares/deben- tures 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	..	
912	100	91,200	10,726	
399	100	39,900		
		<u>1,31,100</u>		
5,000	10	50,000	..	Under liquidation since 1st May 1969.
1,000	100	1,00,000	..	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>		
		<u>9,04,509*</u>		
1,371	10	13,710	11,610	
4,434	10	44,340		
		<u>58,050</u>		
..	..	9,04,509*	..	
110	50	10,421*	800	
110	10	3,864*	40	
500 } 1,500 } 1.2%	100 100	50,000* 1,50,000	1,18,000	Debentures redeemable on 31st December 1974 not redeemed upto 31st March 1977
1,000 40%	1,000	10,00,000		
		<u>12,00,000</u>		

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



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

Serial no.	Name of the concern	Year(s) of investment	Details of
			Type
1	2	3	4
<b>III. JOINT STOCK COMPANIES—contd.</b>			
33.	Malwa Sugar Mills, Ltd., Dhuri	1954-55	Ordinary shares 6% Preference shares
		1970-71	Ordinary shares Total
34.	Industrial Cables (India), Ltd., Rajpura	1962-63	9-2/7% Cumulative preference shares
35.	Ballarpur Paper and Straw Board Mills, Ltd., Calcutta (a)	1957-58	7% 2nd Preference shares
36.	Usha Spinning and Weaving Mills, Ltd., Faridabad	Upto 1965-66	9.3% Preference shares Equity shares Total
37.	Bharat Steel Tubes, Ltd., (Ganaur), New Delhi	Upto 1964-65	Equity shares 9.3% Preference shares Equity shares Total
		1975-76	Equity shares Total
38.	Usha Forging and Stamping, Ltd., New Delhi	1964-65	9.3 % Preference shares Equity shares Total
39.	Sikands, Ltd., New Delhi	1964-65	9.5% Preference shares Equity shares Total

(a) Shri Gopal Paper Mills, Ltd., Jagadhri has been merged with Ballarpur Paper and Straw Board, Mills, Ltd., Calcutta.

OF THE GOVERNMENT IN STATUTORY CORPORATIONS GOVERNMENT AND SOCIETIES, ETC., UPTO THE END OF 1976-77—*contd.*

## Investment

Number of shares/debentures and percentage of Government investment to the total paid up capital/debentures	Face value of each share/debenture	Amount invested upto end of 1976-77	Amount of dividend declared/interest received and credited to Government during the year	Remarks
5	6	7	8	9
	Rs.	Rs.	Rs.	
81,000	10	8,10,000	..	Dividend not declared so far as the company is running in to loss.
7,600	25	1,90,000	..	
1,00,000	10	10,00,000	..	
		<u>20,00,000</u>		
7,000 11.10%	100	7,00,000	65,000	
6,600	100	6,60,000	..	M/S New India Assurance Company Bombay have filed a civil suit against the Punjab/Haryana Government for the release of the shares. The case is still pending with the court.
8,000 10%	100	8,00,000		As the company has failed to pay any dividend, notices to the guarantors calling upon them to join in a reference to the dispute have been issued by the Punjab Government.
1,20,000 15%	10	12,00,000	..	
		<u>20,00,000</u>		
1,53,950 11.40%	10	15,39,500	2,96,605	
23,985	100	23,98,500		
1,53,950	10	15,39,500		
		<u>54,77,500</u>		
2,701 10.60%	100	2,70,700	..	As the company has failed to pay any dividend, notices to the guarantors calling upon them to join in a reference to the dispute have been issued by the Punjab Government.
15,800	10	1,58,000	..	
		<u>4,28,700</u>		
5,933 59.33%	100	5,93,300	..	As the Company has failed to pay any dividend, a civil suit has been filed by the Punjab Government against the company.
8,415 42.07%	100	8,41,500	..	
		<u>14,34,800</u>		

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

Serial no.	Name of the concern	Year(s) of investment	Details of
			Type
1	2	3	4
<b>III. JOINT STOCK COMPANIES—concl'd.</b>			
40.	Oriental Spun Pipe Company, Ltd., New Delhi	1965-66	9-2/7% Preference shares
41.	Industrial Financial Corporation of India, New Delhi	1975-76	6% Debentures
Total—Joint Stock Companies			
<b>IV. CO-OPERATIVE BANKS/SOCIETIES—</b>			
42.	All India Wool Combers' Co-operative Society, Ludhiana	1962-63	..
43.	Punjab State Co-operative Supply and Marketing Federation, Ltd., Chandigarh	Upto 1971-72	Ordinary shares
		1974-75	..
		1975-76	..
		1976-77	..
			Total
44.	Co-operative Marketing and Marketing-cum-Processing Societies (224)	Upto 1975-76	..
		1976-77	..
			Total
45.	Co-operative Consumers' Stores (State Schemes) (16)	Upto 1975-76	..
		1976-77	..
			Total
46.	Co-operative Consumers' Stores (16)	Upto 1974-75	..
		1975-76	..
		1976-77	..
			Total
47.	Co-operative Farming/Joint Farming Societies (281)	Upto 1975-76	..
48.	Co-operative Agricultural Credit Societies (2,965)	Upto 1975-76	..
		1976-77	..
			Total

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT AND SOCIETIES, ETC., UPTO THE END OF 1976-77—contd.

Investment	Face value of each share/debenture	Amount invested upto end of 1976-77	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.	
9,995	100	9,99,500	..	As the company has failed to pay any dividend, the Punjab Government has filed a suit against the concerned company/guarantors in the court.
..	..	4,95,000	..	
		<u>1,69,23,444*</u>	<u>5,02,781</u>	
85	5,000	4,29,750	..	Rupees 4,750 in deposit with the society for subsequent purchase of shares.
18,359	500	91,79,500	8,35,450	
1,990	500	9,95,000		
23,000	500	1,15,00,000	..	
..	..	49,38,000	..	
		<u>2,66,12,500</u>		
..	..	81,62,180	..	Investment of Rs. 97,064 retired during the year.
..	..	5,87,000	..	
		<u>87,49,180</u>	..	
..	..	40,250	..	Investment of Rs. 10,000 retired during the year.
..	..	27,000	..	
		<u>67,250</u>		
..	..	43,71,299	..	
..	..	9,06,000	..	
		<u>6,50,000</u>	..	
		<u>59,27,299</u>	..	
..	..	3,20,814	..	Investment of Rs. 5,826 retired during the year.
..	..	1,40,07,637	46,733	Investment of Rs. 3,30,689 retired during the year.
..	..	17,55,000		
		<u>1,57,62,637</u>		

\*Investment (Rs. 1,71,500) in Hindustan Everest Tools, Ltd., Faridabad retired during the year.

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

Serial no.	Name of the concern	Year(s) of investment	Details of Type
1	2	3	4
<b>IV. CO-OPERATIVE BANKS/SOCIETIES—contd.</b>			
49.	Co-operative Tube-well Irrigation Societies (5)	1975-76	..
50.	Punjab State Co-operative Land Mortgage Bank, Ltd., Chandigarh	Upto 1973-74 1976-77 Up to 1975-76 1976-77	Shares Ditto Debentures Debenitures Total
51.	Punjab State Co-operative Bank, Ltd., Chandigarh	Upto 1970-71 1975-76	Ordinary shares Ditto Total
52.	Central Co-operative Banks (17)	Upto 1975-76 1976-77	.. .. Total
53.	Janta Co-operative Sugar Mills, Ltd., Bhiogpur	1955-56	Ordinary shares
54.	Morinda Co-operative Sugar Mills, Ltd., Morinda	Upto 1961-62	Ordinary shares
55.	Batala Co-operative Sugar Mills, Ltd., Batala	Upto 1961-62	Ordinary shares
56.	Doaba Co-operative Sugar Mills, Ltd., Nawanshahr	Upto 1967-68	Ordinary shares
57.	Industrial Co-operative Federation and Societies (200)	Upto 1975-76 1976-77	.. .. Total
58.	Co-operative Poultry Marketing Societies(5)	1975-76	Shares
59.	Co-operative Labour and Construction Societies (113)	Upto 1973-74	Shares
60.	Khanna Co-operative Solvent Oils Mills, Ltd., Khanna	1967-68	Shares

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT AND SOCIETIES, ETC., UPTO THE END OF 1976-77—contd.

Investment Number of shares/deben- tures and percentage of Govern- ment invest- ment to the total paid up capital/ debentures	Face value of each share/ debenture	Amount invested upto end of 1976-77	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
5	6	7	8	9
	Rs.	Rs.	Rs.	
..	..	1,00,000	..	
10,514	1,000	1,05,14,000	..	
..	..	2,00,000	76,98,811	Investment of Rs. 81,81,299 retired during the year.
..	..	12,11,02,396		
..	..	1,66,28,000		
		<u>14,84,44,396</u>		
1,57,582	100	1,57,58,200	..	
5,000	100	5,00,000	..	
..	..	<u>1,62,58,200</u>	..	
..	..	6,27,29,400*	7,61,752	Investment of Rs. 41,400 retired during the year.
..	..	16,00,000	..	
		<u>6,43,29,400</u>		
20,000	100	20,00,000	..	
25,000	100	25,00,000	..	
25,000	100	25,00,000	..	
35,000	100	35,00,000	..	
..	..	26,62,000	2,226	Investment of Rs. 12,200 retired during the year.
..	..	1,50,000	..	
		<u>28,12,000</u>		
..	..	60,000	..	
..	..	2,70,691	..	Investment of Rs. 5,541 retired during the year.
7,733	100	7,73,333	..	Rupees 33 are in excess of shares.

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

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

Serial no.	Name of the concern	Year(s) of investment	Details of Type
1	2	3	4
<b>IV. CO-OPERATIVE BANKS/SOCIETIES—concl.</b>			
61.	Industrial Co-operative Bank, Jullundur	Upto 1972-73	..
62.	Punjab State Co-operative Housing Finance Society, Ropar	Upto 1975-76 1976-77	.. ..
			Total
63.	Milk Producers' Co-operative Societies (841)	Upto 1975-76 1976-77	.. ..
			Total
64.	Punjab State Federation of Consumers' Co-operative Whole-sale Societies, Ltd., Chandigarh	Upto 1974-75 1975-76 1976-77	.. .. ..
			Total
65.	Primary Land Mortgage Banks (29)	Upto 1975-76 1976-77	.. ..
			Total
66.	Co-operative Cold Stores (5)	1975-76 1976-77	.. ..
			Total
Total—Co-operative Banks/Societies			
Grand Total			

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

**OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT AND SOCIETIES, ETC., UPTO THE END OF 1976-77—concl'd.**

Investment	Face value of each share/debenture	Amount invested upto end of 1976-77	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.	
2,400	100	2,40,000	..	
..	..	1,39,00,000	..	
..	..	30,00,000	..	
		<u>1,69,00,000</u>		
..	..	97,30,240	..	Investment of Rs. 39,000 retired during the year.
..	..	10,53,000*	..	
		<u>1,07,83,240</u>		
..	..	25,32,000	..	
..	..	18,11,500	..	
..	..	5,00,000	..	
		<u>48,43,500</u>		
..	..	11,90,000	..	
..	..	12,95,000	..	
		<u>24,85,000</u>		
..	..	4,00,000	..	
..	..	6,00,000	..	
		<u>10,00,000</u>		
		<u>33,76,69,190</u>	93,44,972	
		77,63,23,124	1,05,01,602 (a)	

\*Includes Rs. 4,03,000 being the cost of milk chilling-cum-demonstration centre, Ghugial met in 1975-76 now transferred to the Hoshiarpur Milk Producers' Co-operative Union.

(a) Corresponding amount booked under "050. Dividends and Profits" as per Statement no. 11 is Rs. 1,09,92,326. The difference of Rs. 4,90,724 is under reconciliation with the Government.



**STATEMENT NO. 15—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OTHER THAN ON REVENUE ACCOUNT) TO END OF THE YEAR 1976-77 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE**

	On 1st April 1976	During the year 1976-77	On 31st March 1977
(In crores of rupees)			
<b>Capital Expenditure—</b>			
Public Works	15.20	0.71	15.94
..	(a)+0.03		
Other General Services ..	0.40	..	0.40
Social and Community Services ..	59.10	9.85	68.95
General Economic Services ..	35.68	3.84	39.52
Agriculture and Allied Services ..	29.96	32.53	62.46
..	(b)-0.03		
Industry and Minerals ..	24.97	8.22	33.19
Water and Power Development ..	2,51.20	20.09	2,71.06
..	(c)-0.23		
Transport and Communications..	63.62	10.71	74.33
<b>Total—Capital Expenditure..</b>	<b>4,80.13</b>	<b>85.95</b>	<b>5,65.85</b>
..	(d)-0.23		
<b>Loans and Advances for various services—</b>			
(i) Social and Community Services	33.99	11.26	45.25
(ii) General Economic Services ..	6.65	1.29	7.94
(iii) Agriculture and Allied Services	23.21	2.69	25.68
..	(e)-0.22		
(iv) Industry and Minerals ..	2.29	1.27	3.56
(v) Water and Power Development	4,77.24	67.58	5,44.82
(vi) Miscellaneous Loans ..	-0.31	..	-0.31(g)
(vii) Loans to Government Servants	6.49	0.87	7.37
..	(e) +0.01		
<b>Total—Loans and Advances ..</b>	<b>5,49.56</b>	<b>84.96</b>	<b>6,34.31</b>
..	(e) -0.21		
<b>Total—Capital and other expenditure ..</b>	<b>10,29.69</b>	<b>1,70.91</b>	<b>12,00.16</b>
..	(f) -0.44		
<b>Deduct—Contributions from Contingency Fund for Capital and other expenditure</b>	<b>0.82</b>	<b>-0.82</b>	<b>..</b>
<b>Net—Capital and other Expenditure ..</b>	<b>10,28.87</b>	<b>1,71.73</b>	<b>12,00.16</b>
..	(f) -0.44		

(a) Represents *proforma* adjustment on account of transfer of receipts on account of sale of industrial plots and developed, plots in *mandls* to "Agriculture and Allied Services".

(b) See foot-note (a) above.

(c) Represents amount dropped *proforma* to off set the increase already made *proforma* in Finance Accounts 1964-65 under "Multipurpose River Schemes".

(d) See footnote (c) above.

(e) Represents amount allocated *proforma* as a result of re-organisation of State *vide* details in Appendix I.

(f) See footnotes (d) and (e) above.

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

**STATEMENT NO. 15—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OTHER THAN ON REVENUE ACCOUNT) TO END OF THE YEAR 1976-77 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE—concl'd.**

	On 1st April 1976	During the year 1976-77	On 31st March 1977
(In crores of rupees)			
<b>Principal Sources of Funds—</b>			
<b>Debt—</b>			
Internal Debt of State Govern- ment ..	1,61.60	73.10	2,34.70
Loans and Advances from the Central Government ..	2,48.13	6.63	2,54.76
Small Savings, Provident Funds, etc. ..	44.92	5.85	50.77
<b>Total—Outstanding debt ..</b>	<b>4,54.65</b>	<b>85.58</b>	<b>5,40.23</b>
Contingency Fund ..	7.16	0.84	8.00
Sinking Funds and Reserve Funds ]	44.15 } (a)—0.01 }	2.24	46.38
Net Balances under deposits, advances, etc., other than those shown separately ..	27.12 } (a)—0.74 }	30.87	57.25
Remittances ..	—37.75	—3.78	—41.53
<b>Total—Debt and other obliga- tion ..</b>	<b>4,95.33 } (a)—0.75 }</b>	<b>1,15.75</b>	<b>6,10.33</b>
<b>Deduct—Cash balance ..</b>	<b>—36.65</b>	<b>7.68</b>	<b>—28.97</b>
<b>Deduct—Investments ..</b>	<b>8.14</b>	<b>..</b>	<b>8.14</b>
<b>Net—Provision of Funds ..</b>	<b>5,23.84 } (a)—0.75 }</b>	<b>1,08.07 (b)</b>	<b>6,31.16</b>

- (a) Represents amount allocated *proforma* to other States as a result of reorganisation of Punjab. Details are available in Appendix I.  
 (b) The difference of Rs. 63.66 crores between net provision and net capital and other expenditure during the year is explained as under :—

	(Rupees in crores)
(1) Revenue surplus (c. f. page 14)	60.51
(2) Amount adjusted under the head "768. Inter-State Settlement"	0.37
(3) Amount adjusted under the head "880. Miscellaneous Government Account".	2.78
<b>Total ..</b>	<b>63.66</b>

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

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

Head of Account		Opening balance	
1		2	
		Rs.	
<b>Part I—Consolidated Fund—</b>			
Receipt Heads (Revenue Account)	..		..
Expenditure Heads (Revenue Account)	..		..
Expenditure Heads (Capital Account)	..		..
<b>E. Public Debt—(A)</b>			
603. Internal Debt of the State Government	.. Cr.	1,61,59,80,325	
604. Loans and Advances from the Central Government	.. Cr.	2,48,12,89,620	
		<hr/>	
Total—E. Public Debt:	.. Cr.	4,09,72,69,945	
		<hr/>	
<b>F. Loans and Advances—</b>			
677. Loans for Education, Art and Culture	.. Dr.	1,69,68,952	
680. Loans for Medical	.. Dr.	28,167	
682. Loans for Public Health, Sanitation and Water Supply	.. Dr.	3,68,41,126	
683. Loans for Housing	.. Dr.	18,87,30,032	
684. Loans for Urban Development	.. Dr.	11,59,78,838	
688. Loans for Social Security and Welfare	.. Dr.	-2,73,38,049	
695. Loans for other Social and Community Services	.. Dr.	11,63,830	
698. Loans for Co-operation	.. Dr.	6,56,78,524	
700. Loans to General Financial and Trading Institutions	.. Dr.	6,00,000	

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

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

Receipts	Disbursements	Closing balance	
3	4	5	
Rs.	Rs.	Rs.	
3,76,41,40,050	..	..	
..	3,15,90,11,606	..	
..	86,00,33,069	..	
3,52,97,93,391	2,79,87,88,366	Cr.	2,34,69,85,350
49,74,00,500	43,10,87,624	Cr.	2,54,76,02,496
<b>4,02,71,93,891</b>	<b>3,22,98,75,990</b>	<b>Cr.</b>	<b>4,89,45,87,846</b>
16,53,859	6,30,180	Dr.	1,59,45,273
1,78,620	..	Dr.	-1,50,453(c)
20,15,455	..	Dr.	3,48,25,671*
70,33,356	7,63,61,897	Dr.	25,80,58,573
43,76,466	5,85,00,000(a)	Dr.	17,01,02,372*
1,00,157	35,000	Dr.	-2,74,03,206*(c)
35,568	..	Dr.	11,28,262
36,07,373	1,66,79,000(b)	Dr.	7,87,50,151
..	..	Dr.	6,00,000

(a) Includes Rs. 75,00,000 spent from out of advance from the Contingency Fund during 1975-76 and recouped to the Fund during 1976-77.

(b) Includes Rs. 1,44,000 spent from out of advance from the Contingency Fund during 1975-76 and recouped to the Fund during 1976-77.

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

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

Head of Account	Opening balance
1	2
	Rs.
<b>Part I—Consolidated Fund—contd.</b>	
<b>F. Loans and Advances—contd.</b>	
704. Loans for other General Economic Services Dr.	24,310
705. Loans for Agriculture .. Dr.	5,47,57,894
706. Loans for Minor Irrigation, Soil Conservation and Area Development .. Dr.	13,04,07,371
714. Loans for Community Development .. Dr.	4,15,19,331(a)
715. Loans to Agricultural Financial Institutions .. Dr.	32,19,822
721. Loans for Village and Small Industries .. Dr.	1,86,98,998
722. Loans for Machinery and Engineering Industries .. Dr.	15,00,000
723. Loans for Petroleum, Chemicals and Fertilizer Industries .. Dr.	2,38,400
726. Loans for Consumer Industries .. Dr.	19,01,523
730. Loans to Industrial Financial Institutions Dr.	5,20,549
734. Loans for Power Projects .. Dr.	4,77,24,33,350
766. Loans to Government Servants, etc. .. Dr.	6,49,63,070(b)
767. Miscellaneous Loans .. Dr.	—30,54,259
<b>Total—F. Loans and Advances .. Dr.</b>	<b>5,48,57,81,779(c)</b>

(a) Differs by Rs. 21,87,728 (decreased) from the closing balance adopted in Finance Accounts 1975-76 due to *proforma* adjustment of balances *vide* details in Appendix I.

(b) Differs by Rs. 50,387 (increased) from the closing balance adopted in Finance Accounts 1975-76 due to *proforma* adjustment of balances *vide* details in Appendix I.

(c) Differs by Rs. 21,37,341 (decreased) from the closing balance adopted in Finance Accounts 1975-76 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.
4,942	..	Dr. 19,368
67,91,273	1,03,85,845	Dr. 5,83,52,466*
1,11,46,197	3,48,90,331	Dr. 15,41,51,505
29,80,229	7,74,900	Dr. 3,93,14,002
2,48,643	20,00,000	Dr. 49,71,179
11,90,893	2,06,98,000	Dr. 3,82,06,105
3,75,000	..	Dr. 11,25,000
..	..	Dr. 2,38,400
..	..	Dr. 19,01,523
64,01,552	..	Dr. —58,81,003(a)
..	67,57,72,285	Dr. 5,44,82,05,635
1,08,65,589	1,95,24,877	Dr. 7,36,22,358
—15,645(b)	..	Dr. —30,38,614(a)
5,89,89,527	91,62,52,315(d) (c)	Dr. 6,34,30,44,567

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

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

(c) Includes Rs. 76,44,000 spent from out of advance from the Contingency Fund during 1975-76 and recouped to the Fund during 1976-77 *vide* footnotes (a) and (b) at page 203.

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

<i>Heads of Account</i>	<i>Amount</i>
	Rs.
677. Loans for Education, Art and Culture	4,64,330
683. Loans for Housing	7,44,09,097
684. Loans for Urban Development	1,81,00,000
698. Loans for Co-operation	1,66,79,000
705. Loans for Agriculture	1,00,73,499
706. Loans for Minor Irrigation, Soil Conservation and Area Development	3,48,87,891
714. Loans for Community Development	7,38,000
715. Loans to Agricultural Financial Institutions	20,00,000
721. Loans for Village and Small Industries	1,29,78,950
734. Loans for Power Projects	67,57,72,286
<b>Total</b>	<b>84,61,03,052</b>





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

Receipts	Disbursements	Closing balance
3 Rs.	4 Rs.	5 Rs.
3,81,083(a)	..	..
33,20,350(a)	..	..
37,01,433(a)	..	..
7,85,40,24,901	8,16,51,72,980	..
..	..	Cr. 8,00,00,000
24,986	..	Dr. ..
1,00,000	..	Dr. ..
10,000	..	Dr. ..
96,000	..	Dr. ..
5,245	..	Dr. ..
5,34,000	..	Dr. ..
75,00,000	..	Dr. ..
1,44,000	..	Dr. ..
84,14,231	..	Cr. 8,00,00,000
9,17,31,088	3,32,38,503	Cr. 50,76,69,543
9,17,31,088	3,32,38,503	Cr. 50,76,69,543
9,17,31,088	3,32,38,503	Cr. 50,76,69,543

(a) Closed to Government Account.



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

Receipts	Disbursements	Closing balance
3	4	5
Rs.	Rs.	Rs.
2,58,72,881	2,61,60,592	Cr. 2,85,93,680
5,77,408	..	Cr. 40,99,468
2,64,50,289	2,61,60,592	Cr. 3,26,93,148
3,44,902	5,64,757	Cr. —45,638(a)
3,44,902	5,64,757	Cr. —45,638(a)
2,67,95,191	2,67,25,349	Cr. 3,26,47,510
5,11,79,000	2,78,06,025	Cr. 33,95,01,879
4,00,25,300	4,00,25,268	Dr. 6,18,25,642
5,11,79,000	2,78,06,025	Cr. 33,95,01,879
4,00,25,300	4,00,25,268	Dr. 6,18,25,642
..	..	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

(a) Minus balance is under investigation.

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

Head of Account 1	Opening balance 2 Rs.
<b>Part III—Public Account—contd.</b>	
<b>J. Reserve Funds—concl'd.</b>	
<b>(b) Reserve Funds not bearing interest—concl'd.</b>	
835. General and other Reserve Funds—	
Foodgrains Reserve Fund ..	Cr. 69,92,602(a)
Total (835) ..	Cr. 69,92,602(a)
<b>Total—(b) Reserve Funds not bearing interest—</b>	
Gross ..	Cr. 40,88,21,347(a)
Investments ..	Dr. 6,94,13,081
<b>Total—J. Reserve Funds—</b>	
Gross ..	Cr. 44,13,99,015(a)
Investments ..	Dr. 6,94,13,081
<b>K. Deposits and Advances—</b>	
<b>(a) Deposits bearing interest—</b>	
838. Deposits of Local Funds—	
Deposits of other autonomous bodies ..	Cr. 4,09,30,507
Total (838) ..	Cr. 4,09,30,507
842. Other Deposits—	
(i) Deposits of Government Companies and Corporations, etc. ..	Cr. 1,24,75,528
(ii) Miscellaneous deposits ..	Cr. 4,99,563
Total (842) ..	Cr. 1,29,75,091
<b>Total—(a) Deposits bearing interest ..</b>	
<b>Cr. 5,39,05,598</b>	
<b>(b) Deposits not bearing interest—</b>	
843. Civil Deposits—	
(i) Revenue Deposits ..	Cr. 6,74,16,447
(ii) Security deposits ..	Cr. 12,555
(iii) Civil Courts' deposits ..	Cr. 1,67,01,518
(iv) Criminal Courts' deposits ..	Cr. 39,489
(v) Personal deposits ..	Cr. 2,58,83,514(b)
(vi) Personal Deposits—Investments ..	Dr. 51,910
(vii) Public Works deposits ..	Cr. 20,25,71,903

- (a) Differs by Rs. 1,44,014 (decreased) from the closing balance adopted in Finance Accounts 1975-76 due to *proforma* adjustment of balances *vide* details in Appendix I.
- (b) Differs by Rs. 22,583 (decreased) from the closing balance adopted in Finance Accounts 1975-76 due to *proforma* adjustment of balances *vide* details in Appendix I.

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

Receipts 3 Rs.	Disbursements 4 Rs.		Closing balance 5 Rs.
21,00,000	31,65,801	Cr.	59,26,801
21,00,000	31,65,801	Cr.	59,26,801
5,32,79,000	3,09,71,826	Cr.	43,11,28,521
4,00,25,300	4,00,25,268	Dr.	6,94,13,049
8,00,74,191	5,76,97,175	Cr.	46,37,76,031
4,00,25,300	4,00,25,268	Dr.	6,94,13,049
10,02,16,130	2,61,90,698	Cr.	11,49,55,939
10,02,16,130	2,61,90,698	Cr.	11,49,55,939
15,10,98,379	43,37,775	Cr.	15,92,36,132
..	..	Cr.	4,99,563
15,10,98,379	43,37,775	Cr.	15,97,35,695
25,13,14,509	3,05,28,473	Cr.	27,46,91,634
9,21,25,370	3,70,85,926	Cr.	12,24,55,891
..	1,400	Cr.	11,155
2,38,18,200	1,43,45,764	Cr.	2,61,73,954
57,391	75,250	Cr.	21,630
1,75,08,63,202	1,74,35,82,847	Cr.	3,31,63,869
..	..	Dr.	51,910
21,15,36,182	17,87,19,415	Cr.	23,53,88,670

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

Head of Account 1	Opening balance 2 Rs.
<b>Part III—Public Account—contd.</b>	
<b>K. Deposits and Advances—contd.</b>	
<b>(b) Deposits not bearing interest—contd.</b>	
<b>843. Civil Deposits—concl'd.</b>	
(viii) Deposits of Police Funds	Cr. 46,76,064
(ix) Deposits for purchases, etc., abroad	Cr. 1,83,730
(x) Deposits for work done for Public Bodies or private individuals	Cr. 9,855
(xi) Deposits for fees received by Government servants for work done for private bodies	Cr. 61,374
(xii) Deposits in connection with elections	Cr. 2,040
(xiii) Deposits of educational institutions	Cr. 88,80,374
(xiv) Unclaimed deposits in the G.P. Fund	Cr. 47,555
(xv) Deposits on account of court deposits transferred from Pakistan	Cr. 10,28,228
(xvi) Other deposits	Cr. 6,19,200
Total (843)	Cr. 32,81,33,846(a) Dr. 51,910
<b>847. Deposits of Local Funds—</b>	
(i) District Funds	Cr. 11,43,655
(ii) Municipal Funds	Cr. 2,30,116
(iii) State Transport Corporation Funds	Cr. —5,90,116
(iv) Panchayat Bodies Funds	Cr. 1,84,46,901(b)
(v) Education Funds	Cr. 607
(vi) Other Funds	Cr. 1,39,54,356
Total (847)	Cr. 3,31,85,519(b)

(a) See footnote (b) at page 212.

(b) Differs by Rs. 73,27,491 (decreased) from the closing balance adopted in Finance Accounts 1975-76 due to *proforma* adjustment of balances *vide* details in Appendix I.

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

Receipts 3 Rs.	Disbursements 4 Rs.	Closing balance 5 Rs.
88,74,108	39,05,794	Cr. 96,44,378*
..	..	Cr. 1,83,730*
25,00,000	..	Cr. 25,09,855
..	..	Cr. 61,374
100	..	Cr. 2,140
48,84,199	53,27,185	Cr. 84,37,388
2,473	..	Cr. 50,028
..	..	Cr. 10,28,228
Dr.	..	Cr. 6,19,200
2,09,46,61,225	1,98,30,43,581	Cr. 43,97,51,490
..	..	Dr. 51,910
12,000	-3,08,105(a)	Cr. 14,63,760
-3,02,418(a)	14,34,105	Cr. -15,06,407*(b)
91,73,350	81,00,000	Cr. 4,83,234
5,39,57,693	4,81,49,717	Cr. 2,42,54,877
14,256	-8,933(a)	Cr. 23,796
1,39,319	33,46,642	Cr. 1,07,47,033*
6,29,94,200	6,07,13,426	Cr. 3,54,66,293

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

(b) Minus balance is under investigation.



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

Head of Account 1	Opening balance 2 Rs.
<b>Part III—Public Account—contd.</b>	
<b>K. Deposits and Advances—concl'd.</b>	
<b>(b) Deposits not bearing interest—concl'd.</b>	
✓ 848. Other Deposits—	
✓ (i) Subventions from Central Road Fund	Cr. 3,41,893
(ii) Miscellaneous Deposits	Cr. 1,96,71,527
Total (848)	<hr/> Cr. 2,00,13,420 <hr/>
Total—(b) Deposits not bearing interest—	
Gross Investments	Cr. 38,13,32,785(a) Dr. 51,910 <hr/>
<b>(c) Advances—</b>	
850. Civil Advances —	
(i) Forest Advances	Dr. —10,010
(ii) Revenue Advances	Dr. 10,387
(iii) Other departmental advances	Dr. 7,77,669
(iv) Other advances	Dr. 3,74,664
Total (850)	<hr/> Dr. 11,52,710 <hr/>
Total—(c) Advances	<hr/> Dr. 11,52,710 <hr/>
Total—K. Deposits and Advances	
Gross Investments	Cr. 43,40,85,673(a) Dr. 51,910 <hr/>
<b>L. Suspense and Miscellaneous—</b>	
<b>(b) Suspense—</b>	
858. Suspense Accounts—	
(i) Departmental Adjusting Account—	
Receipts	Cr. 17,46,298
(ii) Departmental Adjusting Account—	
Payments	Dr. 10,67,192 <hr/>

(a) Differs by Rs. 73,50,074 (decreased) from the closing balance adopted in Finance Accounts 1975-76 due to *proforma* adjustment of balances *vide* details in Appendix I.

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

Receipts 3 Rs.	Disbursements 4 Rs.	Closing balance 5 Rs.
30,00,000	30,73,972	Cr. 2,67,921
..	..	Cr. 1,96,71,527
30,00,000	30,73,972	Cr. 1,99,39,448
2,16,06,55,425	2,04,68,30,979	Cr. 49,51,57,231
..	..	Dr. 51,910
2,19,50,709	2,19,51,417	Dr. —9,302(b)
..	..	Dr. 10,387
..	..	Dr. 7,77,669
..	—10,365(a)	Dr. 3,64,299
2,19,50,709	2,19,41,052	Dr. 11,43,053
2,19,50,709	2,19,41,052	Dr. 11,43,053
2,43,39,20,643	2,09,93,00,504	Cr. 76,87,05,812
..	..	Dr. 51,910
1,55,740	..	Cr. 19,02,038
..	—25,41,541(a)	Dr. —14,74,349(b)

(a) Minus figures during the year is due to adjustment of debit of earlier years.  
(b) Minus balance is under investigation.

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

Head of Account 1		Opening balance 2 Rs.
<b>Part III—Public Account—contd.</b>		
<b>L. Suspense and Miscellaneous—contd.</b>		
<b>(b) Suspense—concl'd.</b>		
<b>858. Suspense Accounts—concl'd.</b>		
(iii) Cash Settlement Suspense Account ..	Dr.	7,28,45,799
(iv) Pay and Accounts Offices Suspense ..	Dr.	1,31,68,719
(v) Reserve Bank Suspense—Headquarters ..	Cr.	71,38,373
(vi) Central Accounts Office—Reserve Bank Suspense ..	Dr.	2,04,31,647
(vii) Provident Fund Suspense ..	Dr.	1,85,374
(viii) Telecommunication Accounts Office Suspense ..	Dr.	25,692
(ix) Suspense Account (Civil) ..	Dr.	6,32,63,760
(x) Transactions on behalf of the Reserve Bank	Dr.	3
(xi) Broadcasting Receiver Licence Fee Suspense ..	Cr.	59,78,558
(xii) Additional Wages Deposit Suspense Account ..	Cr.	254
(xiii) Additional Dearness Allowance Deposit Suspense Account ..	Dr.	14,01,165
(xiv) Additional Dearness Allowance Deposit Suspense Account (New) ..	Dr.	..
Total (858) ..	Dr.	15,75,25,868
<b>Total—(b) Suspense ..</b>	<b>Dr.</b>	<b>15,75,25,868</b>
<b>(c) Other Accounts—</b>		
871. Departmental Balances—Civil ..	Dr.	59,14,776
Total (871) ..	Dr.	59,14,776
872. Permanent Cash Imprest—Civil ..	Dr.	8,92,817
Total (872) ..	Dr.	8,92,817

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

Receipts 3 Rs.	Disbursements 4 Rs.		Closing balance 5 Rs.
7,67,57,419	9,39,51,754	Dr.	9,00,40,134
5,00,33,532	6,10,35,571	Dr.	2,41,70,758
69,46,763	-1,21,72,917(a)	Cr.	2,62,58,053
46,39,68,660	51,04,90,167	Dr.	6,69,53,154
49,307	5,36,015	Dr.	6,72,082
-180 (a)	-21,811(a)	Dr.	4,061
11,90,171	-2,38,61,149(a)	Dr.	3,82,12,440
..	..	Dr.	3
1,34,18,947	1,21,14,210	Cr.	72,83,295
6,37,697	6,40,769	Dr.	2,818
1,33,39,726	3,05,696	Cr.	1,16,32,865
91,91,511	2,04,76,578	Dr.	1,12,85,067
63,56,89,293	66,09,53,342	Dr.	18,27,89,917
63,56,89,293	66,09,53,342	Dr.	18,27,89,917
1,30,14,481	1,35,17,534	Dr.	64,17,829
1,30,14,481	1,35,17,534	Dr.	64,17,829
585	86,092	Dr.	9,78,324*
585	86,092	Dr.	9,78,324

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

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

Head of Account	Opening balance
1	2
	Rs.
<b>Part III—Public Account—contd.</b>	
<b>L. Suspense and Miscellaneous—concl'd.</b>	
<b>(c) Other Accounts—concl'd.</b>	
873. Cash Balance Investment Account -- Cash Balance Investment Account ..	Dr. 1,19,42,597
Total (873) ..	<hr/> Dr. 1,19,42,597
Total—(c) Other Accounts ..	<hr/> Dr. 1,87,50,190 <hr/>
<b>(d) Accounts with Governments of foreign countries—</b>	
879. Accounts with Governments of Other Countries—	
Burma ..	Dr. 61,065
Pakistan ..	Dr. 58,67,750
Malaysia ..	Dr. ..
Total (879) ..	<hr/> Dr. 59,28,815 <hr/>
Total—(d) Accounts with Governments of foreign countries ..	<hr/> Dr. 59,28,815 <hr/>
<b>(e) Miscellaneous—</b>	
880. Miscellaneous Government Account—	
Writes off from heads of account closing to balance ..	.. ..
Total (880) ..	<hr/> .. <hr/>
Total—(e) Miscellaneous ..	<hr/> .. <hr/>
Total—L. Suspense and Miscellaneous ..	Dr. 18,22,04,873

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

Receipts	Disbursements	Closing balance	
3	4	5	
Rs.	Rs.		Rs.
3,05,00,000	3,05,00,000	Dr.	1,19,42,597
3,05,00,000	3,05,00,000	Dr.	1,19,42,597
4,35,15,066	4,41,03,626	Dr.	1,93,38,750
2,787	50,772	Dr.	1,09,050
..	28,579	Dr.	58,96,329
295	15,260	Dr.	14,965
3,082	94,611	Dr.	60,20,344
3,082	94,611	Dr.	60,20,344
2,78,11,968(a)	7,199(a)		..
2,78,11,968(a)	7,199(a)		..
2,78,11,968(a)	7,199(a)		..
67,92,07,441	70,51,51,579	Dr.	20,81,49,011
2,78,11,968(a)	7,199 (a)		..

(a) Closed to Government Account.

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

Head of Account 1	Opening balance 2 Rs.
<b>Part III—Public Account—contd.</b>	
<b>M. Remittances—</b>	
<b>(a) Money Orders, Remittances and adjustments between the officers rendering accounts to the same Accountant General, etc., and other remittances—</b>	
882. Cash Remittances and Adjustments between officers rendering accounts to the same Accountant General/Accounts Officer—	
(i) Cash Remittances between Treasuries and Currency chests	.. Cr. 36,79,655
(ii) Public Works Remittances	.. Dr. 37,77,14,547
(iii) Forest Remittances	.. Cr. 50,29,478
(iv) Reserve Bank of India Remittances	.. Cr. 23,99,059
Total (882)	.. <u>Dr. 36,66,06,355</u>
Total—(a) Money Orders, Remittances and adjustments between the officers rendering accounts, etc.	.. <u>Dr. 36,66,06,355</u>
<b>(b) Inter-Government Adjustment Accounts—</b>	
886. Adjusting Account between Central and State Governments—	
Punjab and Central Governments	.. Dr. 43,27,190
Total (886)	.. <u>Dr. 43,27,190</u>
887. Adjusting Account with Railways—	
Northern Railway	.. Dr. 1,34,116
Southern Railway	.. Dr. 2,395
Western Railway	.. Dr. 79
Eastern Railway	.. Dr. 1,208
Central Railway	.. Dr. 521
North-Eastern Railway	.. Cr. 6,098

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

Receipts	Disbursements		Closing balance
3	4		5
Rs.	Rs.		Rs.
2,01,11,241	1,98,59,391	Cr.	39,31,505*
1,09,73,41,151	1,13,72,73,685	Dr.	41,76,47,081
4,29,46,517	4,22,14,759	Cr.	57,61,236
— 20,01,850(a)	4,10,000	Dr.	12,791
1,15,83,97,059	1,19,97,57,835	Dr.	40,79,67,131
1,15,83,97,059	1,19,97,57,835	Dr.	40,79,67,131
—2,12,671(a)	45,62,933	Dr.	91,02,794
—2,12,671(a)	45,62,933	Dr.	91,02,794
4,13,436	4,82,378	Dr.	2,03,058
—954(a)	—1,335(a)	Dr.	2,014
..	15,543	Dr.	15,622
..	18,360	Dr.	19,568
..	410	Dr.	931
..	1	Cr.	6,097

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



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

Head of Account	Opening balance
1	2
	Rs.
<b>Part III—Public Account—contd.</b>	
<b>M. Remittances—contd.</b>	
<b>(b) Inter-Government Adjustment Accounts—contd.</b>	
<b>887. Adjusting Account with Railways—concl'd.</b>	
South-Eastern Railway ..	Cr. 2,483
South-Western Railway ..	Dr. ..
North-Frontier Railway ..	Dr. 884
South-Central Railway ..	Dr. 429
North-East Frontier Railway ..	Dr. 906
Total (887) ..	<hr/> Dr. 1,31,957 <hr/>
<b>888. Adjusting Account with Posts and Telegraphs—</b>	
Director of Accounts, Kapurthala ..	Dr. 28,456
Total (888) ..	<hr/> Dr. 28,456 <hr/>
<b>889. Adjusting Account with Defence—</b>	
Controller of Defence Accounts, Western Command, Meerut ..	Dr. 40,22,827
Controller of Defence Accounts, Northern Command, Jullundur ..	Dr. 98
Controller of Defence Accounts, Pensions, Allahabad ..	Cr. 14,81,959
Controller of Defence Accounts, Central Command, Meerut ..	..
Controller of Defence Accounts, Factories, Calcutta ..	Dr. 15,26,207
Controller of Defence Accounts, Officers, Poona	Dr. 8,108
Controller of Defence Accounts, Southern Command, Poona ..	..

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

Receipts	Disbursements	Closing balance	
3	4	5	
Rs.	Rs.		
—39(a)	1,761	Cr.	683
..	100	Dr.	100
—4,855(a)	2,803	Dr.	8,542
..	263	Dr.	692
—4,813(a)	—32,039(a)	Cr.	26,320
4,02,775	4,88,245	Dr.	2,17,427
9,92,803	9,95,264	Dr.	30,917
9,92,803	9,95,264	Dr.	30,917
—2,27,816(a)	—32,33,471(a)	Dr.	10,17,172
35	—63(a)	Dr.	..
29,314	29,314	Cr.	14,81,959
—2,823(b)	—2,823(b)		..
..	—47,250(a)	Dr.	14,78,957
—1,37,185(a)	—1,37,015(a)	Dr.	8,278
—160(b)	—160(b)	Cr.	..

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

(b) Minus figure is due to the reason that *minus* debits/credits have been cleared as *minus* credits/debits.

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

Head of Account 1	Opening balance 2
	Rs.
<b>Part III—Public Account—contd.</b>	
<b>M. Remittances—contd.</b>	
<b>(b) Inter-Government Adjustment Accounts—contd.</b>	
<b>889. Adjusting Account with Defence—concl'd.</b>	
Controller of Defence Accounts, Other Ranks, (North) Meerut ..	Dr. 54
Controller of Defence Accounts, Funds, Meerut ..	..
Controller of Defence Accounts, Air Force, Dehradun ..	..
Controller of Defence Accounts, Patna ..	..
Total—(889) ' ..	Dr. 40,75,335
<b>893. Inter-State Suspense Account—</b>	
Punjab and Tamil Nadu ..	Cr. 98
Punjab and Maharashtra ..	Cr. 39,01,736
Punjab and West Bengal ..	Dr. 299
Punjab and Uttar Pradesh ..	Cr. 500
Punjab and Andhra Pradesh ..	Cr. 14,190(a)
Punjab and Rajasthan ..	Cr. 20,10,906
Punjab and Haryana ..	Dr. 29,00,419
Punjab and Himachal Pradesh ..	Dr. 49,74,842
Punjab and Jammu and Kashmir ..	Dr. 3,81,945(a)
Punjab and Bihar ..	Dr. 597
Punjab and Gujrat ..	Dr. 342
Punjab and Karnataka ..	..
Punjab and Madhya Pradesh ..	..
Punjab and Meghalya ..	..

(a) Differs by Re. 1 from the closing balance adopted in Finance Accounts 1975-76 due to rounding.

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

Receipts	Disbursements	Closing balance	
3	4	5	
Rs.	Rs.	Rs.	
—18(a)	—72(a)	Dr.	..
—51(b)	—51(b)	Dr.	..
..	..	Dr.	..
24	24	Dr.	..
—3,38,680	—33,91,567	Dr.	10,22,448
—350(a)	—350(a)	Cr.	98
974	974	Cr.	39,01,736
—8(a)	—8(a)	Dr.	299
28,033	28,033	Cr.	500
72	72	Cr.	14,190
9,30,891	19,93,111	Cr.	9,48,686
26,42,879	11,88,218	Dr.	14,45,758
12,25,085	—37,04,506(a)	Dr.	45,251
3,39,881	2,76,681	Dr.	3,18,745
..	—597(a)	Dr.	..
—3,946(a)	—4,288(a)	Dr.	..
—33,972(c)	..	Dr.	33,972
47	47	Dr.	..
—3,210(b)	—3,210(b)	Dr.	..

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

(b) Minus figure is due to the reason that *minus* debits/credits have been cleared as *minus* credits/debits.

(c) Minus figure represents reversal of net credit received in Inward Settlement Account but not advised to the Reserve Bank of India.

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

Head of Account	Opening balance
1	2
	Rs.
<b>Part III—Public Account—concl'd.</b>	
<b>M. Remittances—concl'd.</b>	
<b>(b) Inter-Government Adjustment Accounts—concl'd.</b>	
<b>893. Inter-State Suspense Account—concl'd.</b>	
Punjab and Kerala	.. ..
Punjab and Manipur	.. ..
Total (893)	.. <u>Dr. 23,31,014</u>
Total—(b) Inter-Government Adjustment Accounts	.. <u>Dr. 1,08,93,952</u>
Total—M. Remittances	.. <u>Dr. 37,75,00,307</u>
Total—Part III—Public Account	.. ..
Total—Parts I, II and III	.. ..
<b>N. Cash Balance—</b>	
<b>899. Cash Balance—</b>	
Cash in Treasuries	.. ..
Deposits with Reserve Bank	.. ..
Deposits with other Banks	.. ..
Total (899)	.. ..
Grand Total	.. ..

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

Receipts	Disbursements	Closing balance	
3	4		
Rs.	Rs.	Rs.	
—782(a)	—782(a)	Dr.	..
36,251	36,251	Dr.	..
51,61,845	—1,90,354	Cr.	30,21,185
60,06,072	24,64,521	Dr.	73,52,401
1,16,44,03,131	1,20,22,22,356	Dr.	41,53,19,532
4,51,71,73,762	4,13,76,42,584		..
12,37,96,12,894	12,30,28,15,564		..
26,21,209	7,41,878		..
—36,91,15,118	—29,04,38,457(b)		..
99	99		..
—36,64,93,810	—28,96,96,480		..
12,01,31,19,084	12,01,31,19,084		..

- (a) Minus figure is due to the reason that *minus* debits/credits have been cleared as *minus* credits/debits.
- (b) There was a difference (Rs.—9,07,02,356) between the figure reflected in the accounts (Rs.—29,04,38,457) and that intimated by the Reserve Bank (Rs.—38,11,40,813) regarding "Deposits with Reserve Bank" included in the cash balance. As a result of reconciliation this difference now stands at Rs. + 30,282 (December 1977) which is under reconciliation.

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

Description of Debt	When raised
1	2
<b>E. Public Debt—</b>	
<b>603. Internal Debt of the State Government—</b>	
Market loans bearing interest(a) ..	1965—1977
Market loans not bearing interest (a) ..	1956—1962
Loans from the Life Insurance Corporation of India	1958—1977
Loans from the National Agricultural Credit Fund of the Reserve Bank of India ..	1962—1977
Loans from the State Bank of India and other Banks	1974—1977
Loans from other Institutions (a) ..	1959—1977
Ways and Means advances from the Reserve Bank of India ..	1975—1977
Total (603) ..	..
<b>604. Loans and Advances from the Central Government—</b>	
<b>A. Non-Plan Loans—</b>	
Share of small savings collections ..	1974—1977
Other Educational Loans— National Loan Scholarships Scheme ..	1974—1977
House Building Advances—	
House Building Advances to All India Services Officers :	1974—1977
Other Administrative Services— Modernisation of Police Forces ..	1974—1977
Total-A ..	..
<b>B. Loans for State/Union Territory Plan Schemes—</b>	
Block loans ..	1974—1977
<b>C. Loans for Central Plan Schemes—</b>	
Other Housing Schemes— Police Housing Schemes ..	1974—1977
Other Educational Loans—	
National Loan Scholarships Scheme ..	1974-1975
Other Rehabilitation Schemes— Repatriates from other countries (Uganda) ..	1974—1977

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

## INTEREST BEARING OBLIGATIONS OF THE GOVERNMENT

Balance on 1st April 1976	Additions during the year	Discharges during the year	Balance on 31st March 1977
3	4	5	6
Rs.	Rs.	Rs.	Rs.
67,79,91,300	5,27,55,200	..	73,07,46,500
18,65,974	..	3,23,000	15,42,974
7,86,00,352	79,95,191	33,73,786	8,32,21,757
5,29,09,830	48,50,000	85,39,621	4,92,20,209
67,00,00,000	76,00,00,000	20,00,00,000	1,23,00,00,000
4,32,12,869	24,74,000	43,85,959	4,13,00,910
9,14,00,000	2,70,17,19,000	2,58,21,66,000	21,09,53,000
1,61,59,80,325	3,52,97,93,391	2,79,87,88,366	2,34,69,85,350
13,25,00,000	..	..	13,25,00,000
10,14,580	5,00,000	..	15,14,580
4,21,230	5,60,000	38,423	9,42,807
23,78,000	10,00,000	98,000	32,80,000
13,63,13,810	20,60,000	1,36,423	13,82,37,387
31,35,44,000	20,44,00,000	2,15,41,500	49,64,02,500
20,72,000	17,10,000	84,000	36,98,000
20,000	..	..	20,000
2,23,250	35,000	..	2,58,250



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

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

INTEREST BEARING OBLIGATIONS OF THE GOVERNMENT—*contd.*

Balance on 1st April 1976	Additions during the year	Discharges during the year	Balance on 31st March 1977
3	4	5	6
Rs.	Rs.	Rs.	Rs.
23,29,000	..	2,32,900	20,96,100
60,000	1,20,000	..	1,80,000
..	4,00,000	..	4,00,000
..	62,500	..	62,500
1,29,00,000	1,60,00,000	..	2,89,00,000
1,76,04,250	1,83,27,500	3,16,900	3,56,14,850
4,10,000	21,50,000	27,320	25,32,680
2,20,000	1,50,000	..	3,70,000
20,30,000	..	..	20,30,000
86,91,840	1,03,13,000	3,52,160	1,86,52,680
1,13,51,840	1,26,13,000	3,79,480	2,35,85,360
..	26,00,00,000	26,00,00,000	..
..	26,00,00,000	26,00,00,000	..

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

Description of Debt	When raised
1	2
<b>E. Public Debt—concl'd.</b>	
<b>604. Loans and Advances from the Central Government—concl'd.</b>	
<b>F. Pre-1974 Loans—</b>	
Consolidated Rehabilitation/Scholarship Loans ..	1948—74
Other Consolidated Loans ..	1955—74
Share of small savings collections ..	1964—74
Other Loans—	
Loans for Bhakra-Nangal Project ..	1959—67
Total—F ..	..
Total (604) ..	..
Total—E. Public Debt ..	..
<b>I. 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 ..	..
Total—A ..	..
<b>D. Other Provident Funds—</b>	
Workmen's Contributory Provident Fund ..	..
Other Miscellaneous Provident Funds ..	..
Total—D ..	..
Total (805) ..	..
Grand Total ..	..

INTEREST BEARING OBLIGATIONS OF THE GOVERNMENT—*concl.*

Balance on 1st April 1976	Additions during the year	Discharges during the year	Balance on 31st March 1977
3	4	5	6
Rs.	Rs.	Rs.	Rs.
1,29,78,217	..	1,81,115	1,27,97,102
1,51,20,96,427	..	8,13,06,000	1,43,07,90,427
40,23,90,180	..	4,11,20,180	36,12,70,000
7,50,10,896	..	2,61,06,026	4,89,04,870
2,00,24,75,720	..	14,87,13,321	1,85,37,62,399
2,48,12,89,620	49,74,00,500	43,10,87,624	2,54,76,02,496
4,09,72,69,945	4,02,71,93,891	3,22,98,75,990	4,89,45,87,846
41,66,28,878(a)	8,64,45,216	3,19,17,035	47,11,57,059
2,85,71,836	43,93,740	8,76,915	3,20,88,661
1,09,171	—3,953(b)	1,26,241	—21,023(c)
33,81,513	8,61,085	3,18,068	39,24,530
44,86,91,398(a)	9,16,96,088	3,32,38,259	50,71,49,227
18,906	..	..	18,906
4,66,654	35,000	244	5,01,410
4,85,560	35,000	244	5,20,316
44,91,76,958(a)	9,17,31,088	3,32,38,503	50,76,69,543
4,54,64,46,903(a)	4,11,89,24,979	3,26,31,14,493	5,40,22,57,389

(a) Differs by Rs.47,545 (decreased) from the closing balance adopted in Finance Accounts 1975-76 due to *proforma* adjustment of balances *vide* details in Appendix I.

(b) Minus figure is due to transfer of the credits of an officer to an other accounts office.

(c) Minus balance is under investigation.

## ANNEXURE TO

Description of loan

When raised

1	2
<b>E. Public Debt—</b>	
<b>603. Internal Debt of the State Government—</b>	
<b>Market Loans bearing interest—</b>	
5½ % Punjab Loan 1977	.. 3rd August 1965
5½ % Punjab Loan 1978	.. 12th September 1966
5½ % Punjab Loan 1979	.. 1st September 1967
5½ % Punjab Loan 1980	.. 2nd September 1968
5½ % Punjab Loan 1981	.. 6th September 1969
5½ % Punjab Loan 1982	.. 15th July 1970
5½ % Punjab Loan 1983	.. 19th August 1971
5½ % Punjab Loan 1984	.. 4th September 1972
5½ % Punjab Loan 1985	.. 27th August 1973
6 % Punjab Loan 1984	.. 27th August 1974
6 % Punjab Loan 1985	.. 15th September 1975
6 % Punjab Loan 1986	.. 15th September 1976
<b>Total—Market Loans bearing interest</b>	..
<b>Market Loans not bearing interest—</b>	
4 % Punjab Loan 1968	.. 3rd September 1956
4 % Punjab Loan 1971	.. 19th August 1959
4½ % Punjab Loan 1972	.. 4th September 1961
4½ % Punjab Loan 1974	.. 27th August 1962
<b>Total—Market Loans not bearing interest</b>	..
<b>Loans from other Institutions—</b>	
Loans from National Co-operative Development Corporation	.. 1959—77
Loans from Central Warehousing Corporation	.. 1959—62
<b>Total—Loans from other Institutions</b>	..

## STATEMENT NO. 17

Balance on 1st April 1976	Additions during the year	Discharges during the year	Balance on 31st March 1977
3	4	5	6
Rs.	Rs.	Rs.	Rs.
5,10,82,300	..	..	5,10,82,300
4,01,66,300	..	..	4,01,66,300
3,00,62,300	..	..	3,00,62,300
3,32,55,900	..	..	3,32,55,900
6,63,59,800	..	..	6,63,59,800
5,81,70,800	..	..	5,81,70,800
6,62,80,700	..	..	6,62,80,700
6,93,02,000	..	..	6,93,02,000
5,53,80,100	..	..	5,53,80,100
13,27,83,600	..	..	13,27,83,600
7,51,47,500	..	..	7,51,47,500
..	5,27,55,200	..	5,27,55,200
67,79,91,300	5,27,55,200	..	73,07,46,500
3,90,674	..	..	3,90,674
73,800	..	..	73,800
4,02,000	..	1,73,000	2,29,000
9,99,500	..	1,50,000	8,49,500
18,65,974	..	3,23,000	15,42,974
4,31,84,367	24,74,000	43,74,423	4,12,83,944
28,502	..	11,536	16,966
4,32,12,869	24,74,000	43,85,959	4,13,00,910

## STATEMENT NO. 18 —DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1976
1	2
	Rs.
<b>F. LOANS AND ADVANCES—</b>	
<b>(a) Loans for Social and Community Services—</b>	
<b>677. Loans for Education, Art and Culture—</b>	
<b>Secondary Education—</b>	
(i) Loans to the Board of Secondary Education ..	5,00,000
(ii) Loans to Educational Institutions for construction of buildings, etc. ..	-25,380
<b>University and Other Higher Education —</b>	
(i) Loans to deserving students under National Loan Scholarship Schemes ..	62,68,170
(ii) Loans to Educational Institutions for construction of buildings, etc. ..	-49,775
(iii) Loans to private scholars sponsored by State Government ..	-16,213
<b>Technical Education —</b>	
Loans to poor students studying in Engineering Colleges and Polytechnics ..	88,39,991
<b>Other educational Loans—</b>	
(i) Loans for publication of Adi-Granth ..	18,287
(ii) Loans to Educational Institutions for construction of buildings, etc. ..	14,44,911
(iii) Loans to students for studies abroad ..	-11,039
Total (677) ..	1,69,68,952
<b>680. Loans for Medical—</b>	
<b>Medical education—</b>	
Loans to deserving students of Medical and Dental Institutions ..	30,622
<b>Systems of Medicine other than Allopathy—</b>	
Loans to the Board of Ayurvedic System of Medicine ..	-2,455
Total (680) ..	28,167

## AND ADVANCES BY THE GOVERNMENT

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1977	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	5,00,000	5,00,000	..	..
..	-25,380	44,791	-70,171(b)	..
4,64,330	67,32,500	3,06,452	64,26,048	106
..	-49,775	-1,167(a)	-48,608(b)	..
..	-16,213	4,158	-20,371(b)	..
1,65,850	90,05,841	8,02,296	82,03,545	7,11,640
..	18,287	3,787	14,500	..
..	14,44,911	..	14,44,911	34,560
..	-11,039	-6,458(a)	-4,581(b)	..
6,30,180	1,75,99,132	16,53,859	1,59,45,273	7,46,306
..	30,622	1,80,975	-1,50,353(b)	6,293
..	-2,455	-2,355(a)	-100(b)	..
..	28,167	1,78,620	-1,50,453(b)	6,293

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



## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account  1	Balance on 1st April 1976  2 Rs.
<b>F. LOANS AND ADVANCES—contd.</b>	
<b>(a) Loans for Social and Community Services—contd.</b>	
<b>682. Loans for Public Health, Sanitation and Water Supply—</b>	
<b>Public Health and Sanitation Programmes—</b>	
Loans to Municipalities, Municipal Corporations and other Local Funds for sanitation schemes ..	1,53,54,926
<b>Sewerage Schemes—</b>	
Loans to Municipalities, Municipal Corporations and other Local Funds for sewerage schemes ..	87,13,110
<b>Urban Water Supply Schemes—</b>	
Loans to Municipalities, Municipal Corporations and other Local Funds for water supply schemes ..	1,21,44,182
<b>Other rural water supply schemes—</b>	
Loans to Panchayati Raj Institutions for rural water supply schemes ..	6,28,908
<b>Total (682)</b> ..	<b>3,68,41,126</b>
<b>683. Loans for Housing—</b>	
<b>Loans to Housing Boards, Corporations, etc.—</b>	
Loans to Punjab State Housing Board ..	3,77,69,920
<b>Village Housing Scheme—</b>	
Loans for construction of houses in rural areas ..	71,54,095
<b>Subsidised Industrial Housing Schemes—</b>	
Loans to other parties under subsidised Industrial Housing Scheme ..	15,26,042
<b>Low Income Group Housing Scheme—</b>	
(i) Loans to Municipalities, Municipal Corporations and other Local Funds for construction of houses ..	—6,77,274
(ii) Loans to other parties for construction of houses ..	6,97,84,576

AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1977	Interest received and credited to revenue
3 Rs.	4 Rs.	5 Rs.	6 Rs.	7 Rs.
..	1,53,54,926	8,42,267	1,45,12,659	3,57,558
..	87,13,110	2,00,874	85,12,236	2,18,226
..	1,21,44,182	7,26,461	1,14,17,721	9,42,357
..	6,28,908	2,45,853	3,83,055	4,02,134
..	3,68,41,126	20,15,455	3,48,25,671	19,20,275
5,50,00,000	9,27,69,920	63,156	9,27,06,764	8,40,000
..	71,54,095	4,22,245	67,31,850	3,46,352
3,46,200	18,72,242	3,47,064	15,25,178	1,67,624
...	—6,77,274	4,663	—6,81,937(a)	1,25,535
80,00,000	7,77,84,576	32,21,936	7,45,62,640	33,97,782

(a) Minus balance is under investigation.

## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account 1	Balance on 1st April 1976 2 Rs.
<b>F. LOANS AND ADVANCES—contd.</b>	
<b>(a) Loans for Social and Community Services—contd.</b>	
<b>683. Loans for Housing—concl'd.</b>	
<b>Middle Income Group Housing Scheme—</b>	
(i) Loans to Municipalities, Municipal Corporations and other Local Funds for construction of houses ..	—5,28,695
(ii) Loans to other parties for construction of houses ..	1,43,17,133
<b>Higher Income Group Housing Scheme—</b>	
Loans to other parties for construction of houses ..	—2,61,661
<b>Slum Clearance—</b>	
Loans to Municipalities, Municipal Corporations and other Local Funds for slum clearance ..	75,36,618
<b>Other Housing Schemes—</b>	
(i) Loans to other parties for repair of houses in urban areas ..	—38,188
(ii) Loans to other parties for building houses in urban estates ..	1,06,07,493
(iii) Loans to other parties for building houses in Chandigarh ..	4,15,39,973
(iv) Loans to journalists for construction of houses ..	..
<b>Total (683)</b> ..	<b>18,87,30,032</b>
<b>684. Loans for Urban Development—</b>	
<b>Urban Development—</b>	
(i) Loans to Urban Development Board ..	55,65,219
(ii) Loans to Municipalities, Municipal Corporations and other Local Funds under integrated city development programme ..	1,60,29,010
(iii) Loans to Municipalities, Municipal Corporations and other Local Funds for shopping centres, cinemas, etc... ..	11,10,964
(iv) Loans to Municipalities, Municipal Corporations and other Local Funds for other purposes ..	5,93,95,013
(v) Loans to Improvement Trusts for Development Projects ..	2,62,33,886
(vi) Loans to Improvement Trusts for Land Acquisition and Development Schemes ..	76,44,746
(vii) Loans to Local Bodies of erstwhile P.E.P.S.U. ..	..
<b>Total (684)</b> ..	<b>11,59,78,838</b>

## AND ADVANCES BY THE GOVERNMENT—contd.

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1977	Interest received and credited to revenue
3 Rs.	4 Rs.	5 Rs.	6 Rs.	7 Rs.
..	—5,28,695	7,487	—5,36,182(a)	12,318
..	1,43,17,133	7,12,267	1,36,04,866	8,60,254
..	—2,61,661	5,37,369	—7,99,030(b)	2,14,993
35,00,000	1,10,36,618	5,47,234	1,04,89,384	3,63,639
11,00,800	10,62,612	2,41,458	8,21,154	1,47,228
81,84,897	1,87,92,390	9,28,477	1,78,63,913	..
..	4,15,39,973	..	4,15,39,973	3,874
2,30,000	2,30,000	..	2,30,000	..
7,63,61,897	26,50,91,929	70,33,356	25,80,58,573	64,79,599
..	55,65,219	5,23,329	50,41,890	..
3,75,00,000(c)	5,35,29,010	9,55,733	5,25,73,277	23,24,276
..	11,10,964	20,971	10,89,993	45,289
1,65,00,000	7,58,95,013	13,36,139	7,45,58,874	21,42,700
45,00,000	3,07,33,886	9,71,200	2,97,62,686	8,65,128
..	76,44,746	4,14,457	72,30,289	5,35,447
..	..	1,54,637	—1,54,637(b)	..
5,85,00,000	17,44,78,838	43,76,466	17,01,02,372	59,12,840

(a) Minus balance is under investigation.

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

(c) Includes Rs. 75,00,000 spent from out of advance from the Contingency Fund during 1975-76 and recouped to the Fund during 1976-77.

## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1976
1	2 Rs.
<b>F. LOANS AND ADVANCES—contd.</b>	
<b>(a) Loans for Social and Community Services—contd.</b>	
<b>688. Loans for Social Security and Welfare—</b>	
<b>Welfare of Scheduled Castes, Scheduled tribes and other</b>	
<b>Backward classes—</b>	
(i) Loans to harijans for purchase of evacuee land ..	—50,48,498
(ii) Interest free loan to deserving persons of Scheduled Castes and Backward Classes ..	36,06,012
(iii) Loans to poor harijans for settlement in trade ..	—65,119
(iv) Loans to harijans under other schemes ..	3,280
<b>Social Welfare—</b>	
Loans to technicians/engineers for setting their own trade	—1,377
<b>Relief Measures—</b>	
(i) Loans to refugees for purchase of wheat through Civil Supplies Department, Kapurthala ..	38,156
(ii) Loans to uprooted persons from war affected areas	44,18,344
<b>Rehabilitation Schemes—</b>	
(i) Loans to P.E.P.S.U. Development Board, Rajpura ..	—21,521
(ii) Loans to displaced persons of urban area for their rehabilitation ..	—1,33,11,497
(iii) Loans to displaced persons of rural area for their rehabilitation ..	—2,11,02,491
(iv) Loans to displaced persons from abroad for their rehabilitation ..	14,38,431
(v) Loans to displaced goldsmiths ..	17,24,305
<b>Other Social Security and Welfare Programmes—</b>	
(i) Loans to Ex-servicemen under Land Colonisation Scheme ..	1,99,368
(ii) Loans to approved beneficiaries under Land Purchase Scheme ..	6,63,756
(iii) Loans to princes and rulers of erstwhile States ..	60,827
(iv) Loans to Nabha Theatre, Nabha ..	59,975
Total (688) ..	<u>—2,73,38,049</u>

## AND ADVANCES BY THE GOVERNMENT—contd.

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1977	Interest received and credited to revenue
3 Rs.	4 Rs.	5 Rs.	6 Rs.	7 Rs.
..	—50,48,498	—1,87,984(a)	—48,60,514(b)	65,217
..	36,06,012	60,421	35,45,591	..
..	—65,119	..	—65,119(b)	14,289
..	3,280	28,445	—25,165 (b)	786
..	—1,377	..	—1,377(b)	..
..	38,156	..	38,156	..
..	44,18,344	74,129	43,44,215	6,407
..	—21,521	83	—21,604(b)	..
..	—1,33,11,497	29,531	—1,33,41,028(b)	4,073
..	—2,11,02,491	12,302	—2,11,14,793(b)	23,210
35,000	14,73,431	81,089	13,92,342	23,380
..	17,24,305	6,880	17,17,425	9,198
..	1,99,368	6,587	1,92,781	454
..	6,63,756	—11,326(a)	6,75,082	..
..	60,827	..	60,827	..
..	59,975	..	59,975	..
35,000	—2,73,03,049	1,00,157	—2,74,03,206(b)	1,47,014

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

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

## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1976
1	2
	Rs.
<b>F. Loans and Advances—contd.</b>	
<b>(a) Loans for Social and Community Services—concl'd.</b>	
<b>695. Loans for other Social and Community Services—</b>	
<b>Labour—</b>	
(i) Loans to industrial workers thrown out of employment due to war with Pakistan ..	—10,223(a)
(ii) Loans to industrial workers for unpaid wages due from employers ..	—3,49,638
(iii) Loans to industrial workers who had been temporarily out of job as a result of power cut ..	10,00,000
<b>Relief for natural calamities—</b>	
(i) Loans to cultivators for purchase of cattle ..	—7,68,929(a)
(ii) Loans to flood-stricken people ..	13,07,122
<b>Other loans—</b>	
Advances to the personal ledger account for payment of maintenance allowances to relatives of the Maharaja of Kapurthala ..	—14,502
Total (695) ..	11,63,830
Total (a) ..	33,23,72,896
<b>(b) Loans for Economic Services—</b>	
<b>(i) General Economic Services—</b>	
<b>698. Loans for Co-operation—</b>	
<b>Credit Co-operatives—</b>	
(i) Loans to Co-operative Credit and Service Societies	1,76,26,854
(ii) Loans to Central Co-operative Banks for Agricultural Stabilisation Fund ..	21,43,791
(iii) Loans relating to participation in share capital of Apex Societies ..	68,849
(iv) Loans to Primary Agricultural Co-operative Societies for construction of rural godowns ..	1,80,47,441
(v) Loans to Co-operative Banks ..	71,267
<b>Housing Co-operatives—</b>	
Loans to Co-operative Societies under the scheme for allotment of house sites to landless workers in rural areas ..	80,00,000
<b>Farming Co-operatives—</b>	
Loans to Co-operative Farming Societies ..	24,000

(a) Differs by Re. 1 from the closing balance adopted in Finance Accounts 1975-76 due to rounding.

AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1977	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	—10,223	..	—10,223(a)	..
..	—3,49,638	200	—3,49,838(a)	..
..	10,00,000	..	10,00,000	..
..	—7,68,929	33,790	—8,02,719(a)	10,546
..	13,07,122	1,578	13,05,544	88
..	—14,502	..	—14,502(a)	..
..	11,63,830	35,568	11,28,262	10,634
13,55,27,077	46,78,99,973	1,53,93,481	45,25,06,492	1,52,22,961
..	1,76,26,854	12,63,266	1,63,63,588	3,49,087
1,50,000	22,93,791	1,283	22,92,508	1,26,328
..	68,849	..	68,849	472
..	1,80,47,441	3,85,877	1,76,61,564	56,412
..	71,267	3,348	67,919	..
1,00,00,000	1,80,00,000	..	1,80,00,000	..
..	24,000	..	24,000	..

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



## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1976
1	2
	Rs.
<b>F. Loans and Advances—contd.</b>	
<b>(b) Loans for Economic Services—contd.</b>	
<b>(i) General Economic Services—concl'd.</b>	
<b>698. Loans for Co-operation—concl'd.</b>	
<b>Warehousing and Marketing co-operatives—</b>	
(i) Loans to Punjab State Co-operative Supply and Marketing Federation for purchase and distribution of foodgrains ..	74,70,880
(ii) Loans to Punjab State Co-operative Supply and Marketing Federation for purchase and distribution of fertilizers ..	78,48,199
(iii) Loans to Punjab State Co-operative Supply and Marketing Federation for setting up of fertilizer plants ..	9,34,717
<b>Co-operative Sugar mills—</b>	
Loans to Co-operative Sugar mills ..	—4,48,091
<b>Industrial co-operatives—</b>	
Loans to industrial co-operatives ..	3,67,977
<b>Consumer co-operatives—</b>	
(i) Loans to Consumer co-operative stores ..	33,97,640
(ii) Loans to Consumer co-operative federation ..	1,25,000
Total (698) ..	6,56,78,524
<b>700. Loans to General Financial and Trading Institutions—</b>	
<b>Loans to Trading Institutions—</b>	
Loans to Punjab Export Corporation ..	6,00,000
Total (700) ..	6,00,000
<b>704. Loans for other General Economic Services—</b>	
<b>Other loans—</b>	
Loans to students for training of commercial pilots ..	24,310
Total (704) ..	24,310
Total (i) ..	6,63,02,834

AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1977	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	74,70,880	18,41,951	56,28,929	4,195
60, 00,000	1,38,48,199	..	1,38,48,199	..
..	9,34,717	11,648	9,23,069	..
..	—4,48,091	1,00,000	—5,48,091(b)	..
..	3,67,977	..	3,67,977	6,680
4,04,000(a)	38,01,640	..	38,01,640	2,505
1,25,000	2,50,000	..	2,50,000	..
<b>1,66,79,000</b>	<b>8,23,57,524</b>	<b>36,07,373</b>	<b>7,87,50,151</b>	<b>5,45,679</b>
..	6,00,000	..	6,00,000	..
..	6,00,000	..	6,00,000	..
..	24,310	4,942	19,368	..
..	24,310	4,942	19,368	..
<b>1,66,79,000</b>	<b>8,29,81,834</b>	<b>36,12,315</b>	<b>7,93,69,519</b>	<b>5,45,679</b>

(a) Includes Rs. 1,44,000 spent from out of advance from the Contingency Fund during 1975-76 and recouped to the Fund during 1976-77.

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

## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1976
1	2
	Rs.
<b>F. Loans and Advances—contd.</b>	
<b>(b) Loans for Economic Services—contd.</b>	
<b>(ii) Agriculture and Allied Services—</b>	
<b>705. Loans for Agriculture—</b>	
<b>Manures and fertilizers—</b>	
(i) Loans for purchase of fertilizers ..	3,63,65,155
(ii) Loans to Municipalities, Municipal Corporations and other Local Funds for preparation and distri- bution of town compost ..	7,22,505
<b>High yielding variety programmes—</b>	
(i) Loans under Package Programme ..	1,15,61,732
(ii) Loans under intensive cultivation	1,05,94,923
<b>Plant protection—</b>	
Loans for aerial spraying of crops ..	1,73,42,282
<b>Commercial crops—</b>	
Loans for purchase of sugarcane seeds ..	—6,29,183
<b>Horticulture—</b>	
Loans for development of horticulture and orchards	71,75,903
<b>Marketing—</b>	
Loans for fruit preservation units ..	—1,20,270
<b>Other agricultural loans—</b>	
(i) Loans under Land Improvement Act, 1883 ..	—2,02,40,491
(ii) Loans under scheme of land reclamation through manual labour ..	—11,65,900
(iii) Loans to ejected tenants under Acts of 1883 and 1884 ..	1,11,626
(iv) Loans under Agriculturist Loan Act, 1884 ..	—1,03,23,516
(v) Loans for purchase of tractors and implements ..	11,00,686
(vi) Loans under Canal Drainage Act, 1873 ..	2,82,965
(vii) Other loans for agricultural purposes ..	19,79,477
Total (705) ..	<u>5,47,57,894</u>

AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1977	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	3,63,65,155	5,71,416	3,57,93,739	1,51,687
..	7,22,505	61,918	6,60,587	71,683
..	1,15,61,732	1,06,000	1,14,55,732	..
..	1,05,94,923	..	1,05,94,923	..
97,73,740	2,71,16,022	27,21,069	2,43,94,953	2,54,907
..	—6,29,183	44,917	—6,74,100(b)	52,360
6,00,750	77,76,653	4,02,461	73,74,192	2,36,400
..	—1,20,270	92,242	—2,12,512(b)	60,708
10,000	—2,02,30,491	13,09,618	—2,15,40,109(b)	3,21,495
..	—11,65,900	—1,97,107(a)	—9,68,793(b)	32,813
..	1,11,626	19,840	91,786	81
..	—1,03,23,516	3,70,379	—1,06,93,895(b)	1,35,344
..	11,00,686	7,43,236	3,57,450	21,895
..	2,82,965	221	2,82,744	1,755
1,355	19,80,832	5,45,063	14,35,769	10,203
<b>1,03,85,845</b>	<b>6,51,43,739</b>	<b>67,91,273</b>	<b>5,83,52,466</b>	<b>13,51,331</b>

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

## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1976
1	2
	Rs.
<b>F. Loans and Advances—contd.</b>	
<b>(b) Loans for Economic Services—contd.</b>	
<b>(II) Agriculture and Allied Services—contd.</b>	
<b>706. Loans for Minor Irrigation, Soil Conservation and Area Development—</b>	
<b>Minor Irrigation—</b>	
(i) Loans to Punjab State Tube-well Corporation ..	2,90,31,672
(ii) Loans for installation of pumping sets/tube-wells	6,77,54,802
(iii) Loans for sinking/repair of percolation wells and purchase of persian wheel gears ..	45,99,317
<b>Soil Conservation Schemes—</b>	
(i) Advances for soil and water management including conservation, irrigation, levelling of land and field drains ..	2,13,81,890
(ii) Advances for soil and water conservation on water shed basis ..	76,39,690
Total (706) ..	13,04,07,371

**714. Loans for Community Development—****Community Development—**

(i) Loans under Community Development Project ..	1,37,24,872(a)
(ii) Loans under National Extension Service Programme	1,82,04,846(b)

**Rural Works Programme—**

Loans to Panchayati Raj Institutions for Pilot Project for works programme to utilise rural manpower ..	9,05,426
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(a) Differs by Rs. 7,10,415 (decreased) from the closing balance adopted in Finance Accounts 1975-76 due to *proforma* adjustment of balances *vide* details in Appendix I.

(b) Differs by Rs. 14,77,312 (decreased) from the closing balance adopted in Finance Accounts 1975-76 due to rounding (Re. 1) and *proforma* adjustment (Rs. 14,77,313) of balances *vide* details in Appendix I.

AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1977	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
2,75,03,597	5,65,35,269	44,55,762	5,20,79,507	68,04,280
2,440	6,77,57,242	52,05,814	6,25,51,428	16,85,620
..	45,99,317	6,56,897	39,42,420	1,82,230
53,75,085	2,67,56,975	5,97,515	2,61,59,460	70,762
20,09,209	96,48,899	2,30,209	94,18,690	6,76,471
3,48,90,331	16,52,97,702	1,11,46,197	15,41,51,505	94,19,363
..	1,37,24,872	51,300	1,36,73,572	12,840
..	1,82,04,846	22,55,340	1,59,49,506	5,08,133
..	9,05,426	—23,632(a)	9,29,058	57,190

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

## STATEMENT NO. 18 —DETAILED STATEMENT OF LOANS

Head of Account 1	Balance on 1st April 1976 2
	Rs.
<b>F. LOANS AND ADVANCES—contd..</b>	
<b>(b) Loans for Economic Services—contd.</b>	
<b>(ii) Agriculture and Allied Services—concl'd.</b>	
<b>714. Loans for Community Development—concl'd.</b>	
<b>Assistance to Panchayati Raj Institutions—</b>	
(i) Loans to Panchayati Raj Institutions for construction of houses ..	-28,749(a)
(ii) Loans to Panchayati Raj Institutions for land improvement ..	8,36,394
(iii) Loans to Panchayati Raj Institutions for revenue earning schemes	78,76,542
Total (714) ..	<u>4,15,19,331(b)</u>
<b>715. Loans to Agricultural Financial Institutions—</b>	
<b>Loans to public undertakings—</b>	
(i) Loans to Punjab Agro-Industries Corporation ..	7,19,822
(ii) Loans to Punjab State Warehousing Corporation ..	25,00,000
Total (715) ..	<u>32,19,822</u>
Total (ii) ..	<u>22,99,04,418</u>
<b>(iii) Industry and Minerals—</b>	
<b>721. Loans for Village and Small Industries—</b>	
<b>Industrial Estates—</b>	
(i) Loans to Industrial Estates ..	-2,27,966
(ii) Loans to Punjab State Small Industries Corporation for Development of Industrial Focal Points ..	26,06,000
<b>Small Scale Industries—</b>	
(i) Loans to Punjab State Small Industries Corporation for Development of Industrial Focal Points ..	90,00,000
(ii) Loans under Punjab State Aid to Industries Act, 1935	-46,18,694
(iii) Loans to Rural Industrial Project ..	19,41,489

(a) Differs by Re. 1 (decreased) from the closing balance adopted in Finance Accounts 1975-76 due to rounding.

(b) Differs by Rs. 21,87,728 (decreased) from the closing balance adopted in Finance Accounts 1975-76 *vide* footnotes (a) and (b) at page 252 and footnote (a) above.

AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1977	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	—28,749	12,826	—41,575(b)	..
24,900	8,61,294	1,15,236	7,46,058	330
7,50,000	86,26,542	5,69,159	80,57,383	93,869
7,74,900	4,22,94,231	29,80,229	3,93,14,002	6,72,362
20,00,000	27,19,822	2,48,643	24,71,179	41,600
..	25,00,000	..	25,00,000	..
20,00,000	52,19,822	2,48,643	49,71,179	41,600
4,80,51,076	27,79,55,494	2,11,66,342	25,67,89,152	1,14,84,656
..	—2,27,966	—21,782(a)	—2,06,184(b)	8,720
55,00,000	81,06,000	..	81,06,000	..
.. 35,00,000	1,25,00,000	..	1,25,00,000	..
42,17,920	—4,00,774	12,47,709	—16,48,483(b)	24,63,522
4,31,550	23,73,039	—97,797(a)	24,70,836	..

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

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



## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1976
1	2
	Rs.
<b>F. LOANS AND ADVANCES—<i>contd.</i></b>	
<b>(b) Loans for Economic Services—<i>contd.</i></b>	
<b>(iii) Industry and Minerals—<i>contd.</i></b>	
<b>721. Loans for Village and Small Industries—<i>concl'd.</i></b>	
<b>Small Scale Industries—<i>concl'd.</i></b>	
(iv) Loans for self generation of power ..	12,53,185
(v) Emergency loans to industrial units ..	49,97,185
(vi) Interest free loans to new Industries in lieu of refund of Sales Tax/Purchase Tax and Inter-State Sales Tax	40,88,261
(vii) Loans under schemes to be financed from Cess Fund (Supply of improved appliances) ..	—18,837
(viii) Loans for establishment of warehouse at Bombay ..	..
(ix) Loans to Export Corporation for setting up of raw material depot for sports ..	..
<b>Handloom Industries—</b>	
(i) Loans to weavers for various purposes ..	1,59,975
(ii) Interest-free loans for margin money ..	..
(iii) Loans for conversion of handlooms into powerlooms ..	—3,07,732
(iv) Loans for development of Handloom Industries ..	—2,76,752
(v) Loans to Punjab State Handloom and Textile Development Corporation for implementation of export-oriented project ..	..
<b>Handicraft Industries—</b>	
Loans to leather goods and shoe-making societies ..	1,08,636
<b>Khadi Industries—</b>	
Loans to Punjab Khadi and Village Industries Board ..	—5,752
<b>Total (721)</b> ..	<b>1,86,98,998</b>

AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1977	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	12,53,185	..	12,53,185	76,405
..	49,97,185	1,771	49,95,414	..
50,00,000	90,88,261	..	90,88,261	..
..	—18,837	2,542	—21,379(a)	4,954
5,00,000	5,00,000	..	5,00,000	..
4,00,000	4,00,000	..	4,00,000	..
..	1,59,975	2,125	1,57,850	45
22,530	22,530	..	22,530	..
..	—3,07,732	12,800	—3,20,532(a)	1,420
..	—2,76,752	43,525	—3,20,277(a)	..
11,26,000	11,26,000	..	11,26,000	..
..	1,08,636	..	1,08,636	..
..	—5,752	..	—5,752(a)	..
<b>2,06,98,000</b>	<b>3,93,96,998</b>	<b>11,90,893</b>	<b>3,82,06,105</b>	<b>25,55,066</b>

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

## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1976
1	2
	Rs.
<b>F. LOANS AND ADVANCES—<i>contd.</i></b>	
<b>(b) Loans for Economic Services—<i>contd.</i></b>	
<b>(iii) Industry and Minerals—<i>concl'd.</i></b>	
<b>722. Loans for Machinery and Engineering Industries— Other Industries—</b>	
Loans to Punjab Tractors, Limited ..	15,00,000
Total (722) ..	<u>15,00,000</u>
<b>723. Loans for Petroleum, Chemical and Fertilizer Industries— Fertilizers—</b>	
Loans to Fertilizer Corporation of India ..	2,38,400
Total (723) ..	<u>2,38,400</u>
<b>726. Loans for Consumer Industries— Textiles—</b>	
Loans for re-running of sick mills ..	19,01,523
Total (726) ..	<u>19,01,523</u>
<b>730. Loans to Industrial Financial Institutions— Loans to public undertakings—</b>	
(i) Loans to Punjab State Small Industries Corporation ..	32,07,917
(ii) Loans to Punjab Financial Corporation ..	—26,87,368
Total (730) ..	<u>5,20,549</u>
Total (iii) ..	<u>2,28,59,470</u>
<b>(iv) Water and Power Development—</b>	
<b>734. Loans for Power Projects— Hydro-Electric Schemes—</b>	
(i) Loans to Punjab State Electricity Board for Bhakra Left Bank Project ..	67,17,55,511
(ii) Loans to Punjab State Electricity Board for Unit No. 1 Beas Sutlej Link ..	21,68,46,716

AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1977	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	15,00,000	3,75,000	11,25,000	..
..	15,00,000	3,75,000	11,25,000	..
..	2,38,400	..	2,38,400	1,358
..	2,38,400	..	2,38,400	1,358
..	19,01,523	..	19,01,523	..
..	19,01,523	..	19,01,523	..
..	32,07,917	62,81,153	—30,73,236(a)	..
..	—26,87,368	1,20,399	—28,07,767(a)	..
..	5,20,549	64,01,552	—58,81,003(a)	..
2,06,98,000	4,35,57,470	79,67,445	3,55,90,025	25,56,424
61,000	67,18,16,511	..	67,18,16,511	..
25,90,02,016	47,58,48,732	..	47,58,48,732	..

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

## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1976
1	2
	Rs.
<b>F. LOANS AND ADVANCES—contd.</b>	
<b>(b) Loans for Economic Services—contd.</b>	
<b>(iv) Water and Power Development—contd.</b>	
<b>734. Loans for Power Projects—contd.</b>	
<b>Hydro-Electric Schemes—concl'd.</b>	
(iii) Loans to Punjab State Electricity Board for Unit No. 2 Beas Dam at Pong ..	73,37,781
(iv) Loans to Punjab State Electricity Board for Bhakra Right Bank Power Project ..	55,57,329
(v) Loans to Punjab State Electricity Board for Thein Dam Project ..	5,00,000
(vi) Loans to Punjab State Electricity Board for Upper Bari Doab Canal Project ..	2,52,28,000
(vii) Loans to Punjab State Electricity Board for Beas Power Project ..	1,15,59,68,989
(viii) Loans to Punjab State Electricity Board for Anand Pur Sahib Power Project ..	7,45,00,000
(ix) Loans to Punjab State Electricity Board for Shanan Project (Extension) ..	2,60,00,000
(x) Loans to Punjab State Electricity Board for Shanan Project (Renovation) ..	35,00,000
(xi) Loans to Punjab State Electricity Board for Mukerian Hydel Project ..	3,06,38,000
(xii) Loans to Punjab State Electricity Board for Shah Pur Kandi Project ..	10,00,000
<b>Thermo-Electric Schemes —</b>	
(i) Loans to Punjab State Electricity Board for Guru Nanak Thermal Plant, Bhatinda ..	63,19,90,000
(ii) Loans to Punjab State Electricity Board for Guru Nanak Thermal Plant, Bhatinda (Extension)	18,30,80,000
<b>Diesel Power Schemes—</b>	
Loans to Punjab State Electricity Board for purchase of Diesel Sets ..	6,22,74,660

AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1977	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
1,19,52,984	1,92,90,765	..	1,92,90,765	..
39,56,285	95,13,614	..	95,13,614	..
..	5,00,000	..	5,00,000	..
..	2,52,28,000	..	2,52,28,000	..
..	1,15,59,68,989	..	1,15,59,68,989	..
8,00,00,000	15,45,00,000	..	15,45,00,000	..
4,24,00,000	6,84,00,000	..	6,84,00,000	..
1,50,00,000	1,85,00,000	..	1,85,00,000	..
1,25,00,000	4,31,38,000	..	4,31,38,000	..
..	10,00,000	..	10,00,000	..
..	63,19,90,000	..	63,19,90,000	..
11,00,00,000	29,30,80,000	..	29,30,80,000	..
..	6,22,74,660	..	6,22,74,660	..

## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1976
1	2
	Rs.
<b>F. LOANS AND ADVANCES—<i>contd.</i></b>	
(b) Loans for Economic Services— <i>concl'd.</i>	
(iv) Water and Power Development— <i>concl'd.</i>	
734. Loans for Power Projects— <i>concl'd.</i>	
Transmission and distribution schemes—	
(i) Loans to Punjab State Electricity Board for transmission and distribution schemes ..	71,59,98,571
(ii) Loans to Punjab State Electricity Board for Beas transmission lines ..	4,92,93,504
(iii) Loans to Punjab State Electricity Board for transmission schemes for Guru Nanak Thermal Plant (Extension) ..	50,00,000
(iv) Loans to Punjab State Electricity Board for Guru Nanak Thermal Plant ..	1,60,00,000
(v) Loans to Punjab State Electricity Board for Transmission Lines P.S.E.B. ..	1,00,00,000
(vi) Loans to Punjab State Electricity Board for transmission schemes ..	..
(vii) Loans to Punjab State Electricity Board for distribution schemes ..	..
Loans to Electricity Boards—	
Other Loans ..	87,99,64,289
Total (734) ..	<u>4,77,24,33,350</u>
Total (iv) ..	<u>4,77,24,33,350</u>
Total (b) ..	<u>5,09,15,00,072</u>
(c) Loans to Government Servants—	
766. Loans to Government Servants, etc.—	
(i) House Building Advances ..	5,40,13,670 (a)
(ii) Advances for purchase of Motor conveyances ..	80,55,045 (b)

(a) Differs by Rs. 50,660 (increased) from the closing balance adopted in Finance Accounts 1975-76 due to *proforma* adjustment of balances *vide* details in Appendix I.

(b) Differs by Rs. 273 (decreased) from the closing balance adopted in Finance Accounts 1975-76 due to *proforma* adjustment of balances *vide* details in Appendix I.

AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1977	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	71,59,98,571	..	71,59,98,571	..
2,37,00,000	7,29,93,504	..	7,29,93,504	..
..	50,00,000	..	50,00,000	..
..	1,60,00,000	..	1,60,00,000	..
..	1,00,00,000	..	1,00,00,000	..
10,69,00,000	10,69,00,000	..	10,69,00,000	..
1,03,00,000	1,03,00,000	..	1,03,00,000	..
..	87,99,64,289	..	87,99,64,289	9,36,00,000
67,57,72,285	5,44,82,05,635	..	5,44,82,05,635	9,36,00,000
67,57,72,285	5,44,82,05,635	..	5,44,82,05,635	9,36,00,000
76,12,00,361	5,85,27,00,433	3,27,46,102	5,81,99,54,331	10,81,86,759
1,63,35,082	7,03,48,752	74,92,376	6,28,56,376	2,59,185
30,67,085	1,11,22,130	30,21,051	81,01,079	93,059



## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1976
1	2
	Rs.
<b>F. LOANS AND ADVANCES—concl'd.</b>	
<b>(c) Loans to Government Servants—concl'd.</b>	
<b>766. Loans to Government Servants, etc.—concl'd.</b>	
(iii) Advances for purchase of other conveyances	2,80,271
(iv) Festival Advances	.. —45,125
(v) Other Advances	.. 26,59,209
Total (766)	.. 6,49,63,070(a)
Total (c)	.. 6,49,63,070(a)
<b>(d) Miscellaneous Loans—</b>	
<b>767. Miscellaneous Loans—</b>	
<b>Miscellaneous Loans—</b>	
Loans for various other purposes	.. —30,54,259
Total (767)	.. —30,54,259
Total (d)	.. —30,54,259
<b>Total—F. Loans and Advances</b>	.. <b>5,48,57,81,779(b)</b>

(a) Differs by Rs. 50,387 (increased) from the closing balance adopted in Finance Accounts 1975-76 *vide* footnote (a) and (b) at page 262.

(b) Differs by Rs. 21,37,341 (decreased) from the closing balance adopted in Finance Accounts 1975-76 *vide* footnote (b) at page 254 and footnote (a) above.

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

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1977	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
1,20,830	4,01,101	1,07,185	2,93,916	2,63,509
200	—44,925	280	—45,205(a)	..
1,680	26,60,889	2,44,697	24,16,192	..
1,95,24,877	8,44,87,947	1,08,65,589	7,36,22,358	6,15,753
1,95,24,877	8,44,87,947	1,08,65,589	7,36,22,358	6,15,753
..	—30,54,259	(b) —15,645	—30,38,614(c)	37,33,931
..	—30,54,259	—15,645	—30,38,614(c)	37,33,931
..	—30,54,259	—15,645	—30,38,614(c)	37,33,931
91,62,52,315	6,40,20,34,094	5,89,89,527	6,34,30,44,567	12,77,59,404

(a) Minus balance is under investigation.

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

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

## STATEMENT NO. 19—STATEMENT SHOWING THE DETAILS

Name of Reserve Fund or Deposit Account	Balance	
		Cash
1		2
		Rs.
<b>J. RESERVE FUNDS—</b>		
<b>(a) Reserve Funds bearing interest—</b>		
<b>815. Depreciation/Renewal Reserve Funds—</b>		
(i) Depreciation Reserve Fund-Government Commercial Departments and Undertakings—		
Depreciation Reserve Fund-Motor Transport..		2,88,81,391
(ii) Depreciation Reserve Fund-Government Non-Commercial Departments/Undertakings—		
Depreciation Reserve Fund—Government Presses ..		35,22,060
Total (815) ..		<u>3,24,03,451</u>
<b>821. General and other Reserve Funds—</b>		
<b>General and other Reserve Funds of Government Commercial Departments/Undertakings—</b>		
Reserve Fund-Transport-Accident Reserve Fund ..		1,74,217
Total (821) ..		<u>1,74,217</u>
Total-(a) ..		<u>3,25,77,668</u>
<b>(b) Reserve Funds not bearing interest—</b>		
822. Sinking Funds (A) ..		25,43,03,230
<b>829. Development and Welfare Funds—</b>		
(i) Development Funds for Agricultural purposes—		
State Agricultural Credit Relief and Guarantee Fund ..		4,25,980
(ii) Industrial Development Funds—		
Industrial Loan Fund ..		6,14,39,579
(iii) Other Development and Welfare Funds—		
Fund for Development Schemes ..		..
Fund for Village Reconstruction and Harijan Uplift ..		1,62,46,875
Total (829) ..		<u>7,81,12,434</u>

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

## OF EARMARKED BALANCES

-on 1st April 1976		Balance on 31st March 1977		
Investment	Total	Cash	Investment	Total
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	2,88,81,391	2,85,93,680	..	2,85,93,680
..	35,22,060	40,99,468	..	40,99,468
..	3,24,03,451	3,26,93,148	..	3,26,93,148
..	1,74,217	—45,638	..	—45,638
..	1,74,217	—45,638	..	—45,638
..	3,25,77,668	3,26,47,510	..	3,26,47,510
6,18,25,674	31,61,28,904	27,76,76,237	6,18,25,642	33,95,01,879
..	4,25,980	4,25,980	..	4,25,980
..	6,14,39,579	6,14,39,579	..	6,14,39,579
75,87,407	75,87,407	..	75,87,407	75,87,407
..	1,62,46,875	1,62,46,875	..	1,62,46,875
75,87,407	8,56,99,841	7,81,12,434	75,87,407	8,56,99,841

## STATEMENT NO. 19—STATEMENT SHOWING THE DETAILS

Name of Reserve Fund or Deposit Account	Balance
	Cash
1	2
	Rs.
<b>J. RESERVE FUNDS—concl'd.</b>	
<b>(b) Reserve Funds not bearing interest—concl'd.</b>	
<b>835. General and other Reserve Funds—</b>	
Food Grains Reserve Fund	69,92,602(a)
Total (835)	69,92,602
Total-(b)	33,94,08,266(a)
Total-J. Reserve Funds	37,19,85,934(a)

**K. DEPOSITS AND ADVANCES—****(a) Deposits bearing interest —****842. Other Deposits—  
Miscellaneous Deposits—**

Deposits of Charitable Trusts	4,99,563
Total (842)	4,99,563

**(b) Deposits not bearing interest—****843. Civil Deposits—**

Personal Deposits—Civil List Reserve Fund	.. ..
Total (843)	.. ..

**848. Other Deposits—**

(i) Subventions from Central Road Fund	.. 3,41,893
--	-------------

**(ii) Miscellaneous Deposits—**

1. Deposit Account of Relief and Rehabilitation loans to be written off	.. 57,64,455
2. Deposit Account of grants from the Central Government for the food production drive schemes— Bonus for accelerating production of foodgrains	1,36,24,008
3. Deposit Account of grants from the Central Government for development of handloom industries	.. 15,572

(a) Differs by Rs. 1,44,014 (decreased) from the balance adopted in Finance Accounts 1975-76 due to *proforma* adjustment of balances *vide* details in Appendix I.

OF EARMARKED BALANCES—*contd.*

on 1st April 1976		Balance on 31st March 1977		
Investment	Total	Cash	Investment	Total
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	69,92,602(a)	59,26,801	..	59,26,801
..	69,92,602	59,26,801	..	59,26,801
6,94,13,081	40,88,21,347(a)	36,17,15,472	6,94,13,049	43,11,28,521
6,94,13,081	44,13,99,015(a)	39,43,62,982	6,94,13,049	46,37,76,031
..	4,99,563	4,99,563	..	4,99,563
..	4,99,563	4,99,563	..	4,99,563
51,910	51,910	..	51,910	51,910
51,910	51,910	..	51,910	51,910
..	3,41,893	2,67,921	..	2,67,921
..	57,64,455	57,64,455	..	57,64,455
..	1,36,24,008	1,36,24,008	..	1,36,24,008
..	15,572	15,572	..	15,572

(a) See footnote (a) at page 268.

## STATEMENT NO. 19—STATEMENT SHOWING THE DETAILS

Name of Reserve Fund or Deposit Account	Balance
	----- Cash
1	2
	Rs.
<b>K. DEPOSITS AND ADVANCES—concl'd.</b>	
<b>(b) Deposits not bearing interest—concl'd.</b>	
<b>848. Other Deposits—concl'd.</b>	
<b>(ii) Miscellaneous Deposits—concl'd.</b>	
4. Deposit Account of grants made by Central Government for financing Cotton Extension Schemes ..	1,42,747
5. Deposit Account of grants from the Ministry of Rehabilitation to Educational Institutions	1,23,332
6. Deposit Account of the sale proceeds of World Health Organisation Seals ..	1,413
Total (848) ..	----- 2,00,13,420
Total—K. Deposits and Advances ..	----- 2,05,12,983
Total ..	----- 39,24,98,917(a)

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(a) See footnote (a) at page 268.

## OF EARMARKED BALANCES —concl'd.

on 1st April 1976		Balance on 31st March 1977		
Investment	Total	Cash	Investment	Total
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	1,42,747	1,42,747	..	1,42,747
..	1,23,332	1,23,332	..	1,23,332
..	1,413	1,413	..	1,413
..	2,00,13,420	1,99,39,448	..	1,99,39,448
51,910	2,05,64,893	2,04,39,011	51,910	2,04,90,921
6,94,64,991	46,19,63,908(a)	41,48,01,993	6,94,64,959	48,42,66,952

(a) See footnote (a) at page 268.



ANNEXURE TO		
Description of loan	Balance on 1st April 1976	Amount appropriated from Revenue
1	2	3
<b>(1) SINKING FUND FOR</b>		
	Rs.	Rs.
5½% Punjab Loan 1977	1,97,52,174	17,70,000
5½% Punjab Loan 1978	1,81,10,255	17,37,000
5½% Punjab Loan 1979	2,12,50,000	25,00,000
5½% Punjab Loan 1980	2,09,37,449	27,50,000
5½% Punjab Loan 1981	3,59,12,500	55,25,000
5½% Punjab Loan 1982	2,66,62,590	48,48,000
5½% Punjab Loan 1983	2,48,58,675(a)	55,23,000
5½% Punjab Loan 1984	2,00,52,500	57,25,000
5½% Punjab Loan 1985	1,15,21,700	46,15,000
6% Punjab Loan 1984	1,98,42,000	1,32,28,000
Loan from the Central Government for Bhakra-Nangal Project	7,58,32,895(a)	..
<b>Total</b>	<b>29,47,32,738</b>	<b>4,82,21,000</b>
<b>(2) SINKING FUND FOR</b>		
5½% Punjab Loan 1977	39,82,540	3,80,000
5½% Punjab Loan 1978	5,37,046	54,000
5½% Punjab Loan 1979	38,75,000	4,50,000
5½% Punjab Loan 1980	19,78,500	2,47,000
5½% Punjab Loan 1981	62,22,700	9,54,000
5½% Punjab Loan 1982	48,00,380	8,73,000
<b>Total</b>	<b>2,13,96,166</b>	<b>29,58,000</b>
<b>Grand Total</b>	<b>31,61,28,904</b>	<b>5,11,79,000</b>

(a) Differs by Re. 1 from the closing balance adopted in Finance Accounts 1975-76 due to rounding.

## STATEMENT NO. 19

Total	Amount transferred to Government Account on maturity of loans during the year	Advance interest paid on purchase of securities	Balance on 31st March 1977
4	5	6	7
<b>AMORTISATION OF LOANS</b>			
Rs.	Rs.	Rs.	Rs.
2,15,22,174	..	..	2,15,22,174
1,98,47,255	..	..	1,98,47,255
2,37,50,000	..	..	2,37,50,000
2,36,87,449	..	..	2,36,87,449
4,14,37,500	..	..	4,14,37,500
3,15,10,590	..	..	3,15,10,590
3,03,81,675	..	..	3,03,81,675
2,57,77,500	..	..	2,57,77,500
1,61,36,700	..	..	1,61,36,700
3,30,70,000	..	..	3,30,70,000
7,58,32,895	2,78,06,025	..	4,80,26,870
<b>34,29,53,738</b>	<b>2,78,06,025</b>	..	<b>31,51,47,713</b>
<b>DEPRECIATION OF LOANS</b>			
43,62,540	..	..	43,62,540
5,91,046	..	..	5,91,046
43,25,000	..	..	43,25,000
22,25,500	..	..	22,25,500
71,76,700	..	..	71,76,700
56,73,380	..	..	56,73,380
<b>2,43,54,166</b>	..	..	<b>2,43,54,166</b>
<b>36,73,07,904</b>	<b>2,78,06,025</b>	..	<b>33,95,01,879</b>

## ANNEXURE TO

Description of loan	Balance on 1st April 1976	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	..
5½% Punjab Loan 1984	..	2,00,25,268
5½% Punjab Loan 1985	..	1,00,00,000
6% Punjab Loan 1984	..	1,00,00,000
Loan from Central Government for Bhakra-Nangal Project	4,00,00,000	..
Total	6,18,25,674	4,00,25,268

STATEMENT NO. 19—*concl'd.*

Total	Sale of securities	Balance on 31st March 1977	Remarks	
			Face Value	Market value'
4	5	6	7	8
<b>INVESTMENT ACCOUNT—AMORTISATION</b>				
Rs.	Rs.	Rs.	Rs.	Rs.
25,300	25,300	..	..	..
2,00,00,000	..	2,00,00,000	2,00,00,000	1,99,50,000
17,75,074	..	17,75,074	18,11,300	18,04,960
25,300	..	25,300	25,300	23,023
2,00,25,268	..	2,00,25,268	2,01,25,898	2,01,25,898
1,00,00,000	..	1,00,00,000	1,00,50,251	1,00,50,251
1,00,00,000	..	1,00,00,000	1,00,50,251	1,00,50,251
4,00,00,000	4,00,00,000	..	..	..
10,18,50,942	4,00,25,300	6,18,25,642	6,20,63,000	6,20,04,383

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

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Head of Account

F. Loans and Advances—

714. Loans under Community Development—

Loans under Community Development Project .. ..

Loans under National Extension Service Programme .. ..

766. Loans to Government Servants, etc.—

House Building Advances .. ..

Advances for purchase of Motor conveyances .. ..

I. Small Savings, Provident Funds, etc.—

805. State Provident Funds—

A. Civil—

General Provident Fund .. ..

J. Reserve Funds—

(b) Reserve Funds not bearing interest—

835. General and other Reserve Funds—

Food Grains Reserve Fund .. ..

K. Deposits and Advances—

(b) Deposits not bearing interest—

843. Civil Deposits—

Personal Deposits .. ..

847. Deposits of Local Funds—

Panchayat Bodies Funds .. ..

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Grand Total .. ..

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I

## Deposit and Remittance heads allocated to successor States during 1976-77

Amount allocated to			Total amount allocated
Haryana	Himachal Pradesh	Chandigarh (U.T.)	
Rs.	Rs.	Rs.	Rs.
..	Dr. 7,10,415	..	Dr. 7,10,415
..	Dr. 14,77,313	..	Dr. 14,77,313
Dr. 8,650	..	Dr. -59,310	Dr. -50,660
Dr. 390	..	Dr. -117	Dr. 273
..	Cr. -1,457	Cr. 49,002	Cr. 47,545
Cr. 1,44,014	..	..	Cr. 1,44,014
Cr. 22,583	..	..	Cr. 22,583
Cr. 73,27,491	..	..	Cr. 73,27,491
Cr. 74,85,048	Dr. 21,89,185	Cr. 1,08,429	Cr. 54,04,292

## APPENDIX II

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

Serial no.	Head of account	Departmental/Treasury officers from whom details are awaited	Earliest year to which the difference relates	Amount of difference	Particulars of details/documents awaited from Departmental/Treasury Officers
1	2	3	4	5	6
				Rs.	
<b>F. LOANS AND ADVANCES—</b>					
1.	682. Loans for Public Health, Sanitation and Water Supply—				
	Public Health and Sanitation Programmes—				
	Loans to Municipalities, Municipal Corporations and other Local Funds for sanitation schemes	Treasury Officers and Municipalities	1974-75	9,11,098	Loanwise details
	Sewerage Schemes—				
	Loans to Municipalities, Municipal Corporations and other Local Funds for sewerage schemes	Ditto	1974-75	7,35,983	Ditto
	Urban Water Supply Schemes—				
	Loans to Municipalities, Municipal Corporations and other Local Funds for water supply Schemes	Ditto	1974-75	17,33,827	Ditto
2.	684. Loans for Urban Development—				
	Urban Development—				
	(i) Loans to Municipalities, Municipal Corporations and other Local Funds for integrated city development programmes	Ditto	1974-75	30,89,485	Ditto
	(ii) Loans to Municipalities, Municipal Corporations and other Local Funds for shopping centres, cinemas, etc.	Ditto	1974-75	1,38,415	Ditto
	(iii) Loans to Municipalities, Municipal Corporations and other Local Funds for other purposes	Ditto	1974-75	23,77,100	Ditto
	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

I

## Deposit and Remittance heads allocated to successor States during 1976-77

Amount allocated to			Total amount allocated
Haryana	Himachal Pradesh	Chandigarh (U.T.)	
Rs.	Rs.	Rs.	Rs.
..	Dr. 7,10,415	..	Dr. 7,10,415
..	Dr. 14,77,313	..	Dr. 14,77,313
Dr. 8,650	..	Dr. —59,310	Dr. —50,660
Dr. 390	..	Dr. —117	Dr. 273
..	Cr. —1,457	Cr. 49,002	Cr. 47,545
Cr. 1,44,014	..	..	Cr. 1,44,014
Cr. 22,583	..	..	Cr. 22,583
Cr. 73,27,491	..	..	Cr. 73,27,491
Cr. 74,85,048	Dr. 21,89,185	Cr. 1,08,429	Cr. 54,04,292



## APPENDIX II

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

Serial no.	Head of account	Departmental/Treasury officers from whom details are awaited	Earliest year to which the difference relates	Amount of difference	Particulars of details/documents awaited from Departmental/Treasury Officers
1	2	3	4	5	6
				Rs.	
<b>F. LOANS AND ADVANCES—</b>					
<b>1. 682. Loans for Public Health, Sanitation and Water Supply—</b>					
	Public Health and Sanitation Programmes— Loans to Municipalities, Municipal Corporations and other Local Funds for sanitation schemes	Treasury Officers and Municipalities	1974-75	9,11,098	Loanwise details
	Sewerage Schemes—				
	Loans to Municipalities, Municipal Corporations and other Local Funds for sewerage schemes	Ditto	1974-75	7,35,983	Ditto
	Urban Water Supply Schemes—				
	Loans to Municipalities, Municipal Corporations and other Local Funds for water supply Schemes	Ditto	1974-75	17,33,827	Ditto
<b>2. 684. Loans for Urban Development—</b>					
<b>Urban Development—</b>					
	(i) Loans to Municipalities, Municipal Corporations and other Local Funds for integrated city development programmes	Ditto	1974-75	30,89,485	Ditto
	(ii) Loans to Municipalities, Municipal Corporations and other Local Funds for shopping centres, cinemas, etc.	Ditto	1974-75	1,38,415	Ditto
	(iii) Loans to Municipalities, Municipal Corporations and other Local Funds for other purposes	Ditto	1974-75	23,77,100	Ditto
<b>688. Loans for Social Security and Welfare—</b>					
<b>Other Social Security and Welfare Programmes—</b>					
	Loans to princes and rulers of erstwhile States	Treasury Officers	1954-55	10,958	Ditto

APPENDIX II—*contd.*

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

Serial no.	Head of account	Departmental/Treasury Officers from whom details are awaited	Earliest year to which the difference relates	Amount of difference	Particulars of details/documents awaited from Departmental/Treasury Officers
1	2	3	4	5 Rs.	6
<b>F. LOANS AND ADVANCES—<i>concl'd.</i></b>					
4.	705. Loans for Agriculture— Manures and Fertilizers— Loans to Municipalities, Municipal Corporations and other Local Funds for preparation and distribution of town compost	Treasury Officers and Municipalities	1974-75	2,56,111	Loanwise details
<b>K. DEPOSITS AND ADVANCES—</b>					
(b) Deposits not bearing interest—					
5.	843. Civil Deposits—				
(i)	Deposits of Police Funds	Treasury Officers	1967-68	5,77,790	Plus and minus memoranda and reconciliation of accounts with treasuries
(ii)	Deposits for purchases, etc., abroad— Purchases under credit/loan agreements	Accountant General, Central Revenues, New Delhi	1967-68	20,785	Vouchers/invoices in respect of the debit raised by the Accountant General, Central Revenues, New Delhi
6.	847. Deposits of Local Funds—				
	Municipal Funds	Treasury Officers	1964-65	4,66,915	Plus and Minus memoranda and reconciliation of accounts with treasuries
	Other Funds—				
	Deposit Account of the Punjab State Electricity Board to meet payments against Yen credits]	Accountant General, Haryana, Chandigarh	1964-65	10,40,243	Acceptance of debit from H.S.E.B. through Accountant General, Haryana, Chandigarh

## APPENDIX II—concl'd.

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

Serial no.	Head of account	Departmental/Treasury Officers from whom details are awaited	Earliest year to which the difference relates	Amount of difference	Particulars of details/documents awaited from Departmental/Treasury Officers
1	2	3	4	5	6
				Rs.	
<b>L. SUSPENSE AND MISCELLANEOUS—</b>					
<b>(c) Other Accounts—</b>					
7.	872. Permanent Cash Imprest	Treasury Officers	1963-64	4,412	Complete particulars of credits/debits
<b>M. REMITTANCES—</b>					
<b>(a) Money Orders, Remittances and adjustments, etc.—</b>					
8.	882. Cash Remittances and Adjustments, etc.—				
<b>(i) Cash Remittances between Treasuries and Currency Chests—</b>					
	Cash Remittances between treasuries	Treasury Officer/Currency Officer, Reserve Bank of India, New Delhi	1962-63	39,24,505	Particulars of corresponding credits/debits

## APPENDIX III

Illustrative 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 1977 (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>Public Health and Sanitation Programmes—</b>			
	<b>Loans to Municipalities, Municipal Corporations and other Local Funds for Sanitation schemes</b>			
		1	1964-65	0.45
		2	1965-66	2.23
		6	1966-67	7.11
		10	1967-68	17.44
		2	1968-69	1.20
		11	1970-71	10.42
		29	1971-72	29.30
		15	1972-73	14.39
	<b>Sewerage Schemes—</b>			
	<b>Loans to Municipalities, Municipal Corporations and other Local Funds for sewerage schemes</b>			
		3	1963-64	1.20
		2	1964-65	1.09
		6	1965-66	7.84
		4	1966-67	5.63
		16	1967-68	16.52
		5	1968-69	3.62
		11	1969-70	0.07
		3	1971-72	2.93
		21	1972-73	27.90
		9	1974-75	20.18
	<b>Urban Water Supply Schemes—</b>			
	<b>Loans to Municipalities, Municipal Corporations and other Local Funds for water supply schemes</b>			
		5	1963-64	5.50
		5	1964-65	7.67
		12	1965-66	10.82
		14	1966-67	17.41
		25	1967-68	32.32
		5	1968-69	4.17
		21	1969-70	13.02
		4	1970-71	1.27
		11	1971-72	5.96
		13	1972-73	14.16
		1	1973-74	1.50
		6	1974-75	9.95
		58	1975-76	74.00

APPENDIX III—*contd.*

Illustrative 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 1977 (in lakhs of rupees)
1	2	3	4	5
<b>F. LOANS AND ADVANCES—<i>contd.</i></b>				
2.	634. Loans for Urban Development—			
	Urban Development—			
	(i) Loans to Municipalities, Municipal Corporations and other Local Funds for integrated city development programme	3	Upto 1971-72	2.50
		14	1972-73	96.82
		29	1973-74	29.56
		1	1976-77	75.00
	(ii) Loans to Municipalities, Municipal Corporations and other Local Funds for shopping centres, cinemas, etc.	5	1969-70	1.72
		4	1970-71	1.36
		10	1971-72	2.74
		18	1972-73	4.91
		1	1973-74	0.24
	(iii) Loans to Municipalities, Municipal Corporations and other Local Funds for other purposes	14	1963-64	3.81
		11	1964-65	0.94
		12	1965-66	1.53
		5	1966-67	0.85
		32	1967-68	7.17
		25	1968-69	7.35
		10	1969-70	3.24
		34	1970-71	7.53
		48	1971-72	39.93
		54	1972-73	29.00
		31	1973-74	77.61
		91	1974-75	1,57.37
		183	1975-76	2,95.55

## APPENDIX III—concl.

Illustrative 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 1977 (In lakhs of rupees)
1	2	3	4	5
<b>F. LOANS AND ADVANCES—concl.</b>				
3.	705. Loans for Agriculture— Manures and fertilizers— (i) Loans to Municipalities, Municipal Corporations and other Local Funds for preparation and distribution of town compost	5	Upto 1970-71	0·81
		9	1971-72	1·85
		9	1972-73	2·21
		2	1973-74	0·60
		7	1974-75	1·99
<b>K. Deposits and Advances—</b>				
<b>(b) Deposits not bearing interest—</b>				
4.	843. Civil Deposits— (i) Revenue Deposits	11	1963-64	6,02·07
		1	1968-69	1,03·34
		1	1973-74	15·43
	(ii) Civil Courts, deposits	11	1963-64	1,19·07
	(iii) Deposits of Police Funds— Police clothing and equipment fund	17	1965-66	49·09
		1	1968-69	1·01
		1	1973-74	2·49
		1	1975-76	2·70
5.	847. Deposit of Local Funds— (i) District Funds	4	1961-62	6·93
	(ii) Municipal Funds	9	1958-59	1·19
		6	1965-66	3·12
		9	1968-69	0·62
	(iii) State Transport Corporation Funds	1	1963-64	48·32
	(iv) Panchayat Bodies Funds— (1) Zila Parishad Funds	2	1961-62	8·65
		8	1966-67	14·47
		1	1972-73	17·71
		1	1973-74	1·35
	(2) Village Panchayat Funds	1	1960-61	0·11
	(v) Other Funds— Town and Bazar Funds	1	1969-70	5·32
		3	1959-60	0·90

## APPENDIX.

Investments of the Government in Statutory corporations; Government companies; other  
1976-77 (referred to in explanatory

1974-75

	Number of concerns	Investment	Dividend/ Interest received
	(In crores of rupees)		
(i) Statutory corporations ..	6	9.11	0.07
(ii) Government companies ..	13(a)	16.77(b)	..
(iii) Joint Stock companies ..	19	1.54(c)	0.02
(iv) Co-operatives ..	3,688	27.77	0.65
<b>Total</b> ..	<b>3,726(a)</b>	<b>55.19(d)</b>	<b>0.74</b>

(a) Differs by 1 from the figure shown in Finance Accounts 1974-75 due to inclusion of Punjab State Irons, Ltd., Chandigarh.

(b) Differs by Rs. 0.17 crore (Increased) from the figure shown in Finance Accounts 1974-75 due to inclusion of investment pertaining to Punjab State Irons, Ltd., Chandigarh.

(c) Differs from the figures shown in Finance Accounts 1974-75 due to rounding.

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

## IV

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

1975-76			1976-77		
Number of concerns	Investment	Dividend/ interest received	Number of concerns	Investment	Dividend/ Interest received
	(In crores of rupees)			(In crores of rupees)	
5	10.40	0.05	6	12.35	0.04
16	22.30	0.28	17	29.82(a)	0.03
19	1.71	0.03	18	1.69(b)	0.05
4,580	31.34	1.17	4,729	33.77(c)	0.93
4,620	65.75	1.53	4,770	77.63	1.05

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

(b) Excludes Rs. 0.02 crore retired during the year.

(c) Excludes Rs. 0.87 crore retired during the year.