



**GOVERNMENT OF PUNJAB**

**FINANCE ACCOUNTS**

**1987-88**

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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 1987-88 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 1987-88, the accounts now presented are, according to my information, correct statements of the receipts and outgoings of the Government of Punjab for the year 1987-88.

NEW DELHI,

*T. N. Chaturvedi*  
(T. N. CHATURVEDI)

The **3 SEP 1988**

*Comptroller and Auditor General of India*

## INTRODUCTORY

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

Part I-Consolidated Fund

Part II-Contingency Fund

Part III-Public Account

In Part I, <sup>namely</sup> Consolidated Fund, there are two main divisions, viz :—

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

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

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

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

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

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

In Part III, namely Public Account, of the accounts, the transactions relating to 'Debt' (other than those included in Part-I), 'Deposits', 'Advances', 'Remittances' and 'Suspense' are recorded. The transactions under 'Debt', 'Deposits' and 'Advances', in this part are those in respect of which Government incurs a liability to repay the moneys received or has a claim to recover the amounts paid, together with the repayments of the former ('Debt' and 'Deposits') and the recoveries of the latter ('Advances'). The transactions relating to 'Remittances' and 'Suspense'

in this part embrace all merely adjusting heads under which appear such transactions as remittances of cash between treasuries and currency chests, transfers between different accounting circles, etc. The initial debits or credits to these heads will be cleared eventually by corresponding receipts or payments either within the same circle of account or in another account circle.

**2. Sectors and Heads of Accounts**

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

The major heads are divided into sub-major heads in some cases and minor heads, with a number of subordinate heads, generally known as sub-heads. The sub-heads are further divided into detailed heads. Under each of these heads, the expenditure is shown distributed between charged and voted. Sometimes major heads are also divided into sub-major heads, before their further division into minor heads. Apart from the Sectoral and sub-sectoral classification, the Major Heads, Sub Major Heads, Minor Heads, Sub-Heads, Detailed Heads and Object-Heads together constitute a six-tier arrangement of the classification structure of the Government Accounts. The major, minor and sub-heads prescribed for the classification of expenditure in the general accounts are not necessarily identical with the Grants sub-heads and other units of allotments which are adopted by Governments for Demands for Grants presented to the Legislatures but in general a certain degree of correlation is maintained between the Demands for Grants and the Finance Accounts.

*L Parliament or*

The major heads of accounts, falling within the sectors for expenditure heads, generally correspond to functions of Government, while the minor heads, subordinate to them, identify the programmes undertaken to achieve the objectives of the function represented by the major head. The sub-head represents the scheme, the detailed head the sub-scheme and object head the object level of classification.

**3. Coding Pattern**

**Major Heads**

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

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

Loan head of Account. For example, for Crop Husbandry code 0401 represents the Receipt head, 2401, the revenue expenditure head, 4401, Capital Outlay head and 6401, Loan head.

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

### Sub Major Heads

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

### Minor Heads

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

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

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

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

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

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## STATEMENT NO. 1—

## Actuals

## Receipts

1	2	3
	1986-87	1987-88
	(In lakhs of rupees)	
	Part I—Consolidated	
	(1)	
<b>Receipt Heads (Revenue Account)</b>		
<b>A. Tax Revenue—</b>		
<b>(a) Taxes on Income and Expenditure—</b>		
0021. Taxes on Income other than Corporation Tax ..	46,47.12	45,15.06
0028. Other Taxes on Income and Expenditure ..	@	
Total—(a) Taxes on Income and Expenditure ..	46,47.12	45,15.06
<b>(b) Taxes on Property and Capital Transactions—</b>		
0029. Land Revenue ..	3,02.98	2,96.69
0030. Stamps and Registration Fees ..	58,33.26	69,27.66
0031. Estate Duty ..	16.82	1.13
Total—(b) Taxes on Property and Capital Transactions ..	61,53.06	72,25.48
<b>(c) Taxes on Commodities and Services—</b>		
0039. State Excise ..	2,45,18.31	2,72,05.42
0040. Sales Tax ..	3,77,13.36	4,30,82.24
0041. Taxes on Vehicles ..	23,24.49	28,28.16
0042. Taxes on Goods and Passengers ..	42,38.03	55,60.33
0043. Taxes and Duties on Electricity ..	45,61.04	48,97.55
0045. Other Taxes and Duties on Commodities and Services ..	8,26.05	7,91.63
Total—(c) Taxes on Commodities and Services ..	7,41,81.28	8,43,65.33
Total—A. Tax Revenue ..	8,49,81.46	9,61,05.87

@Rs. 128 only.

## SUMMARY OF TRANSACTIONS

Disbursements	Actuals	
	1986-87	1987-88
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>		
2011. Parliament/State/Union Territory Legislatures ..	1,58.07	1,52.13
2012. President, Vice-President/Governor/Administrator of Union Territories ..	47.19	77.59
2013. Council of Ministers ..	2,15.94	93.33
2014. Administration of Justice ..	7,49.22	10,10.31
2015. Elections ..	50.36	56.08
Total—(a) Organs of State ..	12,20.78	13,89.44
<b>(b) Fiscal Services—</b>		
<b>(i) Collection of Taxes on Property and Capital Transactions—</b>		
2029. Land Revenue ..	8,19.59	10,60.02
2030. Stamps and Registration ..	69.54	57.66
<b>(ii) Collection of Taxes on Commodities and Services—</b>		
2039. State Excise ..	1,72.35	1,87.81
2040. Sales Tax ..	3,95.14	5,53.31
2041. Taxes on Vehicles ..	55.84	67.04
2045. Other Taxes and Duties on Commodities and Services ..	74.26	83.19
<b>(iv) Other Fiscal Services—</b>		
2047. Other Fiscal Services ..	1,39.81	2,02.56
Total—(b) Fiscal Services ..	17,26.53	22,11.59

## STATEMENT NO. 1—

## Actuals

## Receipts

1

1986-87

1987-88

2

3

(In lakhs of rupees)

## Part I—Consolidated

(1)

Receipt Heads (Revenue Account)—*contd.*

## B. Non-Tax Revenue—

## (a) Fiscal Services—

0047. Other Fiscal Services .. .. .

0.29

Total—(a) Fiscal Services .. .. .

0.29

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

0049. Interest Receipts .. .. .

60,71.99

71,44.49

0050. Dividends and Profits .. .. .

99.49

92.16

Total—(b) Interest Receipts, Dividends and Profits .. .. .

61,71.48

72,36.65

## (c) Other Non-Tax Revenue—

## (i) General Services—

0051. Public Service Commission .. .. .

0.77

6.98

0055. Police .. .. .

3,17.13

3,48.75

0056. Jails .. .. .

1,81.40

1,19.89

0057. Supplies and Disposals .. .. .

1.42

1.63

0058. Stationery and Printing .. .. .

90.14

1,02.20

0059. Public Works .. .. .

4,13.35

5,09.79

0070. Other Administrative Services .. .. .

3,15.97

3,64.69

0071. Contributions and Recoveries towards Pension and  
Other Retirement Benefits .. .. .

1,84.95

1,09.99

0075. Miscellaneous General Services .. .. .

30,12.38

16,10.84

Total—(i) General Services .. .. .

45,17.51

31,74.76

**SUMMARY OF TRANSACTIONS—contd.**

**Disbursements**

**Actuals**

1986-87

1987-88

4

5

6

(In lakhs of rupees)

**Fund—contd.**

**Revenue—contd.**

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

**A. General Services—concl'd.**

**(c) Interest payment and servicing of Debt—**

2048. Appropriation for reduction or avoidance of Debt .. .. .

2049. Interest Payments .. .. .

Total—(c) Interest payment and servicing of Debt .. .. .

**(d) Administrative Services—**

2051. Public Service Commission .. .. .

2052. Secretariat—General Services .. .. .

2053. District Administration .. .. .

2054. Treasury and Accounts Administration .. .. .

2055. Police .. .. .

2056. Jails .. .. .

2057. Supplies and Disposals .. .. .

2058. Stationery and Printing .. .. .

2059. Public Works .. .. .

2070. Other Administrative Services .. .. .

Total—(d) Administrative Services .. .. .

**(e) Pensions and Miscellaneous General Services—**

2071. Pensions and Other Retirement Benefits .. .. .

2075. Miscellaneous General Services .. .. .

Total—(e) Pensions and Miscellaneous General Services .. .. .

Total—A: General Services ] .. .. .

1,74,53.76

1,61,18.47

1,74,53.76

1,61,18.47

31.25

41.26

6,51.21

8,33.56

8,15.55

10,06.96

2,92.83

3,81.31

82,92.81

92,96.25

6,19.79

7,97.66

17.76

22.99

5,27.70

8,47.40

22,74.81

23,49.14

11,74.10

14,51.85

1,46,97.81

1,70,28.38

46,17.32

58,19.11

21,17.10

6,60.13

67,34.42

64,79.24

4,18,33.30

4,32,27.12

## STATEMENT NO. 1-

## Receipts

## Actuals

	1986-87	1987-88
	2	3
	(In lakhs of rupees)	
	Part I—Consolidated	
	(1)	
<b>Receipt Heads (Revenue Account)—contd.</b>		
<b>B. Non-Tax Revenue—contd.</b>		
<b>(c) Other Non-Tax Revenue—contd.</b>		
<b>(ii) Social Services—</b>		
0202. Education, Sports, Art and Culture ..	2,23.29	2,38.69
0210. Medical and Public Health ..	5,63.30	5,87.55
0211. Family Welfare ..	24.94	17.68
0215. Water Supply and Sanitation ..	1,85.64	2,07.61
0216. Housing ..	41.67	43.79
0217. Urban Development ..	3.25	21.45
0220. Information and Publicity ..	4.38	3.86
0230. Labour and Employment ..	85.79	92.37
0235. Social Security and Welfare ..	2,77.74	2,30.96
0252. Other Social Services ..	1,66.31	2,40.97
<b>Total—(ii) Social Services ..</b>	<b>15,76.31</b>	<b>16,84.83</b>

SUMMARY OF TRANSACTIONS—*contd.*

Disbursements	Actuals	
	1986-87	1987-88
4	5	6
(In lakhs of rupees)		
<b>Fund—<i>contd.</i></b>		
<b>Revenue—<i>contd.</i></b>		
<b>Expenditure Heads (Revenue Account)—<i>contd.</i></b>		
<b>B. Social Services—</b>		
<b>(a) Education, Sports, Art and Culture—</b>		
2202. General Education	2,41,38.25	3,19,62.86
2203. Technical Education	3,14.51	3,54.84
2204. Sports and Youth Services	4,58.00	6,66.96
2205. Art and Culture	1,49.14	1,94.03
<b>Total—(a) Education, Sports, Art and Culture</b>	<b>2,50,59.90</b>	<b>3,31,78.69</b>
<b>(b) Health and Family Welfare—</b>		
2210. Medical and Public Health	76,28.57	92,05.92
2211. Family Welfare	13,69.48	14,37.90
<b>Total—(b) Health and Family Welfare</b>	<b>89,98.05</b>	<b>1,06,43.82</b>
<b>(c) Water Supply, Sanitation, Housing and Urban Development—</b>		
2215. Water Supply and Sanitation	30,22.04	34,27.56
2216. Housing	24.79	35.74
2217. Urban Development	2,52.25	3,04.91
<b>Total—(c) Water Supply, Sanitation, Housing and Urban Development</b>	<b>32,99.08</b>	<b>37,68.21</b>
<b>(d) Information and Broadcasting—</b>		
2220. Information and Publicity	2,76.18	3,59.30
<b>(e) Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes—</b>		
2225. Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	17,02.39	19,43.41
<b>(f) Labour and Labour Welfare—</b>		
2230. Labour and Employment	10,45.90	13,54.83
<b>(g) Social Welfare and Nutrition—</b>		
2235. Social Security and Welfare	23,75.81	23,59.24
2236. Nutrition	..	2,24.15
2245. Relief on account of Natural Calamities	25,52.79	1,67,41.68
<b>Total—(g) Social Welfare and Nutrition</b>	<b>49,28.60</b>	<b>1,93,25.07</b>
<b>(h) Others—</b>		
2251. Secretariat—Social Services	1,21.85	1,53.93
2252. Other Social Services	13.59	17.81
<b>Total—(h) Others</b>	<b>1,35.44</b>	<b>1,71.74</b>
<b>Total—B. Social Services</b>	<b>4,54,45.54</b>	<b>7,07,45.07</b>

## STATEMENT NO. 1—

Receipts 1	Actuals	
	1986-87 2	1987-88 3
	(In lakhs of rupees)	
	Part I—Consolidated (1)	
<b>Receipt Heads (Revenue Account)—contd.</b>		
<b>B. Non-Tax Revenue—contd.</b>		
<b>(c) Other Non-Tax Revenue—contd.</b>		
<b>(iii) Economic Services—</b>		
0401. Crop Husbandry	2,36.39	2,64.44
0403. Animal Husbandry	1,00.79	1,18.43
0404. Dairy Development	0.66	0.92
0405. Fisheries	26.24	27.48
0406. Forestry and Wild life	4,75.15	4,64.99
0425. Co-operation	72.66	1,02.43
0435. Other Agricultural Programmes	1,91.99	5,31.01
0506. Land Reforms	..	0.61
0515. Other Rural Development Programmes	53.60	39.54
0701. Major and Medium Irrigation	12,53.82	12,57.53
0702. Minor Irrigation	32.25	7.83
0801. Power	..	0.13
0802. Petroleum	0.09	0.09
0851. Village and Small Industries	2,03.33	91.79
0852. Industries	..	0.61

SUMMARY OF TRANSACTIONS—*contd.*

Disbursements 4	Actuals	
	1986-87 5	1987-88 6
	(In lakhs of rupees)	
<b>Fund—<i>contd.</i></b>		
<b>Revenue—<i>contd.</i></b>		
<b>Expenditure Heads (Revenue Account)—<i>contd.</i></b>		
<b>C. Economic Services—</b>		
<b>(a) Agriculture and Allied Activities—</b>		
2401. Crop Husbandry	15,82.50	19,51.27
2402. Soil and Water Conservation	4,99.98	6,46.91
2403. Animal Husbandry	15,44.57	19,54.59
2404. Dairy Development	69.02	96.38
2405. Fisheries	1,30.41	1,22.76
2406. Forestry and Wild Life	12,14.90	13,82.47
2408. Food Storage and Warehousing	3.06	0.58
2415. Agricultural Research and Education	15,93.28	18,73.08
2425. Co-operation	6,95.39	8,43.62
2435. Other Agricultural Programmes	1,59.14	1,73.24
<b>Total—(a) Agriculture and Allied Activities</b>	<b>74,92.25</b>	<b>90,44.90</b>
<b>(b) Rural Development—</b>		
2505. Rural Employment	4,21.12	9,66.33
2506. Land Reforms	50.03	64.32
2515. Other Rural Development Programmes	29,84.01	20,53.83
<b>Total—(b) Rural Development</b>	<b>34,55.16</b>	<b>30,84.48</b>
<b>(d) Irrigation and Flood Control—</b>		
2701. Major and Medium Irrigation	46,79.47	57,52.99
2702. Minor Irrigation	31,22.94	42,41.02
2711. Flood Control and Drainage	5,96.09	6,82.31
<b>Total—(d) Irrigation and Flood Control</b>	<b>83,98.50</b>	<b>1,06,76.32</b>
<b>(e) Energy—</b>		
2801. Power	..	1,25,33.00
2810. Non-Conventional Sources of Energy	..	38.24
<b>Total—(e) Energy</b>	<b>..</b>	<b>1,25,71.24</b>



## STATEMENT NO. 1

## Receipts

## Actuals

1986-87

1987-88

2

3

(In lakhs of rupees)

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

0853. Non-ferrous Mining and Metallurgical Industries

36.81

38.04

0875. Other Industries

1.21

0.30

1053. Civil Aviation

3.82

0.13

1054. Roads and Bridges

20.95

21.14

1055. Road Transport

51,35.53

62,32.57

1275. Other Communication Services

(@)

\*

1452. Tourism

0.41

0.05

1456. Civil Supplies

22.86

-0.03(A)

1475. Other General Economic Services

30.35

70.54

Total—(iii) Economic Services

78,98.91

92,70.57

Total—(c) Other Non-Tax Revenue

1,39,92.73

1,41,30.16

Total—B. Non-Tax Revenue

2,01,64.21

2,13,67.10

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

1601. Grants-in-aid from Central Government

1,40,58.60

1,19,33.64

1603. States' Share of Union Excise Duties

1,00,45.73

1,10,46.85

Total—C. Grants-in-aid and Contributions

2,41,04.33

2,29,80.49

Total—Receipt Heads (Revenue Account)

12,92,50.00

14,04,53.46

Revenue Surplus (+)/Revenue Deficit (—)

+90,41.22

-2,29,01.09

(@) Rs. 244 only.

\* Rs. 211 only.

(A) Minus receipt is due to more refunds during the year.

SUMMARY OF TRANSACTIONS—*contd.*

Disbursements	Actuals	
	1986-87	1987-88
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>concl.d.</i></b>		
<b>C. Economic Services—<i>concl.d.</i></b>		
<b>(f) Industry and Minerals—</b>		
2851. Village and Small Industries	10,77.48	11,55.72
2852. Industries	6,23.29	2,21.08
2853. Non-ferrous Mining and Metallurgical Industries	22.13	29.32
Total—(f) Industry and Minerals	17,22.90	14,06.12
<b>(g) Transport—</b>		
3053. Civil Aviation	69.56	67.21
3054. Roads and Bridges	29,25.80	27,23.01
3055. Road Transport	73,46.41	81,02.98
Total—(g) Transport	1,03,41.77	1,08,93.20
<b>(i) Science Technology and Environment—</b>		
3425. Other Scientific Research	15.84	2.00
3435. Ecology and Environment	..	15.00
Total—(i) Science Technology and Environment	15.84	17.00
<b>(j) General Economic Services—</b>		
3451. Secretariat—Economic Services	1,09.79	1,54.31
3452. Tourism	8.55	13.37
3454. Census Surveys and Statistics	1,38.47	1,69.16
3456. Civil Supplies	1,78.36	2,35.26
3475. Other General Economic Services	37.62	47.27
Total—(j) General Economic Services	4,72.79	6,19.37
Total—C. Economic Services	3,18,99.21	4,83,12.63
<b>D. Grants-in-aid and Contributions—</b>		
3604. Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	10,30.73	10,69.73
Total—D. Grants-in-aid and Contributions.	10,30.73	10,69.73
Total—Expenditure Heads (Revenue Account)	12,02,08.78	16,33,54.55
<b>Capital, Public Debt, Loans, etc.—</b>		
Expenditure Heads (Capital Account) (Figures for each major head given in statement no. 2)	3,85.21	—12,00.66
Total	3,85.21	—12,00.66

## STATEMENT NO. 1—

## Actuals

## Receipts

1986-87

1987-88

1

2

3

(In lakhs of rupees)

Part I—Consolidated  
(2)

## E. Public Debt—

6003. Internal Debt of the State Government ..

78,72.76

3,20,65.81

6004. Loans and Advances from the Central Government ..

5,72,99.50

9,72,94.16

Total—E. Public Debt ..

6,51,72.26

12,93,59.97

## F. Loans and Advances—

Recoveries of Loans and Advances ..

53,11.62

54,33.45

Total—F. Loans and Advances ..

53,11.62

54,33.45

## H. Transfer to Contingency Fund—

7999. Appropriations to <sup>the</sup> Contingency Fund ..

50,00.00

..

Total—H. Transfer to Contingency Fund ..

50,00.00

..

Total—Consolidated Fund ..

20,47,33.88

27,52,46.88

## Part II—Contingency

8000. Contingency Fund ..

..

..

Total—Contingency Fund ..

..

..

## Part III—Public

## Debt (other than those mentioned in Part I)

## I. Small Savings, Provident Funds, etc.—

## (b) Provident Funds—

8005. State Provident Funds ..

72,79.12

1,25,97.08

Total—(b) Provident Funds ..

72,79.12

1,25,97.08

## (c) Other Accounts—

8011. Insurance and Pension Funds ..

2,70.37

3,26.32

Total—(c) Other Accounts ..

2,70.37

3,26.32

Total—I. Small Savings, Provident Funds, etc. ..

75,49.49

1,29,23.40

## SUMMARY OF TRANSACTIONS—contd.

Disbursements	Actuals	
	1986-87	1987-88
4	5	6
	(In lakhs of rupees)	
<b>Fund—concl'd.</b>		
<b>E. Public Debt—</b>		
6003. Internal Debt of the State Government	2,41,96.97	2,93,39.03
6004. Loans and Advances from the Central Government	1,28,18.66	1,77,14.74
Total—E. Public Debt	3,70,15.63	4,70,53.77
<b>F. Loans and Advances—</b>		
Loans and Advances	4,82,53.82	8,05,87.15
Total—F. Loans and Advances	4,82,53.82	8,05,87.15
<b>H. Transfer to Contingency Fund—</b>		
7999. Appropriations to <sup>the</sup> Contingency Fund	..	..
Total—H. Transfer to Contingency Fund	..	..
Total—Consolidated Fund	20,58,63.44	28,97,94.81
<b>Fund—</b>		
8000. Contingency Fund	50,00.00	..
Total—Contingency Fund	50,00.00	..
<b>Account</b>		
<b>and Deposits etc.—</b>		
<b>I. Small Savings, Provident Funds, etc.—</b>		
<b>(b) Provident Funds—</b>		
8005. State Provident Funds	28,34.34	37,08.29
Total—(b) Provident Funds	28,34.34	37,08.29
<b>(c) Other Accounts—</b>		
8011. Insurance and Pension Funds	93.99	1,17.37
Total—(c) Other Accounts	93.99	1,17.37
Total—I. Small Savings, Provident Funds, etc.	29,28.33	38,25.66

## STATEMENT NO. I—

## Actuals

## Receipts

1986-87

1987-88

2

3

(In lakhs of rupees)

## Part III—Public

## Debt (other than those mentioned in Part I)

## J. Reserve Funds—

(a) \*Reserve Funds bearing interest

(b) \*Reserve Funds not bearing interest

Total—J. Reserve Funds

## K. Deposits and Advances—

(a) \*Deposits bearing interest

(b) \*Deposits not bearing interest

(c) \*Advances

Total—K. Deposits and Advances

## L. Suspense and Miscellaneous—

(b) \*Suspense

(c) \*Other Accounts

(d) \*Accounts with Governments of Foreign Countries

(e) \*Miscellaneous

Total—L. Suspense and Miscellaneous

## M. Remittances—

(a) \*Money Orders and other Remittances

(b) \*Inter-Government Adjustment Accounts

Total—M. Remittances

Total—Public Account

Total—Receipts—Parts I, II and III

Opening Cash Balance

Grand Total

7,03.51

7,42.55

7,03.51

7,42.55

5,74.93

3,94.83

9,16,76.84

10,94,80.17

12,02.31

14,34.36

9,34,54.08

11,13,09.36

37,12.73

86,80.51

16,78,65.09

27,01,69.26

0.03

17,15,77.82

27,88,49.80

6,90,57.27

7,70,24.53

11.73

7.27

6,90,69.00

7,70,31.80

34,23,53.90

48,08,56.91

54,70,87.78

75,61,03.79

—43,84.20

—1,03,44.98

54,27,03.58

74,57,58.81

\*Details are available in statement no. 16.

SUMMARY OF TRANSACTIONS—*concl'd.*

Disbursements	Actuals	
	1986-87	1987-88
4	5	6
	(In lakhs of rupees)	
<i>Account—concl'd.:</i>		
<i>and Deposits etc.—concl'd.</i>		
<b>J. Reserve Funds—</b>		
(a) *Reserve Funds bearing interest	6,11.14	6,71.25
(b) *Reserve Funds not bearing interest	..	..
Total—J. Reserve Funds	6,11.14	6,71.25
<b>K. Deposits and Advances—</b>		
(a) *Deposits bearing interest	18,83.03	76,98.27
(b) *Deposits not bearing interest	9,12,13.08	11,04,94.72
(c) *Advances	11,96.45	14,51.49
Total—K. Deposits and Advances	9,42,92.56	11,96,44.48
<b>L. Suspense and Miscellaneous—</b>		
(b) *Suspense	53,85.55	82,39.60
(c) *Other Accounts	17,04,85.12	25,50,82.04
(d) *Accounts with Governments of Foreign Countries	0.29	0.30
(e) *Miscellaneous	..	..
Total—L. Suspense and Miscellaneous	17,58,70.96	26,33,21.94
<b>M. Remittances—</b>		
(a) *Money Orders and other Remittances	6,83,62.47	7,68,45.23
(b) *Inter-Government Adjustment Accounts	1,19.66	-6,60.29 <sup>1</sup>
Total—M. Remittances	6,84,82.13	7,61,84.94
Total—Public Account	34,21,85.12	46,36,48.27
Total—Disbursements Parts I, II and III	55,30,48.56	75,34,43.08
Closing Cash Balance	-1,03,44.98	-76,84.27 <sup>@</sup>
Grand Total	54,27,03.58	74,57,58.81

\* Details are available in statement no. 16.

@ The closing cash balance consisted of Deposits with Reserve Bank (minus Rs. 76,84.27 lakhs) and deposits with other banks (Rs. 99 only). There was a difference of Rs. 16,56.83 lakhs between the figures reflected in accounts (minus Rs. 76,84.27 lakhs) and that intimated by the Reserve Bank (minus Rs. 93,41.10 lakhs) regarding "Deposits with Reserve Bank". On reconciliation, this difference now stands at minus Rs. 5,77.80 lakhs (June 1988) which is under reconciliation.

## EXPLANATORY NOTES

1. The transactions on revenue account resulted in a deficit of Rs. 2,29.01 crores in 1987-88 against a surplus of Rs. 90.41 crores in 1986-87. Taking into account the transactions outside the revenue account, there was an overall surplus of Rs. 26.61 crores in 1987-88 against the deficit of Rs. 59.61 crores in 1986-87.

	@	@
	1986-87	1987-88
	(In crores of rupees)	
Opening cash balance	-43.84	-1,03.45
<b>Part I—Consolidated Fund—</b>		
<b>(a) Transactions within the Revenue Account—</b>		
(i) Receipts	12,92.50	14,04.54
(ii) Expenditure	12,02.09	16,33.55
(iii) Revenue Surplus (+)/Revenue Deficit (—)	+90.41	-2,29.01
<b>(b) Transactions outside the Revenue Account—</b>		
(i) Capital expenditure	-3.85	+12.01
(ii) Receipts from borrowings (net)	+2,81.56	+8,23.06
(iii) Loans and Advances by State Government (net)	-4,29.42	-7,51.54
(iv) Inter-State Settlement (net)		
(v) Transfer to Contingency Fund (net)	+50.00	
<b>Part II—Contingency Fund (net)</b>	-50.00	
<b>Part III—Public Account (net)</b>	+1.69	+1,72.09
Closing cash balance	-1,03.45	-76.84
Overall deficit(—)/Surplus(+)	-59.61	+26.61

2. The revenue receipts (Rs. 14,04.54 crores) were Rs. 1,12.04 crores more than those in 1986-87 (Rs. 12,92.50 crores). The increase in receipts during 1987-88 of Rs. 1 crore or above was mainly under :—

Major head	Actuals		Increase	Reasons
	1986-87	1987-88		
(In crores of rupees)				
0040. Sales Tax	3,77.13	4,30.82	53.69	Due mainly to more receipts under State Sales Tax Act, Central Sales Tax Act and "Tax on sale of motor spirits and lubricants."
0039. State Excise	2,45.18	2,72.05	26.87	Due mainly to more receipts under "Country Spirits".
0042. Taxes on Goods and Passengers	42.38	55.60	13.22	Due to increase in tax collection on goods and passengers.

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

Major head	Actuals		Increase	Reasons
	1986-87 (In crores of rupees)	1987-88		
1055. Road Transport	51.36	62.33	10.97	Due mainly to increase in operation activities of Punjab Roadways.
0030. Stamps and Registration Fees	58.33	69.28	10.95	Due to realisation of more duty on impressing of documents and sale of stamps.
0049. Interest Receipts	60.72	71.45	10.73	Due mainly to more receipts of interest from departmental commercial undertakings.
1603. States' Share of Union Excise Duties	1,00.46	1,10.47	10.01	Due to increase in the share of the State.
0041. Taxes on Vehicles	23.25	28.28	5.03	Due mainly to more receipts under State Motor Vehicles Taxation Acts.
0435. Other Agricultural Programmes	1.92	5.31	3.39	Due to more realisation under 'Other Receipts'.
0048. Taxes and Duties on Electricity	45.61	48.98	3.37	Due mainly to more receipts from Taxes on consumption and sale of Electricity.

The increase in receipts under above heads was partly counter-balanced by decrease in the receipts mainly under (i) 1601—Grants-in-aid from Central Government (21.25 crores), (ii) 0075—Miscellaneous General Services (14.02 crores), (iii) 0851—Village and Small Industries (1.12 crores) and (iv) 0021—Taxes on Income other than Corporation Tax (1.32 crores).

#### Taxation Changes during the year

3. The following additional taxes/levies were imposed during 1987-88 :—

Taxes/Levies imposed	Date from which imposed	Estimated additional income during 1987-88 (In crores of rupees)
(i) Increase in excise duty on rum supplied to troops through Canteen Stores Department from Rs. 16 per P.L. to Rs. 20 per P.L.	1-4-87	10.00
(ii) Increase in excise duty on beer from Re. 1 per bottle to Rs. 1.50 per bottle	1-4-87	2.50
(iii) Assessed fee other than rum sold to L. 9 licensees from Rs. 8 per P.L. to Rs. 12 per P.L.	1-4-87	19.20
(iv) Increase in court fee stamp on entertainment appeals and revision from Rs. 2 to Rs. 4	23-4-87	5.00
(v) Levy of sales tax on hire, purchase/lease of goods	13-4-87	4.90
(vi) Increase in sales tax on readymade garments from 2 per cent to 7 per cent	12-10-87	0.04



## Receipts from the Government of India

4. The revenue receipts in 1987-88 include Rs. 2,74.96 crores received from the Government of India against Rs. 2,87.68 crores received during the previous financial year. The details are as under:—

	1986-87	1987-88
	(In crores of rupees)	
I—Share of net proceeds of—		
(a) Taxes on Income other than Corporation Tax	46.47	45.15
(b) Hotel Receipts/Tax	..	..
(c) Union Excise Duties	1,00.46	1,10.47
(d) Estate Duty	0.16	0.01
II—Grants in lieu of tax on Railway Passenger Fares	3.69	3.69
III—Grants on Account of Agricultural Wealth Tax	0.04	0.01
IV—Other Grants	1,36.86	1,15.63
<b>Total</b>	<b>2,87.68</b>	<b>2,74.96</b>

## Expenditure on Revenue Account

5. The increase of Rs. 4,31.46 crores in expenditure on revenue account from Rs. 12,02.09 crores to Rs. 16,33.55 crores in 1987-88 was mainly under:—

Major head of account	Expenditure		Increase	Reasons
	1986-87	1987-88		
(In crores of rupees)				
2245. Relief on account of Natural Calamities	25.93	1,67.42	1,41.89	Due mainly to more expenditure on providing relief measures to drought and floods affected people in the State.
2801. Power	..	1,25.33	1,25.33	Due to expenditure on 'Assistance to Punjab State Electricity Board'.
2202. General Education	2,41.38	3,19.63	78.25	Due mainly to more expenditure on Government Primary/Secondary Schools and "University and Higher Education".
2210. Medical and Public Health	76.29	92.06	15.77	Due mainly to restructuring of classification of expenditure with effect from 1-4-87.
2071. Pensions and other Retirement Benefits	46.17	58.19	12.02	Due mainly to grant of more concessions to pensioners.
2702. Minor Irrigation	31.23	42.41	11.18	Due mainly to more expenditure on 'Tube-wells' and 'Assistance to Public Sector and other Undertakings'.
2701. Major and Medium Irrigation	46.79	57.53	10.74	Due mainly to more expenditure on Irrigation Projects.
2055. Police	82.93	92.96	10.03	Due mainly to more expenditure on 'Criminal Investigation and Vigilance'.

Major head of account	Expenditure		Increase	Reasons
	1986-87	1987-88		
	(In crores of rupees)			
3055. Road Transport	73.46	81.03	7.57	Due mainly to more expenditure on working expenses of Government Transport Services.
2505. Rural Employment	4.21	9.66	5.45	Due mainly to more expenditure on 'Employment Guarantee Scheme' and 'National Rural Employment Programme'.
2403. Animal Husbandry	15.45	19.55	4.10	Due mainly to more expenditure on 'Veterinary Services and Animal Health' and 'Cattle and Buffalo Development.'
2215. Water Supply and Sanitation	30.22	34.28	4.06	Due mainly to more expenditure on 'Rural Water Supply Programmes'.
2401. Crop Husbandry	15.82	19.51	3.69	Due mainly to more expenditure on 'Seeds' and 'Commercial Crops'.
2058. Stationery and Printing	5.28	8.47	3.19	Due mainly to more expenditure on 'Cost of printing by other sources'.
2230. Labour and Employment	10.46	13.55	3.09	Due mainly to more expenditure on 'Industrial Training'.
2415. Agricultural Research and Education	15.93	18.73	2.80	Due mainly to more expenditure on 'Assistance to other Institutions.'
2070. Other Administrative Services	11.74	14.52	2.78	Due mainly to more expenditure on 'Home Guards' and other miscellaneous expenditure.
2014. Administration of Justice	7.49	10.10	2.61	Due mainly to more expenditure on 'Civil and Session Courts' and 'High Courts'.
2225. Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	17.02	19.43	2.41	Due mainly to more expenditure on 'Welfare of Scheduled Castes'.
2236. Nutrition	..	2.24	2.24	Due to restructuring of classification with effect from 1-4-87.
2204. Sports and Youth Services	4.58	6.67	2.09	Due mainly to more expenditure on 'Youth Welfare Programmes for Students' and 'Sports and Games'.
2029. Land Revenue	8.20	10.20	2.00	Due mainly to more expenditure on 'Land Records'.
2053. District Administration	8.16	10.07	1.91	Due mainly to more expenditure on 'District Establishments'.
2052. Secretariat—General Services	6.51	8.33	1.82	Due mainly to more expenditure on 'Secretariat' and 'Attached Offices'.
2056. Jails	6.20	7.98	1.78	Due to more expenditure on the running of Jails.

Major head of account	Expenditure		Increase	Reasons
	1986-87	1987-88		
	(In crores of rupees)			
2406. Forestry and Wild Life	12.15	13.83	1.68	Due mainly to more expenditure on 'Social and Farm Forestry' and maintenance of Zoological Parks.
2040. Sales Tax	3.95	5.53	1.58	Due mainly to more expenditure on collection of taxes.
2425. Co-operation	6.95	8.44	1.49	Due mainly to more expenditure on 'Direction and Administration.'
2402. Soil and Water Conservation	5.00	6.47	1.47	Due mainly to more expenditure on soil conservation schemes.

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

Major head of account	Expenditure		Decrease	Reasons
	1986-87	1987-88		
	(In crores of rupees)			
2075. Miscellaneous General Services	21.17	6.60	14.57	Due to decrease in expenditure on 'State Lotteries'.
2049. Interest Payments	1,74.54	1,61.19	13.35	Due mainly to less payment of 'Interest on Internal Debt'.
2515. Other Rural Development Programmes	29.84	20.54	9.30	Due to less expenditure on Special Programme on Rural Development and Centrally Sponsored Schemes.
2852. Industries	6.23	2.21	4.02	Due to decrease in expenditure on subsidy to industries.
3054. Roads and Bridges	29.26	27.23	2.03	Due to decrease in expenditure on 'State Highways'.
2013. Council of Ministers	2.16	0.93	1.23	Due to decrease in expenditure on salaries etc. of Ministers and Deputy Ministers on account of President's rule in the State.

## STATEMENT NO. 2—CAPITAL OUTLAY

## Progressive Capital Outlay to end of 1987-88

Serial no.	Major head of account	Expenditure upto 1986-87	Expenditure during 1987-88	Total
1	2	3	4	5
(In lakhs of rupees)				
<b>A. Capital Account of General Services—</b>				
4058.	Capital Outlay on Stationery and Printing ..	1,27.24	4.25	1,31.49
4059.	Capital Outlay on Public Works ..	44,37.65	6,39.36	50,77.01
4070.	Capital Outlay on Other Administrative Services ..	..	4.52	4.52
	<b>Total—A</b> ..	<b>45,64.89</b>	<b>6,48.13</b>	<b>52,13.02</b>
<b>B. Capital Account of Social Services—</b>				
<b>(a) Education, Sports, Art and Culture—</b>				
4202.	Capital Outlay on Education, Sports, Art and Culture	33,32.99	5,55.01	38,88.00
<b>(b) Health and Family Welfare—</b>				
4210.	Capital Outlay on Medical and Public Health ..	43,32.71	5,16.46	48,49.17
4211.	Capital Outlay on Family Welfare ..	14,32.59	1,43.52	15,76.11
	<b>Total—(b)</b> ..	<b>57,65.30</b>	<b>6,59.98</b>	<b>64,25.28</b>
<b>(c) Water Supply, Sanitation, Housing and Urban Development—</b>				
4215.	Capital Outlay on Water Supply and Sanitation ..	5,04.72	0.40	5,05.12
4216.	Capital Outlay on Housing ..	57,43.37	10,96.24	68,39.61
4217.	Capital Outlay on Urban Development ..	30,03.58	1,86.41	31,89.99
	<b>Total—(c)</b> ..	<b>92,51.67</b>	<b>12,83.05</b>	<b>1,05,34.72</b>
<b>(d) Information and Broadcasting—</b>				
4220.	Capital Outlay on Information and Publicity ..	2.91	2.22	5.13
<b>(e) Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—</b>				
4225.	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes ..	23,26.81	76.53	24,03.34
<b>(g) Social Welfare and Nutrition—</b>				
4235.	Capital Outlay on Social Security and Welfare	3,81.42	35.68	4,17.10
<b>(h) Others—</b>				
4250.	Capital Outlay on Other Social Services ..	5,30.06	1,16.94	6,47.00
	<b>Total—B</b> ..	<b>2,15,91.16</b>	<b>27,29.41</b>	<b>2,43,20.57</b>

## STATEMENT NO. 2—CAPITAL OUTLAY—contd.

## Progressive Capital Outlay to end of 1987-88—contd.

Serial no.	Major head of account	Expenditure upto 1986-87	Expenditure during 1987-88	Total
1	2	3	4	5
(In lakhs of rupees)				
<b>C. Capital Account of Economic Services—</b>				
<b>(a) Capital Account of Agriculture and Allied Activities—</b>				
4401.	Capital Outlay on Crop Husbandry ..	—5,18.33	10.41	—5,07.92@
4402.	Capital Outlay on Soil and Water Conservation ..	94.99	—0.73*	91.26
4403.	Capital Outlay on Animal Husbandry ..	6,35.96	49.91	6,85.87
4404.	Capital Outlay on Dairy Development ..	10,22.96	12.59	10,35.55
4405.	Capital Outlay on Fisheries ..	2,80.43	97.73	3,78.16
4406.	Capital Outlay on Forestry and Wild Life ..	40.15	10.83	50.98
4408.	Capital Outlay on Food Storage and Warehousing	70,08.85	—1,81,05.87*	—1,10,97.02
4416.	Investment in Agricultural Financial Institutions ..	11,18.49**	1,49.99	12,68.48
4425.	Capital Outlay on Co-operation ..	41,63.98	—7,51.94*	34,12.04
4435.	Capital Outlay on other Agricultural Programmes ..	—14,16.24	—3.31*	—14,19.55@
	<b>Total—(a)</b> ..	<b>1,24,28.24</b>	<b>—1,85,30.39</b>	<b>—61,02.15</b>
<b>(d) Capital Account of Irrigation and Flood Control—</b>				
4701.	Capital Outlay on Major and Medium Irrigation ..	6,53,31.05	60,57.27	7,13,88.32
4702.	Capital Outlay on Minor Irrigation ..	45,60.87	79.54	46,40.41
4711.	Capital Outlay on Flood Control Projects ..	1,46,36.05	11,86.70	1,58,22.75
	<b>Total—(d)</b> ..	<b>8,45,27.97</b>	<b>73,23.51</b>	<b>9,18,51.48</b>
<b>(e) Capital Account of Energy—</b>				
4801.	Capital Outlay on Power Projects ..	5,05.48	..	5,05.48
4810.	Capital Outlay on Non-Conventional Sources of Energy ..	53.07	..	53.07
	<b>Total—(e)</b> ..	<b>5,58.55</b>	<b>..</b>	<b>5,58.55</b>

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

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

\*\* Opening balance differs by Rs. 15 lakhs (decreased) from the closing balance adopted in Finance Accounts 1986-87 due to *proforma* transfer of capital expenditure during 1979-80 to loan head due to conversion of investment into loan *vide* footnote @ at page 133.

STATEMENT NO. 2—CAPITAL OUTLAY—*contd.*Progressive Capital Outlay to end of 1987-88—*contd.*

Serial no.	Major head of account	Expenditure upto 1986-87	Expenditure during 1987-88	Total
1	2	3	4	5
		(In lakhs of rupees)		
<b>C. Capital Account of Economic Services—<i>contd.</i></b>				
<b>(f) Capital Account of Industry and Minerals—</b>				
4851.	Capital Outlay on Village and Small Industries ..	47,32.02	1,65.65	48,97.67
4854.	Capital Outlay on Cement and Non-metallic Mineral Industries ..	1.45	..	1.45
4858.	Capital Outlay on Engineering Industries ..	2.35	..	2.35
4859.	Capital Outlay on Telecommunication and Electronic Industries ..	4,55.00	60.00	5,15.00
4860.	Capital Outlay on Consumer Industries ..	51,04.91	12,03.70	63,08.61
4875.	Capital Outlay on other Industries ..	54.24	..	54.24
4885.	Other Capital Outlay on Industries and Minerals ..	65,67.79	24,55.50	90,23.29
	<b>Total—(f) ..</b>	<b>1,69,17.76</b>	<b>38,84.85</b>	<b>2,08,02.61</b>
<b>(g) Capital Account of Transport—</b>				
5053.	Capital Outlay on Civil Aviation ..	1,95.82	7.78	2,03.60
5054.	Capital Outlay on Roads and Bridges ..	1,72,79.87	14,24.53	1,87,04.40
5055.	Capital Outlay on Road Transport ..	77,11.84	11,52.66	88,64.50
	<b>Total—(g) ..</b>	<b>2,51,87.53</b>	<b>25,84.97</b>	<b>2,77,72.50</b>
<b>(h) Capital Account of Communication—</b>				
5275.	Capital Outlay on other Communication Services ..	1.53	..	1.53
<b>(i) Capital Account of Science Technology and Environment—</b>				
5425.	Capital Outlay on other Scientific and Environmental Research ..	66.09	1,04.97	1,71.06
<b>(j) Capital Account of General Economic Services—</b>				
5452.	Capital Outlay on Tourism ..	5,16.17	54.00	5,70.17
5455.	Capital Outlay on Meteorology ..	14.00	..	14.00
5465.	Investments in General Financial and Trading Institutions ..	4,12.00	..	4,12.00

STATEMENT NO. 2—CAPITAL OUTLAY—*concl'd.*Progressive Capital Outlay to end of 1987-88—*concl'd.*

Serial no.	Major head of account	Expenditure upto 1986-87	Expenditure during 1987-88	Total
1	2	3	4	5

(In lakhs of rupees)

C. Capital Account of Economic Services—*concl'd.*(j) Capital Account of General Economic Services—*concl'd.*

5475. Capital Outlay on other General Economic Services	7.07	-0.11*	6.96
Total—(j)	9,49.24	53.89	10,03.13
Total—C	14,06,36.91	-45,78.20	13,60,58.71
Total	16,67,92.96	-12,00.66	16,55,92.30

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

## EXPLANATORY NOTES

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

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

Interest charges on the Harike Project were capitalised upto 1960-61. There has been no write-back of the capitalised interest charges so far and the matter had been taken up with the Government (November 1970). Reply of the Government is awaited (September 1988).

**114 Beas Project—**

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

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

**115 Bhakra Dam Administration—**

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

According to the orders of the Government, write-back of the capitalised interest charges is to be first charge on the net receipts of the Project. Between 1959-60 and 1962-63, Rs. 4.24 crores were written back to revenue. Write-back of the remaining amount is under consideration of the Government (September 1988).

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

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

According to the information furnished by the concerned authorities the total investments of Government in the share of different concerns at the end of 1985-86, 1986-87 and 1987-88 were Rs. 2,77.08 crores, Rs. 3,14.67 crores and Rs. 3,57.70 crores respectively. The dividend received therefrom was Rs. 0.78 crore (0.28 percent), Rs. 0.95 crore (0.30 percent) and 0.49 crore (0.14 percent) respectively. Further details are given in Appendix IV.



## STATEMENT NO. 3—FINANCIAL

Serial no.	Particulars	Upper Bari Doab Canal	Sirhind Canal	Sutlej Valley Project (Eastern Canal)
1	2	3	4	5
				(In lakhs)
<b>1.</b>	<b>Capital Outlay during the year 1987-88—</b>			
(i)	Direct	40.72 (A)	..	..
(ii)	Indirect	..	..	..
(iii)	Total	40.72 (A)	..	..
<b>2.</b>	<b>Capital Outlay to the end of the year 1987-88—</b>			
(i)	Direct	10,68.02 (A)	10,53.56	3,01.41
(ii)	Indirect	..	..	..
(iii)	Total	10,68.02 (A)	10,53.56	3,01.41
<b>3.</b>	<b>Revenue Receipts during the year 1987-88—</b>			
(i)	Direct	1,15.45	7,26.41	56.65
(ii)	Indirect	..	..	..
(iii)	Total	1,15.45	7,26.41	56.65
<b>4.</b>	<b>Revenue foregone or remission of revenue during the year 1987-88</b>	Awaited from the Department		
<b>5.</b>	<b>Total Revenue during the year 1987-88—</b>			
	Sr. Nos. 3 (iii) and 4	1,15.45	7,26.41	56.65
<b>6.</b>	<b>Working Expenses and Maintenance during the year 1987-88—</b>			
(i)	Direct	4,58.15	7,54.35	1,62.87
(ii)	Indirect	..	..	..
(iii)	Total	4,58.15	7,54.35	1,62.87

(A) Includes Rs. 40.72 lakhs shown against the Minor head '101—Extension of Non-Perennial Irrigation to Area in U.B.D.C.' under Major head '4701—Capital Outlay on Major and Medium Irrigation—03—Medium Irrigation.'

## RESULTS OF IRRIGATION WORKS

Shah Nahar Canal Project	Madhopur Beas Link Project	Harike Project	Installation of 96 tube-wells in Shahkot Block of Jalandhar District	Installation of 150 tube-wells along main Branch to augment irrigation supplies from Upper Bari Doab Canal tracts	Installation of 108 tube-wells in Mahilpur Block of Hoshiarpur District	Total
6	7	8	9	10	11	12
3,79.47 (B)	..	..	..	..	..	4,20.19
..	..	..	..	..	..	..
[ 3,79.47 (B)	..	..	..	..	..	4,20.19
31,72.25 (B)	3,61.13	10,84.27	65.26	2,69.17	3,05.74	76,80.81
..	..	..	..	..	..	..
31,72.25 (B)	3,61.13	10,84.27	65.26	2,69.17	3,05.74	76,80.81
16.67	..	1,12.84	..	..	..	10,28.02
..	..	..	..	..	..	..
16.67	..	1,12.84	..	..	..	10,28.02
Awaited from the Department						
16.67	..	1,12.84	..	..	..	10,28.02
36.49	24.29	2,52.48	..	..	..	16,88.63
..	..	..	..	..	..	..
36.49	24.29	2,52.48	..	..	..	16,88.63

(B) Includes Rs. 3,79.47 lakhs shown against the Minor head '103—Extension and Improvement of Shah Nahar' under Major head '4701—Capital Outlay on Major and Medium Irrigation—03—Medium Irrigation'.

## \*STATEMENT NO. 3—FINANCIAL

Serial no.	Particulars	Upper Bari Doab Canal	Sirhind Canal	Sutlej Valley Project (Eastern Canal)
1	2	3	4	5
				(In lakhs)
<b>7.</b>	<b>Net Revenue excluding interest—</b>			
	(i) Surplus of revenue (Sr. No. 5) over expenditure (Sr. No. 6 (iii) (+) or excess of expenditure (Sr. No. 6 (iii) over revenue (Sr. No. 5) (—)	—3,42.70	—27.94	—1,06.22
	(ii) Rate of return on capital outlay to end of the year (percentage)	—32.09	—2.65	—35.24
<b>8.</b>	<b>Interest on Direct Capital Outlay</b>	73.34 (C)	73.82	21.10
<b>9.</b>	<b>Net Profit or Loss after meeting interest—</b>			
	(i) Surplus of revenue over expenditure (+) or excess of expenditure over revenue (—)	—4,16.04	—1,01.76	—1,27.32
	(ii) Rate of return on capital outlay to end of the year (percentage)	—38.95	—9.66	—42.24

(C) Includes Rs. 1.43 lakhs shown against the Minor head '101—Extension of Non-Prenial Irrigation to areas in U.B.D.C.' under Major head '2701—Major and Medium Irrigation—03—Medium Irrigation'.

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

## RESULTS OF IRRIGATION WORKS—concl'd.

Shah Nahar Canal Project	Madhopur Beas Link Project	Harike Project	Installation of 96 tube- wells in Shahkot Block of Jalandhar District	Installation of 150 tube- wells along main Branch to augment irrigation supplies from Upper Bari Doab Canal tracts	Installation of 108 tube- wells in Mahilpur Block of Hoshiarpur District	Total
6	7	8	9.	10	11	12
of rupees)						
—19.82	—24.29	—1,39.64	..	..	..	—6,60.61
—0.62	—6.73	—12.88	..	..	..	—8.60
2,08.77 (D)	25.28	75.90	4.57	18.84	21.40	5,23.02
—2,28.59	—49.57	—2,15.54	—4.57	—18.84	—21.40	—11,83.63
—7.21	—13.73	—19.88	—7.00	—7.00	—7.00	—15.41

(D) Includes Rs. 13.28 lakhs shown against the Minor head '103—Extension and Improvement of Shah Nahar' under Major head '2701—Major and Medium Irrigation—03—Medium Irrigation'.

## EXPLANATORY NOTES

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

- (i) Exploratory tube-wells,
- (ii) Lift Irrigation Scheme near Bhimpur Rest House,
- (iii) Lift Irrigation Scheme from Narwana Branch,
- (iv) Water Resources Investigation Scheme,
- (v) Construction of Ghats in Irrigation Channels,
- (vi) Reclamation of *Rakkar* and *Thur* areas in the State,
- (vii) Lift Irrigation Schemes from drains, nallahs, choes, canals etc.,
- (viii) Dhanauri Feeder,
- (ix) Thein Dam,
- (x) Dholbaha Check Dam,
- (xi) Shah Nahar Weir Project,
- (xii) Shahpur Kandi Project,
- (xiii) Sirhind Feeder Project,
- (xiv) Utilization of surplus Ravi Beas Waters,
- (xv) Lining of Channels,
- (xvi) Banur Canal System,
- (xvii) Garhshankar Lift Irrigation Scheme,
- (xviii) Low Dam in Kandi Area,
- (xix) Garhi Lift Irrigation Scheme,
- (xx) Lobat Lift Irrigation Scheme,
- (xxi) Providing irrigation facilities to Punjab Area under S.Y.L. Project,
- (xxii) Sutlej Yamuna Link Project and
- (xxiii) Construction of Acqueduct cum VR Bridge at RD 29500 of Dhudal. crossing Ghaggar River.

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

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

3. Government Central Workshop has been excluded from the statement as the exact position whether or not the surplus stores booked against this scheme had been transferred to Railways along with assets and liabilities of the workshop from 1st June 1956 is not known. The Government was requested (May 1975) either to recover the cost of surplus stores or convey sanction to write off the cost of surplus stores. The matter is still under correspondence with the State Government (September 1988).

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

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

## STATEMENT NO. 4—DEBT POSITION

## (i) Statement of borrowings

Nature of Debt	Balance on 1st April 1987	Receipts during the year	Repayments during the year	Balance on 31st March 1988	Net incre- ase(+) or decrease(—)
1	2	3	4	5	6
(In crores of rupees)					
<b>I—Public Debt—</b>					
6003. Internal Debt of the State Government ..	3,45.65	3,20.66	2,93.39	3,72.92	+27.27
6004. Loans and Advances from the Central Government ..	21,78.79	9,72.94	1,77.15	29,74.58	+7,95.79
<b>Total—I—Public Debt ..</b>	<b>25,24.44</b>	<b>12,93.60</b>	<b>4,70.54</b>	<b>33,47.50</b>	<b>+8,23.06</b>
<b>II—Small Savings, Provident Funds, etc.—</b>					
8005. State Provident Funds ..	2,79.67	1,25.97	37.08	3,68.56	+88.89
8011. Insurance and Pension Funds ..	6.20	3.26	1.17	8.29	+2.09
<b>Total—II—Small Savings, Provident Funds, etc.</b>	<b>2,85.87</b>	<b>1,29.23</b>	<b>38.25</b>	<b>3,76.85</b>	<b>+90.98</b>
<b>Grand Total ..</b>	<b>28,10.31</b>	<b>14,22.83</b>	<b>5,08.79</b>	<b>37,24.35</b>	<b>+9,14.04</b>

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

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

## EXPLANATORY NOTES

1. *Public Debt*—The total Public Debt of the State Government increased by Rs. 8,23.06 crores during the year 1987-88 and stood at Rs. 33,47.50 crores on 31st March 1988.

2. *Internal Debt*—This represents borrowings of the State Government from sources other than loans from the Central Government. This includes (i) loans raised from open market, (ii) loans from autonomous bodies like the Life Insurance Corporation of India, the National Bank for Agriculture and Rural Development, National Co-operative Development Corporations (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 (11 per cent Punjab Loan 2002) of Rs. 79.17 crores was raised on 17th August 1987 and 19th January 1988 at par. This is redeemable at par on 17th August 2002.

During the year 6 per cent Punjab Loan 1987 (Rs. 8.04 crores) was notified for discharge. In accordance with Section 54 (1) of the Punjab Re-organisation Act, 1966, the public debt of the Composite State of Punjab attributable to loans raised by the issue of Government securities (i.e. market loans) and outstanding with the public on 31st October 1966 has been treated as the debt of the State of Punjab and the other successor States shall be liable to pay to the State of Punjab their shares of the sum due from time to time for servicing and repayment of the debt. Pending determination of final amount of loan liability of successor States, the recovery from them has been made provisionally.

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

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

(a) *Sinking Fund (Depreciation)*—A sum not exceeding 1½ per cent of the total amount of loans could if necessary be set apart from the revenues each year to a depreciation fund for purchasing securities of the loans for cancellation. During the year 1987-88, no contribution was made.

(b) *Sinking Fund (Amortisation)*—In addition to the annual contribution to the respective depreciation fund, annual contributions are made to sinking funds from revenues for amortisation of loans at such rates as Government may decide from time to time. No contribution was, however, made during 1987-88.

There were no balances in the two funds at the commencement and at the end of 1987-88.

(i) *Loans from autonomous bodies*—Besides Rs. 55.77 crores outstanding from the previous year loans to the extent of Rs. 10.83 crores were taken from different autonomous bodies during the year. Of these, Rs. 4.83 crores were paid in repayment of the outstanding loans during the year, leaving a balance of Rs. 61.77 crores. Complete particulars of the outstanding loans are given in statement no. 17. Rupees 5,18.15 lakhs were paid as interest on these loans.

(ii) *Loans from the State Bank of India*—A sum of Rs. 1,20.00 crores was outstanding at the end of previous year as loans 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 stock of foodgrains. The entire amount was repaid during the year. Government paid Rs. 5.65 crores as interest on these loans (at the rate of 14 per cent).

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

At the end of the previous year, no balance was outstanding as ways and means advances. During 1987-88 Government obtained Rs. 1,59.74 crores as ways and means advances on eighteen occasions. An amount of Rs. 1,18.71 crores was repaid during the year leaving a balance of Rs. 41.03 crores. Rs. 8.33 crores were paid as interest on these advances.

At the end of the previous year, no balance was outstanding as shortfalls/overdrafts. During 1987-88 Government had shortfalls/availed overdrafts aggregating to Rs. 70.92 crores on ten occasions. An amount of Rs. 36.17 crores was repaid during the year leaving a balance of Rs. 34.75 crores. Rs. 0.45 lakh were paid as interest on these shortfalls/overdrafts. The total amount outstanding on account of ways and means advances and overdrafts is Rs. 75.78 crores.

3. *Loans from the Government of India*—The loans from the Central Government as on 31st March 1988 constituted 88.85 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 9,72.94 crores were received from the Government of India as loans during the year. This included Rs. 36.74 crores as ways and means advances granted by the Central Government to the State Government. Repayment of loans received from the Government of India was made according to the terms and conditions of the loans.

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

Name of the Sinking Fund	Balance on 1st April 1987	Addition during the year	Withdrawal during the year	Balance on 31st March 1988
1	2	3	4	5
Loans received for Bhakra Nangal Project	1,42.30	..	..	1,42.30

(In lakhs of rupees)

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

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

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

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

### (ii) Other Obligations

In addition to the above, the balances at the credit of earmarked and other funds, as also certain deposits to the extent to which they have not been invested but are merged with the general cash balance of Government, also constitute the liability of the State Government. Such liability at the end of March 1988 was Rs. 1,48.78 crores as shown below (further details are available in statement nos. 16 and 19).

Nature of obligations	Amount on 1st April 1987	Receipts during the year	Repayments during the year	Balance on 31st March 1988	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. ..	87.90	11.37	83.69	15.58	—72.32
Non-Interest bearing obligations such as civil deposits, deposits of local funds, other earmarked funds etc. ..	1,33.35*	10,94.80	11,04.95	1,23.20	—10.15
<b>Total</b> ..	<b>2,21.25</b>	<b>11,06.17</b>	<b>11,88.64</b>	<b>1,38.78</b>	<b>—82.47</b>

### (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 :—

	1986-87	1987-88	Net increase (+) or decrease(—)
(In crores of rupees)			
Gross debt and other obligations outstanding at the end of the year ..	30,31.58	38,73.13	+8,41.55
(i) Interest paid by the Government—			
(a) On Public Debt and Provident Funds ..	1,70.25	1,57.16	—13.09
(b) On other obligations ..	4.29	4.03	—0.26
<b>Total</b> ..	<b>1,74.54</b>	<b>1,61.19</b>	<b>—13.35</b>

\* Differs by Rs. 0.02 crore from the closing balance adopted in Finance Accounts 1986-87 due to pro-forma transfers vide Appendix I.



	1986-87	1987-88	Net increase (+) or decrease(-)
	(In crores of rupees)		
(ii) <i>Deduct—</i>			
Interest received on loans and advances given by the Government	31.57	39.79	+8.22
Interest realised on investment of cash balances (*)	4.32	2.89	-1.43
(iii) Net amount of interest charges	1,38.65	1,18.51	-20.14
(iv) Percentage of Gross interest item (i) to total revenue receipts	13.50	11.48	-2.02
(v) Percentage of net interest item (iii) to total revenue receipts	10.73	8.44	-2.29

There were in addition certain other receipts (Rs. 28.77 crores) such as (i) interest received from commercial departments (Rs. 28.30 crores) and (ii) miscellaneous other receipts (Rs. 0.47 crore). The Government also received during the year Rs. 0.49 crore as dividend and profit on investment in public sector undertakings and other investments.

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

	1986-87	1987-88	Increase(+) or decrease (-)
	(In crores of rupees)		
Contribution to sinking funds	..	..	..

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

STATEMENT NO. 5—LOANS AND ADVANCES BY THE STATE GOVERNMENT<sup>1</sup>

## (i) Statement of loans and advances

Categories of loans and advances	Outstanding on 1st April 1987	Paid during the year	Repaid during the year	Outstanding on 31st March 1988	Net addition during the year
	(In crores of rupees)				
(1) Loans for Social Services ..	1,28.24	10.93	5.64	1,33.53	+5.29
(2) Loans for Economic Services—					
(a) Agriculture and Allied Activities ..	2,37.93*	2,52.07	40.21	4,49.79	+2,11.86
(b) Rural Development ..	6.03	0.46	0.27	6.22	+0.19
(c) Irrigation and Flood Control ..	..	7.69	..	7.69	+7.69
(d) Energy ..	20,07.09	5,20.56	0.44	25,27.21	+5,20.12
(e) Industry and Minerals ..	49.09	8.48	2.75	54.82	+5.73
(f) Transport ..	2.60	..	0.60	2.00	—0.60
(g) General Economic Services ..	0.06	..	..	0.06	..
(3) Loans to Government Servants ..	22.87	5.36	4.26	23.97	+1.10
(4) Loans for Miscellaneous purposes..	1.05	0.32	0.17	1.20	+0.15
<b>Total ..</b>	<b>24,54.96</b>	<b>8,05.87</b>	<b>54.34</b>	<b>32,06.49</b>	<b>+7,51.53</b>

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

## EXPLANATORY NOTES

The outstanding balances of loans and advances by State Government increased by Rs. 7,51.53 crores from Rs. 24,54.96 crores on 1st April 1987 to Rs. 32,06.49 crores on 31st March 1988. The increase occurred mainly under loans for Energy (Rs. 5,20.12 crores).

The loans for Energy (Rs. 25,27.21 crores) constitute the largest single component (78.82 per cent) of the outstanding balance on 31st March 1988.

## (ii) Recoveries in arrears

According to the orders issued by the Government in December 1961, the administrative departments are required to intimate to Audit (Account Wing), by 10th of August every year, the arrears in recovery of principal and interest for the loans, the detailed accounts of which are maintained by departmental officers. Against 151 statements relating to 1987-88 due from 20 departmental officers, none has been received so far (September 1988).

\* Opening balance differs by Rs. 0.15 crore (increased) from the closing balance adopted in Finance Accounts 1986-87 due to *proforma* transfer from Capital *vide* footnote @ at page 230.

Against loans to municipal corporations and municipalities, etc., the detailed accounts of which are maintained in the Audit Office (Account Wing), recovery of Rs. 51,99.08 lakhs (including Rs. 37,61.31 lakhs as interest) was overdue at the end of 1987-88 as follows :—

Borrower/purpose of loans	Earliest year from which in default	Amount over due on 31st March 1988	
		Principal	Interest
		(In lakhs of rupees)	
(a) Municipal Corporations, Municipalities and other Local Funds—			
(a) Sanitation schemes	1967-68	88.71	1,16.46
(b) Sewerage schemes	1963-64	53.93	1,64.06
(c) Water Supply schemes	1964-65	3,00.14	4,17.87
(d) Integrated city development programme	1971-72	2,09.05	5,32.35
(e) Shopping centres, cinemas etc.	1969-70	4.73	9.32
(f) Preparation and distribution of town compost	1965-66	8.26	3.97
(g) Other purposes	1963-64	7,70.59	25,16.38
(b) Loans to rulers of erstwhile states	1965-66	2.36	0.90
<b>Total</b>		<b>14,37.77</b>	<b>37,61.31</b>

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

No law has been passed by the State Legislature under Article 293 of the Constitution laying down the limits within which Government may give guarantees on the security of the Consolidated Fund of the State. According to the information furnished by concerned authorities, the statement given below shows details of the guarantees given by the Government of Punjab for repayment of loans etc., raised by statutory corporations/boards, local bodies, co-operative banks and societies and others and outstanding on 31st March 1988 :—

Guarantees for loans, debentures, bonds, etc., raised	Maximum amount guaranteed (Principal only)	Sums guaranteed outstanding on 31st March 1988	
		Principal	Interest(L)
		(In lakhs of rupees)	
(i) Statutory corporations and boards	6,71,36.78	4,70,75.05	1.51
(ii) Government companies	7,00,79.34	1,22,74.28	**
(iii) Co-operative banks and societies	12,49,21.86	4,48,50.70	6.75
(iv) Municipalities, Corporations, Improvement Trusts and Water Supply and Sewerage Boards	38,08.50	23,79.44	37.02
(v) Private companies	0.50	0.50	3.27
<b>Total</b>	<b>26,59,46.98</b>	<b>10,65,79.97</b>	<b>48.61</b>

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

- (i) Guarantees given up to 14-11-1983 .. 0.50 per cent on the total amount of guarantee given by the Government during the year.
- (ii) Guarantee given on or after 15-11-1983 .. In respect of first year 0.50 per cent for the period upto 31st March, before the issue of orders in lump.

For subsequent three years at 0.50 per cent. annually in respect of the amount outstanding as on 1st April of the succeeding financial year. In case period of guarantee exceeds four years no guarantee fee is recovered for the remaining period.

In the case of Punjab State Civil Supplies Corporation, Chandigarh and Punjab State Co-operative Supply and Marketing Federation Ltd., Chandigarh the guarantee fee is charged at 2 per cent per annum with effect from 1984-85 on procurement of foodgrains. This guarantee fee is, however, not recoverable in the case of co-operative concessional finance provided by the Reserve Bank of India, bonds issued by the Punjab Financial Corporation, loans availed of by Punjab Housing Development Board from the Housing and Urban Development Corporation, New Delhi, and loans raised by the Punjab State Electricity Board from the Rural Electrification Corporation. The total amount of guarantee fee received by the Government during the year was Rs. 3,16.49 lakhs. Information about the guarantee fee in arrears and guarantee fee waived has not been received from the Government (September 1988).

(L) Includes dividend and other incidental charges.

\*\* Information awaited from the concerned department.

The particulars of guarantees given by the Government and outstanding on 31st March 1988 intimated by the concerned institutions, are given below :—

Public or other body for which guarantee has been given and brief nature of guarantee	Maximum amount guaranteed (Principal only)	Sum's guaranteed outstanding on 31st March 1988	
		Principal	Interest*
		(In lakhs of rupees)	
<b>Statutory Corporations and Boards (5)@—</b>			
<b>i) Guarantees given on behalf of Punjab Financial Corporation—</b>			
(a) for repayment of share capital and payment of dividend thereon	13,93.93	13,93.93	\$
(b) for repayment of principal of bonds issued and payment of interest thereon	40,15.00	40,15.00	\$
<b>ii) Guarantee for repayment of loans/cash credit facilities, amount raised by issue of bonds/debentures, etc., and payment for machinery purchased and payment of interest thereon</b>	6,17,27.85	4,16,66.12	1.57
<b>Total—Statutory Corporations and Boards</b>	6,71,36.78	4,70,75.05**	1.57

\*Includes dividend and other incidental charges.

@Figure in brackets indicate the number of institutions.

\*\*Includes statutory guarantees of Rs. 6,43,44.62 lakhs (amount outstanding Rs. 4,49,54.25 lakhs).

Concern-wise details are as under :—

Name of concern	Statutory guarantee	Amount outstanding on 31st March 1988	
		Principal	Interest etc.
		(In lakhs of rupees)	
(i) Punjab Financial Corporation	54,08.93	54,08.93	\$
(ii) Punjab State Electricity Board	5,66,86.27	3,87,51.27	\$
(iii) Punjab Housing Development Board	22,49.42	7,94.05	\$
<b>Total</b>	6,43,44.62	4,49,54.25	

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

Public or other body for which guarantee has been given and brief nature of guarantee	Maximum amount guaranteed (Principal only)	Sums guaranteed outstanding on 31st March 1988	
		Principal	Interest**
(In lakhs of rupees)			
<b>2. Government Companies (6)*—</b>			
Guarantee for repayment of loans/cash credit facilities, etc.	7,00,79.34	1,22,74.28	\$
<b>3. Co-operative Banks and Societies—</b>			
<b>(i) Co-operative Banks (2)*—</b>			
A. Guarantee for repayment of amount raised by issue of debentures and payment of interest thereon ..	5,87,22.60	2,91,67.21	\$
B. Guarantee for repayment of loans obtained from Reserve Bank of India, Agricultural Refinance Corporation, National Co-operative Development Corporation etc. ...	3,09,76.83	72,11.24	\$
<b>(ii) Warehousing and Marketing Co-operatives—</b>			
Guarantee on behalf of Punjab State Co-operative Supply and Marketing Federation Ltd., Chandigarh to enable it to raise loans and to establish letters of credit in various banks for procurement of foodgrains, cotton and fertilizers ..	3,20,52.08	56,23.60	\$
<b>(iii) Spinning and Processing Co-operatives (8)*—</b>			
Guarantee to Industrial Finance Corporation of India, Industrial Development Bank of India and Industrial Credit and Investment Corporation of India ..	26,50.55	24,59.61	\$
<b>(iv) Dairy Co-operatives (1)*(£)—</b>			
Guarantee to Jullundur Central Co-operative Bank ..	69.80	69.04	1.52
<b>(v) Co-operative Sugar Mills (1)*(@)—</b>			
Guarantees to Punjab State Co-operative Bank Ltd. ..	2,00.00	1,60.00	5.23
<b>(vi) Housing Co-operative (1)*—</b>			
Guarantee to Life Insurance Corporation ..	2,50.00	1,60.00	\$
<b>Total—Co-operative Banks and Societies</b> ..	<b>12,49,21.86</b>	<b>4,48,50.70</b>	<b>6.75</b>

\* Figures in brackets indicate the number of institutions.

\*\* Includes dividend and other incidental charges.

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

(£) Information awaited from Hoshiarpur Co-operative Milk Producers' Union Ltd.

(@) Information awaited from Doaba and Morinda Co-operative Sugar Mills.

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

Maximum amount guaranteed (Principal only)

Sums guaranteed outstanding on 31st March 1988

Principal Interest (\$)

(In lakhs of rupees)

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

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

38,08.50 23,79.44 37.02

5. Private Companies—

Messers Gulati Industrial Corporation, Goraya—

Guarantee to Punjab Financial Corporation

0.50 0.50 3.27

Grand Total

26,59,46.98 10,65,79.97 48.61

\*\* Figures in brackets indicate the number of institutions.

(@) Information awaited from the concerned departments in respect of guarantees given for municipalities, corporations and improvement trusts.

(\$) Includes dividend and other incidental charges.

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

	As on 1st April 1987	As on 31st March 1988
(In lakhs of rupees)		
<b>(a) General Cash Balances—</b>		
1. Cash in treasuries	.. 2.65	..
2. Deposits with Reserve Bank	.. —1,03,47.63	.. —76,84.27@
3. Deposits with other Banks	.. *	.. *
<b>Total</b>	.. —1,03,44.98	.. —76,84.27
<hr/>		
4. Investments held in the Cash Balance Investment Account	.. 1,61,52.85	.. 8,42.85
<b>Total—(a)</b>	.. 58,07.87	.. —68,41.42
<hr/>		
<b>(b) Other cash balances and investments—</b>		
(i) Cash with departmental officers, viz., Forest and Public Works	.. 4,62.05	.. 7,02.15
(ii) Permanent advances for contingent expenditure with departmental officers	.. 11.93	.. 11.95
(iii) Investments of earmarked funds	.. 68.40	.. 68.40
<b>Total—(b)</b>	.. 5,42.38	.. 7,82.50
<hr/>		
<b>Total—(a) and (b)</b>	.. 63,50.25	.. —60,58.92
<hr/>		

## EXPLANATORY NOTES

Under an agreement with the Reserve Bank of India, the State Government has to maintain with the Bank, a minimum balance of Rs. 60 lakhs on all days. If the balance falls below the agreed minimum, the Government can take ordinary ways and means advances. The limit for ways and means advances upto 30th September 1987 was Rs. 31.20 crores and Rs. 28.80 crores from 1st October 1987 to 29th February 1988 and Rs. 33.60 crores thereafter. In addition, the Government could take special ways and means advances upto a maximum of Rs. 7.20 crores upto 11th May 1987, Rs. 7.23 crores from 12th May 1987 to 8th June 1987, Rs. 7.24 crores from 9th June 1987 to 14th July 1987, Rs. 7.26 crores from 15th July 1987 to 4th August 1987, Rs. 7.28 crores from 5th August 1987 to 6th September 1987, Rs. 7.30 crores from 7th September 1987 to 18th October 1987, Rs. 7.33 crores from 19th October 1987 to 15th November 1987, Rs. 7.35 crores from 16th November 1987 to 21st December 1987, Rs. 7.37 crores from 22nd December 1987 to 3rd January 1988, Rs. 7.38 crores from 4th January 1988 to 17th January 1988, Rs. 7.39 crores from 18th January 1988 to 22nd February 1988, Rs. 7.41 crores from 23rd February 1988 to 6th March 1988 and Rs. 7.43 crores thereafter. If, even after the maximum advance is given, there is a shortfall in the minimum cash balance, the shortfall is left uncovered. Overdrafts are given by the Bank if the State has minus balance after availing of the maximum advance.

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

@Please see footnote @ at page 19.



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

How far the Government maintained this minimum balance with the Bank in 1987-88 is given below :—

(a) Number of days on which the minimum balance was maintained without obtaining any advance	..	330
(b) Number of days on which the minimum balance was maintained by taking ordinary ways and means advances	..	28
(c) Number of days on which there was shortfall from the agreed minimum balance, even after availing the ordinary and special ways and means advances to the full extent	..	..
(d) Number of days on which there were overdrafts	..	8

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

2. The balance under "Deposits with Reserve Bank" represents the balance after taking into account inter-Government monetary adjustments advised to the Reserve Bank of India upto the 25th April 1988. Refer also footnote @ at page 19.

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

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

	(In lakhs of rupees)
(a) Government of India Securities	8,38.74
(b) Punjab State Electricity Board Bonds	4.01
(c) Kapurthala Co-operative Bank—Fixed Deposit	0.10
Total	8,42.85

Interest realised during the year on these investments was Rs. 2,88.82\* lakhs.

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

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

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

The following is a summary of the balances on 31st March 1988 :—

Debit balance	Sector of the General Account	Name of Account	Credit balance
1	2	3	4
Rs.			Rs.
7,10,43,97,721	A to D G, H and part of L	Government Account	
		<b>Consolidated Fund—</b>	
	E	Public Debt	33,47,50,65,245
32,06,49,41,375	F	Loans and Advances	
		<b>Contingency Fund</b>	25,00,00,000
		<b>Public Account—</b>	
	I	Small Savings, Provident Funds, etc.	3,76,84,56,385
	J	Reserve Funds—	
		Reserve Funds bearing interest	11,36,10,617
		Reserve Funds not bearing interest—	
		Gross balance	10,31,97,622
67,88,390	K	Investments	
		Deposits and Advances—	
		Deposits bearing interest	4,22,45,106
		Deposit not bearing interest—	
		Gross balance	1,13,56,16,072
51,910		Investments	
30,12,405		Advances	
	L	Suspense and Miscellaneous—	
26,92,74,429		Suspense	
		Other Accounts—	
8,42,85,248		Investments	
6,76,14,596		Other Items	
62,72,560		Accounts with Governments of foreign countries	
	M	Remittances—	
9,36,47,989		<b>Money Orders and other Remittances</b>	
		Inter-Government Adjustment Accounts	4,36,68,734
-76,84,26,842	N	Cash balance (closing)	
<u>38,93,18,59,781</u>		<b>Total</b>	<u>38,93,18,59,781</u>

## EXPLANATORY NOTES

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

Under the system of book-keeping followed in Government Accounts, the amounts booked under revenue, capital and other transactions of Government, the balances of which are not carried forward from year to year, are closed to a single head called "Government Account". The balance under this head represents the cumulative result of all such transactions so that after adding thereto the balances under Public Debt, Loans and Advances, Small Savings, Provident Funds, etc., Reserve Funds, Deposits and Advances, Suspense and Miscellaneous (other than Miscellaneous Government Account), Remittances and Contingency Fund, the closing cash balance at the end of the year may be worked out and proved. Government Account for 1987-88 given below will show how the net amount at the end of the year has been arrived at :—

Dr.	Details	Cr.
Rs.		Rs.
4,93,43,55,381*	A—Amount at the debit of Government Account on 1st April 1987	
	B—Revenue Receipts	14,04,53,46,449
16,33,54,55,107	C—Expenditure on revenue account	
—12,00,66,318	D—Expenditure on capital account	
	F—Balance at the debit of the Government Account on 31st March 1988	7,10,43,97,721
21,14,97,44,170	Total	21,14,97,44,170

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

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

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

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

4. The extent to which the balances have been allocated to successor States during the year 1987-88 are given in Appendix I.

\*Decreased by Rs. 16,92,220 on account of *proforma* corrections of balances made on account of allocation of balances under certain Debt and Public Account heads consequent on the re-organisation of the State *vide* details in Appendix I (Rs. 1,92,220) and *proforma* transfer of balances from Capital Account to loan heads (Rs. 15,00,000).

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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 1987-88 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>			
(i) Taxes on Income and Expenditure—			
Taxes on Income other than Corporation Tax ..	45,15,06	3.22	2.77
(ii) Taxes on Property and Capital transactions—			
Land Revenue ..	2,96,69	0.21	0.18
Stamps and Registration Fees ..	69,27,66	4.93	4.24
Estate Duty ..	1,13	..	..
(iii) Taxes on Commodities and Services—			
State Excise ..	2,72,05,42	19.37	16.66
Sales Tax ..	4,30,82,24	30.68	26.37
Taxes on Vehicles ..	28,28,16	2.01	1.73
Taxes on Goods and Passengers ..	55,60,33	3.96	3.40
Taxes and Duties on Electricity ..	48,97,55	3.49	3.00
Other Taxes and Duties on Commodities and Services ..	7,91,63	0.56	0.48
<b>Total—A. Tax Revenue ..</b>	<b>9,61,05,87</b>	<b>68.43</b>	<b>58.83</b>
<b>B. Non-Tax Revenue—</b>			
(i) Fiscal Services ..	29	..	..
(ii) Interest Receipts, Dividends and Profits ..	72,36,65	5.15	4.43
(iii) Administrative Services ..	14,53,93	1.04	0.89
(iv) Pensions and Miscellaneous General Services ..	17,20,83	1.23	1.05
(v) Social Services—			
Education, Sports, Art and Culture ..	2,38,69	0.17	0.15
Health and Family Welfare ..	6,05,23	0.43	0.37
Water Supply, Sanitation, Housing and Urban Development ..	2,72,75	0.19	0.17
Information and Broadcasting ..	3,86	..	..
Labour and Labour Welfare ..	92,37	0.07	0.06
Social Welfare and Nutrition ..	2,30,96	0.16	0.14
Other Social Services ..	2,40,97	0.17	0.15

**STATEMENT NO. 9—STATEMENT OF REVENUE AND EXPENDITURE UNDER DIFFERENT HEADS FOR THE YEAR 1987-88 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 ..	10,60,02	0.75	0.65
Stamps and Registration ..	57,66	0.04	0.03
(iii) Collection of Taxes on Commodities and Services—			
State Excise ..	1,87,81	0.13	0.12
Sales Tax ..	5,53,31	0.39	0.34
Taxes on Vehicles ..	67,04	0.05	0.04
Other Taxes and Duties on Commodities and Services ..	83,19	0.06	0.05
(iv) Other Fiscal Services ..	2,02,56	0.15	0.12
<b>Total—Fiscal Services ..</b>	<b>22,11,59</b>	<b>1.57</b>	<b>1.35</b>
Interest payments and servicing of debt ..	1,61,18,48	11.48	9.87
Organs of State ..	13,89,44	0.99	0.85
Administrative Services ..	1,70,28,38	12.13	10.42
Pensions and Miscellaneous General Services ..	64,79,24	4.61	3.97
<b>Social Services—</b>			
Education, Sports, Art and Culture ..	3,31,78,69	23.62	20.31
Health and Family Welfare ..	1,06,43,83	7.58	6.51
Water Supply, Sanitation, Housing and Urban Development ..	37,68,20	2.68	2.31
Information and Broadcasting ..	3,59,30	0.26	0.22
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes ..	19,43,41	1.38	1.19
Labour and Labour Welfare ..	13,54,83	0.97	0.83
Social Welfare and Nutrition ..	1,93,25,07	13.76	11.83
Other Social Services ..	1,71,74	0.12	0.10

**STATEMENT NO. 9—STATEMENT OF REVENUE AND EXPENDITURE UNDER  
DIFFERENT HEADS FOR THE YEAR 1987-88 EXPRESSED AS A PERCENTAGE  
OF TOTAL REVENUE/EXPENDITURE—*concl.***

Revenue Heads	Amount in thousands of rupees	Percentage of total revenue	Percentage of total expendi- ture
-1	2	3	4
<b>B. Non-Tax Revenue—<i>concl.</i></b>			
(vi) Economic Services—			
Agriculture and Allied Activities	15,09,66	1.08	0.92
Rural Development	40,16	0.03	0.03
Irrigation and Flood Control	12,65,36	0.90	0.77
Energy	23		
Industry and Minerals	1,30,73	0.09	0.08
Transport	62,53,84	4.45	3.83
General Economic Services	70,59	0.05	0.04
<b>Total—B. Non-Tax Revenue</b>	<b>2,13,67,10</b>	<b>15.21</b>	<b>13.08</b>
<b>C. Grants-in-aid and Contributions</b>	<b>2,29,80,49</b>	<b>16.36</b>	<b>14.07</b>
<b>GRAND TOTAL—REVENUE</b>	<b>14,04,53,46</b>	<b>100.00</b>	<b>85.98</b>

**STATEMENT NO. 9—STATEMENT OF REVENUE AND EXPENDITURE UNDER DIFFERENT HEADS FOR THE YEAR 1987-88 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>			
Agriculture and Allied Activities ..	90,44,90	6.44	5.54
Rural Development ..	30,84,48	2.20	1.89
Irrigation and Flood Control ..	1,06,76,32	7.60	6.54
Energy ..	1,25,71,24	8.95	7.70
Industry and Minerals ..	14,06,12	1.00	0.86
Transport ..	1,08,93,20	7.76	6.67
General Economic Services ..	6,36,37	0.45	0.39
Grants-in-aid and Contributions ..	10,69,72	0.76	0.65
<b>GRAND TOTAL—EXPENDITURE (REVENUE ACCOUNT) ..</b>	<b>16,33,54,55</b>	<b>116.31</b>	<b>100.00</b>



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

Particulars  1	Actuals for 1987-88		
	Charged	Voted	Total
	Rs.	Rs.	Rs.
Expenditure Heads (Revenue Account) ..	1,72,27,69,139	14,61,26,85,968	16,33,54,55,107
Expenditure Heads (Capital Account) ..	15,42,137	—12,16,08,455	—12,00,66,318
Disbursements under Public Debt.(a) ..	4,70,53,77,485	..	4,70,53,77,485
Loans and Advances (b) ..	..	8,05,87,14,916	8,05,87,14,916
<b>Total</b> ..	<b>6,42,96,88,761</b>	<b>22,54,97,92,429</b>	<b>28,97,94,81,190</b>

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

**E. Public Debt—**

Internal Debt of the State Government ..	2,93,39,03,427	..	2,93,39,03,427
Loans and Advances from Central Government ..	1,77,14,74,058	..	1,77,14,74,058
<b>Total</b> ..	<b>4,70,53,77,485</b>	..	<b>4,70,53,77,485</b>

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

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

Heads	Actuals for 1987-88 Rs.
<b>Receipt Heads (Revenue Account)—</b>	
<b>A. Tax Revenue—</b>	
<b>(a) Taxes on Income and Expenditure—</b>	
<b>0021. Taxes on Income other than Corporation Tax—</b>	
901 Share of net proceeds assigned to States	.. 45,15,05,618
	<hr/>
Total (0021)	.. 45,15,05,618
	<hr/>
Total—(a) Taxes on Income and Expenditure	.. 45,15,05,618
	<hr/>
<b>(b) Taxes on Property and Capital Transactions—</b>	
<b>0029. Land Revenue—</b>	
101 Land Revenue/Tax	.. 2,21,90,471
103 Rates and Cesses on Land	.. 2,11,507
104 Receipts from Management of ex-Zamindari Estates	.. 21
105 Receipts from Sale of Government Estates	.. 1,90,356
107 Sale proceeds of Waste Lands and redemption of Land Tax	.. 4,500
800 Other Receipts	.. 70,72,384
	<hr/>
Total (0029)	.. 2,96,69,239
	<hr/>
<b>0030. Stamps and Registration Fees—</b>	
<b>01 Stamps—Judicial—</b>	
101 Court Fees realised in stamps	.. 3,97,73,892
102 Sale of Stamps	.. 3,49,85,177
800 Other Receipts	.. 2,59,763
	<hr/>
Total —01	.. 7,50,18,832
	<hr/>
<b>02 Stamps— Non-Judicial—</b>	
102 Sale of Stamps	.. 49,86,07,822
103 Duty on Impressing of Documents	.. 6,18,84,429
800 Other Receipts	.. 54,58,047
	<hr/>
Total—02	.. 56,59,50,298
	<hr/>

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

Heads	Actuals for 1987-88 Rs.
<b>A. Tax Revenue—<i>contd.</i></b>	
<b>(b) Taxes on Property and Capital Transactions—<i>concl'd.</i></b>	
<b>0030. Stamps and Registration Fees—<i>concl'd.</i></b>	
<b>03 Registration Fees—</b>	
104 Fees for registering documents	.. 5,00,81,548
800 Other Receipts	.. 17,15,137
Total—03	.. <u>5,17,96,685</u>
Total (0030)	.. <u>69,27,65,815</u>
<b>0031. Estate Duty—</b>	
<b>01 Agricultural Land—</b>	
901 Share of net proceeds assigned to State/Union Territory Governments	.. 10,93,689
<b>02 Property Other than Agricultural Land—</b>	
901 Share of net proceeds assigned to States	.. —9,80,851*
Total (0031)	.. <u>1,12,838</u>
Total—(b) Taxes on Property and Capital Transactions	.. <u>72,25,47,892</u>
<b>(c) Taxes on Commodities and Services—</b>	
<b>0039. State Excise—</b>	
101 Country Spirits	.. 1,67,41,27,669
102 Country fermented Liquors	.. 11,17,35,874
103 Malt Liquor	.. 43,23,64,205
105 Foreign Liquors and spirits	.. 41,55,00,466
106 Commercial and denatured spirits and medicated wines	.. 6,68,59,649
107 Medicinal and toilet preparations containing alcohol, opium etc.	.. 40,14,119
108 Opium, hemp and other drugs	.. 38,72,392
150 Fines and confiscations	.. 12,77,498
800 Other Receipts	.. 1,07,90,363
Total (0039)	.. <u>2,72,05,42,235</u>
*Minus receipt is due to adjustment made by the Government of India on the basis of certified figures of 1980-81 as detailed below :—	
Share of State Government for 1987-88	.. 6,15,000
Adjustment for 1980-81	.. —15,95,851
	.. <u>—9,80,851</u>

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

Heads	Actuals for 1987-88 Rs.
<b>A. Tax Revenue—<i>concl.</i></b>	
<b>(c) Taxes on Commodities and Services—<i>concl.</i></b>	
<b>0040. Sales Tax—</b>	
101 Receipts under Central Sales Tax Act	.. 91,54,40,688
102 Receipts under State Sales Tax Act	.. 3,13,29,33,897
103 Tax on sale of motor spirits and lubricants	.. 25,98,49,363
Total (0040)	.. <u>4,30,82,23,948</u>
<b>0041. Taxes on Vehicles—</b>	
101 Receipts under the Indian Motor Vehicles Act	.. 3,97,11,331
102 Receipts under the State Motor Vehicles Taxation Acts	.. 23,64,54,283
800 Other Receipts	.. 66,50,760
Total (0041)	.. <u>28,28,16,374</u>
<b>0042. Taxes on Goods and Passengers—</b>	
101 Tax Collections	.. 52,60,60,329
800 Other Receipts	.. 2,99,72,731
Total (0042)	.. <u>55,60,33,060</u>
<b>0043. Taxes and Duties on Electricity—</b>	
101 Taxes on consumption and sale of Electricity	.. 46,47,04,174
102 Fees under the Indian Electricity Rules	.. 1,89,26,982
103 Fees for the electrical inspection of cinemas	.. 9,46,881
800 Other Receipts	.. 51,76,910
Total (0043)	.. <u>48,97,54,947</u>
<b>0045. Other Taxes and Duties on Commodities and Services—</b>	
101 Entertainment Tax	.. 7,31,90,904
800 Other Receipts	.. 59,71,875
Total (0045)	.. <u>7,91,62,779</u>
Total—(c) Taxes on Commodities and Services	.. <u>8,43,65,33,343</u>
Total—A. Tax Revenue	.. <u>9,61,05,86,853</u>

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

Heads	Actuals for 1987-88 Rs.
<b>B. Non-Tax Revenue—</b>	
<b>(a) Fiscal Services—</b>	
0047. Other Fiscal Services—	
800 Other Receipts	28,565
Total (0047)	<u>28,565</u>
Total- (a) Fiscal Services	<u>28,565</u>
<b>(b) Interest Receipts, Dividends and Profits—</b>	
0049. Interest Receipts—	
04 Interest Receipts of State/Union Territory Governments—	
103 Interest from Departmental Commercial Undertakings	28,29,81,843
107 Interest from Cultivators	58,17,437
110 Interest realised on investment of Cash balances	2,88,81,568
190 Interest from Public Sector and other Undertakings	22,16,39,490
191. Interest from Local Bodies	4,76,01,990
195 Interest from Co-operative Societies	2,04,86,605
800 Other Receipts	10,70,42,287
900. <i>Deduct—Refunds</i>	-1,887
Total (0049)	<u>71,44,49,333</u>
0050. Dividends and Profits—	
101 Dividends from Public Undertakings	17,78,081
200 Dividends from other investments	74,37,473
Total (0050)	<u>92,15,554</u>
Total—(b) Interest Receipts, Dividends and Profits	<u>72,36,64,887</u>
<b>(c) Other Non-Tax Revenue—</b>	
<b>(i) General Services—</b>	
0051. Public Service Commission—	
-102. State Public Service Commission	6,75,989
-103 Staff Selection Commission	22,190
Total (0051)	<u>6,98,179</u>

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

Heads	Actuals for 1987-88 Rs.
<b>B. Non-Tax Revenue—contd.</b>	
<b>(c) Other Non-Tax Revenue—contd.</b>	
<b>(i) General Services—contd.</b>	
<b>0055. Police—</b>	
101 Police supplied to other Governments	.. 7,41,607
102 Police supplied to other parties	.. 46,94,647
103 Fees, Fines and Forfeitures	.. 2,069
104 Receipts under Arms Act	.. 10,94,303
800 Other Receipts	.. 2,83,93,420
900 <i>Deduct</i> —Refunds	.. —51,326
Total (0055)	.. <u>3,48,74,720</u>
<b>0056. Jails—</b>	
102 Sale of Jail Manufactures	.. 88,68,385
501 Services and Service Fees	.. 57,686
800 Other Receipts	.. 30,80,124
900 <i>Deduct</i> —Refunds	.. —17,264
Total (0056)	.. <u>1,19,88,931</u>
<b>0057. Supplies and Disposals—</b>	
800 Other Receipts	.. 1,63,214
Total (0057)	.. <u>1,63,214</u>
<b>0058. Stationery and Printing—</b>	
101 Stationery receipts	.. 32,24,329
102 Sale of Gazettes etc.	.. 11,64,803
200 Other Press receipts	.. 53,55,506
800 Other Receipts	.. 4,75,411
Total (0058)	.. <u>1,02,20,049</u>
<b>0059. Public Works—</b>	
<b>01 Office Buildings—</b>	
011 Rents	.. 85,918
Total—01	.. <u>85,918</u>
<b>60 Other Buildings—</b>	
800 Other Receipts	.. 599
Total—60	.. <u>599</u>

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

Heads	Actuals for 1987-88
	Rs.
<b>B. Non-Tax Revenue—contd.</b>	
<b>(c) Other Non-Tax Revenue—contd.</b>	
<b>(i) General Services—contd.</b>	
<b>0059. Public Works—contd.</b>	
<b>80 General—</b>	
011 Rents	7,00,127
102 Hire charges of Machinery and Equipment	4,54,902
103 Recovery of percentage charges	3,29,63,122
800 Other Receipts	1,67,78,733
900 <i>Deduct—Refunds</i>	—3,901
Total—80	5,08,92,983
Total (0059)	5,09,79,500
<b>0070. Other Administrative Services—</b>	
<b>01 Administration of Justice—</b>	
102 Fines and Forfeitures	88,11,524
501 Services and Service Fees	73,974
800 Other Receipts	3,50,310
Total—01	92,35,808
<b>02 Elections—</b>	
101 Sale proceeds of election forms and documents	25,626
104 Fees, Fines and Forfeitures	1,51,341
800 Other Receipts	3,07,268
Total—02	4,84,235
<b>60 Other Services—</b>	
101 Receipts from the Central Government for administration of Central Acts and Regulations	87,342
103 Receipts under Explosives Act	2,928
105 Home Guards	77,514
106 Civil Defence	41,117
108 Marriage Fees	2,07,364
110 Fees for Government Audit	1,23,89,156
115 Receipts from Guest Houses, Government Hostels etc.	66,67,944
800 Other Receipts	91,84,849
900 <i>Deduct—Refunds</i>	—19,08,961
Total—60	2,67,49,253
Total (0070)	3,64,69,296

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

Heads	Actuals for 1987-88
	Rs.
<b>B. Non-Tax Revenue—contd.</b>	
<b>(c) Other Non-Tax Revenue—contd.</b>	
<b>(i) General Services—concl'd.</b>	
<b>0071. Contributions and Recoveries towards Pension and Other Retirement Benefits—</b>	
<b>01 Civil—</b>	
101 Subscriptions and Contributions ..	82,41,500
800 Other Receipts ..	27,57,162
Total (0071) ..	1,09,98,662
<b>0075. Miscellaneous General Services—</b>	
101 Unclaimed Deposits ..	2,09,20,363
102 Pre-partition receipts ..	50
103 State Lotteries ..	11,25,08,170
105 Sale of Land and property ..	2,21,971
108 Guarantee Fees ..	3,16,48,645
800 Other Receipts ..	44,42,804
900 <i>Deduct</i> —Refunds ..	—86,58,113
Total (0075) ..	16,10,83,890
Total—(i) General Services ..	31,74,76,441
<b>(ii) Social Services—</b>	
<b>0202. Education, Sports, Art and Culture—</b>	
<b>01 General Education—</b>	
101 Elementary Education ..	12,40,486
102 Secondary Education ..	1,68,15,860
103 University and Higher Education ..	41,44,329
104 Adult Education ..	1,326
105 Languages Development ..	88,801
Total—01 ..	2,22,90,802
<b>02 Technical Education—</b>	
101 Tuitions and other fees ..	6,08,189
800 Other Receipts ..	2,30,466
Total—02 ..	8,38,655
<b>03 Sports and Youth Services—</b>	
101 Physical Education—Sports and Youth Welfare ..	1,20,527
800 Other Receipts ..	2,10,345
Total—03 ..	3,30,872



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

Heads	Actuals for 1987-88
	Rs.
<b>B. Non-Tax Revenue—contd.</b>	
<b>(c) Other Non-Tax Revenue—contd.</b>	
<b>(ii) Social Services—contd.</b>	
<b>0202. Education, Sports, Art and Culture—concl'd.</b>	
<b>04 Art and Culture—</b>	
101 Archives and Museums	1,29,128
102 Public Libraries	25,552
800 Other Receipts	2,54,048
Total—04	4,08,728
Total (0202)	2,38,69,057
<b>0210. Medical and Public Health—</b>	
<b>01 Urban Health Services—</b>	
020 Receipts from Patients for hospital and dispensary services	68,16,239
101 Receipts from Employees State Insurance Scheme	1,91,35,302
800 Other Receipts	13,16,433
900 <i>Deduct—Refunds</i>	—25,321
Total—01	2,72,42,653
<b>02 Rural Health Services—</b>	
101 Receipts/contributions from patients and others	11,61,645
800 Other Receipts	5,80,216
Total—02	17,41,861
<b>03 Medical Education, Training and Research—</b>	
101 Ayurveda	2,67,261
102 Homoeopathy	86,678
103 Unani	584
105 Allopathy	2,59,56,096
200 Other Systems	1,76,629
Total—03	2,64,87,248
<b>04 Public Health—</b>	
102 Sale of Sera/Vaccine	53,772
104 Fees and Fines etc.	1,29,346
105 Receipts from Public Health Laboratories	1,38,053
501 Services and Service Fees	1,61,370
800 Other Receipts	3,24,985
Total—04	7,07,526
<b>80 General—</b>	
800 Other Receipts	25,75,629
Total—80	25,75,629
Total (0210)	5,87,54,917

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

Heads	Actuals for 1987-88 Rs.
<b>B. Non-Tax Revenue—contd.</b>	
(c) Other Non-Tax Revenue—contd.	
(ii) Social Services—contd.	
<b>0211. Family Welfare—</b>	
800 Other Receipts	17,67,736
900 <i>Deduct—Refunds</i>	—20
Total (0211)	<hr/> 17,67,716 <hr/>
<b>0215. Water Supply and Sanitation—</b>	
01 Water Supply—	
102 Receipts from Rural water supply schemes	1,06,83,170
103 Receipts from Urban water supply schemes	22,42,295
104 Fees, Fines etc.	5,08,415
501 Services and Service Fees	6,24,337
800 Other Receipts	49,09,418
Total—01	<hr/> 1,89,67,635 <hr/>
02 Sewerage and Sanitation—	
103 Receipts from Sewerage Schemes	1,82,905
104 Fees, Fines etc.	46,131
501 Services and Service Fees	39,960
800 Other Receipts	15,14,365
Total—02	<hr/> 17,83,361 <hr/>
Total (0215)	<hr/> 2,07,50,996 <hr/>
<b>0216. Housing—</b>	
01 Government Residential Buildings—	
106 General Pool accommodation	33,73,639
107 Police Housing	8,767
700 Other Housing	816
800 Other Receipts	4,42,296
900 <i>Deduct—Refunds</i>	—2,080
Total—01	<hr/> 38,23,438 <hr/>
80 General—	
800 Other Receipts	5,55,787
Total—80	<hr/> 5,55,787 <hr/>
Total (0216)	<hr/> 43,79,225 <hr/>
<b>0217. Urban Development—</b>	
60 Other Urban Development Schemes—	
191 Receipts from Municipalities etc.	10,66,417
800 Other Receipts	10,78,921
900 <i>Deduct—Refunds</i>	—450
Total—60	<hr/> 21,44,888 <hr/>
Total (0217)	<hr/> 21,44,888 <hr/>

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

Heads	Actuals for 1987-88
	Rs.
<b>B. Non-Tax Revenue—contd.</b>	
<b>(c) Other Non-Tax Revenue—contd.</b>	
<b>(ii) Social Services—concl'd.</b>	
<b>0220. Information and Publicity—</b>	
01 Films—	
800 Other Receipts	1,91,521
Total—01	1,91,521
60 Others—	
106 Receipts from advertising and visual Publicity	9,562
113 Receipts from other Publications	1,42,540
800 Other Receipts	42,406
Total—60	1,94,508
Total (0220)	3,86,029
<b>0230. Labour and Employment—</b>	
101 Receipts under Labour laws	27,010
102 Fees for registration of Trade Unions	20,581
103 Fees for inspection of Steam Boilers	5,79,145
104 Fees realised under Factory's Act	22,24,837
105 Examination fees under Mines Act	5,384
106 Fees under Contract Labour (Regulation and abolition Rules)	48,506
800 Other Receipts	63,72,030
900 <i>Deduct—Refunds</i>	—40,576
Total (0230)	92,36,917
<b>0235. Social Security and Welfare—</b>	
01 Rehabilitation—	
200 Other Rehabilitation Schemes	2,00,41,683
800 Other Receipts	37,09,662
900 <i>Deduct—Refunds</i>	—6,55,176
Total (0235)	2,30,96,169
<b>0252. Other Social Services—</b>	
101 Nutrition	20,807
102 Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	43,30,703
800 Other Receipts	1,97,61,557
900 <i>Deduct—Refunds</i>	—15,686
Total (0252)	2,40,97,381
Total—(ii) Social Services	16,84,83,295

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

Heads	Actuals for 1987-88
	Rs.
<b>B. Non-Tax Revenue—contd.</b>	
<b>(c) Other Non-Tax Revenue—contd.</b>	
<b>(iii) Economic Services—</b>	
<b>0401. Crop Husbandry—</b>	
103 Seeds	4,35,451
104 Receipts from Agricultural Farms	10,55,068
105 Sale of manures and fertilizers	18,53,628
107 Receipts from Plant Protection Services	7,68,265
108 Receipts from Commercial crops	74,44,827
119 Receipts from Horticulture and Vegetable crops	61,57,907
120 Sale, hire and services of agricultural implements and machinery including tractors	2,178
800 Other Receipts	87,32,661
900 Deduct—Refunds	—6,303
<b>Total (0401)</b>	<b>2,64,43,682</b>
<b>0403. Animal Husbandry—</b>	
102 Receipts from Cattle and Buffalo development	23,27,071
103 Receipts from Poultry development	21,60,263
104 Receipts from Sheep and Wool development	26,86,975
105 Receipts from Piggery development	7,21,581
106 Receipts from Fodder and Feed development	3,19,649
108 Receipts from other livestock development	16,47,040
110 Grants from Indian Council of Agricultural Research	87,138
501 Services and Service Fees	4,21,748
800 Other Receipts	14,77,948
900 Deduct—Refunds	—6,786
<b>Total (0403)</b>	<b>1,18,42,627</b>
<b>0404. Dairy Development—</b>	
102 Receipts from Dairy Development Projects	9,396
800 Other Receipts	87,645
900 Deduct—Refunds	—5,308
<b>Total (0404)</b>	<b>91,733</b>
<b>0405. Fisheries—</b>	
011 Rents	9,17,097
102 Licence Fees, Fines etc.	12,39,377
103 Sale of fish, fish seeds etc.	2,13,780
110 Grants from I.O.A.R.	75,000
800 Other Receipts	3,02,755
<b>Total (0405)</b>	<b>27,48,009</b>

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

Heads	Actuals for 1987-88 Rs.
<b>B. Non-Tax Revenue—contd.</b>	
<b>(c) Other Non-Tax Revenue—contd.</b>	
<b>(iii) Economic Services—contd.</b>	
<b>0406. Forestry and Wild Life—</b>	
01 Forestry—	
101 Sale of timber and other forest produce ..	3,41,84,254.
102 Receipts from social and farm forestries ..	85,64,968
800 Other Receipts ..	37,50,459
900 <i>Deduct—Refunds</i> ..	—987
	<hr/>
Total—01 ..	4,64,98,694
	<hr/>
Total (0406) ..	4,64,98,694
	<hr/>
<b>0425. Co-operation—</b>	
101 Audit Fees ..	70,72,024
800 Other Receipts ..	31,89,642
900 <i>Deduct—Refunds</i> ..	—18,939
	<hr/>
Total (0425) ..	1,02,42,727
	<hr/>
<b>0435. Other Agricultural Programmes—</b>	
102 Fees for quality control grading of Agricultural products ..	10,86,084
104 Soil and Water Conservation ..	1,17,28,759
800 Other Receipts ..	4,14,84,662
900 <i>Deduct—Refunds</i> ..	—11,98,082
	<hr/>
Total (0435) ..	5,31,01,423
	<hr/>
<b>0506. Land Reforms—</b>	
101 Receipts from regulations/consolidations of land holdings and tenancy ..	61,218
	<hr/>
Total (0506) ..	61,218
	<hr/>
<b>0515. Other Rural Development Programmes—</b>	
101 Receipts under Panchayati Raj Acts ..	1,50,523
800 Other Receipts ..	38,03,972
	<hr/>
Total (0515) ..	39,54,495
	<hr/>
<b>0701. Major and Medium Irrigation—</b>	
01 Major Irrigation—Commercial—	
101 Sirhind Canal System ..	7,26,40,717
102 Upper Bari Doab Canal System ..	1,15,44,940
103 Sutlej Valley Projects ..	56,65,513
104 Sirhind Feeder System (Harike Projects) ..	1,12,84,156
107 Irrigation Projects ..	1,23,485
108 Banur Canal System ..	27,672
109 Shah Nahar ..	16,66,950
110 Bist Doab Canal System ..	22,67,379
111 Sidhwan Canal System ..	33,49,522
112 Bhakra Main Line Canal System ..	93,91,377
113 Makhu Canal System ..	7,62,770
	<hr/>
Total—01 ..	11,87,24,481
	<hr/>
02 Major Irrigation—Non-Commercial—	
101 Irrigation Projects ..	55,551
	<hr/>
Total—02 ..	55,551
	<hr/>

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

Heads	Actuals for 1987-88 Rs.
<b>B. Non-Tax Revenue—contd.</b>	
<b>(c) Other Non-Tax Revenue—contd.</b>	
<b>(iii) Economic Services—contd.</b>	
<b>0701. Major and Medium Irrigation—concl'd.</b>	
<b>03 Medium Irrigation—Commercial—</b>	
101 Irrigation Projects	.. 18,44,534
<b>Total—03</b>	.. 18,44,534
<b>04 Medium Irrigation—Non-Commercial—</b>	
101 Irrigation Projects	.. 18,991
<b>Total—04</b>	.. 18,991
<b>80 General—</b>	
800 Other Receipts	.. 51,14,024
900 <i>Deduct—Refunds</i>	.. —4,517
<b>Total—80</b>	.. 51,09,507
<b>Total (0701)</b>	.. 12,57,53,064
<b>0702. Minor Irrigation—</b>	
<b>01 Surface Water—</b>	
102 Receipts from lift irrigation Schemes	.. 74,473
103 Receipts from diversion schemes	.. 1,06,734
800 Other Receipts	.. 3,32,624
<b>Total—01</b>	.. 5,13,831
<b>02 Ground Water—</b>	
101 Receipts from tubewells	.. 1,66,752
<b>Total—02</b>	.. 1,66,752
<b>03 Command Area Development—</b>	
800 Other Receipts	.. 35,817
<b>Total—03</b>	.. 35,817
<b>04 Flood Control—</b>	
103 Drainage Project	.. 27,303
800 Other Receipts	.. 39,074
<b>Total—04</b>	.. 66,377
<b>Total (0702)</b>	.. 7,82,777
<b>0801. Power—</b>	
<b>01 Hydel Generation—</b>	
800 Other Receipts	.. 13,269
900 <i>Deduct—Refunds</i>	.. —149
<b>Total (0801)</b>	.. 13,120
<b>0802. Petroleum—</b>	
104 Receipts under the Petroleum Act	.. 8,242
800 Other Receipts	.. 1,149
<b>Total (0802)</b>	.. 9,391

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

Heads	Actuals for 1987-88
	Rs.
<b>B. Non-Tax Revenue—contd.</b>	
<b>(c) Other Non-Tax Revenue—contd.</b>	
<b>(iii) Economic Services—contd.</b>	
<b>0851. Village and Small Industries—</b>	
101 Industrial Estates ..	11,26,386
102 Small Scale Industries ..	48,73,735
103 Handloom Industries ..	1,376
104 Handicrafts Industries ..	3,00,786
107 Sericulture Industries ..	10,352
108 Powerloom Industries ..	4,55,809
200 Other Village Industries ..	1,950
800 Other Receipts ..	24,92,081
900 <i>Deduct—Refunds</i> ..	—83,552
<b>Total (0851)</b> ..	<b>91,78,923</b>
<b>0852. Industries—</b>	
02 <b>Cement and Non-Metallic Mineral Industries—</b>	
800 Other Receipts ..	60,732
<b>Total (0852)</b> ..	<b>60,732</b>
<b>0853. Non-ferrous Mining and Metallurgical Industries—</b>	
102 Mineral concession fees, rents and royalties ..	30,58,665
800 Other Receipts ..	7,51,436
900 <i>Deduct—Refunds</i> ..	—5,750
<b>Total (0853)</b> ..	<b>38,04,351</b>
<b>0875. Other Industries—</b>	
01 <b>Opium and Alkaloid Industries—</b>	
800 Other Receipts ..	29,432
<b>Total—01</b> ..	<b>29,432</b>
02 <b>Other Industries—</b>	
102 Licence fees ..	48
<b>Total—02</b> ..	<b>48</b>
<b>Total (0875)</b> ..	<b>29,480</b>
<b>1053. Civil Aviation—</b>	
501 Services and Service Fees ..	1,188
800 Other Receipts ..	12,186
<b>Total (1053)</b> ..	<b>13,374</b>
<b>1054. Roads and Bridges—</b>	
800 Other Receipts ..	21,13,680
<b>Total (1054)</b> ..	<b>21,13,680</b>

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

Heads	Actuals for 1987-88
	Rs.
<b>B. Non-Tax Revenue—<i>concl.</i></b>	
<b>(c) Other Non-Tax Revenue—<i>concl.</i></b>	
<b>(iii) Economic Services—<i>concl.</i></b>	
<b>1055. Road Transport—</b>	
201 Government Transport Services—Punjab Roadways	62,46,75,204
800 Other Receipts	696
900 <i>Deduct</i> —Refunds	—14,19,050
Total (1055)	62,32,56,850
<b>1275. Other Communication Services—</b>	
800 Other Receipts	211
Total (1275)	211
<b>1452. Tourism—</b>	
800 Other Receipts	4,947
Total (1452)	4,947
<b>1456. Civil Supplies—</b>	
800 Other Receipts	5
900 <i>Deduct</i> —Refunds	—2,783
Total (1456)	—2,778**
<b>1475. Other General Economic Services—</b>	
106 Fees for stamping weights and measures	29,72,158
200 Regulation of other business undertakings	1,70,848
800 Other Receipts	39,23,338
900 <i>Deduct</i> —Refunds	—12,000
Total (1475)	70,54,344
Total—(iii) Economic Services	92,70,57,074
Total—(c) Other Non-Tax Revenue	1,41,30,16,810
Total—B. Non-Tax Revenue	2,13,67,10,262

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



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

Heads	Actuals for 1987-88
	Rs.
<b>C. Grants-in-aid and Contributions—</b>	
<b>1601. Grants-in-aid from Central Government—</b>	
<b>01 Non-Plan Grants—</b>	
101 Grants under the Constitution (Distribution of Revenue order)	6,40,59,725
102 Grants-in-lieu of Tax on Railway Passenger Fares	3,68,60,000
103 Grants on account of Agricultural Wealth Tax	1,24,000
106 Grants from Central Road Fund	1,50,000
107 Relief and Rehabilitation of Displaced persons & repatriates	14,39,500
110 Elections—Other Grants	25,60,000
111 Other Fiscal Services—Promotion of Small Savings	12,070
112 Police—Modernisation of Police Force	30,75,000
113 Jails—Other Grants	67,55,000
114 Other Administrative Services—Civil Defence	11,50,000
115 Other Administrative Services—Home Guards	62,00,000
116 Other Administrative Services—Payment to States/Union Territories for Administration of Central Acts and Regulations	4,79,000
118 Elementary Education—Scholarships and Incentives	85,600
131 Sports and Youth Services—Physical Education	1,00,00,000
132 Sports and Youth Services—Youth Welfare Programmes for Students	21,36,666
133 Sports and Youth Services—Sports and Games	2,50,000
153 Social Welfare—Welfare of handicapped	75,000
156 Drought—Other Grants	63,20,000
174 Major Irrigation—Non-Commercial—S.Y.L. Project	4,70,00,000
182 Village and Small Industries—Handloom Industries	1,05,51,217
Total—01	19,92,82,778
<b>02. Grants for State/Union Territory Plan Schemes—</b>	
101 Block Grants	21,98,70,326
137 Art and Culture—Promotion of Arts and Culture	33,600
Total—02	21,99,03,926
<b>03 Grants for Central Plan Schemes—</b>	
117 Elementary Education—Teachers Training	3,34,11,000
118 Elementary Education—Scholarships and Incentives	16,20,085
121 Secondary Education—Research and Training	3,44,13,000
122 Secondary Education—Teachers Training	1,79,00,000
126 Language Development—Promotion of Modern Indian Languages and Literature	11,00,000
127 Language Development—Sanskrit Education	1,642

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

Heads	Actuals for 1987-88
	Rs.
<b>C. Grants-in-aid and Contributions—contd.</b>	
<b>1601. Grants-in-aid from Central Government—contd.</b>	
<b>03 Grants for Central Plan Schemes—concl'd.</b>	
128 General (General Education)—Other Grants ..	4,21,00,000
131 Sports and Youth Services—Physical Education ..	85,000
132 Sports and Youth Services—Youth Welfare Programmes for Students ..	20,37,875
133 Sports and Youth Services—Sports and Games ..	22,50,000
138 Medical Education, Training and Research—Other Grants ..	12,00,000
151 Welfare of Scheduled Castes—Special Central Assistance for Scheduled Castes Component Plan ..	3,18,85,000
154 Social Welfare—Child Welfare ..	5,42,001
158 Crop Husbandry—Commercial Crops ..	10,01,000
159 Crop Husbandry—Agricultural Economics and Statistics ..	14,72,000
161 Soil and Water Conservation—Soil Conservation ..	1,40,625
162 Animal Husbandry—Veterinary Services and Animal Health ..	1,40,000
163 Animal Husbandry—Poultry Development ..	2,40,000
166 Fisheries—Inland Fisheries ..	2,46,000
167 Forestry—Forest Conservation, Development and Regeneration ..	20,00,000
171 Integrated Rural Development programme—Other Grants ..	1,31,71,000
172 National Programmes—National Rural Employment Programmes ..	4,08,46,000
173 Others (Other Special Area Programmes)—Development of Border Area ..	1,59,45,000
175 Ground Water—Other Grants ..	2,25,000
181 Village and Small Industries—Small Scale Industries ..	2,00,000
186 Strategic and Border Roads—Road Works ..	2,50,00,000
Total—03 ..	26,91,72,228
<b>04 Grants for Centrally Sponsored Plan Schemes—</b>	
119 Elementary Education—Other Grants ..	4,16,986
125 Adult Education—Other Adult Education Programmes ..	83,69,878
128 General (General Education)—Other Grants ..	1,13,500
129 Technical Education—Training ..	31,00,000
130 Technical Education—Other Grants ..	1,75,000
139 Public Health—Prevention and Control of diseases ..	4,56,01,907

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

Heads	Actuals for 1987-88
	Rs.
<b>C. Grants-in-aid and Contributions— contd.</b>	
<b>1601. Grants-in-aid from Central Government— conclud.</b>	
<b>04. Grants for Centrally Sponsored Plan Schemes— conclud.</b>	
140 Family Welfare—Direction and Administration ..	97,40,000
141 Family Welfare—Training ..	58,51,000
142 Family Welfare—Rural Family Welfare Services ..	7,64,29,000
143 Family Welfare—Urban Family Welfare Services ..	1,43,09,000
144 Family Welfare—Compensation ..	3,01,21,000
145 Family Welfare—Mass Education ..	31,54,000
146 Family Welfare—Other Grants ..	3,85,03,000
148 Water Supply—Rural Water Supply Programmes ..	6,03,00,000
149 General (Urban Development)—Other Grants ..	3,00,000
152 Welfare of Scheduled Castes—Other Grants ..	4,88,84,915
154 Social Welfare—Child Welfare ..	3,14,72,005
158 Crop Husbandry—Commercial Crops ..	1,67,53,000
159 Crop Husbandry—Agricultural Economics and Statistics ..	2,94,000
160 Crop Husbandry—Other Grants ..	60,00,000
161 Soil and Water Conservation—Soil Conservation ..	25,29,000
162 Animal Husbandry—Veterinary Services and Animal Health ..	18,49,000
163 Animal Husbandry—Poultry Development ..	10,75,000
164 Animal Husbandry—Other Live Stock Development ..	23,43,000
168 Forestry—Social and Farm Forestry ..	1,33,25,000
169 Co-operation—Assistance to Credit Co-operatives ..	22,50,000
170 Others (Other Agricultural Programmes)—Small and Marginal Farmers ..	1,18,54,000
171 Integrated Rural Development programme—Other Grants ..	9,92,000
172 National Programmes—National Rural Employment Programmes ..	4,58,57,100
175 Ground Water—Other Grants ..	3,70,000
176 General (Minor Irrigation)—Other Grants ..	2,10,000
180 Bio-energy—Other Grants ..	1,35,13,000
181 Village and Small Industries— Small Scale Industries ..	89,50,000
<b>Total—04 ..</b>	<b>50,50,05,291</b>
<b>Total (1601) ..</b>	<b>1,19,33,64,223</b>

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

Heads	Actuals for 1987-88
	Rs.
<b>C. Grants-in-aid and Contributions—<i>concl.d.</i></b>	
<b>1603. States' Share of Union Excise Duties—</b>	
101 States' Share of Basic Union Excise Duties ..	69,74,02,712
102 States' Share of Special Union Excise Duties ..	35,56,70,000
103 States' Share of Additional Excise ..	5,16,12,399
Total (1603) ..	<u>1,10,46,85,111</u>
Total—C. Grants-in-aid and Contributions ..	<u>2,29,80,49,334</u>
<b>TOTAL—RECEIPT HEADS (REVENUE ACCOUNT) ..</b>	<u>14,04,53,46,449</u>

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

**Bold figures represent charged expenditure**

Heads	Actuals for 1987-88			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
<b>EXPENDITURE HEADS (REVENUE ACCOUNT)—</b>				
<b>A. General Services—</b>				
<b>(a) Organs of State—</b>				
<b>2011. Parliament/State/Union Territory Legislatures—</b>				
<b>02 State /Union Territory Legislatures—</b>				
101 Legislative Assembly ..	<b>1,72,962</b> 67,01,354	..	..	<b>68,74,316</b>
103 Legislative Secretariat ..	<b>3,03,243</b> 80,35,443	..	..	<b>83,38,686</b>
<b>Total (2011)</b> ..	<b>4,76,205</b> <b>1,47,36,797</b>	..	..	<b>1,52,13,002</b>
<b>2012. President, Vice-President/ Governor/Administrator of Union Territories—</b>				
<b>03 Governor/Administrator of Union Territories—</b>				
090 Secretariat ..	<b>34,70,476</b>	..	..	<b>34,70,476</b>
101 Emoluments and allowances of the Governor/Administrator of Union Territories ..	<b>1,92,500</b>	..	..	<b>1,92,500</b>
102 Discretionary Grants ..	<b>15,49,859</b>	..	..	<b>15,49,859</b>
103 Household Establishment ..	<b>7,83,065</b>	..	..	<b>7,83,065</b>
104 Sumptuary Allowances ..	<b>4,49,858</b>	..	..	<b>4,49,858</b>
105 Medical Facilities ..	<b>3,95,174</b>	..	..	<b>3,95,174</b>
107 Expenditure from Contract Allowance ..	<b>6,41,196</b>	..	..	<b>6,41,196</b>
108 Tour Expenses ..	<b>2,76,543</b>	..	..	<b>2,76,543</b>
<b>Total (2012)</b> ..	<b>77,58,671</b>	..	..	<b>77,58,671</b>

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

Actuals for 1987-88

Heads	Non-Plan	Plan	Centrally Sponsored Schemes	Total
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
<b>A. General Services—contd.</b>				
<b>(a) Organs of State—concl'd.</b>				
<b>2013. Council of Ministers—</b>				
101 Salary of Ministers and Deputy Ministers ..	1,37,585	..	..	1,37,585
104 Entertainment and Hospitality Expenses ..	1,41,450	..	..	1,41,450
105 Discretionary grant by Ministers	40,31,945	..	..	40,31,945
108 Tour Expenses ..	1,18,807	..	..	1,18,807
800 Other Expenditure ..	49,03,195	..	..	49,03,195
Total (2013) ..	93,32,982	..	..	93,32,982
<b>2014. Administration of Justice—</b>				
102 High Courts ..	1,75,02,540	..	..	1,75,02,540
105 Civil and Session Courts ..	6,34,64,200	..	..	6,34,64,200
106 Small Causes Courts ..	5,86,430	..	..	5,86,430
108 Criminal Courts ..	1,21,832	..	..	1,21,832
110 Administrators General and Official Trustees ..	88,033	..	..	88,033
114 Legal Advisers and Counsels ..	1,92,68,165	..	..	1,92,68,165
Total (2014) ..	1,75,02,540 8,35,28,660	..	..	10,10,31,200
<b>2015. Elections—</b>				
102 Electoral Officers ..	34,61,913	..	..	34,61,913
103 Preparation and Printing of Electoral rolls ..	9,27,537	..	..	9,27,537
104 Charges for conduct of elections for Lok Sabha and State/Union Territory Legislative Assemblies when held simultaneously ..	8,08,658	..	..	8,08,658
105 Charges for conduct of elections to Parliament ..	1,76,885	..	..	1,76,885
106 Charges for conduct of elections to State/Union Territory Legislature	2,33,195	..	..	2,33,195
Total (2015) ..	56,08,188	..	..	56,08,188
Total—(a) Organs of State ..	2,57,37,416 11,32,06,627	..	..	13,89,44,043

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

Heads	Actuals for 1987-88			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
<b>A. General Services—contd.</b>				
<b>(b) Fiscal Services—</b>				
<b>(ii) Collection of Taxes on Property and Capital Transactions—</b>				
<b>2029. Land Revenue—</b>				
001 Direction and Administration ..	4,85,857	..	..	4,85,857
	2,30,355			
103 Land Records ..	10,06,73,391	..	..	10,09,03,746
	1,97,999			
800 Other Expenditure ..	44,14,221	..	..	46,12,220
	4,28,354			
Total (2029) ..	10,55,73,469	..	..	10,60,01,823
<b>2030. Stamps and Registration—</b>				
<b>01 Stamps—Judicial—</b>				
001 Direction and Administration ..	28,203	..	..	28,203
101 Cost of Stamps ..	5,88,879	..	..	5,88,879
Total—01 ..	6,17,082	..	..	6,17,082
<b>02 Stamps—Non-Judicial—</b>				
001 Direction and Administration ..	15,653	..	..	15,653
101 Cost of Stamps ..	21,12,974	..	..	21,12,974
102 Expenses on Sale of Stamps ..	24,34,622	..	..	24,34,622
Total—02 ..	45,63,249	..	..	45,63,249
<b>03 Registration—</b>				
001 Direction and Administration ..	5,85,375	..	..	5,85,375
Total—03 ..	5,85,375	..	..	5,85,375
Total (2030) ..	57,65,706	..	..	57,65,706

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

Heads	Actuals for 1987-88			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
<b>A. General Services—<i>contd.</i></b>				
<b>(b) Fiscal Services—<i>concl.</i></b>				
<b>(iii) Collection of Taxes on Commodities and Services—</b>				
<b>2039. State Excise—</b>				
	91,000			
001 Direction and Administration ..	1,86,62,220	..	..	1,87,53,220
102 Purchase of Opium etc. ..	27,880	..	..	27,880
<b>Total (2039)</b> ..	<b>1,86,90,100</b>	..	..	<b>1,87,81,100</b>
<b>2040. Sales Tax—</b>				
001 Direction and Administration ..	1,05,82,245	..	..	1,05,82,245
101 Collection Charges ..	4,47,49,229	..	..	4,47,49,229
<b>Total (2040)</b> ..	<b>5,53,31,474</b>	..	..	<b>5,53,31,474</b>
<b>2041. Taxes on Vehicles—</b>				
102 Inspection of Motor Vehicles ..	67,02,920	..	..	67,02,920
800 Other Expenditure ..	1,044	..	..	1,044
<b>Total (2041)</b> ..	<b>67,03,964</b>	..	..	<b>67,03,964</b>
<b>2045. Other Taxes and Duties on Commodities and Services—</b>				
101 Collection Charges—Entertainment Tax ..	5,98,746	..	..	5,98,746
103 Collection Charges—Electricity Duty ..	25,72,568	..	..	25,72,568
104 Collection Charges—Taxes on Goods and passengers ..	51,47,623	..	..	51,47,623
<b>Total (2045)</b> ..	<b>83,18,937</b>	..	..	<b>83,18,937</b>
<b>(iv) Other Fiscal Services—</b>				
<b>2047. Other Fiscal Services—</b>				
103 Promotion of Small Savings ..	2,02,55,701	..	..	2,02,55,701
<b>Total (2047)</b> ..	<b>2,02,55,701</b>	..	..	<b>2,02,55,701</b>
<b>Total—(b) Fiscal Services</b> ..	<b>5,19,354</b> <b>22,06,39,351</b>	..	..	<b>22,11,58,705</b>



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

Heads	Actuals for 1987-88			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
<b>A. General Services—contd.</b>				
<b>(c) Interest payments and servicing of Debt—</b>				
<b>2049. Interest Payments—</b>				
<b>01 Interest on Internal Debt—</b>				
101 Interest on Market Loans ..	15,52,59,041	..	..	15,52,59,041
103 Interest on Treasury Bills and connected securities issued to R. B. I. ..	1,136	..	..	1,136
200 Interest on Other Internal Debts ..	10,92,24,470	..	..	10,92,24,470
305 Management of Debt ..	3,26,802	..	..	3,26,802
<b>Total—01</b> ..	<b>26,48,11,449</b>	..	..	<b>26,48,11,449</b>
<b>03 Interest on Small Savings, Provident Funds etc.—</b>				
104 Interest on State Provident Funds ..	32,85,43,583	..	..	32,85,43,583
<b>Total—03</b> ..	<b>32,85,43,583</b>	..	..	<b>32,85,43,583</b>
<b>04 Interest on Loans and Advances from Central Government—</b>				
101 Interest on Loans for State/ Union Territory Plan Schemes ..	19,61,46,218	..	..	19,61,46,218
102 Interest on Loans for Central Plan Schemes ..	86,53,422	..	..	86,53,422
103 Interest on Loans for Centrally Sponsored Plan Schemes ..	82,08,070	..	..	82,08,070
104 Interest on Loans for Non-Plan Schemes ..	40,82,82,116	..	..	40,82,82,116
107 Interest on Pre-1984-85 Loans ..	35,69,35,383	..	..	35,69,35,383
<b>Total—04</b> ..	<b>97,82,25,209</b>	..	..	<b>97,82,25,209</b>

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

Heads	Actuals for 1987-88			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
<b>A. General Services—contd.</b>				
<b>(c) Interest payments and servicing of Debt—concl'd.</b>				
<b>2049. Interest Payments—concl'd.</b>				
<b>05 Interest on Reserve Funds—</b>				
101 Interest on Depreciation Renewal Reserve Funds ..	1,02,52,079	..	..	1,02,52,079
<b>Total—05</b> ..	<b>1,02,52,079</b>	..	..	<b>1,02,52,079</b>
<hr/>				
<b>60 Interest on Other Obligations—</b>				
101 Interest on Deposits ..	3,00,14,247	..	..	3,00,14,247
701 Miscellaneous ..	912	..	..	912
<b>Total—60</b> ..	<b>3,00,15,159</b>	..	..	<b>3,00,15,159</b>
<hr/>				
<b>Total (2049)</b> ..	<b>1,61,18,47,479</b>	..	..	<b>1,61,18,47,479</b>
<hr/>				
<b>Total—(c) Interest payments and servicing of Debt</b> ..	<b>1,61,18,47,479</b>	..	..	<b>1,61,18,47,479</b>
<hr/>				
<b>(d) Administrative Services—</b>				
<b>2051. Public Service Commission—</b>				
102 State Public Service Commission ..	25,54,389	..	..	25,54,389
103 Staff Selection Commission ..	15,71,690	..	..	15,71,690
<b>Total (2051)</b> ..	<b>25,54,389 15,71,690</b>	..	..	<b>41,26,079</b>
<hr/>				
<b>2052. Secretariat-General Services—</b>				
090 Secretariat ..	5,59,29,215	..	..	5,59,29,215
091 Attached Offices ..	68,87,025	..	..	68,87,025
092 Other Offices ..	36,68,053	..	..	36,68,053
099 Board of Revenue ..	1,68,71,936	..	..	1,68,71,936
<b>Total (2052)</b> ..	<b>8,33,56,229</b>	..	..	<b>8,33,56,229</b>
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**STATEMENT NO. 12—DETAILED ACCOUNT OF EXPENDITURE BY  
MINOR HEADS—contd.**

Actuals for 1987-88				
Heads	Non-Plan	Plan	Centrally Sponsored Schemes	Total
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
<b>A. General Services—contd.</b>				
<b>(d) Administrative Services—contd.</b>				
<b>2053. District Administration—</b>				
	1,13,109			
093 District Establishments ..	7,70,47,273			7,71,60,382
094 Other Establishments ..	1,95,94,910			1,95,94,910
101 Commissioners ..	39,37,365			39,37,365
800 Other Expenditure ..	3,498			3,498
	1,13,109			
Total (2053) ..	10,05,83,046			10,06,96,155
<b>2054. Treasury and Accounts Administration—</b>				
003 Training ..	5,55,018			5,55,018
095 Directorate of Accounts and Treasuries ..	1,406 61,92,886			61,94,292
097 Treasury Establishment ..	1,82,70,038			1,82,70,038
098 Local Fund Audit ..	1,31,11,272			1,31,11,272
	1,406			
Total (2054) ..	3,81,29,214			3,81,30,620
<b>2055. Police—</b>				
001 Direction and Administration	67,59,386			67,59,386
003 Education and Training ..	1,34,28,218			1,34,28,218
101 Criminal Investigation and Vigilance ..	6,49,35,376			6,49,35,376
	86,256			
104 Special Police ..	15,35,94,527			15,36,80,783
	3,59,673			
109 District Police ..	62,44,20,468			62,47,80,141
	79,068			
111 Railway Police ..	1,66,30,880			1,67,09,948
113 Welfare of Police Personnel ..	45,00,514			45,00,514
114 Wireless and Computers ..	3,95,50,744			3,95,50,744
115 Modernisation of Police Force ..	40,28,953			40,28,953
116 Forensic Science ..	12,51,252			12,51,252
	5,24,997			
Total (2055) ..	92,91,00,318			92,96,25,315

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

Heads	Actuals for 1987-88			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
I	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
<b>A. General Services—contd.</b>				
<b>(d) Administrative Services—contd.</b>				
<b>2056. Jails—</b>				
001 Direction and Administration ..	44,09,551	..	..	44,09,551
101 Jails ..	6,03,03,717	..	..	6,03,03,717
102 Jail Manufactures ..	1,50,52,355	..	..	1,50,52,355
Total (2056) ..	7,97,65,623	..	..	7,97,65,623
<b>2057. Supplies and Disposals—</b>				
101 Purchase ..	10,000 22,89,395	..	..	22,99,395
Total (2057) ..	10,000 22,89,395	..	..	22,99,395
<b>2058. Stationery and Printing—</b>				
001 Direction and Administration ..	64,754 13,12,992	..	..	13,77,746
101 Purchase and Supply of Stationery Stores ..	2,33,725 1,26,09,853	..	..	1,28,43,578
102 Printing, Storage and Distribution of Forms ..	11,53,679	..	..	11,53,679
103 Government Presses ..	1,97,56,464	44,23,404	..	2,41,79,868
104 Cost of printing by Other Sources ..	4,90,646 4,04,72,903	..	..	4,09,63,549
105 Government Publications ..	11,15,233	..	..	11,15,233
800 Other Expenditure ..	31,03,960	2,327	..	31,06,287
Total (2058) ..	7,89,125 7,95,25,084	44,25,731	..	8,47,39,940
<b>2059. Public Works—</b>				
<b>01 Office Buildings—</b>				
052 Machinery and Equipment ..	3,16,742	..	..	3,16,742
053 Maintenance and Repairs ..	7,89,784 11,27,98,254	..	..	11,35,88,038
101 Construction-General Pool Office Accommodation ..	9,20,207 75,67,012	..	..	84,87,219
799 Suspense ..	2,03,20,823	..	..	2,03,20,823
Total—01 ..	17,09,991 14,10,02,831	..	..	14,27,12,822

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

Heads	Actuals for 1987-88			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
	2	3	4	5
1	Rs.	Rs.	Rs.	Rs.
<b>A. General Services—contd.</b>				
<b>(d) Administrative Services—concl'd.</b>				
<b>2059. Public Works—concl'd.</b>				
<b>80. General—</b>				
001 Direction and Administration	9,09,85,226	..	..	9,09,85,226
105 Public Works Workshops ..	12,15,666	..	..	12,15,666
<b>Total—80</b> ..	<b>9,22,00,892</b>	..	..	<b>9,22,00,892</b>
<b>Total (2059)</b> ..	<b>17,09,991</b> <b>23,32,03,723</b>	..	..	<b>23,49,13,714</b>
<b>2070. Other Administrative Services—</b>				
003 Training ..	2,00,000	33,00,000	..	35,00,000
104 Vigilance ..	1,31,08,967	..	..	1,31,08,967
106 Civil Defence ..	46,33,067	..	..	46,33,067
107 Home Guards ...	8,85,62,274	..	..	8,85,62,274
115 Guest Houses, Government Hostels etc. ..	1,02,72,988	..	..	1,02,72,988
800 Other Expenditure ..	2,51,08,017	..	..	2,51,08,017
<b>Total (2070)</b> ..	<b>14,18,85,313</b>	<b>33,00,000</b>	..	<b>14,51,85,313</b>
<b>Total—(d) Administrative Services</b> ..	<b>57,03,017</b> <b>1,68,94,09,635</b>	<b>77,25,731</b>	..	<b>1,70,28,38,383</b>
<b>(e) Pensions and Miscellaneous General Services—</b>				
<b>2071. Pensions and other Retirement Benefits—</b>				
<b>01 Civil—</b>				
101 Superannuation and Retirement Allowances ..	38,79,17,748	..	..	38,79,17,748
102 Commuted Value of Pensions	5,30,16,580	..	..	5,30,16,580
104 Gratuities ..	8,42,92,960	..	..	8,42,92,960
105 Family Pensions ..	5,63,93,766	..	..	5,63,93,766
111 Pensions to legislators ..	2,90,023	..	..	2,90,023
<b>Total (2071)</b> ..	<b>58,19,11,077</b>	..	..	<b>58,19,11,077</b>

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

Heads	Actuals for 1987-88			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
	1	2	3	4
	Rs.	Rs.	Rs.	Rs.
<b>A. General Services—<i>concl'd.</i></b>				
<b>(e) Pensions and Miscellaneous General Services—<i>concl'd.</i></b>				
<b>2075. Miscellaneous General Services—</b>				
101 Pension in lieu of resumed Jagirs, Lands, territories etc. ..	3,11,416	..	..	3,11,416
103 State Lotteries ..	6,49,41,777	..	..	6,49,41,777
104 Pensions and awards in consideration of distinguished services ..	32,632	..	..	32,632
800 Other Expenditure ..	7,27,149	..	..	7,27,149
<b>Total (2075) ..</b>	<b>6,60,12,974</b>	<b>..</b>	<b>..</b>	<b>6,60,12,974</b>
<b>Total—(e) Pensions and Mis- cellaneous General Services</b>	<b>64,79,24,051</b>	<b>..</b>	<b>..</b>	<b>64,79,24,051</b>
<b>Total—A. General Services ..</b>	<b>1,64,38,07,266 2,67,11,79,664</b>	<b>77,25,731</b>	<b>..</b>	<b>4,32,27,12,661</b>
<b>B. Social Services—</b>				
<b>(a) Education, Sports, Art and Culture—</b>				
<b>2202. General Education—</b>				
<b>01 Elementary Education—</b>				
101 Government Primary Schools ..	94,78,20,932	..	..	94,78,20,932
102 Assistance to Non-Govern- ment Primary Schools ..	44,85,659	..	..	44,85,659
103 Assistance to Local Bodies for Primary Education ..	7,75,853	..	..	7,75,853
104 Inspection ..	7,53,05,479	1,37,474	..	7,54,42,953
107 Teachers Training ..	..	1,94,135	..	1,94,135
800 Other Expenditure ..	95,95,236	4,15,67,907	1,00,000	5,12,63,143
<b>Total—01 ..</b>	<b>1,03,79,83,159</b>	<b>4,18,99,516</b>	<b>1,00,000</b>	<b>1,07,99,82,675</b>

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

Heads	Actuals for 1987-88			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
i	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
<b>B. Social Services—contd.</b>				
<b>(a) Education, Sports, Art and Culture—contd.</b>				
<b>2202. General Education—contd.</b>				
<b>02 Secondary Education—</b>				
001 Direction and Administration	2,38,04,000	9,580	..	2,38,13,580
103 Non-formal Education ..	3,96,000	7,48,096	..	11,44,096
105 Teachers Training ..	30,53,437	..	..	30,53,437
107 Scholarships ..	40,61,136	19,15,800	..	59,76,936
109 Government Secondary Schools ..	2,81,00,000 1,28,25,72,398	5,44,12,405	3,52,47,424	1,40,03,32,227
110 Assistance to Non-Govern- ment Secondary Schools ...	14,97,73,515	..	..	14,97,73,515
191 Assistance to Local Bodies for Secondary Education ..	6,000	..	..	6,000
800 Other Expenditure ..	38,88,000	..	..	38,88,000
Total—02 ..	2,81,00,000 1,46,75,54,486	5,70,85,881	3,52,47,424	1,58,79,87,791
<b>03 University and Higher Education—</b>				
102 Assistance to Universities ..	4,54,58,000 13,46,10,500	17,25,000	..	18,17,93,500
103 Government Colleges and Institutes ..	10,64,29,600	1,10,37,776	..	11,74,67,376
104 Assistance to Non-Govern- ment Colleges and Institutes	16,77,96,704	59,01,500	..	17,36,98,204
105 Faculty Development Programme ..	..	59,078	..	59,078
107 Scholarships ..	27,61,637	5,12,635	64,300	33,38,572
Total—03 ..	4,54,58,000 41,15,98,441	1,92,35,989	64,300	47,63,56,730
<b>04 Adult Education—</b>				
200 Other Adult Education Programmes ..	1,45,35,723	..	6,00,000	1,51,35,723
800 Other Expenditure ..	..	8,86,219	6,68,143	15,54,362
Total—04 ..	1,45,35,723	8,86,219	12,68,143	1,66,90,085

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

Actuals for 1987-88

Heads	Actuals for 1987-88				
	Non-Plan	Plan	Centrally Sponsored Schemes	Total	
1	2	3	4	5	
	Rs.	Rs.	Rs.	Rs.	
<b>B. Social Services—contd.</b>					
<b>(a) Education, Sports, Art and Culture—contd.</b>					
<b>2202. General Education—concl.</b>					
<b>05 Language Development—</b>					
001	Direction and Administration	86,51,796	..	..	86,51,796
102	Promotion of Modern Indian Languages and Literature	..	22,98,326	11,00,000	33,98,326
103	Sanskrit Education	11,000	..	..	11,000
200	Other Languages Education	13,39,662	..	..	13,39,662
	<b>Total—05</b>	<b>1,00,02,458</b>	<b>22,98,326</b>	<b>11,00,000</b>	<b>1,34,00,784</b>
<b>80 General—</b>					
001	Direction and Administration	2,00,44,563	90,923	3,64,070	2,04,99,556
107	Scholarships	3,066	..	..	3,066
800	Other Expenditure	13,35,280	30,000	..	13,65,280
	<b>Total—80</b>	<b>2,13,82,909</b>	<b>1,20,923</b>	<b>3,64,070</b>	<b>2,18,67,902</b>
	<b>Total (2202)</b>	<b>7,35,58,000</b> <b>2,96,30,57,176</b>	<b>12,15,26,854</b>	<b>3,81,43,937</b>	<b>3,19,62,85,967</b>
<b>2203. Technical Education—</b>					
001	Direction and Administration	15,30,169	3,29,935	..	18,60,104
102	Assistance to Universities for Technical Education	39,99,970	..	..	39,99,970
103	Technical Schools	15,44,404	..	..	15,44,404
104	Assistance to Non-Government Technical Colleges and Institutes	50,99,337	2,50,000	..	53,49,337
105	Polytechnics	1,42,66,978	69,45,984	..	2,12,12,962
107	Scholarships	2,34,131	21,818	..	2,55,949
108	Examinations	7,01,069	..	..	7,01,069
112	Engineering/Technical Colleges and Institutes	..	2,70,222	..	2,70,222
800	Other Expenditure	2,90,394	..	..	2,90,394
	<b>Total (2203)</b>	<b>2,76,66,452</b>	<b>78,17,959</b>	<b>..</b>	<b>3,54,84,411</b>



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

Heads	Actuals for 1987-88			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
	1	2	3	4
	Rs.	Rs.	Rs.	Rs.
<b>B. Social Services—contd.</b>				
<b>(a) Education, Sports, Art and Culture—concl'd.</b>				
<b>2204. Sports and Youth Services—</b>				
001 Direction and Administration	1,11,91,631	11,31,996	..	1,23,23,627
101 Physical Education ..	20,96,403	..	..	20,96,403
102 Youth Welfare Programmes for Students ..	1,91,81,810	20,37,244	1,38,22,434	3,50,41,488
104 Sports and Games ..	26,38,695	77,62,428	68,33,000	1,72,34,123
<b>Total (2204)</b> ..	<b>3,51,08,539</b>	<b>1,09,31,668</b>	<b>2,06,55,434</b>	<b>6,66,95,641</b>
<b>2205. Art and Culture—</b>				
001 Direction and Administration	3,017	..	..	3,017
102 Promotion of Arts and Culture ..	6,43,203	64,00,374	..	70,43,577
103 Archaeology ..	19,37,876	23,99,908	..	43,37,784
104 Archives ..	14,26,726	7,37,507	..	21,64,233
105 Public Libraries ..	24,02,403	2,30,954	..	26,33,357
107 Museums ..	23,41,550	5,99,957	..	29,41,507
800 Other Expenditure ..	1,29,976	1,50,000	..	2,79,976
<b>Total (2205)</b> ..	<b>88,84,751</b>	<b>1,05,18,700</b>	<b>..</b>	<b>1,94,03,451</b>
<b>Total—(a)</b> ..	<b>7,35,58,000</b> <b>3,03,47,16,918</b>	<b>15,07,95,181</b>	<b>5,87,99,371</b>	<b>3,31,78,69,470</b>
<b>(b) Health and Family Welfare—</b>				
<b>2210. Medical and Public Health—</b>				
<b>01 Urban Health Services—Allopathy—</b>				
	<b>45,475</b>			
001 Direction and Administration	1,29,27,098	58,147	..	1,30,30,720
102 Employees State Insurance Scheme ..	5,09,69,771	9,61,768	57,70,607	5,77,02,146
110 Hospitals and Dispensaries	24,56,37,554	1,91,20,239	..	26,47,57,793
200 Other Health Schemes ..	17,126	..	..	17,126
800 Other Expenditure ..	660	..	..	660
<b>Total—01</b> ..	<b>45,475</b> <b>30,95,52,209</b>	<b>2,01,40,154</b>	<b>57,70,607</b>	<b>33,55,08,445</b>
<b>02 Urban Health Services—Other Systems of Medicine—</b>				
101 Ayurveda	1,12,91,395	757	5,87,199	1,18,79,351
102 Homoeopathy ..	22,02,716	18,55,429	..	40,58,145
<b>Total—02</b> ..	<b>1,34,94,111</b>	<b>18,56,186</b>	<b>5,87,199</b>	<b>1,59,37,496</b>

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

Heads	Actuals for 1987-88			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
<b>B. Social Services—contd.</b>				
<b>(b) Health and Family Welfare—contd.</b>				
<b>2210. Medical and Public Health—contd.</b>				
<b>03 Rural Health Services—Allopathy—</b>				
101 Health Sub-centres ..	15,45,34,121	8,05,625	..	15,53,39,746
103 Primary Health Centres ..	7,87,10,926	34,47,772	..	8,21,58,698
110 Hospitals and Dispensaries	3,96,12,032	89,13,931	..	4,85,25,963
800 Other Expenditure ..	79,991	..	..	79,991
<b>Total—03</b> ..	<b>27,29,37,070</b>	<b>1,31,67,328</b>	<b>..</b>	<b>28,61,04,398</b>
<b>04 Rural Health Services—Other Systems of Medicine—</b>				
001 Direction and Administration	2,002	..	..	2,002
101 Ayurveda, ..	3,08,09,826	12,62,982	..	3,20,72,808
102 Homoeopathy ..	29,76,640	6,26,488	..	36,03,128
103 Unani ..	50,513	..	..	50,513
<b>Total—04</b> ..	<b>3,38,38,981</b>	<b>18,89,470</b>	<b>..</b>	<b>3,57,28,451</b>
<b>05 Medical Education, Training and Research—</b>				
101 Ayurveda ..	26,41,648	..	..	26,41,648
105 Allopathy ..	7,51,29,864	1,03,14,550	2,88,662	8,57,33,076
<b>Total—05</b> ..	<b>7,77,71,512</b>	<b>1,03,14,550</b>	<b>2,88,662</b>	<b>8,83,74,724</b>
<b>06 Public Health—</b>				
001 Direction and Administration	16,02,172	1,09,283	..	17,11,455
003 Training ..	26,28,853	..	..	26,28,853
101 Prevention and Control of diseases ..	6,37,96,752	5,19,52,576	2,41,02,884	13,98,52,212
102 Prevention of Food adulteration ..	22,93,254	..	..	22,93,254
104 Drug Control ..	21,19,529	..	..	21,19,529
107 Public Health Laboratories	31,06,869	2,62,344	..	33,69,213
112 Public Health Education ..	7,63,796	..	..	7,63,796
800 Other Expenditure ..	4,16,721	..	..	4,16,721
<b>Total—06</b> ..	<b>7,67,27,946</b>	<b>5,23,24,203</b>	<b>2,41,02,884</b>	<b>15,31,55,033</b>

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

Heads	Actuals for 1987-88			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
<b>B. Social Services—contd.</b>				
<b>(b) Health and Family Welfare—concl.</b>				
<b>2210. Medical and Public Health—concl.</b>				
<b>80. General—</b>				
004 Health Statistics and Evaluation ..	41,93,065	..	..	41,93,065
800 Other Expenditure ..	15,90,357	..	..	15,90,357
<b>Total—80 ..</b>	<b>57,83,422</b>	<b>..</b>	<b>..</b>	<b>57,83,422</b>
<b>Total (2210) ..</b>	<b>45,475</b> <b>79,01,05,251</b>	<b>9,96,91,891</b>	<b>3,07,49,352</b>	<b>92,05,91,969</b>
<b>2211. Family Welfare—</b>				
001 Direction and Administration	39,54,840	53,45,728	..	93,00,568
003 Training ..	5,27,753	..	40,84,823	46,12,576
004 Research and Evaluation ..	..	..	85,663	85,663
101 Rural Family Welfare Services ..	87,93,840	..	3,91,96,483	4,79,90,323
102 Urban Family Welfare Services ..	5,18,144	..	76,70,163	81,88,307
103 Maternity and Child Health ..	..	..	10,88,579	10,88,579
104 Transport ..	..	..	20,99,380	20,99,380
105 Compensation ..	..	65,53,940	3,38,66,148	4,04,20,088
106 Mass Education ..	..	..	11,71,587	11,71,587
108 Selected Area Programmes..	..	..	1,57,81,988	1,57,81,988
200 Other Services and Supplies	5,54,917	..	1,24,96,535	1,30,51,452
<b>Total (2211) ..</b>	<b>1,43,49,494</b>	<b>1,18,99,668</b>	<b>11,75,41,349</b>	<b>14,37,90,511</b>
<b>Total—(b) ..</b>	<b>45,475</b> <b>80,44,54,745</b>	<b>11,15,91,559</b>	<b>14,82,90,701</b>	<b>1,06,43,82,480</b>
<b>(c) Water Supply, Sanitation, Housing and Urban Development—</b>				
<b>2215. Water Supply and Sanitation—</b>				
<b>01. Water Supply—</b>				
001 Direction and Administration	75,82,020	..	..	75,82,020
005 Survey and Investigation ..	6,21,719	..	..	6,21,719
052 Machinery and Equipment	—706*	..	..	—706
102 Rural Water Supply Programmes ..	..	11,07,08,932	7,82,07,180	18,89,16,112

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

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

Heads	Actuals for 1987-88			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
	1	2	3	4
	Rs.	Rs.	Rs.	Rs.
<b>B. Social Services—contd.</b>				
<b>(c) Water Supply, Sanitation, Housing and Urban Development—contd.</b>				
<b>2215. Water Supply and Sanitation—concl'd.</b>				
<b>01 Water Supply—concl'd.</b>				
799 Suspense ..	2,21,25,812	..	..	2,21,25,812
800 Other Expenditure ..	10,98,94,387	..	..	10,98,94,387
Total—01 ..	14,02,23,232	11,07,08,932	7,82,07,180	32,91,39,344
<b>02 Sewerage and Sanitation—</b>				
105 Sanitation Services ..	..	1,20,52,300	..	1,20,52,300
106 Prevention of Air and Water Pollution ..	15,64,000	..	..	15,64,000
Total—02 ..	15,64,000	1,20,52,300	..	1,36,16,300
Total (2215) ..	14,17,87,232	12,27,61,232	7,82,07,180	34,27,55,644
<b>2216. Housing—</b>				
<b>01 Government Residential Buildings—</b>				
106 General Pool accommodation	5,19,652	..	..	5,19,652
Total—01 ..	5,19,652	..	..	5,19,652
<b>03 Rural Housing—</b>				
102 Provision of house site to the landless	55,000 13,72,500	1,10,600	..	15,38,100
800 Other Expenditure	2,27,695	..	..	2,27,695
Total—03 ..	55,000 16,09,195	1,10,600	..	17,65,795
<b>80 General—</b>				
001 Direction and Administration	12,88,275	..	..	12,88,275
Total—80 ..	12,88,275	..	..	12,88,275
Total (2216) ..	55,000 34,08,122	1,10,600	..	35,73,722

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

Heads	Actuals for 1987-88			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
	1	2	3	4
	Rs.	Rs.	Rs.	Rs.
<b>B. Social Services—contd.</b>				
<b>(c) Water Supply, Sanitation, Housing and Urban Development—concl'd.</b>				
<b>2217. Urban Development—</b>				
<b>80 General—</b>				
001	Direction and Administration	3,00,83,600	..	3,00,83,600
191	Assistance to Local Bodies, Corporations, Urban Develop- ment Authorities, Town Improvement Boards etc.	2,476	4,05,000	4,07,476
Total—80		3,00,86,076	4,05,000	3,04,91,076
Total (2217)		3,00,86,076	4,05,000	3,04,91,076
Total—(c)		55,000 17,52,81,430	12,32,76,832	7,82,07,180 37,68,20,442
<b>(d) Information and Broadcasting—</b>				
<b>2220. Information and Publicity—</b>				
<b>01 Films—</b>				
105	Production of films	..	6,07,803	6,07,803
Total—01		..	6,07,803	6,07,803
<b>60 Others—</b>				
001	Direction and Administration	2,29,82,259	1,99,029	2,31,81,288
101	Advertising and Visual Publicity	..	32,38,243	32,38,243
102	Information Centres	..	9,57,953	9,57,953
106	Field Publicity	..	71,47,048	71,47,048
107	Song and Drama Services	..	7,48,199	7,48,199
109	Photo Services	49,481	..	49,481
Total—60		2,30,31,740	1,22,90,472	3,53,22,212
Total (2220)		2,30,31,740	1,28,98,275	3,59,30,015
Total—(d)		2,30,31,740	1,28,98,275	3,59,30,015

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

Heads  1	Actuals for 1987-88				
	Non-Plan	Plan	Centrally Sponsored Schemes	Total	
	2 Rs.	3 Rs.	4 Rs.	5 Rs.	
<b>B. Social Services—contd.</b>					
<b>(e) Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes—</b>					
<b>2225. Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—</b>					
<b>01 Welfare of Scheduled Castes—</b>					
001	Direction and Administration	1,27,38,127	..	..	1,27,38,127
102	Economic Development ..	..	7,93,773	..	7,93,773
190	Assistance to Public Sector and Other Undertakings ..	..	2,49,09,579	..	2,49,09,579
277	Education ..	2,02,26,647	2,68,26,433	1,39,33,013	6,09,86,093
282	Health ..	1,32,869	25,54,500	..	26,87,369
283	Housing ..	..	17,73,050	..	17,73,050
800	Other Expenditure ..	29,84,774	1,14,03,661	..	1,43,88,435
	<b>Total—01</b> ..	<b>3,60,82,417</b>	<b>6,82,60,996</b>	<b>1,39,33,013</b>	<b>11,82,76,426</b>
<b>02 Welfare of Scheduled Tribes—</b>					
001	Direction and Administration	4,89,734	44,54,760	..	49,44,494
	<b>Total—02</b> ..	<b>4,89,734</b>	<b>44,54,760</b>	<b>..</b>	<b>49,44,494</b>
<b>03 Welfare of Backward Classes—</b>					
277	Education ..	7,10,63,449	..	..	7,10,63,449
	<b>Total—03</b> ..	<b>7,10,63,449</b>	<b>..</b>	<b>..</b>	<b>7,10,63,449</b>
<b>80 General—</b>					
001	Direction and Administration	56,490	..	..	56,490
	<b>Total—80</b> ..	<b>56,490</b>	<b>..</b>	<b>..</b>	<b>56,490</b>
	<b>Total (2225)</b> ..	<b>10,76,92,090</b>	<b>7,27,15,756</b>	<b>1,39,33,013</b>	<b>19,43,40,859</b>
	<b>Total—(e)</b> ..	<b>10,76,92,090</b>	<b>7,27,15,756</b>	<b>1,39,33,013</b>	<b>19,43,40,859</b>

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

Heads	Actuals for 1987-88			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
	2	3	4	5
1	Rs.	Rs.	Rs.	Rs.
<b>B. Social Services—contd.</b>				
<b>(f) Labour and Labour Welfare—</b>				
<b>2230. Labour and Employment —</b>				
<b>01 Labour—</b>				
001 Direction and Administration	24,69,934	..	..	24,69,934
004 Research and Statistics ..	4,49,139	..	..	4,49,139
101 Industrial Relations ..	75,79,198	..	..	75,79,198
102 Working Conditions and Safety	26,30,639	30,036	..	26,60,675
103 General Labour Welfare ..	17,69,152	..	..	17,69,152
800 Other Expenditure ..	400	..	..	400
Total—01 ..	1,48,98,462	30,036	..	1,49,28,498
<b>02 Employment—</b>				
001 Direction and Administration	13,34,373	..	..	13,34,373
004 Research, Survey and Statistics	10,81,303	..	..	10,81,303
101 Employment Services ..	85,55,597	14,611	..	85,70,208
800 Other Expenditure ..	75,80,260	..	..	75,80,260
Total—02 ..	1,85,51,533	14,611	..	1,85,66,144
<b>03 Training—</b>				
001 Direction and Administration	32,93,424	..	..	32,93,424
003 Training of Craftsmen and Supervisors ..	5,86,74,048	1,53,08,356	..	7,39,82,404
101 Industrial Training Institutes	2,22,71,200	..	..	2,22,71,200
102 Apprenticeship Training ..	24,40,643	..	..	24,40,643
800 Other Expenditure ..	65	..	..	65
Total—03 ..	8,66,79,380	1,53,08,356	..	10,19,87,736
Total (2230) ..	12,01,29,375	1,53,53,003	..	13,54,82,378
Total—(f) ..	12,01,29,375	1,53,53,003	..	13,54,82,378

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

Heads.	Actuals for 1987-88				
	Non-Plan	Plan	Centrally Sponsored Schemes	Total	
	1	2	3	4	
	Rs.	Rs.	Rs.	Rs.	
<b>B. Social Services—contd.</b>					
<b>(g) Social Welfare and Nutrition—</b>					
<b>2235. Social Security and Welfare—</b>					
<b>01 Rehabilitation—</b>					
001	Direction and Administration	4,75,906	..	..	4,75,906
112	Relief and Rehabilitation of persons affected by Indo-Pak Conflict 1971	1,38,915	..	..	1,38,915
200	Other Relief Measures	6,70,647	..	..	6,70,647
800	Other Expenditure	34,50,778	..	..	34,50,778
	<b>Total—01</b>	<b>47,36,246</b>	<b>..</b>	<b>..</b>	<b>47,36,246</b>
<b>02 Social Welfare—</b>					
001	Direction and Administration	18,20,350	..	..	18,20,350
101	Welfare of handicapped	14,37,169	37,48,621	..	51,85,790
102	Child Welfare	4,15,80,093	26,44,588	..	4,42,24,681
103	Women's Welfare	1,08,74,611	28,74,575	..	1,37,49,186
104	Welfare of aged, infirm and destitute	4,35,790	..	..	4,35,790
190	Assistance to Public Sector and Other Undertakings	..	79,41,492	..	79,41,492
800	Other Expenditure	12,93,605	4,31,285	..	17,24,890
	<b>Total—02</b>	<b>5,74,41,618</b>	<b>1,76,40,561</b>	<b>..</b>	<b>7,50,82,179</b>
<b>60 Other Social Security and Welfare Programmes—</b>					
102	Pensions under Social Security Schemes	4,92,50,189	..	..	4,92,50,189
200	Other Schemes	10,00,91,065	67,64,094	..	10,68,55,159
	<b>Total—60</b>	<b>14,93,41,254</b>	<b>67,64,094</b>	<b>..</b>	<b>15,61,05,348</b>
	<b>Total (2235)</b>	<b>21,15,19,118</b>	<b>2,44,04,655</b>	<b>..</b>	<b>23,59,23,773</b>
<b>2236 Nutrition—</b>					
<b>02 Distribution of nutritious food and beverages—</b>					
101	Special Nutrition programmes	..	2,24,15,474	..	2,24,15,474
	<b>Total—02</b>	<b>..</b>	<b>2,24,15,474</b>	<b>..</b>	<b>2,24,15,474</b>
	<b>Total (2236)</b>	<b>..</b>	<b>2,24,15,474</b>	<b>..</b>	<b>2,24,15,474</b>



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

Heads	Actuals for 1987-88			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
	2	3	4	5
1	Rs.	Rs.	Rs.	Rs.
<b>B. Social Services—concl'd.</b>				
<b>(g) Social Welfare and Nutrition—concl'd.</b>				
<b>2245. Relief on account of Natural Calamities—</b>				
<b>01 Drought—</b>				
101	Gratuitous Relief ..	2,50,53,966	4,14,52,044	6,65,06,010
102	Drinking Water Supply ..	..	1,00,00,000	1,00,00,000
103	Special Nutrition ..	700	1,93,30,441	1,93,31,141
104	Supply of Fodder ..	..	3,01,89,625	3,01,89,625
105	Veterinary Care ..	..	81,67,148	81,67,148
282	Public Health ..	..	50,00,000	50,00,000
800	Other Expenditure ..	3,50,29,855	12,01,01,601	15,51,31,456
	<b>Total—01</b> ..	<b>6,00,84,521</b>	<b>23,42,40,859</b>	<b>29,43,25,380</b>
<b>02 Floods, Cyclones etc.—</b>				
101	Gratuitous Relief ..	1,37,24,28,347	31,059	1,37,24,59,406
800	Other Expenditure ..	17,68,160	..	17,68,160
	<b>Total—02</b> ..	<b>1,37,41,96,507</b>	<b>31,059</b>	<b>1,37,42,27,566</b>
<b>80 General—</b>				
001	Direction and Administration ..	54,89,680	1,25,346	56,15,026
	<b>Total—80</b> ..	<b>54,89,680</b>	<b>1,25,346</b>	<b>56,15,026</b>
	<b>Total (2245)</b> ..	<b>1,43,97,70,708</b>	<b>23,43,97,264</b>	<b>1,67,41,67,972</b>
	<b>Total—(g)</b> ..	<b>1,65,12,89,826</b>	<b>28,12,17,393</b>	<b>1,93,25,07,219</b>
<b>(h) Others—</b>				
<b>2251. Secretariat-Social Services—</b>				
090	Secretariat ..	1,53,93,083	..	1,53,93,083
	<b>Total (2251)</b> ..	<b>1,53,93,083</b>	<b>..</b>	<b>1,53,93,083</b>
<b>2252. Other Social Services—</b>				
102	Administration of Religious and Charitable Endowments Acts ..	2,96,700	..	2,96,700
103	Upkeep of Shrines, Temples etc. ..	14,60,813	..	14,60,813
800	Other Expenditure ..	23,360	..	23,360
	<b>Total (2252)</b> ..	<b>17,80,873</b>	<b>..</b>	<b>17,80,873</b>
	<b>Total—(h)</b> ..	<b>1,71,73,956</b>	<b>..</b>	<b>1,71,73,956</b>
	<b>Total—B. Social Services</b> ..	<b>7,36,58,475</b>	<b>76,78,47,999</b>	<b>29,92,30,265</b>
		<b>5,93,37,70,080</b>		<b>7,07,45,06,819</b>

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

Heads	Actuals for 1987-88				
	Non-Plan	Plan	Centrally Sponsored Schemes	Total	
	1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.	
<b>C. Economic Services—</b>					
<b>(a) Agriculture and Allied Activities—</b>					
<b>2401. Crop Husbandry—</b>					
001	Direction and Administration ..	14,654 1,66,64,305	1,80,96,112	..	3,47,75,071
102	Food grain crops ..	..	..	1,11,952	1,11,952
103	Seeds ..	2,25,74,402	10,35,637	..	2,36,10,039
104	Agricultural Farms ..	1,81,709	..	..	1,81,709
105	Manures and Fertilisers ..	32,02,067	2,56,39,382	1,57,23,662	4,45,65,111
107	Plant Protection ..	49,22,258	28,65,319	..	77,87,577
108	Commercial Crops ..	1,28,73,074	1,30,62,983	1,43,23,436	4,02,59,493
109	Extension and Farmers' Training ..	5,59,163	54,61,484	..	60,20,647
111	Agricultural Economics and Statistics ..	13,45,608	23,743	26,94,093	40,63,444
113	Agricultural Engineering ..	9,02,530	27,48,849	..	36,51,379
119	Horticulture and Vegetable Crops ..	92,98,501	1,48,36,559	..	2,41,35,060
800	Other Expenditure ..	27,76,629	31,88,475	..	59,65,104
	<b>Total (2401) ..</b>	<b>14,654 7,53,00,246</b>	<b>8,69,58,543</b>	<b>3,28,53,143</b>	<b>19,51,26,586</b>
<b>2402. Soil and Water Conservation—</b>					
001	Direction and Administration ..	57,125 6,02,831	..	..	6,59,956
101	Soil Survey and Testing ..	9,11,844	19,56,019	..	28,67,863
102	Soil Conservation ..	3,38,51,734	2,48,18,200	17,26,479	6,03,96,413
109	Extension and Training ..	3,26,461	4,40,339	..	7,66,800
	<b>Total (2402) ..</b>	<b>57,125 3,56,92,870</b>	<b>2,72,14,558</b>	<b>17,26,479</b>	<b>6,46,91,032</b>
<b>2403. Animal Husbandry—</b>					
001	Direction and Administration ..	7,058 48,68,690	8,11,199	..	56,86,947
101	Veterinary Services and Animal Health ..	7,52,08,888	1,95,11,811	10,89,389	9,58,10,088
102	Cattle and Buffalo Development ..	3,57,37,563	1,08,40,720	28,14,259	4,93,92,542
103	Poultry Development ..	50,11,043	35,84,970	10,46,874	96,42,887
104	Sheep and Wool Development ..	47,15,139	29,83,066	..	76,98,205
105	Piggery Development ..	11,81,112	28,07,047	..	39,88,159

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

Heads	Actuals for 1987-88			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
<b>C. Economic Services— contd.</b>				
<b>(a) Agriculture and Allied Activities— contd.</b>				
<b>2403. Animal Husbandry—concl'd.</b>				
106 Other Live Stock Development ..	817	55,86,627	1,01,43,537	1,57,30,981
107 Fodder and Feed Development ..	9,35,831	56,98,902	..	66,34,733
113 Administrative Investigation and Statistics ..	2,39,019	6,05,624	15,541	8,60,184
800 Other Expenditure ..	14,443	..	..	14,443
<b>Total (2403) ..</b>	<b>7,058</b> 12,79,12,545	<b>5,24,29,966</b>	<b>1,51,09,600</b>	<b>19,54,59,169</b>
<b>2404. Dairy Development—</b>				
001 Direction and Administration ..	9,40,487	1,76,462	..	11,16,949
102 Dairy Development Projects	44,18,867	23,12,328	..	67,31,195
109 Extension and Training ..	..	11,98,928	..	11,98,928
800 Other Expenditure ..	..	5,90,974	..	5,90,974
<b>Total (2404) ..</b>	<b>53,59,354</b>	<b>42,78,692</b>	<b>..</b>	<b>96,38,046</b>
<b>2405 Fisheries—</b>				
001 Direction and Administration ..	18,03,842	3,24,283	..	21,28,125
101 Inland fisheries ..	41,35,718	27,51,711	20,66,798	89,54,219
109 Extension and Training ..	1,75,229	8,75,093	..	10,50,322
800 Other Expenditure ..	5,000	1,37,892	..	1,42,892
<b>Total (2405) ..</b>	<b>61,19,789</b>	<b>40,88,979</b>	<b>20,66,790</b>	<b>1,22,75,558</b>
<b>2406. Forestry and Wild Life—</b>				
<b>01 Forestry—</b>				
001 Direction and Administration ..	35,375 2,02,99,733	..	..	2,03,35,108
005 Survey and Utilization of Forest Resources ..	18,225	2,38,833	..	2,57,058
070 Communications and Buildings ..	5,92,061	4,11,845	..	10,03,906
101 Forest Conservation, Development and Regeneration ..	73,32,481	..	..	73,32,481
102 Social and Farm Forestry	7,10,010	6,37,60,825	3,14,84,113	9,59,54,948
105 Forest Produce ..	1,72,798	..	..	1,72,798
109 Extension and Training	1,01,002	3,10,373	..	4,11,375
<b>Total—01 ..</b>	<b>35,375</b> 2,92,26,310	<b>6,47,21,876</b>	<b>3,14,84,113</b>	<b>12,54,67,674</b>

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

Heads	Actuals for 1987-88			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
<b>C. Economic Services—<i>contd.</i></b>				
<b>(a) Agriculture and Allied Activities—<i>contd.</i></b>				
<b>2406. Forestry and Wild Life—<i>concl'd.</i></b>				
<b>02 Environmental Forestry and Wild Life—</b>				
110 Wild Life Preservation ..	15,87,239	21,90,491	..	37,77,730
111 Zoological Park ..	..	50,75,615	..	50,75,615
112 Public Gardens ..	3,22,417	..	..	3,22,417
800 Other Expenditure ..	3,10,809	32,92,892	..	36,03,701
Total—02 ..	22,20,465	1,05,58,998	..	1,27,79,463
Total (2406) ..	35,375 3,14,46,775	7,52,80,874	3,14,84,113	13,82,47,137
<b>2408. Food Storage and Warehousing—</b>				
<b>01 Food—</b>				
101 Procurement and Supply ..	57,886	..	..	57,886
Total—01 ..	57,886	..	..	57,886
Total (2408) ..	57,886	..	..	57,886
<b>2415. Agricultural Research and Education—</b>				
<b>01 Crop Husbandry—</b>				
120 Assistance to other Institutions ..	13,32,85,021	3,07,67,915	..	16,40,52,936
277 Education ..	8,19,651	..	..	8,19,651
800 Other Expenditure ..	5,05,208	16,760	..	5,21,968
Total—01 ..	13,46,09,880	3,07,84,675	..	16,53,94,555
<b>03 Animal Husbandry—</b>				
120 Assistance to other Institutions ..	1,32,95,643	74,02,949	..	2,06,98,592
Total—03 ..	1,32,95,643	74,02,949	..	2,06,98,592
<b>05 Fisheries—</b>				
004 Research ..	1,69,697	..	..	1,69,697
Total—05 ..	1,69,697	..	..	1,69,697
<b>06 Forestry—</b>				
004 Research ..	..	10,45,521	..	10,45,521
Total—06 ..	..	10,45,521	..	10,45,521
Total (2415) ..	14,80,75,220	3,92,33,145	..	18,73,08,365

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

Heads  1	Actuals for 1987-88				
	Non-Plan	Plan	Centrally Sponsored Schemes	Total	
	Rs.	Rs.	Rs.	Rs.	
<b>C. Economic Services—contd.</b>					
<b>(a) Agriculture and Allied Activities—concl'd.</b>					
<b>2425. Co-operation—</b>					
001	Direction and Administration ..	4,25,68,942	1,24,58,383		5,50,27,325
003	Training ..		1,00,001		1,00,001
004	Research and Evaluation ..		9,00,000		9,00,000
101	Audit of Co-operatives ..	2,03,05,620	30,49,491		2,33,55,111
107	Assistance to credit co-operatives ..		19,30,000	30,50,000	49,80,000
	<b>Total (2425)</b> ..	<b>6,28,74,562</b>	<b>1,84,37,875</b>	<b>30,50,000</b>	<b>8,43,62,437.</b>
<b>2435. Other Agricultural Programmes—</b>					
<b>01 Marketing and quality control—</b>					
102	Grading and quality control facilities ..	24,12,015		58,62,255	82,74,270
190	Assistance to Public Sector and Other Undertakings ..			90,50,000	90,50,000
	<b>Total—01</b> ..	<b>24,12,015</b>		<b>1,49,12,255</b>	<b>1,73,24,270</b>
	<b>Total (2435)</b> ..	<b>24,12,015</b>		<b>1,49,12,255</b>	<b>1,73,24,270</b>
	<b>Total—(a) Agriculture and Allied Activities</b> ..	<b>1,14,212</b> <b>49,52,51,262</b>	<b>30,79,22,632</b>	<b>10,12,02,380</b>	<b>90,44,90,486</b>
<b>(b) Rural Development—</b>					
<b>2505. Rural Employment—</b>					
<b>01 National Programmes—</b>					
701	National rural employment programmes ..		2,16,82,132	2,16,82,131	4,33,64,263
	<b>Total—01</b> ..		<b>2,16,82,132</b>	<b>2,16,82,131</b>	<b>4,33,64,263</b>
<b>60 Other Programmes—</b>					
101	Employment Guarantee Scheme ..			5,32,68,680	5,32,68,680
	<b>Total—60</b> ..			<b>5,32,68,680</b>	<b>5,32,68,680</b>
	<b>Total (2505)</b> ..		<b>2,16,82,132</b>	<b>7,49,50,811</b>	<b>9,66,32,943</b>

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

Heads  1	Actuals for 1987-88			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
	2 Rs.	3 Rs.	4 Rs.	5 Rs.
<b>C. Economic Services—contd.</b>				
<b>(b) Rural Development—concl.</b>				
<b>2506. Land Reforms—</b>				
101 Regulation of Land Holding and Tenancy ..	17,613	..	..	17,613
102 Consolidation of Holdings ..	64,13,939	..	..	64,13,939
Total (2506) ..	64,31,552	..	..	64,31,552
<b>2515. Other Rural Development Programmes—</b>				
001 Direction and Administration ..	5,39,92,581	7,74,074	..	5,47,66,655
003 Training ..	6,48,442	13,64,310	..	20,12,752
101 Panchayati Raj ..	2,30,19,961	5,71,23,620	..	8,01,43,581
102 Community Development ..	7,72,183	..	..	7,72,183
800 Other Expenditure ..	60,88,536	5,93,48,600	22,51,000	6,76,88,136
Total (2515) ..	8,45,21,703	11,86,10,604	22,51,000	20,53,83,307
Total—(b) Rural Development ..	9,09,53,255	14,02,92,736	7,72,01,811	30,84,47,802
<b>(d) Irrigation and Flood Control—</b>				
<b>2701. Major and Medium Irrigation—</b>				
<b>01 Major Irrigation—Commercial—</b>				
101 Sirhind Canal System ..	8,28,16,728	..	..	8,28,16,728
102 Upper Bari Doab Canal System ..	5,30,05,925	..	..	5,30,05,925
103 Sutlej Valley Project ..	1,83,97,591	..	..	1,83,97,591
104 Harike Project ..	3,28,38,455	..	..	3,28,38,455
108 Banur Canal System ..	3,51,927	..	..	3,51,927
109 Shah Nahar Canal System ..	2,31,98,046	..	..	2,31,98,046
110 Bist Doab Canal System ..	1,11,28,581	..	..	1,11,28,581
111 Sidhwan Canal System ..	1,32,21,422	..	..	1,32,21,422
112 Bhakra Main Line Canal System ..	3,50,79,341	..	..	3,50,79,341
113 Makhu Canal System ..	51,50,269	..	..	51,50,269
114 Beas Project ..	2,10,84,000	..	..	2,10,84,000
115 Bhakra Dam Administration ..	5,95,51,000	..	..	5,95,51,000
118 Shah Nahar Feeder ..	42,29,555	..	..	42,29,555
120 Madhopur Beas Link Project ..	49,56,914	..	..	49,56,914
121 Utilization of Surplus Ravi Beas Water ..	58,98,688	..	..	58,98,688
122 Sirhind Feeder Project ..	47,09,777	..	..	47,09,777
123 Ghaggar Project ..	1,05,958	..	..	1,05,958
124 Gurgaon Canal ..	18,519	..	..	18,519
125 Lining of Channels ..	11,97,00,934	..	..	11,97,00,934

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

Heads	Actuals for 1987-88			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
<b>C. Economic Services—contd.</b>				
<b>(d) Irrigation and Flood Control—contd.</b>				
<b>2701 Major and Medium Irrigation—contd.</b>				
<b>01 Major Irrigation—Commercial—concltd.</b>				
126	Garhshankar Lift Irrigation Scheme	91,190	..	91,190
127	Garhi Lift Irrigation Scheme ..	66,677	..	66,677
128	Lohat Lift Irrigation Scheme ..	406	..	406
141	Sutlej Yamuna Link Canal Project	2,31,24,528	..	2,31,24,528
800	Other Expenditure ..	26,90,123	..	26,90,123
	<b>Total—01</b> ..	<b>52,14,16,554</b>	..	<b>52,14,16,554</b>
<b>03 Medium Irrigation—Commercial—</b>				
101	Extension of Non-Perennial Irrigation to areas in U.B.D.C. ..	1,42,534	..	1,42,534
103	Extension and improvement of Shah Nahar ..	13,28,157	..	13,28,157
105	Construction of New Distributaries Minor ..	1,79,566	..	1,79,566
106	Modernisation of Canals ..	30,936	..	30,936
108	Directorate of Water Resources, Kandi Watershed and Area Development Project ..	4,34,272	..	4,34,272
109	Raising Lining of Bhakra Main Canal for providing free board ..	35,798	..	35,798
112	Providing Irrigation facilities to Punjab Areas under S.Y.L. Project	1,06,94,821	..	1,06,94,821
114	Canalization of Navin and Mughali Kulhs ..	60,471	..	60,471
115	Running of Basantpur Canal ..	74,774	..	74,774
117	Providing Irrigation facilities to Erstwhile State of Malerkotla ..	88,296	..	88,296
118	Construction of aqueduct-cum-V.R. Bridge at RD 29500 of Dhudal Branch crossing Ghaggar River	6,54,634	..	6,54,634
	<b>Total—03</b> ..	<b>1,37,24,259</b>	..	<b>1,37,24,259</b>
<b>04 Medium Irrigation—Non-Commercial—</b>				
101	Checking of Nalahas and Rivers ..	74,89,749	..	74,89,749
800	Other Expenditure ..	15,95,543	..	15,95,543
	<b>Total—04</b> ..	<b>90,85,292</b>	..	<b>90,85,292</b>

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

Heads	Actuals for 1987-88			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
<b>C. Economic Services—contd.</b>				
<b>(d) Irrigation and Flood Control—contd.</b>				
<b>2701. Major and Medium Irrigation—concl.</b>				
<b>80 General—</b>				
001 Direction and Administration ..	20,88,860 1,64,10,174	..	..	1,84,99,034
004 Research ..	..	47,07,832	..	47,07,832
005 Survey and Investigation ..	44,95,905	33,69,987	..	78,65,892
<b>Total—80</b> ..	<b>20,88,860</b> <b>2,09,06,079</b>	<b>80,77,819</b>	..	<b>3,10,72,758</b>
<b>Total (2701)</b> ..	<b>20,88,860</b> <b>56,51,32,184</b>	<b>80,77,819</b>	..	<b>57,52,98,863</b>
<b>2702. Minor Irrigation—</b>				
<b>01 Surface Water—</b>				
101 Water Tanks ..	..	3,66,383	25,86,522	29,52,905
102 Lift Irrigation Schemes ..	30,79,477	..	..	30,79,477
800 Other Expenditure ..	..	..	72,68,990	72,68,990
<b>Total—01</b> ..	<b>30,79,477</b>	<b>3,66,383</b>	<b>98,55,512</b>	<b>1,33,01,372</b>
<b>02 Ground Water—</b>				
005 Investigation ..	2,00,401	..	..	2,00,401
103 Tubewells ..	8,36,99,458	1,01,275	..	8,38,00,733
<b>Total—02</b> ..	<b>8,38,99,859</b>	<b>1,01,275</b>	..	<b>8,40,01,134</b>
<b>80 General—</b>				
190 Assistance to Public Sector and other undertakings ..	32,68,00,000	..	..	32,68,00,000
<b>Total—80</b> ..	<b>32,68,00,000</b>	..	..	<b>32,68,00,000</b>
<b>Total (2702)</b> ..	<b>41,37,79,336</b>	<b>4,67,658</b>	<b>98,55,512</b>	<b>42,41,02,506</b>
<b>2711 Flood Control and Drainage—</b>				
<b>01 Flood Control—</b>				
103 Civil Works ..	1,21,99,701	..	..	1,21,99,701
<b>Total—01</b> ..	<b>1,21,99,701</b>	..	..	<b>1,21,99,701</b>



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

Heads  1	Actuals for 1987-88			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
	2 Rs.	3 Rs.	4 Rs.	5 Rs.
<b>C. Economic Services—contd.</b>				
<b>(d) Irrigation and Flood Control—concl'd.</b>				
<b>2711. Flood Control and Drainage—concl'd.</b>				
<b>03 Drainage—</b>				
103 Civil Works ..	5,60,31,130			5,60,31,130
Total—03 ..	5,60,31,130			5,60,31,130
Total (2711) ...	6,82,30,831			6,82,30,831
Total—(d) Irrigation and Flood Control ..	20,88,860 1,04,71,42,351	85,45,477	98,55,512	1,06,76,32,200
<b>(e) Energy—</b>				
<b>2801. Power—</b>				
<b>80 General—</b>				
101 Assistance to Electricity Boards ..		1,25,33,00,000		1,25,33,00,000
Total—80 ..		1,25,33,00,000		1,25,33,00,000
Total (2801) ..		1,25,33,00,000		1,25,33,00,000
<b>2810. Non-Conventional Sources of Energy—</b>				
<b>01. Bio-energy—</b>				
001 Direction and Administration ..			38,24,468	38,24,468
Total—01 ..			38,24,468	38,24,468
Total (2810) ..			38,24,468	38,24,468
Total—(e) Energy ..		1,25,33,00,000	38,24,468	1,25,71,24,468
<b>(f) Industry and Minerals—</b>				
<b>2851. Village and Small Industries—</b>				
	15,000			
001 Direction and Administration ..	2,51,16,950	25,100	5,99,362	2,57,56,412
101 Industrial Estates ..	1,73,742			1,73,742
	15,000			
102 Small Scale Industries ..	2,05,23,174	3,67,00,796	1,55,81,724	7,28,20,694
103 Handloom Industries ...	10,82,393	16,17,946	50,881	27,51,220
104 Handicraft Industries ..	36,30,705	3,41,324		39,72,029
105 Khadi and Village Industries ..	28,55,000			28,55,000
	10,000			
107 Sericulture Industries ..	20,49,242	3,61,608		24,20,850
110 Composite Village and Small Industries Co-operatives ..		7,10,775	41,10,775	48,21,550
Total (2851) ..	40,000 5,54,31,206	3,97,57,549	2,03,42,742	11,55,71,497

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

Heads	Actuals for 1987-88			
	Non-Plan	Plan	Contrally Sponsored Schemes	Total
	2	3	4	5
1	Rs.	Rs.	Rs.	Rs.
<b>C. Economic Services—<i>contd.</i></b>				
<b>(f) Industry and Minerals—<i>concl.</i></b>				
<b>2852. Industries —</b>				
80 General—				
001 Direction and Administration ..	6,04,211	..	..	6,04,211
800 Other Expenditure ..	..	3,48,007 2,11,55,721	..	2,15,03,728
Total 80 ..	6,04,211	3,48,007 2,11,55,721	..	2,21,07,939
Total (2852) ..	6,04,211	3,48,007 2,11,55,721	..	2,21,07,939
<b>2853. Non-ferrous Mining and Metallurgical Industries—</b>				
02 Regulation and Development of Mines—				
102 Mineral Exploration ..	53,630 24,36,422	4,42,130	..	29,32,182
Total— 02 ..	53,630 24,36,422	4,42,130	..	29,32,182
Total (2853) ..	53,630 24,36,422	4,42,130	..	29,32,182
Total— (f) Industry and Minerals ..	93,630 5,84,71,839	3,48,007 6,13,55,400	2,03,42,742	14,06,11,618
<b>(g) Transport—</b>				
<b>3053. Civil Aviation—</b>				
80 General—				
001 Direction and Administration ..	3,91,638	..	..	3,91,638
003 Training and Education ..	14,99,965	6,00,000	..	20,99,965
800 Other Expenditure ..	42,28,888	..	..	42,28,888
Total (3053) ..	61,20,491	6,00,000	..	67,20,491
<b>3054. Roads and Bridges—</b>				
03 State Highways—				
337 Road Works ..	3,67,00,925	..	..	3,67,00,925
Total—03 ..	3,67,00,925	..	..	3,67,00,925
04 District and other Roads—				
800 Other Expenditure ..	17,46,80,331	1,14,53,899	..	18,61,34,230
Total— 04 ..	17,46,80,331	1,14,53,899	..	18,61,34,230

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

Heads	Actuals for 1987-88.			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
	2	3	4	5
1	Rs.	Rs.	Rs.	Rs.
<b>C. Economic Services—contd.</b>				
<b>(g) Transport—concl'd.</b>				
<b>3054. Roads and Bridges—concl'd.</b>				
<b>80 General—</b>				
001 Direction and Administration ..	2,79,59,998	..	..	2,79,59,998
052 Machinery and Equipment ..	25,39,676	..	..	25,39,676
107 Railway Safety Works ..	2,91,605	..	..	2,91,605
799 Suspense ..	1,35,04,225	..	..	1,35,04,225
800 Other Expenditure ..	51,70,769	..	..	51,70,769
<b>Total—80-</b> ..	<b>4,94,66,273</b>	..	..	<b>4,94,66,273</b>
<b>Total (3054)</b> ..	<b>26,08,47,529</b>	<b>1,14,53,899</b>	..	<b>27,23,01,428</b>
<b>3055. Road Transport—</b>				
001 Direction and Administration ..	7,95,71,842	..	..	7,95,71,842
003 Training ..	1,68,127	..	..	1,68,127
201 Government Transport Services— Punjab Roadways ..	8,701 72,37,84,840	..	..	72,37,93,541
800 Other Expenditure ..	25,53,283 42,10,837	..	..	67,64,120
<b>Total (3055)</b> ..	<b>25,61,984 80,77,35,646</b>	..	..	<b>81,02,97,630</b>
<b>Total—(g) Transport</b> ..	<b>25,61,984 1,07,47,03,666</b>	<b>1,20,53,899</b>	..	<b>1,08,93,19,549</b>
<b>(i) Science Technology and Environment—</b>				
<b>3425. Other Scientific Research—</b>				
<b>60 Others—</b>				
200 Assistance to other Scientific bodies ..	..	2,00,000	..	2,00,000
<b>Total—60</b> ..	..	<b>2,00,000</b>	..	<b>2,00,000</b>
<b>Total (3425)</b> ..	..	<b>2,00,000</b>	..	<b>2,00,000</b>
<b>3435. Ecology and Environment—</b>				
<b>60 Others—</b>				
800 Other Expenditure ..	..	15,00,000	..	15,00,000
<b>Total—60</b> ..	..	<b>15,00,000</b>	..	<b>15,00,000</b>
<b>Total (3435)</b> ..	..	<b>15,00,000</b>	..	<b>15,00,000</b>
<b>Total—(i) Science Technology and Environment</b> ..	..	<b>17,00,000</b>	..	<b>17,00,000</b>

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

Heads	Actuals for 1987-88			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
<b>C. Economic Services—contd.</b>				
<b>(i) General Economic Services—</b>				
<b>3451. Secretariat—Economic Services—</b>				
090 Secretariat ..	96,75,264	..	..	96,75,264
092 Other Offices ..	15,80,553	45,286	..	16,25,839
101 Planning Commission— Planning Board ..	23,49,535	17,79,894	..	41,29,429
Total (3451) ..	1,36,05,352	18,25,180	..	1,54,30,532
<b>3452. Tourism—</b>				
<b>01 Tourist Infrastructure—</b>				
102 Tourist Accommodation ..	6,71,967	..	..	6,71,967
Total—01 ..	6,71,967	..	..	6,71,967
<b>80 General —</b>				
001 Direction and Administration ..	96,705 5,68,399	..	..	6,65,104
Total—80 ..	96,705 5,68,399	..	..	6,65,104
Total (3452) ..	96,705 12,40,366	..	..	13,37,071
<b>3454. Census Surveys and Statistics—</b>				
<b>02 Surveys and Statistics—</b>				
110 Gazetteer and Statistical Memoirs ..	7,62,859	..	..	7,62,859
201 National Sample Survey Organisation ..	15,90,016	..	..	15,90,016
204 Central Statistical Organisation ..	1,32,68,978	12,94,020	..	1,45,62,998
Total—02 ..	1,56,21,853	12,94,020	..	1,69,15,873
Total (3454) ..	1,56,21,853	12,94,020	..	1,69,15,873
<b>3456. Civil Supplies—</b>				
001 Direction and Administration ..	2,28,40,809	..	..	2,28,40,809
195 Assistance to Consumers' Co-operatives in Rural Areas ..	6,85,316	..	..	6,85,316
Total (3456) ..	2,35,26,125	..	..	2,35,26,125

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

Actuals for 1987-88

Heads	Actuals for 1987-88			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
<b>C. Economic Services—concl'd.</b>				
<b>(j) General Economic Services—concl'd.</b>				
<b>3475. Other General Economic Services—</b>				
106 Regulation of Weights and Measures	30,41,076	1,02,056		31,43,132
200 Regulation of Other Business Undertakings	1,67,933			1,67,933
201 Land Ceilings (other than agricultural land)	14,16,280			14,16,280
<b>Total (3475)</b>	<b>46,25,289</b>	<b>1,02,056</b>		<b>47,27,345</b>
<b>Total—(j) General Economic Services</b>	<b>5,86,18,985</b>	<b>32,21,256</b>		<b>6,19,36,946</b>
<b>Total—C. Economic Services</b>	<b>2,82,51,41,358</b>	<b>1,78,83,91,400</b>	<b>21,24,26,913</b>	<b>4,83,12,63,069</b>
<b>D. Grants-in-aid and Contributions—</b>				
<b>3604. Compensation and Assignments to Local Bodies and Panchayati Raj Institutions—</b>				
101 Land Revenue	45,00,000			45,00,000
200 Other Miscellaneous Compensations and Assignments	10,24,72,558			10,24,72,558
<b>Total (3604)</b>	<b>10,69,72,558</b>			<b>10,69,72,558</b>
<b>Total—D. Grants-in-aid and Contributions</b>	<b>10,69,72,558</b>			<b>10,69,72,558</b>
<b>TOTAL—EXPENDITURE HEADS (REVENUE ACCOUNT)</b>	<b>11,53,70,63,660</b>	<b>3,48,007</b>	<b>51,16,57,178</b>	<b>16,33,54,55,107</b>

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

Actuals for 1987-88

Heads  1	Actuals for 1987-88			
	Non-Plan 2 Rs.	Plan 3 Rs.	Centrally Sponsored Schemes 4 Rs.	Total 5 Rs.
<b>EXPENDITURE HEADS (CAPITAL ACCOUNT)—(+)</b>				
<b>A. Capital Account of General Services—</b>				
4058. Capital Outlay on Stationery and Printing ..	2,24,374	2,00,794	..	4,25,168
	15,19,302			
4059. Capital Outlay on Public Works..	20,62,245	6,03,54,135	..	6,39,35,682
4070. Capital Outlay on other Administrative Services ..	..	4,51,569	..	4,51,569
<b>Total—A. Capital Account of General Services ..</b>	<b>15,19,302 22,86,619</b>	<b>6,10,06,498</b>	<b>..</b>	<b>6,48,12,419</b>
<b>B. Capital Account of Social Services—</b>				
<b>(a) Education, Sports, Art and Culture—</b>				
4202. Capital Outlay on Education, Sports, Art and Culture ..	..	5,55,01,162	..	5,55,01,162
<b>Total—(a) Education, Sports, Art and Culture ..</b>	<b>..</b>	<b>5,55,01,162</b>	<b>..</b>	<b>5,55,01,162</b>
<b>(b) Health and Family Welfare—</b>				
4210. Capital Outlay on Medical and Public Health ..	..	5,16,45,503	..	5,16,45,503
4211. Capital Outlay on Family Welfare ..	..	1,43,52,469	..	1,43,52,469
<b>Total—(b) Health and Family Welfare ..</b>	<b>..</b>	<b>6,59,97,972</b>	<b>..</b>	<b>6,59,97,972</b>
<b>(c) Water Supply, Sanitation, Housing and Urban Development—</b>				
4215. Capital Outlay on Water Supply and Sanitation ..	..	40,108	..	40,108
4216. Capital Outlay on Housing ..	21,00,000	10,75,24,149	..	10,96,24,149
4217. Capital Outlay on Urban Development ..	-4,86,52,750*	6,72,94,140	..	1,86,41,390
<b>Total—(c) Water Supply, Sanitation, Housing and Urban Development ..</b>	<b>-4,65,52,750</b>	<b>17,48,58,397</b>	<b>..</b>	<b>12,83,05,647</b>

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

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

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

Heads	Actuals for 1987-88			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
<b>B. Capital Account of Social Services—concl'd.</b>				
<b>(d) Information and Broadcasting—</b>				
4220. Capital Outlay on Information and Publicity		2,22,068		2,22,068
<b>Total—(d) Information and Broadcasting</b>		<b>2,22,068</b>		<b>2,22,068</b>
<b>(e) Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—</b>				
4225. Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes		76,53,000		76,53,000
<b>Total—(e) Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes</b>		<b>76,53,000</b>		<b>76,53,000</b>
<b>(g) Social Welfare and Nutrition—</b>				
4235. Capital Outlay on Social Security and Welfare		35,67,661		35,67,661
<b>Total—(g) Social Welfare and Nutrition</b>		<b>35,67,661</b>		<b>35,67,661</b>
<b>(h) Others—</b>				
4250. Capital Outlay on other Social Services	29,37,878	87,55,912		1,16,93,790
<b>Total—(h) Others</b>	<b>29,37,878</b>	<b>87,55,912</b>		<b>1,16,93,790</b>
<b>Total—B. Capital Account of Social Services</b>	<b>4,36,14,872</b>	<b>31,65,56,172</b>		<b>27,29,41,300</b>

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

Heads	Actuals for 1987-88			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
	2 Rs.	3 Rs.	4 Rs.	5 Rs.
<b>C. Capital Account of Economic Services—</b>				
<b>(a) Capital Account of Agriculture and Allied Activities—</b>				
4401. Capital Outlay on Crop Husbandry .. ..	..	10,40,529	..	10,40,529
4402. Capital Outlay on Soil and Water Conservation .. ..	..	—72,718*	..	—72,718
4403. Capital Outlay on Animal Husbandry .. ..	..	49,90,826	..	49,90,826
4404. Capital Outlay on Dairy Development .. ..	..	12,59,573	..	12,59,573
4405. Capital Outlay on Fisheries .. ..	..	97,73,429	..	97,73,429
4406. Capital Outlay on Forestry and Wild Life .. ..	..	10,82,939	..	10,82,939
4408. Capital Outlay on Food Storage and Warehousing .. ..	..	22,835 —1,81,31,09,102*	24,98,673	.. —1,81,05,87,594
4416. Investments in Agricultural Financial Institutions .. ..	..	1,49,99,308	..	1,49,99,308
4425. Capital Outlay on Co-operation .. ..	..	—8,46,44,274*	94,50,000	—7,51,94,274
4435. Capital Outlay on other Agricultural Programmes .. ..	..	—3,74,587*	44,189	—3,30,398
<b>Total—(a) Capital Account of Agriculture and Allied Activities .. ..</b>	..	22,835 —1,81,34,83,689	—4,90,27,526	94,50,000 —1,85,30,38,380
<b>(d) Capital Account of Irrigation and Flood Control —</b>				
4701. Capital Outlay on Major and Medium Irrigation .. ..	..	60,57,27,041	..	60,57,27,041
4702. Capital Outlay on Minor Irrigation .. ..	..	79,54,057	..	79,54,057
4711. Capital Outlay on Flood Control Projects .. ..	..	9,96,68,390	1,90,01,099	11,86,69,489
<b>Total—(d) Capital Account of Irrigation and Flood Control .. ..</b>	..	71,33,49,488	1,90,01,099	73,23,50,587

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



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

Actuals for 1987-88

Heads  1	Actuals for 1987-88			
	Non-Plan  2 Rs.	Plan  3 Rs.	Centrally Sponsored Schemes  4 Rs.	Total  5 Rs.
<b>C. Capital Account of Economic Services—contd.</b>				
<b>(f) Capital Account of Industry and Minerals—</b>				
4851. Capital Outlay on Village and Small Industries	—5,64,427*	1,55,29,164	16,00,000	1,65,64,737
4859. Capital Outlay on Telecommunication and Electronic Industries		60,00,000		60,00,000
4860. Capital Outlay on Consumer Industries		7,04,00,000	4,99,70,000	12,03,70,000
4885. Other Capital Outlay on Industries and Minerals		24,55,50,000		24,55,50,000
<b>Total—(f) Capital Account of Industry and Minerals</b>	<b>—5,64,427</b>	<b>33,74,79,164</b>	<b>5,15,70,000</b>	<b>38,84,84,737</b>
<b>(g) Capital Account of Transport—</b>				
5053. Capital Outlay on Civil Aviation		7,77,882		7,77,882
5054. Capital Outlay on Roads and Bridges	2,00,40,349	12,24,12,612		14,24,52,961
5055. Capital Outlay on Road Transport	4,000	11,52,62,256		11,52,66,256
<b>Total—(g) Capital Account of Transport</b>	<b>2,00,44,349</b>	<b>23,84,52,750</b>		<b>25,84,97,099</b>
<b>(i) Capital Account of Science Technology and Environment—</b>				
5425. Capital Outlay on other Scientific and Environmental Research		1,04,97,362		1,04,97,362
<b>Total—(i) Capital Account of Science Technology and Environment</b>		<b>1,04,97,362</b>		<b>1,04,97,362</b>
<b>(j) Capital Account of General Economic Services—</b>				
5452. Capital Outlay on Tourism		48,00,000	6,00,000	54,00,000
5475. Capital Outlay on other General Economic Services		—11,442*		—11,442
<b>Total—(j) Capital Account of General Economic Services</b>		<b>47,88,558</b>	<b>6,00,000</b>	<b>53,88,558</b>

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

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

Heads	Actuals for 1987-88			
	Non-Plan	Plan	Centrally Sponsored Schemes	Total
1	2 Rs.	3 Rs.	4 Rs.	5 Rs.
<b>C. Capital Account of Economic Services—concl'd.</b>				
<b>Total—C. Capital Account of Economic Services</b>	22,835 .. —1,79,40,03,767	1,25,55,39,796	8,06,21,099	—45,78,20,037
<b>TOTAL—EXPENDITURE HEADS (CAPITAL ACCOUNT)</b>	15,42,137 .. —1,83,53,32,020	1,63,31,02,466	8,06,21,099	—12,00,66,318
<b>TOTAL EXPENDITURE</b>	1,72,39,63,269 .. 9,70,17,31,640	3,48,007 4,19,70,67,596	59,22,78,277	16,21,53,88,789

## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure  1	Expenditure
	Non-Plan  2  Rs.
<b>A. Capital Account of General Services—</b>	
<b>4058. Capital Outlay on Stationery and Printing—</b>	
103. Government Presses	2,24,374
Total (4058)	2,24,374
<b>4059. Capital Outlay on Public Works—</b>	
01 Office Buildings—	
001 Direction and Administration	20,62,245
80 General—	
001 Direction and Administration	
051 Construction—	
(i) Construction of Punjab Bhavan at New Delhi	.. ..
(ii) Construction of District Administrative Complex at Ludhiana	.. ..
(iii) Construction of New Central Jail (Sudhar Ghar) at Ludhiana	.. ..
(iv) Construction of Additional Component, New Jail, Ludhiana	.. ..
(v) Construction of Cubical for N.G.O. and O.R.S. in P.T.C., Phillaur	.. ..
(vi) Construction of District Administration Complex at Jullundhar Phase-II	.. ..
(vii) Other works each costing Rs. 50 lakhs and less	15,19,302
Total (051)	15,19,302
052 Machinery and Equipment	.. ..
201 Acquisition of Land	.. ..
800 Other Expenditure	.. ..
Total (80)	15,19,302
Total (4059)	15,19,302 20,62,245
<b>4070. Capital Outlay on Other Administrative Services—</b>	
800 Other Expenditure	.. ..
Total (4070)	.. ..
Total—A. Capital Account of General Services.	15,19,302 22,86,619

## EXPENDITURE DURING AND TO END OF 1987-88

during 1987-88			Expenditure to end of 1987-88
Plan	Centrally Sponsored Schemes	Total	
3	4	5	6
Rs.	Rs.	Rs.	Rs.
2,00,794	..	4,25,168	1,31,49,500
2,00,794	..	4,25,168	1,31,49,500
..	..	20,62,245	20,62,245
20,01,197	..	20,01,197	3,40,86,141
..	..	..	45,72,800
..	..	..	72,16,335
24,73,481	..	24,73,481	1,57,55,961
-91,937*	..	-91,937	32,61,623
..	..	..	10,93,316
8,36,000	..	8,36,000	18,40,682
5,48,98,634	..	5,64,17,936	39,04,21,847
5,81,16,178	..	5,96,35,480	42,41,62,564
2,35,625	..	2,35,625	21,57,629
..	..	..	17,81,384
1,135	..	1,135	4,34,50,410
6,03,54,135	..	6,18,73,437	50,56,38,128
6,03,54,135	..	6,39,35,682	50,77,00,373
4,51,569	..	4,51,569	4,51,569
4,51,569	..	4,51,569	4,51,569
6,10,06,498	..	6,48,12,419	52,13,01,442

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

## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure Non-Plan
1	2 Rs.
<b>B. Capital Account of Social Services—</b>	
<b>(a) Education, Sports, Art and Culture—</b>	
<b>4202. Capital Outlay on Education, Sports, Art and Culture—</b>	
<b>01 General Education—</b>	
201 Elementary Education	
202 Secondary Education	
203 University and Higher Education	
800 Other expenditure	
Total (01)	
<b>02 Technical Education—</b>	
104 Polytechnics	
105 Engineering/Technical Colleges and Institutes	
800 Other Expenditure	
Total (02)	
<b>03 Sports and Youth Services Sports Stadia—</b>	
800 Other expenditure	
Total (03)	
Total (4202)	
Total—(a)	
<b>(b) Health and Family Welfare—</b>	
<b>4210. Capital Outlay on Medical and Public Health—</b>	
<b>01 Urban Health Services—</b>	
<b>110 Hospitals and Dispensaries—</b>	
(i) Construction of O.P.D. Block at New Medical Enclave, Amritsar	
(ii) Construction of Operation Theatre in 500 bedded Hospital, Amritsar	
(iii) Construction of 50 bedded Hospital at Fatehgarh Sahib	
(iv) Other schemes each costing Rs. 50 lakhs and less	
Total (110)	
Total (01)	

## EXPENDITURE DURING AND TO END OF 1987-88—contd.

during 1987-88			Expenditure to end of 1987-88
Plan 3 Rs.	Centrally Sponsored Schemes 4 Rs.	Total 5 Rs.	6 Rs.
68,142	..	68,142	5,80,55,083
1,26,43,630	..	1,26,43,630	9,30,20,335
84,47,396	..	84,47,396	3,68,21,426
..	..	..	10,47,38,705
2,11,59,168	..	2,11,59,168	29,26,35,549
57,46,297	..	57,46,297	57,46,297
2,15,31,445	..	2,15,31,445	2,15,31,445
..	..	..	6,05,71,402(A)
2,72,77,742	..	2,72,77,742	8,78,49,144
70,64,252	..	70,64,252	83,15,942(A)
70,64,252	..	70,64,252	83,15,942
5,55,01,162	..	5,55,01,162	38,88,00,635
5,55,01,162	..	5,55,01,162	38,88,00,635
..	..	..	1,70,92,252
..	..	..	55,99,425
7,91,071	..	7,91,071	32,54,423
5,08,54,432	..	5,08,54,432	28,03,09,521
5,16,45,503	..	5,16,45,503	30,62,55,621
5,16,45,503	..	5,16,45,503	30,62,55,621

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

## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

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

## EXPENDITURE DURING AND TO END OF 1987-88—contd.

during 1987-88			Expenditure to end of 1987-88	
Plan	Centrally Sponsored Schemes	Total		
3	4	5	6	
Rs.	Rs.	Rs.	Rs.	
..	..	..	16,62,110	
..	..	..	1,38,24,042	
..	..	..	13,90,917	
..	..	..	8,243	
..	..	..	5,60,912	
..	..	..	1,66,88,003	
..	..	..	3,24,72,117	
..	..	..	59,440	
..	..	..	3,41,93,667	
..	..	..	14,44,66,908	
..	..	..	14,44,66,908	
5,16,45,503	..	5,16,45,503	48,49,16,196	
1,43,52,469	..	1,43,52,469	15,71,47,826	
..	..	..	4,63,452	
1,43,52,469	..	1,43,52,469	15,76,11,278	
6,59,97,972	..	6,59,97,972	64,25,27,474	



## STATEMENT NO. 13—DETAILED STATEMENT OF

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

CAPITAL EXPENDITURE DURING AND TO END OF 1987-88—*contd.*

during 1987-88

Expenditure to  
end of 1987-88

Plan	Centrally Sponsored Schemes	Total	Expenditure to end of 1987-88
3	4	5	6
Rs.	Rs.	Rs.	Rs.
—1,388*	..	—1,388	40,82,257
..	..	..	2,64,389
..	..	..	3,25,00,000
41,496	..	41,496	99,63,546
40,108	..	40,108	4,68,10,192
..	..	..	35,32,596
..	..	..	1,69,471
..	..	..	37,02,067
40,108	..	40,108	5,05,12,259
1,83,03,541	..	1,83,03,541	7,27,32,541
3,70,000	..	3,70,000	2,67,05,000
29,34,660	..	29,34,660	29,34,660
2,16,08,201	..	2,16,08,201	10,23,72,201

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

## STATEMENT NO. 13—DETAILED STATEMENT OF

Nature of Expenditure	Expenditure Non-Plan
1	2 Rs.
<b>B. Capital Account of Social Services—<i>contd.</i></b>	
<b>(c) Water Supply, Sanitation, Housing and Urban Development—<i>contd.</i></b>	
<b>4216. Capital Outlay on Housing—<i>concl'd.</i></b>	
<b>01 Government Residential Buildings—<i>concl'd.</i></b>	
107 Police Housing ..	21,00,000
700 Other Housing—	
(i) Printing and Stationery Department staff quarters ..	..
(ii) Subsidised Industrial Housing Scheme ..	..
(iii) Construction of houses for Harijans, Weaker sections of society etc. ..	..
(iv) Financial Assistance to Housing Development Board for construction and allotment of L.I.G. Houses to migrant families on concessional terms ..	..
(v) Construction and allotment of free L.I.G. Houses to migrant widows and destitutes ..	..
(vi) Other schemes costing Rs. 50 lakhs and less ..	..
Total (700) ..	..
800 Other expenditure ..	..
Total (01) ..	21,00,000
02 Urban Housing—	
191 Housing Co-operatives ..	..
800 Other expenditure* ..	..
Total (02) ..	..
03 Rural Housing—	
102 Provision of House site to the landless—	
House sites for landless workers in rural areas ..	..
800 Other expenditure* ..	..
Total (03) ..	..
80 General—	
001 Direction and Administration ..	..
052 Machinery and Equipment ..	..
Total (80) ..	..
Total (4216) ..	21,00,000

\*Scheme-wise details awaited.

## CAPITAL EXPENDITURE DURING AND TO END OF 1987-88—contd.

during 1987-88			Expenditure to end of 1987-88
Plan	Centrally Sponsored Schemes	Total	
3 Rs.	4 Rs.	5 Rs.	6 Rs.
4,30,29,106	..	4,51,29,106	24,08,77,937
..	..	..	21,66,800
..	..	..	3,06,89,733
..	..	..	70,00,000
3,58,71,246	..	3,58,71,246	3,70,89,246
19,58,000	..	19,58,000	84,16,000
42,566	..	42,566	42,566
3,78,71,812	..	3,78,71,812	8,54,04,345
..	..	..	3,23,91,104
10,25,09,119	..	10,46,09,119	46,10,45,587
50,00,000	..	50,00,000	3,09,86,407
..	..	..	12,20,32,204
50,00,000	..	50,00,000	15,30,18,611
..	..	..	3,88,37,907
..	..	..	2,44,28,910
..	..	..	6,32,66,817
13,151	..	13,151	58,46,314
1,879	..	1,879	7,83,674
15,030	..	15,030	66,29,988
10,75,24,149	..	10,96,24,149	68,39,61,003

## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure
	Non-Plan
1	2
	Rs.
<b>B. Capital Account of Social Services—contd.</b>	
<b>(c) Water Supply, Sanitation, Housing and Urban Development—concl'd.</b>	
<b>4217. Capital Outlay on Urban Development—</b>	
<b>60 Other Urban Development Schemes—</b>	
050 Land—	
(i) Development of Sector 63 at S.A.S. Nagar	..
(ii) Development of Sector 64 (Phase IX) at S.A.S. Nagar	..
(iii) Development of Urban Estates, Dugri, Phase—I	..
(iv) Development of Urban Estate, Phase—II, Patiala	..
(v) Construction of Urban Estate, Sector 38, Jamalpur	..
(vi) Construction of Urban Estate, Sector 39, Jamalpur	..
(vii) Other works each costing Rs. 50 lakhs and less	..
	—4,86,52,750**
	<hr/>
Total (050)	—4,86,52,750
	<hr/>
052 Machinery and Equipment	..
799 Suspense	..
800 Other expenditure	..
	<hr/>
Total (4217)	—4,86,52,750
	<hr/>
Total—(c)	—4,65,52,750
	<hr/>
<b>(d) Information and Broadcasting—</b>	
<b>4220. Capital Outlay on Information and Publicity—</b>	
60 Others—	
101 Buildings	..
	<hr/>
Total (4220)	..
	<hr/>
Total—(d)	..

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

EXPENDITURE DURING AND TO END OF 1987-88—*contd.*

during 1987-88

Expenditure to  
end of 1987-88

Plan	Centrally Sponsored Schemes	Total	Expenditure to end of 1987-88
3	4	5	6
Rs.	Rs.	Rs.	Rs.
2,69,000	..	2,69,000	66,51,376
4,92,000	..	4,92,000	47,31,795
..	..	..	33,44,675
5,62,335	..	5,62,335	57,00,719
..	..	..	14,92,329
..	..	..	19,20,707
6,53,20,732	..	1,66,67,982	6,33,72,509
6,66,44,067	..	1,79,91,317	8,72,14,110
1,94,341	..	1,94,341	1,94,341
4,55,732	..	4,55,732	15,90,194
..	..	..	23,00,00,693
6,72,94,140	..	1,86,41,390	31,89,99,338
17,48,58,397	..	12,83,05,647	1,05,34,72,600
2,22,068	..	2,22,068	5,12,955
2,22,068	..	2,22,068	5,12,955
2,22,068	..	2,22,068	5,12,955

## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure	
	1	2
		Rs.
<b>B. Capital Account of Social Services—contd.</b>		
(e) Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—		
4225. Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—		
01 Welfare of Scheduled Castes—		
190 Investments in Public Sector and other undertakings—		
Investments in Punjab Scheduled Castes Land Development and Finance Corporation, Chandigarh		
800 Other expenditure—		
Other schemes each costing Rs. 50 lakhs and less		
<b>Total (01)</b>		
03 Welfare of Backward Classes—		
190 Investments in Public Sector and other undertakings—		
Investments in Punjab Backward Classes Land Development and Finance Corporation, Chandigarh		
<b>Total (03)</b>		
<b>Total (4225)</b>		
<b>Total—(e)</b>		
(g) Social Welfare and Nutrition—		
4235. Capital Outlay on Social Security and Welfare—		
01 Rehabilitation—		
201 Other Rehabilitation Schemes		
<b>Total (01)</b>		

EXPENDITURE DURING AND TO END OF 1987-88—*contd.*

during 1987-88			Expenditure to end of 1987-88
Plan	Centrally Sponsored Schemes	Total	
3	4	5	6
Rs.	Rs.	Rs.	Rs.
76,53,000	..	76,53,000	18,16,53,000
..	..	..	20,80,625
76,53,000	..	76,53,000	18,37,33,625
..	..	..	5,66,00,000
..	..	..	5,66,00,000
76,53,000	..	76,53,000	24,03,33,625
76,53,000	..	76,53,000	24,03,33,625
..	..	..	13,86,048
..	..	..	13,86,048



## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure.	Expenditure
	Non-Plan
1	2
	Rs.
<b>B. Capital Account of Social Services—concl'd.</b>	
<b>(g) Social Welfare and Nutrition—concl'd.</b>	
<b>4235. Capital Outlay on Social Security and Welfare—concl'd.</b>	
02 Social Welfare—	
101 Welfare of handicapped	.. ..
102 Child Welfare.	.. ..
104 Welfare of aged, infirm and destitute	.. ..
190 Investments in Public Sector and other undertakings—	
(i) Investments in Punjab State and Child Welfare Corporation	.. ..
(ii) Investments in Ex-Servicemen Corporation	.. ..
Total (190)	.. ..
800 Other expenditure	.. ..
Total (02)	.. ..
60 Other Social Security and Welfare Programmes—	
800 Other expenditure	.. ..
Total (60)	.. ..
Total (4235)	.. ..
Total—(g)	.. ..
<b>(h) Others—</b>	
<b>4250. Capital Outlay on other Social Services—</b>	
191 Labour Co-operatives	.. ..
201 Labour	.. ..
203 Employment—	
(i) Works Centre Scheme	.. 29,37,878
(ii) Other schemes each costing Rs. 50 lakhs and less	.. ..
Total (203)	.. 29,37,878
800 Other expenditure	.. ..
Total (4250)	.. 29,37,878
Total—(h)	.. 29,37,878
Total—B. Capital Account of Social Services	.. 4,36,14,872

## EXPENDITURE DURING AND TO END OF 1987-88—contd.

during 1987-88			Expenditure to end of 1987-88	
Plan	Centrally Sponsored Schemes	Total		
3	4	5	6.	
Rs.	Rs.	Rs.	Rs.	
..	..	..	1,75,434	
11,20,926	..	11,20,926	11,20,926	
..	..	..	5,04,225	
22,00,000	..	22,00,000	1,85,00,000	
..	..	..	1,33,00,000	
22,00,000	..	22,00,000	3,18,00,000	
..	..	..	19,39,523	
33,20,926	..	33,20,926	3,55,40,108	
2,46,735	..	2,46,735	47,83,452	
2,46,735	..	2,46,735	47,83,452	
35,67,661	..	35,67,661	4,17,09,608	
35,67,661	..	35,67,661	4,17,09,608	
..	..	..	2,64,084	
87,55,912	..	87,55,912	2,47,20,718	
..	..	29,37,878	2,48,07,996	
..	..	..	1,47,73,345	
..	..	29,37,878	3,95,81,341	
..	..	..	1,34,202	
87,55,912	..	1,16,93,790	6,47,00,345	
87,55,912	..	1,16,93,790	6,47,00,345	
31,65,56,172	..	27,29,41,300	2,43,20,57,242	

## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

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

EXPENDITURE DURING AND TO END OF 1987-88—*contd.*

during 1987-88			Expenditure to end of 1987-88
Plan	Centrally Sponsored Schemes	Total	
3	4	5	6
Rs.	Rs.	Rs.	Rs.
..	..	..	4,17,719
..	..	..	-4,12,760@
..	..	..	4
-39,59,471*	..	-39,59,471	-8,84,98,085**
..	..	..	3,42,140
..	..	..	381
50,00,000	..	50,00,000	3,70,00,000
..	..	..	3,57,948
10,40,529	..	10,40,529	-5,07,92,653
-72,718*	..	-72,718	80,92,429(A)
..	..	..	10,33,351
-72,718	..	-72,718	91,25,780

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

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

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

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

## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure 1	Expenditure	
	Non-Plan	
	2	
	Rs.	
<b>C. Capital Account of Economic Services—contd.</b>		
<b>(a) Capital Account of Agriculture and Allied Activities—contd.</b>		
<b>4403. Capital Outlay on Animal Husbandry—</b>		
101 Veterinary Services and Animal Health	..	..
102 Cattle and Buffalo Development	..	..
103 Poultry Development	..	..
104 Sheep and Wool Development	..	..
105 Piggery Development	..	..
106 Other Live Stock Development	..	..
107 Fodder and Feed Development	..	..
109 Extension and Training	..	..
191 Animal Husbandry Co-operatives	..	..
800 Other expenditure	..	..
Total (4403)	..	..
<b>4404. Capital Outlay on Dairy Development—</b>		
190 Investments in Public Sector and other undertakings—Investments in Punjab Dairy Development Corporation, Chandigarh	..	..
191 Dairy Co-operatives	..	..
800 Other expenditure—	..	..
Other Schemes each costing Rs. 50 lakhs and less	..	..
Total (4404)	..	..
<b>4405. Capital Outlay on Fisheries—</b>		
101 Inland Fisheries	..	..
800 Other expenditure	..	..
Total (4405)	..	..
<b>4406. Capital Outlay on Forestry and Wild Life—</b>		
<b>01 Forestry—</b>		
070 Communication and Buildings	..	..
800 Other expenditure	..	..
Total (01)	..	..
<b>02 Environmental Forestry and Wild Life—</b>		
111 Zoological Park	..	..
Total (4406)	..	..

## EXPENDITURE DURING AND TO END OF 1987-88—contd.

during 1987-88

Plan	Centrally Sponsored Schemes	Total	Expenditure to end of 1987-88
3	4	5	6
Rs.	Rs.	Rs.	Rs.
25,75,975	..	25,75,975	1,52,28,298
13,94,852	..	13,94,852	73,88,317
2,26,175	..	2,26,175	70,61,443
1,44,693	..	1,44,693	7,45,446
..	..	..	15,59,729
..	..	..	4,599
6,49,131	..	6,49,131	15,49,131
..	..	..	11,24,605
..	..	..	1,98,000
..	..	..	3,37,27,921
49,90,826	..	49,90,826	6,85,87,489
..	..	..	5,29,46,724
2,92,704	..	2,92,704	2,93,92,291
9,66,869	..	9,66,869	2,12,16,179
12,59,573	..	12,59,573	10,35,55,194
..	..	..	78,62,459
97,73,429	..	97,73,429	2,99,53,735
97,73,429	..	97,73,429	3,78,16,194
8,179	..	8,179	5,08,712
10,74,760	..	10,74,760	45,44,321
10,82,939	..	10,82,939	50,53,033
..	..	..	44,842
10,82,939	..	10,82,939	50,97,875

## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure	
	Non-Plan	
1	2	
	Rs.	
<b>C. Capital Account of Economic Services—contd.</b>		
<b>(a) Capital Account of Agriculture and Allied Activities—contd.</b>		
<b>4408. Capital Outlay on Food Storage and Warehousing—</b>		
01 Food—		22,835
101 Procurement and Supply	..	-1,81,31,09,102*
190 Investments in Public Sector and other undertakings—		
Investments in Punjab State Civil Supplies Corporation, Chandigarh	..	..
800 Other expenditure	..	..
		<u>22,835</u>
Total (01)	..	<u>-1,81,31,09,102</u>
02 Storage and Warehousing—		
190 Investments in Public Sector and other undertakings—		
Investments in Warehousing Corporation	..	..
800 Other expenditure	..	..
		<u>22,835</u>
Total (02)	..	<u>22,835</u>
Total (4408)	..	<u>-1,81,31,09,102</u>
<b>4416. Investments in Agricultural Financial Institutions—</b>		
190 Investments in Public Sector and other undertakings—		
(i) Land Development and Reclamation Corporation, Chandigarh	..	..
(ii) Punjab State Warehousing Corporation, Chandigarh	..	..
(iii) Punjab Agro-Industries Corporation, Chandigarh	..	..
(iv) Punjab State Horticulture Corporation, Chandigarh	..	..
Total (190)	..	..
200 Other Investments—		
Agricultural Financial Institutions—Regional Rural Banks	..	..
800 Other expenditure	..	..
Total (4416)	..	..

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

## EXPENDITURE DURING AND TO END OF 1987-88—contd.

during 1987-88

Plan	Centrally Sponsored Schemes	Total	Expenditure to end of 1987-88
3	4	5	6
Rs.	Rs.	Rs.	Rs.
..	..	-1,81,30,86,267	-1,14,62,92,885**
..	..	..	2,73,00,000
..	..	..	57,91,942
..	..	-1,81,30,86,267	-1,11,32,00,943
25,00,000	..	25,00,000	25,00,000
-1,327*	..	-1,327	9,98,673
24,98,673	..	24,98,673	34,98,673
24,98,673	..	-1,81,05,87,594	-1,10,97,02,270
..	..	..	1,69,40,784@
..	..	..	3,37,34,000
1,50,00,000	..	1,50,00,000	7,21,00,000
..	..	..	21,99,000
1,50,00,000	..	1,50,00,000	12,49,73,784
..	..	..	18,75,000
-692*	..	-692	-692
1,49,99,308	..	1,49,99,308	12,68,48,092

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

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

@Differs by Rs. 15 lakhs (decreased) from the closing balance adopted in Finance Accounts 1986-87 due to proforma transfer to loan heads.



## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure	
	Non-Plan	
1	2	
	Rs.	
<b>C. Capital Account of Economic Services—contd.</b>		
<b>(a) Capital Account of Agriculture and Allied Activities—concl'd.</b>		
<b>4425. Capital Outlay on Co-operation—</b>		
004 Research and Evaluation	..	..
107 Investments in Credit Co-operatives	..	..
108 Investments in other Co-operatives	..	..
190 Investments in Public Sector and other undertakings	..	..
800 Other expenditure—		
(i) Scheme for distribution of seeds, fertilizers and pesticides—		
Gross expenditure	..	..
Deduct—Receipts and Recoveries on Capital Account	..	..
Net Expenditure	..	..
(ii) Other schemes not in the nature of State Trading schemes	..	..
	<hr/>	
Total (800)	..	..
	<hr/>	
Total (4425)	..	..
	<hr/>	
<b>4435. Capital Outlay on other Agriculture Programmes—</b>		
01 <i>Marketing and Quality Control—</i>		
101 Marketing Facilities	..	—3,74,587*
	<hr/>	
Total (4435)	..	—3,74,587
	<hr/>	
Total—(a) Capital Account of Agriculture and Allied Activities	..	22,835
	..	—1,81,34,83,689

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

EXPENDITURE DURING AND TO END OF 1987-88—*contd.*

during 1987-88

Plan	Centrally Sponsored Schemes	Total	Expenditure to end of 1987-88
3	4	5	6
Rs.	Rs.	Rs.	Rs.
4,00,000	..	4,00,000	12,50,000
-1,34,37,706*	..	-1,34,37,706	20,03,20,444
38,432	2,00,000	2,38,432	4,34,08,288
-7,16,45,000*	92,50,000	-6,23,95,000	13,09,68,507
..	..	..	2,98,35,55,805
..	..	..	-3,02,65,85,224
..	..	..	-4,30,29,419
..	..	..	82,85,653
..	..	..	-3,47,43,766
-8,46,44,274	94,50,000	-7,51,94,274	34,12,03,473
44,189	..	-3,30,398	-14,19,54,824**
44,189	..	-3,30,398	-14,19,54,824
-4,90,27,526	94,50,000	-1,85,30,38,380	-61,02,15,650

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

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

## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

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

EXPENDITURE DURING AND TO END OF 1987-88—*contd.*

during 1987-88			Expenditure to end of 1987-88	
Plan	Centrally Sponsored Schemes	Total		
3	4	5	6	
Rs.	Rs.	Rs.	Rs.	
..	..	..	10,53,56,294	
..	..	..	10,27,30,049	
..	..	..	3,01,41,397	
..	..	..	10,84,27,346@	
..	..	..	3,07,976	
..	..	..	27,92,77,662	
—3,00,772*	..	—3,00,772	43,05,37,878	
—22,325*	..	—22,325	33,64,26,732	
..	..	..	5,59,26,800	
..	..	..	1,31,678	
21,67,000	..	21,67,000	2,85,02,04,630	
47,35,531	..	47,35,531	—2,83,39,29,196	
65,79,434	..	65,79,434	83,92,98,522	
9,07,751	..	9,07,751	33,02,01,316	
—5,511*	..	—5,511	90,82,256	
..	..	..	2,94,83,239	
..	..	..	14,270	
..	..	..	1,19,38,266	
..	..	..	4,81,37,934	
..	..	..	26,66,23,526	
..	..	..	4,61,46,891	
..	..	..	77,21,977	
..	..	..	43,44,292	
..	..	..	6,72,52,811	
—1,49,13,429*	..	—1,49,13,429	—12,42,27,525	
..	..	..	32,73,39,527	
—1,40,11,189	..	—1,40,11,189	1,02,40,58,780	

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

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

## STATEMENT NO. 13—DETAILED STATEMENT OF

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

## CAPITAL EXPENDITURE DURING AND TO END OF 1987-88—contd.

during 1987-88

Expenditure to  
end of 1987-88

Plan <sup>1</sup>	Centrally Sponsored Schemes	Total	
3	4	5	6
Rs.	Rs.	Rs.	Rs.
36,006	..	36,006	36,006
..	..	..	3,61,12,633
83,51,300	..	83,51,300	8,84,42,605
..	..	..	6,36,87,340
..	..	..	15,13,679
..	..	..	2,64,543
12,24,44,698	..	12,24,44,698	1,77,12,35,682
..	..	..	13,02,727
2,57,173	..	2,57,173	10,81,108
..	..	..	5,808
20,47,11,970	..	20,47,11,970	43,27,06,386
-2,83,89,917*	..	-2,83,89,917	1,28,19,70,297
2,08,92,995	..	2,08,92,995	14,60,95,884
..	..	..	30,11,36,008
-7,25,637*	..	-7,25,637	12,14,124
1,98,02,487	..	1,98,02,487	11,26,20,211
7,91,854	..	7,91,854	3,97,68,158
..	..	..	3,84,30,330
34,07,41,174	..	34,07,41,174	6,80,72,21,555(**)

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

(\*\*) An amount of Rs. 53,32,60,939 on account of Bhakra Nangal Project is to be transferred proforma to Haryana State as a result of allocation of balances between Punjab and Haryana on the reorganisation of the State on 1st November 1966. Acceptance is awaited (September 1988).

## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure	
	Non-Plan	
1	2	
	Rs.	
<b>C. Capital Account of Economic Services—contd.</b>		
<b>(a) Capital Account of Irrigation and Flood Control—contd.</b>		
<b>4701. Capital Outlay on Major and Medium Irrigation—concl'd.</b>		
<b>03 Medium Irrigation—Commercial—</b>		
101 Extension of Non-Prenial Irrigation to areas in UBDC	..	..
103 Extension and improvement of Shah Nahar Canal System	..	..
105 Construction of New Distributories Minor	..	..
106 Modernisation of Existing Canals	..	..
108 Directorate of Water Resources Kandi Waterhshed and Area Development Project	..	..
109 Raising Lining of BML for providing free board	..	..
112 Providing Irrigation facilities to Punjab Area, under S.Y.L. Project	..	..
114 Canalization of Navin and Mughali Kulhs	..	..
115 Running of Basantpur Canal	..	..
117 Providing Irrigation Facilities to area of erstwhile State of Malerkotla	..	..
118 Construction of Acqueduct -cum-VR Bridge at RD-29500 of Dhudal Branch Crossing Ghaggar River	..	..
Total (03)	..	..
<b>80 General—</b>		
005 Survey and investigation—		
Survey and preparation of Irrigation Schemes under Five Year Plan	..	..
800 Other expenditure	..	..
Total (80)	..	..
Total (4701)	..	..
<b>4702. Capital Outlay on Minor Irrigation—</b>		
101 Surface Water—		
Construction of Ghats in Irrigation Channels	..	..
102 Ground Water—		
(i) Tube-wells under Technical Co-operation Assistance Scheme	..	..
(ii) Installation of 108 deep tube-wells in Mahilpur Block, Hoshiarpur District	..	..
(iii) Installation of 150 tube-wells along main branch to augment irrigation supplies from Upper Bari Doab Canal Tracts	..	..
(iv) Installation of 96 tube-wells in Shahkot Block of Jalandhar District	..	..
(v) Integrated utilisation of water resources	..	..
Total (102)	..	..

EXPENDITURE DURING AND TO END OF 1987-88—*contd.*

during 1987-88

Expenditure to  
end of 1987-88

Plan	Centrally Sponsored Schemes	Total	
3	4	5	6
Rs.	Rs.	Rs.	Rs.
40,72,415	..	40,72,415	40,72,415
3,79,47,347	..	3,79,47,347	3,79,47,347
51,30,459	..	51,30,459	51,30,459
8,83,880	..	8,83,880	8,83,880
1,24,07,759	..	1,24,07,759	1,24,07,759
10,22,801	..	10,22,801	10,22,801
18,35,91,151	..	18,35,91,151	24,45,78,743
..	..	..	8,63,877
7,15,437	..	7,15,437	14,25,923
5,10,798	..	5,10,798	15,16,777
1,87,03,820	..	1,87,03,820	1,87,03,820
26,49,85,867	..	26,49,85,867	32,85,53,801
..	..	..	25,76,029
..	..	..	4,81,037
..	..	..	30,57,066
60,57,27,041	..	60,57,27,041	7,13,88,32,422
..	..	..	66,80,736
..	..	..	6,85,36,797
..	..	..	3,05,74,664
..	..	..	2,69,17,334
..	..	..	65,25,560
48,54,057	..	48,54,057	1,21,20,229
48,54,057	..	48,54,057	14,46,74,584



## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure	
	Non-Plan	
		2
		Rs.
<b>C. Capital Account of Economic Services—contd.</b>		
<b>(d) Capital Account of Irrigation and Flood Control—concl'd.</b>		
<b>4702. Capital Outlay on Minor Irrigation—concl'd.</b>		
800 Other expenditure—		
(i) Water Resources Investigation Scheme	..	..
(ii) Punjab State Tubewell Corporation, Chandigarh	..	..
(iii) Other schemes each costing Rs. 50 lakhs and less	..	..
Total (800)	..	..
Total (4702)	..	..
<b>4711. Capital Outlay on Flood Control Projects—</b>		
01 Flood Control—		
103 Civil Works—		
(i) Anti-waterlogging drainage and Flood Control Project	..	..
(ii) Special Problems for Border areas	..	..
Total (01)	..	..
03 Drainage—		
103 Civil Works-Drainage Project	..	..
799 Suspense—		
Government Central Workshop	..	..
Total (03)	..	..
Total (4711)	..	..
Total—(d) Capital Account of Irrigation and Flood Control	..	..
<b>(e) Capital Account of Energy—</b>		
<b>4801. Capital Outlay on Power Projects—</b>		
01 Hydel Generation—		
190 Investments in Public Sector and other undertakings—		
Investments in share capital of Punjab State Electricity Board	..	..
80 General—		
800 Other expenditure—		
National Projects Construction Corporation Ltd., New Delhi	..	..
Total (4801)	..	..

EXPENDITURE DURING AND TO END OF 1987-88—*contd.*

during 1987-88			Expenditure to end of 1987-88
Plan	Centrally Sponsored Schemes	Total	
3	4	5	6
Rs.	Rs.	Rs.	Rs.
..	..	..	2,55,16,500
31,00,000	..	31,00,000	27,86,42,629
..	..	..	85,27,038
31,00,000	..	31,00,000	31,26,86,167
79,54,057	..	79,54,057	46,40,41,487
3,87,67,812	..	3,87,67,812	51,59,70,750
..	1,90,01,099	1,90,01,099	1,90,01,099
3,87,67,812	1,90,01,099	5,77,68,911	53,49,71,849
6,09,00,578	..	6,09,00,578	1,07,27,26,615
..	..	..	—2,54,23,864*
6,09,00,578	..	6,09,00,578	1,04,73,02,751
9,96,68,390	1,90,01,099	11,86,69,489	1,58,22,74,600
71,33,49,488	1,90,01,099	73,23,50,587	9,18,51,48,509
..	..	..	5,00,00,000
..	..	..	5,48,000
..	..	..	5,05,48,000

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

## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure.
	Non-Plan
1	2 Rs.
<b>C. Capital Account of Economic Services—contd.</b>	
<b>(e) Capital Account of Energy—concl'd.</b>	
<b>4810. Capital Outlay on Non-Conventional Sources of Energy—</b>	
800 Other expenditure	.. ..
Total (4810)	.. ..
Total—(e) Capital Account of Energy	.. ..
<b>(f) Capital Account of Industry and Minerals—</b>	
<b>4851. Capital Outlay on Village and Small Industries—</b>	
101 Industrial Estates	.. .. —5,64,427*
102 Small Scale Industries—	
(i) Contribution to share capital to Punjab State Small Industries Corporation, Chandigarh	.. ..
(ii) Contribution to share capital to Punjab Hosiery and Knitwear Development Corporation, Chandigarh	.. ..
(iii) Contribution to share capital to Punjab State Leather Development Corporation, Chandigarh	.. ..
(iv) Investments in Bharat Steel Tubes Ltd., New Delhi	.. ..
(v) Construction of New Quality Marketing Centre and Tool Room at Ludhiana	.. ..
(vi) Other schemes each costing Rs. 50 lakhs and less	.. ..
Total (102)	.. ..
103 Handloom Industries—	
(i) Contribution to share capital to Punjab State Handloom and Textile Development Corporation, Chandigarh	.. ..
107 Sericulture Industries	.. ..
109 Composite Village and Small Industries Co-operatives	.. ..
200 Other Village Industries	.. ..
800 Other expenditure	.. ..
Total (4851)	.. .. —5,64,427
<b>4854. Capital Outlay on Cement and Non-metallic Mineral Industries—</b>	
01 Cement—	
190 Investments in Public Sector and other undertakings	.. ..
Total (4854)	.. ..
<b>4858. Capital Outlay on Engineering Industries—</b>	
<b>60. Other Engineering Industries—</b>	
800 Other expenditure	.. ..
Total (4858)	.. ..

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

## EXPENDITURE DURING AND TO END OF 1987-88—contd.

during 1987-88

Plan	Centrally Sponsored Schemes	Total	Expenditure to end of 1987-88
3 Rs.	4 Rs.	5 Rs.	6 Rs.
..	..	..	53,07,000
..	..	..	53,07,000
..	..	..	5,58,55,000
..	..	—5,64,427	9,07,93,192
..	..	..	4,02,56,000
40,00,000	..	40,00,000	2,81,00,000
65,00,000	..	65,00,000	2,81,90,000
..	..	..	15,39,500
..	..	..	63,74,521
38,26,413	..	38,26,413	10,68,30,959
1,43,26,413	..	1,43,26,413	21,12,90,980
..	..	..	3,39,50,000
..	..	..	2,62,641
12,02,751	16,00,000	28,02,751	4,62,15,813
..	..	..	20,00,000
..	..	..	10,52,54,396
1,55,29,164	16,00,000	1,65,64,737	48,97,67,022
..	..	..	1,44,672
..	..	..	1,44,672
..	..	..	2,35,099
..	..	..	2,35,099

## 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>(f) Capital Account of Industry and Minerals—contd.</b>		
<b>4859. Capital Outlay on Telecommunication and Electronic Industries—</b>		
<b>02 Electronics—</b>		
190 Investments in Public Sector and other undertakings—		
Investments in Punjab State Electronics Development and Production Corporation, Chandigarh	..	..
<b>Total (4859)</b>	..	..
<b>4860. Capital Outlay on Consumer Industries—</b>		
<b>01 Textiles—</b>		
190 Investments in Public Sector and other undertakings	..	..
191 Co-operative Spinning Mills	..	..
<b>Total (01)</b>	..	..
<b>04 Sugar—</b>		
190 Investments in Public Sector and Other undertakings	..	..
191 Co-operative Sugar Mills	..	..
<b>Total (04)</b>	..	..
<b>05 Paper and Newsprint—</b>		
190 Investments in Public Sector and other undertakings	..	..
60 Others—	..	..
600 Others..	..	..
<b>Total (4860)</b>	..	..
<b>4875. Capital Outlay on Other Industries—</b>		
60 Other Industries—		
190 Investments in Public Sector and other undertakings	..	..
<b>Total (4875)</b>	..	..
<b>4885. Other Capital Outlay on Industries and Minerals—</b>		
<b>01 Investments in Industrial Financial Institutions—</b>		
190 Investments in Public Sector, and other undertakings—		
(i) Investments in Punjab State Industrial Development Corporation, Chandigarh	..	..
(ii) Investments in Punjab Film and News Corporation, Chandigarh	..	..
(iii) Investments in Punjab Financial Corporation, Chandigarh	..	..
(iv) Investments in Goindwal Industrial and Investment Corporation	..	..
(v) Investments in Punjab State Handloom and Textile Development Corporation, Chandigarh	..	..
(vi) Investments in Punjab Hosiery and Knitwear Development Corporation, Chandigarh	..	..
<b>Total (190)</b>	..	..

## EXPENDITURE DURING AND TO END OF 1987-88—contd.

during 1987-88

Plan 3 Rs.	Centrally Sponsored Schemes 4 Rs.	Total 5 Rs.	Expenditure to end of 1987-88 6 Rs.
60,00,000	..	60,00,000	5,15,00,000 ✓
60,00,000	..	60,00,000	5,15,00,000
..	..	..	10,96,800
1,24,00,000	58,70,000	1,82,70,000	29,02,96,500
1,24,00,000	58,70,000	1,82,70,000	29,13,93,300
..	..	..	10,96,800
5,80,00,000	4,41,00,000	10,21,00,000	33,77,75,000
5,80,00,000	4,41,00,000	10,21,00,000	33,88,71,800
..	..	..	5,48,400
..	..	..	47,420
7,04,00,000	4,99,70,000	12,03,70,000	63,08,60,920
..	..	..	54,24,080
..	..	..	54,24,080
20,00,00,000	..	20,00,00,000	65,71,50,000
5,00,000	..	5,00,000	1,28,22,000
2,00,00,000	..	2,00,00,000	7,79,00,000
..	..	..	3,69,45,000
..	..	..	5,00,000
..	..	..	8,00,000
22,05,00,000	..	22,05,00,000	78,61,17,000

## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure	
	Non-Plan	
1	2	
	Rs.	
<b>C. Capital Account of Economic Services—contd.</b>		
<b>(f) Capital Account of Industry and Minerals—concl'd.</b>		
<b>4885. Other Capital Outlay on Industries and Minerals—concl'd.</b>		
200 Other Investments—		
(i) Acquisition of land for focal growth point	..	..
(ii) Other schemes each costing Rs. 50 lakhs and less	..	..
Total (200)	..	..
Total (01)	..	..
60 Others—		
800 Other expenditure	..	..
Total (60)	..	..
Total (4885)	..	..
Total—(f) Capital Account of Industry and Minerals	..	—5,64,427
<b>(g) Capital Account of Transport—</b>		
<b>5053. Capital Outlay on Civil Aviation—</b>		
02 Airports—		
102 Aerodromes	..	..
80 General—		
800 Other expenditure	..	..
Total (5053)	..	..
<b>5054. Capital Outlay on Roads and Bridges—</b>		
02 Strategic and Border Roads—		
337- Road Works—		
(1) Widening and strengthening Patti-Valtoha-Khem Karan Road	..	..
(2) Widening and strengthening Jandiala-Tarn Taran-Chahal Kalan Road	..	..
(3) Extension of Pathankot By-Pass	..	..
(4) Widening and strengthening Patti-Tarn Taran Road	..	..
(5) Widening and strengthening Amritsar-Ajnala Road	..	..
(6) Construction of Southern By-Pass at Ludhiana	..	..
(7) Widening and strengthening Harike-Khalra Road	..	..
(8) Widening Ludhiana-Ferozepur Border Road	..	..
(9) Construction of By-Pass at Patiala	..	..
(10) Widening and strengthening Faridkot-Ferozepur Road	..	..
(11) Widening and strengthening Dasuya-Ropar Road (Hoshiarpur-Tanda Section)	..	..
(12) Widening and strengthening Dasuya-Ropar Road (Garhshankar-Balachaur Section)	..	..
(13) Widening and strengthening Dasuya-Ropar Road (Balachaur-Ropar Section)	..	..
(14) Development of Ganga Nagar-Malout Road	..	..

EXPENDITURE DURING AND TO END OF 1987-88—*contd.*

during 1987-88			Expenditure to end of 1987-88
Plan	Centrally Sponsored Schemes	Total	
3	4	5	6
Rs.	Rs.	Rs.	Rs.
2,50,50,000	..	2,50,50,000	8,96,53,030
..	..	..	2,65,51,197 ✓
2,50,50,000	..	2,50,50,000	11,62,04,227
24,55,50,000	..	24,55,50,000	90,23,21,227
..	..	..	8,105
..	..	..	8,105
24,55,50,000	..	24,55,50,000	90,23,29,332
33,74,79,164	5,15,70,000	38,84,84,737	2,08,02,61,125
3,515	..	3,515	48,64,493
7,74,367	..	7,74,367	1,54,94,970
7,77,882	..	7,77,882	2,03,59,463
..	..	..	1,31,08,351
..	..	..	89,77,505
..	..	..	62,95,552
..	..	..	91,52,247
..	..	..	1,22,52,681
..	..	..	27,02,600
..	..	..	1,50,08,131
..	..	..	48,59,833
..	..	..	1,26,586
..	..	..	1,47,58,701
..	..	..	45,61,837
..	..	..	67,34,652
..	..	..	76,98,673
..	..	..	1,37,85,340



## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure	
	1	2
		Rs.
<b>C. Capital Account of Economic Services—contd.</b>		
<b>(g) Capital Account of Transport—contd.</b>		
<b>5054. Capital Outlay on Roads and Bridges—contd.</b>		
<b>02 Strategic and Border Roads—concl'd.</b>		
<b>337 Road Works—concl'd.</b>		
(15) Widening and strengthening Barnala-Bhatinda-Malout Road (Rampura Phool to Barnala Section)		4,398
(16) Widening and strengthening Barnala-Bhatinda-Malout Road (Rampura Phool to Bhatinda Section)		..
(17) Strengthening Ludhiana-Ferozepur Road		..
(18) Raising/widening/strengthening Harike-Makhu-Zira-Ferozepur to Fazilka Road K.M. 3 to 52 K.M.		..
(19) Raising/widening/strengthening Harike-Zira-Ferozepur to Fazilka Road (Section Ferozepur-Fazilka Road K.M. 53 to 86.7 K.M.)		..
(20) Widening and strengthening Rajpura-Patiala Road		..
(21) Widening and strengthening Patiala-Bhawanigarh Road		..
(22) Widening and strengthening Bhawanigarh-Sangrur Road		..
(23) Widening and strengthening Sangrur-Barnala Road		..
(24) Construction of By-Pass at Sangrur		..
(25) Widening/strengthening/raising Hoshiarpur-Mahilpur Road		..
(26) Construction Tarn Taran By-Pass (IInd Phase)		6,23,462
(27) Widening/strengthening/raising Mahilpur-Garhshankar Road		..
(28) Construction of By-Pass at Malout		..
(29) Construction of By-Pass at Abohar		..
(30) Survey and levelling at Jandiala		..
(31) Strengthening Pathankot-Jalandhar Road N.H. 1 K.M. 27.05 to 69.50		..
(32) Strengthening Pathankot-Amritsar Road N.H. 15 in K.M. 8.89 to 99.50		2,35,345
(33) Strengthening Pathankot-Amritsar Road N.H. 15 in K.M. 14.15, 43.5, 45.48, 46.25, 50.30, 60 to 66.80		1,21,672
(34) Construction of Road Pavement of Abohar By-Pass (Southern Alignment)		38,09,163
(35) Other works each costing Rs. 50 lakhs and less		1,52,46,309
Total (337)		2,00,40,349
Total (02)		2,00,40,349

## EXPENDITURE DURING AND TO END OF 1987-88—contd.

during 1987-88			Expenditure to end of 1987-88
Plan	Centrally Sponsored Schemes	Total	
3	4	5	6
Rs.	Rs.	Rs.	Rs.
..	..	4,398	1,11,73,639
..	..	..	1,74,31,715
..	..	..	1,59,22,936
..	..	..	3,06,38,123
..	..	..	1,76,49,607
..	..	..	76,32,860
..	..	..	92,44,363
..	..	..	65,52,400
..	..	..	1,21,09,263
..	..	..	99,476
..	..	..	1,06,70,367
..	..	6,23,462	98,84,643
..	..	..	85,45,275
..	..	..	4,804
..	..	..	22,33,611
..	..	..	15,814
..	..	..	29,000
..	..	2,35,345	29,19,556
..	..	1,21,672	28,90,351
..	..	38,09,163	1,71,28,555
..	..	1,52,46,309	19,78,05,989
..	..	2,00,40,349	50,05,45,036
..	..	2,00,40,349	50,05,45,036

## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure

Expenditure

Non-Plan

1

2

Rs.

C. Capital Account of Economic Services—*contd.*(g) Capital Account of Transport—*contd.*5054. Capital Outlay on Roads and Bridges—*concl.*

## 03 State Highways—

001 Direction and Administration .. .. .

052 Machinery and Equipment .. .. .

101 Bridges—

(i) Construction of Jagra on new Bridge at Ludhiana .. .. .

(ii) Construction of High level Bridge over River Beas at Shri Goindwal Sahib .. .. .

(iii) Construction of High level Bridge over River Beas at Shri Hargobindpur Sahib .. .. .

(iv) Construction of Railway overbridge at Sharifpura .. .. .

(v) Construction of High Level Bridge over Sagrnan choe crossing Dasuya Hajipur Road .. .. .

(vi) Construction of Railway overbridge at Hussain Pura, Amritsar .. .. .

(vii) Construction of bridge on Mamoon Madhopur Road .. .. .

(viii) Construction of bridge over River Chakki .. .. .

Total (101) .. .. .

## 337 Road Works—

(1) Widening Guru Gobind Singh Marg Road (Phase No. III) .. .. .

(2) Widening Guru Gobind Singh Marg (Section Almgir to Raikot) .. .. .

(3) Widening and strengthening G.T. Road K.M. 446 to 452 K.M. from Bhandari Bridge to Guru Nanak Dev University, Amritsar .. .. .

(4) Widening G.T. Road from Guru Nanak Dev University to Gate Way of India .. .. .

(5) Widening Guru Gobind Singh Marg (Section Raikot to District Boundary) .. .. .

(6) Widening Ratgarh Shuttrana Road .. .. .

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

Total (337) .. .. .

Total (03) .. .. .

Total (5054) .. .. .

2,00,40,349

## EXPENDITURE DURING AND TO END OF 1987-88—contd.

during 1987-88			Expenditure to end of 1987-88
Plan	Centrally Sponsored Schemes	Total	
3	4	5	6
Rs.	Rs.	Rs.	Rs.
43,30,120	..	43,30,120	5,70,10,387
6,13,504	..	6,13,504	4,31,90,378
25,703	..	25,703	1,23,86,538
..	..	..	1,66,51,079
..	..	..	62,261
1,54,131	..	1,54,131	5,83,403
12,01,000	..	12,01,000	13,22,000
..	..	..	97,71,044
..	..	..	54,21,499
..	..	..	92,00,643
13,80,834	..	13,80,834	5,53,98,467
..	..	..	10,96,332
5,00,000	..	5,00,000	15,77,161
..	..	..	59,80,906
..	..	..	19,85,345
54,000	..	54,000	54,000
14,47,000	..	14,47,000	14,47,000
11,40,87,154	..	11,40,87,154	1,20,21,54,593
11,60,88,154	..	11,60,88,154	1,21,42,95,337
12,24,12,612	..	12,24,12,612	1,36,98,94,569
12,24,12,612	..	14,24,52,961	1,87,04,39,605

## 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>(g) Capital Account of Transport—concl'd.</b>	
<b>5055. Capital Outlay on Road Transport—</b>	
050 Lands and Buildings	.. ..
102 Acquisition of Fleet	.. ..
103. Workshop Facilities	.. ..
190 Investments in Public Sector and other undertakings— Investments in P.E.P.S.U. Road Transport Corporation, Patiala	.. ..
799 Suspense	.. [4,000
800 Other expenditure	.. ..
Total (5055)	.. <u>4,000</u>
Total—(g) Capital Account of Transport	.. <u>2,00,44,349</u>
<b>(h) Capital Account of Communication—</b>	
<b>5275. Capital Outlay on other Communication Services—</b>	
101 Other Communication Facilities	.. ..
Total (5275)	.. ..
Total—(h) Capital Account of Communication	.. ..
<b>(i) Capital Account of Science Technology and Environment—</b>	
<b>5425. Capital Outlay on Other Scientific and Environmental Research—</b>	
208 Ecology and Environment	.. ..
600 Other Services	.. ..
800 Other expenditure	.. ..
Total (5425)	.. ..
Total—(i) Capital Account of Science Technology and Environment	.. ..

## EXPENDITURE DURING AND TO END OF 1987-88—contd.

during 1987-88

Expenditure to  
end of 1987-88

Plan	Centrally Sponsored Schemes	Total	Expenditure to end of 1987-88
3	4	5	6.
Rs.	Rs.	Rs.	Rs.
99,66,535	..	99,66,535	12,15,09,462
..	..	..	23,29,44,699
4,24,911	..	4,24,911	1,15,35,628
10,50,00,000	..	10,50,00,000	48,82,18,693
—1,39,222**	..	—1,35,222	12,91,071
10,032	..	10,032	3,09,50,527*
11,52,62,256	..	11,52,66,256	88,64,50,080
23,84,52,750	..	25,84,97,099	2,77,72,49,148
..	..	..	1,53,091
..	..	..	1,53,091
..	..	..	1,53,091
16,00,000	..	16,00,000	16,00,000
..	..	..	66,08,994
88,97,362	..	88,97,362	88,97,362
1,04,97,362	..	1,04,97,362	1,71,06,356
1,04,97,362	..	1,04,97,362	1,71,06,356

\* Includes Rs. —30,102 representing “Deduct—Receipts and Recoveries on Capital Account” relating to Punjab Roadways Ambala which is to be transferred to Haryana. Acceptance is awaited (September 1988).

\*\* Minus expenditure is due to write-back of expenditure of previous years.

## STATEMENT NO. 13—DETAILED STATEMENT OF CAPITAL

Nature of Expenditure	Expenditure
1	Non-Plan
	Rs.
<b>C. Capital Account of Economic Services—concl'd.</b>	
<b>(J) Capital Account of General Economic Services—</b>	
<b>5452. Capital Outlay on Tourism—</b>	
<b>01 Tourist Infrastructure—</b>	
<b>102 Tourist Accommodation—</b>	
(i) Construction of Tourist Hostel at Amritsar	.. ..
(ii) Other schemes each costing Rs. 50 lakhs and less	.. ..
Total (102)	_____
<b>190 Investments in Public Sector and other undertakings—</b>	
Investments in Punjab State Tourism Development Corporation, Chandigarh	.. ..
<b>800 Other expenditure</b>	.. ..
Total (5452)	_____
<b>5455. Capital Outlay on Meteorology—</b>	
<b>800 Other expenditure</b>	.. ..
Total (5455)	_____
<b>5465. Investments in General Financial and Trading Institutions—</b>	
<b>01 Investments in General Financial Institutions—</b>	
<b>190 Investments in Public Sector and other undertakings, Banks, etc.</b>	
(i) Punjab Scheduled Castes and Land Development and Finance Corporation	.. ..
(ii) Punjab Civil Supplies Corporation, Chandigarh	.. ..
Total (01)	_____
Total (5465)	_____
<b>5475. Capital Outlay on other General Economic Services—</b>	
<b>101 Land Ceilings</b>	.. ..
<b>800 Other expenditure</b>	.. ..
Total (5475)	_____
Total—(J) Capital Account of General Economic Services	_____
Total—C. Capital Account of Economic Services	_____
	22,835
	—1,79,40,03,767
<b>GRAND TOTAL</b>	15,42,137
	—1,83,53,32,020

## EXPENDITURE DURING AND TO END OF 1987-88—concl'd.

during 1987-88			Expenditure to end of 1987-88
Plan	Centrally Sponsored Schemes	Total	
3	4	5	6
Rs.	Rs.	Rs.	Rs.
..	..	..	50,96,108
..	..	..	1,48,31,235
..	..	..	1,99,27,343
10,00,000	..	10,00,000	3,01,59,000
38,00,000	6,00,000	44,00,000	69,31,014
48,00,000	6,00,000	54,00,000	5,70,17,357
..	..	..	14,00,000
..	..	..	14,00,000
..	..	..	3,12,00,000
..	..	..	1,00,00,000
..	..	..	4,12,00,000
..	..	..	4,12,00,000
..	..	..	2,083
-11,442*	..	-11,442	6,94,259
-11,442	..	-11,442	6,96,342
47,88,558	6,00,000	53,88,558	10,03,13,699
1,25,55,39,796	8,06,21,099	-45,78,20,037	13,60,58,71,278
1,63,31,02,466	8,06,21,099	-12,00,66,318	16,55,92,29,962@

\*Minus expenditure is due to write-back of expenditure of previous years.

@ Major head-wise details of the expenditure representing investment by the Government included in the total Capital Outlay during and to end of the year, are given in the Annexure to this statement. Please see pages 158 to 161.



## ANNEXURE TO

(Referred to in

Expenditure

Investment

Major Head

1

2  
Rs.

4058.	Capital Outlay on Stationery and Printing	..	..
4059.	Capital Outlay on Public Works	..	..
4070.	Capital Outlay on other Administrative Services	..	..
4202.	Capital Outlay on Education, Sports, Art and Culture	..	..
4210.	Capital Outlay on Medical and Public Health	..	..
4211.	Capital Outlay on Family Welfare	..	..
4215.	Capital Outlay on Water Supply and Sanitation	..	..
4216.	Capital Outlay on Housing	..	50,00,000
4217.	Capital Outlay on Urban Development	..	..
4220.	Capital Outlay on Information and Publicity	..	..
4225.	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	..	76,53,000
4235.	Capital Outlay on Social Security and Welfare	..	22,00,000
4250.	Capital Outlay on other Social Services	..	..
4401.	Capital Outlay on Crop Husbandry	..	50,00,000
4402.	Capital Outlay on Soil and Water Conservation	..	..
4403.	Capital Outlay on Animal Husbandry	..	..
4404.	Capital Outlay on Dairy Development	..	2,92,704
4405.	Capital Outlay on Fisheries	..	..
4406.	Capital Outlay on Forestry and Wild Life	..	..
4408.	Capital Outlay on Food Storage and Warehousing	..	25,00,000
4416.	Investments in Agricultural and Financial Institutions	..	1,50,00,000
4425.	Capital Outlay on Co-operation	..	7,51,94,274
4435.	Capital Outlay on other Agricultural Programmes	..	..
4701.	Capital Outlay on Major and Medium Irrigation	..	..
4702.	Capital Outlay on Minor Irrigation	..	31,00,000
4711.	Capital Outlay on Flood Control Projects	..	..
4801.	Capital Outlay on Power Projects	..	..
4810.	Capital Outlay on Non-Conventional Sources of Energy	..	..
4851.	Capital Outlay on Village and Small Industries	..	1,33,02,751
4854.	Capital Outlay on Cement and Non-metallic Mineral Industries	..	..
4858.	Capital Outlay on Engineering Industries	..	..
4859.	Capital Outlay on Telecommunication and Electronic Industries	..	60,00,000

## STATEMENT NO. 13

footnote @ on page 157 )

during the year..

## Progressive expenditure to end of the year

Other Capital expenditure	Investment	Other Capital expenditure
3	4	5
Rs.	Rs.	Rs.
4,25,168	..	1,31,49,500
6,39,35,682	..	50,77,00,373
4,51,569	..	4,51,569
5,55,01,162	..	38,88,00,635
5,16,45,503	..	48,49,16,196
1,43,52,469	..	15,76,11,278
40,108	3,25,00,000	1,80,12,259
10,46,24,149	3,09,86,407	65,29,74,596
1,86,41,390	..	31,89,99,338
2,22,068	..	5,12,955
..	23,82,53,000	20,80,625
13,67,661	3,18,00,000	99,09,608
1,16,93,790	2,64,084	6,44,36,261
-39,59,471	3,74,17,719	-8,82,10,372
-72,718	..	91,25,780
49,90,826	53,98,000	6,31,89,489
9,66,869	8,32,47,015	2,03,08,179
97,73,429	..	3,78,16,194
10,82,939	25,00,000	25,97,875
-1,81,30,87,594	2,98,00,000	-1,13,95,02,270
-692	12,68,48,784	-692
..	38,80,82,892	-4,68,79,419
-3,30,398	..	-14,19,54,824
60,57,27,041	..	7,13,88,32,422
48,54,057	27,86,42,629	18,53,98,858
11,86,69,489	..	1,58,22,74,600
..	5,05,48,000	..
..	..	53,07,000
32,61,986	18,01,91,113	30,95,75,909
..	1,44,672	..
..	2,35,099	..
..	5,15,00,000	..

**ANNEXURE TO**  
**Expenditure during**

Major Head	Investment
	2
	Rs.
4860. Capital Outlay on Consumer Industries	12,03,70,000
4875. Capital Outlay on other Industries	
4885. Other Capital Outlay on Industries and Minerals	22,05,00,000
5053. Capital Outlay on Civil Aviation	
5054. Capital Outlay on Roads and Bridges	
5055. Capital Outlay on Road Transport	10,50,00,000
5275. Capital Outlay on other Communication Services	
5425. Capital Outlay on other Scientific and Environmental Research	
5452. Capital Outlay on Tourism	10,00,000
5455. Capital Outlay on Meteorology	
5465. Investments in General Financial and Trading Institutions	
5475. Capital Outlay on other General Economic Services	
Total	43,17,24,181
Grand Total	

STATEMENT NO. 13—*concd.*

the year	Progressive expenditure to end of the year	
	Investment	Other Capital expenditure
3	4	5
Rs.	Rs.	Rs.
..	63,08,60,920	..
..	54,24,080	..
2,50,50,000	78,70,91,000	11,52,38,332
7,77,882	..	2,03,59,463
14,24,52,961	..	1,87,04,39,605
1,02,66,256	49,07,58,693	39,56,91,387
..	..	1,53,091
1,04,97,362	..	1,71,06,356
44,00,000	3,01,59,000	2,68,58,357
..	..	14,00,000
..	4,12,00,000	..
-11,442	..	6,96,342
<b>-55,17,90,499</b>	<b>3,55,38,53,107@</b>	<b>13,00,53,76,855</b>
<b>-12,00,66,318</b>	<b>16,55,92,29,962</b>	

@ Differs by Rs. 2,31,18,505 with the investments as per statement no. 14 (Rs. 3,57,69,71,612). The difference is analysed as under :—

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

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

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

Serial no.	Name of the concern	Year(s) of investment	Details of Type
1	2	3	4
<b>STATUTORY CORPORATIONS/BOARDS—</b>			
1.	Mandi-Kulu Road Transport Corporation, Mandi	1958—66	Working Capital
2.	Punjab Financial Corporation, Chandigarh	Upto 1986-87 1987-88	Ordinary shares Ditto  Total
3.	State Warehousing Corporation, Chandigarh	Upto 1986-87 1987-88	Ordinary shares Ditto  Total
4.	P.E.P.S.U. Road Transport Corporation, Patiala	Upto 30-10-66 1-11-66 to 31-3-87  1987-88	Working Capital Ditto Ditto  Total
5.	Punjab Scheduled - Castes Land Development and Finance Corporation, Chandigarh	Upto 1986-87  1987-88	Working Capital  Ditto  Total
6.	Punjab Backward Classes Land Development and Finance Corporation, Chandigarh	Upto 1986-87	Working Capital

**THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT SOCIETIES, ETC., UPTO THE END OF 1987-88**

Investments	Face value of each share	Amount invested upto end of 1987-88	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
Number of shares and percentage of Government investment to the total paid up capital				
5	6	7	8	9
	Rs.	Rs.	Rs.	
..	..	17,54,196	..	
5,79,000 } 43.73%	100	5,79,00,000	..	
2,00,000 }	100	2,00,00,000	..	
		7,79,00,000	..	
3,62,590 } 50%	100	3,62,59,000	..	
25,000 }	100	25,00,000	25,00,000	
		3,87,59,000	..	
..	..	98,71,700	..	The investment includes a sum of Rs. 25,01,993 paid to the corporation during 1977-78 (Rs. 15,25,000) and 1979-80 (Rs. 9,76,993) for meeting liability due to division of assets and liabilities of the corporation amongst the successor States.
..	..	37,33,46,993	..	
..	..	10,50,00,000	..	
..	..	48,82,18,693 (*)	..	
..	..	20,52,00,000	..	
..	..	76,53,000	..	
..	..	21,28,53,000 (a)	..	
..	..	5,70,00,000 (b)	..	

(\*) Rs. 48,57.17 lakhs as per Audit Report (Commercial). Details of difference (Rs. 25.02 lakhs) are given in column 9.

(a) Rs. 16,77.53 lakhs as per Audit Report (Commercial). The difference of Rs. 4,51 lakhs represents transfer of funds (Rs. 4,50 lakhs) pertaining to special Central assistance from 'Capital' to 'Revenue Account' by the corporation. The remaining difference of Rs. 1 lakh is under reconciliation.

(b) Rs. 5,80 lakhs as per Audit Report (Commercial). The difference of Rs. 10 lakhs is under reconciliation.

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

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

**OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT COMPANIES,  
ETC., UPTO THE END OF 1987-88— contd.**

Investments	Face value of each share	Amount invested upto end of 1987-88	Amount of dividend declared/ interest received and credited to Govern- ment during the year	Remarks
Number of shares and percentage of Government investment to the total paid up capital				
5	6	7	8	9
	Rs.	Rs.	Rs.	
..	..	1,63,00,000	..	
..	..	22,00,000	..	
..	..	1,85,00,000	..	
..	..	1,33,00,000 (₹)	..	
..	..	3,25,00,000 (A)	..	
..	..	5,00,00,000	..	
<b>Corporations/Boards</b>		<b>99,07,84,889</b>	<b>25,00,000</b>	
1,45,000 100%	100	1,45,00,000	..	Rs. 15 lakhs converted into loan during the year. The company earned a profit of Rs. 74.67 lakhs during the year 1982-83. Accounts from 1983-84 are in arrears (August 1988).
3,20,000 } 77.04%	100	3,20,00,000	..	The company sustained a loss of Rs. 1,51.22 lakhs during 1984-85. Accounts from 1985-86 are in arrears (August 1988).
50,000 }	100	50,00,000	..	
		3,70,00,000	..	
5,91,000 } 83.12%	100	5,91,00,000	..	The company sustained a loss of Rs. 1,36.39 lakhs during 1985-86. Cumulative loss sustained by the company upto 1985-86 was Rs. 3,59.56 lakhs. Accounts from 1986-87 are in arrears (August 1988).
1,50,000 }	100	1,50,00,000	..	
		7,41,00,000	..	

(₹) Rs. 1.03 lakhs as per Audit Report (Commercial). The difference (Rs. 30 lakhs) is under investigation.

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



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

Serial no.	Name of the concern	Year(s) of investment	Details of
			Type
1	2	3	4
<b>II. GOVERNMENT COMPANIES—contd.</b>			
14.	Punjab Dairy Development Corporation Ltd., Chandigarh	1966-67 1974-76 1983-84	Equity shares Ditto Ditto
			Total
15.	National Projects Construction Corporation Ltd., New Delhi	1959-60	Equity shares
16.	Punjab Small Industries and Export Corporation Ltd., Chandigarh	Upto 1985-86	Equity shares
17.	Punjab Export Corporation Ltd., Chandigarh	1963-64 1976-77 1977-78	Equity shares  
			Total
18.	Punjab State Industrial Development Corporation Ltd., Chandigarh	Upto 1986-87	Equity shares
		1987-88	Ditto
			Total
19.	Punjab Poultry Corporation Ltd., Chandigarh	Upto 1985-86	Share Capital

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT COMPANIES, ETC., UPTO THE END OF 1987-88—contd.

Investments	Face value of each share	Amount invested upto end of 1987-88	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
5	6 Rs.	7 Rs.	8 Rs.	9
5,000 } 60,000 } 100 % 4,64,467 }	100 100 100	5,00,000 60,00,000 4,64,46,724 (@)		.. The company sustained a loss of Rs. 58.84 lakhs during 1980-81. Cumulative loss sustained by the company was Rs. 4,43.53 lakhs. Accounts from 1981-82 onwards are in arrears (August 1988).
		<u>5,29,46,724 (**)</u>		
548 0.34 %	1,000	5,48,000		..
4,02,560 96.68 %	100	4,02,56,000 (E)	17,15,318	The company earned a profit of - Rs. 20,40 lakhs during 1986-87. Accounts from 1987-88 are in arrears (August 1988).
9,398 } .. } 100 % .. }	100	9,39,800 5,00,000 5,00,000		.. Rs. 5 lakhs each advanced during 1976-77 and 1977-78 have been treated as Loans pending purchase of shares. Cumulative loss sustained by the company upto 1977-78 was Rs. 27.21 lakhs. Accounts from 1978-79 are in arrears (August 1988).
		<u>19,39,800 (a)</u>		
4,57,150 } 2,00,000 } 100 %	1,000 1,000	45,71,50,000 20,00,00,000		.. The company earned a profit of Rs. 41.25 lakhs during 1984-85. Accounts from 1985-86 are in arrears (August 1988).
		<u>65,71,50,000 (b)</u>		
52,000 100 %	100	52,00,000 (c)		.. The company sustained a loss of Rs. 36.77 lakhs during 1986-87. Cumulative loss upto March 1987 was Rs. 1,51.83 lakhs. Accounts for the year 1987-88 are in arrears (August 1988).

(E) Rs. 4,36.67 lakhs as per Audit Report (Commercial). The difference (Rs. 34.11 lakhs) represents loans converted into share capital by the Government.

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

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

(\*\*) Rs. 4,79.54 lakhs as per Audit Report (Commercial). The difference (Rs. 49.93 lakhs) represents the difference between the cost (Rs. 3,47.77 lakhs) of Milk Plants Ludhiana and Bhatinda transferred by the Government to the corporation and that (Rs. 2,97.84 lakhs) adopted in the accounts of the corporation.

(b) Rs. 51,51.50 lakhs as per Audit Report (Commercial). The difference of Rs. 14,20.00 lakhs represents cost of land allotted to the company during the year 1983-84 for which shares have already been issued but the cost of land has not been adjusted in the accounts of Government (Rs. 80 lakhs) and payment of Rs. 15,00 lakhs paid to the company during 1987-88 but not accounted for by the company.

(c) Rs. 93.51 lakhs as per Audit Report (Commercial). The difference of Rs. 41.51 lakhs represents estimated value (Rs. 12.51 lakhs) of assets transferred, grants-in-aid (Rs. 9 lakhs) disbursed to the corporation and treated as investment in the accounts of the corporation and financial assistance under centrally sponsored scheme (Rs. 20 lakhs) disbursed from revenue account treated as capital by the corporation.

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

Serial no.	Name of the concern	Year(s) of investment	Details of
			Type
1	2	3	4
<b>II. GOVERNMENT COMPANIES— contd.</b>			
20.	Punjab State Tubewell Corporation Ltd., Chandigarh	Upto 1986-87 1987-88	Equity shares Ditto  Total
21.	Punjab Film and News Corporation, Chandigarh	Upto 1986-87 1987-88	Equity shares Ditto  Total
22.	Punjab State Civil Supplies Corporation, Chandigarh	Upto 1981-82	Equity shares
23.	Punjab State Electronics Development Production Corporation, Chandigarh	Upto 1986-87 1987-88	Equity shares Ditto  Total
24.	Punjab State Handloom and Textile Development Corporation, Chandigarh	Upto 1986-87	Equity shares

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT SOCIETIES, ETC., UPTO THE END OF 1987-88—*contd.*

Investments	Face value of each share	Amount invested upto end of 1987-88	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
5	6	7	8	9
	Rs.	Rs.	Rs.	
2,80,538 } 100 3,100 }	1,000 1,000	28,05,38,629 31,00,000 <hr/> 28,36,38,629	..	(i) Rupees 629 were received by the company in excess of the shares issued. (ii) The company sustained a loss of Rs. 560.44 lakhs during 1985-86. Cumulative loss upto 1985-86 was Rs. 16,21.79 lakhs. Accounts from 1986-87 are in arrears (August 1988).
1,23,220 } 100% 5,000 }	100 100	1,23,22,000 5,00,000 <hr/> 1,28,22,000	..	The company sustained a loss of Rs. 11.92 lakhs during 1984-85. Cumulative loss sustained by the company upto 1984-85 was Rs. 89.80 lakhs. Accounts from 1985-86 are in arrears (August 1988).
3,73,000 100%	100	3,73,00,000	..	Cumulative loss sustained by the company upto December 1978 was Rs. 5,09.19 lakhs. Accounts from 1978-79 are in arrears (August 1988).
45,500 } 100% 6,000 }	1,000 1,000	4,55,00,000 60,00,000 <hr/> 5,15,00,000 (₹)	..	The company sustained a loss of Rs. 0.38 lakh during 1985-86. Accounts from 1986-87 are in arrears (August 1988).
34,450 100 %	1,000	3,44,50,000	..	The company sustained cumulative loss of Rs. 19.56 lakhs during 1982-83. Accounts from 1983-84 are in arrears (August 1988).

(₹) Rs. 5.35 lakhs as per Audit Report (Commercial). The difference of Rs. 20 lakhs represents cost of land allotted to the company during 1983-84 for which shares have already been issued but the cost of the land has not been adjusted in accounts of the Government.

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

Serial no.	Name of the concern	Year(s) of investment	Details of Type
1	2	3	4
<b>II. GOVERNMENT COMPANIES—concl'd.</b>			
25.	Punjab State Irons Ltd., Chandigarh	1965-66	Equity shares
26.	Punjab Hosiery and Knitwear Development Corporation, Chandigarh	Upto 1986-87 1987-88	Equity shares Ditto Total
27.	Punjab State Tourism Development Corporation, Chandigarh	Upto 1986-87 1987-88	Equity Capital Ditto Total
28.	Punjab State Horticulture Corporation, Chandigarh.	Upto 1983-84	Equity Capital
29.	Goindwal Industrial and Investment Corporation, Goindwal	Upto 1986-87	Equity Capital
30.	Punjab Leather Development Corporation, Chandigarh	Upto 1986-87 1987-88	Equity Capital Ditto Total
31.	Punjab State Forest Development Corporation	1985-86	Share Capital
32.	Agricultural Financial Institution—Regional Rural Banks	1985-86	Share Capital Total—Government

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT SOCIETIES, ETC., UPTO THE END OF 1987-88—*contd.*

Investments	Face value of each share	Amount invested upto end of 1987-88	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
5	6	7	8	9
	Rs.	Rs.	Rs.	
400 100%	100	16,51,920	..	A sum of Rs. 16,11,920 has been advanced by the State Government as equity capital pending allotment of shares. Accounts from 1986-87 are in arrears (August 1988).
26,570 } 4,000 } 100%	1,000 1,000	2,65,70,000 40,00,000	.. ..	The company sustained a loss of Rs. 18.95 lakhs during 1982-83. Cumulative loss upto 1982-83 was Rs. 50.77 lakhs. Accounts from 1983-84 are in arrears (August 1988).
		3,05,70,000	..	
2,92,399 } 10,000 } 100%	100 100	2,92,39,900 10,00,000	.. ..	The company sustained a loss of Rs. 27.90 lakhs during 1985-86. Cumulative loss upto 1985-86 was Rs. 1,95.34 lakhs. Accounts from 1986-87 are in arrears (August 1988).
		3,02,39,900(@)	..	
[ 21,990 100%	100	21,99,000	..	The company was under construction and accounts for 1986 are in arrears (August 1988).
3,69,450 100%	100	3,69,45,000(£)	..	The company is under construction and Accounts from 1984-85 are in arrears (August 1988):
2,16,900 } 65,000 } 100%	100 100	2,16,90,000 65,00,000	.. ..	The company sustained a loss of Rs. 10.52 lakhs during 1986-87. Accounts for 1987-88 are in arrears (August 1988).
		2,81,90,000	..	
25,000 100%	100	25,00,000	..	The company earned a profit of Rs. 0.14 lakh during 1984-85. Accounts for 1985-86 are in arrears (August 1988).
(§) (\$)	(§) (\$)	18,75,000	..	
Companies		1,43,75,21,973	17,15,318	

(@) Rs. 4.44.65 lakhs as per Audit Report (Commercial). The difference of Rs. 1,42.25 lakhs represent assets transferred by the Tourism Department and treated as investment in the accounts of the corporation.

(£) Rs. 3,27.45 lakhs as per Audit Report (Commercial). The difference (Rs. 42 lakhs) represents amount drawn out of capital account but kept by the Government in deposit of the corporation.

(§) Information has not been received from the concerned department (August 1988).

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

Serial no.	Name of the concern	Year(s) of investment	Details of: ----- Type
1	2	3	4
<b>III. JOINT STOCK COMPANIES—</b>			
33.	Punjab Seamless Tubes Mills Ltd., Chandigarh.	1964-65	Ordinary shares
34.	Associated Cement Company Ltd., Bombay	Upto 1969-70	Ordinary shares
35.	Dholpur Glass Works Ltd., Dholpur	Investment made by the former princely States of P.E.P.S.U., year of investment has not been intimated by the Government	Ordinary shares
36.	Shri Udai Bhan Industry Ltd., Dholpur	Ditto	Preference shares  Ordinary shares Deferred shares  Total
37.	Dalmia Cement (Bharat) Ltd., Madras	Ditto	Preference shares Ordinary shares  Total
38.	Shri Krishna Rajindra Mills Ltd., Mysore	Ditto	Equity shares
39.	Mysore Paper Mills Ltd., Bangalore	Ditto	Ditto.
40.	Jagatjit Cotton Textile Mills Ltd., Phagwara	1955-56	5% Preference shares  Total
41.	Bhagwanpura Sugar Mills Ltd., Dhuri (@)	1954-55  1970-71	6% Preference shares Ordinary shares Ditto  Total
42.	Ballarpur Paper and Straw Board Mills Ltd., Calcutta	1957-58	7% 2nd Preference shares
43.	Usha Spinning and Weaving Mills Ltd., Faridabad	Upto 1965-66,	9.3% Preference shares  Equity shares  Total

(@) Name of the concern has been changed from "Malwa Sugar Mills Ltd., Dhuri" to Bhagwanpura Sugar Mills Ltd., Dhuri with effect from 23-4-1987

THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT AND SOCIETIES, ETC., UPTO THE END OF 1987-88—contd.

Investments	Face value of each share	Amount invested upto end of 1987-88	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
5	6	7	8	9
	Rs.	Rs.	Rs.	
2,000 (£)	10	20,000	..	
1,311 (£)	100	1,31,100	..	
5,000 (£)	10	50,000	..	Under liquidation since 1st May 1969.
1,000 (£)	100	1,00,000	..	Under voluntary liquidation since 2nd December 1956.
10,000 (£)	10	1,00,000	..	
15,000 (£)	10	1,50,000	..	
		3,50,000(**)		
1,371 (£)	10	13,710	..	
4,434 (£)	10	44,340	..	
		58,050		
110 (£)	50	10,421(x)(*)	..	
110 (£)	10	3,864(y)(*)	..	
500 } 1.2%	100	50,000(*)	..	
1,500 }	100	1,50,000	10,651	
		2,00,000		
7,600 } 34%	25	1,90,000	..	
81,000 }	10	8,10,000	..	
1,00,000 } (£)	-10	10,00,000	..	
		20,00,000		
6,600 0.48%	100	6,60,000	..	
8,000 10%	100	8,00,000	..	
-1,20,000 15%	10	12,00,000	..	
		20,00,000	..	

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

(£) Information has not been received from the concerned department (September 1988).

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

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



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

Serial no.	Name of the concern	Year(s) of investment	Details of Type
1	2	3	4
<b>III. JOINT STOCK COMPANIES—concl.</b>			
44.	Bharat Steel Tubes Ltd., (Ganaur), New Delhi	Upto 1964-65	9.3% Preference shares Equity shares
		1975-76	Ditto
			Total
45.	Usha Forging and Stamping Ltd., New Delhi	1964-65	9.3% Preference shares
		1964-65	Equity shares
			Total
46.	Sikands Ltd., New Delhi	1964-65	9.5% Preference shares Equity shares
			Total
47.	Oriental Spun Pipe Company Ltd., New Delhi	1965-66	9.2/7% Preference shares
48.	National Textile Corporation (Delhi, Punjab and Rajasthan) Ltd., New Delhi	1978-79	Share Capital
			Total—Joint Stock
<b>IV. CO-OPERATIVE BANKS AND SOCIETIES—</b>			
49.	Co-operative Agricultural Credit Societies (5,350)	Upto 1986-87	(£)
		1987-88	(£)
			Total
50.	Punjab State Co-operative Agricultural Development Bank Ltd., Chandigarh	Upto 1984-85	Shares
51.	Punjab State Co-operative Bank Ltd., Chandigarh	Upto 1975-76	Ordinary shares
		1986-87	Ditto
			Total

(£) Information has not been received from the concerned department (September 1988).

**THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT SOCIETIES, ETC., UPTO THE END OF 1987-88—contd.**

Investments		Face value of each share	Amount invested upto end of 1987-88	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
Number of shares and percentage of Government investment to the total paid up capital					
5		6	7	8	9
		Rs.	Rs.	Rs.	
23,985	18%	100	23,98,500	..	
1,53,950	} 11.40%	10	15,39,500	..	
1,53,950		10	15,39,500	..	
			<u>54,77,500</u>	..	
2,707	10.60%	100	2,70,700	..	
15,800	(£)	10	1,58,000	..	
			<u>4,28,700</u>	..	
5,933	19.77%	100	5,93,300	..	
8,415	28.05%	100	8,41,500	..	
			<u>14,34,800</u>	..	
9,995	35.8%	100	9,99,500	..	
(£)	(£)	(£)	9,74,000	..	
<b>Companies</b>			<u>1,47,97,935</u>	<u>10,651</u>	
(£)	(£)	(£)	15,18,08,181	..	Investment of Rs. 77,12,973 retired during the year
(£)	(£)	(£)	19,70,000	4,44,863	
			<u>15,37,78,181</u>		
11,114	(£)	1,000	1,11,14,000	..	
1,46,720	} (£)	100	1,46,72,000	..	Investment of Rs. 90 retired during the year
50,000		100	50,00,000	..	
			<u>1,96,72,000</u>	..	

(£) Information has not been received from the concerned department (September 1988).

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

Serial no.	Name of the concern	Year(s) of investment	Details of
			Type
1	2	3	4
<b>IV. CO-OPERATIVE BANKS AND SOCIETIES—contd.</b>			
52.	Central Co-operative Banks (15)	Upto 1986-87	(*)
		1987-88	(*)
			Total
53.	Primary Land Mortgage Banks (43)	Upto 1986-87	(*)
54.	Punjab State Co-operative Housing Finance Society, Ropar	Upto 1986-87	Share Capital
		1987-88	Ditto
			Total
55.	Co-operative Labour and Construction Societies (113)	Upto 1973-74	Shares
56.	Co-operative Farming/Joint Farming Societies (281)	Upto 1975-76	(*)
57.	Punjab State Co-operative Supply and Marketing Federation Ltd., Chandigarh	Upto 1986-87	Ordinary shares
		1987-88	(*)
			Total
58.	Co-operative Warehousing, Marketing and Marketing-cum-Processing Societies (500)	Upto 1986-87	Shares

(\*) Information has not been received from the concerned department (September 1988).

**THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT SOCIETIES, ETC., UPTO THE END OF 1987-88—contd.**

Investments	Face value of each share	Amount invested upto end of 1987-88	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
5	6	7	8	9
Number of shares and percentage of Government investment to the total paid up capital	Rs.	Rs.	Rs.	
(*)	(*)	4,15,80,367 (@)*	..	Investment of Rs. 1,83,22,075 retired during the year.
(*)	(*)	62,30,000	..	
		<u>4,78,10,367</u>	..	
(*)	(*)	82,35,421	..	Investment of Rs. 4,02,568 retired during the year.
(*)	(*)	2,51,55,000	..	
(*)	(*)	50,00,000	..	
		<u>3,01,55,000</u>	..	
(*)	(*)	2,47,455	..	
(*)	(*)	2,96,257	..	
(*)	(*)	9,75,47,507	..	Investment of Rs. 9,58,16,000 retired during the year.
(*)	(*)	2,92,00,000	..	
		<u>12,67,47,507</u>	..	
(*)	(*)	1,88,40,883	..	Investment of Rs. 3,54,568 retired during the year.

(\*) Information has not been received from the concerned department (September 1988).

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

\* Includes Rs. 2,40,000 shown invested in the Finance Accounts for 1986-87 against Industrial Co-operative Bank, Jalandhar as the same has been merged with Central Co-operative Bank.

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

Serial -no.	Name of the concern	Year(s) of investment	Details of Type
1	2	3	4
<b>IV. CO-OPERATIVE BANKS AND SOCIETIES—contd.</b>			
59.	Co-operative Poultry Marketing Societies (19)	1977-78	Share Capital
60.	Kot Kapura Co-operative Spinning Mills Ltd., Sandhwan, District Faridkot	Upto 1982-83	Share Capital
61.	Abohar Co-operative Spinning Mills Ltd., Abohar	Upto 1986-87	Share Capital
62.	Mansa Co-operative Spinning Mills Ltd., Mansa	Upto 1986-87	(*)
63.	Malout Co-operative Spinning Mills Ltd., Malout	Upto 1986-87	Share Capital
64.	Barnala Co-operative Spinning Mills Ltd., Barnala	Upto 1984-85	(*)
		1987-88	(*)
			Total
65.	Goindwal Co-operative Spinning Mills Ltd., Goindwal	Upto 1984-85	Share Capital
		1987-88	Ditto
			Total
66.	Nakodar Co-operative Cotton Waste Spinning Mills Ltd., Nakodar	Upto 1983-84	Share Capital
67.	Punjab Co-operative Spinning Mills Federation Ltd., Chandigarh	Upto 1986-87	(*)
		1987-88	(*)
			Total
68.	Punjab State Co-operative Supply and Marketing Federation Ltd., Chandigarh	Upto 1986-87	(*)

(\*) Information has not been received from the concerned department (September 1988).

**THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT SOCIETIES, ETC., UPTO THE END OF 1987-88—contd.**

Investments	Face value of each share	Amount invested upto end of 1987-88	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
Number of shares and percentage of Government investment to the total paid up capital				
5	6	7	8	9
	Rs.	Rs.	Rs.	
(*)	(*)	1,98,000	..	
18,350 90%	500	91,75,000	..	
83,894 97.75%	500	4,19,47,000 (A)	..	Investment of Rs. 29,000 retired during the year
1,08,304 94.16%	500	5,41,52,000 (A)(B)	..	
98,843 96.92%	500	4,94,21,500 (A)	..	
92,400 } (*)	500	4,62,00,000	..	
21,936 }	500	1,09,68,000	..	
		<u>5,71,68,000</u>		
(*)	(*)	4,50,00,000		
(*)	(*)	50,02,000		
		<u>5,00,02,000</u>		
(*)	(*)	20,02,000		
7,600 } 83.12%	1,000	76,00,000 (A)	..	
2,300 }	1,000	23,00,000	..	
		<u>99,00,000</u>		
(*)	(*)	1,65,00,000 (A)	..	

(\*) Information has not been received from the concerned department (September 1988).

(A) On reconciliation with the department the investment against Punjab Co-operative Spinning Mills Federation Ltd., Chandigarh shown in the Finance Accounts 1936-87, has been decreased by Rs. 2,96.99 lakhs by transfer to the following concerns:—

1. Abohar Co-operative Spinning Mills Ltd., Abohar .. Rs. 42.06 lakhs
2. Mansa Co-operative Spinning Mills Ltd., Mansa .. Rs. 43.93 lakhs
3. Malout Co-operative Spinning Mills Ltd., Malout .. Rs. 46.00 lakhs
4. Punjab State Co-operative Supply and Marketing Federation Ltd., Chandigarh .. Rs. 1,65.00 lakhs

(B) Includes Rs. 16.90 lakhs shown against Mansa Ginning and Processing Factory in the Finance Accounts 1986-87.

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

Serial no.	Name of the concern	Year(s) of investment	Details of Type
1	2	3	4
<b>IV. CO-OPERATIVE BANKS AND SOCIETIES—contd.</b>			
69.	Milk Producers' Co-operatives Societies (1100) including Punjab State Milk Producers' Co-operative Federation	Upto 1986-87 1987-88	(*) (*)  Total
70.	Janta Co-operative Sugar Mills Ltd., Bhogpur	Upto 1985-86 1987-88	Ordinary shares Ditto  Total
71.	Morinda Co-operative Sugar Mills Ltd., Morinda	Upto 1986-87 1987-88	Ordinary Shares Ditto  Total
72.	Batala Co-operative Sugar Mills Ltd., Batala	Upto 1986-87 1987-88	Ordinary Shares (*)  Total
73.	Doaba Co-operative Sugar Mills Ltd., Nawanshahar	Upto 1985-86	Ordinary shares
74.	Patiala Co-operative Sugar Mills Ltd., Rakhra	Upto 1986-87 1987-88	(*) (*)  Total
75.	Fazilka Co-operative Sugar Mills	Upto 1986-87 1987-88	(*) (*)  Total
76.	Tarn Taran Co-operative Sugar Mills Ltd., Sheron	Upto 1986-87 1987-88	(*) (*)  Total
77.	Doraha Co-operative Sugar Mills Ltd.	Upto 1986-87 1987-88	(*) (*)  Total
78.	Punjab Co-operative Sugar Mills, Federation Ltd.	Upto 1984-85	(*)
79.	Sutlej Co-operative Sugar Mills, Nakodar	1986-87 1987-88	(*) (*)  Total
80.	Jagraon Co-operative Sugar Mills, Jagraon	1987-88	(*)

(\*) Information has not been received from the concerned department (September 1988).

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT COMPANIES, SOCIETIES, ETC., UPTO THE END OF 1987-88—*contd.*

Investments Number of shares and percentage of Government investment to the total paid up capital 5	Face value of each share 6 Rs.	Amount invested upto end of 1987-88 7 Rs.	Amount of dividend declared/ interest received and credited to Government during the year 8 Rs.	Remarks 9
(*)	(*)	2,69,43,905	..	Investment of Rs. 27,07,296 retired during the year
(*)	(*)	30,00,000	..	
		2,99,43,905	..	
27,500 } 73%	100	27,50,000	2,00,000	
98,000 }	100	98,00,000		
		1,25,50,000	..	
1,27,500 } 60.16%	100	1,27,50,000	..	
5,000 }	100	5,00,000	..	
		1,32,50,000	..	
72,500 (*)	100	72,50,000	..	
5,000 (*)	100	5,00,000	..	
		77,50,000	..	
42,500 38.23%	100	42,50,000	..	
(*)	(*)	3,20,00,000	..	
(*)	(*)	19,50,000	..	
		3,39,50,000	..	
(*)	(*)	4,07,75,000	..	
(*)	(*)	5,00,000	..	
		4,12,75,000	..	
(*)	(*)	4,53,00,000 (A)	..	
(*)	(*)	24,00,000	..	
		4,77,00,000	..	
88,600 } (*)	500	4,43,00,000	..	
1,000 }	500	5,00,000	..	
		4,48,00,000	..	
2,000 (*)	1,000	20,00,000	..	
(*)	(*)	4,43,00,000	..	
(*)	(*)	5,00,000	..	
		4,48,00,000	..	
(*)	(*)	1,62,75,000	..	

(\*) Information has not been received from the concerned department (September 1988).

(A) As per reconciliation with the department, Majha Co-operative Sugar Mills, Sheron and Tarn Taran Co-operative Sugar Mills shown as separate concerns in the Finance Accounts for 1986-87 bear the same entity. The figures of investment have, therefore, been clubbed.



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

Serial no.	Name of the concern	Year(s) of investment	Details of ----- Type
1	2	3	4
<b>IV. CO-OPERATIVE BANKS AND SOCIETIES—concl'd.</b>			
81.	Faridkot Co-operative Sugar Mills, Faridkot	1987-88	(*)
82.	Ajnala Co-operative Sugar Mills Ltd.	1987-88	Ordinary shares
83.	Budhladha Co-operative Sugar Mills Ltd.	1987-88	Ditto
84.	Gurdaspur Co-operative Sugar Mills Ltd.	1987-88	Ditto
85.	Zira Co-operative Sugar Mills Ltd.	1987-88	Ditto
86.	Industrial Co-operative Federations and Societies (485)	Upto 1986-87 1987-88	(*) (*) Total
87.	Punjab Handloom Weavers' Apex Co-operative Society	Upto 1986-87 1987-88	(*) (*) Total
88.	Co-operative Consumers' Stores (State Schemes) (16)	Upto 1982-83	(*)
89.	Co-operative Consumers' Stores (35)	Upto 1986-87	(*)
90.	Agriculture Co-operative Service Societies (16)	1986-87	(*)
91.	Punjab State Federation of Consumers' Co-operative Wholesale Societies Ltd., Chandigarh	Upto 1986-87 1987-88	Shares Ditto Total
92.	All India Wool Combers' Co-operative Society, Ludhiana	Upto 1962-63	(*)
93.	Co-operative Tubewell Irrigation Societies (5)	Upto 1975-76	(*)
94.	Co-operative Cold Stores (5)	Upto 1985-86	(*)
95.	Punjab Co-operative Union for Education Research and Training and Publicity, Chandigarh	1986-87 1987-88	(*) (*) Total
<b>Total—Co-operative Banks/Societies</b>			
<b>Grand Total</b>			

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

(\*) Information has not been received from the concerned department (September 1988).

OF THE GOVERNMENT IN STATUTORY CORPORATIONS, GOVERNMENT COMPANIES, SOCIETIES, ETC., UPTO THE END OF 1987-88—concl'd.

Investments	Face value of each share	Amount invested upto end of 1987-88	Amount of dividend declared/ interest received and credited to Government during the year	Remarks
5	6 Rs.	7 Rs.	8 Rs.	9
(*)	(*)	1,62,75,000	..	
(*)	(*)	1,62,75,000	..	
(*)	(*)	1,62,75,000	..	
(*)	(*)	1,23,00,000	..	
(*)	(*)	1,23,00,000	..	
(*)	(*)	1,56,65,601	..	Investment of Rs. 1,47,249 retired during the year.
(*)	(*)	8,50,000	..	
		1,65,15,601	..	
(*)	(*)	1,50,71,000	..	
(*)	(*)	21,00,000	..	
		1,71,71,000	..	
(*)	(*)	7,74,250	..	
(*)	(*)	72,79,810	..	Investment of Rs. 7,000 retired during the year.
(*)	(*)	3,00,000	..	
18,287 } (*)	500	91,43,500	..	
1,000 }	500	5,00,000	..	
		96,43,500	..	
85	5,000	4,29,750	..	Rupees 4,750 in deposit with the society for subsequent purchase of shares.
(*)	(*)	1,00,000	..	
(*)	(*)	10,71,428	..	Investment of Rs. 1,00,000 retired during the year.
(*)	(*)	8,50,000	..	
(*)	(*)	4,00,000	..	
		12,50,000	..	
		1,13,38,66,815	6,44,863	
		3,57,69,71,612	48,70,832(**)	

(\*) Information has not been received from the concerned department (September 1988).

(\*\*) Corresponding amount booked under "0050. Dividends and Profits" as per statement no. 11 is Rs. 92,15,554. The difference of Rs. 43,44,722 is under reconciliation with departments.

**STATEMENT NO. 15—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OTHER THAN ON REVENUE ACCOUNT) TO END OF 1987-88 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE**

	On 1st April 1987	During the year 1987-88	On 31st March 1988
	(In crores of rupees)		
<b>Capital Expenditure—</b>			
(i) General Services ..	45.65	6.48	52.13
(ii) Education, Sports, Art and Culture ..	33.33	5.55	38.88
(iii) Health and Family Welfare ..	57.65	6.60	64.25
(iv) Water Supply, Sanitation, Housing and Urban Development ..	92.52	12.83	1,05.35
(v) Information and Broadcasting ..	0.03	0.02	0.05
(vi) Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes ..	23.27	0.76	24.03
(vii) Social Welfare and Nutrition ..	3.81	0.36	4.17
(viii) Other Social Services ..	5.30	1.17	6.47
(ix) Agriculture and Allied Activities ..	1,24.28(x)	—1.85.30	—61.02
(x) Irrigation and Flood Control ..	8,45.28	73.23	9,18.51
(xi) Energy ..	5.59	..	5.59
(xii) Industry and Minerals ..	1,69.18	38.85	2,08.03
(xiii) Transport ..	2,51.87	25.85	2,77.72
(xiv) Communication ..	0.02	..	0.02
(xv) Science Technology and Environment ..	0.66	1.05	1.71
(xvi) General Economic Services ..	9.49	0.54	10.03
<b>Total—Capital Expenditure ..</b>	<b>16,67.93(x)</b>	<b>—12.01</b>	<b>16,55.92</b>
<b>Loans and Advances for various services—</b>			
(i) Social Services ..	1,28.24	5.29	1,33.53
(ii) Agriculture and Allied Activities ..	2,37.93(y)	2,11.86	4,49.79
(iii) Rural Development ..	6.03	0.19	6.22
(iv) Irrigation and Flood Control ..	..	7.69	7.69
(v) Energy ..	20,07.09	5,20.12	25,27.21
(vi) Industry and Minerals ..	49.09	5.73	54.82
(vii) Transport ..	2.60	—0.60	2.00
(viii) General Economic Services ..	0.06	..	0.06
(ix) Loans to Government Servants ..	22.87	1.10	23.97
(x) Miscellaneous Loans ..	1.05	0.15	1.20
<b>Total—Loans and Advances ..</b>	<b>24,54.96(y)</b>	<b>7,51.53</b>	<b>32,06.49</b>
<b>Total—Capital and other expenditure ..</b>	<b>41,22.89</b>	<b>7,39.52</b>	<b>48,62.41</b>

(x) Differs by Rs. 0.15 crore (decreased) from the closing balance adopted in Finance Accounts 1986-87 due to *proforma* transfer of balance to loan heads.

(y) Differs by Rs. 0.15 crore (increased) from the closing balance adopted in Finance Accounts 1986-87 due to *proforma* transfer of balance from capital expenditure *vide* foot note (x) above.

**STATEMENT NO. 15—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE  
(OTHER THAN ON REVENUE ACCOUNT) TO END OF 1987-88 AND THE PRINCIPAL  
SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE—*concl'd.***

	On 1st April 1987	During the year 1987-88	On 31st March 1988
	(In crores of rupees)		
<b>Principal Sources of Funds—</b>			
Revenue-Surplus/Deficit/Miscellaneous Government Account, etc.	.. 11,74.48	-2,29.01	9,45.47
<b>Debt—</b>			
Internal Debt of the State Government	.. 3,45.65	27.27	3,72.92
Loans and Advances from the Central Government	.. 21,78.80*	7,95.79	29,74.59
Small Savings Provident Funds, etc.	.. 2,85.87	90.98	3,76.85
<b>Total—Outstanding Debt</b>	.. <u>28,10.32</u>	<u>9,14.04</u>	<u>37,24.36</u>
Contingency Fund	.. 25.00	..	25.00
Sinking Funds and Reserve Funds	.. 20.96	0.72	21.68
<i>Net</i> —Balance under deposits, advances, etc. other than those shown separately	.. 1,64.34@	-81.17	83.17
Remittances	.. -13.46	+8.46	-5.00
<b>Total—Debt and other obligations</b>	.. <u>30,07.16</u>	<u>8,42.05</u>	<u>38,49.21</u>
<i>Deduct</i> —Cash Balance	.. -1,03.45	26.61	-76.84
<i>Deduct</i> —Investments	.. 1,62.21	-1,53.10	9.11
<b><i>Net</i>—Provision of Funds</b>	.. <u>41,22.88</u>	<u>7,39.53</u>	<u>48,62.41</u>

\*Differs by Rs. 0.01 crore (increased) from the closing balance adopted in Finance Accounts 1986-87 due to rounding.

@Differs by Rs. 0.02 crore (decreased) from the closing balance adopted in Finance Accounts 1986-87 due to *proforma* transfer of balances *vide* Appendix I.

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**PART II**  
**DETAILED ACCOUNTS AND OTHER STATEMENTS**  
**B. DEBT, CONTINGENCY FUND AND PUBLIC ACCOUNT**

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

Head of Account 1	Opening balance(C) 2 Rs.
<b>Part I—Consolidated Fund—</b>	
Receipt Heads (Revenue Account)	.. ..
Expenditure Heads (Revenue Account)	.. ..
Expenditure Heads (Capital Account)	.. ..
<b>E. Public Debt—(A)</b>	
6003. Internal Debt of the State Government	.. Cr. 3,45,65,21,242
6004. Loans and Advances from the Central Government	.. Cr. 21,78,79,24,559
Total—E. Public Debt	.. Cr. 25,24,44,45,801
<b>F. Loans and Advances—(B)</b>	
6202. Loans for Education, Sports, Art and Culture	.. Dr. 1,27,66,924
6210. Loans for Medical and Public Health	.. Dr. 1,24,911
6215. Loans for Water Supply and Sanitation	.. Dr. 10,15,63,949
6216. Loans for Housing	.. Dr. 51,12,17,266
6217. Loans for Urban Development	.. Dr. 68,60,90,010
6225. Loans for Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	.. Dr. —34,57,881
6235. Loans for Social Security and Welfare	.. Dr. —2,69,22,966
6245. Loans for Relief on account of Natural Calamities	.. Dr. 4,50,947
6250. Loans for other Social Services	.. Dr. 5,48,278
6401. Loans for Crop Husbandry	.. Dr. 34,25,46,441
6402. Loans for Soil and Water Conservation	.. Dr. 1,60,98,08,535
6403. Loans for Animal Husbandry	.. Dr. 1,18,66,350
6404. Loans for Dairy Development	.. Dr. 1,64,22,855
6405. Loans for Fisheries	.. Dr. 4,26,400
6406. Loans for Forestry and Wild Life	.. Dr. 6,18,200
6408. Loans for Food Storage and Warehousing	.. Dr. —1,08,343

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

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

(C) Consequence upon the revision of classification with effect from 1st April 1987, the balances outstanding on 31st March 1987 against the different heads have been identified under the revised functional programmatic/schematic heads introduced from 1st April 1987.

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

Receipts	Disbursements	Closing balance
3	4	5
Rs.	Rs.	Rs.
14,04,53,46,449	..	..
..	16,33,54,55,107	..
..	—12,00,66,318(e)	..
3,20,65,81,200	2,93,39,03,427	Cr. 3,72,91,99,015
9,72,94,15,729	1,77,14,74,058	Cr. 29,74,58,66,230
12,93,59,96,929	4,70,53,77,485	Cr. 33,47,50,65,245
2,83,056	69,290	Dr. 1,25,53,158
20,067	..	Dr. 1,04,844
1,35,71,081	2,95,00,000	Dr. 11,74,92,868*
1,80,53,650	5,33,89,500	Dr. 54,65,53,116
2,43,38,780	1,21,00,000	Dr. 67,38,51,230*
47,022	..	Dr. —35,04,903(a)
37,498	1,20,00,000	Dr. —1,49,60,464(a)
..	21,99,262	Dr. 26,50,209
10,092	..	Dr. 5,38,186
10,55,88,023	9,38,09,000	Dr. 33,07,67,418*
15,96,26,604	1,40,28,62,575	Dr. 2,85,30,44,506
13,37,140	25,00,000	Dr. 1,30,29,210
29,17,070	76,00,000	Dr. 2,11,05,785
7,050	3,00,000	Dr. 7,19,350
..	3,00,000	Dr. 9,18,200
2,000	80,00,00,000	Dr. 79,98,89,657

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

\*. Please see explanatory note 3 below statement no. 8 (page 48)

(e) Minus figure during the year is due to Receipts and Recoveries on Capital Account exceeding the expenditure.

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

Head of Account	Opening balance
1	2
	Rs.
<b>Part I—Consolidated Fund—concl.</b>	
<b>F. Loans and Advances—concl.</b>	
6416. Loans for Agricultural Financial Institutions ..	Dr. 15,33,447(a)
6425. Loans for Co-operation ..	Dr. 39,61,38,760
6506. Loans for Land Reforms ..	.. ..
6515. Loans for other Rural Development Programmes ..	Dr. 6,02,96,544
6705. Loans for Command Area Development ..	.. ..
6801. Loans for Power Projects ..	Dr. 20,07,09,27,159
6851. Loans for Village and Small Industries ..	Dr. 31,92,56,130
6855. Loans for Fertilizer Industries ..	Dr. 2,58,400
6858. Loans for Engineering Industries ..	Dr. 3,21,247
6860. Loans for Consumer Industries ..	Dr. 20,20,363
6885. Loans for other Industries and Minerals ..	Dr. 16,91,04,277
7055. Loans for Road Transport ..	Dr. 2,60,00,000
7465. Loans for General Financial and Trading Institutions ..	Dr. 6,00,000
7475. Loans for other General Economic Services ..	Dr. 5,476
7610. Loans to Government Servants, etc. ..	Dr. 22,86,72,302(e)
7615. Miscellaneous Loans ..	Dr. 1,04,95,175
Total—F. Loans and Advances ..	Dr. 24,54,95,71,156
<b>G. Inter-State Settlement—</b>	
7810. Inter-State Settlement ..	.. ..
Total—(7810) ..	.. ..
<b>H. Transfer to Contingency Fund—</b>	
7999. Appropriations to Contingency Fund ..	.. ..
Total—(7999) ..	.. ..
Total—Part I—Consolidated Fund ..	.. ..
<b>Part II—Contingency Fund—</b>	
8000. Contingency Fund—	
201. Appropriations from the Consolidated Fund ..	Cr. 25,00,00,000
Total—(8000) ..	Cr. 25,00,00,000

(a) Opening balance differs by Rs. 15 lakhs (increased) from the closing balance adopted in Finance Accounts 1986-87 due to *proforma* transfer of Capital expenditure during 1979-80 to Loan head due to conversion of investments into loan *vide* footnote @ at page 133.

(e) Opening balance differs by Rs. 1,884 (increased) from the closing balance adopted in Finance Accounts 1986-87 due to *proforma* transfer of balance from Haryana State *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.
..	..	Dr. 15,33,447'
13,25,48,728	21,33,02,000	Dr. 47,68,92,032
9,466	..	Dr. —9,466(a)
26,69,583	46,00,000	Dr. 6,22,26,961
..	7,69,00,000	Dr. 7,69,00,000
44,12,433	5,20,56,11,189	Dr. 25,27,21,25,915
75,12,549	8,23,45,179	Dr. 39,40,88,760
234	..	Dr. 2,38,166
50,01,924	25,00,000	Dr. —21,80,677(a)
3,623	..	Dr. 20,16,740
1,50,00,000	..	Dr. 15,41,04,277
60,00,000	..	Dr. 2,00,00,000
..	..	Dr. 6,00,000
..	..	Dr. 5,476
4,26,32,153	5,35,91,921	Dr. 23,96,32,070
17,14,871	32,35,000	Dr. 1,20,15,304
<b>54,33,44,697</b>	<b>8,05,87,14,916</b>	Dr. <b>32,06,49,41,375</b>
..	..	..
..	..	..
..	..	..
..	..	..
<b>27,52,46,88,075</b>	<b>28,97,94,81,190</b>	..
..	..	Cr. 25,00,00,000
..	..	Cr. 25,00,00,000

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

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

Head of Account	Opening balance
1	2
	Rs.
<b>Part III—Public Account—</b>	
<b>I. Small Savings, Provident Funds, etc.—</b>	
<b>(b) Provident Funds—</b>	
8005. State Provident Funds	.. Cr. 2,79,67,11,427
Total—(8005)	.. Cr. 2,79,67,11,427
<b>(c) Other Accounts—</b>	
8011. Insurance and Pension Funds	.. Cr. 6,19,71,158
Total—(8011)	.. Cr. 6,19,71,158
Total—I. Small Savings, Provident Funds, etc.(A)	.. Cr. 2,85,86,82,585
<b>J. Reserve Funds—</b>	
<b>(a) Reserve Funds bearing interest—</b>	
8115. Depreciation/Renewal Reserve Funds—	
103 Depreciation Reserve Funds—Government Commercial Departments and Undertakings—Depreciation Reserve Funds—	
Motor Transport	.. Cr. 9,35,11,665
104 Depreciation Reserve Funds—Government Non-Commercial Departments and Undertakings—Depreciation Reserve Funds—	
Government Presses	.. Cr. 1,24,23,346
Total—(8115)	.. Cr. 10,59,35,011
8121. General and other Reserve Funds—	
101 General and other Reserve Funds of Government Commercial Departments/Undertakings	.. Cr. 5,45,289
Total—(8121)	.. Cr. 5,45,289
Total—(a) Reserve Funds bearing interest	.. Cr. 10,64,80,300
<b>(b) Reserve Funds not bearing interest—</b>	
8222. Sinking Funds—	
01 Appropriation for reduction or avoidance of Debt—	
101 Sinking Funds	.. Cr. 1,42,29,837
02 Sinking Fund Investment Account—	
101 Sinking Fund-Investment Account	.. ..
Total—(8222) { Gross(**)	.. Cr. 1,42,29,837
{ Investments(**)	.. ..

(A) For detailed account please see statement no. 17.  
(\*\*) For detailed account please see statement no. 19.

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

Receipts	Disbursements	Closing balance
3	4	5
Rs.	Rs.	Rs.
1,25,97,07,670	37,08,29,041	Cr. 3,68,55,90,056
1,25,97,07,670	37,08,29,041	Cr. 3,68,55,90,056
3,26,32,336	1,17,37,165	Cr. 8,28,66,329
3,26,32,336	1,17,37,165	Cr. 8,28,66,329
1,29,23,40,006	38,25,66,206	Cr. 3,76,84,56,385
5,90,43,992	5,43,25,074	Cr. 9,82,30,583
1,19,90,098	..	Cr. 1,44,13,444
6,10,34,090	5,43,25,074	Cr. 11,26,44,027
1,32,20,987	1,27,99,686	Cr. 9,66,590
1,32,20,987	1,27,99,686	Cr. 9,66,590
7,42,55,077	6,71,24,760	Cr. 11,36,10,617
..	..	Cr. 1,42,29,837
..	..	..
..	..	Cr. 1,42,29,837
..	..	..

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>		
8229. Development and Welfare Funds—		
103. Development Funds for Agricultural purposes	.. Cr.	4,25,980
106. Industrial Development Funds	.. Cr.	6,15,31,808
200. Other Development and Welfare Funds—		
Gross	.. Cr.	2,30,35,265
Investments	.. Dr.	67,88,390
Total—(8229) {	.. Cr.	8,49,93,053
Gross	.. Cr.	8,49,93,053
Investments	.. Dr.	67,88,390
8235. General and other Reserve Funds—		
110. Foodgrains Reserve Fund	.. Cr.	39,74,732
Total—(8235)	.. Cr.	39,74,732
Total—(b) Reserve Funds not bearing interest—		
(Gross)	.. Cr.	10,31,97,622
(Investments)	.. Dr.	67,88,390
Total—J. Reserve Funds—		
(Gross)	.. Cr.	20,96,77,922
(Investments)	.. Dr.	67,88,390
<b>-K. Deposits and Advances—</b>		
<b>(a) Deposits bearing interest—</b>		
8336. Civil Deposits	.. Cr.	11,124
Total—(8336)	.. Cr.	11,124
8338. Deposits of Local Funds—		
101. Deposits of Municipal Corporations	.. Cr.	1,94,78,795
103. Deposits of State Housing Boards	.. Cr.	3,42,48,174
104. Deposits of other autonomous bodies	.. Cr.	23,88,42,466
Total—(8338)	.. Cr.	29,25,69,435

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

Receipts	Disbursements	Closing balance
3	4	5
Rs.	Rs.	Rs.
..	..	Cr. 4,25,980
..	..	Cr. 6,15,31,808
..	..	Cr. 2,30,35,265
..	..	Dr. 67,88,390
..	..	Cr. 8,49,93,053
..	..	Dr. 67,88,390
..	..	Cr. 39,74,732
..	..	Cr. 39,74,732
..	..	Cr. 10,31,97,622
..	..	Dr. 67,88,390
7,42,55,077	6,71,24,760	Cr. 21,68,08,239
..	..	Dr. 67,88,390
..	..	Cr. 11,124
..	..	Cr. 11,124
..	4,03,46,639	Dr. 2,08,67,844
..	..	Cr. 3,42,48,174
1,15,27,493	22,69,65,691	Cr. 2,34,04,268
1,15,27,493	26,73,12,330	Cr. 3,67,84,598

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

Head of Account	Opening balance
1	2
	Rs.
<b>Part III—Public Account—contd.</b>	
<b>K. Deposits and Advances—contd.</b>	
<b>(a) Deposits bearing interest —concl'd.</b>	
8342. Other Deposits—	
120 Miscellaneous Deposits	.. Cr. 48,00,08,212
Total—(8342)	.. Cr. 48,00,08,212
Total—(a) Deposits bearing interest	.. Cr. 77,25,88,771
<b>(b) Deposits not bearing interest—</b>	
8443. Civil Deposits—	
101 Revenue Deposits	.. Cr. 13,75,40,017
103 Security Deposits	.. Cr. 18,109
104 Civil Courts' Deposits	.. Cr. 9,58,70,572
105 Criminal Courts' Deposits	.. Cr. 39,489
106 Personal Deposits	.. Cr. 18,53,56,899(e)
Personal Deposits—Investments	.. Dr. 51,910
108 Public Works Deposits	.. Cr. 68,48,23,323
110 Deposits of Police Funds	.. Cr. 98,31,970
113 Deposits for purchases, etc. abroad	.. Cr. 1,83,730
117 Deposits for work done for public bodies or private individuals	.. Cr. 12,09,855
118 Deposits of fees received by Government servants for work done for private bodies	.. Cr. 3,61,374
121 Deposits in connection with Elections	.. Cr. 2,53,040
123 Deposits of Educational Institutions	.. Cr. 1,11,45,605
124. Unclaimed Deposits in the G.P. Fund	.. Cr. 61,713
128 Deposits on account of Government deposits transferred from Pakistan	.. Cr. 10,28,228
800 Other Deposits	.. Cr. 6,19,200
Total—(8443)	.. Cr. 1,12,83,43,124
{ Gross	
{ Investments	.. Dr. 51,910
8448. Deposits of Local Funds—	
101 District Funds	.. Cr. 14,52,954
102 Municipal Funds	.. Cr. 3,42,808
105 State Transport Corporation Funds	.. Cr. —6,16,766
109 Panchayat Bodies Funds	.. Cr. 10,10,06,965
110 Education Funds	.. Cr. 4,93,152
120 Other Funds	.. Cr. —1,36,62,171
Total—(8448)	.. Cr. 8,90,16,942

(e) Differs by Rs. 1,90,336 (decreased) from the closing balance adopted in Finance Accounts 1986-87 due to *proforma* transfer of balances to Himachal Pradesh *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.
2,79,55,724	50,25,14,552	Cr. 54,49,384
2,79,55,724	50,25,14,552	Cr. 54,49,384
3,94,83,217	76,98,26,882	Cr. 4,22,45,106
5,24,42,967	10,03,83,257	Cr. 8,95,99,727*
—21,580(A)	2,000	Cr. —5,471(**)
43,01,88,280	38,37,43,651	Cr. 14,23,15,201*
24,500	2,500	Cr. 61,489
8,55,99,42,727	8,55,48,82,368	Cr. 19,04,17,258
..	..	Dr. 51,910
1,65,29,73,530	1,73,20,57,227	Cr. 60,57,39,626
1,52,71,631	2,05,40,090	Cr. 45,63,511*
..	..	Cr. 1,83,730
..	..	Cr. 12,09,855
..	..	Cr. 3,61,374
8,650	3,000	Cr. 2,58,690
57,02,845	63,79,030	Cr. 1,04,69,420
..	..	Cr. 61,713
..	..	Cr. 10,28,228
1,987	..	Cr. 6,21,187
10,71,65,35,537	10,79,79,93,123	Cr. 1,04,68,85,538
..	..	Dr. 51,910
..	..	Cr. 14,52,954*
..	4,06,220	Cr. —63,412(**)
..	..	Cr. —6,16,766(**)
19,13,05,777	22,41,61,403	Cr. 6,81,51,339*
53,785	..	Cr. 5,46,937
4,00,11,378	2,67,61,252	Cr. —4,12,045(**)
23,13,70,940	25,13,28,875	Cr. 6,90,59,007

\* Please see explanatory note 3 below statement no. 8 (page. 48 )

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

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

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

Head of Account -	Opening balance
1	2
	Rs.
<b>Part III—Public Account—contd.</b>	
<b>K. Deposits and Advances—concl'd.</b>	
<b>(b) Deposits not bearing interest—concl'd.</b>	
8449. Other Deposits—	
103 Subventions from Central Road Fund	.. Cr. 1,97,11,160
120 Miscellaneous Deposits	.. Cr. 1,97,11,160
Total—(8449)	.. Cr. 1,97,11,160
Total—(b) Deposits not bearing interest	.. Cr. 1,23,70,71,226
Investments	.. Dr. 51,910
<b>(c) Advances—</b>	
8550. Civil Advances—	
101 Forest advances	.. Cr. 7,05,357
102 Revenue advances	.. Dr. 10,387
103 Other departmental advances	.. Dr. 14,90,379
104 Other advances	.. Dr. 5,03,584
Total—(8550)	.. Dr. 12,98,993
Total—(c) Advances	.. Dr. 12,98,993
Total—K. Deposits and Advances	.. Cr. 2,00,83,61,004
Investments	.. Dr. 51,910
<b>L. Suspense and Miscellaneous—</b>	
<b>(b) Suspense—</b>	
8658. Suspense Accounts—	
101 Pay and Accounts Office Suspense	.. Dr. 22,14,82,419
102 Suspense Account(Civil)	.. Dr. 8,55,43,631
106 Telecommunication Account, Office Suspense	.. Dr. 48,927
107 Cash Settlement, Suspense Account	.. Dr. 16,40,55,237
109 Reserve Bank Suspense—Headquarters	.. Cr. 10,61,37,364
110 Reserve Bank Suspense—Central Accounts Office	.. Dr. 5,35,13,167
111 (i) Departmental Adjusting Account—Receipts	.. Cr. 6,29,49,481(e)
(ii) Departmental Adjusting Account—Payments	.. Dr. 7,03,222
112 Tax Deducted at source (TDS) Suspense	.. Dr. —87,36,995
113 Provident Fund Suspense	.. Dr. 14,62,802
120 Additional Dearness Allowance Deposit Suspense Account	.. Dr. 33,858
121 Additional Dearness Allowance Deposit Suspense Account (New)	.. Cr. 2,49,547(e)
123 All India Service Officers' Group Insurance Scheme	.. Dr. 2,80,513
126 Broadcasting Receiver Licence Fee Suspense	.. Cr. 8,10,174
129 Material Purchase Settlement Suspense Account	.. Dr. —3,48,74,837
Total—(8658)	.. Dr. 31,33,65,378
Total—(b) Suspense	.. Dr. 31,33,65,378

(e) Opening balance differs by Re. 1 (increased) from the closing balance adopted in Finance Accounts 1986-87 due to rounding.



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

Receipts 3 Rs.	Disbursements 4 Rs.	Closing balance 5 Rs.
1,50,000 —39,633**	1,50,000 ..	Cr. 1,96,71,527
1,10,367	1,50,000	Cr. 1,96,71,527
10,94,80,16,844	11,04,94,71,998	Cr. 1,13,56,16,072
..	..	Dr. 51,910
14,34,35,601	14,42,14,032	Dr. 73,074
..	..	Dr. 10,387
..	..	Dr. 14,90,379
..	9,34,981	Dr. 14,38,565
14,34,35,601	14,51,49,013	Dr. 30,12,405
14,34,35,601	14,51,49,013	Dr. 30,12,405
11,13,09,35,662	11,96,44,47,893	Cr. 1,17,48,48,773
..	..	Dr. 51,910
25,75,31,304 7,47,71,887	14,97,29,450 8,35,47,696	Dr. 11,36,80,565 Dr. 9,43,19,440
36,21,70,056	31,64,19,897	Dr. 48,927
—1,31,70,454**	6,50,67,902	Dr. 11,83,05,078
5,19,55,485	2,42,36,264	Cr. 2,78,99,008
—1,22,05,293**	..	Dr. 2,57,93,946
..	2,15,80,232	Cr. 5,07,44,188
4,51,54,078	5,39,18,434	Dr. 2,22,83,454
..	6,61,963	Dr. 27,361
..	1,930	Dr. 21,24,765
..	—2,413**	Dr. 35,788
1,36,100	1,97,030	Cr. 2,51,960
10,17,08,166	10,86,01,995	Dr. 3,41,443
86,80,51,329	82,39,60,380	Cr. 8,10,174
86,80,51,329	82,39,60,380	Dr. —2,79,81,008*
86,80,51,329	82,39,60,380	Dr. 26,92,74,429
86,80,51,329	82,39,60,380	Dr. 26,92,74,429

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

\* Minus balance at the close of the year is under investigation.

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

Head of Account 1	Opening balance 2 Rs.
<b>Part III—Public Account—contd.</b>	
<b>L. Suspense and Miscellaneous—concl'd.</b>	
<b>(c) Other Accounts—</b>	
<b>8670. Cheques and Bills—</b>	
103 Departmental Cheques	.. Cr. 2,67,234
104 Treasury Cheques	.. Cr. 17,94,907
Total—(8670)	.. Cr. 20,62,141
<b>8671. Departmental Balances—</b>	
101 Civil	.. Dr. 4,62,05,108
Total—(8671)	.. Dr. 4,62,05,108
<b>8672. Permanent Cash Imprest—</b>	
101 Civil	.. Dr. 11,93,354
Total—(8672)	.. Dr. 11,93,354
<b>8673. Cash Balance Investment Account—</b>	
101 Cash Balance Investment Account	.. Dr. 1,61,52,85,248
Total—(8673)	.. Dr. 1,61,52,85,248
Total—(c) Other Accounts	.. Dr. 1,66,06,21,569
<b>(d) Accounts with Governments of Foreign Countries—</b>	
<b>8679. Accounts with Governments of other Countries—</b>	
103 Burma	.. Dr. 60,447
104 Malaysia	.. Dr. 1,200
105 Pakistan	.. Dr. 61,83,885
Total—(8679)	.. Dr. 62,45,532
Total—(d) Accounts with Governments of Foreign Countries	.. Dr. 62,45,532
<b>(e) Miscellaneous—</b>	
<b>8680. Miscellaneous Government Accounts—</b>	
101 Ledger Balance Adjustment Account	.. ..
102 Writes-off from Heads of Account closing to balance	.. ..
Total—(8680)	.. ..
Total—(e) Miscellaneous	.. ..
Total—L. Suspense and Miscellaneous	.. Dr. 1,98,02,32,479

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

Receipts 3 Rs.	Disbursements 4 Rs.	Closing balance 5 Rs.
1,92,13,498	1,89,96,248	Cr. 4,84,484
17,09,06,39,031	17,08,91,22,797	Cr. 33,11,141
17,10,98,52,529	17,10,81,19,045	Cr. 37,95,625
14,10,71,189	16,50,80,829	Dr. 7,02,14,748
14,10,71,189	16,50,80,829	Dr. 7,02,14,748
1,873	3,992	Dr. 11,95,473*
1,873	3,992	Dr. 11,95,473
9,76,60,00,000	8,23,50,00,000	Dr. 8,42,85,248
9,76,60,00,000	8,23,50,00,000	Dr. 8,42,85,248
27,01,69,25,591	25,50,82,03,866	Dr. 15,18,99,844
..	..	Dr. 60,447
..	..	Dr. 1,200
3,153	30,181	Dr. 62,10,913
3,153	30,181	Dr. 62,72,560
3,153	30,181	Dr. 62,72,560
..	..	..
..	..	..
..	..	..
..	..	..
27,88,49,80,073	26,33,21,94,427	Dr. 42,74,46,833

\* Please see explanatory note 3 below statement no. 8 (page 48).

**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—</b>	
<b>(a) Money Orders and other Remittances—</b>	
8782. Cash Remittances and Adjustments between Officers rendering accounts to the same <del>Accounts Officer</del> <del>General</del> Accounts Officer—	
101 Cash Remittances between Treasuries and Currency Chests	.. Cr. 18,64,227
102 Public Works Remittances	.. Dr. 11,13,99,329
103 Forest Remittances	.. Cr. 23,270
105 Reserve Bank of India Remittances	.. Dr. 20,66,977
Total—(8782)	.. Dr. 11,15,78,809
Total—(a) Money Orders and other Remittances	.. Dr. 11,15,78,809
<b>(b) Inter-Government Adjustment Accounts—</b>	
8786. Adjusting Account between Central and State Governments—	
101 Punjab and Central Government	.. Dr. 86,34,634
Total—(8786)	.. Dr. 86,34,634
8793. Inter-State Suspense Account—	
101 Punjab and Assam	.. Dr. 2,115
102 Punjab and Tamil Nadu	.. Cr. 39,03,934
103 Punjab and Maharashtra	.. Dr. 269
104 Punjab and West Bengal	.. Cr. 500
105 Punjab and Uttar Pradesh	.. Cr. 14,190
106 Punjab and Andhra Pradesh	.. Cr. 6,43,940
107 Punjab and Rajasthan	.. Dr. 1,53,99,841
108 Punjab and Haryana	.. Dr. 29,44,937
109 Punjab and Himachal Pradesh	.. Dr. 6,68,090
110 Punjab and Jammu and Kashmir	.. Dr. 1,44,52,688
Total—(8793)	.. Dr. 2,30,87,322
Total—(b) Inter-Government Adjustment Accounts	.. Dr. 13,46,66,131
Total—M. Remittances	.. ..
Total Part III—Public Account	.. ..
Total Parts—I, II and III	.. ..
<b>N. Cash-Balance—</b>	
8999. Cash Balance—	
101 Cash in Treasuries	.. ..
102 Deposits with Reserve Bank	.. ..
800 Other Deposits—	
Deposits with Other Banks	.. ..
Total—(8999)	.. ..
<b>GRAND TOTAL</b>	.. ..

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

Receipts	Disbursements	Closing balance
3 Rs.	4 Rs.	5 Rs.
30,43,695	30,43,695	Cr. 18,64,227*
7,49,90,00,551	7,48,14,23,613	Dr. 9,38,22,391
20,04,09,344	20,00,55,462	Cr. 3,77,152
..	..	Dr. 20,66,977
7,70,24,53,590	7,68,45,22,770	Dr. 9,36,47,989
7,70,24,53,590	7,68,45,22,770	Dr. 9,36,47,989
1,72,368	1,71,873	Dr. 86,34,139
1,72,368	1,71,873	Dr. 86,34,139
3,584	..	Cr. 3,584
2,500	..	Dr. 2,115
..	..	Cr. 39,06,434
..	..	Dr. 269
..	..	Cr. 500
13,625	5,42,048	Cr. 14,190
10,645	-4,84,78,011(**)	Cr. 1,15,517
5,799	-1,88,19,015(**)	Cr. 3,30,88,815
5,18,523	5,54,093	Cr. 1,58,79,877
5,54,676	-6,62,00,885	Dr. 7,03,660
7,27,044	-6,60,29,012	Cr. 5,23,02,873
7,70,31,80,634	7,61,84,93,758	Cr. 4,36,68,734
48,08,56,91,452	46,36,48,27,044	Dr. 4,99,79,255
75,61,03,79,527	75,34,43,08,234	..
2,64,539	..	..
-1,03,47,62,773	-76,84,26,941(*)	..
99	99	..
-1,03,44,98,135	-76,84,26,842	..
74,57,58,81,392	74,57,58,81,392	..

\* Please see explanatory note 3 below statement no. 8 (page 48).

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

(\*) There was a difference of Rs. 16,56,83,173 between the figures reflected in accounts (minus Rs. 76,84,26,941) and that intimated by the Reserve Bank (minus Rs. 93,41,10,114) regarding "Deposits with Reserve Bank". On reconciliation, this difference now stands at minus Rs. 5,77,79,582 (June 1988) which is under reconciliation.

## STATEMENT NO. 17—DETAILED STATEMENT OF DEBT

Description of Debt 1	When raised 2
<b>E. Public Debt—</b>	
<b>6003. Internal Debt of the State Government—</b>	
101 Market loans—	
(a) Market Loans bearing interest (a)	.. 1978—88
(b) Market Loans not bearing interest (a)	.. 1956—77
103 Loans from Life Insurance Corporation of India	.. 1959—88
104 Loans from General Insurance Corporation of India	.. 1987-88
105 Loans from the National Bank for Agriculture and Rural Development	.. 1965—88
107 Loans from the State Bank of India and other Banks	.. 1974—88
108 Loans from National Co-operative Development Corporation	.. 1959—88
110 Ways and Means Advances from the Reserve Bank of India	.. 1987-88
Total (6003)	..
<b>6004. Loans and Advances from the Central Government—</b>	
<b>01. Non-Plan Loans—</b>	
101 Loans to cover gap in resources	.. 1984—87
102 Share of Small Savings Collections	.. 1984—88
110 Police—	
Modernisation of Police Force	.. 1984—88
111 Other Educational Loans—	
National Loan Scholarship Scheme	.. 1984-85
112 Crop Husbandry—Manures and Fertilizers—	
Purchase of fertilizers	.. 1985—88
201 House Building Advances—	
House Building Advances to All India Services Officers	.. 1984—88
Total—01	..

(a) Details are given in Annexure to this statement.

## AND OTHER INTEREST BEARING OBLIGATIONS OF THE GOVERNMENT

Balance on 1st April 1987	Additions during the year	Discharges during the year	Balance on 31st March 1988
3	4	5	6
Rs.	Rs.	Rs.	- Rs.
1,54,95,42,800 (x)	79,16,50,000	..	2,34,11,92,800
14,92,02,320 (y)	..	13,67,05,800	1,24,96,520
19,63,13,233	3,15,00,000	95,31,927	21,82,81,306
5,11,20,000	80,00,000	23,96,000	5,67,24,000
6,54,05,290	84,85,000	96,48,590	6,42,41,700
1,20,00,00,000	..	1,20,00,00,000	..
24,49,37,599	6,03,48,200	2,67,95,110	27,84,90,689
..	2,30,65,98,000	1,54,88,26,000	75,77,72,000
<b>3,45,65,21,242</b>	<b>3,20,65,81,200</b>	<b>2,93,39,03,427</b>	<b>3,72,91,99,015</b>
6,58,29,00,000	..	24,27,00,000	6,34,02,00,000
3,26,00,00,000	1,74,92,00,000	..	5,00,92,00,000
99,99,580	30,75,000	4,19,340	1,26,55,240
3,00,000	..	..	3,00,000
26,51,00,000	24,62,00,000	36,31,00,000	14,82,00,000
41,03,493	5,68,384	4,61,082	42,10,795
<b>10,12,24,03,073</b>	<b>1,99,90,43,384</b>	<b>60,66,80,422</b>	<b>11,51,47,66,035</b>

(x) Differs by Rs. 8,04,17,700 (decreased) from the closing balance adopted in Finance Accounts 1986-87 due to *proforma* transfer of the balance of 6% Punjab Loan 1987 which was notified for discharge during the year and became non-interest bearing.

(y) Differs by Rs. 8,04,17,700 (increased) from the closing balance adopted in Finance Accounts 1986-87 *vide* footnote (x) above.

## STATEMENT NO. 17—DETAILED STATEMENT OF DEBT

Description of Debt 1	When raised 2
<b>E. Public Debt—contd.</b>	
<b>6004. Loans and Advances from the Central Government—contd.</b>	
<b>02 Loans for State/Union Territory Plan Schemes—</b>	
101 Block Loans ..	1984—88
102 Loans and Advances Plan Assistance for relief on account of Natural Calamities	1985—88
110 Command Area Development—	
Other Loans ..	1986—88
Total—02	
<b>03 Loans for Central Plan Schemes—</b>	
110 Fisheries—Inland Fisheries ..	1984—87
111 Co-operation— Credit Co-operatives—	
Loans for Credit Co-operative Institutions in under-developed States ..	1984—86
112 Power—Thermal Power Generation— Renovation and Modernisation of Thermal Power Station ..	1984-85
Total—03	
<b>04 Loans for Centrally-Sponsored Plan Schemes—</b>	
<b>110 Urban Development—</b>	
Integrated Development of Medium and Small Towns ..	1984—87
111 Soil and Water Conservation—Soil Conservation ..	1984—87
112 Soil and Water Conservation— Pilot Project for propogation of Water Conservation and harvesting technology	1984-85
<b>113 Co-operation—</b>	
Strengthening of Agricultural Credit Stabilization Fund ..	1985—87
<b>114 Village and Small Industries—</b>	
Handloom Industries ..	1984—87
<b>115 Village and Small Industries—</b>	
Other Loans ..	1984—87
116 Roads and Bridges—Roads of Inter-State Importance ..	1984—87
117 Flood Control—Anti-Sea erosion projects ..	1984—86
Total—04	



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

Balance on 1st April 1987	Additions during the year	Discharges during the year	Balance on 31st March 1988
3	4	5	6
Rs.	Rs.	Rs.	Rs.
5,87,27,26,307	7,22,36,78,720	18,07,68,580	12,91,56,36,447
3,56,72,000	10,19,20,000	25,48,000	13,50,44,000
55,91,000	3,50,000	3,72,733	55,68,267
5,91,39,89,307	7,32,59,48,720	18,36,89,313	13,05,62,48,714
7,70,000	9,00,000	..	16,70,000
4,49,50,000	..	..	4,49,50,000
2,80,00,000	..	..	2,80,00,000
7,37,20,000	9,00,000	..	7,46,20,000
1,54,08,000	80,28,000	..	2,34,36,000
1,22,67,136	47,10,625	8,62,731	1,61,15,030
1,09,416	..	8,417	1,00,999
21,25,000	7,50,000	..	28,75,000
56,70,800	8,00,000	6,72,600	57,98,200
45,37,584	18,00,000	3,50,083	59,87,501
1,62,00,000	1,00,00,000	6,80,000	2,55,20,000
3,75,73,640	1,00,00,000	15,46,680	4,60,26,960
9,38,91,576	3,60,88,625	41,20,511	12,58,59,690

## STATEMENT NO. 17—DETAILED STATEMENT OF DEBT

Description of Debt	When raised
1	2
<b>E. Public Debt—concl'd.</b>	
<b>6004. Loans and Advances from the Central Government—concl'd.</b>	
06 Ways and Means Advances—	
800 Other Ways and Means Advances	1987-88
Total—06	
<b>07 Pre-1984-85 Loans—</b>	
101 Rehabilitation of Displaced Persons, Repatriates etc.	1963—84
102 National Loan Scholarship Scheme	1974—84
103 Loans to clear overdrafts advanced during 1982-83 and 1983-84	1982—84
105 Small Savings Loans	1964—84
106 Pre-1979-80 Consolidated Loans for Productive and Semi-productive purposes	1955—79
108 1979—84 Consolidated Loans	
Total—07	
Total (6004)	
Total—E. Public Debt	
<b>I. Small Savings, Provident Funds, etc.—</b>	
<b>(b) Provident Funds—</b>	
<b>8005. State Provident Funds—</b>	
<b>01 Civil—</b>	
101 General Provident Funds	
102 Contributory Provident Fund	
104 All India Services Provident Fund	
Total—01	
<b>60 Other Provident Funds—</b>	
101 Workmen's Contributory Provident Fund	
102 Contributory Provident Pension Fund	
103 Other Miscellaneous Provident Funds	
Total—60	
Total (8005)	
<b>(c) Other Accounts—</b>	
<b>8011. Insurance and Pension Funds—</b>	
107 Punjab State Government Employees' Group Insurance Scheme	
Total (8011)	
Total—I. Small Savings, Provident Funds, etc.	
Grand Total	

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

Balance on 1st. April 1987	Additions during the year	Discharges during the year	Balance on 31st March 1988
3	4	5	6
Rs.	Rs.	Rs.	Rs.
..	36,74,35,000	36,74,35,000	..
..	36,74,35,000	36,74,35,000	..
8,97,381	..	..	8,97,381
41,66,853	..	..	33,52,041
51,73,20,000	..	8,14,812	27,99,80,000
1,82,36,35,000	..	23,73,40,000	1,76,94,55,000
1,58,56,63,377	..	5,41,80,000	1,36,02,40,377
1,65,22,37,992	..	22,54,23,000	1,56,04,46,992
	..	9,17,91,000	
5,58,39,20,603	..	60,95,48,812	4,97,43,71,791
21,78,79,24,559	9,72,94,15,729	1,77,14,74,058	29,74,58,66,230
25,24,44,45,801	12,93,59,96,929	4,70,53,77,485	33,47,50,65,245
2,77,71,96,636 (a)	1,25,33,28,119	36,81,21,255	3,66,24,03,500
46,69,616 (b)	1,95,754	15,33,811	33,31,559
1,38,93,899	61,83,797	11,73,975	1,89,03,721
2,79,57,60,151	1,25,97,07,670	37,08,29,041	3,68,46,38,780
16,552	..	..	16,552
498	..	..	498
9,34,226 (c)	..	..	9,34,226
9,51,276	..	..	9,51,276
2,79,67,11,427	1,25,97,07,670	37,08,29,041	3,68,55,90,056
6,19,71,158	3,26,32,336	1,17,37,165	8,28,66,329
6,19,71,158	3,26,32,336	1,17,37,165	8,28,66,329
2,85,86,82,585	1,29,23,40,006	38,25,66,206	3,76,84,56,385
28,10,31,28,386	14,22,83,36,935	5,08,79,43,691	37,24,35,21,630

- (1) Differs by Rs. 4,888 (increased) from the closing balance adopted in Finance Accounts 1986-87 due to *proforma* adjustment *vide* Appendix I.
- (b&c) Differs by Rs. 4,694 and Rs. 194 (decreased) from the closing balance adopted in Finance Accounts 1986-87 due to *proforma* adjustment *vide* Appendix I.

Description of loan

When raised

1

2

**E. Public Debt—****6003. Internal Debt of the State Government—****101 Market Loans—****(a) Market Loans bearing interest—**

6½ % Punjab Loan 1988	.. 12th September 1978
6½ % Punjab Loan 1989	.. 1st September 1979
6½ % Punjab Loan 1992	.. 1st September 1980
7 % Punjab Loan 1993	.. 1st September 1981
7½ % Punjab Loan 1997	.. 14th July 1982
8½ % Punjab Loan 2000	.. 16th August 1983
9 % Punjab Loan 1999	.. 4th September 1984
9½ % Punjab Loan 1998	.. 2nd September 1985
11 % Punjab Loan 2001	.. 1st September 1986
11 % Punjab Loan 2002	.. 17th August 1987 and 19th January 1988

**Total—(a) Market Loans bearing interest****(b) Market Loans not bearing interest—**

4 % Punjab Loan 1968	.. 3rd September 1956
4 % Punjab Loan 1971	.. 19th August 1959
4½ % Punjab Loan 1972	.. 4th September 1961
4½ % Punjab Loan 1974	.. 27th August 1962
5½ % Punjab Loan 1977	.. 3rd August 1965
5½ % Punjab Loan 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
6 % Punjab Loan 1984	.. 27th August 1974
5½ % Punjab Loan 1985	.. 27th August 1973
6 % Punjab Loan 1985	.. 15th September 1975
6 % Punjab Loan 1986	.. 15th September 1976
6 % Punjab Loan 1987	.. 23rd August 1977

**Total—(b) Market Loans not bearing interest**

## STATEMENT NO. 17

Balance on 1st April 1987	Additions during the year	Discharges during the year	Balance on 31st March 1988
3	4	5	6
Rs.	Rs.	Rs.	Rs.
7,51,42,400	..	..	7,51,42,400
8,63,25,900	..	..	8,63,25,900
9,44,36,600	..	..	9,44,36,600
13,64,79,600	..	..	13,64,79,600
13,21,18,400	..	..	13,21,18,400
16,70,26,000	..	..	16,70,26,000
35,47,13,900	..	..	35,47,13,900
28,33,00,000	..	..	28,33,00,000
22,00,00,000	..	..	22,00,00,000
..	79,16,50,000	..	79,16,50,000
1,54,95,42,800 (a)	79,16,50,000	..	2,34,11,92,800
3,86,574	..	..	3,86,574
800	..	..	800
2,000	..	..	2,000
2,39,500	..	..	2,39,500
2,89,488	..	..	2,89,488
14,83,458	..	..	14,83,458
9,10,000	..	..	9,10,000
30,25,000	..	..	30,25,000
4,13,700	..	12,000	4,01,700
13,000	..	-12,000 (A)	25,000
80,95,400	..	46,55,400	14,40,000
5,47,10,700	..	5,26,88,700	20,22,000
100	..	..	100
1,00,000	..	78,500	21,500
11,14,900	..	9,65,400	1,49,500
8,04,17,700	..	7,83,17,800	20,99,900
14,92,02,320 (b)	..	13,67,05,800	1,24,96,520

(a) See footnote (x) at page 205.

(b) See footnote (y) at page 205.

(A) Minus figure is due to adjustment of previous years.

## STATEMENT NO. 18—DETAILED STATEMENT OF

Head of Account	Balance on 1st April 1987
1	2 Rs.
<b>F. LOANS AND ADVANCES—</b>	
(a) Loans for Social Services—	
(i) Education, Sports, Art and Culture—	
6202. Loans for Education, Sports, Art and Culture—	
01 General Education—	
202 Secondary Education	—25,960
203 University and Higher Education—	
(i) Loans to deserving students under National Loan Scholarship Scheme ..	51,67,448
(ii) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	—1,30,589
Total	50,36,859
205 Languages Development	13,509
600 General	
Total (01)	50,24,408
02 Technical Education—	
105 Engineering/Technical Colleges and Institutes—	
(i) Loans to poor students studying in Engineering Colleges ..	66,16,640
(ii) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	11,25,876
Total (02)	77,42,516
Total (6202)	1,27,66,924
Total—(i)	1,27,66,924
(ii) Health and Family Welfare—	
6210. Loans for Medical and Public Health—	
01 Urban Health Services—	
800 Other Loans	
03 Medical Education, Training and Research—	
101 Ayurveda	
105 Allopathy—	
Loans to deserving students of Medical and Dental Institutions ..	1,24,911
Total (03)	1,24,911
Total (6210)	1,24,911
Total—(ii)	1,24,911

## LOANS AND ADVANCES BY THE GOVERNMENT

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1988	Interest received and credited to revenue
3 Rs.	4 Rs.	5 Rs.	6 Rs.	7 Rs.
..	-25,960	580	-26,540*	..
42,240	52,09,688	1,46,691	50,62,997	16,909
..	-1,30,589	2,200	-1,32,789*	50,291
42,240	50,79,099	1,48,891	49,30,208	67,200
..	13,509	..	13,509	8,236
..	..	..	..	..
42,240	50,66,648	1,49,471	49,17,177	75,436
3,600	66,20,240	1,28,514	64,91,726	11,507
23,450	11,49,326	5,071	11,44,255	..
27,050	77,69,566	1,33,585	76,35,981	11,507
69,290	1,28,36,214	2,83,056	1,25,53,158	86,943
69,290	1,28,36,214	2,83,056	1,25,53,158	86,943
..	..	13,333	-13,333*	..
..	..	6,734	-6,734*	..
..	1,24,911	..	1,24,911	..
..	1,24,911	6,734	1,18,177	..
..	1,24,911	20,067	1,04,844	..
..	1,24,911	20,067	1,04,844	..

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

## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account 1	Balance on 1st April 1987 2 Rs.
<b>F. LOANS AND ADVANCES—contd.</b>	
<b>(a) Loans for Social Services—contd.</b>	
<b>(iii) Water Supply, Sanitation, Housing and Urban Development—</b>	
<b>6215. Loans for Water Supply and Sanitation—</b>	
<b>01 Water Supply—</b>	
190 Loans to Public Sector and other undertakings—	
Loans for execution of Water Supply Schemes	3,00,25,701
191 Loans to local bodies, Municipalities etc.—	
(i) Loans to Municipalities, Municipal Corporations and other Local Funds for Urban Water Supply Schemes	6,37,08,907
(ii) Loans to Municipalities, Municipal Corporations and other Local Funds for Rural Water Supply programme	—10,99,330
Total	<u>6,26,09,577</u>
Total (01)	<u>9,26,35,278</u>
02 Sewerage and Sanitation—	
191 Loans to local bodies, Municipalities etc.—	
(i) Loans to Municipalities, Municipal Corporations and other bodies for sanitation schemes	1,36,19,307
(ii) Loans to Municipalities, Municipal Corporations and other bodies for sewerage schemes	—46,90,636
Total (02)	<u>89,28,671</u>
Total (6215)	<u>10,15,63,949</u>
6216. Loans for Housing—	
02 Urban Housing—	
190 Loans to Public Sector and other undertakings—	
(i) Low Income Group Housing schemes	79,169
(ii) Middle Income Group Housing schemes	—8,96,334
Total	<u>—8,17,165</u>
201 Loans to Housing Boards—	
Loans to Punjab State Housing Board	31,72,41,875



AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1988	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	3,00,25,701	9,46,666	2,90,79,035	..
2,95,00,000	9,32,08,907	59,39,577	8,72,69,330	35,10,765
..	—10,99,330	18,37,475	—29,36,805*	11,141
2,95,00,000	9,21,09,577	77,77,052	8,43,32,525	35,21,906
2,95,00,000	12,21,35,278	87,23,718	11,34,11,560	35,21,906
..	1,36,19,307	15,25,368	1,20,93,939	25,20,357
..	—46,90,636	33,21,995	—80,12,631*	7,03,452
..	89,28,671	48,47,363	40,81,308	32,23,809
2,95,00,000	13,10,63,949	1,35,71,081	11,74,92,868	67,45,715
..	79,169	11,81,489	—11,02,320*	11,62,327
..	—8,96,334	2,22,401	—11,18,735*	12,52,026
..	—8,17,165	14,03,890	—22,21,055	24,14,353
96,53,000	32,68,94,875	..	32,68,94,875	..

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

## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1987
1	2 Rs.
<b>F. LOANS AND ADVANCES—contd.</b>	
<b>(a) Loans for Social Services—contd.</b>	
<b>(iii) Water Supply, Sanitation, Housing and Urban Development—contd.</b>	
<b>6216. Loans for Housing—concl'd.</b>	
<b>02 Urban Housing—concl'd.</b>	
<b>800 Other Loans—</b>	
(i) Loans to other parties for construction of houses under Low Income Group Housing Schemes ..	8,28,63,470
(ii) Loans to other parties for construction of houses under Middle Income Group Housing Schemes ..	2,05,35,774
(iii) Loans to other parties for construction of houses under High Income Group Housing Schemes ..	—12,68,425
(iv) Loans for repairs of houses in Urban areas/Estates ..	61,02,574
(v) Loans for building of houses in Chandigarh ..	60,81,272
(vi) Loans for building of houses in Urban Estates ..	64,25,176
(vii) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	—5,81,027
Total ..	12,01,58,814
Total, (02) ..	43,65,83,524
<b>03 Rural Housing—</b>	
<b>195 Loans to Co-operatives—</b>	
Loans to Co-operative Societies under the Scheme for allotment of house sites to landless workers in rural area ..	1,79,81,915
<b>800 Other Loans—</b>	
(i) Loans for construction of houses in rural areas under Village Housing Project Scheme ..	2,87,88,157
(ii) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	1,80,507
Total ..	2,89,68,664
Total (03) ..	4,69,50,579
<b>80 General—</b>	
<b>190 Loans to Public Sector and other undertakings—</b>	
(i) Loans to Municipalities, Municipal Corporations and other Local Funds for slum clearance ..	2,74,35,168
(ii) Other loans with balance not exceeding Rs. 25 lakhs in each case ..	2,47,995
Total (80) ..	2,76,83,163
Total (6216) ..	51,12,17,266

AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1988	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
1,42,87,500	9,71,50,970	55,53,117	9,15,97,853	48,10,597
50,00,000	2,85,35,774	8,79,831	2,76,55,943	..
..	—12,68,425	44,709	—13,13,134*	8,99,053
18,40,000	79,42,574	12,27,958	67,14,616	97,731
..	60,81,272	..	60,81,272	..
8,25,600	72,50,776	41,07,049	31,43,727	..
17,20,400	11,39,373	1,45,776	9,93,597	..
2,66,73,500	14,68,32,314	1,19,58,440	13,48,73,874	58,07,381
3,63,26,500	47,29,10,024	1,33,62,330	45,95,47,694	82,21,734
..	1,79,81,915	7,070	1,79,74,845	..
91,89,000	3,79,77,157	7,84,005	3,71,93,152	17,28,052
16,74,000	18,54,507	3,24,859	15,29,648	55,705
1,08,63,000	3,98,31,664	11,08,864	3,87,22,800	17,83,757
1,08,63,000	5,78,13,579	11,15,934	5,66,97,645	17,83,757
62,00,000	3,36,35,168	34,86,096	3,01,49,072	18,61,046
..	2,47,995	89,290	1,58,705	..
62,00,000	3,38,83,163	35,75,386	3,03,07,777	18,61,046
5,33,89,500	56,46,06,766	1,80,53,650	54,65,53,116	1,18,66,537

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

## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1987
1	2
<b>F. LOANS AND ADVANCES—contd.</b>	<b>Rs.</b>
(a) Loans for Social Services— <i>contd.</i>	
(iii) Water Supply, Sanitation, Housing and Urban Development— <i>contd.</i>	
6217. Loans for Urban Development—	
03 Integrated Development of Small and Medium Towns—	
800 Other Loans—	
Loans for Development of Small and Medium Towns	3,59,78,000
04. Slum Area Development—	
800 Other Loans—	
Loans for Slum Clearance	- 10,97,261
60 Other Urban Development Schemes—	
191 Loans to Local Bodies, Corporations etc.—	
(i) Loans to Municipalities, Municipal Corporations and other Local Funds under Integrated City Development Programmes	16,35,61,314
(ii) Loans to Municipalities, Municipal Corporations and other Local Funds for other purposes	47,88,91,509
(iii) Loans to Improvement Trusts for Development Projects	3,08,63,510
(iv) Loans to Local Bodies of erstwhile P.E.P.S.U.	38,32,171
(v) Loans to Urban Development Boards	- 2,91,87,762
(vi) Other loans with balance not exceeding Rs. 25 lakhs in each case	32,48,529
Total (60)	65,12,09,271
Total (6217)	68,60,90,010
Total—(iii)	1,29,88,71,225
(iv) Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—	
6225. Loans for Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—	
01 Welfare of Scheduled Castes—	
800 Other Loans—	
(i) Interest free loan to deserving persons of Scheduled Castes and Backward Classes	28,06,750
(ii) Other loans with balance not exceeding Rs. 25 lakhs in each case	- 62,64,631
Total (01)	- 34,57,881

## AND ADVANCES BY THE GOVERNMENT—contd.

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1988	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
1,00,00,000	4,59,78,000	15,367	4,59,62,633	
..	—10,97,261	17,18,293	—28,15,554*	
..	16,35,61,314	1,08,11,280	15,27,50,034	19,08,438
..	47,88,91,509	73,15,595	47,15,75,914	3,33,55,359
9,00,000	3,17,63,510	21,13,125	2,96,50,385	10,05,731
..	38,32,171	..	38,32,171	3,855
..	—2,91,87,762	5,70,822	—2,97,58,584*	1,26,898
12,00,000	44,48,529	17,94,298	26,54,231	5,32,431
21,00,000	65,33,09,271	2,26,05,120	63,07,04,151	3,69,32,712
1,21,00,000	69,81,90,010	2,43,38,780	67,38,51,230	3,69,32,712
9,49,89,500	1,39,38,60,725	5,59,63,511	1,33,78,97,214	5,55,44,964
..	28,06,750	6,232	28,00,518	1,609
..	—62,64,631	33,093	—62,97,724*	3,69,614
..	—34,57,881	39,325	—34,97,206	3,71,223

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

## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account 1	Balance on 1st April 1987 2 Rs.
<b>F. LOANS AND ADVANCES—contd.</b>	
(a) Loans for Social Services—contd.	
(iv) Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—concl'd.	
6225. Loans for Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—concl'd.	
03 Welfare of Backward Classes—	
800 Other Loans—	
Loans with balance not exceeding Rs. 25 lakhs in each case	
Total (03)	
Total (6225)	—34,57,881
Total—(iv)	—34,57,881
(v) Social Welfare and Nutrition—	
6235. Loans for Social Security and Welfare—	
01 Rehabilitation—	
140 Rehabilitation of repatriates from other countries	7,70,280
202 Other rehabilitation schemes	—3,29,73,961
800 Other Loans—	
Interest free loans to Punjab Defence and Security Relief Fund—Amalgamated Fund for the Welfare of Ex-Servicemen	
Total (01)	—3,22,03,681
02 Social Welfare—	
800 Other Loans—	
(i) Loans to uprooted persons from war affected areas	42,74,895
(ii) Other loans with balance not exceeding Rs. 25 lakhs in each case	38,155
Total (02)	43,13,050
60 Other Social Security and Welfare Programmes—	
800 Other Loans	9,67,665
Total (6235)	—2,69,22,966

## AND ADVANCES BY THE GOVERNMENT—contd.

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1988	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	7,697	—7,697*	..
..	..	7,697	—7,697	..
..	—34,57,881	47,022	—35,04,903	3,71,223
..	—34,57,881	47,022	—35,04,903	3,71,223
..	7,70,280	..	7,70,280	1,766
..	—3,29,73,961	..	—3,29,73,961*	26,032
1,20,00,000	1,20,00,000	..	1,20,00,000	..
1,20,00,000	—2,02,03,681	..	—2,02,03,681	27,798
..	42,74,895	..	42,74,895	..
..	38,155	..	38,155	..
..	43,13,050	..	43,13,050	..
..	9,67,665	37,498	9,30,167	..
1,20,00,000	—1,49,22,966	37,498	—1,49,60,464	27,798

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

## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account 1	Balance on 1st April 1987 2 Rs.
<b>F. LOANS AND ADVANCES—contd.</b>	
<b>(a) Loans for Social Services—concl.</b>	
<b>(v) Social Welfare and Nutrition—concl.</b>	
<b>6245. Loans for Relief on account of Natural Calamities—</b>	
<b>01 Drought—</b>	
800 Other Loans	4,50,947
Total (6245)	4,50,947
Total—(v)	-2,64,72,019
<b>(vi) Others—</b>	
<b>6250. Loans for Other Social Services—</b>	
800 Other Loans	5,48,278
Total (6250)	5,48,278
Total—(vi)	5,48,278
Total—(a)	1,28,23,81,438
<b>(b) Loans for Economic Services—</b>	
<b>(i) Agriculture and Allied Activities—</b>	
<b>6401. Loans for Crop Husbandry—</b>	
<b>103 Seeds—</b>	
(i) Loans under Package Programme	1,14,50,406
(ii) Loans under intensive cultivation	1,05,50,349
Total	2,20,00,755
105 Manures and Fertilizers—	
Loans with balance not exceeding Rs. 25 lakhs in each case	-14,54,063
107 Plant Protection—	
(i) Loans for aerial spraying of crops	1,23,66,052
(ii) Loans for ground spraying of crops	1,09,04,496
Total	2,32,70,548
109 Commercial crops	-24,14,058
119 Horticulture and Vegetable crops—	
(i) Loans for development of Horticulture and orchards	40,62,486
(ii) Loans for development of Horticulture and orchards in Kandi Area Watershed Project 1980-81	10,39,000
Total	51,01,486



AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1988	Interest received and credited to revenue
3 Rs.	4 Rs.	5 Rs.	6 Rs.	7 Rs.
21,99,262	26,50,209	..	26,50,209	17,346
21,99,262	26,50,209	..	26,50,209	17,346
1,41,99,262	-1,22,72,757	37,498	-1,23,10,255	45,144
..	5,48,278	10,092	5,38,186	..
..	5,48,278	10,092	5,38,186	..
..	5,48,278	10,092	5,38,186	..
10,92,58,052	1,39,16,39,490	5,63,61,246	1,33,52,78,244	5,60,48,274
..	1,14,50,406	98,504	1,13,51,902	..
..	1,05,50,349	6,292	1,05,44,057	..
..	2,20,00,755	1,04,796	2,18,95,959	..
7,39,00,000	7,24,45,937	8,01,22,502	-76,76,565*	28,452
..	1,23,66,052	7,23,510	1,16,42,542	..
..	1,09,04,496	1,32,204	1,07,72,292	1,76,410
..	2,32,70,548	8,55,714	2,24,14,834	1,76,410
..	-24,14,058	22,974	-24,37,032*	33,376
..	40,62,486	4,69,486	35,93,000	3,02,556
1,09,000	11,48,000	..	11,48,000	..
1,09,000	52,10,486	4,69,486	47,41,000	3,02,556

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

## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1987
1	2
	Rs.
<b>F. LOANS AND ADVANCES— contd.</b>	
<b>(b) Loans for Economic Services— contd.</b>	
<b>(i) Agriculture and Allied Activities— contd.</b>	
<b>6401. Loans for Crop Husbandry— conclud.</b>	
<b>190 Loans to Public Sector and other undertakings—</b>	
(i) Loans to Punjab State Agro-Industries Corporation for purchase and distribution of fertilizers, seeds and inputs etc.	11,59,59,688
(ii) Other loans with balance not exceeding Rs. 25 lakhs in each case	12,608
Total	<u>11,59,72,296</u>
195 Loans to Farming Co-operatives	21,733
800 Other Loans—	
(i) Loans under Land Improvement Act, 1883	-2,53,69,771
(ii) Loans for purchase of debentures floated by Punjab State Co-operative Land Mortgage Bank	67,98,720
(iii) Loans for purchase of debentures of Punjab State Co-operative Land Mortgage Bank for purchase of tractors and agricultural implements	5,33,00,000
(iv) Purchase of debentures floated by Punjab State Co-operative Land Mortgage Bank under various A.R.D.C. Scheme for Agricultural Development	15,07,80,892
(v) Loans for grape cultivation and construction of breweries	65,60,550
(vi) Loans under Agricultural Loans Act, 1984	-1,25,42,493
(vii) Other loans with balance not exceeding Rs. 25 lakhs in each case	5,19,846
Total	<u>18,00,47,744</u>
Total (6401)	<u>34,25,46,441</u>
<b>6402. Loans for Soil and Water Conservation—</b>	
101 Soil Survey and Testing	
102 Soil Conservation—	
(i) Advances for pilot project on development on Kandi Area with World Bank assistance	1,86,07,996
(ii) Advances for Soil and Water management including conservation, irrigation, levelling of land and field drains	3,69,01,730

## AND ADVANCES BY THE GOVERNMENT—contd.

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1988	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	11,59,59,688	430	11,59,59,258	..
..	12,608	..	12,608	..
..	11,59,72,296	430	11,59,71,866	..
..	21,733	..	21,733	..
..	-2,53,69,771	7,087	-2,53,76,858*	..
70,00,000	1,37,98,720	74,66,850	63,31,870	..
1,12,00,000	6,45,00,000	1,64,82,460	4,80,17,540	..
..	15,07,80,892	..	15,07,80,892	..
15,00,000	80,60,550	651	80,59,899	..
..	-1,25,42,493	22,477	-1,25,64,970*	..
1,00,000	6,19,846	32,596	5,87,250	2,73,594
1,98,00,000	19,98,47,744	2,40,12,121	17,58,35,623	2,73,594
9,38,09,000	43,63,55,441	10,55,88,023	33,07,67,418	8,14,388
..	..	41,394	-41,394*	..
58,90,428	2,44,98,424	..	2,44,98,424	..
..	3,69,01,730	16,83,838	3,52,17,892	17,24,015

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

## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS AND

Head of Account	Balance, on 1st April 1987
1	2
	Rs.
<b>F. LOANS AND ADVANCES—contd.</b>	
<b>(b) Loans for Economic Services—contd.</b>	
<b>(i) Agriculture and Allied Activities—contd.</b>	
<b>6402. Loans for Soil and Water Conservation—concl'd.</b>	
102 Soil Conservation—concl'd.	
(iii) Advances for Soil and Water Conservation on Water shed basis	3,37,97,365
(iv) Advances for purchase of debentures floated by Punjab State Co-operative Land Mortgage Bank Ltd., for carrying out Soil and Water Conservation works provided under A.R.D.C./N.A.B.A.R.D. Schemes	—1,20,03,487
(v) Advances for Soil and Water Conservation programmes in other areas of the State	41,87,342
(vi) Advances for Harvesting Technology in Handicapped Areas	14,23,085
Total	8,29,14,031
203 Land Reclamation <sup>and</sup> Development	.. ..
800 Other Loans—	
(i) Loans for installation of pumping sets/tubewells	3,63,27,298
(ii) Loans to Punjab State Tubewell Corporation	1,48,91,81,773
(iii) Other loans with balance not exceeding Rs. 25 lakhs in each case	13,85,433
Total	1,52,68,94,504
Total (6402)	1,60,98,08,535
<b>6403. Loans for Animal Husbandry—</b>	
190 Loans to Public Sector and other undertakings—	
(i) Loans to Punjab State Poultry Development Corporation	8,00,000
(ii) Loans for purchase of debentures floated by Punjab State Co-operative Land Mortgage Bank for poultry, piggery and sheep breeding	1,10,66,350
Total	1,18,66,350
Total (6403)	1,18,66,350

ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1988	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
37,93,948	3,75,91,313	28,51,146	3,47,40,167	28,66,049
20,00,000	1,00,03,487	8,29,190	—1,08,32,677*	..
12,06,458	53,93,800	..	53,93,800	..
8,84,741	23,07,826	..	23,07,826	..
<b>137,75,575</b>	<b>9,66,89,606</b>	<b>53,64,174</b>	<b>9,13,25,432</b>	<b>45,90,064</b>
..	..	77,604	—77,604*	..
..	3,63,27,298	10,783	3,63,16,515	6,474
1,38,90,87,000	2,87,82,68,773	15,41,31,000	2,72,41,37,773	..
..	13,85,433	1,649	13,83,784	10
<b>1,38,90,87,000</b>	<b>2,91,59,81,504</b>	<b>15,41,43,432</b>	<b>2,76,18,38,072</b>	<b>6,484</b>
<b>1,40,28,62,575</b>	<b>3,01,26,71,110</b>	<b>15,96,26,604</b>	<b>2,85,30,44,506</b>	<b>45,96,548</b>
..	8,00,000	5,08,950	2,91,050	..
25,00,000	1,35,66,350	8,28,190	1,27,38,160	..
25,00,000	1,43,66,350	13,37,140	1,30,29,210	..
25,00,000	1,43,66,350	13,37,140	1,30,29,210	..

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

## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1987
1	2 Rs.
<b>F. LOANS AND ADVANCES—contd.</b>	
<b>(b) Loans for Economic Services—contd.</b>	
<b>(i) Agriculture and Allied Activities—contd.</b>	
<b>6404. Loans for Dairy Development—</b>	
190 Loans to Public Sector and other undertakings—	
(i) Loans for purchase of debentures floated by Punjab State Co-operative Land Mortgage Bank Ltd., for Dairy Development	.. 1,60,48,855
(ii) Other loans with balance not exceeding Rs. 25 lakhs in each case	.. ..
Total	.. <u>1,60,48,855</u>
195 Loans to Co-operatives—Loans to Dairy Co-operatives	.. 3,74,000
Total (6404)	.. <u>1,64,22,855</u>
<b>6405. Loans for Fisheries—</b>	
190 Loans to Public Sector and other undertakings—	
Loans for purchase of debentures floated by Punjab State Co-operative Land Mortgage Bank under various A.R.D.C./N.A.B.A.R.D. Schemes	.. 4,26,400
Total (6405)	.. <u>4,26,400</u>
<b>6406. Loans for Forestry and Wild Life—</b>	
800 Other Loans—	
Loans for purchase of debentures floated by Punjab State Co-operative Land Mortgage Bank Ltd., under various A.R.D.C./N.A.B.A.R.D. Schemes	.. 6,18,200
Total (6406)	.. <u>6,18,200</u>
<b>6408. Loans for Food Storage and Warehousing—</b>	
01 Food—	
190 Loans to Public Sector and other undertakings—	
Loans to Punjab State Civil Supplies Corporation for procurement and supply of essential commodities	.. -1,08,343
Total (01)	.. <u>-1,08,343</u>
02 Storage and Warehousing—	
195 Loans to Co-operatives	.. ..
800 Other Loans	.. ..
Total (02)	.. <u>..</u>
Total (6408)	.. <u>-1,08,343</u>

## AND ADVANCES BY THE GOVERNMENT—contd.

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1988	Interest received and credited to revenue
3 Rs.	4 Rs.	5 Rs.	6 Rs.	7 Rs.
76,00,000	2,36,48,855	11,35,360	2,25,13,495	..
..	..	17,19,710	-17,19,710*	..
76,00,000	2,36,48,855	28,55,070	2,07,93,785	..
..	3,74,000	62,000	3,12,000	..
76,00,000	2,40,22,855	29,17,070	2,11,05,785	..
3,00,000	7,26,400	7,050	7,19,350	..
3,00,000	7,26,400	7,050	7,19,350	..
3,00,000	9,18,200	..	9,18,200	..
3,00,000	9,18,200	..	9,18,200	..
80,00,00,000	79,98,91,657	1,385	79,98,90,272	..
80,00,00,000	79,98,91,657	1,385	79,98,90,272	..
..	..	379	-379*	..
..	..	236	-236*	..
..	..	615	-615	..
80,00,00,000	79,98,91,657	2,000	79,98,89,657	..

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

## STATEMENT NO. 18—DETAILED; STATEMENT OF LOANS AND

Head of Account	Balance, on 1st April 1987
1	2 Rs.
<b>F. LOANS AND ADVANCES—contd.</b>	
<b>(b) Loans for Economic Services—contd.</b>	
<b>(i) Agriculture and Allied Activities—contd.</b>	
<b>6416. Loans to Agricultural Financial Institutions—</b>	
<b>190 Loans to Public Sector and other undertakings—</b>	
(i) Loans to Punjab Land Development and Reclamation Corporation	15,00,000@
(ii) Loans to Punjab Agro Industries Corporation	2,33,447
(iii) Loans to Punjab Warehousing Corporation	—2,00,000
Total (6416)	15,33,447
<b>6425. Loans for Co-operation—</b>	
<b>107 Loans to Credit Co-operatives—</b>	
(i) Loans to Central Co-operative Bank for Agricultural Stabilisation Fund	64,55,937
(ii) Loans to Primary Agricultural Co-operative Societies for construction of rural godowns	5,25,97,543
(iii) Loan assistance to Co-operative Societies, Credit Institutions in co-operatively under developed States to meet the non-credit cover	8,15,00,000
(iv) Other loans with balance not exceeding Rs. 25 lakhs in each case	—86,51,451
Total	13,19,02,029
<b>108 Loans to other Co-operatives—</b>	
(i) Loans to Consumer Co-operative Stores	2,11,81,109
(ii) Other loans with balance not exceeding Rs. 25 lakhs in each case	13,84,000
Total	2,25,65,109
<b>190. Loans to Public Sector and other Undertakings—</b>	
(i) Loans to Punjab State Co-operative Supply and Marketing Federation for purchase and distribution of foodgrains	1,12,66,512
(ii) Loans to Punjab State Co-operative Supply and Marketing Federation for setting up of processing units	.. ..
(iii) Loans to Punjab State Co-operative Supply and Marketing Federation for purchase and distribution of fertilizers	18,55,00,170
(iv) Loans to Punjab State Co-operative Supply and Marketing Federation for purchase of cotton	4,41,98,137

@Represents amount transferred from Capital on *proforma* basis *vide* footnote @. at page 133.



ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1988	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	15,00,000	..	15,00,000	12,894
..	2,33,447	..	2,33,447	..
..	—2,00,000	..	—2,00,000*	..
..	15,33,447	..	15,33,447	12,894
1,29,50,000	1,94,05,937	2,26,374	1,91,79,563	176
..	5,25,97,543	12,01,505	5,13,96,038	7,23,347
..	8,15,00,000	375	8,14,99,625	1,15,61,751
8,52,000	—77,99,451	18,78,078	—96,77,529*	30,00,287
1,38,02,000	14,57,04,029	33,06,332	14,23,97,697	1,52,85,561
..	2,11,81,109	4,34,912	2,07,46,197	..
..	13,84,000	84,832	12,99,168	..
..	2,25,65,109	5,19,744	2,20,45,365	..
..	1,12,66,512	..	1,12,66,512	768
2,72,00,000	2,72,00,000	..	2,72,00,000	..
17,23,00,000	35,78,00,170	12,86,80,066	22,91,20,104	52,00,276
..	4,41,98,137	..	4,41,98,137	..

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

## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS AND

Head of Account	Balance on 1st April 1987.
1	2
	Rs.
<b>F. LOANS AND ADVANCES—<i>contd.</i></b>	
<b>(b) Loans for Economic Services—<i>contd.</i></b>	
<b>(i) Agriculture and Allied Activities—<i>concl'd.</i></b>	
<b>6425. Loans for Co-operation—<i>concl'd.</i></b>	
<b>190 Loans to Public Sector and other undertakings—<i>concl'd.</i></b>	
(v) Other loans with balance not exceeding Rs. 25 lakhs in each case	.. 7,06,803
Total	.. 24,16,71,622
Total (6425)	.. 39,61,38,760
<b>6506. Loans for Land Reforms—]</b>	
<b>800 Other Loans,</b>	
Total (6506)	.. ..
Total—(i)	.. 2,37,92,52,645
<b>(ii) Rural Development—</b>	
<b>6515. Loans for other Rural Development Programmes—</b>	
<b>101 Panchayati Raj—]</b>	
(i) Loans to Panchayati Raj Institutions for revenue earning schemes	.. 3,59,77,626
(ii) Other loans with balance not exceeding Rs. 25 lakhs in each case	.. 9,30,139
Total	.. 3,69,07,765
<b>102 Community Development—</b>	
(i) Loans under Community Development Project	.. 1,32,61,649
(ii) Loans under National Extension Service Programme	.. 96,83,952
Total	.. 2,29,45,601
<b>103. Rural Works Programmes</b>	
Total (6515)	.. 4,43,178
Total—(ii)	.. 6,02,96,544
Total—(ii)	.. 6,02,96,544

ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1988	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	7,06,803	42,586	6,64,217	..
19,95,00,000	44,11,71,622	12,87,22,652	31,24,48,970	52,01,044
21,33,02,000	60,94,40,760	13,25,48,728	47,68,92,032	2,04,86,605
..	..	9,466	—9,466*	..
..	..	9,466	—9,466	..
2,52,06,73,575	4,89,99,26,220	40,20,36,081	4,49,78,90,139	2,59,10,435
46,00,000	4,05,77,626	24,72,232	3,81,05,394	3,70,123
..	9,30,139	10,901	9,19,238	..
46,00,000	4,15,07,765	24,83,133	3,90,24,632	3,70,123
..	1,32,61,649	24,719	1,32,36,930	3,317
..	96,83,952	1,61,731	95,22,221	3,442
..	2,29,45,601	1,86,450	2,27,59,151	6,759
..	4,43,178	..	4,43,178	..
46,00,000	6,48,96,544	26,69,583	6,22,26,961	3,76,882
46,00,000	6,48,96,544	26,69,583	6,22,26,961	3,76,882

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

## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS AND

Head of Account	Balance on 1st April 1987
1	2
	Rs.
<b>F. LOANS AND ADVANCES—contd.</b>	
<b>(b) Loans for Economic Services—contd.</b>	
<b>(iii) Irrigation and Flood Control—</b>	
<b>6705. Loans for Command Area Development—</b>	
<b>190 Loans to Public Sector and other undertakings—</b>	
Loans to Punjab State Tubewell Corporation	
Total (6705)	.. ..
Total—(iii)	.. ..
<b>(iv) Energy—</b>	
<b>6801. Loans for Power Projects—</b>	
<b>201 Hydel Generation—</b>	
(i) Loans to Punjab State Electricity Board for Bhakra Left Bank Project	.. 65,68,27,423
(ii) Loans to Punjab State Electricity Board for Unit No. 1 Beas Sutlej Link	.. 1,02,89,24,575
(iii) Loans to Punjab State Electricity Board for Unit No. 2 Beas Dam at Pong	.. 6,09,81,133
(iv) Loans to Punjab State Electricity Board for Bhakra Right Bank Power Project	.. 2,12,94,823
(v) Loans to Punjab State Electricity Board for Upper Bari Doab Canal Project	.. 2,97,28,000
(vi) Loans to Punjab State Electricity Board for Beas Power Project	.. 1,13,42,14,874
(vii) Loans to Punjab State Electricity Board for Anandpur Sahib Power Project	.. 1,30,41,00,000
(viii) Loans to Punjab State Electricity Board for Shanan Project (Extension)	.. 16,82,78,000
(ix) Loans to Punjab State Electricity Board for Shanan Project (Renovation)	.. 7,93,00,000
(x) Loans to Punjab State Electricity Board for Mukerian Hydel Project	.. 2,59,77,38,000
(xi) Loans to Punjab State Electricity Board for Thein Dam Project	.. 2,63,28,67,000
(xii) Loans to Punjab State Electricity Board for participation in Hydro Projects of Himachal Pradesh and Jammu and Kashmir	.. 1,21,00,000
(xiii) Loans to Punjab State Electricity Board for Micro-Hydel Projects	.. 2,00,00,000
(xiv) Loans to Punjab State Electricity Board for Shahpur-Kandi Project	.. 11,00,000
(xv) Loans to Punjab State Electricity Board for S.Y.L. Power House	.. ..
Total	.. 9,74,74,53,828

## ADVANCES BY THE GOVERNMENT—contd.

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1988	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
7,69,00,000	7,69,00,000	..	7,69,00,000	8,010
7,69,00,000	7,69,00,000	..	7,69,00,000	8,010
7,69,00,000	7,69,00,000	..	7,69,00,000	8,010
21,348	65,68,48,771	..	65,68,48,771	
..	1,02,89,24,575	44,34,908	1,02,44,89,667	
..	6,09,81,133	6,858	6,09,74,275	
1,39,89,841	3,52,84,664	..	3,52,84,664	
..	2,97,28,000	..	2,97,28,000	
..	1,13,42,14,874	..	1,13,42,14,874	
1,00,00,000	1,31,41,00,000	..	1,31,41,00,000	
..	16,82,78,000	..	16,82,78,000	
..	7,93,00,000	..	7,93,00,000	
78,95,00,000	3,38,72,38,000	..	3,38,72,38,000	
1,20,30,70,000	3,83,59,37,000	..	3,83,59,37,000	
..	1,21,00,000	..	1,21,00,000	
2,00,00,000	4,00,00,000	..	4,00,00,000	
4,69,30,000	4,80,30,000	..	4,80,30,000	
5,00,00,000	5,00,00,000	..	5,00,00,000	
2,13,35,11,189	11,88,09,65,017	44,41,766	11,87,65,23,251	19,88,59,424

## STATEMENT NO. 18—DETAILED STATEMENT

Head of Account	Balance on 1st April 1987
1	2
	Rs.
<b>F. LOANS AND ADVANCES—contd.</b>	
<b>(b) Loans for Economic Services—contd.</b>	
<b>(iv) Energy—contd.</b>	
6801. Loans for Power <sup>Projects</sup> —contd.	
202 Thermal Power Generation—	
(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) ..	36,23,80,000
(iii) Loans to Punjab State Electricity Board for Ropar Thermal Plant—Project Stage I ..	2,99,69,00,000
(iv) Modification/Renovation of Guru Nanak Dev Thermal Plant ..	15,30,00,000
(v) Loans to Punjab State Electricity Board for Ropar Thermal Plant—Project Stage II ..	57,50,00,000
Total ..	<u>4,71,92,70,000</u>
203 Diesel/Gas Power Generation—	
Loans to Punjab State Electricity Board for purchase of Diesel Sets ..	5,71,09,660
204 Rural Electrification—	
Loans to Punjab State Electricity Board for Rural Electrification Works ..	27,41,00,000
205 Transmission and Distribution—	
(i) Loans to Punjab State Electricity Board for transmission and distribution schemes ..	2,89,52,98,571
(ii) Loans to Punjab State Electricity Board for Beas transmission lines ..	22,07,59,812
(iii) Loans to Punjab State Electricity Board for transmission schemes for Guru Nanak Thermal Plant (Extension) ..	3,29,00,000
(iv) Loans to Punjab State Electricity Board for Guru Nanak Thermal Plant ..	3,53,00,000
(v) Loans to Punjab State Electricity Board for transmission lines ..	1,38,70,999
(vi) Loans to Punjab State Electricity Board for transmission schemes ..	10,69,00,000
(vii) Loans to Punjab State Electricity Board for distribution schemes ..	37,24,00,000
(viii) Loans to Punjab State Electricity Board for Upper Bari Doab Canal Project ..	1,74,00,000

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

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1988	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	63,19,90,000	..	63,19,90,000	
2,00,00,000	38,23,80,000	..	38,23,80,000	
..	2,99,69,00,000	..	2,99,69,00,000	
..	15,30,00,000	..	15,30,00,000	
1,56,05,00,000	2,13,55,00,000	..	2,13,55,00,000	
1,58,05,00,000	6,29,97,70,000	..	6,29,97,70,000	
35,00,000	6,06,09,660	..	6,06,09,660	
10,78,00,000	38,19,00,000	..	38,19,00,000	
..	2,89,52,98,571	..	2,89,52,98,571	
..	22,07,59,812	—29,333*	22,07,89,145	
..	3,29,00,000	..	3,29,00,000	
..	3,53,00,000	..	3,53,00,000	
..	1,38,70,999	..	1,38,70,999	
..	10,69,00,000	..	10,69,00,000	
..	37,24,00,000	..	37,24,00,000	
..	1,74,00,000	..	1,74,00,000	

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

## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1987
1	2 Rs.
<b>F. LOANS AND ADVANCES—contd.</b>	
<b>(b) Loans for Economic Services—contd.</b>	
<b>(iv) Energy—concl'd.</b>	
6801. Loans for Power <sup>Projects</sup> —concl'd.	
205 Transmission and Distribution—concl'd.	
(ix) Loans to Punjab State Electricity Board for Transmission Works for Sixth Plan connected with new projects	18,37,00,000
(x) Loans to Punjab State Electricity Board for Improvement of Transmission System and reduction of Transmission losses	26,70,00,000
(xi) Loans to Punjab State Electricity Board for Sub-Transmission Works	15,70,00,000
(xii) Loans for Ropar Thermal Project	3,05,00,000
(xiii) Other Loans for Transmission and Distribution schemes	..
Total	4,33,30,29,382
800 Other Loans to Electricity Boards—	
(i) Other loans	87,99,64,289
(ii) Loans to Punjab State Electricity Board for generation and distribution schemes	6,00,00,000
Total	93,99,64,289
Total (6801)	20,07,09,27,159
Total—(iv)	20,07,09,27,159
<b>(v) Industry and Minerals—</b>	
<b>6851. Loans for Village and Small Industries—</b>	
101 Industrial Estates	—9,56,867
102 Small Scale Industries—	
(i) Loans to Punjab State Small Industries Corporation for Development of Industrial Focal Points	38,61,670
(ii) Emergency loans to industrial units	—9,39,244
(iii) Interest-free loans to new industries in lieu of refund of Sales Tax/ Purchase Tax and Inter-State Sales Tax	31,28,53,341
(iv) Loans to Punjab State Electronics Development and Production Corporation for development of Industrial Focal Points	24,52,749
(v) Loans to Punjab State Small Industries Corporation for promotion of self employment with seed/margin money (Seed/margin money assistance to entrepreneurs under the D.I.C. Programme)	98,53,572
(vi) Loans to industrialists and rural artisans in I.R.D.P. areas on subsidised rate of interest	56,83,229



## AND ADVANCES BY THE GOVERNMENT—contd.

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1988	Interest received and credited to revenue
3 Rs.	4 Rs.	5 Rs.	6 Rs.	7 Rs.
..	18,37,00,000	..	18,37,00,000	
..	26,70,00,000	..	26,70,00,000	
..	15,70,00,000	..	15,70,00,000	
..	3,05,00,000	..	3,05,00,000	
72,00,00,000	72,00,00,000	..	72,00,00,000	
72,00,00,000	5,05,30,29,382	—29,333	5,05,30,58,715	16,44,789
66,03,00,000	1,54,02,64,289	..	1,54,02,64,289	
..	6,00,00,000	..	6,00,00,000	
66,03,00,000	1,60,02,64,289	..	1,60,02,64,289	
5,20,56,11,189	25,27,65,38,348	44,12,433	25,27,21,25,915	20,05,04,213
5,20,56,11,189	25,27,65,38,348	44,12,433	25,27,21,25,915	20,05,04,213
..	—9,56,867	3,81,507	—13,38,374*	..
..	38,61,670	7,88,682	30,72,988	7,594
..	—9,39,244	..	—9,39,244*	..
7,53,03,926	38,81,57,267	16,49,842	38,65,07,425	9,25,488
..	24,52,749	21,66,000	2,86,749	..
69,33,153	1,67,86,725	5,32,024	1,62,54,701	..
..	56,83,229	5,89,874	50,93,355	2,70,650

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

## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account 1	Balance on 1st April 1987 2 Rs.
<b>F. LOANS AND ADVANCES—contd.</b>	
<b>(b) Loans for Economic Services—contd.</b>	
<b>(v) Industry and Minerals—contd.</b>	
<b>6851. Loans for Village and Small Industries—concl'd.</b>	
102 Small Scale Industries—concl'd.	
(vii) Other loans with balance not exceeding Rs. 25 lakhs in each case	.. —2,20,70,272
Total	.. <u>31,16,95,045</u>
103 Handloom Industries—	
(i) Loans to Punjab State Handloom and Textiles Development Corporation for setting up of processing house for power looms	.. 54,23,668
(ii) Interest free loans for margin money	.. 59,10,242
(iii) Other loans with balance not exceeding Rs. 25 lakhs in each case	.. —88,29,790
Total	.. <u>25,04,120</u>
104 Handicraft Industries	.. 1,00,507
105 Khadi and Village Industries—	
(i) Loans to Punjab Khadi and Village Industries Board	.. 26,69,744
(ii) Other loans with balance not exceeding Rs. 25 lakhs in each case	.. 30,96,300
Total	.. <u>57,66,044</u>
109 Composite Village and Small Industries Co-operatives—	
Other loans with balance not exceeding Rs. 25 lakhs in each case	.. 1,47,281
Total (6851)	.. <u>31,92,56,130</u>
<b>6855. Loans for Fertilizer Industries—</b>	
190 Loans to Public Sector and other undertakings	.. 2,38,400
Total (6855)	.. <u>2,38,400</u>
<b>6858. Loans for Engineering Industries—</b>	
03 Transport Equipment Industries—	
190 Loans to Public Sector and other undertakings	.. 3,21,247
Total (6858)	.. <u>3,21,247</u>

AND ADVANCES BY THE GOVERNMENT—*contd.*

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1988	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
1,08,100	—2,19,62,172	7,45,023	—2,27,07,195*	2,346
8,23,45,179	39,40,40,224	64,71,445	38,75,68,779	12,06,078
..	54,23,668	..	54,23,668	..
..	59,10,242	2,14,390	56,95,852	..
..	—88,29,790	4,00,712	—92,30,502*	10,073
..	25,04,120	6,15,102	18,89,018	10,073
..	1,00,507	300	1,00,207	..
..	26,69,744	..	26,69,744	2,127
..	30,96,300	..	30,96,300	1,333
..	57,66,044	..	57,66,044	3,460
..	1,47,281	44,195	1,03,086	..
8,23,45,179	40,16,01,309	75,12,549	39,40,88,760	12,19,611
..	2,38,400	234	2,38,166	9,468
..	2,38,400	234	2,38,166	9,468
25,00,000	28,21,247	50,01,924	—21,80,677*	..
25,00,000	28,21,247	50,01,924	—21,80,677	..

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

## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1987
1	2 Rs.
<b>F. LOANS AND ADVANCES—contd.</b>	
<b>(b) Loans for Economic Services—contd.</b>	
<b>(v) Industry and Minerals—concl'd.</b>	
<b>6860. Loans for Consumer Industries—</b>	
<b>01 Textiles—</b>	
190 Loans to Public Sector and other undertakings	15,26,200
<b>04 Sugar—</b>	
101 Loans to Co-operative Sugar Mills	4,94,163
Total (6860)	20,20,363
<b>6885. Other Loans to Industries and Minerals—</b>	
<b>01 Loans to Industrial Financial Institutions—</b>	
190 Loans to Public Sector and other undertakings—	
(i) Loans to Punjab State Industrial Development Corporation for Implementation of Harvest Combines Project	3,00,00,000
(ii) Loans to Punjab State Industrial Development Corporation for setting up of sugar mills	4,83,33,000
(iii) Loans to Punjab State Industrial Development Corporation for various schemes	9,34,26,000
(iv) Other loans with balance not exceeding Rs. 25 lakhs in each case	—26,54,723
Total (6885)	16,91,04,277
Total—(v)	49,09,40,417
<b>(vi) Transport—</b>	
<b>7055. Loans for Road Transport—</b>	
190 Loans to Public Sector and other undertakings—	
Loans to P.E.P.S.U. Road Transport Corporation, Patiala	2,60,00,000
Total (7055)	2,60,00,000
Total—(vi)	2,60,00,000
<b>(vii) General Economic Services—</b>	
<b>7465. Loans for General Financial and Trading Institutions—</b>	
102 Trading Institutions—	
Loans to Punjab Export Corporation	6,00,000
Total (7465)	6,00,000

## AND ADVANCES BY THE GOVERNMENT—contd.

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1988	Interest received and credited to revenue
3 Rs.	4 Rs.	5 Rs.	6 Rs.	7 Rs.
..	15,26,200	..	15,26,200	..
..	4,94,163	3,623	4,90,540	..
..	20,20,363	3,623	20,16,740	..
..	3,00,00,000	..	3,00,00,000	..
..	4,83,33,000	1,50,00,000	3,33,33,000	..
..	9,34,26,000	..	9,34,26,000	..
..	—26,54,723	..	—26,54,723*	..
..	16,91,04,277	1,50,00,000	15,41,04,277	..
8,48,45,179	57,57,85,596	2,75,18,330	54,82,67,266	12,29,079
..	2,60,00,000	60,00,000	2,00,00,000	2,10,95,000
..	2,60,00,000	60,00,000	2,00,00,000	2,10,95,000
..	2,60,00,000	60,00,000	2,00,00,000	2,10,95,000
..	6,00,000	..	6,00,000	..
..	6,00,000	..	6,00,000	..

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

## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account 1	Balance on 1st April 1987 2
	Rs.
<b>F. LOANS AND ADVANCES—<i>contd.</i></b>	
<b>(b) Loans for Economic Services—<i>concl'd.</i></b>	
<b>(vii) General Economic Services—<i>concl'd.</i></b>	
<b>7475. Loans for Other General Economic Services—</b>	
800 Other Loans	5,476
Total (7475)	5,476
Total—(vii)!	6,05,476
Total—(b)!	23,02,80,22,241
<b>(c) Loans to Government Servants—</b>	
<b>7610. Loans to Government Servants, etc.—</b>	
201 House Building Advances	19,16,55,910
202 Advances for purchase of Motor Conveyances	3,44,21,971(A)
203 Advances for purchase of other conveyances	2,46,619
800 Other Advances	23,47,802
Total (7610)	22,86,72,302
Total—(c)	22,86,72,302

(A) Differs by Rs. 1,884 (increased) from the closing balance adopted in Finance Accounts for 1986-87 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 1988	Interest received and credited to revenue
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	5,476	..	5,476	..
..	5,476	..	5,476	..
..	6,05,476	..	6,05,476	
7,89,26,29,943	30,92,06,52,184	44,26,36,427	30,47,80,15,757	24,91,23,619
3,89,54,953	23,06,10,863	3,13,36,828	19,92,74,035	27,16,273
1,46,37,821	4,90,59,792	1,12,56,640	3,78,03,152	5,94,747
—853*	2,45,766	47,685	1,98,081	45,636
..	23,47,802	—9,000**	23,56,802	15,20,314
5,35,91,921	28,22,64,223	4,26,32,153	23,96,32,070	48,76,970
5,35,91,921	28,22,64,223	4,26,32,153	23,96,32,070	48,76,970

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

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

## STATEMENT NO. 18—DETAILED STATEMENT OF LOANS

Head of Account	Balance on 1st April 1987
1	2 Rs.
<b>F. LOANS AND ADVANCES—concl.</b>	
<b>(d) Miscellaneous Loans—</b>	
<b>7615. Miscellaneous Loans—</b>	
200 Miscellaneous loans	1,04,95,175
Total—(d)	1,04,95,175
Total—F. Loans and Advances	24,54,95,71,156



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

Advanced during the year	Total	Repaid during the year	Balance on 31st March 1988	Interest received and credited to revenue
3 Rs.	4 Rs.	5 Rs.	6 Rs.	7 Rs.
32,35,000	1,37,30,175	17,14,871	1,20,15,304	8,78,16,752
32,35,000	1,37,30,175	17,14,871	1,20,15,304	8,78,16,752
8,05,87,14,916@	32,60,82,86,072	54,33,44,697	32,06,49,41,375	39,78,65,615

@Details of loans advanced during the year for plan purposes are given below:—

Head of Account	Amount Rs.
6202. Loans for Education, Sports, Art and Culture	42,240
6215. Loans for Water Supply and Sanitation	2,95,00,000
6216. Loans for Housing	4,42,60,500
6217. Loans for Urban Development	1,21,00,000
6235. Loans for Social Security and Welfare	1,20,00,000
6245. Loans for Relief on account of Natural Calamities	21,99,262
6401. Loans for Crop Husbandry	1,99,09,000
6402. Loans for Soil and Water Conservation	1,37,75,575
6403. Loans for Animal Husbandry	25,00,000
6404. Loans for Dairy Development	76,00,000
6405. Loans for Fisheries	3,00,000
6406. Loans for Forestry and Wild Life	3,00,000
6408. Loans for Food Storage and Warehousing	80,00,00,000
6425. Loans for Co-operation	4,10,02,000
6515. Loans for other Rural Development Programmes	43,00,000
6705. Loans for Command Area Development	7,69,00,000
6801. Loans for Power Projects	3,53,48,11,189
6851. Loans for Village and Small Industries	8,23,45,179
6858. Loans for Engineering Industries	25,00,000
Total	4,68,63,44,945

## STATEMENT NO. 19—STATEMENT SHOWING

Name of Reserve Fund or Deposit Account	Balance on	
	1	2
		Rs.
<b>J. RESERVE FUNDS—</b>		
<b>(a) Reserve Funds Bearing Interest—</b>		
8115. Depreciation/Renewal Reserve Funds—		
103 Depreciation Reserve Funds—Government Commercial Departments and Undertakings—		
Depreciation Reserve Fund—Motor Transport	..	9,35,11,665
104 Depreciation Reserve Funds—Government Non-Commercial Departments and Undertakings—		
Depreciation Reserve Fund—Government Presses	..	1,24,23,346
Total (8115)	..	10,59,35,011
8121. General and other Reserve Funds—		
101 General and other Reserve Funds of Government Commercial Departments/ Undertakings—		
Reserve Fund—Transport—Accident Reserve Fund	..	5,45,289
Total (8121)	..	5,45,289
Total—(a)	..	10,64,80,300
<b>(b) Reserve Funds not Bearing Interest—</b>		
8222. Sinking Funds (A)		
..	..	1,42,29,837
8229. Development and Welfare Funds—		
103 Development Funds for Agricultural purposes—		
State Agricultural Credit Relief and Guarantee Fund	..	4,25,980
106 Industrial Development Funds—		
Industrial Loan Fund	..	6,15,31,808
200 Other Development and Welfare Fund—		
(i) Funds for Development Schemes		
(ii) Funds for Village Reconstruction and Harijan Uplift	..	1,62,46,875
Total (200)	..	1,62,46,875
Total (8229)	..	7,82,04,663

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

## THE DETAILS OF EARMARKED BALANCES

1st April 1987

Balance on 31st March 1988

Investment	Total	Cash	Investment	Total
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	9,35,11,665	9,82,30,583	..	9,82,30,583
..	1,24,23,346	1,44,13,444	..	1,44,13,444
..	10,59,35,011	11,26,44,027	..	11,26,44,027
..	5,45,289	9,66,590	..	9,66,590
..	5,45,289	9,66,590	..	9,66,590
..	10,64,80,300	11,36,10,617	..	11,36,10,617
..	1,42,29,837	1,42,29,837	..	1,42,29,837
..	4,25,980	4,25,980	..	4,25,980
..	6,15,31,808	6,15,31,808	..	6,15,31,808
67,88,390	67,88,390	..	67,88,390	67,88,390
..	1,62,46,875	1,62,46,875	..	1,62,46,875
67,88,390	2,30,35,265	1,62,46,875	67,88,390	2,30,35,265
67,88,390	8,49,93,053	7,82,04,663	67,88,390	8,49,93,053

## STATEMENT NO: 19—STATEMENT SHOWING THE

Name of Reserve Fund or Deposit Account

Balance on

Cash

2

Rs.

**J. RESERVE FUNDS—concl'd.****(b) Reserve Funds not Bearing Interest—concl'd.****8235. General and other Reserve Funds—**

110 Foodgrains Reserve Fund ..

39,74,732

Total (8235) ..

39,74,732

Total—(b) ..

9,64,09,232

Total—J. Reserve Funds ..

20,28,89,532

**K. DEPOSITS AND ADVANCES—****(a) Deposits Bearing Interest—****8342. Other Deposits—**

120 Miscellaneous Deposits—

Deposits of Charitable Trusts ..

4,99,563

Total (8342) ..

4,99,563

**(b) Deposits not Bearing Interest—****8443. Civil Deposits—**

106 Personal Deposits—Civil List—

Reserve Fund ..

Total (8443) ..

**8449. Other Deposits—**

120. Miscellaneous Deposits—

1. Deposit Account of Relief and Rehabilitation loans to be written off ..

57,64,454

2. Deposit Account of grants from the Central Government for the food production drive scheme—

Bonus for accelerating production of foodgrains ..

1,36,24,008

3. Deposit Account of grants from the Central Government for development of handloom industries ..

15,573

4. Deposit Account of grants made by Central Government for financing Cotton Extension Schemes ..

1,42,747

## DETAILS OF EARMARKED BALANCES—contd.

1st April 1987		Balance on 31st March 1988		
Investment	Total	Cash	Investment	Total
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	39,74,732	39,74,732	..	39,74,732
..	39,74,732	39,74,732	..	39,74,732
67,88,390	10,31,97,622	9,64,09,232	67,88,390	10,31,97,622
67,88,390	20,96,77,922	21,00,19,849	67,88,390	21,68,08,239
..	4,99,563	4,99,563	..	4,99,563
..	4,99,563	4,99,563	..	4,99,563
51,910	51,910	..	51,910	51,910
51,910	51,910	..	51,910	51,910
..	57,64,454	57,64,454	..	57,64,454
..	1,36,24,008	1,36,24,008	..	1,36,24,008
..	15,573	15,573	..	15,573
..	1,42,747	1,42,747	..	1,42,747

## STATEMENT NO. 19—STATEMENT SHOWING THE

Name of Reserve Fund or Deposit Account

Balance on

Cash

2

Rs.

**K. DEPOSITS AND ADVANCES—concl'd.****(b) Deposits not Bearing Interest—concl'd.****8449. Other Deposits—concl'd.****120. Miscellaneous Deposits—concl'd.**

5. Deposit Account of grants from the Ministry of Rehabilitation to Educational Institutions	..	1,23,332
6. Deposit Account of the sale proceeds of World Health Organisation Seals	..	1,413
7. Deposits for payment of honoraria to the enumerators in connection with 1981-Census	..	39,633
Total (8449)	..	<u>1,97,11,160</u>
Total—K. Deposits and Advances	..	<u>2,02,10,723</u>
Total	..	<u>22,31,00,255</u>

**DETAILS OF EARMARKED BALANCES—concl'd.**

1st April 1987		Balance on 31st March 1988		
Investment	Total	Cash	Investment	Total
3	4	5	6	7
Rs.	Rs.	Rs.	Rs.	Rs.
..	1,23,332	1,23,332	..	1,23,332
..	1,413	1,413	..	1,413
..	39,633	39,633	..	39,633
..	1,97,11,160	1,97,11,160	..	1,97,11,160
51,910	2,02,62,633	2,02,10,723	51,910	2,02,62,633
68,40,300	22,99,40,555	23,02,30,572	68,40,300	23,70,70,872

## ANNEXURE TO

Description of loan	Balance on 1st April 1987	Amount appropriated from revenue
1	2	3
	Rs.	Rs.
	<b>(1) SINKING FUND FOR</b>	
Loan from the Central Government for Bhakra-Nangal Project	1,42,29,836	..
<b>Total</b>	1,42,29,836	..
	<b>(2) SINKING FUND FOR</b>	
	..	..
<b>Total</b>	..	..
<b>Grand Total</b>	1,42,29,836	..



## STATEMENT NO. 19

Loss or gain on investments	Total	Amount transferred to Government Account on maturity of loans during the year	Advance <sup>1</sup> interest paid on purchase of securities	Balance on 31st March 1988
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
<b>AMORTISATION OF LOANS</b>				
..	..	1,42,29,836	..	1,42,29,836
..	..	1,42,29,836	..	1,42,29,836
<b>DEPRECIATION OF LOANS</b>				
..	..	..	..	..
..	..	..	..	..
..	..	1,42,29,836	..	1,42,29,836

## ANNEXURE TO

Description of loan

Balance on  
1st April 1987Purchase of  
securities

1

2

3

Rs.

Rs.

**(3) SINKING FUND INVESTMENT**

.. .. ..

**Total**

.. .. ..

STATEMENT NO. 19—*concl'd.*

Total	Sale of securities.	Balance on 31st March 1988	Remarks	
			Face Value	Market Value
4	5	6	7	8
Rs.	Rs.	Rs.	Rs.	Rs.
<b>ACCOUNT—AMORTISATION</b>				
..	..	..	..	..
..	..	..	..	..

## APPENDIX I

Details of allocation of balances on 31st October 1966 under Debt, Deposit and Remittance heads, allocated to successor States and Union Territory of Chandigarh during 1987-88

Head of Account	Amount allocated to			Total amount allocated
	Haryana	Himachal Pradesh	Chandigarh (U.T.)	
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
<b>F. Loans and Advances—</b>				
<b>7610. Loans to Government Servants, etc.—</b>				
202 Advances for purchase of Motor Conveyances	Dr. —1,884			Dr. —1,884
<b>I. Small Savings, Provident Funds, etc.—</b>				
<b>(b) Provident Funds—</b>				
<b>8005. State Provident Funds—</b>				
<b>01 Civil—</b>				
101 General Provident Fund	.. Cr. —4,888			.. Cr. —4,888
102 Contributory Provident Fund	.. Cr. 4,694			.. Cr. 4,694
<b>60 Other Provident Funds—</b>				
103 Other Miscellaneous Provident Funds	.. Cr. 194			.. Cr. 194
<b>K. Deposits and Advances—</b>				
<b>(b) Deposits not bearing interest—</b>				
<b>8443. Civil Deposits—</b>				
106 Personal Deposits		.. Cr. 1,90,336		.. Cr. 1,90,336
<b>Grand Total</b>	.. Dr. —1,884	Cr. 1,90,336		.. Cr. 1,92,220

## 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 Rs.	6
<b>F. LOANS AND ADVANCES—</b>					
<b>1. 6215. Loans for Water Supply and Sanitation—</b>					
<b>01 Water Supply—</b>					
191 "Loans to Local Bodies, Municipalities etc."—					
	(i) Loans to Municipalities, Municipal Corporations and other Local Funds for urban water supply schemes	Treasury Officers and Municipalities	1974-75	2,16,10,374	Loan-wise details
	(ii) Loans to Panchayati Raj Institutions for Rural Water Supply Schemes	Ditto	1984-85	29,38,879	Ditto
<b>02 Sewerage and Sanitation—</b>					
191 "Loans to Local Bodies, Municipalities etc."—					
	(i) Loans to Municipalities, Municipal Corporations and other Local Funds for sanitation schemes	Ditto	1974-75	1,24,80,022	Ditto
	(ii) Loans to Municipalities, Municipal Corporations and other Local Funds for sewerage schemes	Ditto	1974-75	1,70,73,629	Ditto
<b>2. 6217. Loans for Urban Development—</b>					
<b>03 Integrated Development of Small and Medium Towns—</b>					
191 "Loans to Local Bodies, Corporation etc."—					
	Loans to Municipalities, Municipal Corporations and other Local Funds under integrated city development programme	Ditto	1974-75	6,48,89,086	Ditto
<b>60 Other Urban Development Schemes—</b>					
191 "Loans to Local Bodies, Corporations etc."—					
	(i) Loans to Municipalities, Municipal Corporations and other Local Funds for shopping centres, cinemas, etc.	Ditto	1974-75	19,45,314	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.</i></b>					
2.	<b>6217. Loans for Urban Development—<i>concl.</i></b>				
	<b>60 Other Urban Development Schemes—<i>concl.</i></b>				
	(ii) Loans to Municipalities, Municipal Corporations and other Local Funds for other purposes	Treasury Officers and Municipalities	1974-75	34,39,58,405	Loan-wise details
	(iii) Loans to Improvement Trusts for Development Projects	Treasury Officers and Improvement Trusts	1978-79	3,85,72,566	Ditto
	(iv) Loans to local bodies of erstwhile Pepsu State	Ditto	1984-85	7,29,942	Ditto
3.	<b>6235. Loans for Social Security and Welfare—</b>				
	<b>60 Other Social Security and Welfare Programmes—</b>				
	<b>800 Other Loans—</b>				
	Loans to Princes and rulers of erstwhile States	Treasury Officers	1954-55	40,298	Ditto
4.	<b>6401. Loans for Crop Husbandry—</b>				
	<b>105 Manures and Fertilizers—</b>				
	Loans to Municipalities, Municipal Corporations and other Local Funds for preparation and distribution of town compost	Treasury Officers and Municipalities	1974-75	7,16,792	Ditto
<b>K. DEPOSITS AND ADVANCES—</b>					
<b>(b) Deposits not bearing interest—</b>					
5.	<b>8443. Civil Deposits—</b>				
	<b>101 Revenue Deposits</b>	Treasury Officers	1963-64	5,00,489	Plus and minus memo-randa and reconciliation of accounts with treasuries
	<b>104 Civil Courts Deposits</b>	Ditto	1963-64	1,38,98,499	Ditto
	<b>110 Deposits of Police Funds</b>	Ditto	1967-68	10,49,848	Ditto

APPENDIX II—*concl'd.*

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

Serial no.	Head of account	Departmental/Treasury Officers from whom details are awaited	Earliest year to which the difference relates	Amount of difference	Particulars of details/documents awaited from Departmental/Treasury Officers
1	2	3	4	5 Rs.	6
<b>K. DEPOSITS AND ADVANCES—<i>concl'd.</i></b>					
(b) Deposits not bearing interest— <i>concl'd.</i>					
<b>6. 8448. Deposits of local Funds—</b>					
101	District Funds	Treasury Officers	1961-62	3,86,525	Plus and minus memoranda and reconciliation of accounts with treasuries
102	Municipal Funds	Ditto	1958-59	57,36,927	Ditto
105	State Transport Corporation Funds	Ditto	1963-64	37,28,552	Ditto
109	Panchayat Bodies Funds	Ditto	1060-61	33,23,910	Ditto
120	Other Funds—				
	Deposit Account of the Punjab State Electricity Board to meet payments against Yen credits	Accountant General Haryana, Chandigarh	1964-65	10,40,243	Acceptance of debit from Haryana State Electricity Board through Accountant General, Haryana, Chandigarh
<b>L. SUSPENSE AND MISCELLANEOUS—</b>					
(c) Other Accounts—					
<b>7. 8672. Permanent Cash Imprest—</b>					
101	Civil	Treasury Officers	1963-64	3,594	Complete particulars of credits/debits
<b>M. REMITTANCES—</b>					
(a) Money Orders and other Remittances—					
<b>8. 8782. Cash Remittances and adjustments, etc.—</b>					
101	Cash Remittances between Treasuries and Currency Chests—				
	Cash Remittances between treasuries	Treasury Officers/Currency Officer, Reserve Bank of India, New Delhi	1965-66	34,57,594	Particulars of corresponding credits/debits

## APPENDIX III

Illustrative cases where the verification and acceptances of balances are awaited

Serial no.	Head of account	Number of acceptances awaited	Year from which acceptances awaited.	Amount outstanding against these items on 31st March 1988 (In lakhs of rupees)
1	2	3	4	5
	<b>F. LOANS AND ADVANCES—</b>			
	<b>1. 6215. Loans for Water Supply and Sanitation—</b>			
	<b>01 Water Supply—</b>			
	191 "Loans to Local Bodies, Municipalities etc."—			
	Loans to Municipalities, Municipal Corporations and other Local Funds for Water Supply Programmes			
		5	1963-64	4.94
		5	1964-65	7.57
		12	1965-66	11.27
		14	1966-67	16.80
		25	1967-68	29.62
		5	1968-69	4.00
		21	1969-70	12.78
		4	1970-71	1.23
		11	1971-72	6.04
		13	1972-73	14.53
		1	1973-74	1.50
		6	1974-75	9.88
		55	1975-76	70.88
		5	1977-78	1,75.00
		4	1978-79	1,70.00
		11	1985-86	2,63.38
		13	1986-87	3,56.00
	<b>02 Sewerage and Sanitation—</b>			
	191 "Loans to Local Bodies, Municipalities etc."—			
	(i) Loans to Municipalities, Municipal Corporations and other Local Funds for sanitation schemes			
		1	1964-65	0.45
		2	1965-66	2.14
		6	1966-67	6.97
		10	1967-68	16.75
		2	1968-69	1.04
		11	1970-71	10.25
		29	1971-72	27.22
		15	1972-73	12.89
	(ii) Loans to Municipalities, Municipal Corporations and other Local Funds for sewerage schemes			
		3	1963-64	1.14
		2	1964-65	1.08
		6	1965-66	7.76



APPENDIX III—*contd.*

Illustrative cases where the verification and acceptances of balances are awaited

Serial no.	Head of account	Number of acceptances awaited	Year from which acceptances awaited	Amount outstanding against these items on 31st March 1988 (In lakhs of rupees)
1	2	3	4	5
<b>F. LOANS AND ADVANCES—<i>contd.</i></b>				
1.	<b>6215. Loans for Water Supply and Sanitation—<i>concl.</i></b>			
	<b>02 Sewerage and Sanitation—<i>concl.</i></b>			
191	"Loans to Local Bodies, Municipalities etc."— <i>concl.</i>			
	(i) Loans to Municipalities, Municipal Corporations and other Local Funds for sewerage schemes— <i>concl.</i>	4	1966-67	5.56
		15	1967-68	15.70
		5	1968-69	3.32
		1	1969-70	0.02
		3	1971-72	2.78
		21	1972-73	29.00
		9	1974-75	19.56
		16	1981-82	1,80.00
		8	1982-83	50.00
2.	<b>6217. Loans for Urban Development—</b>			
	<b>03 Integrated Development of Small and Medium Towns—</b>			
191	"Loans to Local Bodies, Corporations" etc.—			
	(i) Loans to Municipalities, Municipal Corporations and other Local Funds under integrated city development programme	3 up to	1971-72	2.40
		14	1972-73	1,08.40
		28	1973-74	40.38
		1	1976-77	75.00
		4	1977-78	3,00.00
		2	1980-81	36.65
		2	1983-84	1,30.50
		1	1984-85	13.20
		2	1986-87	12.00
	(ii) Loans for Development of small and medium towns	2	1984-85	1,60.50
		4	1985-86	91.65
		3	1986-87	1,07.63

APPENDIX III—*contd.*

Illustrative cases where the verification and acceptances of balances are awaited

Serial no.	Head of account	Number of acceptances awaited	Year from which acceptances awaited	Amount outstanding against these items on 31st March 1988 (In lakhs of rupees)
1	2	3	4	5
<b>F. LOANS AND ADVANCES—<i>contd.</i></b>				
<b>2. 6217. Loans for Urban Development—<i>concl'd.</i></b>				
<b>60. Other Urban Development Schemes—</b>				
191	“Loans to Local Bodies, Corporations etc.”—			
(i)	Loans to Municipalities, Municipal Corporations and other Local Funds for shopping centres, cinemas, etc.	5	1969-70	1.70
		4	1970-71	1.05
		9	1971-72	2.20
		18	1972-73	4.68
		1	1973-74	0.20
		1	1976-77	0.40
(ii)	Loans to Municipalities, Municipal Corporations and other Local Funds for other purposes	13	1963-64	3.56
		11	1964-65	0.90
		12	1965-66	1.45
		5	1966-67	0.80
		30	1967-68	6.58
		25	1968-69	6.25
		10	1969-70	3.12
		34	1970-71	6.34
		48	1971-72	30.00
		54	1972-73	27.50
		30	1973-74	75.95
		91	1974-75	1,51.39
		181	1975-76	2,87.46
		80	1976-77	1,57.01
		35	1977-78	35.00
		44	1978-79	1,07.00
		97	1979-80	1,23.00
		100	1980-81	12,31.37
		48	1981-82	7,87.45
		34	1982-83	5,49.00
		6	1983-84	3,37.00
		8	1984-85	4,40.40
		4	1985-86	45.00
(iii)	Loans to Improvement Trusts for Development Projects	17	1976-77	44.33
		19	1977-78	50.38
		18	1978-79	5,61.00
		8	1979-80	17.00
		5	1980-81	14.67

## APPENDIX III—concl'd.

Illustrative cases where the verification and acceptances of balances are awaited

Serial no.	Head of account	Number of acceptances awaited	Year from which acceptances awaited	Amount outstanding against these items on 31st March 1988 (In lakhs of rupees)
1	2	3	4	5
<b>F. LOANS AND ADVANCES—concl'd.</b>				
<b>3. 6401. Loans for Crop Husbandry—</b>				
<b>105 Manures and fertilizers—</b>				
	Loans to Municipalities, Municipal Corporations and other Local Funds for preparation and distribution of town compost	4	1970-71	1.08
		9	1971-72	2.26
		9	1972-73	4.87
		1	1973-74	0.22
<b>K. DEPOSITS AND ADVANCES—</b>				
<b>(b) Deposits not bearing interest—</b>				
<b>4. 8443. Civil Deposits—</b>				
<b>101 Revenue Deposits</b>				
		11	1963-64	7,74.49
		1	1968-69	78.79
		1	1973-74	13.04
<b>104 Civil Courts Deposits</b>				
		11	1963-64	4,74.35
		1	1968-69	11.76
		1	1973-74	21.56
<b>110 Deposits of Police Funds—</b>				
	Police clothing and equipment fund	2	1965-66	4.13
		1	1973-74	1.25
		1	1978-79	0.50
<b>5. 8448. Deposits of Local Funds—</b>				
<b>101 District Funds</b>				
		3	1961-62	6.91
		6	1958-59	1.00
<b>102 Municipal Funds</b>				
		2	1965-66	0.07
		2	1968-69	0.47
<b>105 State Transport Corporation Funds</b>				
		1	1963-64	42.12
<b>109 Panchayat Bodies Funds—</b>				
<b>(1) Zila Parishad Funds</b>				
		2	1961-62	19.52
		8	1966-67	35.34
		1	1973-74	20.30
<b>(2) Village Panchayat Funds</b>				
		1	1960-61	0.11
		1	1969-70	5.32
<b>120 Other Funds—</b>				
	Town and Bazar Funds	3	1959-60	0.92

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

	1985-86		
	Number of concerns	Investments	Dividend/Interest received during 1985-86
	To end of 1985-86		
		(In crores of rupees)	
(i) Statutory Corporations	9	71.53	0.59
(ii) Government Companies	22	1,10.66	0.17
(iii) Joint Stock Companies	16	1.48	*
(iv) Co-operatives	7,743	93.41	0.02
<b>Total</b>	<b>7,790</b>	<b>2,77.08</b>	<b>0.78</b>

\*Rs. 17,000 only.

## IV

## Stock Companies, Co-operative Banks and Societies, etc. to end of 1985-86, 1986-87 and 1987-88

3 under statement no. 2)

1986-87			1987-88		
Number of concerns	Investments	Dividend/Interest received during 1986-87	Number of concerns	Investments	Dividend/Interest received during 1987-88
To end of 1986-87			To end of 1987-88		
	(In crores of rupees)			(In crores of rupees)	
10	85.34	0.32	10	99.08	0.25
22	1,19.79	0.17	22	1,43.75	0.17
16	1.48	*	16	1.48	*
8,012	1,08.06 (x)	0.46	8,016	1,13.39 (y)	0.07
8,060	3,14.67	0.95	8,064	3,57.70	0.49

\* Rs. 10,651 only.

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

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