



GOVERNMENT OF PUNJAB

APPROPRIATION ACCOUNTS

1983-84

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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Punjab for the year 1983-84 presents the accounts of sums expended in the year ended with the 31st March 1984, 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	1,09,27,000	..	97,61,423
Charged	1,20,000	..	1,02,762
Staff, Household and Allowances of the Governor—			
Charged	26,98,000	..	27,31,835
2—Council of Ministers—			
Voted	81,64,000	..	56,34,163
3—Administration of Justice—			
Voted	4,64,93,000	..	4,59,22,175
Charged	88,17,000	..	1,00,33,421
4—Elections—			
Voted	2,31,81,000	..	61,32,719
5—Revenue—			
Voted	22,41,60,000	..	23,02,33,630
Charged	90,000	..	14,164
6—Excise and Taxation—			
Voted	5,54,42,000	..	4,92,87,770
Charged	64,000	..	10,688
7—Finance—			
Voted	32,07,51,000	..	37,41,12,737
Charged	63,000	..	..

Accounts 1983-84

ture	Saving		Excess		
	Capital	Revenue	Capital	Revenue	Capital
	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.
..		11,65,577	..	..	..
..		17,238	..	..	..
..		33,835	..
..		25,29,837	..	..	..
..		5,70,825	..	..	..
..		12,16,421	..
..		1,70,48,281	..	..	..
..		60,73,630	..
..		75,836	..	..	..
..		61,54,230	..	..	..
..		53,312	..	..	..
..		5,33,61,737	..
..		63,000	..	..	..

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	16,98,000	..	14,42,399
Charged	16,33,000	..	16,31,316
9—Civil Secretariat—			
Voted	4,82,81,000	..	4,73,77,713
Charged	20,000	..	..
10—District Administration—			
Voted	6,63,28,000	..	6,74,12,559
Charged	77,000	..	58,275
11—Police—			
Voted	50,60,86,000	..	49,80,23,847
Charged	2,87,000	..	1,66,985
12—Jails—			
Voted	3,81,15,000	..	4,28,50,562
Charged	4,000	..	3,683
13—Stationery and Printing—			
Voted	4,06,40,000	61,55,000	3,27,48,144
Charged	6,45,000	..	..
14—Miscellaneous Services—			
Voted	4,72,77,000	..	4,34,75,423
15—Rehabilitation, Relief and Resettlement—			
Voted	62,61,000	..	61,87,633

Accounts 1983-84—*contd.*

ture	Saving		Excess		
	Capital	Revenue	Capital	Revenue	Capital
	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.
	..	2,55,601	..	..	..
	..	1,684	..	..	..
	..	9,03,287	..	..	..
	..	20,000	..	..	..
	10,84,559	..
	..	18,725	..	..	..
	..	80,62,153	..	..	..
	..	1,20,015	..	..	..
	47,35,562	..
	..	317	..	..	..
	59,89,694	78,91,856	1,65,306	..	..
	..	6,45,000	..	..	..
	..	38,01,577	..	..	..
	..	73,367	..	..	..

Summary of Appropriation

Number and name of grant or appropriation	Amount of grant /appropriation		Expendi-
	Revenue	Capital	Revenue
	1	2	3
	Rs.	Rs.	Rs.
16—Education—			
Voted	1,75,75,38,000	..	1,82,88,45,756
Charged	2,40,54,000	..	2,40,00,000
17—Technical Education, Science and Technology—			
Voted	2,67,94,000	..	2,60,76,482
18—Medical and Public Health—			
Voted	65,97,92,000	1,00,00,000	61,05,59,027
Charged	2,60,000	..	..
19—Housing and Urban Development—			
Voted	7,82,96,000	7,88,80,000	6,52,88,885
Charged	15,000	..	..
20—Information and Publicity—			
Voted	2,12,30,000	..	2,34,43,193
21—Tourism and Cultural Affairs—			
Voted	59,80,000	25,00,000	60,16,338
22—Labour, Employment and Industrial Training—			
Voted	8,05,52,000	16,26,000	7,90,06,035
Charged	1,00,000	..	..
23—Social Security and Welfare—			
Voted	26,60,51,000	3,89,00,000	24,83,90,678
Charged	51,000	..	2,500

Accounts 1983-84—*contd.*

ture	Saving		Excess		
	Capital	Revenue	Capital	Revenue	Capital
5	6	7	8	9	
Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	..	7,13,07,756	..	
..	54,000	..	..	..
..	7,17,518	..	..	..
1,00,00,000	4,92,32,973	..	..	..
..	2,60,000	..	..	..
6,36,53,807	1,30,07,115	1,52,26,193	..	..
..	5,000	..	..	..
..	..	..	22,13,193	..	
25,00,000	..	..	36,338	..	
12,32,947	15,45,965	3,93,053	..	..
..	1,00,000	..	..	..
3,79,00,000	1,76,60,322	10,00,000	..	..
..	48,500	..	..	..

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	1,38,44,000	..	1,16,52,850
Charged	1,000	..	..
25—Co-operation—			
Voted	6,36,31,000	14,01,65,000	6,44,05,653
Charged	30,30,000	..	..
26—Agriculture—			
Voted	28,46,92,000	6,36,85,000	27,58,41,773
Charged	47,000	..	9,283
27—Soil and Water Conservation—			
Voted	3,55,46,000	..	3,20,48,663
Charged	5,000	..	..
28—Food—			
Voted	4,25,12,000	3,74,60,70,000	1,81,73,113
Charged	..	1,80,000	..
29—Animal Husbandry—			
Voted	12,75,53,000	..	12,32,56,596
Charged	50,000	..	..
30—Dairy Development—			
Voted	59,20,000	21,00,000	49,80,179

Accounts 1983-84—*contd.*

ture		Saving		Excess	
Capital	Revenue	Capital	Revenue	Capital	
5	6	7	8	9	
Rs.	Rs.	Rs.	Rs.	Rs.	
..	21,91,150	..	..	..	..
..	1,000	..	..	..	..
13,49,31,000	..	52,34,000	7,74,653	..	..
..	30,30,000	..	..	..	..
2,90,32,417	88,50,227	3,46,52,583	..	..	..
..	37,717	..	..	..	..
..	34,97,337	..	..	..	..
..	5,000	..	..	..	..
3,13,18,02,576	2,43,38,887	61,42,67,424	..	..	..
..	..	1,80,000	..	..	..
..	42,96,404	..	..	..	..
..	50,000	..	..	..	..
..	9,39,821	21,00,000	..	..	..

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.
31—Fisheries—			
Voted	84,80,000	1,80,000	74,69,557
Charged	31,000	..	..
32—Forests—			
Voted	11,75,53,000	19,60,000	10,43,26,090
Charged	6,000	..	..
33—Community Development—			
Voted	36,41,20,000	..	25,23,80,999
Charged	22,000	..	..
34—Industries—			
Voted	9,80,95,000	8,10,00,000	9,72,05,790
Charged	1,05,000	..	..
35—Civil Aviation—			
Voted	46,51,000	8,00,000	43,24,491
36—Roads and Bridges—			
Voted	28,33,19,000	19,60,00,000	31,12,31,923
Charged	3,00,000	..	1,24,444
37—Road Transport—			
Voted	64,39,47,000	9,00,00,000	63,84,24,813
Charged	5,96,000	..	4,74,296
38—Multi-purpose River Projects—			
Voted	11,01,57,000	16,20,38,000	11,89,66,674

Accounts 1983-84—contd.

ture	Saving		Excess		
	Capital	Revenue	Capital	Revenue	Capital
5	6	7	8	9	
Rs.	Rs.	Rs.	Rs.	Rs.	
197	10,10,443	1,79,803	..	..	..
..	31,000	..	..	..	..
16,00,000	1,32,26,910	3,60,000	..	..	..
..	6,000	..	..	..	..
..	11,17,39,001	..	..	..	..
..	22,000	..	..	..	..
7,60,00,000	8,88,210	50,00,000	..	..	..
..	1,05,000	..	..	..	..
3,93,779	3,26,509	4,06,221	..	..	..
12,20,57,687	..	7,39,42,313	2,79,12,923	..	..
..	1,75,556	..	..	..	..
7,65,49,896	55,22,187	1,34,50,104	..	..	..
..	1,21,704	..	..	..	..
72,80,61,816	..	..	88,09,674	56,60,23,816	

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.
39—Irrigation, Drainage and Flood Control—			
Voted	63,96,49,000	44,71,54,000	68,64,86,480
40—Buildings—			
Voted	44,95,43,000	16,35,59,000	86,69,03,091
Charged	9,08,000	..	12,30,623
Public Debt—			
Charged	..	11,63,10,66,000	..
Interest Payments and Servicing of Debt—			
Charged	1,05,60,67,000	..	92,52,61,049
41—Loans and Advances by the State Government—			
Voted	..	2,48,13,12,000	..
Total			
{ Voted	7,63,32,49,000	7,71,40,84,000	7,96,63,09,026
{ Charged	1,10,01,56,000	11,63,12,46,000	96,58,55,324
Grand Total	8,73,34,05,000	19,34,53,30,000	8,93,21,64,350

Accounts 1983-84—contd.

ture	Saving		Excess		
	Capital	Revenue	Capital	Revenue	Capital
5	6	7	8	9	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
61,85,06,690	..	..	4,68,37,480	17,13,52,690	..
15,41,88,372	..	93,70,628	41,73,60,091	..	..
..	..	..	3,22,623	..	..
10,41,31,15,660	..	1,21,79,50,340	..	..	..
..	13,08,05,951	..	..	..	..
2,49,03,15,164	..	..	..	90,03,164	..
7,68,47,16,042	30,74,47,570	77,57,47,628	64,05,07,596	74,63,79,670	..
10,41,31,15,660	13,58,73,555	1,21,81,30,340	15,72,879	..	..
18,09,78,31,702	44,33,21,125	1,99,38,77,968	64,20,80,475	74,63,79,670	..

Summary of Appropriation Accounts 1983-84—contd.

The excess over the following voted grants requires regularisation:—

- 5—Revenue
- 7—Finance
- 10—District Administration
- 12—Jails
- 16—Education
- 20—Information and Publicity
- 21—Tourism and Cultural Affairs (Revenue Section)
- 25—Co-operation (Revenue Section)
- 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)
- 41—Loans and Advances by the State Government

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

Staff, Household and Allowances of the Governor

- 3—Administration of Justice (Revenue Section)
- 40—Buildings (Revenue Section)

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

Summary of Appropriation Accounts 1983-84—contd.

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 1983-84 and that shown in the Finance Accounts for the year is given below:—

	Voted		Charged	
	Revenue Rs.	Capital Rs.	Revenue Rs.	Capital Rs.
Total expenditure according to Appropriation Accounts	7,96,63,09,026	7,68,47,16,042	96,58,55,324	10,41,31,15,660
<i>Deduct—</i>				
Total recoveries shown in Appendix	73,35,87,350	3,99,98,92,486	..	..
Net total expenditure as shown in statement no. 10 of the Finance Accounts	7,23,27,21,676	3,68,48,23,556	96,58,55,324	10,41,31,15,660

Summary of Appropriation Accounts 1983-84 - *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 1983-84.

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

NEW DELHI,
The

Comptroller and Auditor General of India

11 SEP 1985

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 1,09,27,000	1,09,27,000	97,61,423	—11,65,577
Supplementary ..			
Amount surrendered during the year (March 1984)			4,39,000
-Charged—			
Original 1,07,000	1,20,000	1,02,762	—17,238
Supplementary 13,000			
Amount surrendered during the year			
Notes and comments—			

(1) Surrender of surplus funds to the extent of Rs. 4.39 lakhs was made in March 1984; the saving ultimately was Rs. 11.66 lakhs.

Grant No. 1—*contd.*

(ii) Saving in the voted provision (partly set off 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)			
211—Parliament/State/ Union Territory Legislatures—			
B—State/Union Territory Legislatures—			
(a)—Legislative Assembly—			
1—Legislative Assembly—			
O 55·18	} 48·58	39·61	—8·97
R —6·60			

Reduction in provision by Rs. 6.60 lakhs in March 1984 was mainly due to President's Rule, less meetings were held.

Final saving was due to less expenditure in respect of travelling allowances of members of the Punjab Vidhan Sabha and certain members did not draw their allowances.

(iii) Excess occurred mainly under:—

Head	Total grant	Actual expenditure	Excess— Saving—
(In lakhs of rupees)			
(b)—Legislative Secretariat—			

Grant No. 1—concl'd.

1—Legislative

Secretariat—

O	49·19	}	51·62	51·42	—0·20
R	2·43				

Augmentation of funds through reappropriation in March 1984 was mainly due to grant of additional dearness allowance to Government employees (Rs. 2.35 lakhs) and supply of liveries to class IV employees (Rs. 0.08 lakh).

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

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

	Total appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue :			
Major head :			
212—President; Vice-President/ Governor/Administrator of Union Territories			
Original 19,17,000	} 26,98,000	27,31,835	+33,835
Supplementary 7,81,000			

Amount surrendered during the year

Note/comment—

Excess of Rs. 33,835 over the charged appropriation requires regularisation.

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 81,64,000	81,64,000	56,34,163	—25,29,837
Supplementary			
Amount surrendered during the year (March 1984)			1,94,000

Notes and comments—

(i) Surrender of surplus funds to the extent of Rs. 1.94 lakhs was made in March 1984; the saving ultimately was Rs. 25.30 lakhs.

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

Head	Total grant	Actual expenditure	Excess- Saving—
(In lakhs of rupees)			
1. (e)—Discretionary grant by Ministers—			
1—Discretionary grant for development purposes—			
O 38.75	36.81	24.42	—12.39
R —1.94			

Grant No. 2—*concl.*

Reduction in provision by Rs. 1.94 lakhs through reappropriation in March 1984 was due to demission of Ministry.

Reasons for the final saving of Rs. 12.39 lakhs have not been intimated (June 1985).

(h)—Other expenditure—

2. 1—Car section—

0	24.70	24.70	16.42	—8.28
---	-------	-------	-------	-------

Reasons for the final saving of Rs. 8.28 lakhs have not been intimated (June 1985).

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 4,09,28,000 } Supplementary 55,65,000 }	4,64,93,000	4,59,22,175	—5,70,825
Amount surrendered during the year			..
Charged—			
Original 87,12,000 } Supplementary 1,05,000 }	88,17,000	1,00,33,421	+12,16,421
Amount surrendered during the year			..

Notes and comments—

(i) Excess of Rs. 12,16,421 over the charged appropriation requires regularisation.

(ii) In view of final excess of Rs. 12.16 lakhs, the supplementary grant of Rs. 1.05 lakhs obtained in March 1984 proved inadequate.

Grant No. 3—concl'd.

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

Head	Total appropriation	Actual expenditure	Excess— Saving—
(In lakhs of rupees)			
214—Administration of Justice—			
(b)—High Courts—			
1—High Courts—			
Charged—			
O	87·07	88·12	1,00·33
S	1·05		
			+12·21

Excess of Rs. 12.21 lakhs was due to grant of additional dearness allowance to Government employees (Rs. 5.51 lakhs), increase in the ratio of recovery (Rs. 4.70 lakhs) and enhancement in the rate of rent for the private building occupied by the High Court (Rs. 2 lakhs).

Grant No. 4

Grant No. 4—Elections (All voted)			
	Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Revenue :			
Major head :			
215—Elections			
Original	20,16,000		
Supplementary	2,11,65,000		
	2,31,81,000	61,32,719	—1,70,48,281
Amount surrendered during the year (March 1984)			1,27,35,000

Notes and comments—

(i) Surrender of surplus funds to the extent of Rs. 1,27.35 lakhs was made in March 1984; the saving ultimately was Rs. 1,70.48 lakhs.

(ii) In view of the final saving of Rs. 1,70.48 lakhs, supplementary grant of Rs. 2,11.65 lakhs obtained during September 1983 proved excessive.

(iii) Saving (partly set off by excess under heads mentioned in the note (iv) below) occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
1. (d)—Charges for conduct of election for Lok Sabha and State Legislative Assemblies when held simultaneously—			
1—Conduct of simultaneous elections—			
S	1,84.60		
R	—1,84.60		

Grant No. 4—concl'd.

The provision was not utilised due to abandonment of the scheme of Electronic Voting Machines by the Government of India.

(iv) Excess occurred mainly under:—

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

(In lakhs of rupees)

(c)—Preparation and printing of electoral rolls—

1.1—Electoral Rolls—

S	27.05	78.70	34.59	—44.11
R	51.65			

The provision was augmented by Rs. 51.65 lakhs in March 1984 to take up intensive revision of Electoral Rolls of the Rural/Urban Assembly Constituencies in the State.

Reasons for the final saving have not been intimated (June 1985).

(b)—Electoral Officers—

2.1—Electoral Officers—

O	19.50	20.54	25.97	+5.43
R	1.04			

Reasons for the final excess have not been intimated (June 1985).

Grant No. 5.

Grant No. 5—Revenue			
	Total grant/ appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	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	10,21,88,000	22,41,60,000	23,02,33,630
Supplementary	12,19,72,000		
			+60,73,630
Amount surrendered during the year			
Charged—			
Original	90,000	90,000	14,164
Supplementary	..		
			—75,836
Amount surrendered during the year. (March 1984)			3,000

Grant No. 5—contd.

Notes and comments—

Voted—

(i) Excess of Rs. 60,73,630 over the voted grant requires regularisation.

(ii) In view of the final excess of Rs. 60.74 lakhs, the supplementary grant of Rs. 12,19.72 lakhs (Rs. 1,39.81 lakhs in September 1983 and Rs. 10,79.91 lakhs in March 1984) proved inadequate.

(iii) Excess occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
229—Land Revenue—			
(d)—Land records—			
1.2—District Establishment—			
O 4,61.02	4,77.66	5,91.49	+1,13.83
R 16.64			

The total excess of Rs. 1,30.47 lakhs was due to grant of additional dearness allowance to Government employees.

252—Secretariat—
General Services—

(b)—Board of Revenue—

2.1—Revenue Excise and
Taxation—

Voted—

O 92.30	1,01.31	1,03.41	+2.10
R 9.01			

Grant No. 5—contd.

Augmentation of funds through reappropriation in March 1984 was mainly due to (i) grant of additional dearness allowance to Government employees (Rs. 4.15 lakhs), (ii) to clear the pending bills (Rs. 3.19 lakhs) and (iii) creation of new posts and construction of car sheds (Rs. 1.68 lakhs), partly set off by saving due to economy measures (Rs. 0.01 lakh).

Reasons for the final excess of Rs. 2.10 lakhs have not been intimated (June 1985).

289—Relief on account of
Natural Calamities—

B—Floods, Cyclones, etc.—

(d)—Gratuitous Relief—

3.1—Cash doles—

O	54.59	}	1,13.66	95.23	—18.43
S	19.25				
R	39.82				

Augmentation of provision by Rs. 39.82 lakhs in March 1984 was due to grant of gratuitous relief to sufferers.

Final saving was due to the fact that large number of cases were not genuine.

(iv) Saving occurred mainly under:—

Head	Total grant	Actual expenditure	Excess + Saving—		
(In lakhs of rupees)					
229—Land Revenue—					
(g) —Other expenditure—					
1. Agrarian Reforms—					
O	1,10.84	}	38.97	68.64	+29.67
R	—71.87				

Grant No. 5—contd.

Withdrawal of Rs. 71.87 lakhs by reappropriation in March 1984 was due to non-finalization of court cases relating to payment of compensation to land owners.

Final excess was due to payment of compensation for surplus land (Rs. 28.67 lakhs) and grant of additional dearness allowance to Government employees (Rs. 1 lakh).

289—Relief on account
of Natural Calamities—

B—Floods, Cyclones, etc.—

(d)—Gratuitous Relief—

2. (b)—Other items—

O	1,71.69	}	13,93.34	13,43.51	—49.83
S	11,98.44				
R	23.21				

Augmentation of provision by Rs. 23.21 lakhs in March 1984 was due to grant of gratuitous relief to sufferers.

Final saving was due to non-payment of gratuitous relief due to shortage of time and owing to law and order problem in the State.

3. (e)—Supply of Medicines—

O	18.00	}	2.00	1.25	—0.75
R	—16.00				

Total saving of Rs. 16.75 lakhs was due to no demand from sufferers (Rs. 16 lakhs) and non-outbreaking of any cattle disease or epidemic in the State (Rs. 0.75 lakh).

Grant No. 5—concl.

Charged—

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

Head	Total appropriation	Actual expenditure	Excess— Saving—
(In lakhs of rupees)			
230—Stamps and Registration—			
C—Registration—			
(a)—Direction and Administration—			
1.1—Direction and Administration—			
0	0.50	0.50	—0.50

Reasons for non-utilisation of entire provision of Rs. 0.50 lakh have not been intimated (June 1985).

229—Land Revenue—			
(d)—Land records—			
2.2—District Establishment—			
0	0.30	0.30	—0.09

Final saving was mainly attributed to economy measures:

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 5,54,42,000	5,54,42,000	4,92,87,770	—61,54,230
Supplementary ..			
Amount surrendered during the year (March 1984)			82,88,000
Charged—			
Original 64,000	64,000	10,688	—53,312
Supplementary ..			

Amount surrendered during the year

Notes and comments—

(i) Surrender of surplus funds to the extent of Rs. 82.88 lakhs was made in March 1984 ; the saving ultimately was Rs. 61.54 lakhs. In the previous year also there was a saving of Rs. 1,93.62 lakhs against the provision of Rs. 6,11.90 lakhs.

Grant No. 6—contd.

(ii) The entire provision remained unutilised in the under mentioned case:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
239—State Excise—			
1. (b)—Purchase of liquor and spirits—			
O	1,50.00		
R	—1,50.00		

The provision was not utilised due to non-purchase of liquor.

2. (a)—Direction and Administration—			
3—Excise Bureau—			
O	18.03		
R	—14.74	3.29	—0.52

The provision was reduced by Rs. 14.74 lakhs through reappropriation mainly due to transfer of funds to (a)—Direction and Administration—1—District establishment. The reasons for diversion of funds are awaited (June 1985).

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

Head	Total grant	Actual expenditure	Excess + Saving—
240—Sales Tax—			
(b)—Collection charges—			
1—District establishment—			
O	1,73.99		
R	58.61	2,32.60	+24.82

Grant No. 6—contd.

Augmentation of funds through reappropriation in March 1984 was due mainly to grant of additional dearness allowance to Government employees (Rs. 53.40 lakhs) and payment of bills pertaining to the year 1982-83 (Rs. 5.37 lakhs), partly set off by saving due to economy measures (Rs. 0.16 lakh).

Reasons for the final excess of Rs. 24.82 lakhs have not been intimated (June 1985).

239—State Excise—

(a)—Direction and
Administration—

2.1.—District establishment—

Voted—

O	95.55	}	1,13.01	1,12.46	—0.55
R	17.46				

Augmentation of funds through reappropriation in March 1984 was due mainly to diversion of funds from (a)—Direction and Administration—3—Excise Bureau (Rs. 13.71 lakhs) and payment of pending bills pertaining to the year 1982-83 (Rs. 4.62 lakhs), partly set off by saving due to economy measures (Rs. 0.87 lakh).

The reasons for diversion of funds from (a)—Direction and Administration—3—Excise Bureau are awaited (June 1985).

Grant No. 6—concl.

General :

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

Year	Total grant	Actual expenditure	Saving as compared to final grant	Percentage of saving (rounded)
(In lakhs of rupees)				
1980-81	4,20.44	3,82.51	37.93	9
1981-82	5,66.46	4,83.33	83.13	15
1982-83	6,11.90	4,18.28	1,93.62	32

Grant No. 7.

Grant No. 7—Finance

	Total grant/ appropriation	Actual expenditure	Excess— Saving—
	Rs.	Rs.	Rs.
Revenue :			
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 30,74,58,000	} 32,07,51,000	37,41,12,737	+5,33,61,737
Supple- mentary 1,32,93,000			
Amount surrendered during the year			..
Charged—			
Original 63,000	} 63,000	..	—63,000
Supple- mentary ..			
Amount surrendered during the year			..

Grant No. 7—contd.

Notes and comments—

(i) Excess of Rs. 5,33,61,737 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 years was Rs. 3,40.09 lakhs (1981-82) and Rs. 2,23.35 lakhs (1982-83).

(iii) In view of final excess of Rs. 5,33.62 lakhs, the supplementary grant of Rs. 1,32.93 lakhs obtained in March 1984 proved inadequate.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
266—Pensions and other Retirement Benefits—			
1. (a)—Superannuation and Retirement Allowances—			
O 12,02.33 } S 9.02 }	12,11.35	15,86.66	+3,75.31
2. (g)—Family Pensions—			
O 1,72.41 } S 50.61 }	2,23.02	2,65.06	+42.04

Final excess in the above two cases was due to grant of *ad hoc* relief to pensioners.

Grant No. 7—contd.

3. (b)—Commuted value
of pensions—

O	67.04	} 92.20	1,32.12	+39.92
S	25.16			

Final excess was due to more commutation of pension than anticipated.

288—Social Security and
Welfare—E—Other Social Security
and Welfare Programmes—

(d)—Other programmes—

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

O	1,00.00	1,00.00	1,42.53	+42.53
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Reasons for the final excess of Rs. 42,53 lakhs have not been intimated (June 1985).

265—Other Administrative
Services—

(t)—Other expenditure—

5.1—Lotteries—

O	52.22	} 89.58	90.03	+0.45
R	37.36			

Grant No. 7—concl'd.

Augmentation of provision through reappropriation in March 1984 was due mainly to increase in the number of tickets with introduction of new Astha Lakshmi Scheme (Rs. 38.73 lakhs), partly set off by saving due to economy measures and posts remaining vacant (Rs. 1.37 lakhs).

254—Treasury and Accounts
Administration—

(c)—Treasury establishment—

6.1—Treasury establishment—

O	85.98	}	85.87	1,04.93	+19.06
R	—0.11				

(d)—Local Fund Audit—

7.1—Local Fund Audit—

O	64.37	}	63.18	76.81	+13.63
R	—1.19				

Reasons for the final excess in respect of cases (serial nos. 6 and 7) have not been intimated (June 1985).

Grant No. 8

Grant No. 8—Public Service Commission

	Total grant/ appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue :			
Major head :			
251—Public Service Commission			
Voted—			
Original	16,98,000	14,42,399	—2,55,601
Supplementary	..		
Amount surrendered during the year			..
Charged—			
Original	12,14,000	16,31,316	—1,684
Supplementary	4,19,000		
Amount surrendered during the year			..

Note/comment—

(i) Saving in voted grant occurred under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)	
(c)—Staff Selection Commission—			
1—Subordinate Services Selection Board—			
O	16.98	14.42	—2.56

Reasons for the final saving have not been intimated (June 1985).

Grant No. 9

Grant No. 9—Civil Secretariat

	Total grant/ appropriation	Actual expenditure.	Excess + Saving—
	Rs.	Rs.	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 4,18,73,000	4,82,81,000	4,73,77,713	—9,03,287
Supplemen- tary 64,08,000			
Amount surrendered during the year			
Charged—			
Original 20,000	20,000	..	—20,000
Supple- mentary			
Amount surrendered during the year			

Grant No. 9—concl'd.

Notes and comments—

(i) Saving in the provision occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—
252—Secretariat— General Services—			
(a)—Secretariat—			
1—General Services— Secretariat—			
Voted—			
O	3,08.65		
S	43.67	3,51.85	3,42.93
R	—0.47		—8.92

In view of the final saving of Rs. 8.92 lakhs, the supplementary grant of Rs. 43.67 lakhs obtained in March 1984 proved excessive.

Reasons for the final saving of Rs. 8.92 lakhs have not been intimated (June 1985).

Charged—

O	0.20	0.20	—0.20
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Reasons for non-utilisation of entire provision of Rs. 0.20 lakh have not been intimated (June 1985).

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 6,56,28,000	} 6,63,28,000	6,74,12,559	+10,84,559
Supple- mentary 7,00,000			
Amount surrendered during the year (March 1984)			37,000
Charged—			
Original 77,000	} 77,000	58,275	—18,725
Supple- mentary			

Amount surrendered during the year

Notes and comments—

- (i) Excess of Rs. 10,84,559 over the voted grant requires regularisation.
- (ii) In view of the final excess of Rs. 10.85 lakhs, the supplementary grant of Rs. 7 lakhs obtained in September 1983 proved inadequate.

Grant No. 10—*contd.*

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
253—District Administration—			
1. (b)—District establishment—			
1—District establishment—			
O	4,60.78	4,61.64	4,80.18
R	0.86			+18.54

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

2. (c)—Other establishment—

1—Sub-Divisional establishment—

O	25.27	25.74	29.48
R	0.47			+3.74

Total excess of Rs. 4.21 lakhs was due to grant of additional dearness allowance to Government employees.

3. (a)—Commissioners—

1—Commissioners—

O	23.01	23.53	25.75
R	0.52			+2.22

Total excess of Rs. 2.74 lakhs was attributed to grant of additional dearness allowance to Government employees.

Grant No. 10—concl'd.

(iv) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess— Saving—
(In lakhs of rupees)			
288—Social Security and Welfare—			
(E)—Other Social Security and Welfare Programmes—			
(c)—Other Programmes—			
1—Relief to persons affected by riots—			
O			
S	7.00	14.00	1.01
R	7.00		12.99

Augmentation of funds by Rs. 7 lakhs through reappropriation in March 1984 to compensate the persons affected by riots due to Akali Morcha was unrealistic as the expenditure did not come even upto supplementary grant obtained for the same purpose in September 1983.

Reasons for final saving of Rs. 12.99 lakhs have not been intimated (June 1985).

Grant No. 11

Grant No. 11—Police

	Total grant/ appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue :			
Major head:			
255—Police			
Voted—			
Original 45,05,88,000	50,60,86,000	49,80,23,847	—80,62,153
Supplementary 5,54,98,000			

Amount surrendered during the year ..

Charged—

Original 2,87,000	2,87,000	1,66,985	—1,20,015
Supplementary ..			

Amount surrendered during the year ..

Notes and comments—

Charged—

(i) Saving occurred mainly under :—

Head	Total appropriation	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
1. (k)—District Police—			
2—District Police (Proper)—			
O 1.68	1.95	1.37	—0.58
R 0.27			

Grant No. 11—concl'd.

2. (g)—Special Police—

1—Special Police—

O	0.99	}	0.73	0.30	—0.43
R	—0.26				

3. (m)—Railway Police—

1—Railway Police—

O	0.20	}	0.19	..	—0.19
R	—0.01				

Reasons for saving under the above three cases have not been intimated (June 1985).

(ii) *Police Clothing and Equipment Fund—*

Expenditure under the voted grant includes Rs. 1,57.22 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 1,74.83 lakhs were spent out of the Fund in 1983-84. The balance at the credit of the Fund at the end of March 1984 was Rs. 2,81.33 lakhs.

An account of the transactions of the Fund is included in Statement No. 16 of the Finance Accounts 1983-84.

Grant No. 12

Grant No. 12—Jails

	Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Revenue:			
Major head :			
256—Jails			
Voted —			
Original	3,49,90,000	4,28,50,562.	+47,35,562
Supplementary	31,25,000		
Amount surrendered during the year			

Charged—

Original	4,000	3,683	-317
Supplementary				4,000

Amount surrendered during the year**Notes and comments—**

(i) Excess of Rs. 47,35,562 over the voted grant requires regularisation.

(ii) In view of final excess of Rs. 47.36 lakhs, the supplementary grant of Rs. 31.25 lakhs obtained in March 1984 proved inadequate.

(iii) Excess (partly set off 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—			
1—Central Jails—			
O	1,30.81	2,11.58	+40.02
S	26.46		
R	14.29		

Grant No. 12—*contd.*

Funds were augmented through reappropriation in March 1984 for grant of additional dearness allowance, upgradation of two Jails besides creation of additional posts.

Reasons for the final excess have not been intimated (June 1985).

2.(c)—Jails Manufactures—

1—Central Jails—

O	53.05	}	69.19	68.14	—1.05
S	4.23				
R	11.91				

Augmentation of provision by Rs. 11.91 lakhs through reappropriation in March 1984 was due to upgradation of two Central Jails.

Reasons for saving of Rs. 1.05 lakhs have not been intimated (June 1985).

(iv) Saving occurred mainly under:—

Head	Total grant	Actual expenditure	Excess— Saving—		
(In lakhs of rupees)					
1.(c)—Jails Manufactures—					
2—District Jails—					
O	25.21	}	13.30	11.56	—1.74
R	—11.91				

Reduction in provision by Rs. 11.91 lakhs through reappropriation in March 1984 was mainly due to upgradation of two District Jails to Central Jails.

Grant No. 12—*concl'd.*

Reasons for saving of Rs. 1.74 lakhs have not been intimated (June 1985).

2.(b)—Jails—

2—District Jails—

O	1,14.37	}	1,00.69	1,12.60	+11.91
R	-13.68				

Withdrawal of funds amounting to Rs. 13.68 lakhs through re-appropriation in March 1984 was mainly due to upgradation of two District Jails to Central Jails.

Reasons for the final excess have not been intimated (June 1985).

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	4,06,40,000	3,27,48,144	—78,91,856
Supplementary	..		
	4,06,40,000		
Amount surrendered during the year (March 1984)			18,91,000
Charged—			
Original	6,45,000	..	—6,45,000
Supplementary	..		
	6,45,000		
Amount surrendered during the year (March 1984)			21,000
Capital :			
Major head:			
465—Capital Outlay on Other Administrative Services			
Original	37,00,000	59,89,694	—1,65,306
Supplementary	24,55,000		
	61,55,000		
Amount surrendered during the year (March 1984)			40,000

Grant No. 13—contd.

*Notes and comments—***Revenue :**

(i) Rupees 18.91 lakhs were surrendered in March 1984, ultimate saving in voted grant was Rs. 78.92 lakhs.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
1. (d)—Government Presses—			
1—Government Presses—			
O	1,47.18	1,35.42	1,06.60
R	—11.76			—28.82

Reduction in provision by Rs. 11.76 lakhs in March 1984 was mainly due to economy measures (Rs. 7.23 lakhs) and non-utilisation of certain posts (Rs. 5.23 lakhs), partly set off by payment of pending bills (Rs. 0.70 lakh).

Reasons for the final saving of Rs. 28.82 lakhs have not been intimated (June 1985).

2. (b)—Purchase and supply of stationery stores—

1—Stationery stores—

O	94.30	89.97	60.53
R	—4.33			—29.44

Reduction in provision by Rs. 4.33 lakhs through reappropriation in March, 1984 was due to economy measures (Rs. 4.57 lakhs).

Grant No. 13—contd.

partly set off by excess due to grant of additional dearness allowance to Government employees (Rs. 0.12 lakh) and payment of pending bills (Rs. 0.12 lakh).

Reasons for the final saving of Rs. 29.44 lakhs have not been intimated (June 1985).

3. (e)—Cost of Printing by
other sources—

1—Cost of printing at U.T.

Government Press, Chandigarh—

O	95.10	}	74.99	80.74	+5.75
R	-20.11				

Reduction in provision by Rs. 20.11 lakhs was due to less billing from Union Territory Press, Chandigarh.

Reasons for the final excess of Rs. 5.75 lakhs have not been intimated (June 1985).

(iii) Excess occurred mainly under:—

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

(In lakhs of rupees)

(e)—Cost of Printing by
other sources—

2—Cost of printing at
private presses—

O	17.06	}	28.21	24.12	-4.09
R	11.15				

Grant No.—13 contd.

Augmentation of provision by Rs. 11.15 lakhs by reappropriation in March 1984 was due mainly to execution of date bound special type of additional jobs.

Reasons for the final saving of Rs. 4.09 lakhs have not been intimated (June 1985).

(iv) The entire charged provision remained unutilised.

Capital:

(v) Rupees 0.40 lakh were surrendered in March 1984; ultimately the saving worked out to Rs. 1.65 lakhs.

(vi) Saving (partly set off by excess under other head as mentioned in note (vii) below) occurred under:—

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

(In lakhs of rupees)

(a)—Stationery and Printing—

1—Outlay on Stationery and Printing—

O	8.00 }	7.60	—7.60
R	—0.40 }		

Reduction in provision by Rs. 0.40 lakh through reappropriation in March 1984 was due to economy measures.

Reasons for the non-utilisation of provision have not been intimated (June 1985).

Grant No. 13—*contd.*

(vii) Excess occurred under:—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(a)—Stationery and Printing—			
2—Additional Machinery and equipment for Government Press, Patiala—			
O	2.00	2.00	8.64 +6.64

Reasons for the final excess of Rs. 6.64 lakhs have not been intimated (June 1985).

General :

(viii) 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)				
1978-79 Revenue :				
Voted	3,10.04	2,38.24	—71.80	23
Charged	5.16	..	—5.16	100
Capital :				
Voted	11.65	..	—11.65	100

Grant No. 13—contd.

1979-80	Revenue:				
	Voted	3,25.03	2,60.27	-64.76	20
	Charged	5.74	..	-5.74	100
	Capital :				
	Voted	10.50	1.36	-9.14	87
1980-81	Revenue:				
	Voted	3,44.57	3,55.49	+10.92	3
	Charged	4.92	..	-4.92	100
	Capital :				
	Voted	13.00	1.93	-11.07	85
1981-82	Revenue:				
	Voted	3,61.04	4,26.96	+65.92	18
	Charged	4.71	..	-4.71	100
	Capital :				
	Voted	11.48	..	-11.48	100
1982-83	Revenue:				
	Voted	3,82.90	3,87.50	+4.60	1
	Charged	5.14	..	-5.14	100
	Capital :				
	Voted	39.54	0.78	-38.76	98

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

The expenditure under this grant includes Rs. 8.81 lakhs transferred to the above Fund which is intended to provide a reserve to meet the cost

Grant No. 13—concl'd.

of renewals and replacements of plants, machinery, type and metal in the Government Presses.

The Fund is credited with 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.

No expenditure was incurred out of the Fund during the year.

The balance at the credit of the Fund at the end of March, 1984 was Rs. 91.90 lakhs.

An account of transactions of the Fund is included in Statement No. 16 of the Finance Accounts 1983-84.

Grant No. 14

Grant No. 14—Miscellaneous Services (All voted)

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue:			
Major heads :			
265—Other Administrative Services,			
268—Miscellaneous General Services and			
295—Other Social and Community Services			
Original 4,65,26,000 } Supplementary 7,51,000 }	4,72,77,000	4,34,75,423	—38,01,577
Amount surrendered during the year (March 1984)			22,34,000

Notes and comments—

(i) In view of the ultimate saving of Rs. 38.02 lakhs the supplementary grant of Rs. 7.51 lakhs obtained in September 1983 proved unnecessary. In the previous year also there was a saving of Rs. 20.01 lakhs against the provision of Rs. 4,02.66 lakhs.

Grant No. 14—contd.

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

Head	Total grant	Actual expenditure	Excess— Saving—
(In lakhs of rupees)			
268—Miscellaneous General Services—			
1. (f)—Other expenditure—			
1—Elections under the Sikh Gurdwara Act—			
O 29.99	2.23	1.93	—0.30
R —27.76			

Withdrawal of funds through reappropriation in March 1984 was due mainly to non-conducting of Gurdwara Elections.

Reasons for the final saving have not been intimated (June-1985).

265—Other Administrative Services—			
2. (e)—Civil Defence—			
O 58.60	49.32	36.11	—13.21
R —9.28			

Reduction in provision by Rs. 9.28 lakhs through reappropriation in March 1984 was due mainly to non-purchase of machinery and equipment (Rs. 5 lakhs) and economy in expenditure (Rs. 4.27 lakhs).

Reasons for the final saving of Rs. 13.21 lakhs have not been intimated (June 1985).

Grant.No. 14—contd.

3. (n)—Guest Houses,
Government Hostels, etc.—7—Civil Secretariat—Vidhan
Sabha canteens—

O	21.66	} 15.81	16.40	+0.59
R	-5.85			

Withdrawal of provision of Rs. 5.85 lakhs through reappropriation in March 1984 was due to economy in expenditure, certain posts remaining vacant and non-purchase of machinery (Rs. 6.63 lakhs), partly set off by excess due to purchase of raw material (Rs. 0.78 lakh).

Reasons for the final excess have not been intimated (June 1985).

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

Head	Total grant	Actual expenditure	Excess+ Saving—	
(In lakhs of rupees)				
268—Miscellaneous General Services—				
1. (f)—Other expenditure—				
4—Grants and contributions to various organisations—				
O	0.55	} 19.05	19.40	+0.35
S	5.00			
R	13.50			

Augmentation of provision by Rs. 13.50 lakhs in March 1984 was due to grants-in-aid to other States for the victims of floods, riots, etc.

Reasons for the final excess have not been intimated (June 1985).

Grant No. 14—concl'd.

265—Other Administrative
Services—

2. (c)—Vigilance—

2—Vigilance Bureau—

O	68.45	}	69.25	73.88	+4.63
R	0.80				

Augmentation of funds through reappropriation in March 1984 was due to grant of additional instalments of dearness allowance and house rent allowance to Police personnel (Rs. 1.64 lakhs), partly set off due to economy in expenditure (Rs. 0.84 lakh).

Reasons for the final excess of Rs. 4.63 lakhs have not been intimated (June 1985).

Grant No. 15—Rehabilitation, Relief and Resettlement (All voted)

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue :			
Major heads:			
276—Secretariat—			
Social and Community Services and			
288—Social Security and Welfare			
Original 61,02,000 }	62,61,000	61,87,633	—73,367
Supplementary 1,59,000 }			

Amount surrendered during the year ..

Notes and comments—

(i) In view of the final saving of Rs. 0.73 lakh, the supplementary grant of Rs. 1.59 lakhs obtained in March 1984 proved excessive.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
288—Social Security and Welfare—			

(In lakhs of rupees)

Grant No. 15—contd.

**B—Relief and Rehabilitation of
Displaced persons and
Repatriates—
(f)—Other expenditure—**

**1.4—Relief and Rehabilitation
of persons uprooted from
war affected areas—**

O	6.82	6.82	1.29	—5.53
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**2.5—Sale of surplus evacuee
property—**

O	23.18	} 23.66	20.37	—3.29
S	0.62			
R	—0.14			

**3.6—Staff for allotment of
land claims—**

O	4.52	} 4.82	3.68	—1.14
S	0.15			
R	0.15			

Reasons for the final saving in the above three heads have not been intimated (June 1985).

(iii) Excess occurred mainly under:—

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—			

Grant No: 15—concl.

(a)—Direction and Administration—

1.2—Administration—

Rehabilitation—

O	14.14	}	14.63	22.95	+8.32
S	0.49				

276—Secretariat—

Social and Community Services—

(a)—Secretariat—

2.1—Rehabilitation, ^{Relief} Relief and
Resettlement—

O	11.59	}	11.92	13.22	+1.30
S	0.33				

Reasons for the final excess in the above two heads have not been intimated (June 1985).

Grant No. 16

Grant No. 16—Education

	Total grant/ appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue :			
Major heads :			
277—Education and			
278—Art and Culture			
Voted—			
Original 1,67,80,87,000	1,75,75,38,000	1,82,88,45,756	+7,13,07,756
Supplementary 7,94,51,000			

Amount surrendered during the year

Charged—

Original 2,40,31,000	2,40,54,000	2,40,00,000	-54,000
Supplementary 23,000			

Amount surrendered during the year

Notes and comments—

(i) Excess of Rs. 7,13,07,756 over the voted grant requires regularisation.

(ii) This was the fourth year in succession in which there was excess over the voted grant, the excess in the previous three years being Rs. 17,84 lakhs (1980-81), Rs. 12,41 lakhs (1981-82) and Rs. 3,28 lakhs (1982-83) respectively.

(iii) In view of final excess of Rs. 7,13.08 lakhs, additional funds of Rs. 7,94.51 lakhs obtained through supplementary grant in September 1983 (Rs. 50.69 lakhs) and March 1984 (Rs. 7,43.82 lakhs) proved inadequate.

Grant No. 16—contd.

(iv) Excess (partly set off 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)			
277—Education—			
B—Secondary Education—			
(c)—Government Secondary Schools—			
1.1—Government Secondary Schools—			
O	70,88.05	74,67.28	80,06.57
S	3,89.12		
R	—9.89			+5,39.29

Reduction in provision by Rs. 9.89 lakhs through reappropriation in March 1984 was mainly due to (i) economy measures (Rs. 31.28 lakhs), (ii) non-purchase of machinery (Rs 2.31 lakhs) and posts remaining vacant (Rs.1.16 lakhs), partly set off by excess due to grant of additional dearness allowance to Government employees (Rs. 22.37 lakhs) and upgrading of twenty Schools to High Schools (Rs. 2.25 lakhs).

A—Primary Education—

(c)—Government Primary Schools—

2.1—Government Primary Schools—

O	55,32.10	58,02.02	60,78.86
S	12,45.33		
R	24.59			+2,76.84

Grant No. 16—contd.

Augmentation of the provision by Rs.24.59 lakhs through reappropriation in March 1984 was due to grant of additional dearness allowance to Government employees (Rs. 26.31 lakhs) and revision of rates of contingent paid staff (Rs. 1.04 lakhs), partly set off by saving due to economy measures (Rs. 3.54 lakhs).

Reasons for the final excess in the above two cases have not been intimated (June 1985).

H—General—

3. (a)—Direction and Administration—

O	1,03.31	}	1,23.45	1,20.51	—2.94
R	20.14				

Augmentation of funds through reappropriation in March 1984 was due mainly to (i) grant of more funds for medical reimbursement (Rs. 8 lakhs), (ii) grant of additional dearness allowance to Government employees (Rs. 7.18 lakhs), (iii) continuation of Education Reforms Commission (Rs. 3.40 lakhs) and payment of rent (Rs. 1.25 lakhs).

Reasons for the final saving of Rs. 2.94 lakhs have not been intimated (June 1985).

G—Sports and Youth Welfare—

(c)—Youth welfare schemes—

4.4—Taking over of N.F.C. scheme—

O	63.51	63.51	71.97	+8.46
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Grant No. 16—contd.

B—Secondary Education—

(i)—Other expenditure—

5.2—Taking over of privately managed schools—

O	19.00	}	19.96	25.37	+5.41
R	0.96				

G—Sports and Youth Welfare—

(a)—Direction and Administration—

6.2—Setting up of youth welfare department—

O	6.18	}	6.93	11.29	+4.36
R	0.75				

Reasons for the excess in the above cases (serial nos. 4 to 6) have not been intimated (June 1985).

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

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

E—University and other Higher Education—

1.(c)—Government Colleges—

O	5,72.56	}	5,88.60	5,49.73	—38.87
S	22.87				
R	—6.83				

Grant No. 16—*contd.*

Reduction in provision through reappropriation in March 1984 was due mainly to posts remaining vacant (Rs. 7.69 lakhs) and less number of claims of Government employees (Rs. 1.18 lakhs), partly set off by excess due to grant of additional dearness allowance to Government employees (Rs. 2.05 lakhs).

Reasons for the final saving of Rs. 38.87 lakhs have not been intimated (June 1985).

C—Special Education—

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

O	90.72	}	97.97	69.02	—28.95
S	5.75				
R	1.50				

Final saving was due to non-release of central assistance to Punjab University Text Book Board, Chandigarh (Rs. 26.86 lakhs) and economy measures (Rs. 2.09 lakhs).

G—Sports and Youth
Welfare—

(c)—Youth welfare schemes—

3.1—National Cadet Corps—
General establishment—

O	1,39.66	}	1,12.36	1,12.41	+0.05
R	—27.30				

Grant No. 16—concl.

Reduction in provision through reappropriation in March 1984 was due mainly to economy measures (Rs. 30 lakhs) and less receipt of travelling allowance bills (Rs. 1 lakh), partly set off by excess due to grant of additional dearness allowance to Government employees (Rs. 3.70 lakhs).

Grant No. 17

Grant No. 17—Technical Education (All voted)

	Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Revenue :			
Major heads :			
277—Education and			
279—Scientific Services and Research			
Original 2,07,37,000	2,67,94,000	2,60,76,482	-7,17,518
Supplementary 60,57,000			
Amount surrendered during the year			

Notes and comments—

(i) In view of the final saving of Rs. 7.18 lakhs, the supplementary grant of Rs. 60.57 lakhs obtained in March 1984 proved excessive.

(ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
277—Education—			
F—Technical Education—			
1.(e)—Polytechnics—			
1—Government Polytechnics—			
O 65.59	69.11	62.54	-6.57
S 0.16			
R 3.36			

Grant No. 17—concl.

Augmentation of provision by Rs. 3.36 lakhs by reappropriation in March 1984 was mainly due to grant of additional dearness allowance to Government employees, completion of work of a scheme and clearance of pending bills (Rs. 5.40 lakhs), set off by saving due to economy (Rs. 1.53 lakhs) and non-submission of bills by the staff (Rs. 0.51 lakh).

Reasons for the final saving of Rs. 6.57 lakhs have not been intimated (June 1985).

2. (h)—Scholarships—

O	6.06	}	3.68	3.32	—0.36
R	—2.38				

Withdrawal of funds by Rs. 2.38 lakhs by reappropriation in March 1984 was due to non-receipt of proposals from institutions (Rs 2.38 lakhs).

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 58,53,45,000	} 65,97,92,000	61,05,59,027	—4,92,32,973
Supplementary 7,44,47,000			
Amount surrendered during the year (March 1984)			2,000
Charged—			
Original 1,00,000	} 2,60,000	..	—2,60,000
Supplementary 1,60,000			
Amount surrendered during the year			..
Capital :			
432—Capital Outlay on Public Health, Sanitation and Water Supply			
Original 1,00,00,000	} 1,00,00,000	1,00,00,000	..
Supplementary ..			
Amount surrendered during the year			..

Grant No. 18—contd.

*Notes and comments—***Revenue :**

(i) In view of the final saving of Rs. 4,92.33 lakhs in the voted grant, supplementary grant of Rs. 7,44.47 lakhs obtained in March 1984 proved excessive. In the previous year also there was a saving of Rs. 4,85.10 lakhs against the provision of Rs. 53,81.26 lakhs.

(ii) Saving (partly set off by excess under certain other heads as mentioned in note (iii) 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—			
1—Shri Guru Teg Bahadur Hospital, Amritsar—			
O	2,02.70	} 2,44.13	1,68.60 —75.53
S	45.28		
R	—3.85		

Reduction in provision by Rs. 3.85 lakhs by reappropriation in March 1984 was due mainly to (i) non-creation of posts and posts remaining vacant (Rs. 4 lakhs), (ii) less admission of dieted patients (Rs. 1.40 lakhs) and (iii) economy measures (Rs. 1 lakh), partly set off by excess due to (i) purchase of liveries for class-IV employees (Rs. 1.30 lakhs) and (ii) purchase of machinery and equipment (Rs. 1.21 lakhs.)

Reasons for the final saving of Rs. 75.53 lakhs have not been intimated (June 1985).

Grant No. 18—contd.

281—Family Welfare—

2.(j)—Other expenditure—

O	1,37.70	}	99.26	59.74	—39.52
R	—38.44				

Withdrawal of provision by Rs. 38.44 lakhs through reappropriation in March 1984 was attributed (i) to posts remaining vacant (Rs. 29 lakhs) and (ii) to economy measures (Rs. 16.19 lakhs), partly set off by excess due to (i) purchase of machinery and equipment (Rs. 6.01 lakhs) and (ii) increase in the rate of office use articles (Rs. 0.74 lakh).

Reasons for the final saving have not been intimated (June 1985).

3. (b)—Rural Family Welfare Services—

O	2,83.37	}	3,01.24	2,29.83	—71.41
S	17.87				

Reasons for the final saving have not been intimated (June 1985).

280—Medical—

A—Allopathy—

4. (b)—Medical Relief—

15—Contribution to the Union Territory, Chandigarh for the maintenance of General Hospital, Chandigarh—

O	20.00	}	81.28	44.90	—36.38
S	30.64				
R	30.64				

Grant No. 18—*contd.*

Funds were augmented through reappropriation in March 1984 due to release of contribution for the last year 1982-83 (Rs. 30.64 lakhs).

Reasons for the final saving of Rs. 36.38 lakhs have not been intimated (June 1985).

281—Family Welfare—

5. (j)—Other expenditure—

1—Health Guide-Scheme—

O	1,25.75	}	1,42.01.	91.43	—50.58
R	16.26				

Augmentation of provision by Rs. 16.26 lakhs through reappropriation in March 1984 was mainly due to more purchase of medicine and other office use articles.

Reasons for the final saving of Rs. 50.58 lakhs have not been intimated (June 1985).

6.(g)—Other services and supplies—

O	57.37	}	62.28	31.04	—31.24
S	4.91				

Supplementary grant of Rs. 4.91 lakhs obtained in March 1984 for grant of additional dearness allowance to Government employees and committed liability of previous year was unrealistic as the expenditure did not come up even to the original provision.

Reasons for the final saving of Rs. 31.24 lakhs have not been intimated (June 1985).

Grant No. 18—contd.

280—Medical—

A—Allopathy—

7.(b)—Medical Relief—

2—Rajindera Hospital, Patiala—

O	172.03	}	1,98.42	1,68.34	—30.08
S	25.24				
R	1.15				

Supplementary grant of Rs. 25.24 lakhs obtained in March 1984 mainly for grant of additional dearness allowance to Government employees and further augmentation of provision by Rs. 1.15 lakhs by reappropriation in March 1984 was unrealistic as the expenditure did not come up even to the original provision.

Reasons for the final saving of Rs. 30.08 lakhs have not been intimated (June 1985).

8. (c)—Education—

1—Glancy Medical College,
Amritsar—

O	1,58.53	}	1,83.54	1,64.85	—18.69
S	27.81				
R	—2.80				

Withdrawal of Rs. 2.80 lakhs through reappropriation in March 1984 was mainly due to (i) economy measures (Rs. 7.12 lakhs), (ii) non-payment of bills (Rs. 2.10 lakhs) and (iii) vacancies (Rs. 1.09 lakhs), partly set off by excess due to purchase of books, medical journals, payment of electricity bills and trunk call bills (Rs. 6.03 lakhs) and payment of additional dearness allowance to Government employees (Rs. 1.32 lakhs).

9. (b)—Medical Relief—

10—Other Hospitals and
Dispensaries—

O	18,86.04	}	20,39.61	20,12.56	—27.05
S	1,46.88				
R	6.69				

Grant No. 18—contd.

Augmentation of funds through reappropriation in March 1984 was due mainly to (i) grant of additional instalments of dearness allowance to Government employees (Rs. 21.92 lakhs), (ii) clearance of the pending bills and liabilities (Rs. 9.26 lakhs), (iii) purchase of liveries to class-IV employees (Rs. 4.43 lakhs) and (iv) purchase of bedding and clothes (Rs. 2.76 lakhs); partly set off by saving due to economy measures (Rs. 31.86 lakhs).

Reasons for the final saving of Rs. 27.05 lakhs have not been intimated (June 1985).

10. 12—Contribution to the Bhakra Management Board for throwing open Nangal Hospital to the general public—

O	3.50	}		
R	—3.50			

Withdrawal of the entire provision in March 1984 through reappropriation was necessitated as the Bhakra Management Board did not apply for the grant.

282—Public Health, Sanitation and Water Supply—

A—Public Health and Sanitation—

11. (b)—Prevention and control of diseases—

9—Hospital Treatment of Diarrhoea diseases by oral Rehydration therapy—

O	1.75	1.75	..	—1.75
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12.8—Expansion of immunisation programme—

O	1.50	1.50	..	—1.50
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Grant No. 18—*contd.*

Reasons for the saving in the above cases (serial nos. 11 and 12) have not been intimated (June 1985).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
281—Family Welfare—			
1. (f)—Compensation—			
O	2,14.00	3,40.00	3,42.25
S	1,06.26		
R	19.74			+2.25

Augmentation of provision by Rs. 19.74 lakhs through reappropriation (March 1984) was due to more achievement of sterilisation cases.

Reasons for the final excess have not been intimated (June 1985).

280—Medical—

B—Other System of Medicines—

2. (a)—Ayurvedic—

5—Other Hospitals and Dispensaries—

O	1,70.82	1,85.53	2,04.65
S	14.71			+19.12

Reasons for the excess have not been intimated (June 1985).

Grant No. 18—*contd.*

A—Allopathy—

3. (b)—Medical Relief—

5—(ii)—T. B. Clinics and
Sanitoria, Amritsar and
Patiala—

O	39.70	}	51.68	65.42	+13.74
S	11.76				
R	0.22				

Reasons for the final excess have not been intimated (June 1985).

288—Social Security and
Welfare—E—Other Social Security and
Welfare Programme—

4. (e)—Other programmes—

1—Reimbursement of Medical
expenses to Punjab
Government Pensioners—

O	2.50	}	2.75	14.87	+12.12
S	0.25				

280—Medical—

A—Allopathy—

5. (c)—Education—

6—Shri Guru Gobind Singh
Medical College,
Faridkot—

O	74.00	}	74.58	85.71	+11.13
S	0.58				

Grant No. 18—*concl.*

 282—Public Health, Sanitation
and Water Supply—
A—Public Health and
Sanitation—6. (a)—Direction and
Administration—

O	44.98	}	47.03	52.18	+5.15
S	2.05				

Reasons for the excess in the above three cases (serial nos. 4 to 6) have not been intimated (June 1985).

Grant No. 19

Grant No. 19—Housing and Urban Development

	Total grant/ appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Revenue :			
Major heads :			
283—Housing,			
284—Urban Development and			
304—Other General Economic Services			
Voted—			
Original	7,82,96,000	7,82,96,000	6,52,88,885
Supplementary	..		
			-1,30,07,115
Amount surrendered during the year (March 1984)			88,53,000
Charged—			
Original	5,000	5,000	..
Supplementary	..		
			-5,000
Amount surrendered during the year			..
Capital :			
483—Capital Outlay on Housing,			
484—Capital Outlay on Urban Development and			

Grant No. 19—contd.

504—Capital Outlay on other
General Economic
Services

Voted—

Original	7,88,80,000	}	7,88,80,000	6,36,53,807	—1,52,26,193
Supplementary	..				

Amount surrendered during the year ..

*Notes and comments—***Revenue :**

(i) Rupees 88.53 lakhs were surrendered in March 1984 ; ultimate saving in voted grant was Rs. 1,30.07 lakhs. In the previous year also there was a saving of Rs. 69.37 lakhs against the provision of Rs. 7,45.26 lakhs.

(ii) Saving occurred mainly under :—

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

(In lakhs of rupees)

284—Urban Development—

A—General— .

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

O	5,71.32	}	4,82.32	4,37.50	—44.82
R	—89.00				

Grant No: 19—contd.

Withdrawal of funds through reappropriation in March 1984 was mainly due to economy in expenditure:

Reasons for final saving of Rs. 44.82 lakhs have not been intimated (June 1985).

283—Housing—

B—Housing Schemes—

2. (c)—Subsidised Industrial Housing Schemes—

1—Subsidy under the Subsidised Industrial Housing Schemes—

3.00 3:00 3.00

Entire provision of Rs. 3 lakhs remained unutilized due to non-finalisation of formalities regarding the completion of houses by house owners.

Capital :

(iii) Saving (partly counterbalanced by excess as mentioned in note (iv) below) occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
484—Capital Outlay on Urban Development —			(In lakhs of rupees)
A—General—			
1. (a)—Buildings—			
3,29.00	3,29.00	2,25.08	—1,03.92

Reasons for final saving have not been intimated (June 1985).

Grant No. 19—contd.

483—Capital Outlay on
Housing—A—Government Residential
Buildings—

2. (b)—Construction—

1—Police Housing Scheme—

O	1,85.00	1,85.00	1,58.40	—26.60
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Reasons for final saving have not been intimated (June 1985).

3.2—Urban Housing Scheme—

O	1,65.00	1,65.00	1,46.40	—18.60
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Final savings are due to payment made to HUDCO on actual basis.

504—Capital Outlay on other
General Economic
Services—

4. (a)—Land Ceilings—

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

O	12.00	12.00	..	—12.00
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The saving was due to non-finalisation of acquisition cases of land.

Grant No. 19—concl'd.

(iv) In the following cases excess occurred as expenditure was incurred without provision :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
483—Capital Outlay on Housing—			
A—Government Residential Buildings—			
1. (b)—Construction—			
3—Rural Housing Scheme—			
O	6.17	+6.17
2. (d)—Other expenditure—			
O	4.72	+4.72
3. (a)—Direction and Administration—			
O	2.75	+2.75
4. (c)—Machinery and equipment—			
Add percentage charges transferred from Revenue—			
O	0.86	+0.86

Reasons for incurring expenditure without provision have not been intimated (June 1985).

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 1,74,03,000	} 2,12,30,000	2,34,43,193	+22,13,193	
Supplementary 38,27,000				

Amount surrendered during the year

Notes and comments—

- (i) Excess of Rs. 22,13,193 over the grant requires regularisation.
- (ii) In view of the final excess of Rs. 22.13 lakhs the supplementary grant of Rs. 38.27 lakhs obtained in September 1983 proved inadequate.
- (iii) Excess (partly counterbalanced by saving under other heads mentioned in note (iv) below) occurred mainly under :—

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

(i)—Films—

1—Purchase and production of
films—

O	3.50	} 5.59	22.32	+16.73
R	2.09			

Grant No. 20—contd.

Augmentation of provision of Rs. 2.09 lakhs through reappropriation in March 1984 was mainly due to purchase of raw material for the production of documentary films on 20-point programme publicity films (Rs. 2.12 lakhs), partly set off by saving due to economy measures (Rs. 0.03 lakh).

Reasons for the final excess of Rs. 16.73 lakhs have not been intimated (June 1985).

(a)—Direction and Administration—

2.2—District Establishment—

O	55.47	}	54.75	63.78	+9.03
R	-0.72				

(b)—Advertising and Visual Publicity—

3.1—Community Listening—

O	0.10	0.10	2.14	+2.04
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Reasons for the final excess in the above two cases have not been intimated (June 1985).

(iv) Saving occurred mainly under :—

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

(a)—Direction and Administration—

1.1—Direction—

O	72.72	}	1,06.93	1,07.78	+0.85
S	38.27				
R	-4.06				

Grant No. 20—concl'd.

Reduction in provision by Rs. 4.06 lakhs through reappropriation in March 1984 was mainly due to economy measures.

(h)—Songs and Drama Services—

2.1—Songs and Drama
Services—

0	4.35	4.35	2.66	—1.69
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Reasons for the final saving have not been intimated. (June 1985).

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	55,56,000	59,80,000	60,16,338
Supplementary	4,24,000		
			+ 36,338

Amount surrendered during the year
(March 1984)

94,000

Capital :**Major head :**

544—Capital Outlay on other
Transport and Communica-
tion Services

Original	25,00,000	25,00,000	25,00,000	..
Supplementary	..			

Amount surrendered during the year

..

*Notes and comments—***Revenue :**

- (i) Excess of Rs. 36,338 over the voted grant requires regularisation.

Grant No. 21—*concl'd.*

(ii) Excess occurred mainly under :—

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

278—Art and Culture—

(e)—Archives and Museums—

1—Museums—

O	24.76	} 24.39	27.05	+2.66
R	-0.37			

Reasons for the final excess of Rs. 2.66 lakhs have not been intimated (June 1985).

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 7,89,26,000	} 8,05,52,000	7,90,06,035	—15,45,965
Supplementary 16,26,000			
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 16,26,000	} 16,26,000	12,32,947	—3,93,053
Supplementary ..			
Amount surrendered during the year (March 1984)			3,89,000

Grant No. 22—concl'd.

Note—

Revenue :

The entire charged appropriation of Rs. 1 lakh remained unutilised and no amount was surrendered. This was the third year in succession in which the entire charged provision remained unutilised.

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	24,32,03,000	26,60,51,000	24,83,90,678	—1,76,60,322
Supplementary	2,28,48,000			
Amount surrendered during the year (March 1984)				4,000
Charged—				
Original	51,000	51,000	2,500	—48,500
Supplementary	..			
Amount surrendered during the year				..
Capital :				
Major head :				
488—Capital Outlay on Social Security and Welfare				
Original	3,89,00,000	3,89,00,000	3,79,00,000	—10,00,000
Supplementary	..			
Amount surrendered during the year (March 1984)				25,00,000

Grant No. 23—contd.

*Notes and comments—***Revenue :**

(i) The ultimate saving worked out to Rs. 1,76.60 lakhs ; however, Rs. 0.04 lakh only were anticipated as saving and surrendered in March 1984. The supplementary grant of Rs. 2,28.48 lakhs obtained in March 1984 proved excessive.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
E—Other Social Security and Welfare Programmes—			
1. (b)—Pensions under social security schemes—			
1—Old age pension scheme—			
O 4,59.13 } R —0.03 }	4,59.10	3,80.55	—78.55
D—Social Welfare—			
(e)—Family and Child Welfare—			
2.11—Nutrition—			
O 76.00 } R —30.02 }	45.98	21.86	—24.12

Grant No. 23—contd.

Reduction in provision by Rs. 30.02 lakhs through reappropriation in March 1984 was stated to be due to very late starting of 12 new projects.

(d)—Women's Welfare—

3.5—Functional Literacy—

O	50.00	}	27.70	17.85	—9.85
R	—22.30				

Reduction in provision by Rs. 22.30 lakhs through reappropriation in March 1984 was due mainly to non-filling up of posts (Rs. 12.67 lakhs) and economy measures (Rs. 9.63 lakhs).

(j)—Other expenditure—

4.2—Financial assistance to
Voluntary Welfare Organisations—

O	25.87	}	14.00	5.21	—8.79
R	—11.87				

Rupees 11.87 lakhs were withdrawn by reappropriation in March 1984 due to less receipt of applications.

E—Other Social Security and
Welfare Programmes—

(d)—Other programmes—

5.2—Welfare of Defence
Services Personnel—

O	40.90	40.90	27.43	—13.47
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Grant No. 23—contd.

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

(b)—Welfare of Scheduled
Castes—
(Special Component Plan for
Scheduled Castes)—

6·3—Environmental Improve-
ment in Harijan Bastis—

O	1,44·91	}	1,44·92	1,33·70	—11·22
R	0·01				

Reasons for saving in the above six cases have not been intimated (June 1985).

7·11—Grants to Scheduled
Castes girl students studying
in Post Matric and Post
Graduate classes—

O	13·00	}	14·51	3·17	—11·34
R	1·51				

Augmentation of provision by Rs. 1·51 lakhs through reappropriation in March 1984 for payment of arrear claims of scholarships to Scheduled Castes students, proved to be unnecessary, in view of the final saving of Rs. 11·34 lakhs.

Reasons for the final saving of Rs. 11·34 lakhs have not been intimated (June 1985).

8·1—Scholarships for Post
Matric Scheduled Castes
students—

O	1,57·00	}	1,65·50	1,50·36	—15·14
R	8·50				

Grant No. 23—*contd.*

Augmentation of funds by Rs. 8.50 lakhs through reappropriation in March 1984 was attributed to increase in the number of eligible scholarship cases.

Reasons for the final saving of Rs. 15.14 lakhs have not been intimated (June 1985).

9.5—Creches for children of working mothers for Sweepers/Scavengers, etc.—

O	4.97	}	4.11	..	—4.11
R	—0.86				

Reduction in provision by Rs. 0.86 lakh through reappropriation in March 1984 was stated to be due to economy measures.

Reasons for the final saving of Rs. 4.11 lakhs have not been intimated (June 1985).

10.14—Imparting of Industrial training to Scheduled Castes Women—

O	3.00	3.00	0.42	—2.58
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Reasons for the final saving of Rs. 2.58 lakhs have not been intimated (June 1985).

11.4—Subsidy for construction of Dharamshalas/Chaupals—

O	12.48	12.48	10.02	—2.46
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Reasons for the final saving of Rs. 2.46 lakhs have not been intimated (June 1985).

12.16—Subsidy for the purchase of Agricultural land—

O	10.00	}	7.49	8.25	+0.76
R	—2.51				

Grant No. 23—contd.

Reduction in provision by Rs. 2.51 lakhs through reappropriation in March 1984 was attributed to lesser number of eligible beneficiaries.

D—Social Welfare—

(c)—Education and Welfare of handicapped—

13.3—Institute for the Blind, Ludhiana—

O	2.47	} 2.31	0.79	—1.52
R	—0.16			

Final saving of Rs. 1.52 lakhs was mainly due to posts remaining vacant.

(b)—Welfare of Scheduled Castes (Special Component Plan for Scheduled Castes)—

14.12—Coaching Centres for competitive examinations—

O	3.00	3.00	1.50	—1.50
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Reasons for the final saving of Rs. 1.50 lakhs have not been intimated (June 1985).

15.23—Assistance to Scheduled Castes for development of manuring pits—

O	25.00	25.00	23.61	—1.39
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Reasons for the final saving of Rs. 1.39 lakhs have not been intimated (June 1985).

B—Relief and Rehabilitation of Displaced Persons and Repatriates—

(d)—Other relief measures—

16.3—Special Homes—

O	3.36	} 3.33	2.31	—1.02
R	—0.03			

Reasons for the final saving have not been intimated (June 1985).

(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—			
(b)—Welfare of Scheduled Castes—			
1.1—Scheme for subsidising interest—Punjab Scheduled Castes Land Development and Finance Corporation—			
0	50.00	50.00	—50.00
(b)—Welfare of Scheduled Castes (Special Component Plan for Scheduled Castes)—			
2.26—Package of educational assistance to children of sweepers, scavengers, flayers and tanners—			
0	25.00	25.00	—25.00

Grant No. 23—contd.

(e)—Welfare of other
Backward Classes—

3.2—Scholarships to the
poor and deserving
persons—

O	15.00	15.00		—15.00
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4.6—Scheme for subsidising
interest free loans to
backward classes through
Punjab Backward Classes
Land Development and
Finance Corporation—

O	15.00	15.00		—15.00
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E—Other Social Security
and Welfare programmes—

(d)—Other programmes—

5.5—Scheme for subsidising
interest— Punjab
Ex-Servicemen Corpora-
tion—

O	15.00	15.00		—15.00
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C—Welfare of Scheduled
Castes, Scheduled
Tribes and other
Backward Classes—

(b)—Welfare of
Scheduled Castes—
(Special Component
Plan for Scheduled
Castes)—

Grant No. 23—contd.

6.15—Grant to Scheduled
Castes students studying
in Medical and Engineering
Colleges—

O	14.40	14.40	..	-14.40
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Reasons for the non-utilisation of provision (serial nos. 1 to 6) have not been intimated (June 1985).

(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—

(b)—Welfare of Scheduled
Castes—
(Special Component Plan
for Scheduled Castes)—

1.19—Scheme for subsidising
interest—Punjab Scheduled
Castes Land Develop-
ment and Finance Cor-
poration—Subsidies—

O	50.00	} 2,30.00	2,95.00	+65.00
S	1,80.00			

Grant No. 23—*conid.*

In view of the final excess of Rs. 65 lakhs, the supplementary grant of Rs. 1,80 lakhs obtained in March 1984 to disburse Capital subsidy on loans to Scheduled Castes yellow card holders in rural areas proved inadequate.

Reasons for the final excess of Rs. 65 lakhs have not been intimated (June 1985).

(e)—Welfare of other
Backward Classes—

2.1—Promotion of education among educationally backward classes—

O	4,93.35	}	4,84.85	5,19.76	+34.91
R	—8.50				

Reduction in provision by Rs. 8.50 lakhs through reappropriation in March 1984 was mainly due to less receipt of stipend claims from students.

Reasons for the final excess of Rs. 34.91 lakhs have not been intimated (June 1985).

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

(a)—Direction and
Administration—

3.1—Direction and
Administration—

O	63.89	}	64.06	87.20	+23.14
R	0.17				

Reasons for the final excess of Rs. 23.14 lakhs have not been intimated (June 1985).

D—Social Welfare—

(d)—Women's Welfare—

4.4—Financial assistance
to widows and destitute
women—

O	1,16.59	}	1,72.60	1,36.36	—36.24
R	56.01				

Augmentation of funds by Rs. 56.01 lakhs through reappropriation in March 1984 due to increase in number of beneficiaries, proved to be excessive in view of final saving of Rs. 36.24 lakhs.

Reasons for the final saving of Rs. 36.24 lakhs have not been intimated (June 1985).

(e)—Family and Child
Welfare—5.8—Implementation of
children Act—

O	7.39	}	7.34	23.88	+16.54
R	—0.05				

Reasons for the final excess of Rs. 16.54 lakhs have not been intimated (June 1985).

(d)—Women's Welfare—

6.3—Home for widows and
destitute women—

O	2.78	}	1.62	19.10	+17.48
R	—1.16				

Grant No. 23—contd.

Reduction in provision by Rs. 1.16 lakhs through reappropriation in March 1984 due to less number of beneficiaries proved to be unrealistic in view of final excess of Rs. 17.48 lakhs.

Reasons for the final excess of Rs. 17.48 lakhs have not been intimated (June 1985).

(j)—Other expenditure—

7.1—Grant-in-aid to
Social Welfare
Advisory Board—

O	5.50	}	14.19	20.80	+6.61
R	8.69				

Augmentation of provision by Rs. 8.69 lakhs through reappropriation in March 1984 was mainly due to clearance of pending liability.

Reasons for the final excess of Rs. 6.61 lakhs have not been intimated (June 1985).

E—Other Social Security
and Welfare Programmes—

(d)—Other programmes—

8.1—Sainik Board—

O	16.81	}	17.38	23.66	+6.28
R	0.57				

Reasons for the final excess of Rs.6.28 lakhs have not been intimated (June 1985).

D—Social Welfare—

(a)—Direction and
Administration—

Grant No. 23—*contd.*

9.1—Directorate of Social Welfare (Social Welfare Wing)—

O	8.81	}	10.37	13.54	+3.17
R	1.56				

Augmentation of provision by Rs. 1.56 lakhs through reappropriation in March 1984 was due to (i) extra expenditure for shifting of office (Rs. 1.20 lakhs), (ii) grant of additional dearness allowance to Government employees (Rs. 0.25 lakh) and (iii) to clear the pending bills (Rs. 0.11 lakh).

Final excess of Rs. 3.17 lakhs was attributed to grant of additional dearness allowance to Government employees.

(c)—Education and Welfare of handicapped—

10.1—Workshop for the handicapped—

O	1.75	}	1.58	3.69	+2.11
R	-0.17				

Final excess of Rs. 2.11 lakhs was stated to be due to grant of additional dearness allowance to Government employees.

11.6—Scheme for financial aid to the victims of chronic diseases—

O	1.62	}	1.57	3.29	+1.72
R	-0.05				

Reasons for the final excess of Rs. 1.72 lakhs have not been intimated (June 1985).

Grant No. 23—contd.

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

(b)—Welfare of Scheduled Castes—(Special Component Plan for Scheduled Castes)—

12.20—Legal aid—

O	0.10	0.10	1.35	+1.25
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Reasons for the final excess of Rs. 1.25 lakhs have not been intimated (June 1985).

(e)—Welfare of other Backward Classes—

13.5—Schemes for subsidising interest free loans to backward classes through Punjab Backward Classes Land Development and Finance Corporation—(Special Component Plan for Scheduled Castes)—

O	5.00	} 25.00	25.00
S	18.23		
R	1.77		

Augmentation of provision by Rs. 1.77 lakhs through reappropriation in March 1984 was stated to be due to payment of enhanced interest subsidy to commercial banks.

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		10.07	+10.07

Reasons for incurring expenditure without provision have not been intimated (June 1985).

Capital :

(vi) Saving (partly counterbalanced by excess as mentioned in note (vii) 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—			
Special Central Assistance Plan Scheme—			
1. (a)—Punjab Scheduled Castes Land Development and Finance Corporation—			
O 1,50.00			}
R —1,50.00			

Grant No. 23—contd.

2. (b)—Backward Classes
Land Development and
Finance Corporation—

O	75.00	}
R	—75.00	

Withdrawal of the entire provision through reappropriation in March 1984 in above two cases was due to cut imposed by Planning Department.

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

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

E—Other Social Security
and Welfare Programmes—(a)—Welfare of Scheduled
Castes, Scheduled Tribes
and other Backward Class-
es—1.2—Contribution to the
share capital of the
Punjab Scheduled Castes
Land Development and
Finance Corporation—
(Special Component Plan
for Scheduled Castes)
Investment—

O	51.00	}	1,53.00	1,53.00
R	1,02.00			

Grant No. 23—concl'd.

Augmentation of provision by Rs. 1,02 lakhs through reappropriation in March 1984 was mainly due to additional amount provided for special component plan.

2.5—Share assistance to
Punjab Scheduled Castes
Land Development and
Finance Corporation—
Investment—

O	49·00	}	1,47·00	1,47·00	..
R	98·00				

Augmentation of provision by Rs. 98 lakhs through reappropriation in March 1984 was stated to be due to additional provision under centrally sponsored scheme to meet the expenditure for the welfare of Scheduled Castes.

(b)—Social Security and
Welfare—

3.2—Contribution to the
share capital of the
Punjab Ex-servicemen
Corporation—Investment—

O	20·00	20·00	35·00	+15·00
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Reasons for the final excess of Rs. 15 lakhs have not been intimated (June 1985).

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 1,38,44,000	1,38,44,000	1,16,52,850	—21,91,150
Supplementary ..			
Amount surrendered during the year (March 1984)			17,15,000
Charged—			
Original 1,000	1,000		—1,000
Supplementary ..			
Amount surrendered during the year			
Notes and comments—			

(i) Surrender of surplus funds was made in March 1984. Even then, Rs. 4.76 lakhs being 22 per cent of the ultimate saving (Rs. 21.91 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)				
1978-79	84.66	56.68	27.98	33
1979-80	99.14	67.37	31.77	32
1980-81	1,02.20	84.03	18.17	18
1981-82	1,12.95	95.59	17.36	15
1982-83	1,21.56	1,02.00	19.56	16

(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 4-00	23.53	19.73	17.66
R 28	-3.80		
			-2.07

Grant No. 24—*contd.*

Reduction in provision by Rs. 3.80 lakhs through reappropriation in March 1984 was mainly due to economy measures and non-filling certain posts due to administrative reasons.

Reasons for the final saving have not been intimated (June 1985).

2. 20—Point Programme—

O	5.00	}
R	—5.00	

Withdrawal of the entire provision in March 1984 through reappropriation was attributed to administrative reasons.

304—Other General

Economic Services—

2. (e)—Economic advice
and statistics—5—Strengthening of
District Statistical
Offices and head quarters
in the State—

O	7.00	}	6.00	4.26	—1.74
R	—1.00				

The total saving of Rs. 2.74 lakhs was attributed to posts remaining vacant (Rs. 1.73 lakhs) and non-receipt of sanction for the purchase of staff car (Rs. 1.01 lakhs).

6—Purchase of
Computer/Timings—

O	2.22	}
R	—2.22	

Grant No. 24.—*concl.*

The provision was not utilised due to non-purchase of Computer/Timings.

7—Survey and studies—

O	1.87	}
R	-1.87	

Entire provision was withdrawn through reappropriation in March 1984 on the ground that the scheme could not be implemented due to administrative reasons.

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 5,61,33,000	6,36,31,000	6,44,05,653	+7,74,653
Supplementary 74,98,000			
Amount surrendered during the year			
Charged—			
Original 30,000	30,30,000		—30,30,000
Supplementary 30,00,000			
Amount surrendered during the year			
Capital :			
Major head:			
498—Capital Outlay on Co-operation			
Original 12,96,45,000	14,01,65,000	13,49,31,000	—52,34,000
Supplementary 1,05,20,000			
Amount surrendered during the year			

Grant No. 25—contd.

*Notes and comments—***Revenue:**

(i) Excess of Rs. 7,74,653 over the voted grant requires regularisation.

(ii) In view of the final excess of Rs. 7.75 lakhs, the supplementary grant of Rs. 74.98 lakhs obtained in March 1984 proved to be inadequate.

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

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
1. (a)—Direction and Administration—			
2—Administration—			
O	2,73.43		
S	14.67	2,88.49	3,13.12
R	0.39		+24.63

Augmentation of funds by Rs. 15.06 lakhs through supplementary grant and reappropriation in March 1984 was mainly due to grant of additional dearness allowance to Government employees and increase in the expenditure.

Reasons for final excess of Rs. 24.63 lakhs have not been intimated (June 1985).

2.(o)(i)—Industrial co-operatives—

O	47.92		
S	0.34	48.06	57.41
R	-0.20		+9.35

Grant No. 25—*contd.*

Reduction of funds by Rs. 0.20 lakh through reappropriation in March-1984 was mainly due to less demand.

Reasons for final excess of Rs. 9.35 lakhs have not been intimated (June 1985).

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

Head	Total grant	Actual expenditure	Excess— Saving—
(In lakhs of rupees)			
1. (o)(ii)—Industrial co-operatives— Special Component for Scheduled Castes—			
O	15.80	15.80	—15.80

Reasons for the non-utilisation of provision have not been intimated (June 1985).

2. (a)—Direction and Administration—

1—Direction—

O	55.26	56.40	47.80	—8.60
R	1.14			

Reasons for the final saving of Rs. 8.60 lakhs have not been intimated (June 1985).

3. (j)—Processing co-operatives—

O	1.00	1.00	—1.00
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Reasons for the non-utilisation of entire provision have not been intimated (June 1985).

Capital :

(vi) No part of the final saving of Rs. 52.34 lakhs was surrendered.

(vii) Saving (partly set off by excess under other heads mentioned in note (viii) below) occurred mainly under the following heads:—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
1. (e)—Warehousing and Marketing co-operatives—			
O 3,67.75	3,88.25	10.00	—3,78.25
S 20.50			

The supplementary grant of Rs. 20.50 lakhs obtained in September 1983 was unrealistic, as the expenditure did not come up even to the original provision.

Reasons for final saving have not been intimated (June 1985).

2. (m)—Other co-operatives—

(i)—Distribution of Dia Ammonium

Phosphate—

O 90.00	25.00	—25.00
R —65.00		

Withdrawal of funds of Rs. 65 lakhs through reappropriation in March 1984 was due to non-receipt of fertilizer debits from Government of India.

Reasons for non-utilisation of provision have not been intimated (June 1985).

3. (k)—Industrial

co-operatives—

O 52.20	46.15	22.55	—23.60
R —6.05			

Grant No. 25—*concl'd.*

Reduction of provision by Rs. 6.05 lakhs through reappropriation was made in March 1984 due to non-approval of scheme, still there was a saving of Rs. 23.60 lakhs.

Reasons for the final saving have not been intimated (June 1985).

4.(1)—Consumers' co-operatives—

O	14.00	14.00	10.20	—3.80
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Reasons for the final saving of Rs. 3.80 lakhs have not been intimated (June 1985).

(viii) Excess occurred mainly under :—

Head	Total grant	Actual expenditure	Excess— Saving—
(In lakhs of rupees)			
1. (a)—Credit co-operatives—			

O	1,12.00	1,12.00	4,69.81	+3,57.81
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Reasons for excess have not been intimated (June 1985).

2. (m)—Other co-operatives—

(iii)—Assistance to Markfed for contribution as share capital to Punjab State Alkalies—

O	20.50	+20.50
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Expenditure was incurred without provision of funds, reasons therefor have not been intimated (June 1985).

Grant No. 26

Grant No. 26—Agriculture

	Total grant/ appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue :			
Major heads :			
305—Agriculture and			
306—Minor Irrigation			
Voted—			
Original 26,33,63,000	} 28,46,92,000	27,58,41,773	—88,50,227
Supplementary 2,13,29,000			
Amount surrendered during the year			..
Charged—			
Original 47,000	} 47,000	9,283	—37,717
Supplementary ..			
Amount surrendered during the year (March 1984)			12,000
Capital:			
Major heads :			
505—Capital Outlay on Agriculture,			

Grant No. 26—contd.

506—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development and				
515—Investments in Agricultural Financial Institutions				
Original 6,25,60,000	} 6,36,85,000	2,90,32,417	—3,46,52,583	
Supplementary 11,25,000				
Amount surrendered during the year (March 1984)				3,44,19,000

*Notes and comments—***Revenue:**

(i) In view of final saving of Rs. 88.50 lakhs in the voted grant, the supplementary grant of Rs. 2.13 lakhs obtained in March 1984 proved excessive.

(ii) Saving (partly set off 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. (n)—Agricultural engineering—			
O 120.22	} 91.03	79.38	—11.65
R —29.19			

Grant No. 26—contd.

Reduction in provision by Rs. 29.19 lakhs through reappropriation in March 1984 was due mainly to (i) non-availability of cement and bricks (Rs. 27.05 lakhs) and (ii) vacancies (Rs. 6 lakhs), partly set off by excess due to (i) purchase of more machinery and equipment and incentives to farmers (Rs. 2.05 lakhs) and (ii) grant of additional dearness allowance to Government employees (Rs. 1.51 lakhs).

The final saving of Rs. 11.65 lakhs was due to (i) short supply of Gas Holders and Guide Frames by the Punjab Agro-Industries Corporation, the only agency identified by the Punjab Government and (ii) short supply of bricks on account of strike by the Brick Kilns.

2. (h)—Plant protection—

O	1,61.92	}	1,42.14	1,36.14	—6.00
R	—19.78				

Reduction in provision by Rs. 19.78 lakhs through reappropriation in March 1984 was due mainly to (i) reduction in size of the scheme by the Government (Rs. 17.50 lakhs), (ii) posts remaining vacant, less testing charges of sample insecticides owing to establishment of departmental testing laboratory and purchase of vehicle in the end of earlier year (Rs. 2.19 lakhs) and (iii) non-sanction of the scheme (Rs. 1.40 lakhs), partly set off by excess due to grant of additional dearness allowance to Government employees (Rs. 3.62 lakhs).

The final saving was due to non-arrangement of the required quantity of weedicides by the Markfed.

3. (t)—Horticulture—

O	1,81.89	}	2,20.52	1,96.83	—23.69
S	33.00				
R	5.63				

Grant No. 26—contd.

Augmentation of provision by Rs. 5.63 lakhs through reappropriation in March 1984 was due mainly to (i) accrual of annual increments and increase in the rates of additional dearness allowance (Rs. 5.07 lakhs), (ii) completing the construction of buildings complex (Rs. 3.50 lakhs), (iii) to meet the actual requirement of material (Rs. 2.50 lakhs), (iv) make the payments of pending bills of breeders seeds, subsidy, fertilizers, etc. (Rs. 1.30 lakhs), (v) purchase of tractor with tanker (Rs. 0.90 lakh), (vi) liveries bills of Class-IV employees (Rs. 0.72 lakh) and (vii) purchase of Laboratory material for setting up eight new community canning centres (Rs. 0.60 lakh), partly set off by saving due to (i) non-entertainment of bills by treasuries (Rs. 5.40 lakhs), (ii) posts remaining vacant (Rs. 2.29 lakhs), (iii) economy measures (Rs. 2.25 lakhs) and (iv) non-sanction of new post of Joint Director (Rs. 0.90 lakh).

Reasons for the final saving have not been intimated (June 1985).

4. (q)—Agricultural economics
and statistics—

O	24.53	}	22.48	19.00	—3.48
R	—2.05				

The total saving of Rs. 5.53 lakhs was due mainly to posts remaining vacant (Rs. 4.73 lakhs) and non-sanction of funds under the scheme 'Sample survey for study of constraints in transfer of technology for Agricultural Department' (Rs. 0.80 lakh).

306—Minor Irrigation—

5. (a)—Investigation and
Development of ground
water resources—

O	23.70	}	22.12	17.84	—4.28
R	—1.58				

Grant No. 26—contd.

Reduction in provision by Rs. 1.58 lakhs through reappropriation in March 1984 was due mainly to posts remaining vacant (Rs. 2.03 lakhs), partly set off by additional requirement of funds to meet enhanced electricity and water charges (Rs. 0.35 lakh) and increase in the rates of wages of daily labour employed for field duties (Rs. 0.10 lakh).

Reasons for the final saving of Rs. 4.28 lakhs have not been intimate d (June 1985).

(iii) Excess occurred mainly under :—

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

(In lakhs of rupees)

305—Agriculture—

1. (1)—Agricultural education—

O	9,09.00	9,59.03	9,57.13	—1.90
S	14.00			
R	36.03			

Augmentation of provision by Rs. 36.03 lakhs through reappropriation in March 1984 was mainly due to (i) increase in salaries and office expenses etc. (Rs. 25.90 lakhs) and (ii) grant of instalments of additional dearness allowance (Rs. 11.62 lakhs), partly set off by saving due to economy cut (Rs. 1.52 lakhs).

2. (g)—High-yielding varieties programme—

O	1,19.04	1,27.42	1,29.09	+1.67
R	8.38			

Grant No. 26—contd.

The total excess of Rs. 10.05 lakhs was due mainly to (i) increase in salaries and increase of dearness allowance to Government employees (Rs. 10.36 lakhs), (ii) purchase of vehicle in lieu of condemned jeep (Rs. 0.70 lakh) and (iii) providing of necessary uniforms to Class-IV employees and drivers (Rs. 0.10 lakh), partly set off by saving due to (i) payment of fixed medical allowance to field staff (Rs. 0.68 lakh) and (ii) economy measures (Rs. 0.34 lakh).

3.(c)—Consolidation of Holdings—

O	36.63	}	40.97	41.63	+0.66
R	4.34				

Augmentation of provision by Rs. 4.34 lakhs through reappropriation in March 1984 was due mainly to (i) increase of fares and clearance of pending claims (Rs. 3.01 lakhs) and (ii) grant of additional dearness allowance to Government employees (Rs. 1.67 lakhs), partly set off by saving due to less claims of medical re-imburement charges (Rs. 0.34 lakh).

Capital :

(iv) Surrender of surplus funds to the extent of Rs. 3,44.19 lakhs was made in March 1984 ; the saving finally was Rs. 3,46.53 lakhs.

(v) Saving (partly set off by excess under other head as mentioned in note (vi) below) 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—			

Grant No. 26—*contd.*

1. (a)—Minor Irrigation—

O	3,10.85	}
R	—3,10.85	

The entire provision was surrendered through reappropriation in March 1984 as the amount was provided under the loan head "706—Loans for Minor-Irrigation, Soil Conservation and Area Development" under Grant No. 41—Loans and Advances by the State Government.

505—Capital Outlay
on Agriculture—

2.(d)—Plant protection—

O	2,20.00	}	1,90.41	1,88.07	—2.34
R	—29.59				

Reduction in provision by Rs. 29.59 lakhs in March 1984 was due to less coverage of area under aerial spraying of crops on account of non-availability of required number of aircrafts.

The final saving was due mainly to non-payment of bills due to financial stringency.

506—Capital Outlay
on Minor Irrigation,
Soil Conservation
and Area Develop-
ment—3.(c)—Area Development
Programme—

O	15.00	}
R	—15.00	

Grant No. 26—contd.

4.(b)—Soil Conservation
Schemes—

O	8.75	}
R	—8.75	

The entire provision in the above two cases (serial nos. 3 and 4) was surrendered through reappropriation in March 1984 as amount was provided under the loan head "706—Loans for Minor Irrigation, Soil Conservation and Area Development" under Grant No. 41—Loans and Advances by State Government.

(vi) Excess occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
515—Investments in Agricultural Financial Institutions—			
1.(a)—Investment in public undertakings—			
O	71.00	91.00	91.00
R	20.00		

Augmentation of provision by Rs. 20 lakhs through reappropriation in March 1984 was due to setting up of *malta* and tomato processing plant at Abohar by Punjab Agro-Industries Corporation (Rs. 27 lakhs), partly set off by saving due to cut imposed by Planning Department (Rs. 7 lakhs).

Grant No. 26—concl'd.

(vii) Excessive provision of funds leading to large savings occurred in the voted grant both under Revenue and Capital during the last six 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	2,01.29	11
Capital	2,89.26	1,82.87	1,06.39	37
1978-79				
Revenue	24,87.19	13,76.36	11,10.83	45
Capital	2,65.50	1,45.36	1,20.14	45
1979-80				
Revenue	27,48.31	18,96.25	8,52.06	31
Capital	7,31.00	3,97.05	3,33.95	46
1980-81				
Revenue	26,92.16	20,48.73	6,43.43	24
Capital	7,20.00	4,86.95	2,33.05	32
1981-82				
Revenue	22,40.68	21,71.18	69.50	3
Capital	5,66.01	4,92.39	73.62	13
1982-83				
Revenue	24,32.81	22,04.98	2,27.83	9
Capital	6,52.00	2,39.45	4,12.55	63

Grant No. 27

vca

:be

:e

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 3,55,46,000	} 3,55,46,000	3,20,48,663	—34,97,337
Supplementary ..			
Amount surrendered during the year (March 1984)			32,97,000
Charged—			
Original 5,000	} 5,000		—5,000
Supplementary ..			
Amount surrendered during the year			
Notes and comments—			

(i) Surrender of surplus funds to the extent of Rs. 32.97 lakhs was made in March 1984; the saving ultimately was Rs. 34.97 lakhs. In the previous year also there was a saving of Rs. 42.50 lakhs against the provision of Rs. 3,43.43 lakhs.

Grant No. 27—contd.

(ii) Saving (partly counterbalanced by excess under other sub-heads mentioned in note (iii) 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—			
1.7—Special component plan for Scheduled Castes-Gully reclamation, construction of diversion channels and stream bank erosion works—			
O 25.00	}
R —25.00			

Funds were withdrawn through reappropriation in March 1984 due to non-sanction of the scheme.

2.9—Scheme for Soil and Water conservation in rainfed areas—

O 10.00	}	.. 5.00	.. —5.00
R —5.00			

Reduction in provision by Rs. 5 lakhs through reappropriation was made in March 1984 due to diversion of funds to P.W.D. department.

Grant No. 27—contd.

Final saving was due to non-implementation of the scheme.

3.5—Pilot project
on development of
Kandi areas with
World Bank
Assistance—

O	41.25	}	8.68	35.26	+26.58
R	-32.57				

Reduction in provision by Rs. 32.57 lakhs through reappropriation was stated to be due to diversion of funds to watershed basis scheme.

The specific reasons for the transfer of funds and final excess of Rs. 26.58 lakhs have not been intimated (June 1985).

4.6—Soil and Water
Conservation
Programme in other
areas of the State—

O	33.00	}	34.31	27.18	-7.13
R	1.31				

Augmentation of funds through reappropriation in March 1984 was mainly due to grant of additional dearness allowance to Government employees (Rs. 1.74 lakhs), partly set off by saving due to less claims by Government employees and economy measures (Rs. 0.43 lakh).

Reasons for the final saving of Rs. 7.13 lakhs have not been intimated (June 1985).

Grant No. 27—contd.

(iii) Excess occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(e)—Soil Conservation Schemes—			
1.3—Soil and Water Management—			
O	22.12	25.59	29.02
R	3.47		
			+3.43

Total excess of Rs. 6.90 lakhs was mainly due to grant of additional dearness allowance to Government employees.

2.8—Scheme for carrying out Soil Conservation Works with the assistance of ARDC for maintenance of works—

O	7.32	8.66	9.75
R	1.34		
			+1.09

Total excess of Rs. 2.43 lakhs was mainly due to grant of additional dearness allowance to Government employees.

3.2—Soil and Water Conservation on Watershed basis—

O	65.02	87.38	66.90
R	22.36		
			—20.48

Grant No. 27—concl'd.

Augmentation of funds through reappropriation in March 1984 was mainly due to diversion of funds (Rs. 20 lakhs).

The specific reasons for the transfer of funds to this scheme and final saving of Rs. 20.48 lakhs have not been intimated (June 1985).

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			
Original 4,25,12,000	} 4,25,12,000	1,81,73,113	—2,43,38,887
Supplementary ..			
Amount surrendered during the year (March 1984)			1,92,22,000
Capital :			
Major head :			
509—Capital Outlay on Food			
Voted—			
Original	} 3,74,60,70,000	3,13,18,02,576	—61,42,67,424
3,74,60,70,000			
Supplementary ..			
Amount surrendered during the year (March 1984)			39,02,60,000

Grant No. 28—contd.

Charged—

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

Amount surrendered during the year
(March 1984)

1,00,000

Notes and comments—

Revenue:

(i) Rupees 1,92.22 lakhs were surrendered in March 1984; ultimate saving was Rs. 2,43.39 lakhs.

(ii) Saving (partly set off 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—			
1—Supply of basic necessities at subsidised rates—			
O	2,50.00	}	87.50
R	-1,62.50		
			37.85
			-49.65

Grant No. 28—contd.

Total saving of Rs. 2,12.15 lakhs was due to non-popularity of scheme amongst the eligible groups and poor off take of subsidised commodities.

314—Community
Development—

C—Rural Works
Programme—

2. I—National Rural
Employment
Programme—

1.—National Rural
Employment
Programme—
Wages—

O	62.90	}			
R	—62.90		

The entire provision was surrendered through reappropriation in March 1984 as the Government of India exempted the State Government from distribution of foodgrains to the workers as part payment of wages under the scheme.

(iii) Excess occurred mainly under :—

Head	Total grant	Actual expenditure	Excess— Saving—
288—Social Security and Welfare—			

(In lakhs of rupees)

Grant No. 28—contd.

A—Civil Supplies—

1. (a)—Direction and
Administrative —2—District
establishment—

O	1,03.31	}	2,135.89	1,34.84	—1.05
R	32.58				

Augmentation of provision by Rs. 32.58 lakhs through reappropriation was due mainly to grant of additional dearness allowance to Government employees and to clear the pending bills.

Capital :

(iv) Saving was Rs. 61,42.67 lakhs in the voted grant ; but saving of Rs. 39,02.60 lakhs only was anticipated and surrendered in March 1984.

(v) Saving (partly set off by excess under another head as mentioned in note (vi) below) in the voted grant occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
509—Capital Outlay on Food—			
(a)—Procurement and Supply—			
Provincial Reserve Food Scheme—			
1—Investment Advances—			
O	3,72,28.35	}	—22,62.52
R	—39,32.59		
		3,32,95.76	

Grant No. 28—*contd.*

Reduction in provision through reappropriation in March 1984 was due to less purchase of paddy by the State Government owing to purchase of major portion of paddy by the traders at a rate higher than the support price.

Reasons for the final saving have not been intimated (June 1985).

(vi) Excess occurred under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
2. Establishment charges—			
O	2,22.35	2,62.34	+25.16
R	39.99		

Augmentation of provision was due to grant of additional dearness allowance to Government employees (Rs. 38.39 lakhs) and to clear the pending bills (Rs. 2.35 lakhs), partly set off due to economy in expenditure (Rs. 0.75 lakh). Reasons for final excess have not been intimated (June 1985).

(vii) *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.

No amount was debited to the Fund during 1983-84.

Grant No. 28—concl'd:

The balance at the credit of the Fund as on 31st March 1984 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 1983-84.

(viii) 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)			
1978-79				
Revenue	10,87.52	6,51.34	4,36.18	40
Capital	2,12,92.53	1,50,92.86	61,99.67	29
1979-80				
Revenue	12,44.69	7,87.34	4,57.35	37
Capital	2,80,35.70	2,38,64.35	41,71.35	15
1980-81				
Revenue	8,32.83	5,64.72	2,68.11	32
Capital	3,59,50.21	2,59,90.55	99,59.66	28
1981-82				
Revenue	12,25.75	4,36.88	7,88.87	64
Capital	3,50,65.04	2,58,02.75	92,62.29	26
1982-83				
Revenue	5,88.02	2,44.53	3,43.49	58
Capital	3,45,62.61	3,31,83.99	13,78.62	4

Grant No. 29

Grant No. 29—Animal Husbandry

	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Revenue :			
Major head :			
310—Animal Husbandry			
Voted—			
Original 11,73,41,000	} 12,75,53,000	12,32,56,596	—42,96,404
Supplementary 1,02,12,000			
Amount surrendered during the year			..
Charged—			
Original 50,000	} 50,000	..	—50,000
Supplementary ..			
Amount surrendered during the year			..

Notes and comments—

(i) In view of the final saving of Rs. 42.96 lakhs, the supplementary grant of Rs. 1,02.12 lakhs obtained in March 1984 proved excessive. No amount was surrendered during the year.

(ii) Saving (partly set off by excess under other head mentioned in note (iii) below) occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(c)—Veterinary Service and Animal Health—			

(In lakhs of rupees)

Grant No. 29—contd.

1.13—Strengthening of
Veterinary Hospitals
at District and Sub-
Divisional Headquarters—

O	21.05	}	17.75	7.96	-9.79
R	-3.30				

Reduction in provision through reappropriation in March 1984 was due to non-filling up the posts of the scheme (Rs. 3.30 lakhs).

Reasons for the final saving of Rs. 9.79 lakhs have not been intimated. (June 1985).

(h)—Sheep and Wool
Development—
2.3—Wool grading-cum-
marketing and sheep
shearing centres—

O	28.83	}	15.64	16.06	+0.42
R	-13.19				

Reduction in provision through reappropriation in March 1984 was mainly due to non-purchase of wool (Rs. 13.13 lakhs).

(c)—Veterinary Service and
Animal Health—

3.1—Veterinary Hospitals and
Dispensaries—

O	2,17.70	}	2,24.12	2,10.51	-13.61
S	0.27				
R	6.15				

Grant No. 29—contd.

Augmentation of provision by Rs. 6.15 lakhs through reappropriation in March 1984 was due to grant of additional dearness allowance to Government employees (Rs. 8.77 lakhs), partly set off by saving due to cut imposed by the Government (Rs. 2.62 lakhs).

Final saving of Rs. 13.61 lakhs was due to posts remaining vacant (Rs. 11.09 lakhs) and non-payment of bills due to financial stringency (Rs. 2.52 lakhs).

4.2—Rinderpest eradication programme—

O	19.49	}	15.03	12.79	—2.24
R	—4.46				

Reduction in provision through reappropriation in March 1984 was due to posts remaining vacant (Rs. 3.27 lakhs) and non-payment of pending claims (Rs. 1.19 lakhs).

Final saving of Rs. 2.24 lakhs was attributed to non-payment of bills due to financial stringency.

(f)—Cattle development—

5.1—Cattle development—

O	1,88.77	}	2,08.29	2,04.41	—3.88
S	21.57				
R	—2.05				

Total saving of Rs. 5.93 lakhs was mainly due to posts remaining vacant.

(j)—Other livestock development—

Grant No. 29—contd.

6.5—Special Central

Assistance for Scheduled
Castes on Animal Husbandry—
(Centrally Sponsored
Scheme)—

O	1,08.88	}	1,39.18	1,34.22	—4.96
S	30.30				

Final saving of Rs. 4.96 lakhs was attributed to non-payment of bills due to financial stringency.

(f)—Cattle development—

7.10—Assistance to small
marginal farmers and
agricultural labourers for
poultry, piggery and sheep
production—

O	14.27	}	13.98	11.00	—2.98
R	—0.29				

Final saving of Rs. 2.98 lakhs was attributed to non-release of subsidy by Government of India/State Government.

8.7—Bull station-cum-
semen Bank and L.N. Plant—

O	14.00	}	12.75	10.83	—1.92
R	—1.25				

Total saving of Rs. 3.17 lakhs was mainly due to posts remaining vacant.

Grant No. 29—*contd.*

9.5—Rounding up of wild
and stray cattle in bet
and sub-mountainous
areas—

O	4.40	4.40	2.25	—2.15
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Final saving of Rs. 2.15 lakhs was mainly due to non-purchase of a new truck.

(c)—Veterinary Service and
Animal Health—

10.6—Prophylactic vaccine
against foot and mouth
diseases—

O	5.00	5.00	2.88	—2.12
---	------	------	------	-------

Final saving of Rs. 2.12 lakhs was attributed to non-payment of bills due to financial stringency.

(j)—Other livestock
development—

11.1—Evaluation of performance
of Buffaloes bulls—

O	3.00	} 2.28	1.01	—1.27
R	—0.72			

Final saving was mainly due to non-purchase of a new diesel van.

Grant No. 29—contd.

(g)—Poultry Development—

12.3—Scheme for the
Establishment of Broiler
Project for production of
day old hybrid broiler
chicks—

O	3.15	}	3.08	0.53	—2.55
R	—0.07				

Reasons for the final saving of Rs. 2.55 lakhs have not been intimated (June 1985).

(h)—Sheep and wool
development—

13.1—Sheep and wool
development—

O	5.56	}	5.38	3.87	—1.51
R	—0.18				

Final saving was mainly due to posts remaining vacant.

(j)—Other livestock
development—

14.2 Kandi watershed and
Area Development Project—

O	43.00	}	41.40	40.86	—0.54
R	—1.60				

Reduction in provision through reappropriation in March 1984 was mainly due to reduced requirement of material and supplies

on account of less number of livestock maintained at departmental 'Gosadan' (Rs. 2 lakhs), partly set off by excess due to increased expenditure on petrol, mobile oil and other lubricants for the jeeps (Rs. 0.40 lakh).

Reasons for the final saving of Rs. 0.54 lakh have not been intimated (June 1985).

15.3—Setting up of Polytechnic
for Animal Husbandry and
Agricultural training—

O	4.40	}	2.55	2.34	-0.21
R	-1.85				

Reduction in provision through reappropriation in March 1984 was due to economy measures (Rs. 0.71 lakh) and posts remaining vacant (Rs. 1.14 lakhs).

Reasons for the final saving of Rs. 0.21 lakh have not been intimated (June 1985).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
(c)—Veterinary Service and Animal Health—			

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

O	1,51.50	}	1,86.61	1,87.95	+1.34
S	25.43				
R	9.68				

Grant No. 29—contd.

Augmentation of provision by Rs. 9.68 lakhs through reappropriation was made for grant of additional dearness allowance to Government employees and filling up of vacant posts (Rs. 15.62 lakhs), partly set off by saving due to cut imposed on touring (Rs. 3.24 lakhs) and payment of fixed medical allowance to Government employees (Rs. 2.70 lakhs).

Reasons for the final excess have not been intimated (June 1985).

(g)—Poultry development—

2.1—Poultry development—

O	29.61	}	34.26	36.13	+1.87
R	4.65				

Total excess of Rs. 6.52 lakhs was due to grant of additional dearness allowance to Government employees (Rs. 4.52 lakhs) and payment of pending bills (Rs. 2 lakhs).

(k)—Fodder and feed development—

3.4—Scheme for the production and popularisation of newly evolved fodder varieties—

O	11.99	}	12.66	14.84	+2.18
R	0.67				

Total excess of Rs. 2.85 lakhs was mainly due to grant of additional dearness allowance to Government employees.

Grant No. 29—contd.

(c)—Veterinary Service
and Animal Health—4.3—Opening of 100 Veteri-
nary Dispensaries—

O	18.40	}	21.72	22.61	+0.89
R	3.32				

Augmentation of funds through reappropriation in March 1984 was mainly due to grant of additional dearness allowance to Government employees (Rs. 3.44 lakhs) and enhancement in monetary ceiling limit of entitlement of liveries (Rs. 0.09 lakh), partly set off by saving due to fixed medical allowance to Government employees (Rs. 0.15 lakh) and restriction on touring imposed by the department (Rs. 0.06 lakh).

Reasons for the final excess of Rs. 0.89 lakh have not been intimated (June 1985).

(h)—Sheep and wool develop-
ment—

5.2—Sheep breeding farms—

O	5.18	}	5.69	6.97	+1.28
R	0.51				

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

(b)—Veterinary Service and
Animal Health—6.5—Expansion and streng-
thening of Punjab Veteri-
nary Vaccine Institute—

O	5.25	}	5.14	6.88	+1.74
R	-0.11				

Grant No. 29—concl'd.

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

(g)—Poultry development—

7.2—Additional production of day old pullets at the Government Poultry Farms—

O	3.66	}	3.15	5.08	+1.93
R	-0.51				

Reasons for final excess of Rs. 1.93 lakhs have not been intimated (June 1985).

(f)—Cattle development—

8.2—Cattle breeding farms—

O	12.48	}	12.35	13.55	+1.20
R	-0.13				

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

(b)—Veterinary education and training—

9.1—Assistance to Punjab Agricultural University—

O	1,17.47	}	1,48.94	1,48.94	..
S	24.55				
R	6.92				

Augmentation of provision by Rs. 6.92 lakhs through reappropriation in March 1984 was due to grant of additional dearness allowance to Government employees.

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 59,20,000	} 59,20,000	49,80,179	-9,39,821
Supplementary ..			
Amount surrendered during the year (March 1984)			5,86,000
Capital :			
Major head :			
511—Capital Outlay on Dairy Development			
Original 21,00,000	} 21,00,000	..	-21,00,000
Supplementary ..			
Amount surrendered during the year (March 1984)			6,00,000

*Notes and comments—***Revenue :**

(i) Provision for Rs. 5.86 lakhs was surrendered in March 1984, saving ultimately was Rs. 9.40 lakhs. In the previous year also there was a saving of Rs. 6.82 lakhs against the provision of Rs. 50.48 lakhs.

Grant No. 30—*contd.*

(ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(b)—Dairy Development—			
1.4—Scheme for providing of self-employment to widows by introduction of scientific commercialised milk production—			
O	6.00	..	..
R	—6.00		
The entire provision was surrendered in March 1984 due to non-sanction of scheme.			
2.5—Intensification of milk production in the State—Subsidy for the construction of cattle sheds to Small and Marginal Farmers—			
O	4.00	4.00	2.93
			—1.07
3. (a)—Direction and Administration—			
1—Direction and Administration—			
O	4.70	4.90	3.82
R	0.20		
			—1.08

Grant No. 30 —concl'd.

Reasons for the saving in respect of serial nos. 2 and 3 have not been intimated (June 1985).

Capital :

(iii) Rupees 6 lakhs were surrendered in March 1984; there was saving of Rs. 21 lakhs.

(iv) Saving occurred mainly under ;—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
1. (a)—Dairy Development—			
1—Strengthening of Dairy Development Corporation—			
O 6.00 } R —6.00 }	..	..	..
Withdrawal of funds in March 1984 through reappropriation was due to non-investment by Government in Punjab Dairy Development Corporation owing to milk plants leased to Milkfed.			
2.2—Punjab Land Mortgage Bank—			
Purchase of special debentures of Punjab Land Mortgage Bank for Dairy Development Scheme—			
O 15.00	15.00	..	—15.00

Reasons for non-utilisation of entire provision have not been intimated (June 1985).

Grant No. 31

		Grant No. 31—Fisheries		Excess+
		Total grant/ appropriation	Actual expenditure	Saving—
		Rs.	Rs.	Rs.
Revenue :				
Major head :				
312—Fisheries				
Voted—				
Original	53,56,000	84,80,000	74,69,557	—10,10,443
Supplemen- tary	31,24,000			
Amount surrendered during the year (March 1984)				1,00,000
<i>Charged—</i>				
Original	31,000	31,000	..	—31,000
Supplementary	..			
<i>Amount surrendered during the year</i>				
Capital :				
Major head :				
512—Capital Outlay on Fisheries				
Original	1,80,000	1,80,000	197	—1,79,803
Supplementary	..			
Amount surrendered during the year				..

Grant No. 31—contd.

*Notes and comments—***Revenue :**

(i) In view of the final saving of Rs. 10.10 lakhs in the voted grant, the supplementary grant of Rs. 31.24 lakhs obtained in March 1984 proved excessive.

(ii) Surrender of funds was made in March 1984 ; the saving ultimately was Rs. 10.10 lakhs. In the previous year also there was a saving of Rs. 12.17 lakhs against the provision of Rs. 65.02 lakhs.

(iii) The entire charged provision remained unutilised.

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

Head	Total grant	Actual expenditure	Excess+ Saving—	
(In lakhs of rupees)				
1. (d)—Inland fisheries—				
11—Promotion of Fish Culture-Special Component Plan for Scheduled Castes—				
O	1.00	} 26.00	18.26	—7.74
S	25.00			

Original provision of Rs. 1 lakh was augmented by supplementary grant of Rs. 25 lakhs obtained in March 1984 for implementation of Plan Scheme "Special Component for Scheduled Castes—(i)—Promotion of Fish Culture".

Final saving was due to economy measures.

Grant No. 31—concl'd.

2. (b)—Research—

2—Scheme for grant-in-aid to Punjab Agricultural University, Ludhiana for fisheries education and research—

O	1.00	}
R.	—1.00	

Entire provision was surrendered due to economy measures.

Capital :

(v) Saving occurred under:—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(f)—Other expenditure—			
1—Fish culture—			
O	1.80	1.80	—1.80

Reasons for the final saving have not been intimated (June. 1985).

Grant No. 32

Grant No. 32—Forests

	Total grant/ appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue :			
Major heads:			
313—Forest and			
314—Community Development			
Voted—			
Original 11,75,53,000	} 11,75,53,000	10,43,26,090	—1,32,26,910
Supplementary ..			
Amount surrendered during the year (March 1984)			1,37,96,000
Charged—			
Original 6,000	} 6,000	..	—6,000
Supplementary ..			
Amount surrendered during the year			..
Capital :			
Major head :			
513—Capital Outlay on Forest—			
Original 3,60,000	} 19,60,000	16,00,000	—3,60,000
Supplemen- tary 16,00,000			
Amount surrendered during the year			..

Grant No. 32—contd.

Notes and comments—

Revenue :

(i) Surrender of ^{surplus} funds to the extent of Rs. 1,37.96 lakhs was made in March 1984 ; the saving ultimately was Rs. 1,32.27 lakhs.

(ii) Saving in voted grant (partly set off by excess under other heads mentioned in note (iii) below) occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
314—Community Development—			
C—Rural Works Programme—			
1—National Rural Employment Programme—			
1. (g)—Forest—			
O	1.50.00	55.00	57.93
R	—95.00		
			+2.93

Reduction in provision by Rs. 95 lakhs through reappropriation in March 1984 was mainly due to reduction in size of scheme.

Reasons for the final excess of Rs. 2.93 lakhs have not been intimated (June 1985).

Grant No. 32—contd.

313—Forest—

2. (f)—Plantation schemes—

6—Kandi Watershed and
Area Development
Project—

O	2,34.00	}	1,85.00	1,85.00	..
R	—49.00				

Reduction in provision by Rs. 49 lakhs in March 1984 was due mainly to (i) non-execution of plantation works due to court cases (Rs. 37.88 lakhs), (ii) non-employment of additional staff (Rs. 12.32 lakhs), (iii) non-sending of officer on training abroad (Rs. 1.50 lakhs) and (iv) re-adjustment of schemes (Rs. 1.40 lakhs), partly set off by excess due to meeting the cost of material for advance works (Rs. 3.50 lakhs) and furnishing the Rest Houses with furniture (Rs. 0.60 lakh).

3. 4—Plantation of Sissoo,
Babul, Eucalyptus and
Chil, etc.—

O	1,90.00	}	1,80.91	1,80.17	—0.74
R	—9.09				

Reduction in provision by Rs. 9.09 lakhs in March 1984 was due mainly to non-sanctioning of additional staff (Rs. 8.88 lakhs) and economy measures (Rs. 0.21 lakh).

4.3—Raising of fuelwood
plantation—

O	1,40.00	}	1,33.96	1,34.00	+0.04
R	—6.04				

Grant No. 32—contd.

Reduction in provision by Rs. 6.04 lakhs in March 1984 was due mainly to non-sanctioning of additional staff (Rs. 6 lakhs) and economy measures (Rs. 0.04 lakh).

5.9—Environmental

Forestry planting
along link roads on
private lands—

O	5.00	5.00		—5.00
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Reasons for non-utilisation of provision of Rs. 5 lakhs have not been intimated (June 1985).

6.(c)—Education and
Training—

O	1.91	} 2.23	1.06	—1.17
R	0.32			

Reasons for the final saving of Rs. 1.17 lakhs have not been intimated (June 1985).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
313—Forest—			
1. (g)—Farm forestry—			
2—Raising of fuel and fruit plantation on the holdings of small and marginal farmers—			
R	20.00	20.00	20.00

Grant No. 32—*contd.*

Provision through reappropriation in March 1984 was due to availability of funds under Plan provision.

2. (a)—Direction and Administration—

1—Direction and Administration—

O	1,12.77	}	1,21.37	1,27.36	+5.99
R	8.60				

Augmentation of provision through reappropriation (March 1984) by Rs. 8.60 lakhs was due mainly to (i) grant of additional dearness allowance to Government employees (Rs. 9.43 lakhs) and (ii) payment of salaries of menial staff (Rs. 0.12 lakh), partly set off by saving due to economy measures (Rs. 0.95 lakh).

3.(d)—Forest Conservation and Development—

1—Forest Conservation and Development—

O	56.00	}	56.14	61.06	+4.92
R	0.14				

Reasons for the final excess in cases at serial numbers 2 and 3 above have not been intimated (June 1985).

Grant No. 32—concl'd.

Capital :

(iv) Saving occurred under :—

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

(e)—Other expenditure—

O	3.60	19.60	16.00	—3.60
S	16.00			

In view of the final saving of Rs. 3.60 lakhs, the supplementary grant of Rs. 16 lakhs obtained in September 1983 proved excessive.

Reasons for the final saving of Rs. 3.60 lakhs have not been intimated (June 1985).

Grant No. 33^a

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,			
305—Agriculture,			
314—Community Development and			
363—Compensation and Assign- ments to Local Bodies and Panchayati Raj Institutions			
Voted—			
Original	30,36,83,000	} 36,41,20,000	25,23,80,999 —11,17,39,001
Supple- mentary	6,04,37,000		
Amount surrendered during the year (March 1984)			19,76,000
Charged—			
Original	4,000	} 22,000	.. —22,000
Supple- mentary	18,000		
Amount surrendered during the year			..

Grant No. 33—*contd.**Notes and comments—*

Revenue :

(i) The ultimate saving in the voted grant was Rs. 11,17.39 lakhs ; however, Rs. 19.76 lakhs only were anticipated as saving and surrendered in March 1984.

(ii) The entire charged provision remained unutilised.

(iii) Saving (partly set off by excess under other heads as mentioned in note (iv) below) in voted provision occurred under the following heads :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
314—Community Development—			
A—General—			
1.(c)—Assistance to Panchayati Raj Institutions—			
9—Pavement of streets and construction of drains—			
O	5,37.00	5,11.27	—5,25.73
S	5,00.00		
	10,37.00		

The supplementary grant obtained in September 1983 to cover more villages under the "National Rural Employment Programme" was unrealistic as the expenditure did not come up even to the original provision.

Reasons for the final saving of Rs. 5,25.73 lakhs have not been intimated (June 1985).

Grant No. 33—contd.

2.(d)—Other expenditure—

2—Assistance to Rural
Development Agencies
under Rural Develop-
ment Programme—

O	9,44.00	}	9,55.25	4,83.25	-4,72.00
R	11.25				

Augmentation of funds through reappropriation in March 1984 was due to additional allocation by the Planning Department.

Reasons for the final saving of Rs.4,72 lakhs have not been intimated (June 1985).

363—Compensation and
Assignments to Local
Bodies and Panchayati
Raj Institutions—3.(g)—Other miscellaneous
compensation and
assignments—11—Compensation to
Panchayat Samitis
in lieu of tax on the
sale of country liquor—

O	1,50.00	}	1,46.06	68.12	-77.94
R	-3.94				

Reduction in provision by Rs. 3.94 lakhs in March 1984 was due to economy.

Grant No. 33—contd.

Reasons for the final saving of Rs. 77.94 lakhs have not been intimated (June 1985).

314—Community
Development—

A—General—

4.(b)—Training—

3—Promotion and
strengthening of
Mahila Mandals—

O	19.80	}	1,24.15	30.34	-93.81
S	1,04.35				

Reasons for the final saving of Rs. 93.81 lakhs have not been intimated (June 1985).

C—Rural Works
Programme—

5.1—National Rural
Employment Programme—
Pavement of streets
and drains—

O	5,50.00	}	4,00.00	4,10.29	+10.29
R	-1,50.00				

Withdrawal of funds by Rs. 1.50 lakhs through reappropriation in March 1984 was due mainly to (i) reduction in size of this scheme (Rs. 95 lakhs) and (ii) revised allocation made by the Government of India (Rs. 55 lakhs).

Reasons for the final excess of Rs. 10.29 lakhs have not been intimated (June 1985).

363—Compensation and
Assignments to Local
Bodies and Panchayati
Raj Institutions—

6.(g)—Other miscellaneous
compensation and
assignments—

10—Grant-in-aid to
Panchayats—

O	22.00	}	20.90	..	—20.90
R	—1.10				

Withdrawal of funds by Rs. 1.10 lakhs through reappropriation in March 1984 was due to economy.

Reasons for the non-utilisation of Rs. 20.90 lakhs have not been intimated (June 1985).

314—Community
Development—

C—Rural Works Programme—

7.(h)—Other expenditure—

1—Assistance to Panchayats
for expenditure on
Panchayats Works—

O	20.00	}
R	—20.00				

The withdrawal of funds through reappropriation in March 1984 was due to revised allocation by the Government of India.

Grant No. 33—contd.

277—Education—

G—Sports and Youth Welfare—

8.(d)—Sports and games—

2—Assistance to Panchayati
Raj Khed Parishad by the
Development Department—

O	20.00	}	19.00	4.75	—14.25
R	—1.00				

Reduction in provision by Rs. 1 lakh through reappropriation in March 1984 was due to economy measures.

Reasons for the final saving of Rs. 14.25 lakhs have not been intimated (June 1985).

C—Special Education—

9. (a)—Adult Education—

1—Assistance to Panchayat
Samitis for Social
Education by Development
Department—

O	28.61	}	27.26	15.01	—12.25
R	—1.35				

Reduction in provision by Rs. 1.35 lakhs through reappropriation in March 1984 was due to economy measures.

Reasons for the final saving of Rs. 12.25 lakhs have not been intimated (June 1985).

Grant No. 33—contd.

314—Community Development—

10. (d)—Other expenditure—

1—Assistance to Panchayats—

O	11.80	}	0.82	0.82	..
R	-10.98				

Reduction in provision by Rs. 10.98 lakhs through reappropriation in March 1984 was due to economy measures.

11. 5—Strengthening of
infrastructure under
Trysem—

O	10.00	}	5.00	0.84	-4.16
R	-5.00				

Reduction in provision by Rs. 5 lakhs through reappropriation in March 1984 was due to reduced allocation made by Government of India.

Reasons for the final saving of Rs. 4.16 lakhs have not been intimated (June 1985).

309—Food—

12. (f)—Nutritious and
subsidiary food—

3—Grant-in-aid—Bal Sewikas—

O	7.70	}	3.65	..	-3.65
R	-4.05				

Reduction in provision by Rs. 4.05 lakhs through reappropriation in March 1984 was due to economy measures.

Reasons for the final saving of Rs. 3.65 lakhs have not been intimated (June 1985).

Grant No. 33—contd.

363—Compensation and Assignments
to Local Bodies and
Panchayati Raj Institutions—

13. (a)—Land Revenue—

1—Grant-in-aid to
Panchayats on the basis of
40% of the Land Revenue—

O	50.00	}	47.50	45.25	-2.25
R	-2.50				

Reduction in provision by Rs. 2.50 lakhs through reappropriation in March 1984 was due to economy measures.

Reasons for the final saving of Rs. 2.25 lakhs have not been intimated (June 1985).

314—Community
Development—

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

1—Consolidated and
development grant to
District Boards—

O	14.45	}	12.10	12.10
R	-2.35			

Reduction in provision by Rs. 2.35 lakhs through reappropriation in March 1984 was due to economy measures.

Grant No. 33—*contd.*

309—Food—

15. (f)—Nutritious and subsidiary
food—1—Staff for Applied Nutrition
Programme—

O	14.22	}	7.18	11.87	+4.69
R	-7.04				

Reduction in provision by Rs. 7.04 lakhs in March 1984 was due to economy.

Reasons for the final excess have not been intimated (June 1985).

314—Community Development—

16. (c)—Assistance to
Panchayati Raj Institutions—10—Assistance to Panchayats
for expenditure on Panchayat
Works—

(Panchayat Ghars)

O	20.00	20.00	18.25	-1.75
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Reasons for the final saving of Rs. 1.75 lakhs have not been intimated (June 1985).

363—Compensation and
Assignments to Local
Bodies and Panchayati Raj
Institutions—

Grant No. 33—contd.

17. (a)—Land Revenue—

9—Subsidy to Rickshaw
pullers to meet expenditure on
interest on loans advanced by
banks for purchase of
Rickshaws—

O	1.50	}	0.20	..	—0.20
R	—1.30				

Reduction in provision by Rs. 1.30 lakhs through reappropriation in March 1984 was due to economy measures, even then there was a saving of Rs. 0.20 lakh, reasons for which have not been intimated (June, 1985).

314—Community
Development—

A—General—

18. (a)—Direction and
Administration—

6—Monitoring Cell at State
Headquarter under IRDP
scheme—

S	0.01	}	1.95	..	—1.95
R	1.94				

Augmentation of provision by Rs. 1.94 lakhs in March 1984 was mainly due to late receipt of approval of this new scheme from the Government of India.

Grant No. 33—contd.

Reasons for the non-utilisation of provision have not been intimated (June 1985).

(iv) Excess occurred mainly under:—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
314—Community Development—			
A—General—			
1. (d)—Other expenditure—			
6—Rural landless employment guarantee programme—			
S 0.01 } R 1,35.00 }	1,35.01	1,35.00	—0.01
Augmentation of funds through reappropriation in March 1984 was due to sanction of scheme by the Government of India.			
2. (a)—Direction and Administration—			
4—Directorate of Panchayati Raj and Community Development—			
O 26.51 } R 28.46 }	54.97	80.97	+26.00

Grant No . 33—contd.

Augmentation of provision by Rs. 28.46 lakhs through reappropriation in March 1984 was mainly due (i) to meet additional expenses on account of Panchayat elections (Rs. 12.15 lakhs), (ii) to clear pending travelling allowance bills (Rs. 8.95 lakhs) and (iii) to grant of additional dearness allowance to Government employees and appointment of additional staff for Panchayat elections (Rs. 7.24 lakhs).

Reasons for the final excess of Rs. 26 lakhs have not been intimated (June 1985).

3. 1—Administration—

O	2,81.52	}	3,08.96	3,22.98	+14.02
R	27.44				

Augmentation of provision by Rs. 27.44 lakhs in March 1984 was due mainly (i) to grant of additional dearness allowance to Government employees (Rs. 28.16 lakhs) and (ii) to clear pending claims (Rs. 1.38 lakhs), partly set off by saving due to economy (Rs. 2.10 lakhs).

Reasons for the final excess of Rs. 14.02 lakhs have not been intimated (June 1985).

4. (c)—Assistance to
Panchayati Raj
Institutions—11—Matching grants to
Panchayats and Local
Bodies for development
works—

O	40.00	}	30.80	79.49	+48.69
R	—9.20				

Reduction in provision by Rs. 9.20 lakhs through reappropriation in March 1984 was due to economy.

Grant No. 33—*contd.*

Reasons for the final excess of Rs. 48.69 lakhs have not been intimated (June 1985).

363—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions—

5. (g)—Other miscellaneous compensation and assignments—

2—Grants to Municipal Committees on account of abolition of profession tax—

O	0.97	}	0.92	18.94	+18.02
R	-0.05				

Reasons for the final excess have not been intimated (June 1985).

314—Community Development—

A—General—

6. (a)—Direction and Administration—

3—Panchayati Raj Public Works Circle—

O	47.13	}	56.90	60.81	+3.91
R	9.77				

Augmentation of provision by Rs. 9.77 lakhs in March 1984 was due (i) to grant of additional dearness allowance to Government employees (Rs. 9.92 lakhs) and (ii) to clear pending claims (Rs. 0.53 lakh), partly set off by saving due to economy (Rs. 0.68 lakh).

Reasons for the final excess have not been intimated (June 1985).

7. (b)—Training—

4—Intensive Development Programme in selected A.N.P. Blocks—

O	0.46	0.46	9.84	+9.38
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Reasons for the final excess of Rs. 9.38 lakhs have not been intimated (June 1985).

8. (a)—Direction and Administration—

2—Cattle Fair Staff—

O	7.02	} 8.50	9.02	+0.52
R	1.48			

Augmentation of provision by Rs. 1.48 lakhs through reappropriation in March 1984 was due to grant of additional dearness allowance to Government employees (Rs. 0.70 lakh) and clearance of pending travelling allowance bills (Rs. 0.78 lakh).

Reasons for the final excess of Rs. 0.52 lakh have not been intimated (June 1985).

Grant No. 34

Grant No. 34—Industries

	Total grant/ appropriation	Actual expenditure	Excess- Saving—
	Rs.	Rs.	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 9,23,23,000	} 9,80,95,000	9,72,06,790	—8,88,210
Supplementary 57,72,000			
Amount surrendered during the year			..
Charged—			
Original 1,05,000	} 1,05,000	..	—1,05,000
Supplementary ..			
Amount surrendered during the year (March 1984)			64,000

Grant No. 34—*contd.*

Capital :

Major heads:

520—Capital Outlay on
Industrial Research and
Development,521—Capital Outlay on
Village and Small
Industries and525—Capital Outlay on
Telecommunication and
Electronics Industries

Voted —

Original 8,10,00,000

Supplementary

8,10,00,000

7,60,00,000

—50,00,000

Amount surrendered during the year

Notes and comments—

Revenue :

(i) Saving (partly counterbalanced by excess under certain other heads in note (iii) below) 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	5,10.45	} 5,59.40
S	52.00	
R	—3.05	

5,59.40

5,56.20

—3.20

Grant No. 34—contd.

Withdrawal of provision by Rs. 3.05 lakhs through reappropriation in March 1984 was mainly due to (i) economy measures (Rs. 7.10 lakhs); (ii) merger of departmental laboratory with Electric Testing and Development Centre (Rs. 3.69 lakhs), (iii) posts remaining vacant (Rs. 3.35 lakhs), (iv) non-availability of adequate number of trainees (Rs. 1.40 lakhs) and (v) non-implementation of the scheme "Strengthening of the organisation of Chief Inspector of Boilers" (Rs. 1 lakh), partly set off by excess due to (i) grant of additional dearness allowance to Government employees (Rs. 7.98 lakhs), (ii) purchase of machinery (Rs. 4.60 lakhs) and (iii) increase in electricity and telephone expenses (Rs. 0.91-lakh).

Reasons for final saving of Rs. 3.20 lakhs have not been intimated (June 1985)

320—Industries

A—General—

2. (f)—Other expenditure—

2—Grant of subsidy
for the purchase of
land—

O	70.00	}	68.60	67.07	—1.53
R	—1.40				

Reduction in provision by Rs. 1.40 lakhs through reappropriation in March 1984 was mainly due to lesser number of claims for subsidy than anticipated.

Reasons for the final saving of Rs. 1.53 lakhs have not been intimated (June 1985).

Grant No. 34—contd.

321—Village and Small
Industries—

3. (e)—Handicraft
Industries—

O	29.28	} 28.62	26.54	-2.08
R	-0.66			

Reasons for the final saving of Rs. 2.08 lakhs have not been intimated. (June 1985).

320—Industries—

A—General—

4. (d)—Industrial Education,
Research and Training—

1—Grant of subsidy on
the cost of
feasibility reports—

O	1.00	1.00	-1.00
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Reasons for non-utilisation of entire provision of Rs. 1 lakh have not been intimated (June 1985).

(ii) Excess occurred mainly under:—

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

321—Village and
Small Industries—

Grant No. 34—*contd.*

1. (a)—Direction and Administration—

O	1,11.01}	1,14.10	1,12.81	-1.29
R	3.09}			

Augmentation of provision by Rs. 3.09 lakhs through reappropriation in March 1984 was mainly due to grant of additional dearness allowance to Government employees (Rs. 4.92 lakhs) and payment of pending bills (Rs. 0.37 lakh), partly set off by saving due to (i) economy measures (Rs. 0.73 lakh), (ii) posts remaining vacant (Rs. 0.82 lakh) and (iii) less payment of medical claims (Rs. 0.65 lakh).

Reasons for the final saving of Rs. 1.29 lakhs have not been intimated (June 1985).

2. (b)—Sericulture Industries—

O	14.39}	14.75	15.56	+0.81
R	0.36}			

Reasons for the final excess of Rs. 0.81 lakh are awaited (June 1985).

Capital :

(iii) No part of the final saving of Rs. 50 lakhs was surrendered.

(iv) In the following case, the whole provision remained unutilised:—

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

521—Capital Outlay on Village and Small Industries—

Grant No. 34—*concl'd.***(c)—Handlooms—**

**Investment in
the Punjab Hand-
loom and Textile
Development Corpora-
tion under Central
Sector Assistance—**

Investment—

0	50.00	50.00	—50.00
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Reasons for non-utilisation of provision have not been intimated
(June 1985).

Grant No. 35—Civil Aviation (All Voted)

	Total grant	Actual expenditure	Excess Saving
	Rs.	Rs.	Rs.
Revenue :			
Major head :			
336—Civil Aviation			
Original	43,81,000	46,51,000	43,24,491
Supplementary	2,70,000			-3,26,509

Amount surrendered during the year

Capital :

Major head :

536—Capital Outlay on Civil
Aviation

Original	8,00,000	8,00,000	3,93,779	-4,06,221
Supplementary	..			

Amount surrendered during the year

Notes and comments —

Revenue :

(i) In view of final saving of Rs. 3.27 lakhs, the supplementary grant of Rs. 2.70 lakhs obtained in March 1984 was unnecessary.

Grant No. 35—concl'd:

(ii) Saving occurred mainly under :—

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

(h)—Other expenditure—

1—Maintenance of Aircraft—

O	25.69	} 27.52	24.45	-3.07
S	2.58			
R	-0.75			

Reasons for the final saving of Rs. 3.07 lakhs have not been intimated (June 1985).

Capital :

(iii) Saving occurred mainly under :—

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

(d)—Machinery and Equipment—

O	8.00	8.00	3.94	-4.06
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Reasons for the final saving of Rs. 4.06 lakhs have not been intimated (June 1985).

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	26,79,25,000	28,33,19,000	31,12,31,923
Supplementary	1,53,94,000		
Amount surrendered during the year (March 1984)			5,01,64,000
Charged—			
Original	3,00,000	3,00,000	1,24,444
Supplementary	..		
Amount surrendered during the year (March 1984)			15,000
Capital :			
Major head :			
537—Capital Outlay on Roads and Bridges			
Original	14,60,00,000	19,60,00,000	12,20,57,687
Supplementary	5,00,00,000		
Amount surrendered during the year (March 1984)			3,80,30,000

*Notes and comments—***Revenue :**

(i) Excess of Rs. 2,79,12,923 over the voted grant requires regularisation.

(ii) In view of the final excess of Rs. 2,79.13 lakhs, additional funds of Rs. 1,53.94 lakhs obtained through supplementary grant in September 1983 proved inadequate ; surrender of Rs. 5,01.64 lakhs was injudicious.

(iii) Details of excess over the voted grant (alongwith the percentage of excess) during the last four 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	3,02.36	15
1980-81	20,98.10	23,30.40	2,32.30	11
1981-82	21,93.94	25,04.94	3,11.00	14
1982-83	22,90.10	26,57.82	3,67.72	16

Grant No. 36—contd.

(iv) Excess (partly counterbalanced by saving under other heads mentioned in note (vi) 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	8,30.00	4,00.00	17,91.08	+13,91.08
R	4,30.00			

Reduction in provision by Rs. 4.30 lakhs through reappropriation in March 1984 was due to cut imposed by the Planning Department.

2. (j)—Machinery and Equip-
ment—

O	13.65	12.98	1,74.16	+1,61.18
R	0.67			

3. (m)—Other expenditure—

O	0.60	1.00	2.93	+1.93
R	0.40			

Reasons for the final excess in the above cases (serial nos. 1 to 3) have not been intimated (June 1985).

Grant No. 36—*contd.*

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

Head	Total grant	Actual expenditure	Excess- + Saving—
(In lakhs of rupees)			
1. (a)—Direction and Administration—			
1—Establishment charges transferred on <i>pro-rata</i> basis—			
0	5,71.65	+5,71.65
2(f)—Strategic and Border Roads—			
0	81.82	+81.82
3(e)—Roads of Inter-State importance—			
0	24.04	+24.04
4—Transfer to Reserve Funds and Deposit Accounts—			
1—Amount transferred to Subventions from Central Road Fund—			
0	20.00	+20.00

Reasons for not making the provision of funds (serial nos. 1 to 4 above) have not been intimated (June 1985).

Grant No. 36—*contd.*

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

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

1. (g)—State Highways—

O	14,73.00	13,99.35	2,20.81	—11,78.54
R	—73.65			

Reduction in provision by Rs. 73.65 lakhs in March 1984 through reappropriation was due to economy measures.

2. (c)—National Highways—

S	1,53.94	1,68.22	—1,68.22
R	14.28		

Augmentation of provision by Rs. 14.28 lakhs in March 1984 through reappropriation was stated to be mainly due to additional allocation of funds by the Government of India.

3. (k)—Suspense—

O	3,50.00	3,50.00	2,25.82	—1,24.18
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4. (i)—Railway Safety Works—

O	12.00		
R	—12.00		

Withdrawal of the entire provision of Rs. 12 lakhs through reappropriation in March 1984 was due to economy measures.

Reasons for the final saving in the above cases (serial nos. 1 to 3) have not been intimated (June 1985).

Grant No. 36—contd.

Capital :

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

	Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)				
1.	(d)—Strategic and Border Roads—			
	O 4,00.00	2,37.00	2,19.85	—17.15
	R —1,63.00			

Reduction in provision by Rs. 1,63 lakhs through reappropriation in March 1984 was due to restriction imposed by Government of India.

2. (g)—Machinery and Equipment—

O	30.00	30.00	5.92	—24.08
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Reasons for the final saving in the above cases (serial nos. 1 and 2) have not been intimated (June 1985).

(viii) 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)				
1.	(b)—National Highways—			
	S 5,00.00	5,27.70		—5,27.70
	R 27.70			

Grant No. 36—*contd.*

Augmentation of provision by Rs. 27.70 lakhs through reappropriation in March 1984 was due to enhancement of the funds by Government of India.

2. (c)—Roads of Inter-State Importance—

O	3,00.00	}	55.00	..	—55.00
R	—2,45.00				

Reduction in provision by Rs. 2.45 lakhs through reappropriation made in March 1984 was due mainly to less expenditure on the scheme.

Reasons for the non-utilisation of provision (serial nos. 1 and 2) have not been intimated (June 1985).

(ix) Excess occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(e)—State Highways—			
O	7,30.00	7,30.00	9,25.24 +1,95.24

Reasons for the final excess of Rs. 1,95.24 lakhs have not been intimated (June 1985).

(x) 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)			
(a)—Direction and Administration—			

Grant No. 36—*contd.*

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

0	69.57	+69.57
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Reasons for not making the provision of funds have not been intimated (June 1985).

(xi) *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 the Central Road Fund" against provision made under this grant (Grant No. 36—Roads and Bridges).

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

Subvention of Rs. 20 lakhs was received and Rs. 20 lakhs were spent during 1983-84 leaving no balance at the credit of deposit account on 31st March 1984.

(xii) *Suspense transactions*—The expenditure in the grant includes Rs. 2,25.82 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'

Grant No. 36—concl.

transactions in this grant in 1983-84 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	+93.71	2,17.47	2,57.95	+53.23
Miscellaneous Works				
Advances	+11.71	8.35	2.24	+17.82
Total	+1,05.42	2,25.82	2,60.19	+71.05

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 Transport Services			
Voted—			
Original 57,88,90,000 } Supplementary 6,50,57,000 }	64,39,47,000	63,84,24,813	—55,22,187
Amount surrendered during the year			
Charged—			
Original 5,96,000 } Supplementary .. }	5,96,000	4,74,296	—1,21,704
Amount surrendered during the year (March 1984)			70,000
Capital :			
Major head :			
538—Capital Outlay on Road and Water Transport Services			
Original 9,00,00,000 } Supplementary .. }	9,00,00,000	7,65,49,896	—1,34,50,104
Amount surrendered during the year (March 1984)			15,19,000

Grant No. 37—contd.

*Notes and comments—***Revenue :**

(i) There was a saving of Rs. 55.22 lakhs in the voted grant, the supplementary provision of Rs. 6,50.57 lakhs obtained in March 1984 proved excessive but no amount was surrendered.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
338—Road and Water Transport Services—			
A—Road Transport—			
(c)—Government Transport Services—			
Working expenses—			
1.5—Punjab Roadways, Moga—			
O 4,95.64	} 4,74.67	4,59.12	—15.55
R —20.97			

Reduction in provision by Rs. 20.97 lakhs through reappropriation in March 1984 was due to cut imposed on the demand of the depot

(Rs. 14.12 lakhs) and transfer of funds to 'Direction and Administration' for procurement of spare parts (Rs. 12.85 lakhs), partly set off by excess due to grant of additional dearness allowance to Government employees (Rs. 6 lakhs).

Reasons for the final saving of Rs. 15.55 lakhs have not been intimated (June 1985).

2.7—Punjab Roadways, Hoshiarpur—

O	5,17.91	}	4,93.67	4,83.76	—9.91
R	—24.24				

Reduction in provision by Rs. 24.24 lakhs through reappropriation in March 1984 was due to (i) decrease in repair and maintenance charges of vehicles (Rs. 18.59 lakhs), (ii) transfer of funds to 'Direction and Administration' for procurement of spare parts (Rs. 14.41 lakhs) and (iii) cut imposed on the demand of the depot (Rs. 8.82 lakhs), partly set off by excess due to grant of additional dearness allowance to Government employees (Rs. 17.58 lakhs).

Reasons for the final saving of Rs. 9.91 lakhs have not been intimated (June 1985).

3.4—Punjab Roadways,
Pathankot—

O	4,77.35	}	5,10.83	5,07.25	—3.58
S	58.70				
R	—25.22				

Reduction in provision by Rs. 25.22 lakhs through reappropriation in March 1984 was mainly due to (i) transfer of funds to 'Direction and Administration' for procurement of spare parts (Rs. 9.62 lakhs), (ii) decrease in repair and maintenance charges of vehicles (Rs. 8.92 lakhs), (iii) posts remaining vacant (Rs. 6.35 lakhs) and (iv) reduction

Grant No. 37—contd.

in interest charges (Rs. 4.94 lakhs); partly set off by excess due to receipt of more claims under Motor Transport (Accident) Reserve Fund (Rs. 4.61 lakhs).

Reasons for the final saving of Rs. 3.58 lakhs have not been intimated. (June 1985).

4.13—Punjab Roadways,
Amritsar-II—

O	2,84.29	}	2,87.81	2,83.08	—4.73
S	23.69				
R	—20.17				

Reduction in provision by Rs. 20.17 lakhs through reappropriation in March 1984 was mainly due to (i) decrease in repair and maintenance charges of vehicles (Rs. 12.21 lakhs), (ii) transfer of funds to 'Direction and Administration' for procurement of spare parts (Rs. 8.25 lakhs) and (iii) economy measures (Rs. 3.74 lakhs), partly set off by excess due to grant of additional dearness allowance to Government employees (Rs. 2.36 lakhs) and receipt of more claims under Motor Transport (Accident) Reserve Fund (Rs. 1.67 lakhs).

Reasons for the final saving of Rs. 4.73 lakhs have not been intimated (June 1985).

5. 15—Punjab Roadways,
Patti—

O	2,05.05	}	1,93.22	1,90.88	—2.34
S	10.00				
R	—21.83				

Reduction in provision by Rs. 21.83 lakhs through reappropriation in March 1984 was mainly due to (i) decrease in repair and maintenance charges of vehicles (Rs. 8.96 lakhs), (ii) transfer of funds to 'Direction and Administration' for procurement of spare parts (Rs. 5.21 lakhs),

Grant No. 37—*contd.*

(iii) cut imposed on the demand of depot (Rs. 7.10 lakhs), and (iv) economy measures (Rs. 1.20 lakhs), partly set off by excess due to increase in interest charges (Rs. 0.43 lakh) and receipt of more claims under Motor Transport (Accident) Reserve Fund (Rs. 0.11 lakh).

Reasons for the final saving of Rs. 2.34 lakhs have not been intimated (June 1985).

6. 11—Punjab Roadways,
Nawan Shahar—

O	3,54.31	}	3,74.60	3,65.44	—9.16
S	33.88				
R	—13.59				

Reduction in provision by Rs. 13.59 lakhs through reappropriation in March 1984 was mainly due to decrease in repair and maintenance charges of vehicles (Rs. 11.95 lakhs) and transfer of funds to 'Direction and Administration' for procurement of spare parts (Rs. 8.72 lakhs), partly set off by excess due to grant of additional dearness allowance to Government employees (Rs. 6.54 lakhs) and receipt of more claims under Motor Transport (Accident) Reserve Fund (Rs. 0.54 lakh).

Reasons for the final saving of Rs. 9.16 lakhs have not been intimated (June 1985).

7. 14—Punjab Roadways,
Jullundur-II—

O	2,91.27	}	3,36.43	3,35.51	—0.92
S	62.62				
R	—17.46				

Reduction in provision by Rs. 17.46 lakhs through reappropriation in March 1984 was mainly due to (i) transfer of funds to 'Direction and Administration' for procurement of spare parts (Rs. 6.59 lakhs), (ii) economy measures (Rs. 5.87 lakhs), (iii) decrease in repair and maintenance charges of vehicles (Rs. 2.97 lakhs), (iv) cut imposed on

Grant No. 37—contd.

the demand of the depot (Rs. 2.85 lakhs) and (v) reduction in interest charges (Rs. 1.79 lakhs), partly set off by excess due to grant of additional dearness allowance to Government employees (Rs. 1.50 lakhs) and receipt of more claims under Motor Transport (Accident) Reserve Fund (Rs. 1.11 lakhs).

8. 8—Punjab Roadways,
Ferozepur—

O	4,08.66	}	4,49.32	4,46.51	—2.81
S	53.95				
R	—13.29				

Reduction in provision by Rs. 13.29 lakhs through reappropriation in March 1984 was mainly due to (i) decrease in repair and maintenance charges of vehicles (Rs. 12.76 lakhs), (ii) transfer of funds to 'Direction and Administration' for procurement of spare parts (Rs. 9.88 lakhs) and (iii) cut imposed on the demand of the depot (Rs. 8.95 lakhs), partly set off by excess due to grant of additional dearness allowance to Government employees (Rs. 11.97 lakhs) and increase in rates of material and supplies (Rs. 6.33 lakhs).

Reasons for the final saving of Rs. 2.81 lakhs have not been intimated (June 1985).

9. 10—Punjab Roadways,
Tarn Taran—

O	1,99.00	}	2,03.95	2,00.53	—3.42
S	15.63				
R	—10.68				

Reduction in provision by Rs. 10.68 lakhs through reappropriation in March 1984 was mainly due to (i) cut imposed on the demand of the depot (Rs. 5.66 lakhs), (ii) transfer of funds to 'Direction and Administration' for procurement of spare parts (Rs. 4.42 lakhs) and (iii) decrease in interest charges (Rs. 2.75 lakhs), partly set off by excess due to more

Grant No. 37—contd.

contribution to meet the third party claims (Rs. 1.91 lakhs) and increase in pensionary charges (Rs. 0.24 lakh).

Reasons for the final saving of Rs. 3.42 lakhs have not been intimated (June 1985).

10. 3—Punjab Roadways,
Chandigarh-I—

O	3,00.53	}	3,82.09	3,77.25	—4.84
S	90.64				
R	—9.08				

Reduction in provision by Rs. 9.08 lakhs through reappropriation in March 1984 was mainly due to (i) transfer of funds to 'Direction and Administration' for procurement of spare parts (Rs. 6.99 lakhs), (ii) cut imposed on the demand of the depot (Rs. 2.06 lakhs), (iii) decrease in repair and maintenance charges of vehicles (Rs. 1.99 lakhs) and (iv) economy measures (Rs. 1.08 lakhs), partly set off by excess due to increase in the prices of material and supplies (Rs. 3.04 lakhs).

Reasons for the final saving of Rs. 4.84 lakhs have not been intimated (June 1985).

11. 1—Punjab Roadways,
Amritsar-I—

O	2,86.34	}	3,04.69	2,98.99	—5.70
S	23.33				
R	—4.98				

Reduction in provision by Rs. 4.98 lakhs through reappropriation in March 1984 was mainly due to (i) cut imposed on the demand of the depot (Rs. 8.50 lakhs), (ii) transfer of funds to 'Direction and Administration' for procurement of spare parts (Rs. 7.62 lakhs) and (iii) posts remaining vacant (Rs. 0.68 lakh), partly set off by excess due to grant of additional dearness allowance to Government employees (Rs. 11.82 lakhs).

Grant No. 37—*contd.*

Reasons for the final saving of Rs. 5.70 lakhs have not been intimated (June 1985).

12. 2—Punjab Roadways,
Jullundur-I—

O	2,95.71	}	3,53.37	3,49.57	—3.80
S	61.05				
R	—3.39				

Reduction in provision by Rs. 3.39 lakhs through reappropriation in March 1984 was mainly due to transfer of funds to 'Direction and Administration' for procurement of spare parts (Rs. 8.28 lakhs) and decrease in repair and maintenance charges of vehicles (Rs. 3.80 lakhs), partly set off by excess due to grant of additional dearness allowance to Government employees (Rs. 7.04 lakhs) and receipt of more claims under Motor Transport (Accident) Reserve Fund (Rs. 1.65 lakhs).

Reasons for the final saving of Rs. 3.80 lakhs have not been intimated (June 1985).

13. 12—Punjab Roadways,
Muktsar—

O	2,11.88	}	2,20.04	2,19.91	—0.13
S	14.76				
R	—6.60				

Reduction in provision by Rs. 6.60 lakhs through reappropriation in March 1984 was mainly due to (i) decrease in repair and maintenance charges of vehicles (Rs. 7.60 lakhs), (ii) transfer of funds to 'Direction and Administration' for procurement of spare parts (Rs. 5.05 lakhs) and (iii) posts remaining vacant (Rs. 1.90 lakhs), partly set off by excess due to increase in the rates of material and supplies (Rs. 4.48 lakhs) and increase in interest charges (Rs. 3.47 lakhs).

Grant No. 37—contd.

(iii) Excess occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
338—Road and Water Transport Services—			
A—Road Transport—			
1. (a)—Direction and Administration—			
O	3,51.22	6,12.70	+3.06
S	1,30.67		
R	1,27.75		
		6,09.64	

Augmentation of provision by Rs. 1,27.75 lakhs through reappropriation in March 1984 was due to procurement of spare parts in Divisional Offices by diverting the funds from the depots (Rs. 1,28.35 lakhs) and grant of additional dearness allowance to Government employees (Rs. 0.42 lakh), partly set off by saving due to posts remaining vacant (Rs. 0.78 lakh) and economy measures (Rs. 0.24 lakh).

Reasons for the final excess of Rs. 3.06 lakhs have not been intimated (June 1985).

(c)—Government Transport Services—

Working expenses—

2. 16—Punjab Roadways, Chandigarh-II—

O	2,75.63	3,69.66	3,81.24	+11.58
S	45.83			
R	48.20			

Grant No. 37—contd.

Augmentation of provision by Rs. 48.20 lakhs through reappropriation in March 1984 was mainly due to (i) payment of bills relating to previous year (Rs. 24.01 lakhs), (ii) receipt of more third party claims (Rs. 11.24 lakhs), (iii) payment of arrear of taxes (Rs. 10.41 lakhs), (iv) grant of additional dearness allowance to Government employees (Rs. 6.85 lakhs) and (v) increase in interest charges (Rs. 1.18 lakhs), partly set off by saving due to transfer of funds to 'Direction and Administration' for procurement of spare parts (Rs. 5.49 lakhs).

Reasons for the final excess of Rs. 11.58 lakhs have not been intimated (June 1985).

3. 6—Punjab Roadways,
Ludhiana—

O	4,56.83	}	4,92.97	4,89.69	—3.28
S	19.79				
R	16.35				

Augmentation of funds by Rs. 16.35 lakhs through reappropriation in March 1984 was mainly due to (i) increase in the rates of material and supplies (Rs. 15.32 lakhs), (ii) payment of arrear of taxes (Rs. 10.45 lakhs), (iii) grant of additional dearness allowance to Government employees (Rs. 3.74 lakhs) and (iv) payment of more third party claims (Rs. 1.19 lakhs), partly set off by saving due to (i) cut imposed on the demand of the depot (Rs. 12.02 lakhs), (ii) decrease in interest charges (Rs. .2 lakhs) and (iii) economy measures (Rs. 0.33 lakh).

Grant No. 37—contd.

Reasons for the final saving of Rs. 3.28 lakhs have not been intimated (June 1985).

Capital :

(iv) Rupees 15.19 lakhs were surrendered in March 1984 ; ultimate saving in the grant was Rs. 1,34.50 lakhs.

(v) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
A—Road Transport—			
1. (a)—Land and Buildings—			
O	1,21.00	1,21.00	22.58 —98.42
Reasons for the final saving of Rs. 98.42 lakhs have not been intimated (June 1985).			
2. (c)—Workshop facilities—			
O	20.80	5.61	1.34 —4.27
R	—15.19		

Reduction in provision by Rs. 15.19 lakhs through reappropriation was due mainly to non-creation of four new depots (Rs. 18.20 lakhs), partly set off by excess due to purchase of machinery (Rs. 3.01 lakhs).

Reasons for the final saving of Rs. 4.27 lakhs have not been intimated (June 1985).

(vi) The expenditure under the grant includes contribution (Rs. 5,38.92 lakhs) and adjustments (Rs. 4,10.02 lakhs) against

Grant No. 37—contd.

the reserve funds shown below :—

Name of the Reserve Fund and its purpose	Contribution during 1983-84	Interest on accumulations under the fund	Total amount credited to the fund during 1983-84	Expenditure adjusted during 1983-84	Balance at the credit of the fund on 31st March 1984
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.)	4,62.15	62.53	5,24.68	3,41.10	8,36.70
(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)	76.77	0.91	77.68	68.92	8.76

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

Grant No. 37—concl.

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 the 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 1983-84.

Grant No. 38

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

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue :			
Major head :			
332—Multi-purpose River Projects			
Original 11,01,57,000	} 11,01,57,000	11,89,66,674	+88,09,674
Supplementary ..			
Amount surrendered during the year (March 1984)			33,72,000
Capital :			
Major head :			
532—Capital Outlay on Multi- purpose River Projects			
Original 16,20,38,000	} 16,20,38,000	72,80,61,816	+56,60,23,816
Supplementary ..			
Amount surrendered during the year			..

*Notes and comments—***Revenue :**

(i) Excess of Rs. 88,09,674 over the grant requires regularisation. Large excess occurred in previous years also *vide* note (ix).

Grant No. 38—*contd.*

(ii) Excess (partly set off by saving mentioned in note (iv) below) occurred mainly under the following heads :—

Head	Total grant	Actual expenditure	Excess— Saving—
A—Bhakra-Nangal Project—			
1. (d)—Unit No. 6—Bhakra Canals—			
O	3,64.04	3,59.28	4,03.41
R	—4.76			+44.13
Reduction in provision by Rs. 4.76 lakhs through reappropriation was due mainly to (i) issue of stock direct to works (Rs. 20.05 lakhs), (ii) cut imposed by Government as economy measures (Rs. 1.78 lakhs) and (iii) payment of fixed medical allowance to staff (Rs. 0.30 lakh); partly set off by excess due to grant of additional dearness allowance to Government employees (Rs. 17.37 lakhs).			
2. (e)—Unit No. 7—Bist Doab Canal—			
O	65.92	70.68	79.36
R	4.76			+8.68
Augmentation of the provision by Rs. 4.76 lakhs through reappropriation in March 1984 was due mainly to grant of additional dearness allowance to Government employees (Rs. 5.53 lakhs) and rise of price index in medicines (Rs. 0.01 lakh), partly set off by economy measures (0.78 lakh).			
3. (a)—Unit No. 1—Bhakra Dam—			
O	2,62.08	1,96.44	2,62.59
R	—65.64			+66.15

Grant No. 38—contd.

In view of the final excess of Rs. 66.15 lakhs, withdrawal of Rs. 65.64 lakhs in March 1984 as economy in expenditure and due to less expenditure by Bhakra Beas Management Board was injudicious.

Reasons for the excess in the above cases (serial nos. 1 to 3) have not been intimated (June 1985).

A—Bhakra Nangal Project—

4. (c)—Unit No. 3—Nangal
Hydel Channels—

O	9.31	}	10.94	12.65	+1.71
R	1.63				

Augmentation of provision by Rs. 1.63 lakhs through reappropriation in March 1984 was due to increase in works expenditure by Bhakra Beas Management Board (Rs. 2.15 lakhs), partly set off by saving due to economy measures (Rs. 0.52 lakh).

Reasons for the final excess of Rs. 1.71 lakhs have not been intimated (June 1985).

(iii) 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)			
(f)—Other expenditure—			
2.—Advances to other Government and Agencies for Common Works—			
O		64.67	+64.67

Reasons for not making provision to cover the expenditure of Rs. 64.67 lakhs have not been intimated (June 1985).

Grant No. 38—contd.

(iv) Saving occurred mainly under :—		Total	Actual	Excess—
Head		grant	expenditure	Saving—
		(In lakhs of rupees)		
B—Beas Project—				
1. (b)—Unit No. 2—Beas				
Dam at Pong—				
O	89.93	1,08.02	65.56	—42.46
R	18.09			

Augmentation of provision by Rs. 18.09 lakhs through reappropriation in March 1984 was due to urgent nature of expenditure and increase by Bhakra Beas Management Board (Rs. 24.94 lakhs) ; partly set off by saving due to economy measures (Rs. 6.85 lakhs).

Reasons for the final saving of Rs. 42.46 lakhs have not been intimated (June 1985).

2. (a)—Unit No. 1—Beas				
Sutlej Link—				
O	28.72	37.27	19.89	—17.38
R	8.55			

Augmentation of provision by Rs. 8.55 lakhs through reappropriation in March 1984 was due to increase in works expenditure by Bhakra Beas Management Board (Rs. 15.02 lakhs), partly set off by saving due to economy measures (Rs. 6.47 lakhs).

Reasons for final saving of Rs. 17.38 lakhs have not been intimated (June 1985).

3. Unit No. II-B.C. B.				
portion—				
R	2.51	2.51		—2.51

Augmentation of provision by Rs. 2.51 lakhs through reappropriation in March 1984 to clear outstanding liability, proved to be wholly unnecessary as no expenditure was incurred.

Reasons for non-utilisation of provision have not been intimated (June 1985).

Grant No 38—contd.

Capital :

(v) Excess of Rs. 56,60,23,816 over the grant requires regularisation. This was 349 per cent of the provision. This was the tenth year in succession in which the grant closed with an excess. See note (ix).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
B—Beas Dam Project—			
1. (a)—Unit No. 1—			
Beas Sutlej Link—			
O	5,43.00	5,68.00	21,58.08
R	25.00		
Augmentation of provision by Rs. 25 lakhs through reappropriation, in March 1984 was due to more share payable to Bhakra Beas Management Board.			
E—Thein Dam Project—			
2.1—Thein Dam—			
O	5,00.00	5,41.03	15,06.06
R	41.03		
Augmentation of provision by Rs. 41.03 lakhs through reappropriation in March 1984 was due mainly to (i) grant of additional dearness allowance to Government employees (Rs. 61.02 lakhs), (ii) payment of rent of buildings (Rs. 1.19 lakhs) and (iii) clearance of pending medical bills (Rs.0.65 lakh), partly set off by transfer of provision to meet expenditure on salary of staff (Rs. 19.97 lakhs) and economy measures (Rs. 1.86 lakhs).			
A—Bhakra Nangal Project—			
3. (a)—Unit No. 1—			
Bhakra Dam—			
O	7.33	3.59	7,10.94
R	—3.74		
+7,07.35.			

Reduction in provision by Rs. 3.74 lakhs through reappropriation was due mainly to less share payable to Bhakra Beas Management Board:

4. (d)—Unit No. 1—

B—Bhakra Project Right Bank
Power Plant—

O	2.83	2.83	3,62.14	+3,59.31
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B—Beas Dam Project—

5. (b)—Unit No. 2—

Beas Dam at Pong—

O	89.00	} 1,34.00	3,81.64	+2,47.64
R	45.00			

Augmentation of provision by Rs. 45 lakhs through reappropriation in March 1984 was due to more share payable to Bhakra Beas Management Board.

C—Shah Nahar Weir Project—

6. 1—Construction of
Weir for Shah Nahar—

O	1,23.20	} 1,73.20	3,78.32	+2,05.12
R	50.00			

Augmentation of provision by Rs. 50 lakhs through reappropriation in March 1984 was due mainly to (i) cover the expenditure under works (Rs. 33.58 lakhs), (ii) transfer of cement from Anandpur Sahib Hydel

Grant No. 38—contd.

Project and Mukerian Hydel Project (Rs. 30.37 lakhs), partly set off by saving due to (i) sale proceeds of machinery (Rs. 10.01 lakhs), (ii) vacancies (Rs. 1.63 lakhs), (iii) economy measures (Rs. 1.29 lakhs) and (iv) payment of fixed medical allowance to the staff (Rs. 1.02 lakhs).

A—Bhakra Nangal Project—

7. (c)—Unit No. 1—

A—Bhakra left Bank
Power Plant—

O	0.02	}	4.65	14.60	+9.95
R	4.63				

Augmentation of provision by Rs. 4.63 lakhs through reappropriation in March 1984 was due to more share payable to Bhakra Beas Management Board.

Reasons for the excess in the above cases (serial nos. 1 to 7) have not been intimated (June 1985).

8. G—Low Dam in Kandi
Area—

O	1,00.00	}	80.00	1,03.00	+23.00
R	—20.00				

In view of final excess of Rs. 23 lakhs reduction in provision by Rs. 20 lakhs through reappropriation in March 1984 proved to be unrealistic.

Reasons for the final excess of Rs. 23 lakhs have not been intimated (June 1985).

Grant No. 38—*contd.*

(vii) Instances where the expenditure was incurred without provision of funds are 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. 1—Advances for Beas Construction Board—			
O	8,93.96	+8,93.96
(c)—Beas Transmission Lines—			
2. 1—Beas Transmission Lines—			
O	6,41.56	+6,41.56

Reasons for not covering the expenditure in the above cases by provision have not been intimated (June 1985).

(viii) Saving occurred mainly under:—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
D—Dholbaha Check Dam—			
1.1—Dholbaha Check Dam—			
O 2,50.00	1,08.08	1,29.90	+21.82
R -1,41.92			

Reduction of funds by Rs. 1,41.92 lakhs through reappropriation in March 1984 was mainly due to (i) non-finalisation of decision on completion of the balance works of Dholbaha Dam (Rs. 1,32.05 lakhs), (ii) late opening of Kandi Canal Design Division (Rs. 9.77 lakhs) and economy measures (Rs. 0.59 lakh), partly set off by excess due to purchase of machinery urgently required for the execution of the project (Rs. 0.49 lakh).

Reasons for the final excess of Rs. 21.82 lakhs have not been intimated (June 1985).

F—Shahpur Kandi
Project—

2.1.—Shahpur Kandi
Barrage—

O 5.00 5.00 0.25 —4.75

Reasons for the final saving of Rs.4.75 lakhs have not been intimated (June 1985).

(ix) Significant excess expenditure occurred under the 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)					
1978-79	Revenue	6,19.30	7,80.77	1,61.47	26
	Capital	29,44.81	82,74.29	53,29.48	181
1979-80	Revenue	6,94.44	7,94.62	1,00.18	14
	Capital	25,77.14	84,49.72	58,72.58	228
1980-81	Revenue	6,88.55	8,68.10	1,79.55	26
	Capital	29,17.97	78,60.31	49,42.34	169
1981-82	Revenue	8,44.37	9,47.80	1,03.43	12
	Capital	43,22.82	95,22.09	51,99.27	120
1982-83	Revenue	9,57.09	10,84.68	1,27.59	13
	Capital	42,52.06	1,22,30.95	79,78.89	188

Grant No. 38—contd.

(x) *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 1981-82, 1982-83 and 1983-84:—

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	1981-82	1,34.62	2,21.65	0.71	164.65	10.53
	1982-83	1,68.68	2,45.75	1.22	145.69	10.72
	1983-84	1,68.74	2,74.06	2.79	162.41	11.65
Thein Dam	1981-82	5,89.01	1,80.37	4,87.73	30.62	82.81
	1982-83	14,21.33	2,13.19	6,66.51	15.00	46.89
	1983-84	5,66.44	1,89.13	24.91	33.39	4.39
Dholbaha Check Dam	1981-82	1,09.94	13.74	2.38	12.50	2.16
	1982-83	1,31.92	32.62	2.19	24.73	1.66
	1983-84	49.52	31.78	2.12	64.18	4.28
Shah Nahar Weir Project	1981-82	3,81.74	48.85	..	12.80	..
	1982-83	2,09.49	48.24	..	23.03	..
	1983-84	1,39.64	28.21	8.93	20.20	6.40
Shahpur Kandi Project	1981-82	0.76	0.33	..	43.42	..
	1982-83	1.53	0.58	..	37.91	..
	1983-84	..	0.25	..	..	..
Low Dam in Kandi Area	1981-82	10.02	0.15	0.02	1.50	0.20
	1982-83	11.18	2.37	2.50	21.20	22.36
	1983-84	30.52	26.94	3.06	188.27	10.03

(xi) *Suspense transactions*—(i) The expenditure under this grant includes Rs. 35,36 '91 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.

(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.

(ii) An analysis of "Suspense" transactions in this grant in 1983-84 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	+46.19	93.37	94.28	+45.28
Purchases	—8.72	3.57	5.53	—10.68
Miscellaneous Works				
Advances	+75.09	40.94	41.40	+74.63
Total	+1,12.56	1,37.88	1,41.21	+1,09.23

Grant No. 38—concl'd.

2. Major Head 532—				
Capital Outlay on Multi-				
purpose River Projects				
Stock	+16,37·68	15,79·47	16,38·91	+15,78·24
Purchases	—19·35	2,89·70	1,96·81	+73·54'A'
Miscellaneous Works				
Advances	+20,86·16	13,24·75	23,40·88	+10,70·03
Workshop Suspense	+12·17	2,05·11	2,05·11	+12·17
Total	+37,16·66	33,99·03	43,81·71	+27,33·98

'A' Debit balance is due to adjustment of more amount as compared to credits during the financial year 1983-84. The matter is under correspondence with the department.

Grant No. 39

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

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue:			
Major heads:			
306—Minor Irrigation,			
331—Water and Power Development Services and			
333—Irrigation, Navigation, Drainage and Flood Control Projects			
Original 63,96,49,000	63,96,49,000	68,64,86,480	+4,68,37,480
Supple- mentary ..			
Amount surrendered during the year (March 1984)			2,48,89,000
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	43,56,54,000	}	44,71,54,000	61,85,06,690	+17,13,52,690
Supple- mentary	1,15,00,000				

Amount surrendered during the year
(March 1984)

39,77,000

Notes and comments—

Revenue:

- (i) Excess of Rs. 4,68,37,480 over the grant requires regularisation.
- (ii) In view of the final excess of Rs. 4,68.37 lakhs surrender of Rs. 2,48.89 lakhs made in March 1984 was injudicious.
- (iii) Excess (partly set off by saving under other heads mentioned in note (vii) below) occurred mainly under the following heads:—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
306—Minor Irrigation—			
(c) Tubewells—			
1.5—Running and Maintenance of Tubewells—			
Punjab State Tubewell Corporation—			
O	9,66.10	6,85.15	11,33.81
R	—2,80.95			+4,48.66

Reduction of provision by reappropriation proved excessive.

Grant No. 39—contd.

Withdrawal of Rs. 2,80.95 lakhs through reappropriation in March 1984 was due to delayed transfer of Tubewell circle to Punjab State Tubewell Corporation.

Reasons for the final excess of Rs. 4,48.66 lakhs have not been intimated (June 1985).

331—Water and Power
Development Services—

A—Water Development—

(c)—Research—

2.1—Research—

O	19.68	}	15.23	36.96	+21.73
R	-4.45				

Funds were withdrawn through reappropriation in March 1984 due mainly to economy measures (Rs. 2.85 lakhs) and due to non-furnishing the final report by the remote sensing survey Agency (Rs. 1.60 lakhs).

Reasons for the final excess of Rs. 21.73 lakhs have not been intimated (June 1985).

3. (a)—Technical Control and
Supervision—

O	71.33	}	73.94	79.72	+5.78
R	2.61				

Additional funds were provided through reappropriation in March 1984 due to grant of additional dearness allowance to Government employees.

Reasons for the final excess of Rs. 5.78 lakhs have not been intimated (June 1985).

Grant No. 39—*contd.*333—Irrigation, Navigation,
Drainage and Flood Control
Projects—A—Irrigation Projects—
(Commercial)4. (r)—Lining of channels—
Interest—

O	3,84.19	3,84.19	6,46.37	+2,62.18
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5. (j)—Shah Nahar Canal Project—
2—Interest—

O	58.46	58.46	1,13.03	+54.57
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6. (f)—Sirhind Canal—
3—Suspense—

O	12.00	12.00	54.23	+42.23
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7. (n)—Utilisation of Surplus
Ravi Beas Water—Other expenditure
including interest—

1—Interest—

O	28.18	28.18	37.47	+9.29
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Reasons for the final excess pertaining to serial nos. 4 to 7 have not been intimated (June 1985).

B—Irrigation Projects—
(Non-Commercial)

Grant No. 39—contd.

(c)—Sutlej Yamuna Link
Canal Project—

8. 1—Direction and Administration—

O	7,36.95}	5,14.93	9,17.40	+4,02.47
R	-2,22.02}			

Withdrawal of funds through reappropriation in March 1984 was due to (i) posts having remained vacant (Rs. 1,99.01 lakhs), (ii) less claims of travelling allowance (Rs. 12.28 lakhs), (iii) non-purchase of office equipments and non-hiring of houses for officers (Rs. 9.30 lakhs) and (iv) economy measures (Rs. 1.43 lakhs).

Reduction in provision by reappropriation proved excessive in view of the final excess of Rs. 4,02.47 lakhs; reasons for which have not been intimated (June 1985).

F—Drainage Projects—
(Non-Commercial)

9. 2—Maintenance—

O	2,80.00}	2,78.70	2,87.08	+8.38
R	-1.30}			

The provision was reduced by Rs. 1.30 lakhs in March 1984 through reappropriation by diversion of funds to Flood Control Works. There was, however, finally an excess of Rs. 8.38 lakhs.

A—Irrigation Projects
(Commercial)—

2. (f)—Sirhind Canal—

10. 5—Works expenditure—

O	1,93.50	1,93.50	1,99.29	+5.79
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3. (d)—Upper Bari Doab Canal—				
11. 2—Other expenditure including interest—				
O	61.77	61.77	65.98	+4.21
2. (f)—Sirhind Canal—				
12. 4—Other expenditure including interest—				
O	61.14	61.14	64.58	+3.44
3. (d)—Upper Bari Doab Canal—				
13. 3—Works expenditure—				
O	80.70	80.70	82.94	+2.24
(j)—Shah Nahar Canal Project—				
14.3—Works expenditure—				
O	9.00	9.00	11.03	+2.03
(i)—Harike, Project—				
15. 1—Direction and Administration—				
O	89.12	89.91	91.54	+1.63
R	0.79			
(J)—Shah Nahar Canal Project—				

Grant No. 39—*contd.*

16. 1—Direction and Administration—

O	17.23	} 17.78	19.00	+1.22
R	0.55			

Reasons for the final excess in the above eight cases (serial no. 9 to 16) have not been intimated (June 1985).

(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— ¹ Irrigation, Navigation, Drainage and Flood Control Projects—			
A—Irrigation Projects— (Commercial)			
1. (d)—Upper Bari Doab Canal—			
(5)—Suspense—			
O	58.91	+58.91
2. (f)—Sirhind Canal—			
(6)—Pensionary Charges—			
O	5.42	+5.42

Grant No. 39—*contd.*3. (d)—Upper Bari Doab
Canal—

4—Pensionary Charges—

O	3.71	+3.71
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4. (i)—Harike Project—

6—Pensionary Charges—

O	1.83	+1.83
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5. (h)—Sutlej Valley
Project—

6—Pensionary Charges—

O	1.23	+1.23
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6. (j)—Shah Nahar Canal
Project—

4—Pensionary Charges—

O	0.38	+ 0.38
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7. (g)—Banur Canal
System—

5—Interest—

O	0.22	+0.22
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B—Irrigation Project—
(Non-Commercial)

8. Suspense—

O	0.12	+0.12
---	----	----	------	-------

Grant No. 39—contd.

A—Irrigation Projects—
(Commercial)9. (g)—Banur Canal
System—

4—Pensionary Charges—

O	0.02	+ 0.02
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Reasons for not covering the expenditure in the above cases by provision have not been intimated (June 1985).

(v) In the following cases expenditure was incurred by reappropriating funds without obtaining budget provision, even then additional funds obtained in March 1984 proved inadequate :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs. of rupees)			
306—Minor Irrigation—			
(c)—Tubewells—			
1. 1—Tubewells under Technical Co-operation Assistance Schemes—			
R	2,35.95	2,35.95	3,20.02 - 84.07

Transfer of Tubewell Circle to Punjab State Tubewell Corporation was delayed, hence the provision was made through reappropriation in March 1984.

Reasons for the final excess of Rs. 84.07 lakhs have not been intimated (June 1985).

Grant No. 39—contd.

(d)—Lift Irrigation.

Scheme—

2. 3—Installation of 150 tubewells along main branch to augment irrigation supplies from U.B.D.C. tract—

R	15.00	15.00	58.01	+43.01
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Transfer of Tubewell Circle to Punjab State Tubewell Corporation was delayed, hence, the provision was made through reappropriation in March 1984.

Reasons for the final excess of Rs.43.01 lakhs have not been intimated (June 1985).

(e)—Tubewells—

3. 2—Installation of 92 deep tubewells in Mahilpur Block—

R	15.00	15.00	43.72	+28.72
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Provision through reappropriation in March 1984 was to meet charges due to delayed transfer of Tubewell Circle to Punjab State Tubewell Corporation due to stay orders of Court.

Reasons for the final excess of Rs.28.72 lakhs have not been intimated (June 1985).

4. 3—Installation of 96 tubewells in Shakot Block—

R	15.00	15.00	28.63	+13.63
---	-------	-------	-------	--------

Provision through reappropriation in March 1984 was to meet charges due to delayed transfer of Tubewell Circle to Punjab State Tubewell Corporation.

Reasons for the final excess of Rs.13.63 lakhs have not been intimated (June 1985).

Grant No. 39—contd.

(vi) In the following cases augmentation of provision by reappropriation in March 1984 proved injudicious.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess— Saving—
333—Irrigation, Navigation, Drainage and Flood Control Projects—			
A—Irrigation Projects— (Commercial)			
(f)—Sirhind Canal—			
1—Direction and Administration—			
O	2,30.25	2,71.10	+33.37
R	7.48		
	2,37.73		

Augmentation of funds through reappropriation in March 1984 was due mainly to grant of additional dearness allowance to Government employees (Rs. 17.03 lakhs), partly set off by diversion of funds (Rs. 8.09 lakhs) and option for fixed medical allowance by the employees (Rs. 1.31 lakhs).

Reasons for the final excess of Rs. 33.37 lakhs have not been intimated (June 1985).

2.F—Drainage Projects—
(Non-Commercial)

1—Direction and Administration—

O	1,56.26	1,61.47	1,94.12	+32.65
R	5.21			

Augmentation of funds through reappropriation in March 1984 was due mainly to sanction of instalments of additional dearness allowance to Government employees (Rs. 7.13 lakhs), partly set off by option for fixed medical allowance by the employees (Rs. 1.35 lakhs) and economy measures (Rs. 0.57 lakh).

Grant No. 39—*contd.*

Reasons for the final excess of Rs. 32.65 lakhs have not been intimated (June 1985).

3. A—Irrigation Projects—
(Commercial)

(h)—Sutlej Valley Project—

4—Works expenditure—

O	44.20	}	49.20	78.63	+29.43
R	5.00				

Augmentation of provision by Rs. 5 lakhs through reappropriation in March 1984 was made to carry out essential repairs.

Reasons for the final excess of Rs. 29.43 lakhs have not been intimated (June 1985).

4. (d)—Upper Bari Doab
Canal—

1—Direction and
Administration—

O	1,54.31	}	1,60.74	1,85.54	+24.80
R	6.43				

Augmentation of provision by Rs. 6.43 lakhs was due mainly to sanction of more instalments of additional dearness allowance to Government employees.

Reasons for the final excess of Rs. 24.80 lakhs have not been intimated (June 1985).

5. (h)—Sutlej Valley Project—

1—Direction and
Administration—

O	52.28	}	55.71	61.35	+5.64
R	3.43				

Grant No. 39—contd.

Additional funds were provided through reappropriation in March 1984 due to sanction of instalments of additional dearness allowance to Government employees (Rs. 2.41 lakhs) and payment of increased *Lāmbārdari* Fee (Rs. 1.11 lakhs), partly set off by economy measures (Rs. 0.09 lakh).

Reasons for final excess of Rs. 5.64 lakhs have not been intimated (June 1985).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
306—Minor Irrigation—			
1. (c)—Other Minor Irrigation Works—Lining of Water courses by Punjab State Tubewell Corporation—			
O	4,85.41	4,85.41	—4,85.41

Entire provision in the above case remained unutilised, reasons for which have not been intimated (June 1985).

(c)—Tubewells—

2.4—Reclamation of Rakkar and Thur area in the State—

O	13.14	12.82	6.60	—6.22
R	—0.32			

3. 6—Strengthening of ground water/surface water (Minor irrigation on sharing basis)—

O	6.00	6.00	—6.00
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Grant No. 39—contd.

(d)—Lift Irrigation Schemes—

4. 5—Scheme of supplementing supplies by Lift Irrigation Schemes—

O	3.00	0.60	—0.60
R	—2.40		

Reduction in provision by Rs. 2.40 lakhs through reappropriation in March 1984 was due to non-implementation of the Scheme.

5. 1—River Ravi and Sakki Nallah Area—Lift Irrigation Schemes—

O	8.50	8.13	7.55	—0.58
R	—0.37			

Reasons for the final saving under item nos. 2 to 5 have not been intimated (June 1985).

331—Water and Power

Development Services—

B—Power Development—

6. (h)—Other expenditure—

(a)—Subsidy—

O	12,64.00	12,64.00	(12,10.00)	—54.00
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Grant No. 39—*contd.*

Reasons for the final saving of Rs. 54 lakhs have not been intimated (June 1985).

A—Water Development—

7. (e)—Survey and Investigation—

1—Direction and Administration—

O	50.22	} 52.08	22.95	—29.13
R	1.86			

Augmentation of the provision through reappropriation was made in March 1984 mainly due to sanction of instalments of additional dearness allowance to Government employees. The expenditure, however, did not come up even to the original provision.

Reasons for the final saving of Rs. 29.13 lakhs have not been intimated (June 1985).

8. 4—Other Charges—

O	21.02	} 20.00	17.60	—2.40
R	—1.02			

Withdrawal of funds through reappropriation in March 1984 was due to economy measures.

Reasons for final saving of Rs. 2.40 lakhs have not been intimated (June 1985).

9. 2—Machinery and equipment—

O	1.06	} 1.61	0.03	—1.58
R	0.55			

Grant No. 39—*contd.*

Augmentation of the provision by Rs. 0.55 lakh through reappropriation in March 1984 for purchase of a new Jeep was unnecessary as the expenditure did not come up even to original provision.

Reasons for the final saving of Rs. 1.58 lakhs have not been intimated (June 1985).

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

A—Irrigation Projects—
(Commercial)

10. (v)—Anandpur Sahib
Hydel Project—

O	1,00.94	}	88.81	..	—88.81
R	—12.13				

11. (w)—Mukerian Hydel
Project—

O	80.11	}	69.91	..	—69.91
R	—10.20				

12. C—Other expenditure—

2—Investigation of New
Schemes—

O	51.02	}	29.96	..	—29.96
R	—21.06				

(i)—Gang Canal System—

Grant No. 39—*contd.*

13. (2)—Works expenditure—

O	40.00	}	30.00	..	—30.00
R	—10.00				

Entire provision in the above cases (item nos. 10 to 13) remained unutilised, reasons have not been intimated (June 1985).

14. (a)—Direction and Administration—

O	88.70	}	86.22	19.82	—66.40
R	—2.48				

Withdrawal of funds through reappropriation in March 1984 was due mainly to posts remaining vacant.

Reasons for the final saving of Rs. 66.40 lakhs have not been intimated (June 1985).

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

1—Direction and Administration—

O	36.82	}	37.98	1.29	—36.69
R	1.16				

Augmentation of the provision by Rs. 1.16 lakhs through reappropriation due to sanction of instalments of additional dearness allowance to Government employees was injudicious as the expenditure did not come up even to the original provision.

Reasons for the final saving of Rs. 36.69 lakhs have not been intimated (June 1985).

Grant, No. 39—*contd.*B—Irrigation Projects—
(Non-Commercial)

16—Maintenance—

O	21.51	21.51	14.04	—7.47
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A—Irrigation Projects—
(Commercial)

(i)—Harike Project—

17. 3—Suspense—

O	30.00	30.00	24.40	—5.60
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B—Irrigation Projects—
(Non-Commercial)

Other expenditure—

18—Direction and Administration—

O	24.92	24.92	21.25	—3.67
---	-------	-------	-------	-------

A—Irrigation Projects—
(Commercial)19. (h)—Sutlej Valley Project—
Suspense—

O	10.00	10.00	8.05	—1.95
---	-------	-------	------	-------

G—Flood Control and Anti-
Sea Erosion Projects
(Non-Commercial)(d)—Anti-Water logging
drainage and Flood
Control Project—

Grant No. 39—*contd.*20.1—Direction and
Administration—

O	7.21	}	5.32	5.09	—0.23
R	—1.89				

Withdrawal of Rs. 1.89 lakhs through reappropriation in March 1984 was due to posts remaining vacant.

Reasons for the final saving at serial nos. 16 to 20 have not been intimated (June 1985).

Capital :

(viii) The expenditure exceeded the grant by Rs. 17,13,52,690 (38 percent of the provision) which requires regularisation.

This was the tenth 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)				
1978-79	26,55.97	36,23.72	9,67.75	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
1982-83	33,04.30	54,36.42	21,32.12	65

(ix) In view of the final excess, surrender of Rs. 39.77 lakhs in March 1984 was unrealistic.

Grant No. 39—contd.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
506—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development—			
(a)—Minor Irrigation—			
1.2—Integrated Utilisation of Water resources—			
O	28.00	28.00	30.39
			+2.39

Reasons for the final excess of Rs. 2.39 lakhs have not been intimated (June 1985).

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

A—Irrigation Projects—
(Commercial)

2. 4—Lining of channels—

O	22,01.02	} 21,71.61	33,96.24	+12,24.63
R	—29.41			

Withdrawal of funds through reappropriation in March 1984 was due mainly to posts remaining vacant (Rs. 33.49 lakhs) and economy measures (Rs. 8.75 lakhs), partly set off by (i) completion of works of Lining Channels under the World Bank Aided Project (Rs. 10.63 lakhs) and (ii) clearance of pending bills (Rs. 2.35 lakhs).

Grant No. 39—contd.

Reduction in provision proved excessive in view of the final excess of Rs. 12,24.63 lakhs, reasons for which have not been intimated (June 1985).

F—Drainage Projects—
(Non-Commercial)

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

3. (3)—Suspense—

O	3,68.90	3,68.90	8,99.14	+5,30.24
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4. (4)—Works expenditure—

O	83.47	83.47	2,82.90	+1,99.43
---	-------	-------	---------	----------

Reasons for the final excess in the above cases have not been intimated (June 1985).

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

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

Works expenditure—

O	1,15.86	}	3,90.50	4,13.27	+22.77
S	1,15.00				
R	1,59.64				

Augmentation of the provision by Rs. 1,59.64 lakhs through reappropriation was attributed to more requirement of funds for "Flood Control Works".

Grant No. 39—contd.

Reasons for the final excess of Rs. 22.77 lakhs have not been intimated (June 1985).

6. (a)—Anti-Water logging

Drainage and Flood

Control Projects—

Suspense—

O	90.00	}	42.35	1,44.12	+1,01.77
R	-47.65				

Reduction in provision in March 1984 by Rs. 47.65 lakhs through reappropriation was due to cut imposed by the Government.

Reasons for the final excess of Rs. 1,01.77 lakhs have not been intimated (June 1985).

F—Drainage Projects—

(Non-Commercial)

(a)—Anti-Water logging

Drainage and Flood

Control Projects—

7. (1)—Direction and

Administration—

O	98.65	98.65	1,10.21	+11.56
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A—Irrigation Projects—

(Commercial)

8. (7)—Modernisation of

existing Canals—

O	10.00	10.00	20.40	+10.40
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Grant. No. 39—contd.

9. Rajasthan Feeder

Project—
Suspense—

O	8.12	+8.12
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Reasons for the final excess in the above cases (Items 7 to 9) have not been intimated (June 1985).

10. (10)—Technical
Assistance-Research and
Training—

O	21.00	}	31.00	27.65	-3.35
R	10.00				

Augmentation in the provision by (Rs. 10 lakhs) through reappropriation was attributed to meet the expenditure of Foreign consultants.

Reasons for the final saving of Rs. 3.35 lakhs have not been intimated (June 1985).

Rajasthan Feeder Projects—

11. Works expenditure—

O	2.04	+2.04
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Reasons for not covering the expenditure with provision have not been intimated, (June 1985).

(xi) Saving occurred mainly under:—

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

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

Grant No. 39—*contd.*

(a)—Minor Irrigation—

1.1—Share Capital to
Punjab State Tubewell
Corporation—

O	1,87.00	1,87.00	1,71.00	—16.00
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Reasons for final saving of Rs. 16 lakhs have not been intimated (June 1985).

533—Capital Outlay on
Irrigation, Navigation,
Drainage and Flood
Control Projects—A—Irrigation Projects—
(Commercial)2. Providing irrigation
facilities to Punjab
Area under SYL Project—

O	1,34.00	1,34.00	1.15	—1,32.85
---	---------	---------	------	----------

Reasons for the final saving have not been intimated (June, 1985).

F—Drainage Projects—
(Non-Commercial)3. (2)—Anti-Water logging
and Drainage Scheme for
lowering of water level of
Faridkot and Muktsar
Area—

O	1,00.00	1,00.00	..	—1,00.00
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Grant No. 39—contd.

4. Works expenditure—

O	77.44	77.44	..	—77.44
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5. Dholbaha Dam—

O	10.00	10.00	..	—10.00
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Entire provision in the above cases (item nos. 3 to 5) remained unutilised, reasons have not been intimated (June 1985).

A—Irrigation Projects—

(Commercial)

6. (3)—Shah Nahar Canal

Project—

O	6,01.50	} 5,01.80	5,39.06	+37.26
R	—99.70			

Withdrawal of funds through reappropriation was mainly due to cut imposed by the Government (Rs. 1,09.05 lakhs) and posts ^{remaining} vacant (Rs. 2.34 lakhs), partly set off by purchase of steel and cement for Kandi Canal Project (Rs. 7 lakhs) and sanction of instalments of additional dearness allowance to Government employees and clearance of bills (Rs. 4.69 lakhs).

Reasons for the final excess of Rs. 37.26 lakhs have not been intimated (June 1985).

7. (II)—Pilot demonstration schemes—

O	84.00	} 55.15	23.80	—31.35
R	—28.85			

Withdrawal of funds through reappropriation was mainly due to cut imposed by the Government.

Grant No. 39—contd.

Reasons for the final saving of Rs. 31.35 lakhs have not been intimated (June 1985).

(a)—Upper Bari Doab Canal—

8.2—Utilisation of surplus Ravi Beas waters—

O	75.00	}	75.20	65.77	—9.43
R	0.20				

9.5—Construction of new distributories—Minors—

O	25.00	25.00	18.08	—6.92
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F—Drainage Projects—(Non-Commercial)

Anti-water logging

Drainage and Flood Control Projects—

10.2—Machinery and equipment—

O	9.70	9.70	0.92	—8.78
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Reasons for final saving in above three cases have not been intimated (June 1985).

(xii) *Review of Direction and Administration and Machinery and Equipment charges in the Irrigation Department* :—

Major Head 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

Grant No. 39—contd

Direction and Administration and Machinery and Equipment charges and their percentage to works outlay during 1981-82, 1982-83 and 1983-84.

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)

Open Canals	1981-82	25,84.92	7,27.21	26.42	28.14	1.02
	1982-83	19,97.09	8,20.26	15.35	41.07	0.77
	1983-84	26,60.42	9,69.79	20.87	36.45	0.78
Harike Project	1981-82	38.49	76.07	1.09	1,97.64	2.83
	1982-83	59.03	80.43	0.09	1,36.25	0.15
	1983-84	53.79	93.37	0.10	1,73.58	0.19
Lift Irrigation Scheme—	1981-82	6.83	0.10	..	1.46	..
	1982-83	2.02	0.02	..	0.99	..
	1983-84	1.96	0.03	..	1.53	..
Other Expenditure	1981-82	49.96	27.14	..	54.32	..
	1982-83	57.10	32.43	2.52	56.80	4.41
	1983-84	21.18	28.27	0.12	133.47	0.57

Grant No. 39—contd.

(xiii) *Suspense transactions* :—The expenditure under the grant includes Rs. 30,48.35 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 1983-84 together with the opening and closing balances is given below :—

Head	Opening	Debit	Credit	Closing
	balance			balance
	+Debit			+Debit
	—Credit			—Credit
(In lakhs of rupees)				
1. 306—Minor Irrigation				
Stock	+7.27	12.29	11.37	+8.19
Miscellaneous Works				
Advances	—2.28	12.55	4.34	+5.93
Total	+4.99	24.84	15.71	+14.12
2. 331—Water and power Development Services				
Stock	+20.86	6.73	6.96	+20.63
Purchases	—11.60	..	..	—11.60
Miscellaneous Works				
Advances	+7.82	0.18	0.17	+7.83
Total	+17.08	6.91	7.13	+16.86

Grant No. 39—concl'd.

3. 333—Irrigation, Navigation, Drainage and Flood Control				
Projects—				
Stock	+31.21	3,68.72	3,72.09	+27.84
Purchases	+4.04	..	6.35	-2.31
Miscellaneous Works				
Advances	+74.01	2,42.22	85.00	+2,31.23
Total	+1,09.26	6,10.94	4,63.44	+2,56.76
4. 506—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development—				
Stock	+20.61	3.86	4.54	+19.93
Miscellaneous Works Advances	+8.61	0.07	0.01	+8.67
Total	+29.22	3.93	4.55	+28.60
5. 533—Capital Outlay on Irrigation, Naviga- tion, Drainage and Flood Control Projects—				
Stock	+1,58.46	22,71.09	21,93.92	+2,35.63
Purchases	-15.85	..	..	-15.85
Miscellaneous Works Advances	+3,09.36	1,30.64	1,25.08	+3,14.92
Workshop Suspense	-1.44	..	..	-1.44@
Total	+4,50.53	24,01.73	23,19.00	+5,33.26

@The matter regarding clearance of minus balance under "Workshop Suspense" is under correspondence with the department.

Grant No. 40

Grant No. 40—Buildings

	Total grant/ appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue :			
Major heads :			
259—Public Works,			
277—Education,			
280—Medical,			
282—Public Health, Sanitation and Water Supply,			
283—Housing,			
284—Urban Development,			
285—Information and Publicity,			
288—Social Security and Welfare,			
295—Other Social and Community Services,			
305—Agriculture,			
310—Animal Husbandry,			
314—Community Development and			

Grant No. 40—*contd.*338—Road and Water
Transport Services—

Voted—

Original	40,56,45,000	}	44,95,43,000	86,69,03,091	+41,73,60,091
Supple- mentary	4,38,98,000				

Amount surrendered during the year
(March 1984):

2,83,000

Charged—

Original	5,50,000	}	9,08,000	12,30,623	+3,22,623
Supple- mentary	3,58,000				

Amount surrendered during the year

Capital :

Major heads :

459—Capital Outlay on
Public Works,477—Capital Outlay on
Education, Art and
Culture,480—Capital Outlay on
Medical,481—Capital Outlay on
Family Welfare,482—Capital Outlay on
Public Health, Sanitation
and Water Supply,

Grant No. 40—contd.

- 488—Capital Outlay on
Social Security and
Welfare,
- 495—Capital Outlay on
other Social and Com-
munity Services,
- 504—Capital Outlay on
other General Economic
Services,
- 505—Capital Outlay on
Agriculture,
- 509—Capital Outlay on
Food,
- 510—Capital Outlay on
Animal Husbandry,
- 511—Capital Outlay on
Dairy Development,
- 512—Capital Outlay on
Fisheries,
- 521—Capital Outlay on
Village and Small
Industries and
- 538—Capital Outlay on
Road and Water Trans-
port Services

Grant No. 40—contd.

Voted—

Original	16,35,59,000	} 16,35,59,000	15,41,88,372	—93,70,628
Supplementary	..			

Amount surrendered during the year
(March 1984) 1,30,10,000

Notes and comments—

Revenue :

(i) The excess of Rs. 41,73,60,091 and Rs. 3,22,623 over the voted grant and charged appropriation respectively requires regularisation. This was the tenth year in succession in which there was excess over the voted grant. The excess in the previous years of voted grant 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), Rs. 39,07.76 lakhs (1981-82) and Rs. 35,77.37 lakhs (1982-83).

(ii) In view of the final excess of Rs. 41.74 crores over the grant, the supplementary provision of Rs. 4.39 crores (voted) obtained in September 1983 (Rs. 3.13 crores) and March 1984 (Rs. 1.26 crores) proved inadequate. Surrender of Rs. 2.83 lakhs made in March 1984 was injudicious. Similarly supplementary grant of Rs. 3.58 lakhs (charged) obtained in March 1984 was inadequate.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess— Saving—
259—Public Works—			
1. (i)—Suspense—			
0	3,70.00	3,70.00	30,84.51
			+27,14.51

Grant No. 40—contd.

The budget provision under this head was for a gross amount of Rs. 3,70 lakhs. The budget also anticipated matching recoveries of Rs. 3,70 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 has been wide variation between the actual expenditure and recoveries *vis-a-vis* the budget provision as detailed below from 1977-78 to 1983-84.

Year	Gross expenditure			Recoveries			Net expenditure	
	Provi- sion	Actuals	Excess	Provi- sion	Actuals	Excess	Provis- ion	Actuals
	(In lakhs of rupees)							
1977-78	3,70.00	10,23.44	6,53.44	3,70.00	11,08.96	7,38.96	..	-85.52
1978-79	3,70.00	12,36.32	8,66.32	3,70.00	12,42.54	8,72.54	..	-6.22
1979-80	3,70.00	17,93.24	14,23.24	3,70.00	14,73.54	11,03.54	..	+3,19.70
1980-81	3,70.00	29,02.29	25,32.29	3,70.00	26,28.08	22,58.08	..	+2,74.21
1981-82	3,70.00	32,74.07	29,04.07	3,70.00	30,06.13	26,36.13	..	+2,67.94
1982-83	3,70.00	31,82.44	28,12.44	3,70.00	29,52.36	25,82.36	..	+2,30.08
1983-84	3,70.00	30,84.51	27,14.51	3,70.00	32,47.20	28,77.20	..	-1,62.69

282—Public Health,
Sanitation and
Water Supply—

B—Sewerage and
Water Supply—

2. (h)—Suspense—

O	1,00.00	1,00.00	12,40.35	+11,40.35
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Grant No. 40—contd.

In this case also the budget provision under this sub-head was for a gross amount of Rs. 1,00 lakhs. The budget also anticipated matching recoveries of Rs. 1,00 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 has been wide variation between the actual expenditure and recoveries *vis-a-vis* the budget provision as detailed below from 1977-78 to 1983-84.

Year	Gross expenditure			Recoveries			Net expenditure	
	Provision	Actuals	Excess	Provision	Actuals	Excess	Provision	Actuals
(In lakhs of rupees)								
1977-78	1,00.00	11,22.22	10,22.22	1,00.00	9,21.66	8,21.66	..	+2,00.56
1978-79	1,00.00	9,78.84	8,78.84	1,00.00	7,44.28	6,44.28	..	+2,34.56
1979-80	1,00.00	10,16.54	9,16.54	1,00.00	8,22.03	7,22.03	..	+1,94.51
1980-81	1,00.00	7,92.39	6,92.39	1,00.00	6,70.68	5,70.68	..	+1,21.71
1981-82	1,00.00	11,22.83	10,22.83	1,00.00	10,59.86	9,59.86	..	+62.97
1982-83	1,00.00	9,21.91	8,24.91	1,00.00	10,11.81	9,11.81	..	-86.90
1983-84	1,00.00	12,40.35	11,40.35	1,00.00	12,84.78	11,84.78	..	-44.43

259—Public Works—

3. (a)—Direction and Administration—

7—Establishment charges paid to Public Health Department for Works done by that department—

O	88.00	}	90.00	2,42.79	+1,52.79
R	2.00				

Grant No. 40.—*contd.*

The provision augmented by Rs. 2 lakhs through reappropriation in March 1984 was due mainly to grant of additional dearness allowance to Government employees.

Reasons for the final excess of Rs. 1,52.79 lakhs have not been intimated (June 1985).

4. Execution—

O	7,45.61	}	-7,84.24	9,19.80	+1,35.56
S	28.74				
R	9.89				

Augmentation of funds through reappropriation in March 1984 was due mainly to grant of additional dearness allowance to Government employees (Rs. 16.71 lakhs), partly set off by saving due to economy in expenditure (Rs. 6.82 lakhs).

Reasons for the final excess of Rs. 1,35.56 lakhs have not been intimated (June 1985).

5. (c)—Construction—

O	57.20	}	54.38	1,89.24	+1,34.86
R	-2.82				

Withdrawal of funds through reappropriation in March 1984 was due mainly to economy in expenditure.

Reasons for final excess of Rs. 1,34.86 lakhs have not been intimated (June 1985).

6.(d)—Maintenance and Repairs—

O	6,60.00	}	6,27.00	6,76.91	+49.91
R	-33.00				

Grant No. 40—*contd.*

Withdrawal of funds through reappropriation in March 1984 was due mainly to economy in expenditure.

Reasons for the final excess of Rs. 49.91 lakhs have not been intimated. (June 1985).

7.(a)—Direction and
Administration—

1—Direction—

O	41.84	}	53.12	58.46	+5.34
R	11.28				

The provision augmented through reappropriation in March 1984 was due mainly to grant of additional dearness allowance to Government employees (Rs. 10.70 lakhs) and hire charges of private building (Rs. 0.58 lakh).

Reasons for final excess of Rs. 5.34 lakhs have not been intimated (June 1985).

8.2—Supervision—

O	64.14	}	75.01	80.01	+5.00
R	10.87				

Augmentation of funds through reappropriation in March 1984 was due mainly to grant of additional dearness allowance to Government employees (Rs. 10.68 lakhs) and rise in prices (Rs. 0.40 lakh), partly set off by saving due to economy in expenditure (Rs. 0.21 lakh):

Reasons for final excess of Rs. 5 lakhs, have not been intimated (June 1985).

9. (h)—Machinery and
equipment—

O	16.50	}	15.68	28.59	+12.91
R	-0.82				

Reasons for final excess of Rs. 12.91 lakhs have not been intimated (June 1985).

Grant No. 40—*contd.*

(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)			
259—Public Works—			
1.(b)—Planning and Research—			
O		4.81	+4.81
277—Education—			
2. B—Secondary Education—			
Government Secondary School—			
O		5.47	+5.47
3: E—University and other Higher Education—			
Government Colleges—			
O		2.44	+2.44
282—Public Health, Sanitation and Water Supply—			
B—Sewerage and Water Supply—			
4.(e)—Machinery and equipment—			
O		80.19	+80.19

Grant No. 40—*contd.*5.(b)—Survey and
Investigation—

O	3.31	+3.31
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283—Housing—

C—Government Residential
Buildings—6.(c)—Maintenance and
Repairs—

O	11.48	+11.48
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7.(a)—Direction and
Administration—

O	2.96	+2.96
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310—Animal Husbandry—

8.(m)—Other expenditure—

O	1.14	+1.14
---	----	----	------	-------

314—Community
Development—

A—General—

9.(c)—Rural Works Prog-
ramme—

Suspense—

O	2,44.95	+2,44.95
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10—Direction and
Administration—

O	1.57	+1.57
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Grant No. 40—contd.

338—Road and Water
Transport Services—C—Government Transport
Services—

11. Working Expenses—

O	7.89	+7.89
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12. Other expenditure—

O	3.18	+3.18
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Reasons for not covering the expenditure by provision in the above twelve cases have not been intimated (June 1985).

(v) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
282—Public Health, Sanitation and Water Supply—			
B—Sewerage and Water Supply—			
1. (a)—Direction and Administration—			
3—Execution—			
O	4,53.38	5,19.07	2,89.19
S	66.31		
R	—0.62		
			—2,29.88

Reasons for final saving have not been intimated (June 1985).

Grant No. 40—contd.

 2.(d)—Rural Water Supply—
 Minimum Needs Programme—

O	8,00.00	8,00.00	6,61.41	—1,38.59
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3—Rural Water Supply
Programme—

Water Supply Programme—

(Centrally sponsored
scheme)—

O	80.00	} 3,93.13	2,62.07	—1,31.06
S	3,13.13			

Reasons for final saving in the above two cases have not been intimated (June 1985).

277—Education—

H—General—

4. (f)—Other expenditure—

O	11.50	} 10.92	0.78	—10.14
R	—0.58			

F—Technical Education—

5.(i)—Technical Schools—

O	3.70	3.70	1.57	—2.13
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282—Public Health,
Sanitation and Water
Supply—A—Public Health and
Sanitation—

Grant No. 40—contd. . .

6.(d)—Prevention of air and water pollution—

O	21.22	}	39.25	31.33	-7.92
S	18.03				

B—Sewerage and Water Supply—

(a)—Direction and Administration—

7.1—Direction—

O	27.88	}	35.05	33.26	-1.79
S	7.07				
R	0.10				

305—Agriculture—

8. (u)—Other expenditure—

O	6.90	}	5.83	2.96	-2.87
R	-1.07				

Reasons for the final saving in the above five cases (serial nos. 4 to 8) have not been intimated (June 1985).

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

Head	Total grant	Actual expenditure	Excess— Saving—
(In lakhs of rupees)			
259—Public Works—			
1.(g)—Public Works Workshops—			
O	9.00	}	8.55
R	-0.45		
			-8.55

Grant No. 40—contd.

2.(a)—Direction and
Administration—5—Research and
Laboratory—

O	4.38	}	4.12	—4.12
R	—0.26			

283—Housing—

C—Government Residential
Buildings—

3.(b)—Construction—

O	6.50	}	6.18	—6.18
R	—0.32			

Reasons for non-utilisation of the provision in the above three cases have not been intimated (June 1985).

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

Head	Total appropriation	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
259—Public Works—			
1.(d)—Maintenance and Repairs—			
Charged—			
O	2.00	} 4.15	12.31
S	2.15		
			+8.16

Grant No. 40—contd.

Reasons for the final excess of Rs. 8.16 lakhs have not been intimated (June 1985).

Capital:

(viii) Saving of Rs. 1,30.10 lakhs was anticipated and surrendered in March 1984 ; the saving ultimately was Rs. 93.71 lakhs.

(ix) Saving (partly counterbalanced by excess under other heads as mentioned in notes (xi) and (xii) below) occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
481—Capital Outlay on Family Welfare—			
1.(b)—Services and Supplies—			
O 3,42.14 } R —78.09 }	2,64.05	2,27.56	—36.49
480—Capital Outlay on Medical—			
A—Allopathy—			
2. (b)—Medical Education—			
O 1,23.30 } R —7.12 }	1,16.18	8.75	—1,07.43

Reduction in provision by reappropriation during March 1984 under the above two heads was due to non-availability of bricks.

Reasons for the final saving have not been intimated (June 1985).

Grant No. 40—contd.

521—Capital Outlay on
Village and Small Industries—

3.(a)—Industrial Estates—

O	1,51.00	}	1,46.46	73.12	—73.34
R	—4.54				

Reduction in provision by Rs. 4.54 lakhs in March 1984 was due to economy in expenditure and non-availability of land (Rs. 13.84 lakhs), partly set off by excess due to rise in prices and completion of important works (Rs. 9.30 lakhs).

Reasons for final saving have not been intimated (June 1985).

477—Capital Outlay on
Education, Art and Culture—

4.(b)—Secondary Education—

O	64.50	}	59.64	39.89	—19.75
R	—4.86				

Reduction in provision by Rs. 4.86 lakhs in March 1984 was due to non-availability of land and non-finalisation of some works.

Reasons for the final saving have not been intimated (June 1985).

5. (a)—Primary Education—

O	1,00.00	}	98.46	83.45	—15.01
R	—1.54				

Reduction in provision by Rs. 1.54 lakhs through reappropriation in March 1984 was attributed to non-execution of building works due to non-availability of land.

Grant No. 40—contd.

6. (h)—Technical Education—

O	30.00	30.00	18.72	—11.28
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488—Capital Outlay on
Social Security and Welfare—E—Other Social Security
and Welfare Programmes—

7.(e)—Other expenditure—

O	5.00	4.95	1.13	—3.82
R	—0.05			

510—Capital Outlay on
Animal Husbandry—

8.(d)—Other expenditure—

O	22.20	22.20	7.65	—14.55
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9.(b)—Cattle Development—

O	8.50	8.50	0.70	—7.80
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Reasons for the final saving in respect of above 5 cases (serial nos. 5 to 9) have not been intimated (June 1985).

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

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

(In lakhs of rupees)

510—Capital Outlay on
Animal Husbandry—

1. (c)—Piggery development—

O	4.50	4.50	..	—4.50
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Grant No. 40—contd.

480—Capital Outlay on
Medical—

2. B—Other System of
Medicines—
(Ayurvedic)

O	1.30	1.30	..	—1.30
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521—Capital Outlay on
Village and Small
Industries—

3.(g)—Sericulture—

O	0.40	} 0.20	..	—0.20
R	—0.20			

Reasons for non-utilisation of provision have not been intimated
(June 1985).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
521—Capital Outlay on Village and Small Industries—			
1. (b)—Small Scale Industries—			
O	66.30	} 66.39	1,43.23
R	0.09		
			+76.84

Grant No. 40—contd.

459—Capital Outlay on
Public Works—2. (a)—Direction and
Administration—

1—Development of Mandis—

O	14.24	}	14.60	50.08	+35.48
R	0.36				

Reasons for the final excess in the above two cases have not been intimated (June 1985).

480—Capital Outlay on
Medical—

A—Allopathy—

3. (a)—Medical Relief—

O	2,46.50	}	2,20.38	2,65.78	+45.40
R	—26.12				

Reduction in provision by Rs. 26.12 lakhs through reappropriation in March 1984 was due mainly to non-availability of bricks and non-finalisation of some works.

Reasons for final excess have not been intimated (June 1985).

510—Capital Outlay on
Animal Husbandry—4. (a)—Veterinary Services
and Animal Health—

O	9.60	9.60	18.09	+8.49
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Reasons for the final excess have not been intimated (June 1985).

Grant No. 40—contd.

477—Capital Outlay
on Education, Art
and Culture—

5. (g)—Other expenditure—

O	16.00	}	10.50	22.89	+12.39
R	—5.50				

Reduction in provision by Rs. 5.50 lakhs through reappropriation in March 1984 was due to non-finalisation of some works and non-availability of land (Rs. 5.80 lakhs), partly set off by excess due to rise in prices (Rs. 0.30 lakh).

Reasons for the final excess of Rs. 12.39 lakhs have not been intimated (June 1985).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
459—Capital Outlay on Public Works—			
1. (d)—Machinery and Equipment— Add percentage charges for Machinery and Equipment transferred from Revenue heads—			
O	..	1.58	+1.58
2. (b)—Acquisition of Land—			
O	..	1.16	+1.16

Grant No. 40—*contd.*

480—Capital Outlay on Medical—				
A—Allopathy—				
3. (f)—Other expenditure—				
O	48.01		+48.01	
482—Capital Outlay on Public Health, Sanitation and Water Supply—				
4. Other programmes—				
O	1.04		+1.04	
488—Capital Outlay on Social Security and Welfare—				
E—Other Social Security and Welfare Programmes—				
5. (b)—Social Security and Welfare—				
O	4.36		+4.36	
505—Capital Outlay on Agriculture—				
6. Marketing—				
O	3.29		+3.29	
509—Capital Outlay on Food—				
7. Other expenditure—				
O	2.80		+2.80	

Grant No. 40—*contd.*

510—Capital Outlay on Animal Husbandry—				
8. (g)—Poultry Development—				
0	13.37	+13.37
538—Capital Outlay on Road and Water Transport Services—				
A—Road Transport—				
9. Other expenditure—				
0	83.49	+83.49
10. Suspense—				
0	9.14	+9.14

Reasons for not covering the expenditure by provision in above ten cases have not been intimated (June 1985).

(xiii) *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 1981-82, 1982-83 and 1983-84 were as under :—*

	1981-82	1982-83	1983-84
Works expenditure under Revenue heads (excluding Public Health Branch) (In lakhs of rupees)	23,44.14	25,48.91	24,37.70
Machinery and Equipment charges (In lakhs of rupees)	-2.19*	3.27	79.74

*Minus charges during the year 1981-82 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 the year.

Grant No. 40—contd.

(xiv) *Review of establishment charges in the Public Works Department, Buildings and Roads Branch*—The percentage of establishment charges to the works expenditure for 1981-82, 1982-83 and 1983-84 are given below :—

	1981-82	1982-83	1983-84
Works expenditure under Revenue heads (excluding Public Health Branch) (In lakhs of rupees)	23,44.14	25,48.91	24,37.70
Establishment charges (In lakhs of rupees)	4,98.33	3,43.42	8,31.80
Percentage of establishment charges to works expenditure	21.25	13.47	34.12

(xv) *Suspense transactions*—The expenditure under the grant includes Rs. 45,78.95 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 1983-84 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	+14,83.33	27,40.22	30,01.16	+12,22.39

Grant No. 40—contd.

Purchases	—42.70	..	..	—42.70
Miscellaneous Works				
Advances	+6,27.78	3,44.29	2,46.04	+7,26.03
Total	+20,68.41	30,84.51	32,47.20	+19,05.72
2. 282—Public Health, Sanitation and Water Supply—				
Stock	+1,26.21	11,24.65	12,09.08	+41.78
Purchases	+18.46	..	..	+18.46*
Miscellaneous Works				
Advances	+9,23.54	1,15.70	75.70	+9,63.54
Total	+10,68.21	12,40.35	12,84.78	+10,23.78
314—Community Development —				
Stock	—55.51	2,25.94	2,70.72	—1,00.29*
Miscellaneous Works Advances	+10.42	19.01	13.49	+15.94
Total	—45.09	2,44.95	2,84.21	—84.35

*The credit balance under 'Stock' and debit balance under 'Purchases' is due to non-adoption of opening balances as on 1st April 1974 according to revised classification as these are yet to be determined. The matter has been taken up with the department for adoption of balances.

Grant No. 40—concl'd.

 4. 459—Capital
 Outlay on Public
 Works—

Stock	+0.55	..	..	+0.55
Miscellaneous Works Advances	+0.36	..	..	+0.36**
<hr/>				
Total	+0.91	..	..	+0.91

 5. 538—Capital
 Outlay on Road
 and Water Trans-
 port Services—

Stock	..	3.21	6.53	-3.32@
Miscellaneous Works Advances	..	5.93	5.17	+0.76
<hr/>				
Total	..	9.14	11.70	-2.56

** 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.

@ The minus balance is due to non-adjustment of debits. The matter 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>	7,08,34,78,000	11,63,10,66,000	10,41,31,15,660
<i>Supplementary</i>	4,54,75,88,000			-1,21,79,50,340

Amount surrendered during the year

Notes and comments—

(i) In view of the final saving of Rs. 1,21.80 crores, the supplementary provision of Rs. 4,54.76 crores obtained in March 1984 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 appropriation	Actual expenditure	Saving	Excess	Percentage (rounded) Saving	Excess
			(In crores of rupees)			
1978-79	4,42.96	4,02.50	40.46	..	9	..
1979-80	3,41.47	2,17.34	1,24.13	..	36	..
1980-81	4,02.12	5,81.51	..	1,79.39	..	45
1981-82	8,97.02	7,47.47	1,49.55	..	17	..
1982-83	11,20.78	8,79.25	2,41.53	..	22	..

Public Debt—contd.

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

Head	Total appropriation	Actual expenditure (In crores of rupees)	Excess+ Saving—
603—Internal Debt of the State Government—			
1. (g)—Ways and Means Advances from the Reserve Bank of India—			
O	4,00.00	6,54.15	5,69.00
S	2,54.15			—85.15
2. (e)—Loans from the State Bank of India and other Banks—			
O	2,34.83	2,62.46	2,26.39
S	27.63		
3. (b)—Market Loans not bearing interest—			
O	6.63	7.52	6.72
S	0.89			—0.80

Reasons for the final saving in above three cases have not been intimated (June 1985).

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

Head	Total appropriation	Actual expenditure (In crores of rupees)	Excess+ Saving—
604—Loans and Advances from the Central Government—			

Public Debt—contd.

B—Loans for State
Plan Schemes—

1. (a)—Block Loans—

O	9.12	}	10.78	10.78	..
R	1.66				

Augmentation of provision by Rs. 1.66 crores through reappropriation in March 1984 was based on actual requirements.

2. E—Ways and Means
Advances—

S	1,71.86	}	1,72.81	1,72.81	..
R	0.95				

Augmentation of provision by Rs. 95 lakhs through re-appropriation in March 1984 was stated to be due to the Ways and Means Advances obtained from the Government of India to clear over drafts.

3. (C)—Village and
Small Industries—

1—Handloom Industries—

O	0.13	}	0.18	0.18	..
R	0.05				

Augmentation of provision through re-appropriation in March 1984 was stated to be based on actual requirement.

F—Pre-1979-80 Loans—

4. (b)—Loans for rehabili-
tation of displaced
persons, repatriates etc.—

O	0.002	0.002	0.003	+0.001
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Public Debt—concl'd.

Reasons for final excess have not been intimated (June 1985).

603—Internal Debt of the
State Government—

(f)—Loans from other
Institutions—

5—Loans from National
Co-operative Develop-
ment and Warehousing
Corporation—

O	1.60	}	1.77	1.98	+0.21
S	0.17				

Reasons for final excess have not been intimated (June 1985).

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

Head	Total appropriation	Actual expenditure	Excess+ Saving—
	(In crores of rupees)		
604—Loans and Advances from the Central Government—			
F—Pre-1979-80 Loans—			
(h)—National Loans Scholarship Scheme—			
O	..	0.0137	+0.0137

Reasons for incurring expenditure without provision have not been intimated (June 1985).

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			
Original 86,63,13,000	} 1,05,60,67,000	92,52,61,049	—13,08,05,951
Supple- mentary 18,97,54,000			

Amount surrendered during the year

Notes and comments—

(i) In view of the final saving of Rs. 13.08 crores, augmentation of provision through supplementary appropriation by Rs. 18.98 crores in March 1984 proved excessive.

(ii) Significant saving (partly counterbalanced by excess under certain other heads as mentioned in note at serial no. (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—			
(d)—Interest on other Internal Debts—			

Interest Payments and Servicing of Debt—contd.

1.1—Loans from the
State Bank of India
and other Banks
for purchase of
foodgrains—

O	35,00·00	}	43,38·00	34,16·58	—9,21·42
S	8,38·00				

Reasons for the saving in the above case have not been intimated (June 1985).

A—Interest on Internal
Debt—

2. (a) —Interest on
Market Loans—

O	7,19·46	}	7,29·01	5,49·65	—1,79·36
S	9·55				

Final saving was due to the reason that subscribers did not claim amounts in full.

(d)—Interest on other Internal
Debts—

3.5.—Interest on other
temporary loans—

O	5,00·00	}	5,40·00	3,96·55	—1,43·45
S	40·00				

Final saving was stated to be based on actual payments.

F—Interest on other
obligations—

(a)—Interest on Deposits—

4.3—Deposits of
Local Funds—

O	25·00	}	6·81	6·81	..
R	—18·19				

Interest Payments and Servicing of Debt—contd.

Reduction in provision by Rs. 18.19 lakhs through reappropriation in March 1984 was due to payments based on actual requirements.

E—Interest on Reserve Funds—

(a)—Interest on Depreciation/
Renewal Reserve Funds—

5.2.—Depreciation Reserve Fund
(Motor Transport)—

O	76.60	}	65.06	62.53	—2.53
R	—11.54				

Reduction in provision by Rs. 11.54 lakhs through reappropriation in March 1984 was due to payments based on actual requirements.

Reasons for the final saving in the above case have not been intimated (June 1985).

D—Interest on loans and
Advances from Central
Government—

(a)—Interest on loans for
Non-Plan Schemes—

6.4.—Purchase of Fertilizers—

O	92.00	}	85.09	85.09	..
R	—6.91				

Reduction in provision by Rs. 6.91 lakhs through reappropriation in March 1984 was based on actual requirement.

A—Interest on Internal
Debt—

(c)—Management of debt—

7.1.—Management of debt—

O	1.99	}	2.12	0.93	—1.19
R	0.13				

Interest Payments and Servicing of Debt—contd.

Saving was attributed to non-receipt of bills in connection with new loans.

(iii) Entire provision remained unutilised :—

Head	Total appropriation	Actual expenditure	Excess- Saving—
(In lakhs of rupees)			
E—Interest on Reserve Funds—			
(a)—Interest on Depreciation/ Renewal Reserve Funds—			
1.3—Depreciation Reserve Fund (Government Press)—			
O	6.68	6.68	—6.68

Reasons for the non-utilisation of provision have not been intimated (June 1985).

A—Interest on
Internal Debt—

(e)—Management of
debt—

2. 2—Expenditure con-
nected with the issue of
new loans and sale of
securities held in cash
balance investment account—

O	1.32	1.75	—1.75
R	0.43		
3. 3—Miscellaneous—			
O	0.01	0.01	—0.01

Interest Payments and Servicing of Debt—contd.

Saving in above two cases (serial nos. 2 and 3) was attributed to non-receipt of bills in connection with new loans.

D—Interest on Loans and Advances from Central Government—

(d)—Interest on loans for centrally sponsored plan schemes—

4.6—Co-operation—Credit Co-operatives—Strengthening of Agricultural Credit Stabilization Fund—

O	0.14	}	0.29	..	—0.29
R	0.15				

Reasons for the non-utilization of provision have not been intimated (June 1985).

(iv) Significant cases of excess over provision are given below :—

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

(In lakhs of rupees)

249—Interest Payments—

F—Interest on other obligations—

(a)—Interest on Deposits—

Interest Payments and Servicing of Debt—contd.

**1.2—Deposits of Government
Corporations and Companies—**

<i>O</i>	25.00	}	41.18	41.17	-0.01
<i>R</i>	16.18				

Augmentation of funds of Rs. 16.18 lakhs was based on actual requirements.

**C—Interest on Small
Savings, Provident Funds,
etc. —**

**(c)—Interest on State
Provident Funds—**

**2.1—Interest on General
Provident Fund—**

<i>O</i>	2,94.57	}	2,98.93	3,03.91	+4.98
<i>R</i>	4.36				

Augmentation of funds of Rs. 4.36 lakhs was based on actual requirements.

**E—Interest on Reserve
Funds—**

**(a)—Interest on Depreciation/
Renewal Reserve Funds—**

**3.1—Motor Transport
Reserve Fund—**

<i>O</i>	0.20	}	0.03	7.58	+7.55
<i>R</i>	-0.17				

Interest Payments and Servicing of Debt—concl'd.

Reduction of Rs. 0.17 lakh through reappropriation, was based on actual requirements.

Reasons for the final excess have not been intimated (June 1985).

(v) The expenditure includes Rs. 2,91.91 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 loans for cancellation (Rs. nil) and
2. Sinking Fund at rates prescribed by Government from time to time (Rs. 2,91.91 lakhs).

The balances at the credit of these Funds on 31st March 1984 were as shown below:—

	(In lakhs of rupees)
Depreciation Fund	Nil
Sinking Fund	25,42.90

For details please see Annexure to Statement. No. 19 of Finance Accounts 1983-84.

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,			
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,			
721—Loans for Village and Small Industries,			

Grant No. 41—contd.

734—Loans for Power
Projects,

766—Loans to Government
Servants, etc. and

767—Miscellaneous
Loans

Original	2,27,70,09,000	} 2,48,13,12,000	2,49,03,15,164	+90,03,164
Supplemen- tary	20,43,03,000			

Amount surrendered during the year
(March 1984) : 1,00,000

Notes and comments—

(i) Excess of Rs. 90,03,164 over grant requires regularisation.

(ii) In view of the final excess of Rs. 90.03 lakhs, the supplementary grant of Rs. 20,43.03 lakhs obtained in March 1984 proved inadequate and surrender of Rs. 1 lakh in March 1984 was unrealistic.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
734 — Loans for Power Projects—			
(a)—Thermo-Electric Schemes—			
1.1—Loans to Punjab State Electricity Board for Ropar Thermal Project—			
O	1,42,35.00	} 1,43,19.66	1,48,69.00
R	84.66		
			+5,49.34

Grant No. 41—contd.

Augmentation of provision by Rs. 84.66 lakhs through reappropriation in March 1984 was due to allocation of more funds by the Planning Department.

684—Loans for Urban
Development—

(a)—Urban Development—

2.2—Loans to Municipalities,
Municipal Corporation
and other Local Funds
under Integrated City
Development Programme—

O	6.00	6.00	1,30.25	+1,24.25
---	------	------	---------	----------

766—Loans to Government
Servants, etc.—

(a)—House Building
Advances—

3.1—Advances to officers
of All India Services—

O	15.00	15.00	50.00	+35.00
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684—Loans for Urban
Development—

(a)—Urban Development—

4.4—Loans to Municipalities,
Municipal Corporation
and other Local
Funds for other purposes—

O	3,21.00	3,21.00	3,42.00	+21.00
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Grant No. 41—contd.

706—Loans for Minor
Irrigation, Soil
Conservation and Area
Development—

(b)—Soil Conservation Schemes—

5.2—Advances for Soil and
Water Conservation on
Watershed basis—

O	30.00	30.00	47.64	+17.64
---	-------	-------	-------	--------

698—Loans for Co-operation—

(a)—Credit Co-operatives—

6.2—Loans to Central
Co-operative Banks
for Agricultural
stabilisation fund—

O	2.50	14.21	18.75	+4.54
R	11.71			

Augmentation of provision by Rs. 11.71 lakhs through reappropriation in March 1984 was due to increased assistance from Government of India.

Reasons for the final excess in above cases (serial nos. 1 to 6) have not been intimated (June 1985).

766—Loans to Government
Servants, etc.—

(b) —Advances for purchase
of Motor Conveyances—

Grant No. 41—contd.

7.1—Advances for the purchase of Motor conveyance to Government servants—

O	70.00	}	1,41.00	1,23.95	-17.05
S	45.30				
R	25.70				

Augmentation of provision by Rs. 25.70 lakhs through reappropriation in March 1984 was to meet the increased demand of the employees.

Reasons for final saving have not been intimated (June 1985).

(iv) 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—

1.5—Investment in the Punjab State Co-operative Land Mortgage Bank—

O			42.63	+42.63
---	--	--	-------	--------

Grant No. 41—contd.

767—Miscellaneous Loans—

(a)—Miscellaneous Loans—

2.3—Loans for various purposes—

O	14.11	+14.11
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721—Loans for Village and Small Industries—

(c)—Handloom Industries—

3.5—Interest free loans for margin money—

O	9.48	+9.48
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(b)—Small Scale Industries—

4.2—Loans to rural industrial project—

O	1.31	+1.31
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Reasons for incurring expenditure without provision of funds in the foregoing four cases have not been intimated (June 1985).

(v) Saving occurred mainly under :—

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

734—Loans for Power Projects—

1. (d)—Transmission and distribution schemes—

O	20,45.00	} 24,82.34	22,16.25	—2,66.09
S	4,37.34			

Grant No. 41—contd.

In view of the final saving of Rs. 2,66.09 lakhs, the supplementary grant of Rs. 4,37.34 lakhs obtained in March 1984 to grant additional loan to Punjab State Electricity Board proved excessive.

706—Loans for Minor
Irrigation, Soil
Conservation and Area
Development—

(a)—Minor Irrigation—

2.4—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—

S	3,10.85	3,10.85	2,33.88	—76.97
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766—Loans to Government
Servants, etc.—

(a)—House Building
Advances—

3.2—Advances to Government
Servants other than
officers of All India
Services—

O	2,65.00	3,65.00	3,00.71	—64.29
S	1,00.00			

Grant No. 41—*contd.*

705—Loans for Agriculture—

(e)—Plant protection—

4.1—Loans for aerial
spraying of crops—

O	1,15.00	}	72.13	72.13
R	—42.87			

Reduction of Rs. 42.87 lakhs was anticipated due to less demand for loans.

5.2—Loans for ground
spraying of crops—

O	30.00	30.00	24.22	—5.78
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Final saving of Rs. 5.78 lakhs was attributed to less demand for loans by cultivators.

Reasons for the saving in the above cases (serial nos. 1 to 3) have not been intimated (June 1985).

706—Loans for Minor
Irrigation, Soil Conservation
and Area Development—(b)—Soil Conservation
Schemes—6.4—Advances for Pilot Project
on Development of Kandi
Area with World Bank
Assistance—

O	70.75	}	39.15	40.31	+1.16
R	—31.60				

Grant No. 41—*contd.*

Reduction in provision by Rs. 31.60 lakhs through reappropriation in March 1984 was due to cut imposed in Plan outlay by the Planning Department.

Reasons for final excess of Rs. 1.16 lakhs have not been intimated (June 1985).

767—Miscellaneous Loans—

(a)—Miscellaneous Loans—

7.2—Loans for purchase of
Motor conveyances—
Loans to M.L.A.'s.—

O	18.00	18.00	1.33	—16.67
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683—Loans for Housing—

(h) —Other housing
schemes—8.1—Loans to other parties
for repair of houses in
urban areas—

O	19.70	19.70	9.26	—10.44
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721—Loans for Village
and Small Industries—(b)—Small scale
industries—9.3—Loans to new industries
in lieu of refund of sales
tax/purchase tax and Inter-
State sales tax—

O	2,70.00	2,70.00	2,59.73	—10.27
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Grant No. 41—*contd.*

Reasons for the saving in the above cases (serial nos. 7 to 9) have not been intimated (June 1985).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
684—Loans for Urban Development—			
(a)—Urban Development—			
1.8—Loans for Development of small and medium towns—			
O	1,30.00	1,30.00	—1,30.00
698—Loans for Co-operation—			
(k)—Industrial Co-operatives—			
2.3—Loans to Punjab Handloom Weavers Apex Co-operative Society for setting up processing units—			
O	72.00	72.00	—72.00
767—Miscellaneous Loans—			
3.1—Loans for construction of houses—Loans to M.L.A's.—			
O	40.00	15.00	—15.00
R	—25.00		

Reduction in provision by Rs. 25 lakhs through reappropriation in March 1984 was due to less demand for loans.

Grant No. 41—concl'd.

766—Loans to Government
servants, etc.—

(a)—House Building
Advances—

4.3—Advances to Ministers,
Deputy Ministers,
Speaker and Deputy
Speaker—

0	20.00	20.00		—20.00
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(b)—Advances for
purchase of Motor
conveyances—

5.2—Advances for the
purchase of Motor
conveyances to
Ministers, Deputy
Ministers, Speaker/
Deputy Speaker—

0	10.00	10.00		—10.00
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684—Loans for Urban
Development—

(a)—Urban Development—

6.5—Loans to Improvement
Trusts for Development
Projects—

0	9.94	9.94		—9.94
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Reasons for not utilising the provision in the foregoing cases (serial nos. 1 to 6) have not been intimated (June 1985).

APPENDIX—Consolidated statement of recoveries

Grant-wise details of estimates and actuals of recoveries adjusted in the accounts for 1983-84 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 more+ less—	
	Revenue	Capital	Revenue	Capital	Revenue	Capital
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
7—Finance	9,83,000	..	9,83,000	..	..	..
11—Police	6,19,000	..	..	..	-6,19,000	..
13—Stationery and Printing	..	8,00,000	..	..	..	-8,00,000
19—Housing and Urban Development	..	4,00,00,000	..	6,30,18,474	..	+2,30,18,474
25—Co-operation	..	..	..	77,19,985	..	+77,19,985
26—Agriculture	..	2,20,00,000	..	4,86,96,468	..	+2,66,96,468
28—Food	62,90,000	3,93,58,50,000	..	2,99,64,03,793	-62,90,000	-93,94,46,207
34—Industries	..	..	..	2,77,734	..	+2,77,734
36—Roads and Bridges	3,90,00,000	..	2,80,18,665	..	-1,09,81,335	..
37—Road Transport	26,34,000	3,55,20,000	68,92,195	3,39,03,412	+42,58,195	-16,16,588
38—Multi-purpose River Projects	..	5,40,38,000	1,72,04,978	60,98,12,558	+1,72,04,978	+55,57,74,558
39—Irrigation, Drainage and Flood Control	11,26,29,000	4,89,54,000	11,76,52,780	23,75,23,814	+50,23,780	+18,85,69,814
40—Buildings	9,17,00,000	15,00,00,000	56,28,35,732	25,36,248	+47,11,35,732	-14,74,63,752
Total	25,38,55,000	4,28,71,62,000	73,35,87,350	3,99,98,92,486	+47,97,32,350	-28,72,69,514