



GOVERNMENT OF PUNJAB

APPROPRIATION ACCOUNTS

1982-83

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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Punjab for the year 1982-83 presents the accounts of sums expended in the year ended with the 31st March 1983, compared with the sums specified in the schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

In these Accounts—

'O' stands for original grant or appropriation.

'S' stands for supplementary grant or appropriation.

'R' stands for reappropriations, withdrawals or surrenders sanctioned by a competent authority.

Charged appropriations and expenditure are shown in italics.

Summary of Appropriation

Number and name of grant or appropriation	Amount of grant/appropriation		Expendi-
	Revenue	Capital	Revenue
1	2	3	4
	Rs.	Rs.	Rs.
1—State Legislature—			
Voted	1,04,07,000	..	98,90,624
Charged	1,33,000	..	1,06,681
Staff, Household and Allowances of the Governor—			
Charged	21,81,000	..	21,77,729
2—Council of Ministers—			
Voted	84,59,000	..	80,70,168
3—Administration of Justice—			
Voted	3,98,36,000	..	4,06,90,547
Charged	82,96,000	..	84,16,034
4—Elections—			
Voted	34,32,000	..	33,40,436
5—Revenue—			
Voted	9,68,48,000	..	9,92,18,579
Charged	88,000	..	1,20,815
6—Excise and Taxation—			
Voted	6,11,90,000	..	4,18,27,556
Charged	64,000	..	..
7—Finance—			
Voted	27,74,73,000	..	29,98,07,838
Charged	1,52,000	..	..

Accounts 1982-83

ture	Saving		Excess		
	Capital	Revenue	Capital	Revenue	Capital
5	6	7	8	9	
Rs.	Rs.	Rs.	Rs.	Rs.	
..	5,16,376	..	..	..
..	26,319	..	..	..
..	3,271	..	..	..
..	3,88,832	..	..	..
..	..	..	8,54,547	..	
..	..	..	1,20,034	..	
..	91,564	..	..	..
..	..	..	23,70,579	..	
..	..	..	32,815	..	
..	1,93,62,464	..	..	..
..	64,000	..	..	..
..	..	..	2,23,34,838	..	
..	1,52,000	..	..	..

Summary of Appropriation.

Number and name of grant or appropriation	Amount of grant/appropriation		Expendi-
	Revenue	Capital	Revenue
1	2	3	4
	Rs.	Rs.	Rs.
8—Public Service Commission—			
Voted	15,07,000	..	14,95,388
Charged	19,00,000	..	16,61,030
9—Civil Secretariat—			
Voted	4,47,18,000	..	4,19,90,273
Charged	20,000	..	..
10—District Administration—			
Voted	5,91,67,000	..	6,02,58,739
Charged	76,000	..	45,640
11—Police—			
Voted	42,52,57,000	..	43,77,10,265
Charged	1,81,000	..	1,43,451
12—Jails—			
Voted	5,05,83,000	..	5,21,53,204
Charged	4,000	..	3,040
13—Stationery and Printing—			
Voted	3,82,90,000	39,54,000	3,87,50,211
Charged	5,14,000	..	..
14—Miscellaneous Services—			
Voted	4,02,66,000	..	3,82,65,166
15—Rehabilitation, Relief and Resettlement—			
Voted	56,61,000	..	59,82,347
Charged	2,55,000	..	2,54,099

Accounts 1982-83—contd.

Nature	Saving		Excess	
	Capital	Revenue	Capital	Revenue
	5	6	7	8
	Rs.	Rs.	Rs.	Rs.
	..	11,612	..	..
	..	2,38,970	..	..
	..	27,27,727	..	..
	..	20,000	..	..
	10,91,739
	..	30,360	..	..
	1,24,53,265
	..	37,549	..	..
	15,70,204
	..	960	..	..
	77,783	..	38,76,217	4,60,211
	..	5,14,000	..	..
	..	20,00,834	..	..
	3,21,347
	..	901	..	..

Summary of Appropriation

Number and name of grant or appropriation	Amount of grant/appropriation		Expenditure
	Revenue	Capital	Revenue
1	2	3	4
	Rs.	Rs.	Rs.
16—Education—			
Voted	1,54,81,98,000	..	1,58,10,09,351
Charged	2,27,25,000	..	2,16,48,000
17—Technical Education—			
Voted	2,35,97,000	..	2,15,46,775
18—Medical and Public Health—			
Voted	53,81,26,000	50,00,000	48,96,16,100
Charged	1,00,000	..	..
19—Housing and Urban Development—			
Voted	7,45,26,000	7,83,70,000	6,75,88,688
Charged	5,000	..	..
20—Information and Publicity—			
Voted	1,82,53,000	..	1,67,99,682
21—Tourism and Cultural Affairs—			
Voted	59,00,000	31,60,000	54,30,495
22—Labour, Employment and Industrial Training—			
Voted	7,16,74,000	16,04,000	6,93,07,270
Charged	1,00,000	..	..
23—Social Security and Welfare—			
Voted	20,75,66,000	4,45,00,000	16,79,76,214
Charged	51,000	..	..

Accounts 1982-83—contd.

Nature	Saving		Excess		
	Capital	Revenue	Capital	Revenue	Capital
	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.
	..	..	..	3,28,11,351	..
	..	10,77,000	..	..	..
	..	20,50,225	..	..	..
	50,00,000	4,85,09,900	..	..	..
	..	1,00,000	..	..	..
	7,68,19,435	69,37,312	15,50,565	..	..
	..	5,000	..	..	..
	..	14,53,318	..	..	..
	31,60,000	4,69,505	..	..	..
	13,94,759	23,66,730	2,09,241	..	..
	..	1,00,000	..	..	..
	4,41,00,000	3,95,89,786	4,00,000	..	..
	..	51,000	..	..	..

Summary of Appropriation

Number and name of grant or appropriation	Amount of grant/appropriation		Expendi-
	Revenue	Capital	Revenue
1	2	3	4
	Rs.	Rs.	Rs.
24—Planning and Statistics—			
Voted	1,21,56,000	..	1,02,00,363
Charged	1,000	..	..
25—Co-operation—			
Voted	5,98,16,000	16,26,89,000	5,69,55,333
Charged	25,000	..	..
26—Agriculture—			
Voted	24,32,81,000	6,52,00,000	22,04,97,943
Charged	1,18,000	..	60,120
27—Soil and Water Conservation—			
Voted	3,43,43,000	..	3,00,92,907
Charged	5,000	..	..
28—Food—			
Voted	5,88,02,000	3,45,62,61,000	2,44,53,259
Charged	..	1,80,000	..
29—Animal Husbandry—			
Voted	11,13,29,000	10,00,000	9,06,79,480
Charged	50,000	..	..
30—Dairy Development—			
Voted	50,48,000	24,95,000	43,65,949
31—Fisheries—			
Voted	65,02,000	2,00,000	52,84,660
Charged	31,000	..	250

Accounts 1982-83—*contd.*

ture	Saving		Excess		
	Capital	Revenue	Capital	Revenue	Capital
5	6	7	8	9	
Rs.	Rs.	Rs.	Rs.	Rs.	
..	19,55,637	..	..	..
..	1,000	..	..	..
14,42,97,500	28,60,667	1,83,91,500	..	..
..	25,000	..	..	..
2,39,45,387	2,27,83,057	4,12,54,613	..	..
..	57,880	..	..	..
..	42,50,093	..	..	..
..	5,000	..	..	..
3,31,83,99,030	3,43,48,741	13,78,61,970	..	..
..	..	1,80,000	..	..
10,00,000	2,06,49,520	..	..	..
..	50,000	..	..	..
11,95,000	6,82,051	13,00,000	..	..
..	12,17,340	2,00,000	..	..
..	30,750	..	..	..

Summary of Appropriation

Number and name of grant or appropriation	Amount of grant/appropriation		Expendi-
	Revenue	Capital	Revenue
	2	3	4
	Rs.	Rs.	Rs.
32—Forests—			
Voted	8,16,09,000	2,00,000	8,16,86,509
33—Community Development —			
Voted	18,71,08,000	..	18,89,44,715
Charged	4,000	..	..
34—Industries—			
Voted	7,70,21,000	9,21,50,000	7,09,42,447
Charged	1,05,000	..	..
35—Civil Aviation—			
Voted	1,71,16,000	7,00,000	1,39,18,261
36—Roads and Bridges—			
Voted	22,90,10,000	8,53,00,000	26,57,81,922
Charged	3,00,000	..	8,235
37—Road Transport—			
Voted	56,41,06,000	7,61,00,000	55,62,71,573
Charged	10,41,000	..	2,53,089
38—Multi-purpose River Projects—			
Voted	9,57,09,000	42,52,06,000	10,84,67,730
39—Irrigation, Drainage and Flood Control—			
Voted	46,73,98,000	33,04,30,000	51,80,21,420

Accounts 1982-83-- contd.

ture	Saving		Excess	
	Capital	Revenue	Capital	Revenue	Capital
5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.
..	..	2,00,000	77,509	..
..	..	..	18,36,715	..
..	4,000	..	..	..
5,79,50,000	60,78,553	3,42,00,000	..	..
..	1,05,000	..	..	..
5,33,400	31,97,739	1,66,600	..	..
7,61,77,947	..	91,22,053	3,67,71,922	..
..	2,91,765	..	..	..
5,28,47,411	78,34,427	2,32,52,589	..	..
..	7,87,911	..	..	..
1,22,30,95,486	..	..	1,27,58,730	79,78,89,486
54,36,42,394	..	..	5,06,23,420	21,32,12,394

Summary of Appropriation

Number and name of grant or appropriation	Amount of grant/appropriation		Expendi-
	Revenue	Capital	Revenue
	2	3	4
	Rs.	Rs.	Rs.
40—Buildings—			
Voted	36,02,24,000	14,59,77,000	71,79,60,573
Charged	9,55,000	3,00,000	5,70,025
Public Debt—			
Charged	..	11,20,78,21,000	..
Interest Payments and Servicing of Debt—			
Charged	92,54,55,000	..	86,99,10,287
41—Loans and Advances by the State Government—			
Voted	..	2,42,39,96,000	..
Inter State Settlement—			
Charged	..	1,17,000	..
Total—Voted	6,26,15,12,000	7,40,44,92,000	6,56,32,50,940
Charged	96,49,35,000	11,20,84,18,000	90,53,78,525
Grand Total	7,22,64,47,000	18,61,29,10,000	7,46,86,29,465

Accounts 1982-83—contd.

ture	Saving		Excess	
	Capital	Revenue	Capital	Revenue	Capital
5	6	7	8	9
Rs	Rs.	Rs.	Rs.	Rs.
11,70,35,992	..	2,89,41,008	35,77,36,573	..
9,49,513	3,84,975	..	..	6,49,513
8,79,25,26,295	..	2,41,52,94,705	..	..
..	5,55,44,713	..	..	..
2,39,72,67,430	..	2,67,28,570	..	..
..	..	1,17,000	..	..
8,08,79,38,954	23,23,34,010	32,76,54,926	53,40,72,950	1,01,11,01,880
8,79,34,75,808	5,97,09,324	2,41,55,91,705	1,52,849	6,49,513
16,88,14,14,762	29,20,43,334	2,74,32,46,631	53,42,25,799	1,01,17,51,393

Summary of Appropriation Accounts 1982-83—contd.

The excess over the following voted grants requires regularisation:—

3—Administration of Justice	
5—Revenue	
7—Finance	
10—District Administration	
11—Police	
12—Jails	
13—Stationery and Printing	(Revenue section)
15—Rehabilitation , Relief and Resettlement	
16—Education	
32—Forests	(Revenue section)
33—Community Development	
36—Roads and Bridges	(Revenue section)
38—Multi-purpose River Projects	(Both Revenue and Capital sections)
39—Irrigation, Drainage and Flood Control	(Both Revenue and Capital sections)
40—Buildings	(Revenue section)

The excess over the following charged appropriations also requires regularisation:—

3—Administration of Justice	
5—Revenue	
40—Buildings	(Capital section)

Summary of Appropriation Accounts 1982-83—contd.

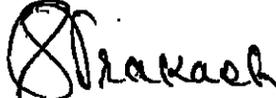
As the grants and appropriations are for gross amounts required for expenditure, the expenditure figures in the summary of Appropriation Accounts do not include recoveries which are adjusted in accounts in reduction of expenditure. The details of recoveries referred to are given in Appendix. The net expenditure figures are shown in the Finance Accounts.

The reconciliation between the total expenditure according to the Appropriation Accounts for 1982-83 and that shown in the Finance Accounts for the year is given below:—

	Voted		Charged	
	Revenue	Capital	Revenue	Capital
	Rs.	Rs.	Rs.	Rs.
Total expenditure according to Appropriation Accounts	6,56,32,50,940	8,08,79,38,954	90,53,78,525	8,79,34,75,808
<i>Deduct—</i>				
Total recoveries shown in Appendix	63,29,83,189	4,92,74,11,593	..	..
Net total expenditure as shown in statement no. 10 of the Finance Accounts	5,93,02,67,751	3,16,05,27,361	90,53,78,525	8,79,34,75,808

Summary of Appropriation Accounts 1982-83.—concl'd.

The Appropriation 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. On the basis of the information and explanations that my officers required and have obtained, I certify that these accounts are correct, subject to the observations in my Report on the accounts of the Government of Punjab for the year 1982-83.


(GIAN PRAKASH)

NEW DELHI,

Comptroller and Auditor General of India

The

24th February 1984

Grant No. 1

Grant No. 1—State Legislature

	Total grant/ appropriation	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Revenue:			
Major heads:			
211—Parliament/ State/Union Territory Legislatures and 288—Social Security and Welfare			
Voted—			
Original 1,00,78,000	} 1,04,07,000	98,90,624	—5,16,376
Supplementary 3,29,000			
Amount surrendered during the year			
Charged—			
Original 1,13,000	} 1,33,000	1,06,681	—26,319
Supplementary 20,000			
Amount surrendered during the year			

Charged appropriation-Staff, Household and Allowances of the Governor

Staff, Household and Allowances of the Governor (All charged)

	Total appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Revenue:			
Major head:			
212-President, Vice-President/ Governor/ Administrator of Union Territories			
Original 17,63,000	21,81,000	21,77,729	-3,271
Supplementary 4,18,000			
<i>Amount surrendered during the year</i>			

Grant No. 2

Grant No. 2—Council of Ministers (All voted)

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue:			
Major head:			
213—Council of Ministers			
Original 80,03,000	84,59,000	80,70,168	—3,88,832
Supplementary 4,56,000			
Amount surrendered during the year			

Grant No. 3

Grant No. 3—Administration of Justice

	Total grant/ appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Revenue:			
Major heads:			
214—Administration of Justice and			
288—Social Security and Welfare			
Voted—			
Original 3,61,98,000	} 3,98,36,000	4,06,90,547	+8,54,547
Supplementary 36,38,000			
Amount surrendered during the year			
Charged—			
Original 78,36,000	} 82,96,000	84,16,034	+1,20,034
Supplementary 4,60,000			
Amount surrendered during the year			

Notes and comments—

(i) Excess of Rs. 8,54,547 and Rs. 1,20,034 over the voted grant and charged appropriation respectively requires regularisation.

(ii) In view of final excess of Rs. 8.55 lakhs, the supplementary grant of Rs. 36.38 lakhs obtained in March 1983 proved inadequate.

Accounts 1982-83—contd.

ture	Saving		Excess	
	Revenue	Capital	Revenue	Capital
5	6	7	8	9
Rs	Rs.	Rs.	Rs.	Rs.
11,70,35,992	..	2,89,41,008	35,77,36,573	..
9,49,513	3,84,975	..	..	6,49,513
8,79,25,26,295	..	2,41,52,94,705	..	..
..	5,55,44,713	..	..	..
2,39,72,67,430	..	2,67,28,570	..	..
..	..	1,17,000	..	..
8,08,79,38,954	23,23,34,010	32,76,54,926	53,40,72,950	1,01,11,01,880
8,79,34,75,808	5,97,09,324	2,41,55,91,705	1,52,849	6,49,513
16,88,14,14,762	29,20,43,334	2,74,32,46,631	53,42,25,799	1,01,17,51,393

Summary of Appropriation Accounts 1982-83—contd.

The excess over the following voted grants requires regularisation:—

3—Administration of Justice	
5—Revenue	
7—Finance	
10—District Administration	
11—Police	
12—Jails	
13—Stationery and Printing	(Revenue section)
15—Rehabilitation, Relief and Resettlement	
16—Education	
32—Forests	(Revenue section)
33—Community Development	
36—Roads and Bridges	(Revenue section)
38—Multi-purpose River Projects	(Both Revenue and Capital sections)
39—Irrigation, Drainage and Flood Control	(Both Revenue and Capital sections)
40—Buildings	(Revenue section)

The excess over the following charged appropriations also requires regularisation:—

Administration of Justice	
Revenue	
Buildings	(Capital section)

Summary of Appropriation Accounts 1982-83—contd.

As the grants and appropriations are for gross amounts required for expenditure, the expenditure figures in the summary of Appropriation Accounts do not include recoveries which are adjusted in accounts in reduction of expenditure. The details of recoveries referred to are given in Appendix. The net expenditure figures are shown in the Finance Accounts.

The reconciliation between the total expenditure according to the Appropriation Accounts for 1982-83 and that shown in the Finance Accounts for the year is given below:—

	Voted		Charged	
	Revenue	Capital	Revenue	Capital
	Rs.	Rs.	Rs.	Rs.
Total expenditure according to Appropriation Accounts	6,56,32,50,940	8,08,79,38,954	90,53,78,525	8,79,34,75,808
<i>Deduct—</i>				
Total recoveries shown in Appendix	63,29,83,189	4,92,74,11,593	..	..
Net total expenditure as shown in statement no. 10 of the Finance Accounts	5,93,02,67,751	3,16,05,27,361	90,53,78,525	8,79,34,75,808

Summary of Appropriation Accounts 1982-83—concl'd.

The Appropriation 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. On the basis of the information and explanations that my officers required and have obtained, I certify that these accounts are correct, subject to the observations in my Report on the accounts of the Government of Punjab for the year 1982-83.

(GIAN PRAKASH)

NEW DELHI,
The

Comptroller and Auditor General of India

Grant No. 1

Grant No. 1—State Legislature

	Total grant/ appropriation	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Revenue:			
Major heads:			
211—Parliament/ State/Union Territory Legislatures and 288—Social Security and Welfare			
Voted—			
Original 1,00,78,000	} 1,04,07,000	98,90,624	—5,16,376
Supplementary 3,29,000			
Amount surrendered during the year			
Charged—			
Original 1,13,000	} 1,33,000	1,06,681	—26,319
Supplementary 20,000			
Amount surrendered during the year			

**Charged appropriation-Staff, Household and Allowances of the
Governor**

Staff, Household and Allowances of the Governor (All charged)

	Total appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Revenue:			
Major head:			
212-President, Vice-President Governor/ Administrator of Union Territories			
<i>Original</i> 17,63,000 } <i>Supplementary</i> 4,18,000 }	21,81,000.	21,77,729.	—3,271
<i>Amount surrendered during the year</i>			

Grant No. 2

Grant No. 2—Council of Ministers (All voted)

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue:			
Major head:			
213—Council of Ministers			
Original 80,03,000	84,59,000	80,70,168	—3,88,832
Supplementary 4,56,000			
Amount surrendered during the year			

Grant No. 3

Grant No. 3—Administration of Justice

	Total grant/ appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Revenue:			
Major heads:			
214—Administration of Justice and			
288—Social Security and Welfare			
Voted—			
Original	3,61,98,000	3,98,36,000	4,06,90,547
Supplementary	36,38,000		
			+8,54,547
Amount surrendered during the year			
Charged—			
Original	78,36,000	82,96,000	84,16,034
Supplementary	4,60,000		
			+1,20,034
Amount surrendered during the year			

Notes and comments—

(i) Excess of Rs. 8,54,547 and Rs. 1,20,034 over the voted grant and charged appropriation respectively requires regularisation.

(ii) In view of final excess of Rs. 8.55 lakhs, the supplementary grant of Rs. 36.38 lakhs obtained in March 1983 proved inadequate.

Grant No. 3—contd.

(iii) Excess (partly offset by saving under another head as mentioned in note (iv) below) occurred mainly under the following heads:—

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
214—Administration of Justice—			
(e)—Civil and Sessions Courts—			
1—District and Sessions Judges—			
O	77·91	88·05	94·99
S	10·14		
			+6·94

The excess of Rs. 6·94 lakhs was mainly due to grant of additional dearness allowance to Government employees.

2. 4—Process serving establishment
(Sub-Judges Courts)—

O	46·54	57·25	61·08
S	8·00		
R	2·71		
			+3·83

The total excess of Rs. 6·54 lakhs was mainly due to grant of additional dearness allowance to Government employees.

(iv) Saving occurred mainly under:—

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
Legal Advisers and Counsels—			
3—Advocate General—			
O	20·55	17·30	15·47
R	—3·25		
			—1·83

Grant No. 3—*concl'd.*

Total saving of Rs. 5·08 lakhs was mainly due to non-filling up of posts of law officers and other ministerial staff.

(v) Excess over the charged provision occurred mainly under the following head:—

Head	Total appropriation	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
<i>(b)—High Courts—</i>			
<i>1—High Courts—</i>			
<i>Charged—</i>			
<i>O</i>	<i>78·31</i> }	<i>82·91</i>	<i>84·15</i>
<i>S</i>	<i>4·60</i> }		
			<i>+1·24</i>

Excess of Rs. 1·24 lakhs was mainly due to grant of additional dearness allowance to Government employees.

Grant No. 4

Grant No. 4—Elections (All voted)

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Revenue:			
Major head :			
215—Elections			
Original 17,12,000	} 34,32,000	33,40,436	—91,564
Supplementary 17,20,000			
Amount surrendered during the year			..

Grant No. 5

Grant No. 5—Revenue

	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Revenue :			
Major heads :			
229—Land Revenue,			
230—Stamps and Registration,			
252—Secretariat— General Services,			
289—Relief on account of Natural Calamities and			
296—Secretariat— Economic Services			
Voted—			
Original 9,68,48,000	9,68,48,000	9,92,18,579	+23,70,579
Supplementary ..			
Amount surrendered during the year (March 1983)			17,60,000
Charged—			
Original 40,000	88,000	1,20,815	+32,815
Supplementary 48,000			
Amount surrendered during the year (March 1983)			2,000
Notes and comments—			

(i) Excess of Rs. 23,70,579 and Rs. 32,815 over the voted grant and charged appropriation respectively requires regularisation.

Grant No. 5—*contd.*

(ii) In view of the final excess of Rs. 23.71 lakhs over the voted provision, the surrender of Rs. 17.60 lakhs in March 1983 was injudicious.

(iii) Excess (partly offset by saving under certain other heads) occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving —
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(In lakhs of rupees)

229—Land Revenue—

(d) Land Records—

1. 2—District Establishment—

O	417.31	} 446.73	550.55	+103.82
R	29.42			

The total excess of Rs. 133.24 lakhs was mainly due to grant of additional dearness allowance to Government employees.

230—Stamps and
Registration—

B—Stamps—

Non-Judicial—

2. (c)—Expenses on Sale of
Stamps—

O	24.00	} 20.00	27.22	+7.22
R	—4.00			

Withdrawal of Rs. 4 lakhs through reappropriation was stated to be due to economy measures.

Grant No. 5—*contd.*

Reasons for the final excess of Rs. 7.22 lakhs have not been intimated (December 1983).

252—Secretariat—

General Services—

(b)—Board of Revenue—

3.1—Revenue Excise and
Taxation—

Voted—

O	75.47	}	95.13	94.47	—0.66
R	19.66				

Augmentation of funds through reappropriation in March 1983 was mainly due to (i) grant of additional dearness allowance to Government employees (Rs. 13.41 lakhs), (ii) increase in contingent expenditure and purchase of new staff car (Rs. 4 lakhs) and (iii) more reimbursement on medical claims (Rs. 1.71 lakhs).

(iv) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving —		
229—Land Revenue—					
(g)—Other expenditure—					
1. Agrarian Reforms—					
O	125.12	}	71.94	33.79	—38.15
R	—53.18				

(In lakhs of rupees)

Saving was attributed to non-finalisation of court cases relating to payment of compensation to persons whose land had been acquired under

Grant No. 5—concl'd.

the 'Pepsu Tenancy Act,' 'Agricultural Land Act, 1955' and 'Punjab Land Reforms Act, 1972' and non-submission of claims for compensation by certain tenants for legal aid under the scheme 'Legal aid to tenants'.

289—Relief on account
of Natural Calamities—

B—Floods, Cyclones etc.—

(d) Gratuitous Relief—

2.1—Cash doles—

O	100.00	100.00	73.59	—26.41
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Reasons for the final saving have not been intimated (December 1983).

(a)—Direction and
Administration—

3.1—Direction and
Administration—

O	15.36	} 5.37	5.63	+0.26
R	—9.99			

Withdrawal of funds in March 1983 was due to non-purchase of boats.

230—Stamps and
Registration—

B—Stamps—
Non-Judicial—

(a)—Direction and Administration—

4. (b)—Cost of stamps—

O	10.00	10.00	4.55	—5.45
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Reasons for the final saving have not been intimated (December 1983).

Grant No. 6

Grant No. 6—Excise and Taxation

	Total grant/ appropriation	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Revenue :			
Major heads :			
239—State Excise,			
240—Sales Tax and			
245—Other Taxes and Duties on commodities and services			
Voted—			
Original 6,11,90,000	} 6,11,90,000	4,18,27,536	-1,93,62,464
Supplementary ..			
Amount surrendered during the year (March 1983)			1,39,17,000
Charged—			
Original 64,000	} 64,000	..	-64,000
Supplementary ..			
Amount surrendered during the year			..

Notes and comments—

(i) Surrender of surplus funds to the extent of Rs. 139.17 lakhs was made in March 1983; the saving ultimately was Rs. 193.62 lakhs. In the previous year also there was a saving of Rs. 83.13 lakhs against the provision of Rs. 566.46 lakhs.

Grant No. 6—*contd.*

(ii) The entire provision under the charged appropriation remained unutilised.

(iii) Main saving in the voted provision occurred under :—

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
239—State Excise—			

(b)—Purchase of liquor and spirits—

O	250.00	}
R	—250.00				

The provision was not utilised due to non-purchase of molasses from outside the State as there was a record production within the State itself.

(iv) Excess over the voted provision occurred under :—

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
240—Sales Tax—			

1. (b)—Collection charges—

O	165.41	}	245.98	219.44	—26.54
R	80.57				

Augmentation of provision by Rs. 80.57 lakhs was stated to be due to grant of additional instalments of dearness allowance to Government employees (Rs. 62.28 lakhs) and purchase of jeeps, cars and rise in maintenance cost of vehicles (Rs. 14.60 lakhs). ^{mainly}

Grant No. 6—concl'd.

Final saving was mainly due to (i) non-purchase of new vehicles (Rs. 11.40 lakhs), (ii) non-payment of certain bills by the treasuries (Rs. 6.15 lakhs), (iii) non-printing of directory of registered dealers (Rs. 5.50 lakhs) and (iv) non-payment of bills of Regional Computer Centre (Rs. 1.27 lakhs).

239—State Excise—

2. (a)—Direction and Administration—

O	92.40	}	118.74	102.59	—16.15
R.	26.34					J

Augmentation of provision by Rs. 26.34 lakhs was made in March 1983 mainly for purchase of new vehicles and for meeting other day-to-day expenses.

Final saving was mainly due to non-purchase of new vehicles (Rs. 23.09 lakhs) and non-payment of certain bills by the treasuries (Rs. 2 lakhs), partly offset by payment of additional dearness allowance to Government employees (Rs. 8.69 lakhs).

Grant No. 7

Grant No. 7—Finance

	Total grant/ appropriation	Actual expenditure	Excess + Saving —
Revenue :	Rs.	Rs.	Rs.
Major heads :			
247—Other Fiscal Services,			
254—Treasury and Accounts Administration,			
265—Other Administrative Services,			
266—Pensions and other Retirement Benefits,			
268—Miscellaneous General Services and			
288—Social Security and Welfare			
Voted—			
Original 20,95,21,000	} 27,74,73,000	29,98,07,838	+2,23,34,838
Supplementary 6,79,52,000			
Amount surrendered during the year (March 1983)			5,000
Charged—			
Original 1,52,000	} 1,52,000	..	—1,52,000
Supplementary ..			
Amount surrendered during the year (March 1983)			89,000

Grant No. 7—contd.

Notes and comments—

(i) Excess of Rs. 2,23,34,838 over the voted grant requires regularisation.

(ii) This was the second year in succession in which there was excess over the voted grant. In the previous year, the expenditure exceeded the budget grant of Rs. 1746.78 lakhs by Rs. 340.09 lakhs (about 20 per cent).

(iii) In view of the final excess of Rs. 223.35-lakhs, the supplementary grant of Rs. 679.52 lakhs (Rs. 2.50 lakhs in September 1982 and Rs. 677.02 lakhs in March 1983) proved inadequate.

(iv) Excess (partly offset by saving under certain other heads mentioned in note (v) below) occurred mainly under the following heads :—

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
254—Treasury and Accounts Administration—			
(c)—Treasury establishment—			
1—Treasury establishment—			
O	72.63	92.25	98.29
S	18.42		
R	1.20		
			+6.04

Augmentation of provision through reappropriation in March 1983 was mainly due to increase in cost of stamps (Rs. 0.65 lakh) and grant of additional dearness allowance to Government employees (Rs. 0.41 lakh).

(d)—Local Fund Audit—

2. 1—Local Fund Audit—

O	54.77	59.87	65.28
S	4.50		
R	0.60		
			+5.41

Grant No. 7—*contd.*

Augmentation of provision through reappropriation in March 1983 was mainly due to grant of additional dearness allowance to Government employees.

Reasons for final excess in the above two cases have not been intimated (December 1983).

266—Pensions and other Retirement Benefits—

3. (a)—Superannuation and Retirement Allowances—

O	928.52	} 12,02.33	13,46.85	+144.52
S	273.81			

4. (g)—Family Pensions—

O	118.51	} 172.41	200.57	+28.16
S	53.90			

5. (f)—Gratuities—

O	213.99	} 294.39	317.95	+23.56
S	80.40			

Final excess in the above cases was due to revision of pension retrospectively from 1-12-1979 and grant of additional instalments of *ad hoc* relief to pensioners.

288—Social Security and Welfare—

E—Other Social Security and Welfare Programmes—

6. (d)—Other Programmes—

8—*Ex-gratia* payments to families of ministers, Government servants, etc. dying in harness—

O	90.00	90.00	127.19	+37.19
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Grant No. 7—concl'd.

Reasons for the final excess of Rs. 37.19 lakhs have not been intimated (December 1983).

(v) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
247—Other Fiscal Services—			
1. (b)—Promotion of Small Savings—			
O 42.86	42.67	32.05	—10.62
R —0.19			
265—Other Administrative Services—			
2. (t)—Other expenditure—			
1—Lotteries—			
O 44.86	63.53	49.64	—13.89
S 18.72			
R —0.05			

Reasons for the final saving in the above two cases have not been intimated (December 1983).

Grant No. 8

Grant No. 8—Public Service Commission

	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Revenue :			
Major head :			
251—Public Service Commission			
Voted—			
Original	14,93,000	15,07,000	14,95,388
Supplementary	14,000		
			—11,612
Amount surrendered during the year			..
Charged—			
Original	10,46,000	19,00,000	16,61,030
Supplementary	8,54,000		
			—2,38,970
Amount surrendered during the year			..

Grant No. 9

Grant No. 9—Civil Secretariat

	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Revenue :			
Major heads :			
252—Secretariat—General Services,			
265—Other Administrative Services,			
276—Secretariat—Social and Community Services and			
296—Secretariat—Economic Services			
Voted—			
Original	3,87,13,000	4,47,18,000	4,19,90,273 —27,27,727
Supplementary	60,05,000		
Amount surrendered during the year			
Charged—			
Original	20,000	20,000	.. .. —20,000
Supplementary	..		
Amount surrendered during the year			
Notes and comments—			

(i) In view of the final saving of Rs. 27.28 lakhs, the supplementary grant of Rs. 60.05 lakhs obtained in March 1983 proved excessive.

Grant No. 9—*contd.*

(ii) Saving in the voted provision (partly offset by excess under another head as mentioned in note (iii) below) occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
252—Secretariat— General Services—			
(a)—Secretariat— General Services— Secretariat—			
O	293.86	328.98	309.45
S	57.93		
R	—22.81		
			—19.53

Rupees 22.81 lakhs were withdrawn by reappropriation in March 1983 due to diversion of expenditure on aircraft to Civil Aviation department.

Reasons for the final saving of Rs. 19.53 lakhs have not been intimated (December 1983).

(iii) Excess over the voted provision occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
276—Secretariat— Social and Community Services—			

Grant No. 9—*concl'd.*(a)—Secretariat—
Social and Community
Services—

1—Secretariat—

O	55·91	}	78·37	73·31	—5·06
S	2·12				
R	20·34				

Augmentation of funds in March 1983 was due to grant of additional dearness allowance to Government employees (Rs. 18.79 lakhs) and payment of more medical reimbursement claims (Rs. 1.55 lakhs).

Reasons for the final saving have not been intimated (December 1983).

Grant No. 10

Grant No. 10—District Administration

	Total grant/ appropriation	Actual expenditure	Excess + Saving.—
	Rs.	Rs.	Rs.
Revenue :			
Major heads:			
253—District Administration and			
288—Social Security and Welfare			
Voted—			
Original ;	5,58,09,000	} 5,91,67,000	6,02,58,739 +10,91,739
Supplementary	33,58,000		
Amount surrendered during the year ..			
Charged—			
Original	76,000	} 76,000	45,640 —30,360
Supplementary	..		
Amount surrendered during the year ..			
Notes and comments—			

(i) Excess of Rs. 10,91,739 over the voted grant requires regularisation.

(ii) In view of the final excess of Rs. 10.92 lakhs, the supplementary grant of Rs. 33.58 lakhs obtained in March 1983 proved inadequate.

Grant No. 10—contd.

(iii) Excess over the provision occurred mainly under the following heads and was partly counterbalanced by saving under other heads mentioned in note (iv) below :—

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
253—District Administration—			
1. (b)—District Establishment—			
1—District Establishment—			
O	368.22	418.14	+28.69
S	21.75		
R	—0.52		
	389.45		

Final excess was stated to be mainly due to grant of additional dearness allowance to Government employees.

2. (a)—Commissioners—

1—Commissioners—

O	19.48	21.16	23.34	+2.18
S	1.34			
R	0.34			

Total excess of Rs. 2.52 lakhs was attributed mainly to grant of additional dearness allowance to Government employees (Rs. 2.05 lakhs) and payment of telephone charges (Rs. 0.36 lakh).

(iv) -Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
253—District Administration—			
1. (c)—Other establishment—			
4—Remuneration to Chowkidars—			
O	126.00	113.55	—11.06
R	—1.39		
	124.61		

Grant No. 10—*concl.*

Reduction in provision was made by reappropriation in March 1983 due to vacant posts. However, there was further saving of Rs. 11.06 lakhs, reasons for which have not been intimated (December 1983).

288—Social Security and
Welfare—

(E)—Other Social Security
and Welfare Programmes—

2. (c)—Other Programmes—

1—Relief to persons affected
by riots—

S	10.00	10.00	..	—10.00
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Reasons for saving have not been intimated (December 1983).

Grant No. 11

Grant No. 11—Police

	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess Saving Rs.	+ —
Revenue :				
Major head :				
255—Police				
Voted—				
Original 37,51,70,000	42,52,57,000	43,77,10,265	+1,24,53,265	
Supplementary 5,00,87,000				
Amount surrendered during the year				
Charged—				
Original 1,81,000	1,81,000	1,43,451	—37,549	
Supplementary ..				

Amount surrendered during the year ..

Notes and comments—

(i) Excess of Rs. 1,24,53,265 over the voted grant requires regularisation.

(ii) In view of the final excess of Rs. 124.53 lakhs, the supplementary grant of Rs. 500.87 lakhs obtained in March 1983 proved inadequate.

(iii) Excess over the provision (partly offset by saving as mentioned in note (iv) below) occurred mainly under :—

Head	Total grant	Actual expenditure	Excess Saving	+ —
	(In lakhs of rupees)			
1. (g)—Special Police—				
1—Special Police—				
O 640.72	700.66	785.22	+84.56	
S 48.29				
R 11.65				

Grant No. 11—contd.

Funds were augmented through reappropriation in January 1983 for payment to the States of Haryana, Himachal Pradesh and Union Territory of Chandigarh their share recovered from Government of India on account of raising PAP Battalions on behalf of Government of India by the Composite State of Punjab (Rs. 10.39 lakhs) and increase in the rates of pay of contingency paid staff engaged by the Deputy Commissioners (Rs. 1.85 lakhs).

Reasons for the final excess of Rs. 84.56 lakhs have not been intimated (December 1983).

2. (k)—District Police—

1—District Police (Proper)—

O	24,71.03	}	28,65.14	29,16.03	+50.89
S	433.65				
R	—39.54				

Withdrawal of Rs. 39.54 lakhs by reappropriation in January 1983 on the ground of provision for medical reimbursement being excessive, was injudicious as there was final excess of Rs. 50.89 lakhs, reasons for which have not been intimated (December 1983).

3. (d)—Criminal Investigation
and Vigilance—

O	236.73	}	256.32	257.07	+0.75
S	9.28				
R	10.31				

Grant No. 11—*contd.*

Augmentation of funds by Rs. 10·31 lakhs through reappropriation in March 1983 was mainly due to grant of additional dearness allowance to Government employees.

4. (m)—Railway Police—

1—Railway Police—

O	85·67	}	94·77	96·50	+1·73
S	3·00				
R	6·10				

Augmentation of provision by Rs. 6·10 lakhs through reappropriation in March 1983 was stated to be due to grant of additional dearness allowance to Government employees.

5. (a)—Direction and Administration—

1—Direction and Administration—

O	28·36	}	33·89	36·68	+2·79
S	2·25				
R	3·28				

Funds were augmented through reappropriation in March 1983 mainly due to (i) grant of additional dearness allowance to Government employees (Rs. 2·15 lakhs), (ii) payment of medical claims (Rs. 0·74 lakh) and (iii) more expenditure on telephone charges (Rs. 0·31 lakh).

Reasons for final excess in the above three cases have not been intimated (December 1983).

Grant No. 11—concl'd.

(iv) Saving occurred mainly under :—

Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess + Saving —
(k) District Police—			
4—Police traffic staff—			
O	32.83	29.89	21.98
R	-2.94		
			-7.91

Withdrawal of funds through reappropriation in March 1983 was mainly due to posts remaining vacant (Rs. 2 lakhs) and economy measures (Rs. 0.21 lakh).

Reasons for final saving have not been intimated (December 1983).

(v) *Police Clothing and Equipment Fund*—Expenditure under the voted grant includes Rs. 172.49 lakhs transferred to this Fund which is meant for purchase and renewals of clothing and equipment for non-gazetted police personnel. Government have prescribed different scales of clothing and equipment for various categories of district police force. The amount of annual contribution to the Fund is determined on the basis of total sanctioned strength and the scales applicable to each category of district police force. Receipts from the sale of old stock and recoveries from the members of the force who lose or cause undue damages to the articles in their possession, are also credited to the Fund.

Rupees 182.19 lakhs were spent out of the Fund in 1982-83. The balance at the credit of the Fund at the end of March 1983 was Rs. 298.94 lakhs.

An account of the transactions of the Fund is included in Statement No. 16 of the Finance Accounts 1982-83.

Grant No. -12

Grant No. 12—Jails

	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess Saving Rs.	+ —
Revenue :				
Major head :				
256—Jails				
Voted—				
Original	2,90,33,000	5,05,83,000	5,21,53,204	+15,70,204
Supplementary	2,15,50,000			
Amount surrendered during the year (March 1983)				
				13,79,000
Charged—				
Original	..	4,000	3,040	—960
Supplementary	4,000			
Amount surrendered during the year				
Notes and comments—				

(i) Excess of Rs. 15,70,204 over the voted grant requires regularisation.

(ii) In view of the final excess of Rs. 15.70 lakhs, the surrender of Rs. 13.79 lakhs in March 1983 proved injudicious.

Grant No. 12—contd.

(iii) Excess over the provision (partly offset by saving under other heads as mentioned in note (iv) below) occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving —
------	-------------	--------------------	----------------------

(In lakhs of rupees)

1. (b) Jails—

2—District Jails—

O	88.36	} 165.05	188.69.	+23.64
S	68.72			
R	7.97			

Funds were augmented through reappropriation in March 1983 for purchase of clothing and utensils.

Final excess was stated to be due to setting up of new jails.

2. (c)—Jail Manufactures—

1—Central Jails—

O	50.02	} 51.81	58.17	+6.36
S	0.15			
R	1.64			

Augmentation of provision by Rs. 1.64 lakhs was stated to be due to grant of additional dearness allowance to Government employees.

Final excess was stated to be due to continuous operation of jail factories to keep the convicts busy.

Grant No. 12—concl'd.

(iv) Saving occurred mainly under the following heads :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
(b)—Jails—			
1—Central Jails—			
O	104.83	233.40	231.78
S	144.28		
R	—15.71			—1.62

Total saving of Rs. 17.33 lakhs was mainly due to economy measures (Rs. 36.95 lakhs), partly offset by grant of additional dearness allowance to Government employees (Rs. 19.62 lakhs).

(c)—Jail Manufactures—
2—District Jails—

O	23.73	17.32	17.51
S	0.07		
R	—6.48			+0.19

Reduction in provision by Rs. 6.48 lakhs through reappropriation in March 1983 was mainly due to economy measures.

Grant No. 13

Grant No. 13—Stationery and Printing

	Total grant/ appropriation	Actual expenditure	Excess Saving	+ —
	Rs.	Rs.	Rs.	
Revenue :				
Major head :				
258—Stationery and Printing				
Voted—				
Original	3,82,90,000	3,82,90,000	3,87,50,211	+4,60,211
Supplementary	..			
Amount surrendered during the year (March 1983)			37,09,000	
Charged—				
Original	5,14,000	5,14,000	..	—5,14,000
Supplementary	..			
Amount surrendered during the year			..	
Capital :				
Major head :				
465—Capital Outlay on Other Administrative Services				
Original	39,54,000	39,54,000	77,783	—38,76,217
Supplementary	..			

Grant No. 13—*contd.*

Amount surrendered during the year
(March 1983) 2,50,000

*Notes and comments—***Revenue :**

(i) Excess of Rs. 4,60,211 over the voted grant requires regularisation.

(ii) In view of the final excess of Rs. 4.60 lakhs, the surrender of Rs. 37.09 lakhs in March 1983 was unrealistic.

(iii) Excess (partly offset by saving under certain other heads mentioned in note (iv) below) occurred under the following heads :—

Head	Total grant	Actual expenditure	Excess Saving	+ —
(In lakhs of rupees)				

1. (d)—Government Presses—

O	134.04	}	129.67	227.14	+97.47
R	—4.37				

Reduction in provision by Rs. 4.37 lakhs through reappropriation in March 1983 was mainly due to non-operation of certain posts (Rs. 4.22 lakhs).

Reasons for the final excess of Rs. 97.47 lakhs have not been intimated (December 1983).

2. (a)—Direction and Administration—

O	7.56	}	8.11	12.11	+4.00
R	0.55				

Grant No. 13—*contd.*

3. (c)—Printing, Storage and distribution of forms—

O	8.69	}	8.65	10.70	+2.05
R	-0.04				

Reasons for the final excess in the above items have not been intimated (December 1983).

(iv) Saving occurred mainly under :—

Head	Total	Actual	Excess	+	
	grant	expenditure	Saving	—	
(In lakhs of rupees)					
1. (b)—Purchase and supply of stationery stores—					
O	96.33	}	96.25	64.43	-31.82
R	-0.08				
2. (e)—Cost of printing by other sources—					
O	110.05	}	76.05	52.31	-23.74
R	-34.00				

Reduction in provision by Rs. 34 lakhs was due to receipt of bills for less amount from Union Territory Press, Chandigarh .

3. (g)—Other expenditure—

1—Typewriter workshop—

O	16.62	}	17.60	12.26	-5.34
R	0.98				

Reasons for final saving in the above three heads have not been intimated (December 1983).

Capital :

(v) Rupees 2.50 lakhs were surrendered in March 1983 ; ultimately the saving worked out to Rs. 38.76 lakhs.

Grant No. 13—contd.

(vi) Saving occurred under :—

Head	Total grant	Actual expenditure	Excess Saving	+ —
(In lakhs of rupees)				
(a)—Stationery and Printing—				
O 39.54	37.04	0.78		—36.26
R —2.50				

Reasons for the total saving of Rs. 38.76 lakhs have not been intimated (December 1983).

General :

(vii) There had been large variations between the final grant and actual expenditure during the last five years indicating lack of budgetary control as detailed below :—

Year	Total grant	Actual expenditure	Excess/ saving as compared to final grant	Percentage of saving/ excess (Rounded)
(In lakhs of rupees)				
1977-78 Revenue :				
Voted	282.00	187.52	—94.48	33
Capital :				
Voted	13.80	0.14	—13.66	99
1978-79 Revenue :				
Voted	310.04	238.24	—71.80	23
Charged	5.16	..	—5.16	100
Capital :				
Voted	11.65	..	—11.65	100

Grant, No. 13—contd.

1979-80	Revenue :				
	Voted	325.03	260.27	-64.76	20
	Charged	5.74	..	-5.74	100
	Capital :				
	Voted	10.50	1.36	-9.14	87
1980-81	Revenue :				
	Voted	344.57	355.49	+10.92	3
	Charged	4.92	..	-4.92	100
	Capital :				
	Voted	13.00	1.93	-11.07	85
1981-82	Revenue :				
	Voted	361.04	426.96	+65.92	18
	Charged	4.71	..	-4.71	100
	Capital :				
	Voted	11.48	..	-11.48	100

(viii) Expenditure met out of Depreciation Reserve Fund—Government Presses—

The expenditure under the grant includes Rs. 8.35 lakhs transferred to the above Fund which is intended to provide a reserve to meet the cost of renewals and replacements of plant, machinery, type and metal in the Government Presses.

The Fund is credited with the amounts calculated each year at certain rates on the book value of fixed assets and the interest accrued on the balance lying in the Fund. The actual expenditure out of the Fund is debited in the first instance to the grant. Subsequently, the expenditure is transferred to the Fund before the close of the accounts for the year.

Grant No. 13—concl'd.

No expenditure has been incurred out of the Fund since 1966-67.

The balance at the credit of the Fund at the end of March 1983 was Rs. 83.09 lakhs.

An account of the transactions relating to the Fund is included in Statement No. 16 of the Finance Accounts 1982-83.

Grant No. 14

Grant No. 14—Miscellaneous Services (All voted)

	Total grant Rs.	Actual expenditure Rs.	Excess + Savings — Rs.
Revenue :			
Major heads :			
265—Other Administrative Services,			
268—Miscellaneous General Services and			
295—Other Social and Community Services			
Original 3,81,08,000	4,02,66,000	3,82,65,166	—20,00,834
Supplementary 21,58,000			
Amount surrendered during the year			

Notes and Comments—

(i) In view of the ultimate saving of Rs. 20.01 lakhs, the supplementary grant of Rs. 21.58 lakhs obtained in March 1983, proved excessive.

(ii) Saving occurred mainly under :—

Head	Total grant (In lakhs)	Actual expenditure (of rupees)	Excess + Saving —
265—Other Administrative Services—			
(n)—Guest Houses, Government Hostels, etc.—			
O 53.24	35.50	30.39	—5.11
R —17.74			

Grant No. 14—concl'd.

Withdrawal of funds through reappropriation in March 1983 was mainly due to non-taking over of Civil Secretariat/Vidhan Sabha canteens by the State Government (Rs. 20·23 lakhs) and economy measures (Rs. 2·48 lakhs), partly offset by rise in prices of eatables (Rs. 4·30 lakhs) and grant of additional dearness allowance to Government employees (Rs. 1·34 lakhs).

Reasons for the final saving have not been intimated (December 1983).

Grant No. 15

Grant No. 15—Rehabilitation, Relief and Resettlement

	Total grant/ appropriation	Actual expenditure	Excess + Saving —
Revenue :	Rs.	Rs.	Rs.
Major heads :			
276—Secretariat—			
Social and Community Services and			
288—Social Security and			
Welfare			
Voted—			
Original 52,00,000	56,61,000	59,82,347	+3,21,347
Supplementary 4,61,000			
Amount surrendered during the year ..			
Charged—			
Original ..	2,55,000	2,54,099	—901
Supplementary 2,55,000			
Amount surrendered during the year ..			

Notes and comments—

(i) Excess of Rs. 3,21,347 over the voted grant requires regularisation.

(ii) In view of the final excess of Rs. 3.21 lakhs, the supplementary grant of Rs. 4.61 lakhs obtained in March 1983 proved to be inadequate.

Grant No. 15—concl'd.

(iii) Excess (partly counterbalanced by small savings under other sub-heads) occurred mainly under the following :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
288—Social Security and Welfare —			
(B)—Relief and Rehabilitation of displaced persons and repatriates—			
(a)—Direction and Administration—			
O	11·96		
R	1·10		
	13·06	19·17	+6·11

Augmentation of funds by Rs. 1·10 lakhs through reappropriation in March 1983 was mainly due to grant of additional dearness allowance to Government employees (Rs. 1 lakh) and shifting of department from Jullundur to Mohali (Rs. 0·10 lakh).

Reasons for the final excess have not been intimated (December 1983).

Grant No. 16

Grant No. 16—Education

	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Revenue :			
Major heads :			
277—Education and			
278—Art and Culture			
Voted—			
Original 1,35,74,47,000	} 1,54,81,98,000	1,58,10,09,351	+3,28,11,351
Supplementary 19,07,51,000			
Amount surrendered during the year (March 1983)			34,000
Charged—			
Original 2,27,25,000	} 2,27,25,000	2,16,48,000	—10,77,000
Supplementary ..			
Amount surrendered during the year (March 1983)			13,000
Notes and comments—			
Voted :			
(i) Excess of Rs. 3,28,11,351 over the voted grant requires regularisation.			

(ii) This was the third year in succession in which there was excess over the voted grant, the excess in the previous two years being Rs. 17.84 lakhs (1980-81) and Rs. 12.41 lakhs (1981-82) respectively.

Grant No. 16—contd.

(iii) In view of the final excess of Rs. 328.11 lakhs, additional funds of Rs. 19,07.51 lakhs obtained through supplementary grant in September 1982 (Rs. 268.50 lakhs) and March 1983 (Rs. 16,39.01 lakhs) proved inadequate and surrender of Rs. 0.34 lakh injudicious.

(iv) Excess (partly counterbalanced by saving under other heads as mentioned in note (v) below) occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
277—Education—			
A—Primary Education —			
1. (c)—Government Primary Schools—			
O	44,04.77	49,17.92	52,91.61
S	584.24		
R	—71.09		
			+373.69

Reduction in provision by Rs. 71.09 lakhs through reappropriation in March 1983 was mainly due to excessive *ad hoc* provision under 'Medical reimbursement'.

Final excess was attributed to payment of additional dearness allowance to Government employees.

B—Secondary Education—

2. (c)—Government Secondary Schools—

O	57,82.09	66,38.75	68,58.90
S	858.94		
R	—2.28		
			+220.15

Grant No. 16—*contd.*

Reasons for final excess have not been intimated (December 1983).

E—University and other
Higher Education—

3. (b)—Assistance to Universities for non-technical education—

O	557.44	}	645.70	641.64	—4.06
S	27.93				
R	60.33				

Funds were augmented through reappropriation in March 1983 for payment of additional dearness allowance to university employees.

G—Sports and Youth Welfare

4. (c)—Youth Welfare Schemes—

4—Taking over of National
Fitness Corps Scheme—

O	51.60	}	89.50	86.47	—3.03
R	37.90				

Augmentation of funds through reappropriation in March 1983 was mainly due to revision of pay scales of the staff with retrospective effect from 1st January 1978 and grant of additional dearness allowance to Government employees.

Reasons for the final saving of Rs. 3.03 lakhs have not been intimated (December 1983).

(v) Significant saving occurred under:—

E—University and other
Higher Education—

1. (d)—Assistance to non-Government Colleges—

O	526.19	}	652.78	473.66	—179.12
S	126.59				

Grant No. 16—contd.

Reasons for final saving have not been intimated (December 1983).

2. (c)—Government colleges—

O	499·80	}	527·16	508·79	—18·37
S	34·44				
R	—7·08				

Reduction in provision was mainly due to vacant posts (Rs. 6·28 lakhs) and less number of eligible candidates for scholarships (Rs.0·86 lakh).

Reasons for the final saving of Rs. 18·37 lakhs have not been intimated (December 1983).

G—Sports and Youth Welfare—

3. (d)—Sports and games—

O	39·00	}	36·23	18·64	—17·59
R	—2·77				

Reduction in provision through reappropriation in March 1983 was mainly due to economy measures (Rs. 3·84 lakhs), partly offset by grant of additional dearness allowance to Government employees (Rs. 1·07 lakhs).

Reasons for the final saving of Rs. 17·59 lakhs have not been intimated (December 1983).

C—Special Education—

4. (b)—Promotion of modern Indian languages and literature—

O	69·12	}	72·92	58·38	—14·54
R	3·80				

Grant No. 16—contd.

Augmentation of funds through reappropriation in March 1983 was mainly due to grant of additional dearness allowance to Government employees (Rs. 3.74 lakhs) and payment of grant-in-aid to Punjab State University Text Book Board (Rs. 1.17 lakhs), partly offset by non-implementation of certain schemes (Rs. 1.43 lakhs).

Final saving was stated to be due to non-release of full grant-in-aid (Rs. 13.63 lakhs) and economy measures (Rs. 0.91 lakh).

5. (a)—Adult Education—

1—Adult Education—

O	81.51	}	80.47	79.96	—0.51
S	7.38				
R	—8.42				

Reasons for saving have not been intimated (December 1983).

A—Primary Education—

6. (e)—Assistance to Local Bodies for primary education—

O	7.40	7.40	0.20	—7.20
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Saving was stated to be due to economy measures.

(d)—Assistance to non-Government primary schools—

7. 1—Assistance by Education department—

O	36.04	}	47.80	40.08	—7.72
S	9.80				
R	1.96				

Augmentation of funds by Rs. 1.96 lakhs was stated to be due to grant of additional dearness allowance to Government employees.

Grant No. 16—concl.

Final saving was attributed to economy measures.

Charged—

(vi) Saving occurred mainly under the following head :—

Head	Total appropriation	Actual expenditure	Excess + Saving —
(In lakhs of rupees) :			
(b)—Assistance to Universities for non-technical education—			
0	226.80	226.48	—10.32

Reasons for the saving have not been intimated (December 1983).

Grant No. 17

Grant No. 17—Technical Education (All voted)

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Revenue :			
Major head :			
277—Education			
Original 1,64,24,000	} 2,35,97,000	2,15,46,775	—20,50,225
Supplementary 71,73,000			
Amount surrendered during the year			..

Note/comment—

Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
F—Technical Education—			
(e)—Polytechnics—			
1—Government Polytechnics—			
O 57.03	} 60.17	53.58	—6.59.
S 3.14			

In view of the final saving of Rs. 6.59 lakhs, the supplementary grant of Rs. 3.14 lakhs obtained in March 1983 proved wholly unnecessary as the expenditure did not come up even to the original provision.

Reasons for the final saving have not been intimated (December 1983).

Grant No. 18

Grant No. 18—Medical and Public Health

	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Revenue :			
Major heads :			
280—Medical,			
281—Family Welfare,			
282—Public Health, Sanitation and Water Supply and			
288—Social Security and Welfare			
Voted—			
Original 49,18,30,000	} 53,81,26,000	48,96,16,100	—4,85,09,900
Supplementary 4,62,96,000			
Amount surrendered during the year (March 1983)			54,25,000
Charged—			
Original 1,00,000	} 1,00,000	..	—1,00,000
Supplementary ..			
Amount surrendered during the year			..
Capital :			
Major head :			
482—Capital Outlay on Public Health, Sanitation and Water Supply			
Original 50,00,000	} 50,00,000	50,00,000	..
Supplementary ..			
Amount surrendered during the year			..

Grant No. 18—contd.

Notes and comments—

Revenue :

(i) In view of the final saving of Rs. 485.10 lakhs in the voted grant, the supplementary grant of Rs. 462.96 lakhs obtained in March 1983 could have been restricted to token amounts for new service schemes.

(ii) Surrender of funds was made in March 1983. Even then, about 80 percent of the saving (Rs. 430.85 lakhs) remained unsurrendered.

(iii) Saving (partly offset by excess under certain other heads as mentioned in note (v) below) occurred mainly under the following heads :—

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
280—Medical—			
A—Allopathy—			
1. (b)—Medical Relief—			
8—Other Hospitals and Dispensaries—			
O	15,02.30	16,57.25	16,09.54
S	178.14		
R	—23.19		
			—47.71

Reduction in provision (March 1983) by Rs. 23.19 lakhs was due to economy measures.

Reasons for the final saving of Rs. 47.71 lakhs have not been intimated (December 1983).

Grant No. 18—contd.

2. 6—Primary Health Centres—

O	315.39	}	445.25	397.97	—47.28
S	100.14				
R	29.72				

In view of the final saving of Rs. 47.28 lakhs, augmentation of provision by Rs. 29.72 lakhs in March 1983 was unnecessary.

Reasons for the final saving of Rs. 47.28 lakhs have not been intimated (December 1983).

3. (f)—Employees' State Insurance Scheme—

O	248.97	}	299.16	262.06	—37.10
S	50.19				

Reasons for the final saving of Rs. 37.10 lakhs have not been intimated (December 1983).

4. (c)—Education—

1—Glancy Medical College, Amritsar—

O	132.23	}	176.74	143.01	—33.73
S	41.80				
R	2.71				

Funds were augmented in March 1983 by obtaining a supplementary grant (Rs. 41.80 lakhs) and through reappropriation (Rs. 2.71 lakhs), also in March 1983, to meet anticipated excess expenditure on staff salaries. There was, however, a final saving of Rs. 33.73 lakhs, reasons for which have not been intimated (December 1983).

Grant No. 18—*contd.*

5. (b)—Medical Relief—

1—Shri Guru Teg
Bahadur Hospital,
Amritsar—

O	173.92	}	191.14	158.27	—32.87
S	4.00				
R	13.22				

A supplementary grant of Rs. 4 lakhs was obtained in March 1983 and the provision was further augmented by Rs. 13.22 lakhs through reappropriation in March 1983 for grant of additional dearness allowance to Government employees. The final expenditure did not come up even to the original provision.

Reasons for the final saving of Rs. 32.87 lakhs have not been intimated (December 1983).

6. 2—Rajindra Hospital,
Patiala—

O	146.57	}	169.82	144.61	—25.21
S	23.57				
R	—0.32				

281—Family Welfare—

7. (j)—Other expenditure—

O	357.00	}	86.79	59.16	—27.63
S	39.24				
R	—309.45				

Withdrawal of provision of Rs. 309.45 lakhs through reappropriation in March 1983 was due to non-implementation of the scheme USAID Area Project.

Grant No. 18—*contd.*

8. (g)—Other services and supplies—

O	49.19	}	43.82	24.24	—19.58
R	—5.37				

Reduction in provision by Rs. 5.37 lakhs through reappropriation in March 1983 was due to economy measures.

9. (j)—Other expenditure—
Health Guide Scheme—

S	39.24	39.24	14.36	—24.88
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10. (i)—Training, research and statistics—

O	47.19	}	27.24	23.56	—3.68
R	—19.95				

Withdrawal of provision of Rs. 19.95 lakhs through reappropriation in March 1983 was attributed to non-achievement of targets (Rs. 12.95 lakhs) and economy measures (Rs. 7 lakhs).

Reasons for the final saving in the above cases have not been intimated (December 1983).

(iv) Instances where the entire provision remained unutilised are given below :—

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
280—Medical—			
A—Allopathy—			
1. (c)—Education—			
5—Assistance to non-Government teaching Institutions—			
O	22.50	22.50	—22.50

Grant No. 18—contd.

2. (b)—Medical Relief—					
13—Contribution to Union Territory, Chandigarh for the maintenance of General Hospital, Chandigarh—					
O	18·00	}	20·64	..	—20·64
R	2·64				
3.14—Grant-in-aid to Daya Nand and Christian Medical Colleges—					
O	10·00	}	8·00	..	—8·00
R	—2·00				
4. (d)—Training—					
3—Training and employment of Multi-purpose Workers' Scheme—					
O	17·00	}	8·00	..	—8·00
R	—9·00				
281—Family Welfare—					
5. (d)—Maternity and Child Health—					
O	8·00		8·00	..	—8·00
280—Medical—					
6. (b)—Medical Relief—					
12—Contribution to P.G.I. Chandigarh for the maintenance of 120 beds—					
O	6·96		6·96	..	—6·96

Grant No. 18—contd.

No part of the above savings was surrendered.

Reasons for the saving in the above cases (serial nos. 1 to 6) have not been intimated (December 1983).

(v) Excess over the provision occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
280—Medical—			
B—Other Systems of Medicine—			
1. (a)—Ayurvedic—			
3—Other Hospitals and Dispensaries (Aushadhalayas)—			
O	145.55	160.85	186.56
R	15.30		
			+25.71

Augmentation of provision through reappropriation (March 1983) by Rs. 15.30 lakhs was mainly due to grant of additional dearness allowance to Government employees (Rs. 9.99 lakhs) and revision of wages of part-time employees (Rs. 6.24 lakhs).

Reasons for the final excess of Rs. 25.71 lakhs have not been intimated (December 1983).

2. (b)—Medical Relief—

3—Mental Hospital, Amritsar—

O	43.69	46.29	53.56
R	2.60		
			+7.27

Grant No. 18—contd.

Augmentation of provision by Rs. 2.60 lakhs was mainly due to grant of additional dearness allowance to Government employees.

Reasons for the final excess of Rs. 7.27 lakhs have not been intimated (December 1983).

A—Allopathy—

(c)—Education—

3. 7—Taking over of
Guru Gobind Singh
Medical College,
Faridkot—

O	48.00	}	59.32	55.52	-3.80
R	11.32				

Augmentation of funds through reappropriation in March 1983 was mainly due to purchase of machinery and equipment (Rs. 7.48 lakhs) and grant of additional dearness allowance to Government employees (Rs. 5.93 lakhs), partly offset by saving due to less expenditure on scholarships (Rs. 1.94 lakhs).

Reasons for the final saving have not been intimated (December 1983).

281—Family Welfare—

4. (f)—Compensation—

O	101.50	}	251.85	294.99	+43.14
R	150.35				

Augmentation of provision by Rs. 150.35 lakhs through reappropriation (March 1983) was attributed to achievements exceeding the targets.

Grant No. 18—*concd.*

Reasons for the final excess of Rs. 43.14 lakhs have not been intimated (December 1983).

288—Social Security
and Welfare—

E—Other Social
Security and Welfare
Programmes—

5. (d)—Other programmes—

1—Reimbursement of
Medical expenses
to Punjab Government
Pensioners—

O	2.00	}	2.75	11.57	+8.82
R	0.75				

Reasons for the final excess have not been intimated (December 1983).

Grant No. 19

Grant No. 19—Housing and Urban Development

	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Revenue:			
Major heads:			
283—Housing,			
284—Urban Development and			
304—Other General Economic Services—			
Voted—			
Original 1,88,29,000	} 7,45,26,000	6,75,88,688	—69,37,312
Supplementary 5,56,97,000			
Amount surrendered during the year			..
Charged—			
Original 5,000	} 5,000	..	—5,000
Supplementary ..			
Amount surrendered during the year			..
Capital :			
Major heads:			
483—Capital Outlay on Housing,			
484—Capital Outlay on			
Urban Development and			
504—Capital Outlay on other			
General Economic Services—			
Voted—			
Original 6,01,70,000	} 7,83,70,000	7,68,19,435	—15,50,565
Supplementary 1,82,00,000			
Amount surrendered during the year			7,00,000
(March 1983)			

Grant No. 19—contd.

*Notes and comments—***Revenue:**

(i) In view of the final saving of Rs. 69·37 lakhs, the supplementary grant of Rs. 556·97 lakhs (Rs. 100 lakhs in September 1982 and Rs. 456·97 lakhs in March 1983) proved excessive. No part of the saving was surrendered.

(ii) Saving (partly counterbalanced by excess under another head mentioned in note (iii) below) occurred mainly under:—

Head	Total grant	Actual expenditure	Excess + Saving—
------	-------------	--------------------	------------------

(In lakhs of rupees)

284—Urban Development—

A—General—

(b)—Assistance to Municipalities, Corporations etc.,—

O	11·33	} 552·32	475·01	—77·31
S	540·99			

Reasons for the saying of Rs. 77·31 lakhs have not been intimated (December 1983).

Grant No. 19—contd.

(iii) Excess occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
284—Urban Development—			
A—General—			
(a)—Direction and Administration—			
Directorate of Local Bodies—			
O	22.00	38.07	+14.41
S	0.82		
R	0.84		

Reasons for final excess of Rs. 14.41 lakhs have not been intimated (December 1983).

Capital :

(iv) Rupees 7 lakhs were surrendered in March 1983; the saving ultimately was Rs. 15.51 lakhs.

(v) Saving (partly counterbalanced by excess as mentioned in notes (vi) and (vii) below) occurred mainly under the following:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
------	-------------	--	----------------------

483—Capital Outlay
on Housing—

A—Government Residential
Buildings—

(b)—Construction—

1. 1—Police Housing

Scheme—	154.75	154.75	123.05	₹31.70
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Reasons for saving have not been intimated (December 1983).

Grant No. 19—*contd.*

504—Capital Outlay
on other General
Economic Services—

2. (a)—Land Ceilings—

1—Acquisition of land
and pre-emption of sale
of land under
provisions of the Urban
Land (Ceiling and
Regulation) Act, 1976—

O	12.00	}	5.00	..	—5.00
R	—7.00				

The anticipated saving of Rs. 7 lakhs was stated to be due to non-finalisation of cases under the Act.

Reasons for the final saving have not been intimated (December 1983).

(vi) Excess occurred mainly under:—

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			

484—Capital Outlay on
Urban Development—

A—General—

(a)—Buildings—

O	181.00	}	363.00	383.36	+20.36
S	182.00				

Grant No. 19—concl'd.

Reasons for final excess have not been intimated (December 1983).

(vii) An instance where the expenditure was incurred without provision of funds is given below:—

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
483—Capital Outlay on Housing—			
A—Government Residential Buildings—			
(b)—Construction—			
3—Rural Housing Scheme—	..	6.02	+6.02

Reasons for incurring expenditure without provision have not been intimated (December 1983).

Grant No. 20

Grant No. 20—Information and Publicity (All voted)

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Revenue:			
Major head:			
285—Information and Publicity			
Original	1,48,17,000	1,67,99,682	—14,53,318
Supplementary	34,36,000		
	1,82,53,000		

Amount surrendered during the year

Notes and comments—

(i) In view of the final saving of Rs. 14.53 lakhs, the supplementary grant of Rs. 34.36 lakhs (Rs. 3 lakhs in September 1982 and Rs. 31.36 lakhs in March 1983) proved excessive.

(ii) Saving (partly counterbalanced by excess under another sub-head mentioned in note (iii) below) occurred mainly under:—

Head	Total grant	Actual expenditure	Excess + Saving—
(D)—Films—			
(In lakhs of rupees)			
1. Purchase and production of films—			
O	3.00	2.55	—15.95
S	15.50		
	18.50		

Grant No. 20—concl'd.

2. (g)—Field Publicity—

O	15.30	}	14.90	8.21	—6.69
R	—0.40				

Reasons for final saving in the above two cases have not been intimated (December 1983).

(iii) Excess occurred mainly under:—

Head	Total grant	Actual expenditure	Excess + Saving —
		(In lakhs of rupees)	
(a)—Direction and Administration—			
2—District Establishment—			
O	47.48	}	58.49
S	10.96		
R	0.05		
			71.94
			+13.45

Reasons for the final excess of Rs. 13.45 lakhs have not been intimated (December 1983).

Grant No. 21

Grant No. 21—Tourism and Cultural Affairs (All voted)

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Revenue:			
Major heads:			
278—Art and Culture and 339—Tourism			
Original 45,21,000	59,00,000	54,30,495	—4,69,505
Supplementary 13,79,000			

Amount surrendered during the year ..

Capital :

Major head:

544—Capital Outlay on,
other Transport and
Communication Services

Original 25,00,000	31,60,000	31,60,000	..
Supplementary 6,60,000			

Amount surrendered during the year ..

Grant No. 21—concl'd.

*Notes and comments—***Revenue:**

Saving occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
278—Art and Culture—			
(c)—Promotion of Art and Culture—			
O 8.55	18.55	12.76	—5.79
S 10.00			

The supplementary grant obtained in March 1983 to send a Bhangra Party to Delhi for participating in cultural programme of the opening of ASIAD 82 proved excessive in view of final saving of Rs. 5.79 lakhs.

Reasons for final saving have not been intimated (December 1983).

Grant No. 22

Grant No. 22—Labour, Employment and Industrial Training

	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Revenue:			
Major heads:			
287—Labour and Employment and			
288—Social Security and Welfare			
Voted—			
Original 6,92,11,000	7,16,74,000	6,93,07,270	—23,66,730
Supplementary 24,63,000			
Amount surrendered during the year			
Charged—			
Original 1,00,000	1,00,000	..	—1,00,000
Supplementary ..			
Amount surrendered during the year			
Capital:			
Major head:			
495—Capital Outlay on other Social and Community Services			
Original 16,04,000	16,04,000	13,94,759	—2,09,241
Supplementary ..			
Amount surrendered during the year (March 1983)			10,000

Grant No. 22—contd.

Notes and comments—

Revenue:

(i) Though there were ultimate savings of Rs. 23.67 lakhs and Rs. 1 lakh in the voted grant and charged appropriation respectively, no amount was surrendered during the year.

(ii) In view of final saving of Rs. 23.67 lakhs in the voted grant, the supplementary grant of Rs. 24.63 lakhs obtained in March 1983 was largely unnecessary.

(iii) Saving (partly offset by excess under other heads mentioned in note (iv) below) occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
287—Labour and Employment—			
B—Employment and Training—			
1. (e)—Other Expenditure—			
2—Unemployment allowance to educated unemployed—			
O	73.00		
R	—20.00	53.00	45.23
			—7.77

Reduction of provision by Rs. 20 lakhs through reappropriation was made in March 1983, still there was a saving of Rs. 7.77 lakhs.

Reasons for the total saving of Rs. 27.77 lakhs have not been intimated (December 1983).

2. (d)—General Labour Welfare—

O	11.90		
R	0.22	12.12	6.33
			—5.79

Reasons for the final saving of Rs. 5.79 lakhs have not been intimated (December 1983).

288—Social Security and Welfare—

C—Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes—

3. (b)—Welfare of Scheduled Castes—
Technical Training in
Industrial Trade—

O	15.00	}	8.00	7.75	—0.25
R	—7.00				

Reduction in provision by Rs. 7 lakhs through reappropriation in March 1983 was due to non-upgradation of Industrial Training Institutes under the scheme "Technical Training in Industrial Trades".

(iv) Excess occurred mainly under:—

Head	Total grant	Actual expenditure	Excess + Saving —		
(In lakhs of rupees)					
287—Labour and Employment—					
(B)—Employment and Training—					
1: (b)—Employment Exchange—					
O	37.17	}	48.59	48.34	—0.25
R	11.42				

Grant No. 22—*concl.*

Augmentation of provision through reappropriation in March 1983 was mainly due to grant of additional dearness allowance to Government employees.

Reasons for the final saving have not been intimated (December 1983).

A—Labour—

2. (c)—Working conditions and safety—

2. Inspector of steam boilers—

O	0.86	}	0.91	4.83	+3.92
R	0.05				

Reasons for final excess have not been intimated (December 1983)

Grant No. 23

Grant No. 23—Social Security and Welfare

	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Revenue :			
Major head :			
288—Social Security and Welfare			
Voted—			
Original 19,89,56,000	20,75,66,000	16,79,76,214	—3,95,89,786
Supplementary 86,10,000			
Amount surrendered during the year (March 1983)			10,000
Charged—			
Original 51,000	51,000	..	— 51,000
Supplementary ..			
Amount surrendered during the year			..
Capital :			
Major head :			
488—Capital Outlay on Social Security and Welfare			
Original 4,14,00,000	4,45,00,000	4,41,00,000	—4,00,000
Supplementary 31,00,000			
Amount surrendered during the year			..

Grant No. 23—contd.

Notes and comments—

Revenue :

(i) The ultimate saving worked out to Rs. 395.90 lakhs ; however, Rs 0.10 lakh only were anticipated as saving and surrendered in March 1983. The supplementary grant of Rs. 86.10 lakhs obtained in March 1983 could have been restricted to token amounts for new service schemes.

(ii) Saving (partly offset by excess under certain other heads as mentioned in notes iv, v and vi below) occurred mainly under the following heads :—

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
C—Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—			
1. (e)—Welfare of other backward classes—			
1—Promotion of education among educationally Backward Classes—			
O 493.35	493.35	397.33	—96.02
E—Other Social Security and Welfare Programmes—			
2. (b)—Pension under social security schemes—			
1—Old age pension scheme—			
O 418.47	419.15	332.27	—86.88
R 0.68			

Reasons for saving in the above two cases have not been intimated (December 1983).

Grant No. 23—contd.

3. (d)—Other Programmes—

4.—Contribution to the
National Workers Relief
Fund—

O	37.00	}	121.00	90.75	—30.25
S	77.10				
R	6.90				

Funds were augmented by Rs. 6.90 lakhs in March 1983 through reappropriation mainly due to grant of pension to freedom fighters. However, there was finally a saving.

Reasons for the final saving of Rs. 30.25 lakhs have not been intimated (December 1983).

D—Social Welfare—

4 (d)—Women's Welfare—

Financial assistance
to widows and
destitute women—

O	107.10	}	111.32	86.46	—24.86
R	4.22				

Augmentation of funds by Rs. 4.22 lakhs in March 1983, stated to be due to increase in number of beneficiaries, was unnecessary in view of final saving of Rs. 24.86 lakhs. The expenditure did not come up even to original provision.

Grant No. 23—contd.

3. (d)—Other Programmes—

4.—Contribution to the
'National Workers Relief
Fund—

O	37.00	}	121.00	90.75	—30.25
S	77.10				
R	6.90				

Funds were augmented by Rs. 6.90 lakhs in March 1983 through reappropriation mainly due to grant of pension to freedom fighters. However, there was finally a saving.

Reasons for the final saving of Rs. 30.25 lakhs have not been intimated (December 1983).

D—Social Welfare—

4 (d)—Women's Welfare—

Financial assistance
to widows and
destitute women—

O	107.10	}	111.32	86.46	—24.86
R	4.22				

Augmentation of funds by Rs. 4.22 lakhs in March 1983, stated to be due to increase in number of beneficiaries, was unnecessary in view of final saving of Rs. 24.86 lakhs. The expenditure did not come up even to original provision.

Grant No. 23—contd.

Reasons for the final saving of Rs. 24.86 lakhs have not been intimated (December 1983).

5. (j)—Other expenditure—

2—Financial assistance
to voluntary welfare
organisations—

O	27.87	} 21.42	0.76	—20.66
R	—6.45			

Rupees 6.45 lakhs were withdrawn by reappropriation in March 1983 due to less number of beneficiaries.

Reasons for the final saving of Rs. 20.66 lakhs have not been intimated (December 1983).

E—Other Social Security
and Welfare Programmes—

(d)—Other Programmes—

6. 2—Welfare of Defence
Service Personnel—

O	9.71	} 22.21	3.58	—18.63
R	12.50			

Augmentation of provision by Rs. 12.50 lakhs in March 1983 due to grant of pension to the widows of *ex-servicemen* proved to be unnecessary in view of final saving of Rs. 18.63 lakhs, reasons for which have not been intimated (December 1983).

Grant No. 23—*contd.*

C—Welfare of Scheduled Castes,
Scheduled Tribes and other
Backward Classes—

7. (b)—Welfare of Scheduled Castes—

23—Subsidy for the construction of
new houses for sweepers/scavengers/
tanners etc.—

O	38.00	}	30.00	24.88	—5.12
R	—8.00				

Reduction in provision by Rs. 8 lakhs through reappropriation in March 1983 was stated to be due to economy measures.

Reasons for the final saving have not been intimated (December 1983).

D—Social Welfare—

8. (d)—Women's Welfare—

5—Functional Literacy—

O	16.00	}	20.30	8.26	—12.04
R	4.30				

Augmentation of funds by Rs. 4.30 lakhs in March 1983 for starting new projects proved unnecessary, as the expenditure did not come up even to the original provision.

Reasons for the final saving of Rs. 12.04 lakhs have not been intimated
(December 1983).

Grant No. 23—*contd.*

(iii) In the following cases, although the entire provision remained unutilised but no amount was surrendered:—

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
C—Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—			
1. (e)—Welfare of other Backward Classes—			
2—Scholarships to the poor and deserving persons—			
O	15.00	..	—15.00
E—Other Social Security and Welfare Programmes—			
2. (d)—Other Programmes—			
5—Scheme for subsidising interest-Punjab Ex-Servicemen Corporation—			
O	15.00	..	—15.00
C—Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—			
3. (d)—Welfare of Scheduled Castes—			
16—Grant to Scheduled Castes students studying in medical and Engineering colleges—			
O	14.40	..	—14.40

Grant No. 23—*contd.*

4. 11—Grant to Scheduled				
Castes girl students				
studying in Post-				
Matric and Post-				
Graduate classes—				
O	13.00	13.00	..	—13.00
5. (c)—Education and				
Welfare of				
handicapped—				
10—Vocational and				
rehabilitation centres				
for disabled persons—				
O	8.00	} 5.00	..	—5.00
R	—3.00			
C—Welfare of Scheduled				
Castes, Scheduled				
Tribes and other				
Backward Classes—				
6. (b)—Welfare of				
Scheduled Castes—				
7—Subsidy for the				
purchase of Law,				
Medical and				
Engineering Books—				
O	8.00	} 4.00	..	—4.00
R	—4.00			

Reasons for the non-utilisation of provision (serial nos. 1 to 6) have not been intimated (December 1983).

Grant No. 23—*contd.*

(iv) Excess over the provision occurred mainly under:—

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
C—Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—			
1. (a)—Direction and Administration—			
1—Direction and Administration—			
O	53·50	57·45	74·35
R	3·95		
			+16·90

Augmentation of provision by Rs. 3·95 lakhs in March 1983 was mainly due to grant of additional dearness allowance to Government employees.

Reasons for the final excess of Rs. 16·90 lakhs have not been intimated (December 1983).

2. (b)—Welfare of Scheduled Castes—

12—Coaching Centres for competitive examinations—

O	3·00	3·00	11·12	+8·12
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Reasons for the final excess of Rs. 8·12 lakhs have not been intimated (December 1983).

Grant No. 23—*contd.*

(v) An instance where expenditure was incurred without provision of funds is given below:—

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
E—Other Social Security and Welfare Programmes—			
(d)—Other programmes—			
6—Deposit Linked Insurance Scheme—			
O	..	6.30	+6.30

Reasons for incurring expenditure without provision have not been intimated (December 1983).

(vi) Augmentation of provision by reappropriation proved excessive under:—

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
C—Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—			
(b)—Welfare of Scheduled Castes—			
1— Scholarships for Post-Matric Scheduled Castes students —			
O	102.00	117.07	—14.93
R	30.00		
	132.00		

Grant No. 23—*contd.*

Augmentation of funds by Rs. 30 lakhs through reappropriation in March 1983 was due to increase in the number of scholarship cases and in rates of scholarships to Scheduled Castes students.

Reasons for final saving have not been intimated (December 1983).

Capital :

(vii) Saving (partly counterbalanced by excess as mentioned in note (viii) below), occurred mainly under:—

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
E—Other Social Security and Welfare Programmes—			
(a)—Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—			
1. Contribution to the share capital of the Punjab State Women and Child Welfare Corporation—			
O	44.00		
R	—44.00		
2. Contribution to the share Capital of the Punjab Backward Classes Land Development and Finance Corporation—			
O	20.00	20.00	1.00 —19.00

Grant No. 23—*contd.*

Reasons for the final saving of Rs. 19 lakhs have not been intimated (December 1983).

(b)—Social Security and Welfare—

3—Contribution to the share capital of the Punjab Ex-Servicemen Corporation—

O	25.00	}	..	15.00	+15.00
R	—25.00				

An expenditure of Rs. 15 lakhs was incurred under this head although the entire provision was withdrawn by reappropriation in March 1983 due to cut imposed by Government.

Reasons for the final excess have not been intimated (December 1983).

(viii) Excess over the provision occurred mainly under:—

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
E—Other Social Security and Welfare Programmes—			
(a)—Welfare of Scheduled Castes, Scheduled Tribes and Backward Classes—			
1. 2—Contribution to the share capital of the Punjab Scheduled Castes Land Development and Finance Corporation—			
O	51.00	}	..
R	51.00		
	102.00	102.00	

Grant No. 23—concl'd.

Augmentation of funds by Rs. 51 lakhs through reappropriation in March 1983 was made to meet additional demand of the Corporation.

2. 3 —Share assistance to
Punjab Scheduled Castes
Land Development and
Finance Corporation—

O	49·00	}	98·00	98·00	..
S	31·00				
R	18·00				

Augmentation of funds by Rs. 18 lakhs through reappropriation in March 1983 was made to meet additional demand of the Corporation.

Grant No. 24

Grant No. 24—Planning and Statistics

	Total grant/ appropriation	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Revenue :			
Major heads :			
296—Secretariat— Economic Services and			
304—Other General Economic Services—			
Voted—			
Original	1,21,56,000	} 1,21,56,000	1,02,00,363
Supplementary	..			—19,55,637
Amount surrendered during the year (March 1983)			7,08,000
Charged—			
Original	1,000	} 1,000	..
Supplementary	..			—1,000
Amount surrendered during the year			..
Notes and comments—			

(i) Surrender of surplus funds was made in March 1983. Even then, Rs. 12.48 lakhs being 64 per cent of the ultimate saving (Rs. 19.56 lakhs) remained unsurrendered.

Grant No. 24—contd.

(ii) Excessive provision of funds leading to large savings occurred in this grant during the last five years also, as detailed below :—

Year	Total grant	Actual expenditure	Saving	Percentage of saving (rounded)
(In lakhs of rupees)				
1977-78	76.56	54.77	21.79	28
1978-79	84.66	56.68	27.98	33
1979-80	99.14	67.37	31.77	32
1980-81	102.20	84.03	18.17	18
1981-82	112.95	95.59	17.36	15

(iii) Saving occurred under the following heads :—

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
296—Secretariat—			
Economic Services—			
1. (a)—Planning Commission/ Planning Board—			
1—Planning Board—			
O	22.46	18.34	—2.10
R	—4.12		

Grant No. 24—concl'd.

Reduction in provision by Rs. 4.12 lakhs in March 1983 was mainly due to posts remaining vacant.

304—Other General Economic Services—

2. (e)—Economic advice and statistics—

O	99.10	}	.96.14	85.76	—10.38
R	—2.96				

Reduction in provision by Rs. 2.96 lakhs in March 1983 was stated to be mainly due to non-filling up/abolition of posts (Rs. 5.77 lakhs) and economy measures (Rs. 1.25 lakhs), partly offset by excess due to grant of additional dearness allowance (Rs. 3.28 lakhs) and payment of hire charges of a building (Rs. 0.52 lakh).

Reasons for the final saving in the above two cases have not been intimated (December 1983).

Grant No. 25

Grant No. 25—Co-operation

	Total grant/ appropriation	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Revenue :			
Major head :			
298—Co-operation			
Voted—			
Original	4,86,41,000	5,98,16,000	5,69,55,333
Supplementary	1,11,75,000		
			—28,60,667
Amount surrendered during the year			..
Charged—			
Original	25,000	25,000	..
Supplementary	..		
			—25, 000
Amount surrendered during the year			..
Capital:			
Major head :			
498—Capital Outlay on Co-operation			
Original	16,26,89,000	16,26,89,000	14,42,97,500
Supplementary	..		
			—1,83,91,500
Amount surrendered during the year (March 1983)			75,20,000

Grant No. 25—contd.

*Notes and comments—***Revenue :**

(i) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
298—Co-operation—			
1. (a)—Direction and Administration—			
O	282.74	277.78	—21.36
S	13.84		
R	2.56		

The supplementary grant of Rs. 13.84 lakhs obtained in March 1983 and the augmentation of funds through reappropriation, also in March 1983, was unrealistic, as the expenditure did not come up even to the original provision.

Reasons for the final saving have not been intimated (December 1983).

2. (e)—Credit co-operatives—

O	36.28	29.28	27.59	—1.69
R	—7.00			

Reduction in provision in March 1983 by Rs. 7 lakhs was due to non-construction of godowns by the Primary Agricultural Service Societies.

Reasons for the final saving of Rs. 1.69 lakhs have not been intimated (December 1983).

Capital :

(ii) Rupees 75.20 lakhs were surrendered in March 1983; ultimately there was saving of Rs. 183.92 lakhs.

Grant No. 25—*contd.*

(iii) Saving (partly offset by excess under another head mentioned in note (iv) below) occurred mainly under the following heads :—

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
498—Capital Outlay on Co-operation—			
1. (m)—Other co-operatives—			
O 135.50	} 90.00	..	—90.00
R —45.50			

Reduction in provision in March 1983 by Rs. 45.50 lakhs was due to non-implementation of the scheme "Assistance to Co-operative Cold Storages".

Reasons for the final saving of Rs. 90 lakhs have not been intimated (December 1983).

2. (f)—Processing co-operatives—

O 674.66	} 629.66	616.66	—13.00
R —45.00			

Reduction in provision in March 1983 by Rs. 45 lakhs was attributed to non-clearance of some projects by the National Co-operative Development Corporation under the scheme "Assistance to Markfed for setting up of processing units".

Reasons for the final saving of Rs. 13 lakhs have not been intimated (December 1983).

3. (k)—Industrial co-operatives—

O 210.50	} 158.35	158.35	..
R —52.15			

Grant No. 25—concl'd.

Reduction in provision by Rs. 52.15 lakhs through reappropriation in March 1983 was mainly due to less participation in share capital of Co-operative sugar mills, spinning mills and weaver co-operative societies (Rs. 35.40 lakhs) and non-clearance of some projects by the National Co-operative Development Corporation (Rs. 16.45 lakhs).

4. (g)—Dairy co-operatives—

O	47.00	}	46.71	41.00	—5.71
R	—0.29				

Reasons for the final saving of Rs. 5.71 lakhs have not been intimated (December 1983).

5. (i)—Consumers' co-operatives—

O	16.50	}	10.55	10.55	..
R	—5.95				

Reduction in provision in March 1983 by Rs. 5.95 lakhs was mainly due to non-eligibility of consumers' stores for assistance under the scheme "Assistance for distribution of consumers' articles in rural areas".

(iv) Excess over the provision occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
(i) 7.—Co-operative Sugar mills—			

O	95.05	}	166.05	166.05	..
R	71.00				

Augmentation of provision by Rs. 71 lakhs through reappropriation in March 1983 was stated to be due to setting up of new sugar mills.

Grant No. 26

Grant No. 26—Agriculture

	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess— Saving— Rs.
Revenue :			
Major heads :			
305—Agriculture and			
306—Minor Irrigation			
Voted—			
Original	22,40,77,000	24,32,81,000	22,04,97,943
Supplementary	1,92,04,000		
			—2,27,83,057
<i>Amount surrendered during the year</i>			
Charged—			
Original	57,000	1,18,000	60,120
Supplementary	61,000		
			—57,880
<i>Amount surrendered during the year</i>			
Capital :			
Major heads :			
505—Capital Outlay on Agriculture,			
506—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development and			
515—Investments in Agri- cultural financial institutions—			
Original	6,52,00,000	6,52,00,000	2,39,45,387
Supplementary	..		
			—4,12,54,613
<i>Amount surrendered during the year</i>			
<i>(March 1983)</i>			
			94,29,000

Grant No. 26—contd.

Notes and comments—

Revenue :

(i) In view of final saving of Rs. 227.83 lakhs, the supplementary grant of Rs. 192.04 lakhs (Rs. 110.70 lakhs in September 1982 and Rs. 81.34 lakhs in March 1983) could have been restricted to token amounts for new service schemes. The expenditure did not come up even to the original grant. No part of the saving was surrendered.

(ii) Saving (partly offset by excess under other heads as mentioned in note (iii) below) occurred mainly under the following :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			

305—Agriculture—

1. (f)—Manures and fertilizers—

O	491.26	459.54	444.24	—15.30
R	—31.72			

Reduction in provision by Rs. 31.72 lakhs in March 1983 was mainly due to (i) economy cut imposed by Government (Rs. 15.45 lakhs), (ii) less purchase of machinery (Rs. 6.30 lakhs) and (iii) posts remaining vacant (Rs. 2.35 lakhs).

Reasons for the final saving of Rs. 15.30 lakhs have not been intimated (December 1983).

2. (m)—Agricultural education—

O	786.35	831.56	741.01	—90.55
R	45.21			

Grant No. 26—contd.

Augmentation of provision by Rs. 45.21 lakhs in March 1983 through reappropriation was stated to be due mainly to payment of additional assistance to Punjab Agricultural University, Ludhiana. However, the expenditure did not come up even to the original provision and there was finally a saving of Rs. 90.55 lakhs, reasons for which have not been intimated (December 1983).

3. (n)—Agricultural engineering—

O	41.88	}	106.43	77.85	—28.58
S	75.70				
R	—11.15				

Against the original provision of Rs. 41.88 lakhs under the sub-head, a supplementary grant for Rs. 75.70 lakhs was obtained in March 1983. The provision was, however, reduced by Rs. 11.15 lakhs in March 1983 itself by reappropriation. There was further saving of Rs. 28.58 lakhs.

Reasons for the total saving of Rs. 39.73 lakhs have not been intimated (December 1983).

4. (i)—Commercial crops—

O	197.42	}	183.77	166.89	—16.88
R	—13.65				

Reduction in provision by Rs. 13.65 lakhs in March 1983 was stated to be mainly due to non-implementation of Centrally sponsored scheme "Intensive Cotton District Programme" (Rs. 16.26 lakhs) and less supply of certified seeds by the State Seed Corporation (Rs. 6.95 lakhs), partly offset by excess due to grant of additional dearness allowance to Government employees (Rs. 5.99 lakhs) and more grant-in-aid to Punjab Agricultural University (Rs. 3.88 lakhs).

Grant No. 26—*contd.*

Reasons for the final saving of Rs. 16.88 lakhs have not been intimated (December 1983).

5. (h)—Plant protection—

O	123.23	}	151.50	140.13	—11.37
S	45.34				
R	—17.07				

Anticipated saving was stated to be mainly due to (i) non-sanction of funds under the schemes "Ground Spraying of Crops" (Rs. 15.90 lakhs) and "Development of bee-keeping in Punjab" (Rs. 1.90 lakhs), (ii) economy measures (Rs. 4.15 lakhs) and (iii) less demand for pesticides for sugarcane crop (Rs. 1 lakh), partly offset by excess due to requirement of more funds for weedicides (Rs. 5.66 lakhs).

Reasons for the final saving of Rs. 11.37 lakhs have not been intimated (December 1983).

6. (i)—Horticulture—

O	142.48	}	145.02	123.83	—21.19
R	2.54				

Augmentation of provision by Rs. 2.54 lakhs in March 1983 due to grant of additional dearness allowance to Government employees proved unnecessary as the expenditure did not come up even to original provision.

Reasons for the final saving of Rs. 21.19 lakhs have not been intimated (December 1983).

7. (g)—Agricultural economics and statistics—

O	24.82	}	20.18	15.14	—5.04
R	—4.64				

Grant No. 26—contd.

Reasons for the total saving of Rs. 9.68 lakhs have not been intimated (December 1983).

8.(u)—Other expenditure—

O	15.53	}	14.63	7.25	—7.38
R	—0.90				

Reasons for the final saving of Rs. 7.38 lakhs have not been intimated (December 1983).

306—Minor Irrigation—

9.(a)—Investigation and development of ground water resources—

O	20.00	}	15.69	6.02	—9.67
R	—4.31				

Reduction in provision by Rs. 4.31 lakhs was stated to be mainly due to posts remaining vacant (Rs. 4.23 lakhs).

Reasons for the final saving of Rs. 9.67 lakhs have not been intimated (December 1983).

10.(c)—Tubewells—

O	35.51	}	38.03	29.16	—8.87
R	2.52				

Augmentation of provision by Rs. 2.52 lakhs in March 1983 through reappropriation was stated to be mainly due to grant of additional dearness allowance to Government employees.

Reason for the final saving of Rs. 8.87 lakhs have not been intimated (December 1983).

Grant No. 26—*contd.*

(iii) Excess occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
305—Agriculture—			
1.(g)—High yielding varieties programme—			
O	105.29	117.25	+0.65
R	11.96		

Augmentation of provision by Rs. 11.96 lakhs in March 1983 was stated to be mainly due to grant of additional dearness allowance to Government employees.

2.(c)—Consolidation of Holdings—

O	30.83	33.88	36.77	+2.89
R	3.05			

Augmentation of provision by Rs. 3.05 lakhs in March 1983 was mainly due to grant of additional dearness allowance to Government employees.

Reasons for the final excess of Rs. 2.89 lakhs have not been intimated (December 1983).

Capital:

(iv) Surrender of surplus funds to the extent of Rs. 94.29 lakhs was made in March 1983; the saving finally was Rs. 412.55 lakhs.

Grant No. 26—contd.

(v) Saving occurred mainly under the following heads :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
505—Capital Outlay on Agriculture—			
1.(d)—Plant protection—			
O	210·00	197·21	186·44
R	—12·79		
			—10·77

Reduction in provision by Rs. 12·79 lakhs was stated to be due to less purchase of pesticides.

Reasons for final saving have not been intimated (December 1983).

2. (e)—Other expenditure—

O	20·00	20·00	..	—20·00
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Reasons for the saving have not been intimated (December 1983).

506—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development—

3. (a)—Minor Irrigation—

O	320·50	266·00	..	—266·00
R	—54·50			

Grant No. 26—contd.

Reduction in provision by Rs. 54.50 lakhs in March 1983 was attributed to less demand for purchase of debentures floated by the Punjab State Co-operative Land Mortgage Bank. The final saving of Rs. 266 lakhs was due to transfer of expenditure on the purchase of debentures floated by the Punjab State Co-operative Land Mortgage Bank Limited from this head to '706—Loans for Minor Irrigation, Soil Conservation and Area Development' under Grant No. 41—Loans and Advances by the State Government.

4. (c)—Area Development
Programmes—

O	11.50	11.50	..	—11.50
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5. (b)—Soil conservation scheme—

O	10.00	10.00	..	—10.00
---	-------	-------	----	--------

Reasons for final saving in the above two cases have not been intimated (December 1983).

515—Investments in Agricultural
financial institutions—

6. (a)—Investments in public
undertakings—

O	80.00	} 53.00	53.00	..
R	—27.00			

Reduction in provision by Rs. 27 lakhs was stated to be due to cut imposed by Government.

Grant No. 26—concl'd.

(vi) Excessive provision of funds leading to large savings occurred in this grant during the last five years also, as detailed below :—

Year	Final grant/ appropriation	Actual expenditure	Saving	Percentage of saving (rounded)
(In lakhs of rupees)				
1977-78				
Revenue	18,91.49	16,90.20	201.29	11
Capital	289.26	182.87	106.39	37
1978-79				
Revenue	24,87.19	13,76.36	11,10.83	45
Capital	265.50	145.36	120.14	45
1979-80				
Revenue	27,48.31	18,96.25	852.06	31
Capital	731.00	397.05	333.95	46
1980-81				
Revenue	26,92.16	20,48.73	643.43	24
Capital	720.00	486.95	233.05	32
1981-82				
Revenue	22,40.68	21,71.18	69.50	3
Capital	566.01	492.39	73.62	13

Grant No. 27

Grant No. 27—Soil and Water Conservation

	Total grant/ appropriation	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Revenue :			
Major head :			
307—Soil and Water Conservation			
Voted—			
Original	3,43,43,000	3,43,43,000	3,00,92,907 —42,50,093
Supplementary	..		
Amount surrendered during the year (March 1983)			11,91,900
Charged—			
Original	5,000	5,000	.. —5,000
Supplementary	..		
Amount surrendered during the year (March 1983)			4,900

*Notes and comments—***Revenue :**

(i) Surrender of surplus funds to the extent of Rs. 11.92 lakhs was made in March 1983. Even then, Rs. 30.58 lakhs being 72 per cent of the total saving (Rs. 42.50 lakhs) remained unsurrendered.

Grant No. 27—*contd.*

(ii) Saving (partly counterbalanced by excess under other sub-heads mentioned in note (iv) below) in the voted grant occurred mainly under the following heads :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
1. (e)—Soil conservation schemes—			
2—Soil and Water conservation on Watershed basis—			
O	73·52	78·21	58·95
R	4·69		
			—19·26

Augmentation of provision by reappropriation was made in March 1983 mainly for grant of additional dearness allowance to Government employees (Rs. 3·42 lakhs) and meeting pending bills for petrol etc. (Rs. 0·55 lakh).

Reasons for the final saving of Rs. 19·26 lakhs have not been intimated (December 1983).

2·6—Soil and Water Conservation Programme in other areas of the State—

O	40·50	45·47	32·09
R	4·97		
			—13·38

Augmentation of provision by Rs. 4·97 lakhs in March 1983 was mainly due to increase in the cost of petrol, diesel and spare parts of the

Grant No. 27—contd.

machinery. However, there was finally a saving of Rs. 13.38 lakhs, reasons for which have not been intimated (December 1983).

3.5—Pilot Project development
of Kandi areas with World
Bank Assistance—

O	47.50	}	31.93	20.92	-11.01
R	-15.57				

Reduction in provision by reappropriation in March 1983 was due to non-sanctioning of new posts under the scheme.

Reasons for the final saving of Rs. 11.01 lakhs have not been intimated (December 1983).

(iii) In the following case, the entire provision was partly surrendered and partly reappropriated to other heads in March 1983 due to non-sanction of the scheme :—

7—Scheme for Soil Conservation
Works for the Welfare of
Scheduled Castes under Special
Central Assistance Programme—

O	19.44	}
R	-19.44			

(iv) Excess occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving —	
(In lakhs of rupees)				
(e)—Soil Conservation Schemes—				
1—Soil Conservation Organisation—				
O	58.16	}	77.46	+15.80
R	3.50			
	61.66			

Grant No. 27—concl'd.

Augmentation of provision by Rs. 3.50 lakhs was mainly due to grant of additional dearness allowance to Government employees.

Reasons for the final excess of Rs. 15.80 lakhs have not been intimated (December 1983).

2. 3—Soil and Water
Management—

O	18.52	}	25.57	24.73	-0.84
R	7.05				

Augmentation of provision in March 1983 by Rs. 7.05 lakhs was mainly due to grant of additional dearness allowance to Government employees.

Reasons for the final saving of Rs. 0.84 lakh have not been intimated (December 1983).

3. 4—Carrying out of Soil
Conservation and water
use works for the
development of land—

O	58.10	}	63.74	64.69	+0.95
R	5.64				

Augmentation of provision by Rs. 5.64 lakhs in March 1983 was mainly due to grant of additional dearness allowance to Government employees.

Reasons for the final excess of Rs. 0.95 lakh have not been intimated (December 1983).

Grant No. 28

Grant No. 28—Food

	Total grant/ appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue :			
Major heads :			
288—Social Security and Welfare,			
309—Food and			
314—Community Development—			
Voted—			
Original 5,88,02,000	5,88,02,000	2,44,53,259	—3,43,48,741
Supplementary ..			
Amount surrendered during the year (March 1983)			1,95,19,000
Capital :			
Major head :			
509—Capital Outlay on Food—			
Voted—			
Original 3,45,62,61,000	3,45,62,61,000	3,31,83,99,030	—13,78,61,970
Supplementary ..			
Amount surrendered during the year (March 1983)			3,44,49,000

Grant No. 28—contd.

Charged—

Original	1,80,000	}	1,80,000	..	—1,80,000
Supplementary	..				

Amount surrendered during the year ..

Notes and comments—

Revenue :

(i) Rupees 195.19 lakhs were surrendered in March 1983; ultimate saving in voted grant was Rs. 343.49 lakhs.

(ii) Saving (partly offset by excess under another head as mentioned in note (iii) below) occurred under the following heads :—

Head	Total grant	Actual expenditure	Excess+ Saving—		
(In lakhs of rupees)					
288—Social Security and Welfare—					
A—Civil Supplies—					
1. (d)—Consumer subsidies—					
2—Supply of basic necessities at subsidised rates—					
O	445.00	}	197.00	82.07	—114.93
R	—248.00				

Reduction in provision by Rs. 248 lakhs in March 1983 was due to discontinuance of subsidy on vegetable ghee and RBD palm oil.

Grant No. 28—*contd.*

Reasons for the final saving of Rs. 114.93 lakhs have not been intimated (December 1983).

314—Community Development—
C—Rural Works Programme—
2—National Rural Employment
Programme—

O	35.50	} 48.96	20.16	—28.80
R	13.46			

In view of the final saving of Rs. 28.80 lakhs, the augmentation of provision through reappropriation by Rs. 13.46 lakhs (March 1983) due to upward increase in the rates of foodgrains, proved unnecessary. The expenditure did not come up even to the original provision.

Reasons for the final saving of Rs. 28.80 lakhs have not been intimated (December 1983).

(iii) Excess over the provision occurred under :—

Head	Total grant	Actual expenditure	Excess— Saving—	
(In lakhs of rupees)				
288—Social Security and Welfare—				
A—Civil Supplies—				
(a)—Direction and Administration—				
O	98.52	} 137.87	133.30	—4.57
R	39.35			

Augmentation of provision by Rs. 39.35 lakhs was mainly due to grant of additional dearness allowance to Government employees. Reasons for final saving have not been intimated (December 1983).

Grant No. 28—*contd.*

Capital :

(iv) Saving was Rs. 13.79 crores in the voted grant; but provision for Rs. 3.44 crores only was anticipated as saving and surrendered in March 1983.

(v) Saving in the voted grant occurred under :—

Head	Total grant	Actual expenditure	Excess— Saving—
(In lakhs of rupees)			
509—Capital Outlay on Food—			
(a)—Procurement and Supply—			
O 3,45,62.61	} 3,42,18.12	3,31,83.99	—10,34.13
R —344.49			

Reasons for the saving have not been intimated (December 1983).

(vi) *Foodgrains Reserve Fund*—The Fund is intended to meet the cost of construction of storage godowns for proper and scientific storage of foodgrains. The Fund was fed by a storage surcharge levied at the rate of Rs. 2 per quintal on export of broken rice and the receipts of that surcharge were credited under head “109—Food, Other receipts, Cess on account of foodgrains exported outside the State”. At the close of the year an amount equal to receipts appearing under the above head was transferred to the Fund by *per contra* debit to “Transfer to Reserve Funds” under the major head “309—Food”. No levies were credited since 1978-79 to the Fund as the Government of India lifted restrictions on the movement of rice outside the Northern Rice Zone on 1st October 1977.

Rupees 7.23 lakhs were debited to the Fund during 1982-83. The balance at the credit of the Fund as on 31st March 1983 was Rs. 39.75 lakhs.

An account of the transactions relating to the Fund is included in the Statement No. 16 of the Finance Accounts 1982-83.

Grant No. 28—concl'd.

(vii) Excessive provision of funds leading to large savings occurred in the voted grant both under Revenue and Capital during the last five years also as detailed below :—

Year	Total grant	Actual expenditure	Saving	Percentage of saving (Rounded)
(In lakhs of rupees)				
1977-78				
Revenue	831.85	729.44	102.41	12
Capital	2,09,61.96	1,55,59.33	54,02.63	26
1978-79				
Revenue	10,87.52	651.34	436.18	40
Capital	2,12,92.53	1,50,92.86	61,99.67	29
1979-80				
Revenue	12,44.69	787.34	457.35	37
Capital	2,80,35.70	2,38,64.35	41,71.35	15
1980-81				
Revenue	832.83	564.72	268.11	32
Capital	3,59,50.21	2,59,90.55	99,59.66	28
1981-82				
Revenue	12,25.75	436.88	788.87	64
Capital	3,50,65.04	2,58,02.75	92,62.29	26

Grant No. 29

Grant No. 29—Animal Husbandry

	Total grant/ appropriation	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Revenue :			
Major head :			
310—Animal Husbandry			
Voted—			
Original	10,60,39,000	11,13,29,000	9,06,79,480
Supplementary	52,90,000		
			—2,06,49,520
Amount surrendered during the year			..
Charged—			
Original	50,000	50,000	..
Supplementary	..		
			—50,000
Amount surrendered during the year			..
Capital :			
Major head :			
510—Capital Outlay on Animal Husbandry			
Original	10,00,000	10,00,000	10,00,000
Supplementary	..		

Grant No. 29—contd.

Amount surrendered during the year ..

Notes and comments—

Revenue :

(i) In view of the final saving of Rs. 206.50 lakhs, the supplementary grant of Rs. 52.90 lakhs obtained in March 1983 proved to be wholly unnecessary as the expenditure did not come up even to the original provision.

(ii) Saving in the voted grant occurred mainly under the following heads :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
1. (j)—Other livestock development—			
5—Special Central Assistance for scheduled castes on Animal Husbandry (Centrally sponsored schemes)—			
O	88.88	63.29	—84.59
S	18.38		
R	40.62		
	147.88		

Against the original provision of Rs. 88.88 lakhs under the sub-head, a supplementary grant for Rs. 18.38 lakhs was obtained in March 1983. The provision was further augmented by Rs. 40.62 lakhs through reappropriation, also in March 1983, for producing/rearing calves, heifers, chicks, piglets and sheep at Government farms to be supplied to members of scheduled castes at subsidised rates. There was, however, a final saving of Rs. 84.59 lakhs, reasons for which have not been intimated (December 1983).

Grant No. 29—*contd.*2. (b)—Veterinary education
and training—1—Assistance to Punjab
Agricultural University—

O	105.16	}	107.02	78.87	—28.15
R	1.86				

Augmentation of provision by Rs. 1.86 lakhs through reappropriation was mainly due to grant of additional dearness allowance to Government employees.

Final saving was due to non-release of grant-in-aid to Punjab Agricultural University, Ludhiana by the State Government due to financial stringency.

3. (f)—Cattle development—

11—Centrally sponsored
scheme—Assistance
to small marginal
farmers and
agricultural
labourers for rearing
of cross breed
heifers—

O	40.74	}	21.20	11.43	—9.77
R	—19.54				

Reduction in provision through reappropriation in March 1983 was due to change in the procedure for release of Central share of subsidy by Government of India to the Rural Development Agencies.

Grant No. 29—contd.

Final saving was due mainly to non-drawal of State share of assistance released by Government of India on 31-3-1983 (Rs. 9.45 lakhs) and non-payment of claims due to financial stringency (Rs. 0.28 lakh).

4.7—Bull station-cum-Semen Bank
and L.N. Plant—

O	16.80}	15.21	1.07	—14.14
R	—1.59}			

Total saving of Rs. 15.73 lakhs was mainly due to non-import of L.N. Plant and gas containers.

5. 10—Assistance to small/
marginal farmers and agricul-
tural labourers for poultry, piggery
and sheep production—

O	23.48}	14.56	8.38	—6.18
R	—8.92}			

Reduction in provision through reappropriation in March 1983 was due to change in the procedure for release of Central share of subsidy by Government of India to the Rural Development Agencies.

Final saving was due to non-release of share of second instalment of subsidy by Government of India/State Government.

(j)—Other livestock development—

6.2—Kandi water shed and Area
Development Project—

O	32.35}	27.24	20.14	—7.10
R	—5.11}			

Grant No. 29—contd.

Reduction in provision through reappropriation in March 1983 was mainly due to purchase of animals at less cost than provided for (Rs. 4 lakhs) and vacant posts (Rs. 1 lakh).

Final saving was attributed to non-payment of bills due to financial stringency.

(b)—Sheep and wool development—

7.3—Wool grading-cum-marketing
and sheep shearing centres—

O	28.33	}	23.38	17.57	-5.81
R	-4.95				

Total saving of Rs. 10.76 lakhs was stated to be due to economy measures.

(f)—Cattle development—

8.1—Cattle development—

O	162.30	}	191.21	182.63	-8.58
S	29.52				
R	-0.61				

Total saving of Rs. 9.19 lakhs was stated to be mainly due to posts remaining vacant.

(c)—Veterinary service and
Animal Health—

9. 2—Rinderpest eradication
programme—

O	17.48	}	14.64	8.85	-5.79
R	-2.84				

Grant No. 29—*concl.*

Total saving of Rs. 8.63 lakhs was stated to be due to non-filling up of certain posts.

10.12—Opening of Veterinary
Hospitals (I.R.D.P.)—

O	156.40	}	160.26	151.05	—9.21
R	3.86				

Augmentation of funds through reappropriation in March 1983 was mainly due to grant of additional dearness allowance to Government employees (Rs. 6.78 lakhs), partly offset by cut imposed by Government (Rs. 2.97 lakhs).

Final saving was due to vacant posts (Rs. 6.90 lakhs) and non-payment of claims due to financial stringency (Rs. 2.31 lakhs).

Grant No. 30

Grant No. 30—Dairy Development (All voted)

	Total grant	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Revenue :			
Major head :			
311—Dairy Development			
Original 50,48,000	} 50,48,000	43,65,949	-6,82,051
Supplementary ..			
Amount surrendered during the year (March 1983)			1,52,000
Capital :			
Major head :			
511—Capital Outlay on Dairy Development			
Original 24,95,000	} 24,95,000	11,95,000	-13,00,000
Supplementary ..			
Amount surrendered during the year (March 1983)			1,00,000

*Notes and comments—***Revenue :**

(i) Provision for Rs. 1.52 lakhs was surrendered in March 1983; saving ultimately was Rs. 6.82 lakhs.

Grant No. 30—concl.

Capital :

(ii) Saving of Rs. 1 lakh only was anticipated and surrendered in March 1983; final saving was Rs. 13 lakhs.

(iii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
(a)—Dairy development—			
4—Punjab Land Mortgage Bank—			
Purchase of special debentures of Punjab Land Mortgage Bank for Dairy Development—			
0	12.00	12.00	—12.00

Saving of Rs. 10 lakhs was due to transfer of expenditure on the purchase of debentures floated by Punjab Land Mortgage Bank for Dairy Development from this head to '711—Loans for Dairy Development under Grant No. 41—Loans and Advances by the State Government.

Reasons for the remaining saving of Rs. 2 lakhs have not been intimated (December 1983).

Grant No. 31

Grant No. 31—Fisheries

	Total grant/ appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Revenue :			
Major head :			
312—Fisheries			
Voted—			
Original	50,15,000	65,02,000	52,84,660
Supplementary	14,87,000		
			—12,17,340
Amount surrendered during the year			..
Charged—			
Original	31,000	31,000	250
Supplementary	..		
			—30,750
Amount surrendered during the year			..
Capital :			
Major head :			
512—Capital Outlay on Fisheries			
Original	2,00,000	2,00,000	..
Supplementary	..		
			—2,00,000
Amount surrendered during the year			..

Grant No. 31—concl'd.

Notes and comments—

Revenue :

(i) In view of the final saving of Rs. 12.17 lakhs in the voted grant, the supplementary grant of Rs. 14.87 lakhs obtained in March 1983 proved excessive.

(ii) Saving occurred mainly under the following head :—

Head	Total grant	Actual expenditure	Excess + Saving —
------	-------------	--------------------	----------------------

(In lakhs of rupees)

(d)—Inland fisheries—

11—Scheme for Assistance
to Scheduled Caste
Families for setting up
of Fish Farms—

Q	1.00	} 15.00	1.79	—13.21
S	13.87			
R	0.13			

Original provision of Rs. 1 lakh was augmented by supplementary grant of Rs. 13.87 lakhs obtained in March 1983 for implementation of the centrally sponsored scheme. Though Government of India's assistance of Rs. 15 lakhs was available for the scheme, the department could utilise only Rs. 1.79 lakhs leading to an ultimate net shortfall of Rs. 13.08 lakhs, reasons for which have not been intimated (December 1983).

Grant No. 32 .

Grant No. 32—Forests (All voted)

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Revenue :			
Major heads :			
313—Forest and 314—Community Development			
Original	6,51,16,000	} 8,16,09,000	8,16,86,509
Supplementary	1,64,93,000		
			+77,509
Amount surrendered during the year			..
Capital :			
Major head :			
513—Capital Outlay on Forests—			
Original	2,00,000	} 2,00,000	..
Supplementary	..		
			—2,00,000
Amount surrendered during the year			..
<i>Note/comment—</i>			
Revenue :			
Excess of Rs. 77,509 over the voted grant requires regularisation.			

Grant No. 33

Grant No. 33—Community Development :

Total grant/ appropriation	Actual expenditure	Excess + Saving —
Rs.	Rs.	Rs.

Revenue :

Major heads :

277—Education,
278—Art and Culture,
282—Public Health,
Sanitation and Water
Supply,
309—Food,
314—Community Development and
363—Compensation and
Assignments to Local
Bodies and Panchayati Raj
Institutions

Voted—

Original	17,41,58,000	} 18,71,08,000	18,89,44,715	+18,36,715
Supplementary	1,29,50,000			

Amount surrendered during the year
(March 1983)

36,18,000

Charged—

Original	4,000	} 4,000	..	—4,000
Supplementary	..			

Amount surrendered during the year

Notes and comments—

(i) Excess of Rs. 18,36,715 over the voted grant requires regularisation.

Grant.No. 33—contd.

(ii) In view of the final excess of Rs. 18.37 lakhs, surrender of Rs. 36.18 lakhs in March 1983 was injudicious.

(iii) Excess occurred mainly under the following heads and was partly offset by saving mainly under the heads mentioned in notes (iv) and (v) below :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
282—Public Health, Sanitation and Water Supply—			
B—Sewerage and Water Supply —			
1. (g)—Other expenditure —			
1—Assistance by Development Department to Panchayat Samities for health and rural sanitation schemes—			
O	12.39	+12.39

Reasons for incurring expenditure without provision of funds have not been intimated (December 1983).

314—Community Development—

A—General—

2. (a)—Direction and
Administration—

1—Administration—

O	241.39	} 266.91	304.76	+37.85
S	27.86			
R	-2.34			

Grant No. 33—contd.

3. (d)—Other expenditure—

2—Assistance to Rural
Development Agencies
under Rural Development
Programme—

O	472.00	}	468.00	490.61	+22.61
R	-4.00				

4. (c)—Assistance to
Panchayati Raj
Institutions—8—Composite programme
for women and pre-
school children—
Strengthening of
equipment in *Balwaries*
and strengthening of
craft centres—

O	5.50	5.50	20.16.	+14.66
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5. (a)—Direction and
Administration—3—Panchayati Raj
Public Works Circle—

O	39.76	}	40.19	49.98	+9.79
R	0.43				

Reasons for the excess in the heads at serial nos. 2 to 5 above have not been intimated (December 1983).

Grant No. 33—*contd.*6. 4—Directorate of
Panchayati Raj and
Community Development—

O	24.30	} 31.84	36.89	+5.05
R	7.54			

Augmentation of provision by Rs. 7.54 lakhs in March 1983 was for meeting larger expenditure on elections to Panchayats.

Reasons for the final excess of Rs. 5.05 lakhs have not been intimated (December 1983).

7. (d)—Other expenditure—
1—Assistance to
Panchayats—

O	11.70	} 12.52	15.97	+3.45
R	0.82			

363—Compensation and
Assignments to
Local Bodies and
Panchayati Raj
Institutions—8. (g)—Other miscellaneous
compensation and
assignments—3—Grants to Zila
Parishads for
loss on account
of profession tax—

O	32.94	32.94	38.55	+5.61
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Reasons for the final excess in the heads under serial nos. 7 and 8 above have not been intimated (December 1983).

Grant No. 33—contd.

(iv) Instances where the entire provision remained unutilised during the year are given below :—

Head	Total grant	Actual expenditure	Excess † Saving —
(In lakhs of rupees)			
314—Community Development—			
A—General—			
1. (d)—Other expenditure—			
3—Interest subsidy on loans to be advanced to the economically weaker sections under I.R.D. in rural areas—			
0	13.00	13.00	—13.00
2. (c)—Assistance to Panchayati Raj Institutions—			
13—Grant-in-aid to Zila Parishads/ Panchayat Samities for integrated development of villages of historical/ religious importance—			
0	5.00	5.00	—5.00

Grant No. 33—concl'd.

Reasons for non-utilization of the provision in the above two cases have not been intimated (December 1983).

(v) Significant savings also occurred under the following :—

Head	Total grant	Actual expenditure	Excess+ Saving —
(In lakhs of rupees)			

314—Community Development—

1. (c)—Assistance to Panchayati Raj Institutions—

5—Financial Assistance to Panchayati Raj Institutions for revenue earning schemes—

O	38.00	1.50	0.02	-1.48
R	-36.50			

Reduction in provision by Rs. 36.50 lakhs was stated to be due to economy measures.

2. 12—Matching grants to Panchayats and Local Bodies for development works—

O	40.00	40.00	34.23	-5.77
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Reasons for the final saving in the above two cases have not been intimated (December 1983).

Grant No. 34

Grant No. 34—Industries

	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Revenue :			
Major heads :			
257—Supplies and Disposals,			
304—Other General Economic Services,			
320—Industries,			
321—Village and Small Industries and			
328—Mines and Minerals			
Voted—			
Original 5,82,45,000	} 7,70,21,000	7,09,42,447	-60,78,553
Supplementary 1,87,76,000			
Amount surrendered during the year (March 1983)			6,000
Charged—			
Original 1,05,000	} 1,05,000	..	-1,05,000
Supplementary ..			
Amount surrendered during the year			..
Capital :			
Major heads :			
520—Capital Outlay on Industrial Research and Development,			

Grant No. 34—*contd.*

521—Capital Outlay on
Village and Small
Industries and
525—Capital Outlay on
Telecommunication
and Electronics
Industries
Voted—

Original	9,21,50,000	}	9,21,50,000	5,79,50,000	—3,42,00,000
Supplementary	..				

Amount surrendered during the year
(March 1983)

2,92,00,000

Notes and comments—

Revenue :

(i) The ultimate saving in the voted grant was Rs. 60.79 lakhs ; however, only Rs. 0.06 lakh were anticipated as saving and surrendered in March 1983.

(ii) The entire charged provision remained unutilised.

(iii) Saving in the voted grant occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			

321-Village and Small
Industries—

1. (c)—Small Scale
Industries—

O	317.71	}	322.03	282.47	—39.56
S	6.18				
R	—1.86				

Grant No. 34—contd.

2. (d) Handloom
Industries—

O	35.92	}	153.25	132.33	—20.92
S	117.84				
R	—0.51				

Reasons for final saving in the above two cases have not been intimated (December 1983).

Capital :

(iv) Rupees 292 lakhs were surrendered in March 1983 ; final saving was Rs. 342 lakhs.

(v) Saving occurred mainly under:—

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			

520—Capital Outlay
on Industrial
Research and
Development—

1. (b)—Other expenditure—

5—Industrial estates—

O	100.00	}
R	—100.00	

Grant No. 34—contd.

The entire provision was surrendered in March 1983 due to cut in overall Plan outlay.

521—Capital Outlay
on Village and
Small Industries—

2. (c)—Handlooms—
Investment in the
Punjab Handloom and
Textile Development
Corporation under
Central Sector Assistance—

Investment—

O	50.00	50.00	38.00	—12.00
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Reasons for final saving have not been intimated (December 1983).

3. Punjab State
Handloom and Textile
Development Corpora-
tion—Contribution
towards the share Capital—
Investment—

O	325.00	} 135.00	97.00	—38.00
R	—190.00			

Reduction in provision by Rs. 190 lakhs was due to cut in overall Plan outlay.

Reasons for the final saving have not been intimated (December 1983).

Grant No. 34—*concl'd.*

(vi) Excessive provision of funds leading to large savings occurred during the last five years also as detailed below :—

Year	Final grant	Actual expenditure	Savings	Percentage of saving (rounded figure)
(In lakhs of rupees)				
1977-78	419.89	336.05	83.84	20
1978-79	411.99	384.24	27.75	7
1979-80	512.69	463.55	49.14	10
1980-81	621.19	521.28	99.91	16
1981-82	695.09	588.08	107.01	15

Grant No. 35

Grant No. 35—Civil Aviation (All voted)

	Total grant	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Revenue :			
Major head :			
336—Civil Aviation			
Original	27,97,000	1,39,18,261	—31,97,739
Supplementary	1,43,19,000		
Total			
	1,71,16,000		

Amount surrendered during the year: ..

Capital :

Major head :

536—Capital Outlay
on Civil Aviation

Original	7,00,000	7,00,000	5,33,400	—1,66,600
Supplementary	..			
Total				

Amount surrendered during the year ..

Notes and comments—

Revenue :

(i) In view of the final saving of Rs. 31.98 lakhs, the augmentation of provision by Rs. 143.19 lakhs through supplementary grant in March 1983 proved excessive.

Grant No. 35—concl'd.

(ii) Saving (partly counterbalanced by excess under other head mentioned in note (iii) below) occurred mainly under the following heads :—

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
1. (h)—Other expenditure—			
1—Maintenance of aircraft—			
O 9·21	152·21	123·90	—28·31
S 143·00			
2. (e)—Training and education—			
2—Establishment of Aircraft Maintenance Engineering Schools—			
O 5·00	5·00	..	—5·00

Although the entire provision remained unutilised no amount was surrendered..

Reasons for saving in both the heads have not been intimated (December 1983).

(iii) Excess occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
(e)—Training and education—			
1—Training and education—			
O 9·65	9·65	12·80	+3·15

Reasons for the final excess have not been intimated (December 1983).

Grant No. 36

Grant No. 36—Roads and Bridges

	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Revenue :			
Major head :			
337—Roads and Bridges			
Voted—			
Original 22,90,10,000	22,90,10,000	26,57,81,922	+3,67,71,922
Supplementary ..			
Amount surrendered during the year (March 1983)			15,02,000
Charged—			
Original 3,00,000	3,00,000	8,235	—2,91,765
Supplementary ..			
Amount surrendered during the year			..
Capital :			
Major head :			
537—Capital Outlay on Roads and Bridges			
Original 8,53,00,000	8,53,00,000	7,61,77,947	—91,22,053
Supplementary ..			
Amount surrendered during the year (March 1983)			1,24,40,000

Grant No. 36—contd.

Notes and comments—

Revenue :

(i) Excess of Rs. 3,67,71,922 over the voted grant requires regularisation.

(ii) Details of excess over the voted grant (alongwith the percentage of excess) during the last three years are given below :—

Year	Final grant	Actual expenditure	Excess	Percentage of excess (rounded figure)
(In lakhs of rupees)				
1979-80	20,39.38	23,41.74	302.36	15
1980-81	20,98.10	23,30.40	232.30	11
1981-82	21,93.94	25,04.94	311.00	14

(iii) Excess (partly counterbalanced by saving under other heads mentioned in note (v) below) occurred mainly under the following heads :—

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
1.(h)—District and Other Roads—			
O	462.00	458.48	+12,06.06
R	—3.52		

Grant No. 36—*contd.*

Reasons for the final excess of Rs. 12,06.06 lakhs have not been intimated (December 1983).

2—Machinery and Equipment—

O	13·00	13·00	20·42	+7·42
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3.(e)—Roads of Intra-State Importance—

O	50·00	50·00	55·29	+5·29
---	-------	-------	-------	-------

Reasons for the final excess in the above two cases have not been intimated (December 1983).

(iv) Instances where expenditure was incurred without provision of funds are given below :—

1. (a)—Direction and Administration—

1—Establishment charges transferred on pro-rata basis—

O	280·42	+280·42
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2.(f)—Strategic and Border Roads—

O	52·58	+52·58
---	----	----	-------	--------

3—Transfers to Reserve Funds and Deposit Accounts—

1—Amount transferred to Subventions from Central Road Fund—

O	30·00	+30·00
---	----	----	-------	--------

Grant No. 36—contd.

Reasons for not making the provision of funds have not been intimated (December 1983).

(v) Significant saving occurred under the following heads :—

1.(g)—State Highways—

O	14,03.00	14,03.00	282.73	—11,20.27
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2.(k)—Suspense—

O	350.00	350.00	271.53	—78.47
---	--------	--------	--------	--------

Reasons for the saving in both the cases have not been intimated (December 1983).

3.(i)—Railway Safety

Works—

O	12.00	}
R	—12.00				

Entire provision was surrendered due to economy cut.

Capital :

(vi) Saving (partly counterbalanced by excess under other heads mentioned in note (vii) below) occurred under the following head :—

1.(d)—Strategic and

Border Roads—

O	400.00	}	275.60	213.90	—61.70
R	—124.40				

Reduction in provision by Rs. 124.40 lakhs in March 1983 was stated to be due to reduction in the matching grant by the Government of India.

Grant No. 36—*contd.*

Reasons for the final saving have not been intimated (December 1983).

(vii) Excess occurred under the following two heads :—

Head	Final grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		

1.(c)—State Highways—

O	445.00	445.00	496.66	+51.66
---	--------	--------	--------	--------

Reasons for the final excess have not been intimated (December 1983).

2. (a)—Direction and Administration—

1—Transfer of establishment charges on percentage basis from Revenue major heads—

O	45.25	+45.25
---	----	----	-------	--------

Reasons for not making provision of funds have not been intimated (December 1983).

(viii) *Subventions from the Central Road Fund*—The additional revenue realised from increase in the excise and import duties on motor spirits is credited to a Fund constituted by the Government of India. From this Fund, subventions are made to States and Union Territories for expenditure on road development approved by the Government of India : the amount received as subvention is credited as grant from Government of India and an equal amount is transferred to the deposit account "Subventions from Central Road Fund" against provision made under this grant (Grant No. 36—Roads and Bridges).

Grant No. 36—concl'd.

The actual expenditure on the schemes is initially booked under this grant and subsequently transferred to the deposit account.

Subvention of Rs. 30 lakhs was received and Rs. 30 lakhs were spent during 1982-83 leaving no balance at the credit of deposit account on 31st March 1983.

(ix) *Suspense transactions*—The expenditure in the grant includes Rs. 271.53 lakhs under 'Suspense'. The nature of 'Suspense' transactions has been explained under the Appropriation Account of Grant No. "38—Multi-purpose River Projects". An analysis of the 'Suspense' transactions in this grant in 1982-83 together with the opening and closing balances is given below :—

Head	Opening balance +debit —credit	Debit	Credit	Closing balance +debit —credit
(In lakhs of rupees)				
Major head				
337—Roads and Bridges—				
Stock	+39.71	265.72	211.72	+93.71
Miscellaneous Works				
Advances—	+9.50	5.81	3.60	+11.71
Total	+49.21	271.53	215.32	+105.42

Grant No. 37

Grant No. 37—Road Transport

	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Revenue :			
Major heads :			
241—Taxes on Vehicles and			
338—Road and Water Trans- port Services			
Voted—			
Original	53,09,90,000	56,41,06,000	55,62,71,573
Supplementary	3,31,16,000			—78,34,427
Amount surrendered during the year ..			
Charged—			
Original	10,41,000	10,41,000	2,53,089
Supplementary	..			—7,87,911
Amount surrendered during the year			
(March 1983)			7,22,000
Capital :			
Major head :			
538—Capital Outlay on Road and Water Transport Services			
Original	7,61,00,000	7,61,00,000	5,28,47,411
Supplementary	..			—2,32,52,589
Amount surrendered during the year ..			

Grant No. 37—contd.

*Notes and comments—***Revenue :**

(i) In view of the final saving of Rs. 78.34 lakhs in the grant, the supplementary provision of Rs. 331.16 lakhs obtained in March 1983 proved excessive.

Capital :

(ii) No part of the final saving of Rs. 232.53 lakhs was surrendered.

(iii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
A—Road Transport—			
1. (a)—Land and Buildings—			
O	141.00	266.00	136.10
R	125.00		
			—129.90

Augmentation of funds by Rs. 125 lakhs in March 1983, stated to be due to payment towards cost of land and completion of construction works in progress in various Depots, was unnecessary as the expenditure did not come up even to the original provision.

Reasons for the final saving of Rs. 129.90 lakhs have not been intimated (December 1983).

2. (e)—Other expenditure—

O	305.00	305.00	245.28	—59.72
---	--------	--------	--------	--------

Reasons for the final saving of Rs. 59.72 lakhs have not been intimated (December 1983).

3. (b)—Acquisition of fleet—

O	312.00	187.00	139.76	—47.24
R	—125.00			

Reduction in provision by Rs. 125 lakhs in March 1983 was due to less replacement of old buses. There was further final saving of Rs. 47.24 lakhs, reasons for which have not been intimated (December 1983).

Grant No. 37—*contd.*

(iv) The expenditure under the grant includes contribution (Rs. 503.45 lakhs) and adjustments (Rs. 185.77 lakhs) against the reserve funds shown below :—

Name of the Reserve Fund and its purpose	Contribution during 1982-83	Interest on accumulations under the fund	Total amount credited to the fund during 1982-83	Expenditure adjusted during 1982-83	Balance at the credit of the fund on 31st March 1983
1	2	3	4	5	6
(In lakhs of rupees)					
(i) Depreciation Reserve Fund (Motor Transport) (To meet the cost of renewals and replacement of buses, machinery and furniture, etc.)	457.47	34.72	492.19	139.76	653.12
(ii) Motor Transport (Accident) Reserve Fund (To meet third party claims and the cost of heavy repairs arising out of accidents to vehicles operated on the services run by Punjab Government)	45.98	0.65	46.63	46.01	..

Grant No. 37—concl'd.

Contributions to the Depreciation Reserve Fund (Motor Transport) are made every year at certain rates on the book value of the fixed assets.

The Motor Transport (Accident) Reserve Fund is credited with an amount equal to the annual insurance premium due on each vehicle in commission for a period of four years. Government vehicles are exempt from insurance. The actual expenditure is debited in the first instance under this grant. Subsequently, the expenditure is transferred to the funds before the close of the accounts for the year.

An account of the transactions relating to the funds is included in Statement No. 16 of Finance Accounts 1982-83.

Grant No 38

Grant No. 38—Multi-purpose River Projects (All voted)

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Revenue :			
Major head :			
332—Multi-purpose River Projects			
Original 8,79,80,000	} 9,57,09,000	10,84,67,730	+1,27,58,730
Supplementary 77,29,000			
Amount surrendered during the year			..
Capital :			
Major head:			
532—Capital Outlay on Multi- purpose River Projects			
Original 42,52,06,000	} 42,52,06,000	1,22,30,95,486	+79,78,89,486
Supplementary ..			
Amount surrendered during the year (March 1983)			87,89,000

Notes and comments—

Revenue :

(i) Excess of Rs. 1,27,58,730 over the grant requires regularisation. Large excess occurred in previous years also *vide* note (x).

(ii) In view of the final excess of Rs.127.59 lakhs, the supplementary grant of Rs. 77.29 lakhs obtained in March 1983 proved inadequate.

Grant No. 38—*contd.*

(iii) Excess occurred mainly under the following heads and was partly offset by saving mainly under the heads mentioned in note (iv) below :—

Head	Total grant	Actual expenditure	Excess + Savings—
(In lakhs of rupees)			
A—Bhakra Nangal Project—			
1. (a)—Unit No. 1—			
Bhakra Dam—			
O	115.79	236.92	+71.79
S	48.99		
R	0.35		
2. (d)—Unit No. 6—			
Bhakra Canals—			
O	328.88	405.87	+64.37
S	12.62		
3. (c)—Unit No. 3—			
Nangal Hydrel Channels—			
O	7.92	13.70	+5.43
S	0.35		

Reasons for the excess in the above three heads have not been intimated (December 1983).

Grant No. 38—*contd.*

(iv) Saving in the provision occurred mainly under the following heads :—

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
B—Beas Project—			
1. (b)—Unit No. 2— Beas Dam at Pong—			
O	58.49	68.90	57.97
S	10.41		
2. (a)—Unit No. 1— Beas Sutlej Link—			
O	20.63	23.84	19.16
S	3.21		

Reasons for the saving in the above two heads have not been intimated (December 1983).

Capital :

(v) Excess of Rs. 79,78,89,486 over the grant requires regularisation. This was 187 per cent of the provision. This was the ninth year in succession in which the grant closed with an excess. See note (x).

(vi) In view of the final excess of Rs. 79,78.89 lakhs, the surrender of Rs. 87.89 lakhs in March 1983 was injudicious.

Grant No. 38—contd.

(vii) Excess occurred mainly under the following heads :—

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
E—Thein Dam Project—			
1. Thein Dam—			
O	22,00·00	22,00·00	46,58·79 +24,58·79
A—Bhakra Nangal Project—			
2. (a)—Unit No. 1— Bhakra Dam—			
O	3·01	3·01	863·83 +860·82
B—Beas Dam Project—			
3. (a)—Unit No. 1— Beas Sutlej Link—			
O	11,55·00	11,55·00	19,84·12 +829·12
4. (c)—Beas Transmission Lines—			
O	12·00	12·00	780·68 +768·68
5. (b)—Unit No. 2— Beas Dam at Pong—			
O	273·00	273·00	694·26 +421·26

Grant No. 38—contd.

A—Bhakra-Nangal Project—

6. (d)—Unit No. 1—

B—Bhakra Right Bank Power
Plant—

O	2.67	2.67	379.32	+376.65
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C—Shah Nahar Weir Project—

7. 1—Construction of Weir
for Shah Nahar—

O	285.87	285.87	549.86	+263.99
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Reasons for the excess in the above cases (serial nos. 1 to 7) have not been intimated (December 1983).

D—Dholbaha Check Dam—

8. 1—Dholbaha Check Dam—

O	200.00	} 192.71	248.19	+55.48
R	-7.29			

Reduction in provision by Rs. 7.29 lakhs was mainly due to posts remaining vacant (Rs. 4.98 lakhs) and economy measures (Rs. 1.18 lakhs).

Reasons for the final excess of Rs. 55.48 lakhs have not been intimated (December 1983).

A—Bhakra-Nangal Project—

9. (c)—Unit No. 1—

A—Bhakra Left Bank Power
Plant—

O	0.51	0.51	13.73	+13.22
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Grant No. 38—*contd.*

Reasons for the final excess of Rs. 13.22 lakhs have not been intimated (December 1983).

(viii) An instance where the expenditure was incurred without provision of funds is given below :—

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
B—Beas Dam Project—			
(d)—Advances to other Governments and agencies for common works—			
1—Advances for Beas Construction Board—			
O		20,29.03	+20,29.03

Reasons for not making provision to cover the huge expenditure of Rs. 20.29 crores have not been intimated (December 1983).

(ix) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
1. G—Low Dam in Kandi Area—			
O	100.00	28.47	+8.47
R	—80.00		
	20.00		

Reduction in provision by Rs. 80 lakhs was stated to be due to (i) late construction of Janami Canal (Rs. 62.56 lakhs), (ii) posts remaining vacant (Rs. 12.63 lakhs) and (iii) economy measures (Rs. 4.81 lakhs).

Grant No. 38—contd.

F. Shahpur Kandi Project—

2. 1—Shahpur Kandi

Barrage—

O	20.00	} 19.40	0.58	—18.82
R	—0.60			

Reasons for the final saving of Rs. 18.82 lakhs have not been intimated (December 1983).

(x) Significant excess expenditure occurred under this grant in the previous years also. During the last five years the excess ranged from 12 per cent to 26 per cent in Revenue Section and from 120 per cent to 228 per cent in Capital Section respectively as detailed below :—

Year	Total grant	Actual expenditure	Excess	Percentage of excess (rounded)
			(In lakhs of rupees)	
1977-78 Revenue	558.57	685.07	126.50	23
Capital	32,85.15	1,04,31.94	71,46.79	218
1978-79 Revenue	619.30	780.77	161.47	26
Capital	29,44.81	82,74.29	53,29.48	181
1979-80 Revenue	694.44	794.62	100.18	14
Capital	25,77.14	84,49.72	58,72.58	228
1980-81 Revenue	688.55	868.10	179.55	26
Capital	29,17.97	78,60.31	49,42.34	169
1981-82 Revenue	844.37	947.80	103.43	12
Capital	43,22.82	95,22.09	51,99.27	120

Grant No. 38—contd.

(xi) *Review of Direction and Administration and Machinery and Equipment charges in the Irrigation Department—Major heads 332—Multi-purpose River Projects and 532—Capital Outlay on Multi-purpose River Projects*—The following table shows the figures of Direction and Administration and Machinery and Equipment charges and their percentages to works outlay during 1980-81, 1981-82 and 1982-83 :—

Head of Account	Year	Works Outlay	Direction and Administration charges	Machinery and Equipment charges	Percentage to works outlay	
					Direction and Administration charges	Machinery and Equipment charges
(In lakhs of rupees)						
Bhakra Canals	1980-81	126.53	203.53	0.57	160.86	0.45
	1981-82	134.62	221.65	0.71	164.65	0.53
	1982-83	168.68	245.75	1.22	145.69	0.72
Thein Dam	1980-81	334.65	159.12	238.83	47.55	71.37
	1981-82	589.01	180.37	487.73	30.62	82.81
	1982-83	14,21.33	213.19	666.51	15.00	46.89
Dholbaha Check Dam	1980-81	53.37	3.45	..	6.46	..
	1981-82	109.94	13.74	2.38	12.50	2.16
	1982-83	131.92	32.62	2.19	24.73	1.66

Grant No. 38—*contd.*

Shah Nahar Weir Project	1980-81	427.55	39.43	..	9.22	..
	1981-82	381.74	48.85	..	12.80	..
	1982-83	209.49	48.24	..	23.03	..
Shahpur Kandi Project	1980-81	..	..	..	..	..
	1981-82	0.76	0.33	..	43.42	..
	1982-83	1.53	0.58	..	37.91	..
Low Dam in Kandi Area	1980-81	1.97	0.03	..	1.52	..
	1981-82	10.02	0.15	0.02	1.50	0.20
	1982-83	11.18	2.37	2.50	21.20	22.36

(xii) *Suspense transactions*—(i) The expenditure under this grant includes Rs. 61,61.77 lakhs booked under the minor head "Suspense". The minor head "Suspense" is not a final head of account. It accommodates interim transactions where further payments or adjustments of value are necessary before the transactions can be considered complete and finally accounted for. Accordingly the transactions under this head, if not adjusted to the final head of account, are carried forward from year to year. The 'Suspense' head has four sub-divisions viz. (1) Stock, (2) Purchases, (3) Miscellaneous Works Advances and (4) Workshop Suspense.

The nature and accounting of the transactions under each of these sub-divisions is explained below :—

(1) *Stock*—This head is debited with the value of materials acquired not for any particular work but for the general use of the division. It is credited with the value of the materials issued or transferred to other divisions or otherwise disposed of. This sub-head will, therefore, show a debit balance representing the value of materials held in stock plus unadjusted charges connected with manufacture, if any.

Grant No. 38—*contd.*

(2) *Purchases*—When materials are purchased or transferred from another division or department for a specific work or stock, their value pending actual payment or adjustment, is credited to 'Purchases' by *per contra* debit to the work or 'Stock', as the case may be. When payment is made or the value is adjusted, the sub-head is debited with the amount thereby clearing the previous credit.

The sub-head will, therefore, show a minus (credit) balance representing the value of materials received but not paid for or adjusted.

(3) *Miscellaneous Works Advances*—The sub-head accommodates debits for the value of stores sold on credit, expenditure incurred on deposit works in excess of deposits received, losses of cash or stores not written off and sums recoverable from Government servants etc. A debit balance thus represents recoverable amount.

(4) *Workshop Suspense*—The charges for jobs executed or other operations in Public Works Department Workshops are debited to this sub-head pending their recovery or adjustment.

(i) An analysis of "Suspense" transactions in this grant in 1982-83 together with the opening and closing balances is given below :—

Head	Opening balance + debit — credit	Debit	Credit	Closing balance + debit — credit
(In lakhs of rupees)				
1. Major Head 332—				
Multi-purpose				
River Projects				
Stock	+37.07	94.41	85.29	+46.19
Purchases	—14.17	7.40	1.95	—8.72
Miscellaneous				
Works Advances	+72.69	53.72	51.32	+75.09
Total	+95.59	155.53	138.56	+112.56

Grant No. 38—concl'd.

2. Major head				
532—Capital				
Outlay on				
Multi-purpose				
River Projects				
Stock	+15,74·82	26,70·24	26,07·38	+16,37·68
Purchases	—51·28	257·57	225·64	—19·35
Miscellaneous				
Works Advances	+24,84·01	28,55·16	32,53·01	+20,86·16
Workshop				
Suspense	+12·17	223·27	223·27	+12·17
Total	+40,19·72	60,06·24	63,09·30	+37,16·66

Grant No. 39

Grant No. 39—Irrigation, Drainage and Flood Control
(All voted)

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Revenue :			
Major heads :			
306—Minor Irrigation,			
314—Community Develop- ment,			
331—Water and Power Development Services and			
333—Irrigation, Navigation, Drainage and Flood Con- trol Projects			
Original	39,93,02,000	} 46,73,98,000	51,80,21,420
Supplementary	6,80,96,000		
			+5,06,23,420
Amount surrendered during the year			
(March 1983)			
			1,25,18,000
Capital :			
Major heads :			
506—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development and			
533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects			
Original	33,04,30,000	} 33,04,30,000	54,36,42,394
Supplementary	..		
			+21,32,12,394

Grant No. 39—*contd.*

Amount surrendered during the year
(March 1983)

37,95,000

Notes and comments—

Revenue :

(i) Excess of Rs. 5,06,23,420 over the grant requires regularisation.

(ii) In view of the final excess of Rs. 506.23 lakhs the supplementary grant of Rs. 680.96 lakhs (Rs. 680.95 lakhs in September 1982 and Rs. 0.01 lakh in March 1983) proved inadequate. Surrender of Rs. 125.18 lakhs made in March 1983 was injudicious.

(iii) Excess (partly offset by saving under other heads) occurred mainly under the following heads :—

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
306—Minor Irrigation—			
(c)—Tubewells—			
1.7—Running and maintenance of tubewells—Punjab State Tubewell Corporation—			
Subsidy—			
S	0.01	164.70	164.70
R	164.69		
Provision of Rs. 164.69 lakhs was made through reappropriation in March 1983 to meet expenditure on running and maintenance of tubewells.			
2.1—Tubewells under Technical Co-operation Assistance Schemes—			
O	108.37	122.31	190.81
R	13.94		
			+68.50

Grant No. 39—contd.

Augmentation of provision through reappropriation in March 1983 was made to meet additional demand for running and maintenance of tubewells.

Reasons for the final excess of Rs. 68.50 lakhs have not been intimated (December 1983).

(d)—Lift Irrigation Schemes—

3.3—Installation of 150 tubewells along main branch to augment irrigation supplies from U.B.D.C. tract—

O	17.50	}	24.46	32.81	+8.35
R	6.96				

Augmentation of provision through reappropriation in March 1983 was mainly due to revision of pay scales of Government employees and grant of more instalments of additional dearness allowance.

Reasons for the final excess of Rs. 8.35 lakhs have not been intimated (December 1983).

(e)—Tubewells—

4.2—Installation of 92 deep tubewells in Mahalpur Block—

O	19.25	}	36.05	41.30	+5.25
R	16.80				

Additional funds were provided through reappropriation in March 1983 to meet expenditure on running and maintenance of tubewells.

Grant No. 39—*contd.*

Reasons for the final excess of Rs. 5.25 lakhs have not been intimated (December 1983).

331—Water and Power Development Services—

A—Water Development—

5. (a)—Technical Control and Supervision—

O	59.33	59.33	68.69	+9.36
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Reasons for the final excess have not been intimated (December 1983).

333—Irrigation, Navigation, Drainage and Flood Control Projects—

A—Irrigation Projects—
(Commercial)—

6. (h)—Sutlej Valley Project—
Works expenditure—

O	43.00	} 53.00	93.18	+40.18
R	10.00			

Augmentation of provision by Rs. 10 lakhs through reappropriation in March 1983 was made to carry out essential repairs.

Reasons for the final excess of Rs. 40.18 lakhs have not been intimated (December 1983).

F—Drainage Projects—
(Non-Commercial)

Drainage Projects—

7. I—Direction and Administration—

O	132.73	} 141.66	177.87	+36.21
R	8.93			

Augmentation of the provision by Rs. 8.93 lakhs through reappropriation in March 1983 was stated to be mainly due to grant of additional dearness allowance to Government employees.

Grant No. 39—*contd.*

Reasons for the final excess of Rs. 36.21 lakhs have not been intimated (December 1983).

A—Irrigation Projects—
(Commercial)—

8.(f)—Sirhind Canal—

1—Suspense—

O	4.00	4.00	36.11	+32.11
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Reasons for the excess of Rs. 32.11 lakhs have not been intimated (December 1983).

9.2—Direction and Administration—

O	195.62	} 210.75	229.37	+18.62
R	15.13			

Additional funds were provided through reappropriation in March 1983 due to grant of additional dearness allowance to Government employees.

Reasons for the final excess of Rs. 18.62 lakhs have not been intimated (December 1983).

10. (d)—Upper Bari Doab
Canal—

1—Direction and Administration—

O	128.35	} 137.57	167.08	+29.51
R	9.22			

The provision was augmented through reappropriation due reportedly to less allotment in the original budget grant and grant of additional dearness allowance to Government employees.

Grant No. 39—*contd.*

(xiii) *Suspense transactions*—The expenditure under the grant includes Rs. 25,82.13 lakhs under 'Suspense'.

The nature of 'Suspense' transactions has been explained under the Appropriation Accounts of Grant No. "38—Multi-purpose River Projects".

An analysis of "Suspense" transactions in the grant in 1982-83 together with the opening and closing balances is given below :—

Head	Opening balance + Debit — Credit	Debit	Credit	Closing balance + Debit — Credit
(In lakhs of rupees)				
1. 306—Minor Irrigation				
Stock	+3.49	19.10	15.32	+7.27
Miscellaneous Works				
Advances	+0.13	0.74	3.15	—2.28'A'
Total	+3.62	19.84	18.47	+4.99
2. 331—Water and Power				
Development Services				
Stock	+16.29	4.69	0.12	+20.86
Purchases	—11.60			—11.60
Miscellaneous Works				
Advances	+18.15	—0.27*	10.06	+7.82
Total	+22.84	4.42	10.18	+17.08

'A' The credit balance is due to non-adoption of opening balances as on 1st April 1974, according to the revised classification as this is yet to be determined. The matter for the adoption is under correspondence with the department.

*Minus debit was due to write back of old items.

Grant No. 39—contd.

(xii) *Review of Direction and Administration and Machinery and Equipment Charges in the Irrigation Department—Major Heads 333—Irrigation, Navigation, Drainage and Flood Control Projects, and 533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects.*—The following table shows the figures of Direction and Administration and Machinery and Equipment charges and their percentages to works outlay during 1980-81, 1981-82 and 1982-83 :—

Head of Account	Year	Works outlay	Direction	Machinery	Percentage to works outlay	
					and Administration charges	and Machinery and Equipment charges
(In lakhs of rupees)						
Open Canals	1980-81	18,92.49	601.89	37.33	31.80	1.97
	1981-82	25,84.92	727.21	26.42	28.14	1.02
	1982-83	19,97.09	820.26	15.35	41.07	0.77
Harike Project	1980-81	53.62	71.91	0.07	134.11	0.13
	1981-82	38.49	76.07	1.09	197.64	2.83
	1982-83	59.03	80.43	0.09	136.25	0.15
Lift Irrigation Scheme	1980-81	6.23	0.09	..	1.44	..
	1981-82	6.83	0.10	..	1.46	..
	1982-83	2.02	0.02	..	0.99	..
Other expenditure	1980-81	45.50	14.34	0.15	31.52	0.33
	1981-82	49.96	27.14	..	54.32	..
	1982-83	57.10	32.43	2.52	56.80	4.41

Grant No. 39—contd.

Reasons for the final saving have not been intimated (December 1983).

2. Dholbaha Dam—

O	50·00	}	100·00	..	—100·00
R	50·00				

Augmentation of the provision by Rs. 50 lakhs through reappropriation was due to purchase of steel and cement for construction and completion of Dholbaha Dam.

The entire provision, however, remained unutilised, reasons for which have not been intimated (December 1983).

A—Irrigation Projects—

(Commercial)—

3. 8—Garhshankar Lift Irrigation Scheme—

O	100·00	}	2·00	6·56	+4·56
R	—98·00				

Reduction of provision by Rs. 98 lakhs through reappropriation was due to non-sanctioning of re-oriented scheme by the Government.

Reasons for the final excess of Rs. 4·56 lakhs have not been intimated (December 1983).

4. 10—Technical Assistance—

Research and Training—

O	75·00	}	48·99	47·43	—1·56
R	—26·01				

Reduction of provision by Rs. 26·01 lakhs through reappropriation in March 1983 was mainly due to less expenditure on account of revised design of works in progress.

Grant No. 39—contd.

Upper Bari Doab Canal—

8. (1)—Extension of non-perennial irrigation to areas in U.B.D.C—

O	20.00	20.00	62.10	+42.10
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Reasons for the final excess in the above cases have not been intimated (December 1983).

9. Rajasthan Feeder Project—

O	13.62	+13.62
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Reasons for not covering the expenditure by provision have not been intimated (December 1983).

(xi) Saving occurred mainly under the following heads :—

Head	Total grant	Actual Expenditure	Excess + Saving —
(In lakhs of rupees)			
F—Drainage Projects— (Non-Commercial)			
1. Anti-Water logging and Drainage Scheme for lowering of water level of Faridkot and Malerkotla Area—			
O	132.00	} 122.00	— 122.00
R	—10.00		

Reduction of provision by Rs. 10 lakhs through reappropriation was due to economy measures.

Grant No. 39—contd.

Reasons for the final excess have not been intimated (December 1983).

5.4—Works expenditure—

O	161.97	}	137.91	261.87	+123.96
R	-24.06				

The provision was reduced by Rs. 24.06 lakhs in March 1983 through reappropriation by diversion of funds to Flood Control Works. There was, however, finally substantial excess of Rs. 123.96 lakhs, reasons for which have not been intimated (December 1983).

6. G—Flood Control and Anti-Sea erosion Projects—

(a)—Anti-Water logging Drainage and Flood Control Projects—

O	148.48	}	233.22	498.87	+265.65
R	84.74				

Augmentation of the provision by Rs. 84.74 lakhs through reappropriation was mainly attributed to more requirement of funds for "Flood Control Works".

Reasons for the final excess of Rs. 265.65 lakhs have not been intimated (December 1983).

A—Irrigation Projects—
(Commercial)

7. (3)—Shah Nahar Canal Project—

O	400.00	}	399.00	500.10	+101.10
R	-1.00				

Grant No. 39—contd.

Expenditure was incurred without provision of funds; reasons therefor have not been intimated (December 1983).

2. 2—Integrated Utilisation of
Water Resources—

O	25.00	}	26.17	29.36	+3.19
R	1.17				

Augmentation of the provision by Rs. 1.17 lakhs through reappropriation in March 1983 was attributed to less allotment in the original budget grant.

Reasons for the final excess of Rs. 3.19 lakhs have not been intimated (December 1983).

533—Capital Outlay on Irrigation,
Navigation, Drainage and
Flood Control Projects—

A—Irrigation Projects—
(Commercial)

3.1—Lining of Channels—

O	16,29.00	}	16,12.05	27,81.68	+11,69.63
R	—16.95				

Reduction in provision by Rs. 16.95 lakhs in March 1983 on grounds of economy in expenditure was injudicious in view of the final excess of Rs. 11,69.63 lakhs, reasons for which have not been intimated (December 1983).

F—Drainage Projects—
(Non-Commercial)

Drainage Projects—

4. (1)—Suspense—

O	223.45	}	222.75	898.46	+675.71
R	—0.70				

Grant No. 39—contd.

This was the ninth year in succession in which there was excess over the grant. Details of excess expenditure during the last five years are given below :—

Year	Total grant	Expenditure	Excess	Percentage of excess (rounded)
(In lakhs of rupees)				
1977-78	17,80.46	23,28.96	548.50	31
1978-79	26,55.97	36,23.72	967.75	36
1979-80	27,93.01	45,60.37	17,67.36	63
1980-81	30,09.36	44,65.15	14,55.79	48
1981-82	51,07.44	71,32.84	20,25.40	40

(ix) In view of the final excess, surrender of Rs. 37.95 lakhs in March 1983 was unrealistic.

(x) Excess occurred mainly under the following heads :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
506—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development—			
1. (a)—Minor Irrigation—			
(1)—Suspense—			
0	21.27 +21.27

Grant No. 39—*contd.*

(ii) Investigation of new schemes—

O	49.05	}	37.63	..	—37.63
R	—11.42				

2. (l)—Anandpur Sahib Hydel Project—

O	73.38	}	92.68	..	—92.68
R	19.30				

3. (m)—Mukerian Hydel Project—

O	81.29	}	73.41	..	—73.41
R	—7.88				

4. (i)—Gang Canal System—

Works expenditure—

O	40.30	40.30	..	—40.30
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F—Drainage Projects—
(Non-Commercial)

5. 3—Suspense—

O	30.00	}
R	—30.00				

Entire provision in the above cases (items 1 to 5) remained unutilised, reasons for which have not been intimated (December 1983).

Capital:

(viii) The expenditure exceeded the grant by Rs. 21,32,12,394 (65 percent of the provision) which requires regularisation.

Grant No. 39—*contd.*

(vi) Reduction of provision by reappropriation proved excessive under :—

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
333—Irrigation, Navigation, Drainage and Flood Control Projects—			
B—Irrigation Projects— (Non-Commercial)			
(c)—Sutlej Yamuna Link Canal Project—			
1—Direction and Administration—			
O 62.51	} 354.82	672.04	+317.22
S 680.95			
R -388.64			

Reduction of funds by Rs. 388.64 lakhs through reappropriation in March 1983 mainly due to posts having remained vacant proved excessive in view of the final excess of Rs. 317.22 lakhs, reasons for which have not been intimated (December 1983).

(vii) Instances where entire provision remained unutilised are given below :—

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
333—Irrigation, Navigation, Drainage and Flood Control Projects—			
A—Irrigation Projects— (Commercial)			
Other Expenditure—			
1. (c)—(i) Interest on Capital Account—			
O 453.92	453.92	..	-453.92

Grant No. 39—*contd.*

Reduction in provision through reappropriation was due to posts having remained vacant.

Reasons for the final saving of Rs. 63.67 lakhs have not been intimated (December 1983).

3. (b)—Rajasthan Feeder—
(Punjab Portion)—

(1)—Direction and Administration—

O	24.27	}	38.61	2.49	—36.12
R	14.34				

Augmentation of the provision through reappropriation was made in March 1983 due to sanction of more instalments of additional dearness allowance to Government employees and allotment of additional funds by Rajasthan Government. The expenditure, however, did not come up even to the original provision.

Reasons for the final saving of Rs. 36.12 lakhs have not been intimated (December 1983).

4. (2)—Works expenditure—

O	58.00	}	64.50	42.69	—21.81
R	6.50				

Augmentation of the provision by Rs. 6.50 lakhs through reappropriation due to allotment of additional funds by Rajasthan Government proved to be unnecessary in view of the final saving of Rs. 21.81 lakhs. The expenditure did not come up even to the original provision.

Reasons for the final saving of Rs. 21.81 lakhs have not been intimated (December 1983).

Grant No. 39—*contd.*

(v) Saving occurred mainly under the following heads :—

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
314—Community Development—			
C—Rural Works Programme—			
National Rural Employment Programme—			
Minor Irrigation—			
1. 1—National Rural Employment Programme—			
O 200·00	188·70	177·41	—11·29
R —11·30			

Reduction in provision by Rs. 11·30 lakhs through reappropriation in March 1983 was due to cut imposed by Government.

Reasons for the final saving have not been intimated (December 1983).

333—Irrigation, Navigation,
Drainage and Flood Control
Projects—

A—Irrigation Projects—
(Commercial)

2. (a)—Direction and Adminis-
tration—

O 80·81	78·00	14·33	—63·67
R —2·81			

Grant No. 39—*contd.*

4. (d)—Upper Bari Doab Canal—			
Interest			
O	..	63.78	+63.78
Pensionary Charges			
O	..	3.34	+3.34
5. (f)—Sirhind Canal—			
(1) Interest			
O	..	62.35	+62.35
6. (o)—Sirhind Feeder Project—			
Interest			
O	..	44.58	+44.58
7. (n)—Utilization of Surplus Ravi Beas Water—			
Interest			
O	..	33.29	+33.29
8. (e)—Madhopur Beas Link Project—			
Interest			
O	..	25.28	+25.28
9. (h)—Sutlej Valley Project—			
Interest			
O	..	21.10	+21.10
10. (2)—Pensionary Charges—			
O	..	4.59	+4.59

Reasons for not covering the expenditure in the above cases by provision have not been intimated (December 1983).

Augmentation of provision by Rs. 5 lakhs through reappropriation in March 1983 was stated to be due to more requirement of funds to complete the works in progress.

Reasons for the final excess have not been intimated (December 1983).

(iv) Instances where expenditure was incurred without provision of funds are given below :—

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
333—Irrigation, Navigation, Drainage and Flood Control Projects—			
A—Irrigation Projects— (Commercial)			
1. (r)—Lining of Channels— Interest			
0	..	512.36	+512.36
2. (k)—Shah Nahar Canal Project— Interest			
0	..	84.79	+84.79
3. (j)—Harike Project— Interest			
0	..	75.90	+75.90

Grant No. 39—*contd.*

Reasons for the final excess of Rs. 29.51 lakhs have not been intimated (December 1983).

11. (h)—Sutlej Valley Project—

1—Direction and Administration—

O	45.32	}	47.29	53.95	+6.66
R	1.97				

Augmentation of the provision by Rs. 1.97 lakhs through reappropriation was due to grant of additional dearness allowance to Government employees.

Reasons for the final excess of Rs. 6.66 lakhs have not been intimated (December 1983).

12.2—Suspense—

O	5.00	5.00	9.63	+4.63
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Reasons for the excess have not been intimated (December 1983).

F—Drainage Projects—

(Non-Commercial)—

13.2—Maintenance—

O	250.00	}	280.00	280.23	+0.23
R	30.00				

Augmentation of provision by Rs. 30 lakhs through reappropriation in March 1983 was attributed to more requirement of funds for construction of 'Flood Control Works'.

A—Irrigation Projects—

(Commercial)—

(J)—Harike Project—

14. 4—Works expenditure—

O	51.50	}	56.50	59.03	+2.53
R	5.00				

Grant No. 39—concl'd.

3. 333—Irrigation, Navigation,
Drainage and Flood
Control Projects

Stock	+29.32	58.00	56.11	+31.21
Purchases	+4.04	..	..	+4.04**
Miscellaneous Works Advances	+80.50	4.80	11.29	+74.01
Total	+113.86	62.80	67.40	+109.26

4. 506—Capital Outlay
on Minor Irrigation, Soil
Conservation and Area
Development

Stock	+24.15	16.27	19.81	+20.61
Miscellaneous Works Advances	+10.82	10.11	12.32	+8.61
Total	+34.97	26.38	32.13	+29.22

5. 533—Capital Outlay on
Irrigation, Navigation,
Drainage and Flood
Control Projects

Stock	+110.24	22,89.21	22,40.99	+158.46
Purchases	-15.85	..	..	-15.85
Miscellaneous Works Advances	+287.38	179.48	157.50	+309.36
Workshop Suspense	-1.44	..	..	-1.44@
Total	+380.33	24,68.69	23,98.49	+450.53

**Debit balance was due to adjustment of an old item outstanding under this head. The matter is under correspondence with the department.

@ Minus balance under 'Workshop Suspense' is under investigation.

Grant No. 40

Grant No. 40—Buildings

	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Revenue :			
Major heads :			
259—Public Works,			
277—Education,			
280—Medical,			
282—Public Health, Sanitation and Water Supply,			
283—Housing,			
285—Information and Publicity,			
288—Social Security and Welfare,			
305—Agriculture,			
310—Animal Husbandry and			
314—Community Development			
Voted—			
Original 33,25,44,000	} 36,02,24,000	71,79,60,573	+35,77,36,573
Supplementary 2,76,80,000			
Amount surrendered during the year			
Charged—			
Original 4,00,000	} 9,55,000	5,70,025	—3,84,975
Supplementary 5,55,000			
Amount surrendered during the year			

Capital :**Major heads :**

- 459—Capital Outlay on Public Works,
- 477—Capital Outlay on Education, Art and Culture,
- 479—Capital Outlay on Scientific Services and Research,
- 480—Capital Outlay on Medical,
- 481—Capital Outlay on Family Welfare,
- 482—Capital Outlay on Public Health, Sanitation and Water Supply,
- 488—Capital Outlay on Social Security and Welfare,
- 495—Capital Outlay on other Social and Community Services,
- 504—Capital Outlay on other General Economic Services,
- 510—Capital Outlay on Animal Husbandry,
- 512—Capital Outlay on Fisheries,

Grant No. 40—*contd.*

521—Capital Outlay on
Village and Small Indus-
tries and

536—Capital Outlay on
Civil Aviation

Voted—

Original	11,91,98,000	}	14,59,77,000	11,70,35,992	-2,89,41,008
Supplementary	2,67,79,000				

Amount surrendered during the year
(March 1983)

62,540

Charged—

Original	3,00,000	}	3,00,000	9,49,513	+6,49,513
Supplementary	..				

Amount surrendered during the year

Notes and comments —

Revenue:

(i) The excess of Rs. 35,77,36,573 over the grant requires regularisation. This was the ninth year in succession in which there was excess over the voted grant. The excess in the previous years was Rs. 13,51.05 lakhs (1974-75), Rs. 24,97.27 lakhs (1975-76), Rs. 17,88.91 lakhs (1976-77), Rs. 16,44.60 lakhs (1977-78), Rs. 16,71.86 lakhs (1978-79), Rs. 20,79.27 lakhs (1979-80), Rs. 31,92.89 lakhs (1980-81) and Rs. 39,07.76 lakhs (1981-82).

(ii) In view of the final excess of Rs. 35.77 crores over the grant, the supplementary provision of Rs. 2.77 crores proved inadequate.

Grant No. 40—*contd.*

(iii) Excess (partly offset by saving under other heads as mentioned in notes (v) and (vi) below) occurred mainly under the following heads :—

Head	Total grant	Actual expenditure	Excess + Saving —
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(In lakhs of rupees)

259—Public Works—

1. (f)—Suspense—

O	370.00	370.00	31,82.44	+28,12.44
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The budget provision under this head was for a gross amount of Rs. 370 lakhs. The budget also anticipated matching recoveries of Rs. 370 lakhs, which are adjusted in the accounts as reduction of expenditure. The net expenditure under the head 'Suspense' was, therefore, expected to be nil. There was, however, wide variation between the actual expenditure and recoveries *vis-a-vis* the budget provision as detailed below from 1977-78 to 1982-83.

Year	Gross expenditure			Recoveries			Net expenditure	
	Pro- vision	Actuals	Excess	Pro- vision	Actuals	Excess	Pro- vision	Actuals
1977-78	370.00	10,23.44	653.44	370.00	11,08.96	738.96	..	—85.52
1978-79	370.00	12,36.32	866.32	370.00	12,42.54	872.54	..	—6.22
1979-80	370.00	17,93.24	14,23.24	370.00	14,73.54	11,03.54	..	+319.70
1980-81	370.00	29,02.29	25,32.29	370.00	26,28.08	22,58.08	..	+274.21
1981-82	370.00	32,74.07	29,04.07	370.00	30,06.13	26,36.13	..	+267.94
1982-83	370.00	31,82.44	28,12.44	370.00	29,52.36	25,82.36	..	+230.08

(In lakhs of rupees)

Grant No. 40—contd.

2. (a)—Direction and Administration—

6—Establishment charges paid to Public Health Department for works done by the Department—

O	80.00	80.00	168.52	+88.52
---	-------	-------	--------	--------

3. (d)—Maintenance and Repairs—

O	600.00	600.00	645.15	+45.15
---	--------	--------	--------	--------

Reasons for the final excess under the above heads have not been intimated (December 1983).

4. (c)—Construction—

O	52.00	} 63.15	} 87.75	} +24.60
S	3.55			
R	7.60			

The provision was augmented by Rs. 7.60 lakhs through reappropriation in March 1983 for providing additional accommodation and other facilities in existing jails and rise in price of construction material.

Reasons for the final excess of Rs. 24.60 lakhs have not been intimated (December 1983).

5. Supervision—

O	56.76	} 61.21	} 71.79	} +10.58
S	4.54			
R	-0.09			

6. Machinery and Equipment—

O	16.50	16.50	20.91	+4.41
---	-------	-------	-------	-------

Grant No. 40—contd.

Reasons for the final excess under the above heads (item nos. 5 and 6) have not been intimated (December 1983).

282—Public Health, Sanitation and Water Supply—

B—Sewerage and Water Supply—

7. (L)—Suspense—

O	100.00	100.00	924.91	+824.91
---	--------	--------	--------	---------

In this case also the budget provision under this sub-head was for a gross amount of Rs. 100 lakhs. The budget also anticipated matching recoveries of Rs. 100 lakhs, which are adjusted in the accounts as reduction of expenditure. The net expenditure under the head 'Suspense' was, therefore, expected to be nil. There was, however, wide variation between the actual expenditure and recoveries *vis-a-vis* the budget provision as detailed below from 1977-78 to 1982-83.

Year	Gross Expenditure			Recoveries			Net expenditure	
	Provision	Actuals	Excess	Provision	Actuals	Excess	Provision	Actuals
(In lakhs of rupees)								
1977-78	100.00	11,22.22	10,22.22	100.00	921.66	821.66	..	+200.56
1978-79	100.00	978.84	878.84	100.00	744.28	644.28	..	+234.56
1979-80	100.00	10,16.54	916.54	100.00	822.03	722.03	..	+194.51
1980-81	100.00	792.39	692.39	100.00	670.68	570.68	..	+121.71
1981-82	100.00	11,22.83	10,22.83	100.00	10,59.86	959.86	..	+62.97
1982-83	100.00	924.91	824.91	100.00	10,11.81	911.81	..	-86.90

8. (g)—Other expenditure—

O	245.00	} 358.00	433.24	+75.24
S	113.00			

Grant No. 40—contd.

Reasons for the final excess have not been intimated (December 1983).

(iv) Some instances where the expenditure was incurred without provision of funds are given below :—

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
282—Public Health, Sanitation and Water Supply—			
B—Sewerage and Water Supply—			
1. (b)—Survey and Investigation—			
O		4.03	+4.03
283—Housing —			
C—Government Residential Buildings—			
2. (c)—Maintenance and Repairs—			
O		7.42	+7.42
310—Animal Husbandry—			
3.(j)—Other livestock development—			
1—Special Central assistance for Scheduled castes on Animal Husbandry (Centrally sponsored schemes)			
O		25.42	+25.42

Grant No. 40—contd.

314—Community Development—

4. C—Rural Works Programme—
Suspense—

O	231.23	+231.23
---	----	----	--------	---------

Reasons for not covering the expenditure by provision in the above four cases have not been intimated (December 1983).

(v) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving —
------	-------------	--------------------	-------------------

(In lakhs of rupees)

259—Public Works—

1. (a)—Direction and Administration—

3—Execution—

O	618.63	} 675.90	447.65	—228.25
S	57.29			
R	—0.02			

282—Public Health, Sanitation and Water Supply—

B. Sewerage and Water Supply—

2. Minimum needs programme—

O	500.00	.500.00	378.39	—121.61
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Grant No. 40—contd.

3. Direction and administration

3—Execution—

O	367.39	}	392.98	287.35	-105.63
S	28.62				
R	-3.03				

4. Rural Water Supply Programme—

O	125.00	}	183.00	85.02	-97.98
S	58.00				

Reasons for the final savings in the above four cases have not been intimated (December 1983).

(vi) Instances where the entire provision remained unutilised are given below :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess— Saving —
282—Public Health, Sanitation and Water Supply—			
A—Public Health and Sanitation—			
1. (d)—Prevention of air and water pollution—			
O	19.25	19.25	-19.25
283—Housing—			
C—Government Residential Buildings—			
2.(b)—Construction—			
O	6.00	} 4.50	-4.50
R	-1.50		

Grant No. 40—*contd.*

Reasons for non-utilisation of the provision in the above cases have not been intimated (December 1983).

Capital :

(vii) Saving of Rs. 0.63 lakh was anticipated and surrendered in March 1983 ; the saving ultimately was Rs. 289.41 lakhs.

(viii) Excess of Rs. 6,49,513 over the charged appropriation requires regularisation.

(ix) Saving in voted provision (partly counterbalanced by excess under other heads as mentioned in notes (xi) to (xiii) below) occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
459—Capital Outlay on Public Works—			
1.(c)—Construction—			
O	291.00	223.76	—57.34
R	—9.90		
477—Capital Outlay on Education, Art and Culture—			
2.(e)—Technical Education—			
O	30.70	3.23	—9.82
R	—17.65		

Grant No. 40—contd.

480—Capital Outlay on
Medical—

A—Allopathy—

3. (b)—Medical Education—

O	4.00	}	138.15	81.97	—56.18
S	141.00				
R	—6.85				

481—Capital Outlay on
Family Welfare—

4. (b)—Services and Supplies—

O	397.54	}	343.52	235.68	—107.84
R	—54.02				

Reduction in provision by reappropriation under the above heads was stated to be due to economy measures.

Reasons for the final savings have not been intimated (December 1983).

521—Capital Outlay on
Village and Small Industries—

5. (a)—Industrial estates—

O	115.00	}	221.79	180.12	—41.67
S	106.79				

Reasons for saving of Rs. 41.67 lakhs have not been intimated (December 1983).

6. (b)—Small Scale Industries—

O	41.20	}	107.25	16.68	—90.57
R	66.05				

Grant No. 40—contd.

The provision was augmented by Rs. 66.05 lakhs to make payment of enhanced compensation to landowners for land acquired for setting up of industrial focal points and also due to rise in price of construction material. The expenditure, however, did not come up even to the original provision and there was a final saving of Rs. 90.57 lakhs, reasons for which have not been intimated (December 1983).

(x) A case where the entire provision remained unutilised during the year is given below :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
510—Capital Outlay on Animal Husbandry— (k)—Fodder and feed de- velopment—			
O 9.06	10.37	..	—10.37
R 1.31			

Reasons for non-utilisation of provision have not been intimated (December 1983).

(x/) Excess occurred mainly under the following heads :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
459—Capital Outlay on Public Works—			
1. (a)—Direction and Adminis- tration—			
1—Development of Mandis—			
O 11.89	12.59	32.57	+19.98
R 0.70			

Grant No. 40—contd.

480—Capital Outlay on
Medical—

A—Allopathy —

2. (a)—Medical Relief—

O	60.00	}	80.00	115.49	+35.49
S	20.00				

510—Capital Outlay on
Animal Husbandry—3. (c)—Veterinary Services
and Animal Health—

O	2.10	2.10	9.48	+7.38
---	------	------	------	-------

Reasons for the final excess in the above three cases have not been intimated (December 1983).

(xii) Instances where the expenditure was incurred without provision of funds are given below: —

Head	Total grant	Actual expenditure	Excess + Saving
(In lakhs of rupees)			
459—Capital Outlay on Public Works—			
1. (a)—Direction and Ad- ministration—			
Add percentage charges for Machinery and Equipment transferred from Revenue heads—			
O	..	3.56	+3.56

Grant No. 40—contd.

(d)—Acquisition of land —			
O	3.08	+3.08	
Acquisition of land — Charged			
O	9.50	+9.50	
477—Capital Outlay on Edu- cation, Art and Culture—			
2. (d)—University and other higher education—			
O	37.44	+37.44	
3. (c)—Pre-University education—			
O	3.48	+3.48	
482—Capital Outlay on Public Health, Sanitation and Water Supply—			
4—Other programmes—			
O	8.87	+8.87	

Reasons for not covering the expenditure by provision have not been intimated (December 1983).

(xiii) Augmentation of provision by reappropriation in March 1983 proved excessive under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
512—Capital Outlay on Fisheries—			
(f)—Other expenditure—			
O 26.00	52.38	38.69	—13.69
R 26.38			

Funds were augmented by Rs. 26.38 lakhs in March 1983 due to rise in the price of construction material. However, there was finally a saving of Rs. 13.69 lakhs, reasons for which have not been intimated (December 1983).

Grant No. 40—contd.

(xiv) *Review of Machinery and Equipment charges in the Public Works Department, Buildings and Roads Branch*—Machinery and Equipment charges compared to the works expenditure for 1980-81, 1981-82 and 1982-83 were as under :—

	1980-81	1981-82	1982-83
Works expenditure under Revenue heads (excluding Public Health Branch) (In lakhs of rupees) ..	23,23.03	23,44.14	25,48.91
Machinery and Equipment charges (In lakhs of rupees) ..	—6.45*	—2.19*	3.27

(xv) *Review of establishment charges in the Public Works Department, Buildings and Roads Branch*—The percentage of establishment charges to the works expenditure for 1980-81, 1981-82 and 1982-83 is shown below :—

	1980-81	1981-82	1982-83
Works expenditure under revenue heads (excluding Public Health Branch) (In lakhs of rupees)	23,23.03	23,44.14	25,48.91
Establishment charges (In lakhs of rupees) ..	381.04	498.33	343.42
Percentage of establishment Charges to works expenditure ..	16.40	21.25	13.47

*Minus charges during these years were due to the recoveries of Machinery and Equipment charges levied on percentage basis of works expenditure under Capital heads being more than the actual expenditure on machinery and equipment during these years.

Grant No. 40—contd.

(xvi) *Suspense transactions*—The expenditure under the grant includes Rs. 43,38.57 lakhs under 'Suspense'.

The nature of 'Suspense' transactions has been explained under the Appropriation Account of Grant No. "38—Multi-purpose River Projects".

An analysis of 'Suspense' transactions in this grant in 1982-83 together with the opening and closing balances is given below :—

Head	Opening balance +debit —credit	Debit	Credit	Closing balance +debit —credit
(In lakhs of rupees)				
1. 259—Public Works				
Stock	+13,15.02	28,77.27	27,08.96	+14,83.33
Purchases	—42.70	..	..	—42.70
Miscellaneous Works				
Advances	+566.02	305.16	243.40	+627.78
Total	+18,38.34	31,82.43	29,52.36	+20,68.41
2. 282—Public Health, Sanitation and Water Supply				
Stock	+51.76	816.85	742.40	+126.21
Purchases	+18.46	..	..	+18.46*
Miscellaneous Works				
Advances	+10,84.89	108.06	269.41	+923.54
Total	+11,55.11	924.91	10,11.81	+10,68.21

*See foot note on next page.

Grant No. 40—concl'd.

3. 314—Community Development				
Stock	—70·78	214·59	199·32	—55·51*
Miscellaneous Works Advances				
	+13·14	16·64	19·36	+10·42
Total	—57·64	231·23	218·68	—45·09
4. 459—Capital Outlay on Public Works				
Stock	+0·55	..	..	+0·55
Miscellaneous Works Advances				
	+0·36	..	..	+0·36**
Total	+0·91	..	..	+0·91

*The credit balance under 'Stock' and debit balance under 'Purchases' and 'Miscellaneous Works Advances' is due to non-adoption of opening balances as on 1st April 1974 according to the revised classification as these are yet to be determined. The matter has been taken up with the department for adoption of balances.

**The debit balance pertains to the period prior to 1st April 1974 which is yet to be adopted by the Public Works divisions concerned under the revised classification effective from 1st April 1974. The matter for its adoption is under correspondence with the department.

Public Debt

Public Debt (All charged)

	Total appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Capital :			
Major heads :			
603—Internal Debt of the State Government and			
604—Loans and Advances from the Central Government			
<i>Original</i> 5,72,10,62,000	} 11,20,78,21,000	8,79,25,26,295	-2,41,52,94,705
<i>Supplementary</i> 5,48,67,59,000			
<i>Amount surrendered during the year</i>			..
<i>Notes and comments—</i>			

(i) In view of the final saving of Rs. 241.53 crores (22 per cent of the total provision), the supplementary provision of Rs. 548.68 crores obtained in March 1983 proved excessive.

(ii) There have been wide variations between total appropriation and actual expenditure in the previous years also. An analysis of the savings/excesses for the last five years is given below :—

Year	Total appro- priation	Actual expendi- ture	Saving	Excess	Percentage (rounded) Saving Excess	
	(In crores of rupees)					
1977-78	484.68	424.54	60.14	..	12	..
1978-79	442.96	402.50	40.46	..	9	..
1979-80	341.47	217.34	124.13	..	36	..
1980-81	402.12	581.51	..	179.39	..	45
1981-82	897.02	747.47	149.55	..	17	..

Public Debt—contd.

(iii) Saving (partly offset by excesses mentioned in note (iv) below) occurred mainly under the following heads :—

Head	Total	Actual	Excess+
	appropriation	expenditure	Saving—
(In crores of rupees)			
603—Internal Debt of the State Government—			
1. (e)—Loans from the State Bank of India and other Banks—			
O	248.28	146.00	-132.21
S	29.93		
	278.21		

Reasons for the final saving have not been intimated (December 1983).

2. (g)—Ways and Means Advances from the Reserve Bank of India—			
O	250.00	611.25	-108.00
S	469.25		
	719.25		

The final saving of Rs. 108 crores was attributed to less drawal of ways and means advances from the Reserve Bank owing to easy ways and means position of the State Government.

3. (a)—Market loans bearing interest—

O	5.82
R	-5.82		

Public Debt—contd.

The entire provision of Rs. 5.82 crores was withdrawn by re-appropriation in March 1983 on the ground that there was no requirement for repayment.

604—Loans and Advances
from the Central Government—

A—Non-Plan Loans—

4.(d)—Agriculture—

1—Manures and Fertilizers—

Purchase of Fertilizers—

O	36.50	}	27.00	27.00	..
R	—9.50				

Withdrawal of Rs. 9.50 crores in March 1983 was stated to be based on actual requirements.

(iv) Excess over the provision occurred mainly under the following heads.—

Head	Total	Actual	Excess— + Saving—
------	-------	--------	-------------------------

(In crores of rupees)

603—Internal Debt of the State
Government—

1. (b)—Market loans not
bearing interest—

S	1.17	}	6.99	5.65	—1.34
R	5.82				

Augmentation of provision through reappropriation in March 1983 was stated to be based on actual requirements.

Public Debt—concl'd.

Final saving of Rs. 1.34 crores was stated to be due to non-submission of claims by the subscribers for refund of loans matured during the year.

604—Loans and Advances from
the Central Government—

2. E—Ways and Means Advances—

S	48.11	}	56.00	56.00	..
R	7.89				

Augmentation of provision through reappropriation in March 1983 was stated to be due to more ways and means advances obtained from the Government of India to clear overdrafts.

B—Loans for State Plan Schemes—

3. (a)—Block Loans—

O	6.36	}	7.89	7.89	..
R	1.53				

Augmentation of provision through reappropriation in March 1983 was stated to be based on actual requirements.

Interest Payments and Servicing of Debt

Interest Payments and Servicing of Debt (All charged)

	Total appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Revenue :			
Major heads :			
248—Appropriation for reduction or avoidance of debt and			
249—Interest Payments			
<i>Original</i> 74,67,90,000	} 92,54,55,000	86,99,10,287	—5,55,44,713
<i>Supplementary</i> 17,86,65,000			
<i>Amount surrendered during the year</i>			
<i>Notes and comments—</i>			

(i) In view of the final saving of Rs. 5.55 crores, augmentation of provision through supplementary appropriation of Rs 17.87 crores in March 1983 proved excessive.

(ii) Significant saving (partly counterbalanced by excess under certain other heads as mentioned in notes (iii) and (iv) below) occurred under the following heads :—

Head	Total appropriation	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
249—Interest Payments—			
A—Interest on Internal Debt—			

Interest Payments and Servicing of Debt—contd.

(d)—Interest on
other Internal
Debts—

1—Loans from the
State Bank of
India and
other Banks
for purchase
of foodgrains—

O	28,00.00	}	37,92.00	27,61.17	-10,30.83
S	992.00				

The supplementary provision of Rs. 9.92 crores obtained in March 1983 was unnecessary in view of final saving of Rs. 10.31 crores. The expenditure did not come up even to the original provision.

Reasons for final saving have not been intimated (December 1983).

2.6—Loans from Oriental
Fire and General
Insurance Company—

O	3.52	}	19.34	..	-19.34
S	15.82				

(f)—Interest on

Pre-1979-80 Loans—

3.4—Reimbursement of
interest to
Government of
Rajasthan for

Interest Payments and Servicing of Debt—contd.

the period from
1st October
1970 to 30th
September 1977
due to realloca-
tion of Central
loans for Beas
Project—

S	14.36	14.36	..	—14.36
---	-------	-------	----	--------

Reasons for the final savings in the above two cases have not been intimated (December 1983).

(iii) Significant cases of excess over provision are given below :—

Head	Total appropriation	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
249—Interest Payments—			
A—Interest on Internal Debt—			
1. (d)—Interest on Other Internal Debts—			
5—Interest on Other temporary loans—			
O	500.00	850.00	11,22.74
S	350.00		
			+272.74

Interest Payments and Servicing of Debt—contd.

2.(a)—Interest on				
Market Loans—				
O	639.73	} 643.19	705.14	+61.95
R	3.46			
3. (d)—Interest on				
Other Internal				
Debts—				
2—Loans from the				
National Agricultural				
Credit (Long				
term operation)				
Fund of the Reserve				
Bank of India—				
O	28.79	} 37.70	46.94	+9.24
R	8.91			
D—Interest on Loans				
and Advances from				
Central Government—				
(f)—Interest on				
Pre—1979-80 Loans—				
4.1—Share of Small Scale				
Collections—				
O	298.91	298.91	313.28	+14.37
(e)—Management				
of debt—				
5.1—Management of				
debt—				
O	1.81	} 1.98	4.58	+2.60
R	0.17			

Interest Payments and Servicing of Debt—*contd.*

Reasons for final excess in the above five cases (sr. nos. 1 to 5) have not been intimated (December 1983).

(iv) An instance where the expenditure was incurred without provision of funds is given below :—

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess + Saving—
D—Interest on Loans and Advances from Central Government—			
(e)—Interest on Ways and Means Advances—			
0	..	150.00	+150.00

An expenditure of Rs. 184.96 lakhs was incurred without provision of funds under this head during 1981-82 also.

Reasons for incurring expenditure without provision have not been intimated (December 1983).

(v) The expenditure includes Rs. 348.12 lakhs under the major head '248—Appropriation for reduction or avoidance of debt' representing contributions from revenue to the Funds created for amortisation of loans as shown below :—

1. Depreciation Fund for purchasing securities of the loans for cancellation (Rs. 8.73 lakhs) and
2. Sinking Fund at rates prescribed by Government from time to time (Rs. 339.39 lakhs).

Interest Payments and Servicing of Debt—concl'd.

The balances at the credit of these Funds on 31st March 1983 were as shown below :—

(In lakhs of rupees)

Depreciation Fund

Nil

Sinking Fund

29,41.42

For details please see Annexure to Statement No. 19 of Finance Accounts 1982-83.

Grant No. 41

 Grant No. 41—Loans and Advances by the State Government
 (All voted)

Total grant	Actual expenditure	Excess + Saving —
Rs.	Rs.	Rs.

Capital :

Major heads :

- 677—Loans for Education,
Art and Culture,
- 683—Loans for Housing,
- 684—Loans for Urban
Development, ₹
- 688—Loans for Social
Security and Welfare,
- 698—Loans for Co-operation,
- 705—Loans for Agriculture,
- 706—Loans for
Minor Irrigation,
Soil Conservation and
Area Development,
- 711—Loans for Dairy
Development,
- 714—Loans for Community
Development, -
- 715—Loans to
Agricultural
Financial Institutions,
- 720—Loans for
Industrial Research and
Development,

Grant No. 41—*contd.*

721—Loans for Village
and Small Industries,
734—Loans for Power
Projects,
738—Loans for Road
and Water Transport
Services,
766—Loans to Government
Servants etc. and
767—Miscellaneous
Loans

Original	2,19,82,46,000	}	2,42,39,96,000	2,39,72,67,430	—2,67,28,570
Supple- mentary	22,57,50,000				

Amount surrendered during the year

Notes and comments—

(i) In view of the final saving of Rs. 267.29 lakhs in the grant, the supplementary grant of Rs. 22,57.50 lakhs obtained in March 1983 proved excessive

(ii) Saving (partly counterbalanced by excess under certain other heads mentioned in notes (iv) and (v) below) in the provision occurred mainly under the following heads :—

Head	Total grant	Actual expenditure	Excess + Saving —
683—Loans for Housing—			

(In lakhs of rupees)

(h)—Other housing schemes—

1.2—Loans to other parties
for building houses in
urban estates—

O	25.00	25.00	2.36	—22.64
---	-------	-------	------	--------

Grant No. 41—*contd.*2. 1—Loans to other parties
for repair of houses in
urban areas—

O	16.15	}	15.78	5.76	—10.02
R	—0.37				

684—Loans for Urban
Development—

(a)—Urban Development—

3. 4—Loans to Municipalities,
Municipal Corporations
and other Local Funds
for other purposes—

O	755.00	755.00	689.00	—66.00
---	--------	--------	--------	--------

Reasons for final saving in the above three cases have not been intimated (December 1983).

698—Loans for Co-operation—

(m)—Processing co-operatives—

4. 1—Setting up of processing
units—

O	392.83	}
R	—392.83	

Withdrawal of the entire provision of Rs. 392.83 lakhs through reappropriation in March 1983 was mainly due to change in pattern of financing by the National Co-operative Development Corporation for setting up of processing units.

Grant No. 41—contd.

(e)—Warehousing and Marketing
co-operatives—5. 6—Loans to Marketing
co-operatives/cold
stores for construction
of cold stores—

O	34.12	}
R	—34.12				

Withdrawal of the entire provision of Rs. 34.12 lakhs through reappropriation in March 1983 was due to non-implementation of the scheme.

(a)—Credit co-operatives—

6. 4—Loans to Primary
Agricultural co-operative
societies for construction
of rural godowns—

O	20.97	}	5.59	5.72	+0.13
R	—15.38				

Reduction in provision by Rs. 15.38 lakhs through reappropriation in March 1983 was due to cut imposed in overall Plan outlay.

706—Loans for Minor
Irrigation, Soil
Conservation and
Area Development—

(a)—Minor Irrigation—

7. 1—Loans to the Punjab State
Tubewell Corporation—

O	₹730.00	}	19,45.00	19,45.00	..
S	13,00.00				
R	—85.00				

Grant No. 41—contd.

Reduction in provision by Rs. 85 lakhs through reappropriation in March 1983 was due to cut imposed in overall Plan outlay.

721—Loans for Village and Small Industries—

(b)—Small Scale Industries—

8. 6—Loans to industrialists and rural artisans in IRDP areas on subsidised rate of interest—

O	25.00	25.00	3.80	—21.20
---	-------	-------	------	--------

9. 3—Loans to new industries in lieu of refund of sales tax/purchase tax and Inter-State Sales Tax—

O	70.00	70.00	55.43	—14.57
---	-------	-------	-------	--------

Reasons for the final savings in the above two cases have not been intimated (December 1983).

734—Loans for Power Projects—

(a)—Thermo-Electric Schemes—

10. 1—Loans to Punjab State Electricity Board for Ropar Thermal Project—

O	77,73.00	} 56,90.00	55,50.00	—140.00
R	—20,83.00			

Reduction in provision by Rs. 20.83 lakhs in March 1983 was attributed to cut in Plan outlay.

Grant No. 41—contd.

Reasons for the final saving have not been intimated (December 1983).

11. (d)—Transmission and distribution schemes—

O	27,16·00	}	23,47·00	23,66·00	+19·00
R	—369·00				

Reduction in provision by Rs. 369 lakhs through reappropriation in March 1983 was attributed to cut in Plan outlay.

Reasons for the final excess have not been intimated (December 1983).

766—Loans to Government

Servants, etc.—

(a)—House Building Advances—

12. Advances to Government Servants other than officers of All India Services—

O	224·00	}	315·00	196·62	—118·38
R	91·00				

Augmentation of provision by Rs. 91 lakhs through reappropriation in March 1983 was stated to be due to earmarking of more funds for advances (Rs. 94 lakhs), partly offset by saving due to less demand for loans (Rs. 3 lakhs).

Reasons for the final saving have not been intimated (December 1983).

13. (b)—Advances for purchase of Motor conveyances—

O	70·00	70·00	50·10	—19·90
---	-------	-------	-------	--------

Grant No. 41—contd.

Reasons for the final saving have not been intimated (December 1983).

767—Miscellaneous Loans—

(a)—Miscellaneous Loans—

14. 1—Loans for construction of houses—

Loans to M.L.As.—

O	40.00	}	15.00	11.60	—3.40
R	—25.00				

Saving of Rs. 25 lakhs was anticipated due to less demand for loans.

Reasons for the final saving have not been intimated (December 1983).

(iii) In the following cases the entire provision remained unutilised but no amount was surrendered :—

Head	Total grant	Actual expenditure	Excess + Saving —
	(In lakhs of rupees)		
683—Loans for Housing—			
(g)—Slum Clearance—			
1.1—Loans to Municipalities, Municipal Corporations and other local funds for slum clearance—			
O	80.00	80.00	.. —80.00
698—Loans for Co-operation—			
(n)—Co-operative Spinning Mills—			
2.1—Waste Cotton Processing and Spinning Mills—			
O	39.00	39.00	.. —39.00

Grant No. 41—contd.

766—Loans to Government
Servants, etc.—(a)—House Building
Advances—3.3—Advances to Ministers,
Deputy Ministers, State
Ministers, Speaker and
Deputy Speaker—

O	20.00	20.00	..	—20.00
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767—Miscellaneous Loans—

(a)—Miscellaneous Loans—

4.2—Loans for purchase of
Motor conveyances—
Loans to M.L.As—

O	18.00	18.00	..	—18.00
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Reasons for the final savings in the above cases (serial Nos. 1 to 4) have not been intimated (December 1983).

684—Loans for Urban
Development—

(a)—Urban Development—

5.8—Loans for development
of small and medium towns—

O	130.00	} 308.00	..	—308.00
S	178.00			

Grant No. 41—contd.

In view of nil expenditure, the supplementary provision obtained in September 1982 was wholly unnecessary.

Reasons for the final saving of Rs. 308 lakhs have not been intimated (December 1983).

(iv) Excess over the provision occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
684—Loans for Urban Development—			
(a)—Urban Development—			
1.2—Loans to Municipalities, Municipal Corporations and other local Funds under Integrated City Development Programme—			
O	6.00	243.00	+237.00

Reasons for the final excess of Rs. 237 lakhs have not been intimated (December 1983).

705—Loans for Agriculture—

(c)—Manures and fertilizers—

2.3—Loans to Punjab Agro-Industries Corporation and distribution of fertilizers, seed inputs, etc.—

O	500.00	} 10,47.50	10,47.50	..
S	121.00			
R	426.50			

Augmentation of provision by Rs. 426.50 lakhs through reappropriation in March 1983 was attributed to higher allocation made on account of larger receipt of loans from the Government of India.

Grant No. 41- contd.

706—Loans for Minor

Irrigation, Soil Conservation
and Area Development—

(b)—Soil Conservation schemes—

3.1—Advances for Soil and
Water Management including
Conservation, levelling of land
and field drains—

O	22.16	}	32.16	32.07	—0.09
R	10.00				

Augmentation of provision by Rs. 10 lakhs through reappropriation in March 1983 was attributed to increase in Plan outlay.

714—Loans for Community
Development—(c)—Assistance to Panchayati
Raj Institutions—4.3—Loans to Panchayati
Raj Institutions for revenue
earning schemes—

R	36.50	36.50	36.50	..
---	-------	-------	-------	----

Funds were provided through reappropriation to cover payment of loans to the Panchayati Raj Institutions.

734—Loans for Power Projects—

5. (b)—Hydro-Electric Schemes—

O	52,90.00	}	77,42.00	76,51.62	—90.38
R	24,52.00				

Augmentation of provision by Rs. 24.52 lakhs was stated to be due to increase in the Plan outlay.

Reasons for the final saving have not been intimated (December 1983).

Grant No. 41—contd.

766—Loans to Government
Servants, etc.—

(a)—House Building Advances—

6.1—Advances to officers of
All India Services—

O	12·00	}	15·00	62·95	+47·95
R	3·00				

Augmentation of provision by Rs. 3 lakhs through reappropriation in March 1983 was due to higher allocation on account of increased demand for loans.

Reasons for the final excess have not been intimated (December 1983).

(v) Instances where expenditure was incurred without provision of funds are given below:—

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
706—Loans for Minor Irrigation, Soil Conservation and Area Development—			
(a)—Minor Irrigation—			
1.4—Purchase of debentures floated by the Punjab State Co-operative Land Mortgage Bank Ltd., under various A.R.D.C. schemes for Agricultural Development—			
Investment—			
O	..	259·00	+259·00

Grant No. 41—contd.

Excess was due to transfer of expenditure on purchase of debentures floated by Punjab State Co-operative Land Mortgage Bank Ltd., from the head '506—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development' under Grant No. 26—Agriculture to this sub-head.

711—Loans for Dairy

Development—

(a)—Dairy Development—

2.3—Purchase of debentures

floated by the Punjab

State Co-operative Land

Mortgage Bank Ltd.,

for Dairy Development—

Investments—

0	12.00	+12.00
---	----	----	-------	--------

Excess was due to transfer of expenditure on purchase of debentures of Punjab Land Mortgage Bank for Dairy Development from head '511—Capital Outlay on Dairy Development' under Grant No. 30—Dairy Development to this sub-head.

706—Loans for Minor

Irrigation, Soil

Conservation and

Area Development—

(c)—Area Development

Programmes—

3.1—Purchase of debentures

floated by the Punjab

State Co-operative

Land Mortgage Bank

Ltd., for Poultry,

Piggery, Sheep

breeding, etc.—

Investment—

0	11.50	+11.50
---	----	----	-------	--------

Grant No. 41—concl'd.

(b)—Soil Conservation
Schemes—

4.3—Purchase of
debentures floated by
the Punjab State
Co-operative Land
Mortgage Bank Ltd.,
for carrying out Soil
and Water Conservation
Works provided under
A.R.D.C. Scheme Programme—

O	10.00	+10.00
---	----	----	-------	--------

734—Loans for Power
Projects—

(a)—Thermo-Electric
Schemes—

5.2—Loans to Punjab
State Electricity Board
for Guru Nanak Thermal
Plant (Extension)—

O	140.00	+140.00
---	----	----	--------	---------

Reasons for the excess in the above three cases have not been intimated
(December 1983).

Inter-State Settlement Account

Inter-State Settlement Account (All charged)

	Total appropriation	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Capital :			
Major head :			
768—Inter-State Settlement			
O ..	} 1,17,000	..	-1,17,000
S 1,17,000			
<i>Amount surrendered during the year</i>			..

Note/comment—

The entire supplementary provision of Rs. 1.17 lakhs obtained in September 1982 remained unutilised.

APPENDIX—Consolidated statement of recoveries

Grant-wise details of estimates and actuals of recoveries adjusted in the accounts for 1982-83 in reduction of expenditure (referred to in the summary of Appropriation Accounts at page.... 15.....)

Number and name of grant	Budget estimates		Actuals		Actuals compared with Budget estimates	
	Revenue	Capital	Revenue	Capital	Revenue more + less —	Capital
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
7—Finance	9,83,000	..	..	..	-9,83,000	..
11—Police	5,09,000	..	2,67,000	..	-2,42,000	..
13—Stationery and Printing	..	8,00,000	..	..	..	-8,00,000
15—Rehabilitation, Relief and Resettlement	10,000	..	..	..	-10,000	..
19—Housing and Urban Development	..	3,70,00,000	..	3,75,06,133	..	+5,06,133
25—Co-operation	..	..	..	38,40,372	..	+38,40,372
26—Agriculture	..	2,10,00,000	..	5,08,94,178	..	+2,98,94,178
28—Food	26,40,000	3,55,57,41,000	24,74,175	3,53,17,71,479	-1,65,825	-2,39,69,521
34—Industries	..	9,34,26,000	..	9,35,21,470	..	+95,470

APPENDIX—Consolidated Statement of recoveries—*concl'd.*

1	2	3	4	5	6	7	
36—Roads and Bridges	3,90,00,000	..	2,47,90,629	..	-1,42,09,371	..	
37—Road Transport	O 18,70,000	}	3,12,00,000	46,01,065	1,39,76,029	+20,57,065	-1,72,23,971
	S 6,74,000						
	<u>25,44,000</u>						
38—Multi-purpose River Projects	..	21,67,06,000	2,28,19,804	94,85,31,868	+2,28,19,804	+73,18,25,868	
39—Irrigation, Drainage and Flood Control	4,26,50,000	4,09,30,000	9,47,35,844	24,62,74,125	+5,20,85,844	+20,53,44,125	
40—Buildings	8,92,00,000	1,00,00,000	48,32,94,672	10,95,939	+39,40,94,672	-89,04,061	
Total	<u>17,75,36,000</u>	<u>4,00,68,03,000</u>	<u>63,29,83,189</u>	<u>4,92,74,11,593</u>	<u>+45,54,47,189</u>	<u>+92,06,08,593</u>	

Page	Reference	For	Road
14..	Last three lines	Insert- Serial number. 3, 5 & 40 before the	Use charge appropriation requiring regularization
45	Nbl (v) 2nd line	transferred	transferred

A. G. O., F. No. 18 Routine

9498 AG/P-200,000-8-7-83-Govt Press, U.T., Chd.