



GOVERNMENT OF PUNJAB

APPROPRIATION ACCOUNTS

1985-86

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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Punjab for the year 1985-86 presents the accounts of sums expended in the year ended with the 31st March 1986 compared with the sums specified in the schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India and the Punjab Contingency Fund (Amendment) Act, 1986 passed under Article 267 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	1,17,82,000	..	96,83,329
Charged	1,31,000	..	73,524
Staff Household and Allowances of the Governor—			
Charged	43,66,000	..	43,20,650
2—Council of Ministers—			
Voted	93,52,000	..	63,46,129
3—Administration of Justice—			
Voted	5,94,24,000	..	5,84,93,282
Charged	1,08,20,000	..	1,14,38,076
4—Elections—			
Voted	1,60,31,000	..	1,34,03,403
Charged	15,000	..	..
5—Revenue—			
Voted	61,32,97,000	..	56,21,15,048
Charged	1,33,000	..	..
6—Excise and Taxation—			
Voted	6,48,20,000	..	5,94,50,833
Charged	64,000	..	379
7—Finance—			
Voted	83,16,66,000	..	66,89,01,188
Charged	67,000	..	..

Accounts 1985-86

ture		Saving		Excess	
Capital	Revenue	Capital	Revenue	Capital	
5	6	7	8	9	
Rs.	Rs.	Rs.	Rs.	Rs.	
..	20,98,671	..	..	..
..	57,476	..	..	..
..	45,350	..	..	..
..	30,05,871	..	..	..
..	9,30,718	..	..	..
..	..	..	6,18,076	..	
..	26,27,597	..	..	..
..	15,000	..	..	..
..	5,11,81,952	..	..	..
..	1,33,000	..	..	..
..	53,69,167	..	..	..
..	63,621	..	..	..
..	16,27,64,812	..	..	..
..	67,000	..	..	..

Summary of Appropriations

Number and name of grant or appropriation	Amount of grant/appropriation		Expenditure
	Revenue	Capital	Revenue
1	2	3	4
8—Public Service Commission—	Rs.	Rs.	Rs.
Voted	20,42,000	..	17,57,022
Charged	19,52,000	..	17,56,611
9—Civil Secretariat—			
Voted	6,26,12,000	..	5,96,08,135
Charged	25,000	..	..
10—District Administration—			
Voted	12,36,06,000	..	11,56,15,306
Charged	4,23,000	..	9,675
11—Police—			
Voted	80,82,17,000	..	80,99,89,286
Charged	1,90,000	..	1,89,868
12—Jails—			
Voted	5,57,25,000	..	5,60,79,207
Charged	15,000	..	..
13—Stationery and Printing—			
Voted	4,53,61,000	28,40,000	5,40,52,541
Charged	6,46,000	..	4,79,564
14—Miscellaneous Services—			
Voted	8,73,75,000	..	8,32,14,896
Charged	10,000	..	..
15—Rehabilitation, Relief and Resettlement—			
Voted	13,50,000	..	13,37,022

Accounts 1985-86—contd.

ture		Saving		Excess	
Capital	Revenue	Capital	Revenue	Capital	
5	6	7	8	9	
Rs.	Rs.	Rs.	Rs.	Rs.	
..	2,84,978	..	..	..	..
..	1,95,389	..	..	..	..
..	30,03,865	..	..	..	..
..	25,000	..	..	..	..
..	79,90,694	..	..	..	..
..	4,13,325	..	..	..	..
..	..	..	17,72,286	..	..
..	132	..	..	..	..
..	..	..	3,54,207	..	..
..	15,000	..	..	..	..
3,42,131	..	24,97,869	86,91,541	..	..
..	1,66,436	..	..	..	..
..	41,60,104	..	..	..	..
..	10,000	..	..	..	..
..	12,978	..	..	..	..

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.
16—Education—			
Voted	2,22,26,68,000	..	2,27,26,18,039
Charged	8,30,67,000	..	4,26,98,079
17—Technical Education, Science and Technology—			
Voted	3,57,24,000	56,00,000	3,16,64,252
18—Medical and Public Health—			
Voted	87,12,54,000	1,00,000	84,84,04,924
Charged	1,00,000	..	65,883
19—Housing and Urban Development—			
Voted	6,94,59,000	12,05,60,000	6,87,54,019
Charged	5,000	1,97,000	..
20—Information and Publicity—			
Voted	2,57,02,000	12,17,000	2,47,48,616
Charged	15,000	..	..
21—Tourism and Cultural Affairs—			
Voted	1,07,84,000	20,00,000	1,06,00,424
Charged	1,75,000	..	..
22—Labour, Employment and Industrial Training—			
Voted	9,88,68,000	17,04,000	9,68,18,209
Charged	2,00,000	..	..
23—Social Security and Welfare—			
Voted	35,28,62,000	1,15,00,000	28,88,48,669
Charged	59,000	..	19,337

Accounts 1985-86—*contd.*

ture		Saving		Excess	
Capital	Revenue	Capital	Revenue	Capital	
5	6	7	8	9	
Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	..	4,99,50,039	..	..
..	4,03,68,921	..	..	..	..
33,58,000	40,59,748	22,42,000	..	..	..
..	2,28,49,076	1,00,000	..	..	..
..	34,117	..	..	..	..
10,50,41,289	7,04,981	1,55,18,711	..	..	..
..	5,000	1,97,000	..	..	..
..	9,53,384	12,17,000	..	..	..
..	15,000	..	..	..	..
19,99,000	1,83,576	1,000	..	..	..
..	1,75,000	..	..	..	..
10,79,692	20,49,791	6,24,308	..	..	..
..	2,00,000	..	..	..	..
70,50,000	6,40,13,331	44,50,000	..	..	..
..	39,663	..	..	..	..

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	1,74,30,000	..	1,40,52,484
Charged	1,000	..	..
25. Co-operation—			
Voted	9,46,41,000	17,10,29,000	7,15,47,214
Charged	30,000	..	18,244
26. Agriculture—			
Voted	40,90,17,000	4,13,80,000	34,66,68,694
Charged	22,47,000	..	22,10,000
27. Soil and Water Conservation—			
Voted	4,76,86,000	..	4,59,99,537
Charged	5,000	..	..
28. Food—			
Voted	2,02,60,000	5,92,23,28,000	1,93,44,554
Charged	..	1,80,000	..
29. Animal Husbandry—			
Voted	17,12,52,000	..	17,09,37,365
Charged	1,96,000	..	1,95,504
30. Dairy Development—			
Voted	66,92,000	..	59,19,370
31. Fisheries—			
Voted	1,22,64,000	..	1,11,38,248
Charged	1,36,000	..	..

Accounts 1985-86... contd.:

ture	Savings		Excess		
	Revenue	Capital	Revenue	Capital	
Capital	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.
	..	33,77,516	..	..	..
	..	1,000	..	..	..
	12,78,06,500	2,30,93,786	4,32,22,500	..	..
	..	11,756	..	..	..
	4,10,32,572	6,23,48,306	3,47,428	..	..
	..	37,000	..	..	..
	..	16,86,463	..	..	..
	..	5,000	..	..	..
	5,73,06,08,961	9,15,446	19,17,19,039	..	..
	1,80,000	..	..
	..	3,14,635	..	..	..
	..	496	..	..	..
	..	7,72,630	..	..	..
	..	11,25,752	..	..	..
	..	1,36,000	..	..	..

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.
32—Forests—			
Voted	17,12,13,000	9,00,000	13,48,58,335
Charged	2,000	..	..
33—Community Development—			
Voted	57,41,77,000	..	47,16,20,873
Charged	2,19,000	..	..
34—Industries—			
Voted	12,36,90,000	7,88,00,000	11,22,86,318
Charged	1,00,000	..	..
35—Civil Aviation—			
Voted	79,71,000	5,00,000	74,51,876
36—Roads and Bridges—			
Voted	33,65,55,000	49,01,00,000	44,46,17,948
Charged	4,00,000	..	..
37—Road Transport—			
Voted	74,55,65,000	12,00,00,000	71,17,41,705
Charged	10,80,000	..	35,82,142
38—Multi-purpose River Projects—			
Voted	13,50,58,000	86,06,30,000	17,85,62,240
39—Irrigation, Drainage and Flood Control—			
Voted	77,17,70,000	73,50,62,000	81,70,56,920
40—Buildings—			
Voted	65,21,69,000	21,96,60,000	1,24,06,26,104
Charged	13,00,000	23,89,000	5,81,621

Accounts, 1985-86 - contd.

ture	Saving		Excess		
	Capital	Revenue	Capital	Revenue	Capital
5	6	7	8	9	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
9,00,000	3,63,54,665	..	..	..	..
..	2,000	..	..	..	..
..	10,25,56,127	..	..	..	..
..	2,19,000	..	..	..	..
8,27,00,000	1,14,03,682	..	..	..	4,39,00,000
..	1,00,000	..	..	..	..
4,97,573	5,19,124	2,427	..	..	..
16,17,72,189	..	32,83,27,811	10,80,62,948	..	..
..	4,00,000	..	..	..	..
11,93,15,277	3,38,25,295	16,84,723	..	..	..
..	..	..	25,02,142	..	..
1,76,83,71,077	..	..	4,35,04,240	90,77,41,077	..
1,20,09,45,916	..	..	4,52,86,920	46,58,83,916	..
16,98,19,317	..	4,98,40,683	58,84,57,104	..	..
23,88,907	7,18,379	93	..	..	..

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.
Public Debt—			
<i>Charged</i>	..	17,42,27,89,000	..
Interest Payments and Servicing of Debt—			
<i>Charged</i>	1,58,98,16,000	..	1,47,20,45,095
41—Loans and Advances by the State Government—			
Voted	..	3,35,67,66,000	..
42—Appropriation to the Contingency Fund—			
	..	50,00,00,000	..
Inter State Settlement—			
<i>Charged</i>	..	..	..
Total	Voted	10,77,73,91,000	12,64,26,76,000
	<i>Charged</i>	1,69,80,10,000	17,42,55,55,000
		12,54,66,17,816	11,00,69,33,564
Grand Total		12,47,54,01,000	30,06,82,31,000
		12,54,66,17,816	11,00,69,33,564

Accounts 1985 86—contd.

ture		Saving		Excess
Capital	Revenue	Capital	Revenue	Capital
5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.
12,71,47,37,657	..	4,70,80,51,343	..	..
..	11,77,70,905	..	..	..
3,32,41,84,830	..	3,25,81,170	..	..
50,00,00,000	..	..	..	..
96,365	..	..	..	96,365
13,34,68,24,324	61,65,36,721	67,33,76,669	84,60,79,285	1,37,75,24,993
12,71,72,22,929	16,14,45,966	4,70,84,28,436	31,20,218	96,365
26,06,40,47,253	77,79,82,637	5,38,18,05,105	84,91,99,503	1,37,76,21,358

Summary of Appropriation Accounts 1985-86—contd.

The excess over the following voted grants requires regularisation:—

11-Police	(Revenue Section)
12-Jails	(Revenue Section)---
13-Stationery and Printing	(Revenue Section)
16-Education	(Revenue Section)
34-Industries	(Capital 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)

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

3-Administration of Justice	(Revenue Section)
37-Road Transport	(Revenue Section)
Inter State Settlement	(Capital 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 reduction of expenditure. The details of recoveries referred to are given in Appendix. The net expenditure figures are shown in the Finance Accounts.

Summary of Appropriation Accounts 1985-86—contd.

The reconciliations between the total expenditure according to the Appropriation Accounts for 1985-86 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	11,00,69,33,564	13,34,68,24,324	1,53,96,84,252	12,71,72,22,929
<i>Deduct—</i>				
Total recoveries shown in Appendix	91,75,96,053	6,67,58,45,649	..	..
Net total expenditure as shown in statement no. 10 of the Finance Accounts	10,08,93,37,511	6,67,09,78,675	1,53,96,84,252	12,71,72,22,929

Summary of Appropriation Accounts 1985-86—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 1985-86.

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

NEW DELHI,

Comptroller and Auditor General of India

The
28 JUL 1987

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	1,17,82,000	1,17,82,000	96,83,329
Supplementary	..		
			—20,98,671
Amount surrendered during the year (March 1986)			14,18,000
Charged—			
Original	1,12,000	1,31,000	73,524
Supplementary	19,000		
			—57,476
Amount surrendered during the year			..

Notes and comments—

(i) Surrender of surplus funds to the extent of Rs. 14.18 lakhs was made in March 1986; the saving ultimately was Rs. 20.99 lakhs. In the previous year also there was a saving of Rs. 26.94 lakhs against the provision of Rs. 1,10.85 lakhs.

Grant No. 1—contd.

(ii) Saving (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—			
1.1—Legislative Assembly—			
O	55.25	37.01	31.27
R	—18.24			—5.74

Total saving of Rs. 23.98 lakhs was due to less expenditure in respect of travelling allowances of members of the Punjab Vidhan Sabha due to late formation of the new Assembly and non-drawal of compensatory and other allowances by certain members.

(iii) Excess occurred mainly under:—

Head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
(b) —Legislature Secretariat—			
1.1—Legislature Secretariat—			
O	57.52	61.12	60.07
R	3.60			—1.05

Grant No. 1—concl'd.

Augmentation of provision by Rs. 3.60 lakhs through reappropriation in March 1986 was mainly due to purchase of office equipment (Rs. 3.05 lakhs) and grant of additional dearness allowance to Government employees (Rs. 0.50 lakh).

Reasons for the final saving of Rs. 1.05 lakhs have not been intimated (March 1987).

**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			
<i>Original</i>	30,93,000	43,66,000	43,20,650
<i>Supplementary</i>	12,73,000		
			—45,350
<i>Amount surrendered during the year</i>			

Grant No. 2

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

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Revenue:			
Major head:			
213—Council of Ministers			
Original	85,88,000	63,46,129	—30,05,871
Supplementary	7,64,000		
	93,52,000		

Amount surrendered during the year ..

Notes and comments—

(i) In view of final saving of Rs. 30.06 lakhs in the voted grant, the supplementary grant of Rs. 7.64 lakhs obtained in March 1986 proved unnecessary. No amount was surrendered during the year.

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

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

(In lakhs of rupees)

1. (e)—Discretionary grants by
Ministers—

O	40.55	21.62	8.90	—12.72
R	—18.93			

Grant No. 2—*contd.*

Reduction in provision by Rs. 18.93 lakhs through reappropriation in March 1986 was due to late formation of new Ministry.

Reasons for the final saving of Rs. 12.72 lakhs have not been intimated (March 1987).

(h) —Other expenditure—

2.2—Miscellaneous—

O	10.31	}	9.28	4.88	—4.40
R	—1.03				

Reduction in provision by Rs. 1.03 lakhs through reappropriation in March 1986 was due to late formation of new Ministry.

Reasons for the final saving of Rs. 4.40 lakhs have not been intimated (March 1987).

3. (c)—Tour expenses—

O	2.10	}	1.25	..	—1.25
R	—0.85				

Reduction in provision by Rs. 0.85 lakh through reappropriation in March 1986 was due to late formation of new Ministry. No expenditure was incurred and the entire provision remained unutilised, reasons for which have not been intimated (March 1987).

(iii) Excess occurred mainly under :—

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

1—Car Section—

O	28.94	}	59.19	48.54	—10.65
S	7.64				
R	22.61				

Grant No. 2—concl'd.

In view of final saving of Rs. 10.65 lakhs, augmentation of provision by Rs. 22.61 lakhs through reappropriation in March 1986, mainly for purchase of new vehicles, was unrealistic.

Reasons for the final saving of Rs. 10.65 lakhs have not been intimated (March 1987).

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	5,61,36,000	5,94,24,000	5,84,93,282
Supplementary	32,88,000		
			-9,30,718
Amount surrendered during the year			
Charged—			
Original	1,07,18,000	1,08,20,000	1,14,38,076
Supplementary	1,02,000		
			+6,18,076
Amount surrendered during the year			

Notes and comments—

(i) In view of the final saving of Rs. 9.31 lakhs in voted grant, the supplementary grant of Rs. 32.88 lakhs obtained in March 1986 proved excessive.

(ii) Excess of Rs. 6,18,076 over the charged appropriation requires regularisation.

Grant No. 3—contd.

(iii) In view of final excess of Rs. 6.18 lakhs, the supplementary appropriation of Rs. 1.02 lakhs obtained in March 1986 proved inadequate.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
214—Administration of Justice—			
(n)—Legal Advisers and Counsels—			
O	1,39.75	1,37.22	—9.13
S	5.94		
R	0.66		
	1,46.35		

Reasons for the final saving of Rs. 9.13 lakhs have not been intimated (March 1987).

(v) Excess occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(e)—Civil and Session Courts—			
O	4,04.66	4,34.59	+2.69
S	26.94		
R	0.30		
	4,31.90		

Grant No. 3—concl'd.

Excess of Rs. 2.69 lakhs was due to grant of additional dearness allowance to Government employees.

(vi) Excess in charged appropriation occurred mainly under :—

Head	Total appropriation	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
214—Administration of Justice—			
(b)—High Courts—			
1—High Courts—			
O	1,07.05	1,06.23	1,12.53
R	—0.82		
			+6.30

Excess of Rs. 6.30 lakhs was due to grant of additional dearness allowance to Government employees.

Grant No. 4.

Grant No. 4—Elections

	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Revenue :			
Major head :			
215—Elections			
Voted—			
Original	1,22,80,000		
Supplementary	{ 37,51,000	1,60,31,000	1,34,03,403
			—26,27,597

Amount surrendered during the year

Charged—

Original	15,000	{ 15,000	..	—15,000
Supplementary	..	}		

Amount surrendered during the year

Notes and comments—

(i) The entire charged appropriation remained unutilised.

(ii) In view of the final saving of Rs. 26.28 lakhs, the supplementary grant of Rs. 37.51 lakhs obtained in March 1986 proved excessive.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
1. (d)—Charges for conduct of election to Parliament—			
1—Elections to Parliament—			
O	{ 25.00	21.00	9.26
R	{ —4.00		—11.74

Grant No. 4—*contd.*

Reduction in provision by Rs. 4 lakhs through reappropriation in March 1986 was due to economy in expenditure.

Reasons for the final saving of Rs. 11.74 lakhs have not been intimated (March 1987).¹

2. (c)—Charges for conduct of election to State/Union Territory Legislature—

1—Elections to State Legislature—

O	73.40	}	67.65	62.58	—5.07
R	—5.75				

Reduction in provision by Rs. 5.75 lakhs through reappropriation in March 1986 was due to economy in expenditure.

Reasons for the final saving of Rs. 5.07 lakhs have not been intimated (March 1987).

(iv) Excess occurred mainly under—

Head	Total grant	Actual expenditure	Excess + Saving
(In lakhs of rupees)			
1. (c)—Charges for conduct of election for Lok Sabha and State/Union Territory Legislative Assemblies when held simultaneously—			
1—Conduct of Simultaneous Elections—			
O	30.25	} 40.00	—8.84
R	9.75		

Grant No. 4 —concl.

Augmentation of provision by Rs. 9.75 lakhs through reappropriation in March 1986 was mainly due to payment of bills of vehicles requisitioned during elections.

Reasons for the final saving of Rs. 8.84 lakhs have not been intimated (March 1987).

Grant No. 5

Grant No. 5—Revenue

	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Revenue :			
Major heads :			
229—Land Revenue ,			
230—Stamps and Registration ,			
252—Secretariat General Ser- vices,			
289—Relief on account of Natural Calamities and			
296—Secretariat—Economic Services—			
Voted—			
Original 15,08,75,000	} 61,32,97,000	56,21,15,048	—5,11,81,952
Supplementary 46,24,22,000			
Amount surrendered during the year			
<i>Charged—</i>			
Original 1,33,000	} 1,33,000	..	—1,33,000
Supplementary ..			
Amount surrendered during the year (March 1986)			17,000

Notes and comments—

(i) In view of the final saving of Rs. 5,11.82 lakhs in the voted grant, the supplementary grant of Rs. 46,24.22 lakhs (Rs. 27,47.30 lakhs in November 1985 and Rs. 18,76.92 lakhs in March 1986) proved excessive.

(ii) The entire charged provision remained unutilised.

Grant No. 5—contd.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
289—Relief on account of Natural Calamities— B—Floods, Cyclones etc.— Gratuitous Relief—			
1. (h)—Other gratuitous relief—			
O 3,02.59	} 48,34.30	45,44.98	—2,89.32
S 46,24.22			
R —92.51			
<p>Withdrawal of funds amounting to Rs. 92.51 lakhs through re-appropriation in March 1986 was based on reduced demand by the department.</p> <p>Reasons for the final saving of Rs. 2,89.32 lakhs have not been intimated (March 1987).</p>			
2. (a)—Cash doles—			
O 2,22.00	2,22.00	5.00	—2,17.00
<p>Reasons for the final saving of Rs. 2,17 lakhs have not been intimated (March 1987).</p>			
3.(e)—Supply of medicines—			
O 20.00	20.00	..	—20.00
4.(g)—Supply of fodder—			
O 10.50	10.50	..	—10.50
5. (b)—Food and clothing—			
O 5.85	5.85	..	—5.85

Grant No. 5—contd.

6.(f)—Supply of seeds, fertilizers and agricultural implements—

O	1.60	1.60	..	—1.60
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The entire provision in the above cases (item nos. 3 to 6) remained unutilised, reasons for which have not been intimated (March 1987).

7. (c)—Housing—

O	32.50	} 1,53.54	24.73	—1,28.81
R	1,21.04			

Augmentation of provision by Rs. 1,21.04 lakhs through reappropriation in March, 1986 was due to relief to flood affected persons as per actual requirements.

Reasons for the final saving of Rs. 1,28.81 lakhs have not been intimated (March 1987).

229—Land Revenue.

(g)—Other expenditure—

8—Agrarian Reforms—

O	90.92	} 53.88	42.68	—11.20
R	—37.04			

Withdrawal of funds amounting to Rs. 37.04 lakhs through reappropriation in March 1986 was mainly based on actual requirements.

Reasons for the final saving of Rs. 11.20 lakhs have not been intimated (March 1987).

Grant No. 5—contd.

230—Stamps and Registration—

B—Stamps—Non-Judicial—

9.(b)—Cost of stamps—

O	11.02	}	14.92	..	—14.92
R	3.90				

Augmentation of provision by Rs. 3.90 lakhs through reappropriation in March 1986 was for clearance of pending bills,

Reasons for the final saving of Rs. 14.92 lakhs have not been intimated (March 1987).

10.(c)—Expenses on sale of

Stamps—

O	25.20	}	22.68	..	19.88	— 2.80
R	—2.52					

Withdrawal of funds amounting to Rs. 2.52 lakhs through reappropriation in March 1986 was due to economy measures.

Reasons for the final saving of Rs. 2.80 lakhs have not been intimated (March 1987).

A—Stamps Judicial—

11.(b)—Cost of stamps—

O	0.71	}	2.44	..	—2.44
R	1.73				

Augmentation of provision by Rs. 1.73 lakhs through reappropriation in March 1986 was for clearance of pending bills. However, the entire provision in the above case remained unutilised, reasons for which have not been intimated (March 1987).

Grant No. 5—*contd.*

(iv) Excess occurred mainly under:—

Head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
229—Land Revenue—			
(d)—Land Records—			
1.2—District establishment—			
O	5,90.80	7,31,73	+1,40.94
R	—0.01		
	5,90.79		

Reasons for the final excess of Rs. 1,40.94 lakhs have not been intimated (March 1987).

289—Relief on account of Natural Calamities—

B—Floods, Cyclones etc—

2.1—Direction and Administration—

O	4.71	7.30	55.77	+48.47
R	2.59			

Augmentation of provision by Rs. 2.59 lakhs through reappropriation in March 1986 was due to purchase of equipment and vehicle and contingent charges thereof in connection with flood relief measures.

Reasons for the final excess of Rs. 48.47 lakhs have not been intimated (March 1987).

Grant No. 5—contd.

230—Stamps and Registration—

A—Stamps—Judicial—

3.(a)—Direction and Administration—

O	0.92	}	0.76	6.56	+5.80
R	-0.16				

Reasons for the final excess of Rs. 5.80 lakhs have not been intimated (March 1987).

B—Stamps—Non-Judicial—

4.(a)—Direction and Administration—

O	0.90	}	0.69	5.98	+5.29
R	-0.21				

Reasons for the final excess of Rs. 5.29 lakhs have not been intimated (March 1987).

252—Secretariat—General Services—

(b)—Board of Revenue—

5. Revenue Excise and Taxation—

O	1,23.09	}	1,30.44	1,27.97	-2.47
R	7.35				

Augmentation of provision by Rs. 7.35 lakhs through reappropriation in March 1986 was due to (i) purchase of two staff cars and

Grant No. 5—concl'd.

furniture (Rs. 4.82 lakhs), (ii) reimbursement of medical charges and travelling allowance bills of the employees (Rs. 2.14 lakhs) and (iii) creation of posts (Rs. 0.80 lakh), partly set off by saving due to non-hiring of building (Rs. 0.38 lakh) and economy measures (Rs. 0.03 lakh).

Reasons for the final saving of Rs. 2.47 lakhs have not been intimated (March 1987).

Grant No. 6

Grant No. 6—Excise and Taxation

	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Revenue :			
Major heads :			
239—State Excise,			
240—Sales Tax and			
245—Other Taxes and Duties on commodities and services			
Voted—			
Original	6,48,20,000	5,94,50,833	—53,69,167
Supplementary	..		
	6,48,20,000		
Amount surrendered during the year (March 1986)			63,81,000
Charged—			
Original	64,000	379	—63,621
Supplementary	..		
	64,000		
Amount surrendered during the year (March 1986)			4,000

Notes and comments—

(1) Rupees 63.81 lakhs were surrendered in March 1986, ultimate saving in voted grant was Rs. 53.69 lakhs. In the previous year also there was a saving of Rs. 64.47 lakhs against the provision of Rs. 5,75.40 lakhs.

Grant No. 6.—*contd.*

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

Head	Total grant	Actual expenditure	Excess + Saving
(In lakhs of rupees)			
239—State Excise—			
1. (b)—Purchase of liquor and spirits—			
O	1,00.00		
R	—1,00.00		

The provision was not utilised due to non-availability of molasses. This was the fourth year in succession in which the entire grant under this head remained unutilised. The provision for the years 1982-83, 1983-84 and 1984-85 which remained unutilised was Rs. 2,50 lakhs, Rs. 1,50 lakhs and Rs. 1,00 lakhs, respectively.

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

Head	Total grant	Actual expenditure	Excess + Saving
(In lakhs of rupees)			
245—Other Taxes and duties on commodities and services—			
(d)—Collection charges —			
1—Taxes on Goods and passengers—			
O	43.35		
R	19.75		
	63.10	62.98	—0.12

Grant No. 6—contd.

Augmentation of funds through reappropriation in March 1986 was for payment of pending bills.

240—Sales Tax—

(b)—Collection charges—

2. District establishment—

O	2,72.54	}	2,80.28	2,89.39	+9.11
R	7.74				

Augmentation of funds through reappropriation in March 1986 was mainly due to grant of additional dearness allowance to Government employees.

Reasons for final excess of Rs. 9.11 lakhs have not been intimated (March 1987).

3.(a)—Direction and Administration—

O	1,08.56	}	1,06.98	1,10.41	+3.43
R	-1.58				

Reduction in provision by Rs. 1.58 lakhs through reappropriation in March 1986 was due to economy measures.

Reasons for final excess of Rs. 3.43 lakhs have not been intimated (March 1987).

239—State Excise—

(a)—Direction and Administration—

4.1—District establishment—

O	1,30.98	}	1,41.96	1,41.16	-0.80
R	10.98				

Grant No. 6—concl'd.

Augmentation of funds by Rs. 10.98 lakhs through reappropriation in March 1986 was mainly for payment of pending bills.

Final saving of Rs. 0.80 lakh was attributed to economy measures.

General :

(iv) There had been large saving during the last five years indicating lack of budgetary control, as detailed below :—

Year:	Total grant	Actual expenditure	Saving	Percentage of saving (rounded)	
	(In lakhs of rupees)				
1980-81	Voted	420.44	382.51	37.93	9
	<i>Charged</i>	0.64	..	0.64	100
1981-82	Voted	566.46	483.33	83.13	15
	<i>Charged</i>	0.64	..	0.64	100
1982-83	Voted	611.90	418.28	193.62	32
	<i>Charged</i>	0.64	..	0.64	100
1983-84	Voted	554.42	492.88	61.54	11
	<i>Charged</i>	0.64	0.11	0.53	83
1984-85	Voted	575.40	510.93	64.47	11
	<i>Charged</i>	0.64	..	0.64	100

Grant No. 7

Grant No. 7—Finance

	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess + Saving-- 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,			
288—Social Security and Welfare and			
304—Other General Economic Services			
Voted—			
Original 83,16,66,000	83,16,66,000	66,89,01,188	—16,27,64,812
Supplementary ..			
Amount surrendered during the year (March 1986)			22,76,83,000
Charged—			
Original 67,000	67,000	..	—67,000
Supplementary ..			
Amount surrendered during the year (March 1986)			2,000

Grant No. 7—*contd.***Notes and comments—**

(i) Rupees 22,76.83 lakhs were surrendered in March 1986; ultimate saving in the voted grant was Rs. 16,27.65 lakhs.

(ii) The entire charged provision remained unutilised.

(iii) Saving (partly counter-balanced by excess under other heads as mentioned in note (iv) below), occurred mainly under :—

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

265—Other Administrative Services—

1.2—Lumpsum provision for Additional Dearness Allowances—

O	18,00.00	}
R	—18,00.00		

The lump-sum provision of Rs. 18,00 lakhs was withdrawn through reappropriation in March 1986 as the expenditure on account of additional dearness allowance to Government employees was to be provided for under the concerned head of account to which the pay and allowances of the employees was charged.

266—Pensions and other Retirement Benefits—

2. (a)—Superannuation and Retirement allowances—

O	28,54.67	}	24,26.36	22,91.09	—1,35.27
R	—4,28.31				

Grant No. 7—*contd.*

Reduction in provision by Rs. 4,28.31 lakhs through reappropriation in March 1986 was due to finalisation of lesser number of pension cases than anticipated.

Reasons for the final saving of Rs. 1,35.27 lakhs have not been intimated (March 1987).

3. (b)—Commuted value of pensions —

O	2,98.97	}	2,50.03	2,61.90	+ 11.87
R	—48.94				

Reduction in provision by Rs. 48.94 lakhs through reappropriation in March 1986 was due to less claims preferred by the pensioners.

Reasons for the final excess of Rs. 11.87 lakhs have not been intimated (March 1987).

4. (g)—Family Pensions—

O	4,24.72	}	4,00.12	4,03.18	+ 3.06
R	—24.60				

Reduction in provision by Rs. 24.60 lakhs through reappropriation in March 1986 was due to lesser claims for family pension than anticipated.

Reasons for the final excess of Rs. 3.06 lakhs have not been intimated (March 1987).

5. (i)—Contributions to pension and gratuities—

O	9.83	}
R	—9.83				

Reasons for the non-utilisation of entire provision have not been intimated (March 1987).

Grant No. 7—contd.

304—Other General
Economic Services—(e)—Economic advice and
statistics—6. Directorate of Financial
Resources and Economic
Intelligence—

O	6.00	}	1.70	..	-1.70
R	-4.30				

Reduction in provision by Rs. 4.30 lakhs through reappropriation in March 1986 was due to economy measures (Rs. 4.75 lakhs), partly set off by excess due to clearance of pending bills. (Rs. 0.45 lakh).

Reasons for the final saving of Rs. 1.70 lakhs have not been intimated (March 1987).

(iv) Excess occurred mainly under:—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
268—Miscellaneous General Services—			
(b)—State lotteries—			
1.1.—Prizes on lottery tickets—			
O	19,00.00.	19,00.00.	24,50.47
			+5,50.47

Reasons for the final excess of Rs. 5,50.47 lakhs have not been intimated (March 1987).

266—Pensions and other
Retirement Benefits—

2. (f)—Gratuities—

O	4,71.51	}	3,82.15	5,54.27	+1,72.12
R	-89.36				

Grant No. 7—contd.

Reduction in provision by Rs. 89.36 lakhs through reappropriation in March 1986 was due to lesser claims preferred by the pensioners than anticipated.

Reasons for the final excess of Rs. 1,72.12 lakhs have not been intimated (March 1987).

288—Social Security and Welfare—

E—Other Social Security and Welfare Programmes—

(c)—Other Programmes—

3.2—Ex-gratia payments to families of Ministers and Government Servants, etc., dying in harness—

O	1,00.00	}	1,50.00	1,80.80	+30.80
R	50.00				

Augmentation of funds by Rs. 50 lakhs through reappropriation in March 1986 was due to more claims of ex-gratia payment than anticipated.

Reasons for the final excess of Rs. 30.80 lakhs have not been intimated (March 1987).

265—Other Administrative Services—

(u)—Other expenditure—

4.1—Lotteries—

O	1,12.08	}	1,66.15	1,66.22	+0.07
R	54.07				

Augmentation of funds by Rs. 54.07 lakhs through reappropriation in March 1986 was due to clearance of pending bills.

Grant No. 7—contd.

254—Treasury and Accounts
Administration—

(d)—Local Fund Audit—

5.1—Local Fund Audit—

O	85.89	}	88.45	99.16	+10.71
R	2.56				

Augmentation of funds by Rs. 2.56 lakhs through reappropriation in March 1986 was due to creation of additional posts.

Reasons for the final excess of Rs. 10.71 lakhs have not been intimated (March 1987).

247—Other Fiscal Services—

(b)—Promotion of Small
Savings—

6.1—Direction—

O	91.57	}	1,07.12	1,07.01	-0.11
R	15.55				

Augmentation of provision by Rs. 15.55 lakhs through reappropriation in March 1986 was due to clearance of pending bills (Rs. 15.41 lakhs) and grant of additional dearness allowance to Government employees (Rs. 0.32 lakh), partly set off by saving due to economy measures (Rs. 0.18 lakh).

254—Treasury and Accounts
Administration—

(c)—Treasury establishment—

7—Treasury establishment—

O	1,10.77	}	1,16.84	1,29.78	+12.94
R	6.07				

Augmentation of provision by Rs. 6.07 lakhs through reappropriation in March 1986 was due to creation of additional posts.

Reasons for the final excess of Rs. 12.94 lakhs have not been intimated (March 1987).

Grant No. 7—concl'd.

(a)—Directorate of Accounts
and Treasuries—

8—Treasury and Accounts
Organisation—

O	39·00	}	42·87	40·22	—2·65
R	3·87				

Augmentation of funds by Rs. 3.87 lakhs through reappropriation in March 1986 was due mainly to creation of additional posts.

Reasons for the final saving of Rs. 2.65 lakhs have not been intimated (March 1987).

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	20,42,000		
Supplementary	..		
	20,42,000	17,57,022	—2,84,978
Amount surrendered during the year (March 1986)			2,33,000
Charged—			
Original	18,39,000		
Supplementary	1,13,000		
	19,52,000	17,56,611	—1,95,389
Amount surrendered during the year			

Notes and comments—

(i) In view of the final saving of Rs. 1.95 lakhs, the supplementary charged appropriation of Rs. 1.13 lakhs obtained in March 1986 proved unnecessary.

(ii) Rupees 2.33 lakhs were surrendered in March 1986; ultimate saving in the voted grant was Rs. 2.85 lakhs. There was saving of Rs. 2.56 lakhs and Rs. 1.89 lakhs during 1983-84 and 1984-85 against the provision of Rs. 16.98 lakhs and Rs. 18.65 lakhs respectively.

Grant No. 91

Grant No. 9—Civil Secretariat

	Total grant/ appropriation	Actual expenditure.	Excess+ Saving—
Revenue :	Rs.	Rs.	Rs.
Major heads :			
252—Secretariat—General Services,			
265—Other Administrative Services,			
276—Secretariat—Social and Community Services. and			
296—Secretariat— Economic Services			
Voted—			
Original 5,49,03,000	6,26,12,000	5,96,08,135	—30,03,865
Supplementary 77,09,000			
Amount surrendered during the year			
Charged—			
Original 25,000	25,000		—25,000
Supplementary ..			
Amount surrendered during the year			

Notes and comments—

(i) In view of the final saving of Rs. 30.04 lakhs in voted grant, the supplementary grant of Rs. 77.09 lakhs obtained in March 1986 proved excessive.

(ii) This was the eighth year in succession in which the entire provision under the charged appropriation remained unutilised.

Grant No. 9—concl'd.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
265—Other Administrative Services—			
O	43.00	43.00	24.16
			—18.84

Reasons for the final saving of Rs. 18.84 lakhs have not been intimated (March 1987).

(iv) Excess occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
276—Secretariat— Social and Community Services—			
1. (a)—Secretariat—			
O	96.10	1,03.74	1.08.25
S	7.64		
			+4.51

Reasons for the final excess of Rs. 4.51 lakhs have not been intimated (March 1987).

296—Secretariat—
Economic Services—

(a) —Secretariat—

2.1—Economic Services
Secretariat—

O	32.60	38.81	42.04
S	6.21		
			+3.23

Reasons for the final excess of Rs. 3.23 lakhs have not been intimated (March 1987).

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 8,02,38,000	12,36,06,000	11,56,15,306	—79,90,694
Supplementary 4,33,68,000			
Amount surrendered during the year			..
Charged—			
Original 4,23,000	4,23,000	9,675	—4,13,325
Supplementary ..			
Amount surrendered during the year (March 1986)			86,000
Notes and comments—			

(i) In view of the final saving of Rs. 79.91 lakhs, the supplementary grant of Rs. 4,33,68 lakhs (Rs. 3,45 lakhs in November 1985 and Rs. 88.68 lakhs in March 1986) proved excessive. In the previous year also there was saving of Rs. 33.60 lakhs against the provision of Rs. 8,93.56 lakhs.

Grant No. 10—*contd.*

(ii) Saving in voted grant (partly set off by excess under heads mentioned in note (iii) below) 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—			
(f)—Other Programmes—			
1.1—Relief to persons affected by riots—			
O	60.00	4,55.00	3,76.89
S	3,95.00		
			—78.11

Reasons for the final saving of Rs. 78.11 lakhs have not been intimated (March 1987).

253—District Administration—

(b)—District establishment—

2.1—District Establishment—

O	5,32.23	5,71.41	5,65.31
S	37.58		
R	1.60		
			—6.10

Augmentation of funds by Rs. 1.60 lakhs through reappropriation in March 1986 was for payment of rent of office accommodation.

Reasons for the final saving of Rs. 6.10 lakhs have not been intimated (March 1987).

Grant No. 10—concl'd.

(ii) Excess occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
253—District Administration—			
(c)—Other establishment—			
1.3—Other establishment—			
O	5.55	5.53	8.37
R	-0.02		
			+2.84

Reasons for the final excess of Rs. 2.84 lakhs have not been intimated (March 1987).

2. (a)—Commissioners—

2.1—Commissioners—

O	28.08	29.18	31.75
S	1.10		
			+2.57

Reasons for the final excess of Rs. 2.57 lakhs have not been intimated (March 1987).

(iv) Saving under the charged provision occurred mainly under :—

Head	Total appropriation	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
253—District Administration—			
(b)—District establishment—			
1—District establishment—			
O	3.90	3.23	0.06
R	-0.67		
			-3.17

Reduction in provision by Rs. 0.67 lakh through reappropriation in March 1986 was due to economy measures.

Reasons for the final saving of Rs. 3.17 lakhs have not been intimated (March 1987).

Grant No. 11

Grant No. 11—Police

		Total grant appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Revenue :				
Major head :				
255—Police				
Voted—				
Original	56,01,88,000	80,82,17,000	80,99,89,286	+ 17,72,286
Supple- mentary	24,80,29,000			
Amount surrendered during the year				..
Charged—				
Original	1,90,000	1,90,000	1,89,868	—132
Supplementary	..			
Amount surrendered during the year				..

Notes and comments—

(i) Excess of Rs. 17,72,286 over the voted grant requires regularisation.

(ii) In view of the final excess of Rs. 17.72 lakhs, the supplementary grant of Rs. 24.80 lakhs obtained in March 1986 proved inadequate.

(iii) Excess (partly set off by saving under another head as

Grant No. 11—contd.

mentioned in note (iv) below) occurred mainly under the following heads :—

Head	Total grant	Actual expenditure	Excess+ Saving—	
(In lakhs of rupees) -				
(g)—Special Police—				
1.1—Special Police—				
O	{ 10,13.09	10,57.28	11,02.82	
S	44.19 }			+45.54
(k)—District Police—				
2.3—Police Radio Staff—				
O	{ 3,08.90	{ 3,39.76	3,62.19	
S	30.19 }			+22.43
R	0.67 }			
(m)—Railway Police—				
3.1—Railway Police—				
O	{ 1,21.98	1,33.85	1,45.56	
S	11.87 }			+11.71
(a)—Direction and Administration—				
4.1—Direction and Administration—				
O	{ 40.80	47.44	53.78	
S	6.64 }			+6.34

Reasons for the final excess in the above cases (serial nos. 1 to 4) have not been intimated (March 1987).

Grant No. 11—contd.

(d)—Criminal
Investigation and
Vigilance—5.1—Criminal Investigation
Department—

O	3,33.31	}	3,55.45	3,57.98	+2.53
S	18.60				
R	3.54				

Augmentation of funds by Rs. 3.54 lakhs through reappropriation in March 1986 was mainly due to clearance of pending bills (Rs. 5 lakhs), partly set off by saving due to economy measures (Rs. 1.46 lakhs).

Reasons for the final excess of Rs. 2.53 lakhs have not been intimated (March 1987).

6. (b)—Education and
Training—

O	1,12.01	}	1,16.12	1,20.42	+4.30
S	4.11				

Reasons for the final excess of Rs. 4.30 lakhs have not been intimated (March 1987).

(iv) Saving occurred under :—

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

(In lakhs of rupees)

(k)—District Police—

1—District Police (Proper)—

O	35,59.50	}	59,19.97	58,47.70	-72.27
S	23,60.46				
R	0.01				

Reasons for the final saving of Rs. 72.27 lakhs have not been intimated (March 1987).

Grant No. 11—concl'd.

(v) Police Clothing and Equipment Fund—

Expenditure under the voted grant includes Rs. 97.41 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.

Rs. 147.77 lakhs were spent out of the Fund in 1985-86. The balance at the credit of the Fund at the end of March 1986 was Rs. 2,05.20 lakhs.

An account of the transactions of the Fund is included in Statement no. 16 of the Finance Accounts 1985-86.

Grant No. 12

Grant No. 12—Jails

	Total grant/ appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue :			
Major head :			
256 —Jails—			
Voted—			
Original 5,08,35,000	} 5,57,25,000	5,60,79,207	+ 3,54,207
Supplementary 48,90,000			

Amount surrendered during the year

Charged—

Original 15,000	} 15,000	..	—15,000
Supplementary ..			

Amount surrendered during the year

Notes and comments—

(i) Excess of Rs. 3,54,207 over the voted grant requires regularisation.

(ii) The entire charged provision remained unutilised.

(iii) Excess (partly set off by saving under another head as mentioned in note (iv) below) occurred mainly under :—

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

(In lakhs of rupees)

(b)—Jails—			
O	3,97.69	} 4,51.21	+ 2.15
S	48.61		
R	4.91		

Grant No. 12—concl'd.

Augmentation of provision by Rs. 4.91 lakhs through reappropriation in March 1986 was mainly due to increase in number of prisoners.

Reasons for the final excess of Rs. 2.15 lakhs have not been intimated (March 1987).

(iv) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(c)—Jail Manufactures—			
O	82.41	77.50	78.72
R	—4.91		
			+1.22

Reduction in provision by Rs. 4.91 lakhs through reappropriation in March 1986 was mainly due to economy measures.

Reasons for the final excess of Rs. 1.22 lakhs have not been intimated (March 1987).

Grant No. 13

Grant No. 13—Stationery and Printing

	Total grant/ Appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Revenue :			
Major head :			
258—Stationery and Printing			
Voted—			
Original	4,53,61,000	4,53,61,000	5,40,52,541
Supplementary	..		
Amount surrendered during the year (March 1986)			8,06,000
Charged—			
Original	6,46,000	6,46,000	4,79,564
Supplementary	..		
Amount surrendered during the year (March 1986)			1,000
Capital :			
Major head :			
465—Capital Outlay on other Administrative Services			
Original	28,40,000	28,40,000	3,42,131
Supplementary	..		
Amount surrendered during the year (March 1986)			17,33,000

Grant No. 13—contd.:

Notes and comments—

Revenue :

(i) Excess of Rs. 86,91,541 over the voted grant requires regularisation.

(ii) In view of the final excess of Rs. 86.92 lakhs, the surrender of Rs. 8.06 lakhs in March 1986 was unrealistic.

(iii) Excess in voted grant (partly set off by saving under another head mentioned in note (iv) below) occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving
(In lakhs of rupees)			
(e)—Cost of Printing by other sources—			
1.2—Cost of Printing at Private Presses—			
O	4.00	9.46	46.14
R	5.46		
			+36.68

Augmentation of provision by Rs. 5.46 lakhs through reappropriation in March 1986 was for clearance of pending bills.

Reasons for the final excess of Rs. 36.68 lakhs have not been intimated (March 1987).

(d)—Government Presses—

O	1,57.34	1,57.46	1,86.85
R	0.12		
			+29.39

Reasons for the final excess of Rs. 29.39 lakhs have not been intimated (March 1987).

Grant No. 13—*contd.*

(g)—Other expenditure—

3.1—Type-writer workshop—

O	20.44	}	19.47	48.94	+29.47
R	-0.97				

Reduction in provision by Rs. 0.97 lakh through reappropriation in March 1986 was mainly due to posts remaining vacant.

Reasons for the final excess of Rs. 29.47 lakhs have not been intimated (March 1987).

(d)—Government Presses—

4.2—Additional staff for Government Press, Patiala, Ticket Printing unit and Government Press at S.A.S. Nagar—

O	45.00	}	42.34	59.90	+17.56
R	-2.66				

Reduction in provision by Rs. 2.66 lakhs through reappropriation in March 1986 was due to posts remaining vacant (Rs. 5.16 lakhs), partly set off by excess due to purchase of paper (Rs. 2.40 lakhs) and payment of pending bills (Rs. 0.10 lakh).

Reasons for the final excess of Rs. 17.56 lakhs have not been intimated (March 1987).

Grant No. 13—contd.

(b)—Purchase and supply of stationery stores—

5.1—Stationery stores—

O	99.49	}	89.92	1,10.86	+20.94
R	-9.57				

Reduction in provision by Rs. 9.57 lakhs through reappropriation in March 1986 was due to economy measures.

Reasons for the final excess of Rs. 20.94 lakhs have not been intimated (March 1987).

6. (a)—Direction and Administration—

O	8.42	}	8.45	9.68	+1.23
R	0.03				

Reasons for the final excess of Rs. 1.23 lakhs have not been intimated (March 1987).

(iv) Saving occurred mainly under:—

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

(In lakhs of rupees)

(e)—Cost of Printing by other sources—

1.1—Cost of Printing at Union Territory Government Press, Chandigarh—

O	95.15	95.15	58.30	-36.85
---	-------	-------	-------	--------

Reasons for the final saving of Rs. 36.85 lakhs have not been intimated (March 1987).

Capital :

(v) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
(a)—Stationery and Printing—			
1.2—Purchase of Printing Machines; Allied Machinery and Equipment for Government Press, S.A.S. Nagar—			
O	20.00	3.51	-0.09
R	-16.49		

Reduction in provision by Rs. 16.49 lakhs through reappropriation in March 1986 was due to economy measures.

2.1—Outlay on Stationery and Printing—

O	8.40	7.56	-7.56
R	-0.84		

Reasons for the final saving of Rs. 7.56 lakhs have not been intimated (March 1987).

(vi) *Expenditure met out of Depreciation Reserve Fund—*

Government Presses—

The expenditure under this grant includes Rs. 10.88 lakhs transferred to the above Fund which is intended to provide a reserve to meet the cost of renewals and replacements of plants, machinery, type and metal in the Government Presses.

Grant No. 13—concl'd.

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 1986 was Rs. 1,12.63 lakhs.

An account of transactions of the Fund is included in Statement no. 16 of the Finance Accounts 1985-86.

Grant No. 14

Grant No. 14—Miscellaneous Services

	Total grant/ appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue :			
Major heads :			
265—Other Administrative Services,			
268—Miscellaneous General Services,			
289—Relief on account of Natural Calamities and			
295—Other Social and Community Services			
Voted—			
Original	6,45,61,000	8,73,75,000	8,32,14,896
Supplementary	2,28,14,000		
			—41,60,104
Amount surrendered during the year (March 1986)			74,000
Charged—			
Original	10,000	10,000	..
Supplementary	..		
			—10,000
Amount surrendered during the year (March 1986)			9,000
Notes and comments—			

(i) In view of the ultimate saving of Rs. 41.60 lakhs, the supplementary grant of Rs. 2,28.14 lakhs obtained in March 1986 proved

Grant No. 14—contd.

There was no original provision under this head. Provision of Rs. 15 lakhs through reappropriation in March 1986, to provide assistance to migrants, was unnecessary, as no expenditure was incurred.

Reasons for non-utilisation of the entire provision have not been intimated (March 1987).

(iv) Excess occurred mainly under :—

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

(In lakhs of rupees)

265—Other Administrative Services—

(g)—Home Guards—

1.1—Home Guards—
Urban and Rural Wing—

O	2,11.76	4,09.44	4,16.39	+ 6.95
S	1,80.79			
R	16.89			

Augmentation of provision by Rs. 16.89 lakhs through reappropriation in March 1986 was mainly due to deployment of more Home Guard volunteers.

Reasons for the final excess of Rs. 6.95 lakhs have not been intimated (March 1987).

(O)—Guest Houses,
Government Hostels, etc.—

2.1—State Guest Houses—

O	15.83	18.52	26.10	+ 7.58
R	2.69			

Grant No. 14—contd.

excessive. This was the fourth year in succession in which there was saving over the voted grant. The saving in the previous three years being Rs. 20.01 lakhs (1982-83), Rs. 38.02 lakhs (1983-84) and Rs. 44.27 lakhs (1984-85), respectively.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
268—Miscellaneous General Services—			
(h)—Other expenditure—			
1.1—Elections under the Sikh Gurdwara Act—			
O	30.12	1.01	2.35
R	—29.11			+1.34

Reduction in provision by Rs. 29.11 lakhs through reappropriation in March 1986 was due to non-conduction of Gurdwara Elections.

Reasons for the final excess of Rs. 1.34 lakhs have not been intimated (March 1987).

265—Other Administrative Services—

(g)—Home Guards—

2.2—Home Guards—Border Wing—

O	1,37.53	1,84.88	1,69.52
S	47.35			—15.36

Reasons for the final saving of Rs. 15.36 lakhs have not been intimated (March 1987).

Grant-No. 14—contd.

(f)—Civil Defence—

3.1—Civil Defence—

O	55.92	}	54.98	44.50	-10.48
R	-0.94				

Reduction in provision by Rs. 0.94 lakh through reappropriation in March, 1986 was due to economy measures (Rs. 2.06 lakhs), partly set off by excess due to clearance of pending bills (Rs. 1.12 lakhs).

Reasons for the final saving of Rs. 10.48 lakhs have not been intimated (March 1987).

(d)—Vigilance—

4.2—Vigilance Bureau—

O	93.80	}	91.87	87.24	-4.63
R	-1.93				

Reduction in provision by Rs. 1.93 lakhs through reappropriation in March, 1986 was mainly due to posts remaining vacant.

Reasons for the final saving of Rs. 4.63 lakhs have not been intimated (March 1987).

(iii) In the following case the entire provision remained unutilised.

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

(In lakhs of rupees)

289—Relief on account of Natural Calamities—

B—Floods, Cyclones etc.—

(u)—Assistance to local Bodies and other Non-Government Bodies/Institutions—

O		}	15.00	..	-15.00
R	15.00				

Grant No. 14—concl'd.

Augmentation of provision by Rs. 2.69 lakhs through reappropriation in March 1986 was mainly due to grant of additional dearness allowance to Government employees (Rs. 1.04 lakhs) and more contingent expenditure on telephones, electricity and rent of hired buildings etc. (Rs. 1.65 lakhs).

Reasons for the final excess of Rs. 7.58 lakhs have not been intimated (March 1987).

3.4—Hydel Design
Building Canteen—

O	0.99	}	1.24	3.70	+2.46
R	0.25				

Reasons for the final excess of Rs. 2.46 lakhs have not been intimated (March 1987).

4.2—Legislators' Hostel
Canteen—

O	8.63	}	9.54	9.86	+0.32
R	0.91				

Augmentation of provision by Rs. 0.91 lakh through reappropriation in March 1986 was mainly due to grant of additional dearness allowance to Government employees.

Grant No. 15

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	12,75,000		
Supplementary	75,000		
	13,50,000	13,37,022	—12,978
Amount surrendered during the year			

Grant No. 16

Grant No. 16—Education

	Total grant/ Appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Revenue :			
Major heads :			
277—Education,			
278—Art and Culture and			
289—Relief on account of Natural Calamities			
Voted—			
Original 2,22,26,67,000	2,22,26,68,000	2,27,26,18,039	+ 4,99,50,039.
Supplemen- tary 1,000			
Amount surrendered during the year (March 1986)			2,46,27,000
Charged—			
Original 3,30,67,000	8,30,67,000	4,26,98,079	—4,03,68,921
Supplemen- tary 5,00,00,000			
Amount surrendered during the year (March 1986)			9,000

Notes and comments—

(i) Excess of Rs. 4,99,50,039 over the voted grant requires regularisation.

(ii) In view of the final excess of Rs. 4,99.50 lakhs, the supplementary grant of Rs. 0.01 lakh obtained in March 1986 proved inadequate. Surrender of Rs. 2,46.27 lakhs also proved injudicious.

Grant No. 16—contd.

(iii) Excess (partly counterbalanced 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)			
277—Education—			
A—Primary Education—			
1. (a)—Government primary schools—			
O	72,71.70	72,73.59	77,61.00
R	1.89			+4,87.41

Augmentation of provision by Rs. 1.89 lakhs through reappropriation in March 1986 was for purchase of furniture (Rs. 10.15 lakhs), partly set off by saving due to economy measures (Rs. 6.06 lakhs) and posts remaining vacant (Rs. 2.20 lakhs).

Reasons for the final excess of Rs. 4,87.41 lakhs have not been intimated (March 1987).

B—Secondary Education—

2. (c)—Government secondary schools—

O	94,66.98	93,65.49	98,98.83
R	—1,01.49			+5,33.34

Reduction in provision by Rs. 1,01.49 lakhs through reappropriation in March 1986 was mainly due to (i) non-utilisation of *ad-hoc* provision made in the budget (Rs. 1,86 lakhs), (ii) posts remaining vacant (Rs. 22.73 lakhs), (iii) less reimbursement of medical claims (Rs. 15.09 lakhs), (iv) non-release of funds by Government of India (Rs. 11.51 lakhs) and (v) post budget decision to modify the scheme "Holding of Science Talent Search Examination" (Rs. 5.02 lakhs),

Grant No. 16—*contd.*

counter-balanced by excess due to diversion of funds to certain schemes as per actual requirements (Rs. 1,38.86 lakhs).

Reasons for the final excess of Rs. 5,33.34 lakhs have not been intimated (March 1987).

(f)—Scholarships—

3.1.—Scholarships—
General—

O	4.69	4.69	29.91	+25.22
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Reasons for the final excess of Rs. 25.22 lakhs have not been intimated (March 1987).

(d)—Assistance to
non-Government
secondary schools—4.1.—Assistance by Education
Department—

O	11,30.00	} 11,70.00	11,48.18	-21.82
R	40.00			

Augmentation of provision by Rs. 40 lakhs through reappropriation in March 1986 was due to grant of additional dearness allowance to non-Government school employees.

Reasons for the final saving of Rs. 21.82 lakhs have not been intimated (March 1987).

G—Sports and Youth
Welfare—

(d)—Sports and games—

5.1.—Establishment of
Punjab State Sports
Council—(Centrally Sponsored
Scheme)

O	10.00	} 20.13	20.13	..
R	10.13			

Grant No. 16—contd.

Augmentation of provision by Rs. 10.13 lakhs through reappropriation in March 1986 was due to payment of increased grant-in-aid to Punjab State Sports Council.

(c)—Youth welfare schemes—

6.3—National Service Schema—

Grant-in-aid to Universities—

O	13.54	13.54	22.17	+8.63
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Reasons for the final excess of Rs. 8.63 lakhs have not been intimated (March 1987).

C—Special Education—

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

O	82.29	}	88.04	86.07	-1.97
R	5.75				

Augmentation of provision by Rs. 5.75 lakhs through reappropriation in March 1986 was based on actual requirements (Rs. 11.89 lakhs), partly set off by saving due to cut imposed by Government (Rs. 6.14 lakhs).

Reasons for the final saving of Rs. 1.97 lakhs have not been intimated (March 1987).

B—Secondary Education—

(g)—Teacher s' training—

8.1—Seminars and refresher courses—

O	5.18	}	5.08	7.50	+2.42
R	-0.10				

Grant No. 16—*contd.*

Reasons for the final excess of Rs. 2.42 lakhs have not been intimated (March 1987).

289—Relief on account of
Natural Calamities—

B—Floods, Cyclones etc.—

9. (w)—Other expenditure—

R	30.00	30.00	23.02	—6.98
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Augmentation of provision by Rs. 30 lakhs through reappropriation in March 1986 was due to repairs of damaged educational institutions.

Reasons for the final saving of Rs. 6.98 lakhs have not been intimated (March 1987).

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

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

277—Education—

E—University and Other
Higher Education—1. (d)—Assistance to non-
Government colleges—

O	10,51.19	} 9,47.19	9,47.44	+0.25
R	—1,04.00			

Reduction in provision by Rs. 1.04 lakhs through reappropriation in March 1986 was due to non-receipt of arrear claims from non-Government colleges as a result of revision of grades of the staff.

Grant No. 16—contd.

2. (c)—Government colleges—

□				
O	8,51.43	}	8,09.17	7,54.63
R	—42.26				—54.54

Reduction in provision by Rs. 42.26 lakhs through reappropriation in March 1986 was mainly due to non-sanction of the schemes "Expansion and Improvement of Existing Government Colleges" (Rs. 41.20 lakhs) and "Student Welfare Hostel in Government Colleges" (Rs. 1.50 lakhs).

Reasons for the final saving of Rs. 54.54 lakhs have not been intimated (March 1987).

B—Secondary Education—

(i)—Other expenditure—

3.2—Taking over of privately managed schools—

O	23.39	23.39	2.95	—20.44
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G—Sports and Youth Welfare—

(c)—Youth Welfare Schemes—

4.1—National Cadet Corps—

General establishment—

O	1,47.83	1,47.83	1,29.48	—18.35
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Reasons for the final saving in the above two cases (serial nos. 3 and 4) have not been intimated (March 1987).

Grant No. 16—*contd.*

H—General—

5. (a)—Direction and Administration—

O	1,63.62	}	1,57.30	1,46.55	—10.75
R	—6.32				

Reduction in provision by Rs. 6.32 lakhs through reappropriation in March 1986 was based on actual requirement.

Reasons for the final saving of Rs. 10.75 lakhs have not been intimated (March 1987).

A—Primary Education—

(b)—Other expenditure—

6.1—School lunch programme—

O	37.89	}	36.06	23.54	—12.52
R	—1.83				

Reduction in provision by Rs. 1.83 through reappropriation in March 1986 was due to posts remaining vacant (Rs. 1.07 lakhs) and economy measures (Rs. 0.76 lakh).

Reasons for the final saving of Rs. 12.52 lakhs have not been intimated (March 1987).

B—Secondary Education—

(i)—Other expenditure—

7.3—Non-formal education—

O	12.15	}	9.60	0.09	—9.51
R	—2.55				

Grant No. 16—contd.

Reduction in provision by Rs. 2.55 lakhs through reappropriation in March 1986 was due to late sanction of the scheme by Government.

Reasons for the final saving of Rs. 9.51 lakhs have not been intimated (March 1987).

(f)—Scholarships—

8.2—Scholarships—
Sainik Schools—

O	22.81	22.81	11.18	—11.63
---	-------	-------	-------	--------

Reasons for the final saving of Rs. 11.63 lakhs have not been intimated (March 1987).

(g)—Teachers' training—

9.2—Government Junior
Basic Teachers
training—

O	25.80	} 25.61	15.25	—10.36
R	—0.19			

Reasons for the final saving of Rs. 10.36 lakhs have not been intimated (March 1987).

G—Sports and Youth
Welfare—

(c)—Youth Welfare
Schemes—

10.2—National Cadet
Corps—Annual
Camps—

O	20.47	20.47	10.91	—9.56
---	-------	-------	-------	-------

Reasons for the final saving of Rs. 9.56 lakhs have not been intimated (March 1987).

Grant No. 16—*contd.*

11.3—National Service Schemes—

Grant-in-aid to Universities—

(Centrally Sponsored Schemes)—

O	18.96	18.96	9.94	—9.02
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Reasons for the final saving of Rs. 9.02 lakhs have not been intimated (March 1987).

12. (d)—Sports and games—

O	54.79	}	54.14	46.14	—8.00
S	0.01				
R	—0.66				

Reasons for the final saving of Rs. 8 lakhs have not been intimated (March 1987).

C—Special Education—

(a)—Adult Education—

13.2—Introduction of social education programme—

O	10.00	}	2.00	2.51	+0.51
R	—8.00				

Reduction in provision by Rs. 8 lakhs through reappropriation in March 1986 was mainly due to late sanction of scheme.

Grant No. 16—*contd.*B—Secondary
Education—

(f)—Scholarships—

14.5—Scholarships for
poor but brilliant
students—

O	12.56	}	13.00	6.22	—6.78
R	0.44				

Reasons for the final saving of Rs. 6.78 lakhs have not been intimated (March 1987).

E—University and
other Higher
Education—

15. (g)—Scholarships—

O	39.11	}	38.43	33.07	—5.36
R	—0.68				

278—Art and Culture—

16. (e)—Archives and
Museums—

O	23.95	}	24.01	17.88	—6.13
R	0.06				

Reasons for the final saving in the above two cases (serial nos. 15 and 16) have not been intimated (March 1987).

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

Head

Total
grantActual
expenditureExcess +
Saving—

(In lakhs of rupees)

(277—Education

E—University and
other Higher
Education—

Grant No. 16—*contd.*(c)—Government
Colleges—1.1—Strengthening of
sports facilities
in Government
Colleges—(Centrally Sponsored
Scheme)

O	21.50	21.50	—21.50
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C—Special Education—

(a)—Adult Education—

2.2—Rural Functional
Literacy Project at
Bhatinda and Faridkot—

(Centrally Sponsored Scheme)

O	17.26	}
R	—17.26	

Reasons for the withdrawal of the entire provision of Rs. 17.26 lakhs have not been intimated (March 1987).

B—Secondary Education—

3. (c)—Government
secondary schools—3.1—Setting up of three
new Inservice
Training Centres—

(Centrally Sponsored Scheme)

O	15.00	}
R	—15.00	

Grant No. 16—contd.

Reduction in provision by Rs. 15 lakhs through reappropriation in March 1986 was due to non-release of funds by the Government of India.

C—Special Education—

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

4.1—Promotion of Regional
Languages—
(Centrally Sponsored
Scheme)

O	10.50	10.50	—10.50
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B—Secondary Education—

(f)—Scholarships—

5.3—Scholarships—
Award of National
Scholarships at
the secondary stage
to the talented
children from rural
areas—

O	1.50	}	10.00	..	—10.00
R	8.50				

Augmentation of provision by Rs. 8.50 lakhs was due to increase in the number of eligible students.

E—University and
other Higher
Education—

6. (g)—Scholarships—

Grant No. 16—contd.

6.1—Government of India
National Scholarship
Scheme—
(Centrally Sponsored Scheme)

O	7.00	}	6.32	..	—6.32
R	—0.68				

(c)—Government
Colleges—

7.2—Coaching for
Educationally
handicapped students
belonging to minority
Communities—
(Centrally Sponsored Scheme)

O	5.60	5.60	..	—5.60
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C—Special Education—

(a)—Adult Education—

8.1—Post-Literacy and
follow-up programme
for benefits of
neo-literates—

(Centrally Sponsored Scheme)

O	9.07	}	5.06	..	—5.06
R	—4.01				

Reduction in provision by Rs. 4.01 lakhs was due to non-utilisation of the ad-hoc provision sanctioned in the budget.

B—Secondary Education—

(c)—Government
secondary schools—

Grant No. 16—*contd.*

9.2—Integrated education
of handicapped
children—
(Centrally Sponsored Scheme)

O	3.49	}	0.31	..	—0.31
R	—3.18				

Reduction in provision by Rs. 3.18 lakhs through reappropriation in March 1986 was due to late sanction of the scheme.

10.4—Establishment of
District Centres
of English—
(Centrally Sponsored Scheme)

O	3.00	3.00	..	—3.00
---	------	------	----	-------

H—General—

(a) —Direction and Administration—

11.2—Creation of Administrative Structure at State level for Adult Education—
(Centrally Sponsored Scheme)

O	3.50	}	2.55	..	—2.55
R	—0.95				

C—Special Education—
(a)—Adult Education—

12.3—Strengthening of
Administrative structure
for implementation of the
Adult Education Programme—
(Centrally Sponsored Scheme)

O	5.60	}	1.12	..	—1.12
R	—4.48				

Grant No. 16—contd.

Reduction in provision by Rs. 4.48 lakhs through reappropriation in March 1986 was due to non-utilisation of *ad-hoc* provision sanctioned in the budget.

B—Secondary Education—

(c) —Government secondary schools—

13.3—Population education project—

(Centrally Sponsored Scheme)

O	2.10	}
R	—2.10				

A—Primary Education—

14. (c)—Government primary Schools—

(Centrally Sponsored Scheme)

O	1.00	1.00	..	—1.00.
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278—Art and Culture—

(f)—Public Libraries—

15.2—Grant-in-aid to Local Bodies to the State Libraries Committed for development of libraries—

O	1.50	1.50	..	—1.50.
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289—Relief on account of Natural Calamities—

B—Floods, Cyclones etc.—

Grant No. 16—contd.

16. (v)—Assistance to Local bodies and other non-Government bodies/Institutions—

R	4.00	4.00	..	—4.00
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Entire provision in the above cases (serial nos. 1 to 16) remained unutilised, reasons for which have not been intimated (March 1987).

Charged—

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

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

(In lakhs of rupees)

277—Education—

A—Primary Education—

1. (c)—Government primary schools—

O	0.08	} 2,12.26	6.98	—2,05.28
S	3,00.00			
R	—87.82			

Reasons for the total saving of Rs. 2,93.10 lakhs have not been intimated (March 1987).

B—Secondary Education—

2. (c) —Government secondary schools—

O	0.20	} 1,99.64	2.14	—1,97.50
S	2,00.00			
R	—0.56			

Reasons for the final saving of Rs. 1,97.50 lakhs have not been intimated (March 1987).

Grant No. 16—concl'd.

(vii) Excess occurred under:—

Head	Total appropriation	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
277—Education—			
E—University and other Higher Education—			
(b)—Assistance to Universities for non-technical education—			
O	3,30.00	4,17.73	4,17.73
R	87.73		

Reasons for augmentation of funds by Rs. 87.73 lakhs through reappropriation in March 1986 have not been intimated (March 1987).

Grant No. 17

Grant No. 17—Technical Education, Science and Technology
(All voted)

	Total grant	Actual expenditure	Excess(+) Saving—
	Rs.	Rs.	Rs.
Revenue :			
Major heads :			
277—Education and			
279—Scientific Services and Research			
Original 3,57,24,000	} 3,57,24,000	3,16,64,252	—40,59,748
Supplementary ..			
Amount surrendered during the year (March 1986)			7,16,000
Capital :			
Major head :			
479—Capital Outlay on Scientific Services and Research			
Original 56,00,000	} 56,00,000	33,58,000	—22,42,000
Supplementary ..			
Amount surrendered during the year (March 1986)			10,00,000

Notes and comments—

Revenue :

(i) Surrender of surplus funds to the extent of Rs. 7.16 lakhs was made in March 1986; the saving ultimately was Rs. 40.60 lakhs.

Grant No. 17—*contd.*

There was a saving of Rs. 7.18 lakhs and Rs. 18.36 lakhs during 1983-84 and 1984-85 against the provision of Rs. 2,67.94 lakhs and Rs. 2,77.67 lakhs, respectively.

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

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

277—Education—

F—Technical Education—

1. (e) Polytechnics—

O	1,93.75	1,86.02	1,67.34	—18.68
R	—7.73			

Reduction in provision by Rs. 7.73 lakhs through reappropriation in March 1986 was due to (i) economy measures (Rs. 6 lakhs), (ii) non-clearance of scheme "Production-cum-Training Centre at Government Polytechnics, Amritsar and Batala" (Rs. 4.21 lakhs) and (iii) posts remaining vacant (Rs. 1.10 lakhs), partly set off by excess due to grant of additional dearness allowance to Government employees (Rs. 3.58 lakhs).

Reasons for the final saving of Rs. 18.68 lakhs have not been intimated (March 1987).

2. (g)—Assistance to non-Government Technical Colleges and Institutes—

O	1,13.22	1,11.64	1,01.69	—9.95
R	—1.58			

Grant No. 17—concl'd.

Reduction in provision by Rs. 1.58 lakhs through reappropriation in March 1986 was due to fixation of lower limit of grant-in-aid.

Reasons for the final saving of Rs. 9.95 lakhs have not been intimated (March 1987).

(iii) Excess occurred under:—

Head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
277—Education—			
F—Technical Education—			
1. (1) —Other expenditure—			
O 3.96	6.18	6.00	—0.18
R 2.22			

Augmentation of provision by Rs. 2.22 lakhs through reappropriation in March 1986 was mainly due to clearance of pending claims.

Capital :

(iv) Saving occurred under:—

Head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
D—Other Scientific Services and Research—			
(h)—Other Services—			
O 56.00	46.00	33.58	—12.42
R —10.00			

Reduction in provision by Rs. 10 lakhs through reappropriation in March 1986 was mainly due to cut imposed by the Planning Department.

Reasons for the final saving of Rs. 12.42 lakhs have not been intimated (March 1987).

Grant No. 18

Grant No. 18—Medical and Public Health

	Total grant/ appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Revenue :			
Major heads:			
280—Medical,			
281—Family Welfare,			
282—Public Health, Sanitation and Water Supply,			
288—Social Security and Welfare and			
289—Relief on account of Natural Calamities			
Voted—			
Original 87,12,54,000	} 87,12,54,000	84,84,04,924	—2,28,49,076
Supplementary ..			
Amount surrendered during the year (March 1986)			1,33,62,000
Charged—			
Original 1,00,000	} 1,00,000	65,883	—34,117
Supplementary ..			
Amount surrendered during the year			..

Grant No. 18—*contd.*

Capital :

Major head :

482—Capital Outlay
on Public Health,
Sanitation and Water
Supply

Original	1,00,000	}	1,00,000	..	—1,00,000
Supplementary	..				

Amount surrendered during the year

Notes and comments—

Revenue:

(i) Rupees 1,33.62 lakhs were surrendered in March 1986; ultimate saving was Rs. 2,28.49 lakhs. In the previous two years also there was saving of Rs. 4,92.33 lakhs (1983-84) and Rs. 7,69.46 lakhs (1984-85) against the provision of Rs. 65,97.92 lakhs and Rs. 75,24.10 lakhs respectively.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
281—Family Welfare—			
1. (g)—Other services and supplies—			
O	1,76.52	61.50	—1,07.38
R	—7.64		
	1,68.88		

Grant No. 18—*contd.*

Reduction in provision by Rs. 7.64 lakhs through reappropriation in March 1986 was due to (i) economy measures (Rs. 5.40 lakhs) (ii) non-receipt of Government sanction for awards to Panchayats (Rs. 2.20 lakhs) and (iii) shifting of offices in the Government building (Rs. 0.77 lakh), partly set off by excess due to grant of additional dearness allowance to Government employees (Rs. 0.73 lakh).

Reasons for the final saving of Rs. 1,07.38 lakhs have not been intimated (March 1987).

2. (J) Other expenditure—

O	3,61.15}			
R	-11.99}	3,49.16	2,61.45	-87.71

Reduction in provision by Rs. 11.99 lakhs through reappropriation in March 1986 was due to economy measures (Rs. 21.22 lakhs), and posts remaining vacant (Rs. 18.75 lakhs), partly set off by excess due to (i) purchase of more equipment and motor vehicles (Rs. 27.13 lakhs), (ii) payment of rent of buildings (Rs. 0.77 lakh) and (iii) clearance of pending bills (Rs. 0.08 lakh).

Reasons for the final saving of Rs. 87.71 lakhs have not been intimated (March 1987).

(a)—Direction and Administration—

3.1—State/District Family Welfare Bureau—

(Centrally Sponsored Scheme)

O	65.66}			
R	3.42}	69.08	..	-69.08

Augmentation of provision by Rs. 3.42 lakhs through reappropriation in March 1986 was due to grant of additional dearness allowance to Government employees (Rs. 4 lakhs) and clearance of

Grant No. 18—*contd.*

pending bills (Rs. 0.10 lakh), partly set off by saving due to economy measures (Rs. 0.48 lakh) and shifting of office building (Rs. 0.20 lakh). However, no expenditure was incurred and the entire provision remained unutilised.

Reasons for the non-utilisation of entire provision have not been intimated (March 1987).

4. (b)—Rural Family
Welfare Services—

O	3,87.66	}	4,14.40	3,46.04	—68.36
R	26.74				

Augmentation of provision by Rs. 26.74 lakhs through reappropriation in March 1986 was due to (i) grant of additional dearness allowance to Government employees (Rs. 15 lakhs), (ii) creation of additional sub-centres (Rs. 12.58 lakhs), (iii) clearance of pending bills (Rs. 9.48 lakhs) and (iv) more expenditure on the scheme 'Universal Immunisation Coverage' (Rs. 1.18 lakhs), partly set off by saving due to economy measures (Rs. 6.98 lakhs) and shifting of offices in Government buildings (Rs. 4.52 lakhs).

Reasons for the final saving of Rs. 68.36 lakhs have not been intimated (March 1987).

5.(i) —Training, Research and
Statistics—

O	65.27	}	51.59	36.62	—14.97
R	—13.68				

Reduction in provision by Rs. 13.68 lakhs through reappropriation in March 1986 was due to economy measures.

Reasons for the final saving of Rs. 14.97 lakhs have not been intimated (March 1987).

Grant No. 18—contd.

6. (c)—Urban Family Welfare Services—

O	39.80	}	39.93	19.26	—20.67
R	0.13				

Reasons for the final saving of Rs. 20.67 lakhs have not been intimated (March 1987).

7. (f)—Compensation

O	3,57.46	3,57.46	3,39.01	—18.45
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Reasons for the final saving of Rs. 18.45 lakhs have not been intimated (March 1987).

8. (d)—Maternity and Child Health—

(Centrally Sponsored Scheme)—

O	15.00	15.00	0.68	—14.32
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Reasons for the final saving of Rs. 14.32 lakhs have not been intimated (March 1987).

280—Medical—

A—Allopathy—

(b)—Medical Relief—

9.1—Shri Guru Teg Bahadur Hospital, Amritsar—

O	4,10.66	}	2,49.07	2,22.14	—26.93
R	—1,61.59				

Reduction in provision by Rs. 1,61.59 lakhs through reappropriation in March 1986 was due to economy measures (Rs. 1,07.09 lakhs) and non-creation of posts (Rs. 60.50 lakhs), partly set off by excess

Grant No. 18—*contd.*

due to grant of additional dearness allowance to Government employees (Rs. 6 lakhs).

Reasons for the final saving of Rs. 26.93 lakhs have not been intimated (March 1987).

10.2—Rajindra Hospital,
Patiala—

O	3,00.98	}	.209.19	2,00.58	—8.61
R	—91.79				

Reduction in provision by Rs. 91.79 lakhs through reappropriation in March 1986 was due to economy measures (Rs. 56.66 lakhs) and non-creation of posts (Rs. 46.75 lakhs), partly off set by excess due to grant of additional dearness allowance to Government employees (Rs. 11.56 lakhs) and payment of tax on building (Rs. 0.06 lakh).

Reasons for the final saving of Rs. 8.61 lakhs have not been intimated (March 1987).

11.5—T.B. Clinics and
Sanitoria—

(Centrally Sponsored
Schemes)—

O	39.10	}	31.10	0.77	—30.33
R	—8.00				

Reduction in provision by Rs. 8 lakhs through reappropriation in March 1986 was due to downward revision of the scope of the scheme.

Reasons for the final saving of Rs. 30.33 lakhs have not been intimated (March 1987).

Grant No. 18—*contd.*

12.5 (i)—T.B. Clinics and Sanitoria—

O	86.56	}	79.33	50.13	—29.20
R	—7.23				

Reduction in provision by Rs. 7.23 lakhs through reappropriation in March 1986 was mainly due to downward revision of the scope of the scheme.

Reasons for the final saving of Rs. 29.20 lakhs have not been intimated (March 1987).

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

O	69.33	}	60.59	56.44	—4.15
R	—8.74				

Reduction in provision by Rs. 8.74 lakhs through reappropriation in March 1986 was due to non-creation of posts (Rs. 7.61 lakhs) and economy measures (Rs. 2.13 lakhs) partly set off by excess due to grant of additional dearness allowance to Government employees (Rs. 1 lakh).

Reasons for the final saving of Rs. 4.15 lakhs have not been intimated (March 1987).

14.18—National Programme for Prevention and Control of Visual Impairment and Blindness and Trachoma Control—
(Centrally Sponsored Scheme)

O	19.75	}	18.40	9.68	—8.72
R	—1.35				

Grant No. 18—*contd.*

Reduction in provision by Rs. 1.35 lakhs through reappropriation in March 1986 was mainly due to posts remaining vacant.

Reasons for the final saving of Rs. 8.72 lakhs have not been intimated (March 1987).

15.3—Mental Hospital
Amritsar—

O	78.00	}	77.70	70.60	-7.10
R	-0.30				

Reasons for the final saving of Rs. 7.10 lakhs have not been intimated (March 1987).

16.6—Primary Health
Centres—

O	6,82.05	}	6,70.50	6,70.51	+ .01
R	-11.55				

Reduction in provision by Rs. 11.55 lakhs through reappropriation in March 1986 was due to non-implementation of certain schemes (Rs. 21.72 lakhs) and economy measures (Rs. 7.03 lakhs), partly set off by excess due to grant of additional dearness allowance to Government employees (Rs. 17.20 lakhs).

(c)—Education—

17.1—Glancy Medical
College, Amritsar—

O	2,25.04	}	2,08.96	1,98.94	-10.02
R	-16.08				

Reduction in provision by Rs. 16.08 lakhs through reappropriation in March 1986 was due to economy measures (Rs. 16.13 lakhs) and non-creation of posts (Rs. 12.12 lakhs), partly set off by excess

Grant No. 18—*contd.*

due to grant of additional dearness allowance to Government employees (Rs. 7.23 lakhs) and revision of rates of scholarships Rs. 4.94 lakhs).

Reasons for the final saving of Rs. 10.02 lakhs have not been intimated (March 1987).

18.3—Dental College,
Amritsar—

O	46.94	}	35.52	28.26	-7.26
R	-11.42				

Reduction in provision by Rs. 11.42 lakhs through reappropriation in March 1986 was due to non-creation of posts (Rs. 12.52 lakhs) and economy measures (Rs. 2.29 lakhs), partly set off by excess due to grant of additional dearness allowance to Government employees (Rs. 3.39 lakhs).

Reasons for the final saving of Rs. 7.26 lakhs have not been intimated (March 1987).

19.9—Visual Impairment and
Prevention of Blindness—

O	19.75	}	19.56	7.00	-12.56
R	-0.19				

Reasons for the final saving of Rs. 12.56 lakhs have not been intimated (March 1987).

20.5—Assistance to Non-
Government Teaching
Institutions—

O	23.40	}	16.77	16.36	-0.41
R	-6.63				

Grant No. 18—*contd.*

Reduction in provision by Rs. 6.63 lakhs through reappropriation in March 1986 was due to less number of students admitted to the college.

21.7—Re-orientation of
Medical Education—

O	10.29	}	4.98	4.66	—0.32
R	—5.31				

Reduction in provision by Rs. 5.31 lakhs through reappropriation in March 1986 was due to economy measures.

22.8—Expansion and
Improvement of Library
in Medical/Dental
Colleges—

O	15.00	15.00	10.23	—4.77
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Reasons for the final saving of Rs. 4.77 lakhs have not been intimated (March 1987).

23.4—Dental College,
Patiala—

O	26.56	}	21.95	22.06	+0.11
R	—4.61				

Reduction in provision by Rs. 4.61 lakhs through reappropriation in March 1986 was mainly due to non-creation of posts.

(1)—Training—

24.2—Training and employ-
ment of multipurpose
workers scheme—

O	26.40	}	4.81	0.09	—4.72
R	—21.59				

Grant No. 18—*contd.*

Reduction in provision by Rs. 21.59 lakhs through reappropriation in March 1986 was due to non-implementation of the scheme.

Reasons for the final saving of Rs. 4.72 lakhs have not been intimated (March 1987).

25—Training and employment of multi-purpose workers scheme—
(Centrally Sponsored Scheme)—

O	26.40	}	4.81	0.09	—4.72
R	—21.59				

Reduction in provision by Rs. 21.59 lakhs through reappropriation in March 1986 was due to non-implementation of the scheme.

Reasons for the final saving of Rs. 4.72 lakhs have not been intimated (March 1987).

26.1—Training of Nursing/
Para-medical staff—

O	34.15	}	27.93	24.17	—3.76
R	—6.22				

Reduction in provision by Rs. 6.22 lakhs through reappropriation in March 1986 was due to posts remaining vacant (Rs. 4.50 lakhs) and economy measures (Rs. 1.72 lakhs).

Reasons for the final saving of Rs. 3.76 lakhs have not been intimated (March 1987).

27.4—Continuing Educating
of Primary Health
Centres/Rural Health
Staff—

O	5.00	5.00	..	—5.00
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Grant No. 18—*contd.*

Reasons for non-utilisation of entire provision have not been intimated (March 1987).

282—Public Health,
Sanitation and Water
Supply—

A—Public Health and
Sanitation—

(b)—Prevention and Control
of diseases—

28.2—Anti-larval operation
in Urban Areas—

O	49.75	49.75	31.45	—18.30
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29. Anti-larval operation
in Urban Areas—
(Centrally Sponsored
Scheme)

O	49.75	} 51.75	31.45	—20.30
R	2.00			

Augmentation of provision by Rs. 2 lakhs through reappropriation in March 1986 was for providing uniforms to Class-IV staff.

30.1—National Malaria
Eradication Programme
(Centrally Sponsored
Scheme)

O	3,13.00	3,13.00	2,99.69	—13.31
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31.1—National Malaria
Eradication Programme—

O	6,57.55	} 6,56.46	6,45.81	—10.65
R	—1.09			

Grant No. 18—*contd.*32. (h)—Public Health
Laboratories—

O	27.65	}	22.64	20.68	—1.96
R	—5.01				

Reduction in provision by Rs. 5.01 lakhs through reappropriation in March 1986 was due to economy measures (Rs. 3.46 lakhs) and non-implementation of the schemes "Strengthening of State and District laboratories" and "Strengthening of Excise laboratories" (Rs. 1.55 lakhs).

33. (c)—Prevention of food
adulteration—

O	16.22	}	16.80	9.72	—7.08
R	0.58				

Reasons for the final saving in the above cases (serial nos. 28 to 33) have not been intimated (March 1987).

(b)—Prevention and Control
of diseases—34.7—Provision of Additional
Laboratory Technicians
at each Primary Health
Centre—

O	5.00	}	0.45	—0.45
R	—4.55			

Reduction in provision by Rs. 4.55 lakhs through reappropriation in March 1986 was due to economy measures and posts remaining vacant.

35. Provision of Additional
Laboratory Technicians
at each Primary Health
Centre—

Grant No. 18—*contd.*

(Centrally Sponsored Scheme)

O	5.00	}	0.45	..	—0.45
R	—4.55				

Reduction in provision by Rs. 4.55 lakhs through reappropriation in March 1986 was due to economy measures and posts remaining vacant.

36.9—Expansion of Immunisation Programme—

O	3.70	}	1.34	..	—1.34
R	—2.36				

Reduction in provision by Rs. 2.36 lakhs through reappropriation in March 1986 was due to non-implementation of the scheme. However, no expenditure was incurred and the entire provision remained unutilised.

Reasons for the final saving of Rs. 1.34 lakhs have not been intimated (March 1987).

37.10—Strengthening of School Health Clinics—

O	3.60	}	1.00	..	—1.00
R	—2.60				

Reduction in provision by Rs. 2.60 lakhs through reappropriation in March 1986 was due to non-implementation of the scheme.

Reasons for the final saving of Rs. 1 lakh has not been intimated (March 1987).

38.11—National Leprosy Control programme—

Grant No. 18—contd.

(Centrally Sponsored Scheme)

O	5.00	}	4.60	0.83	-3.77
R	-0.40				

Reasons for the final saving of Rs. 3.77 lakhs have not been intimated (March 1987).

39.8—Hospital Treatment of Diarrhoea diseases by oral Re-hydration Therapy—

O	2.50	2.50	..	-2.50
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Reasons for the non-utilisation of entire provision have not been intimated (March 1987).

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

Head	Total grant	Actual expenditure	Excess + Saving—		
(In lakhs of rupees)					
280—Medical—					
A—Allopathy—					
(b)—Medical Relief—					
1.8—Other Hospitals and Dispensaries—					
O	24,72.79	}	23,58.81	28,79.06	+5,20.25
R	-1,13.98				

Reduction in provision by Rs. 1,13.98 lakhs through reappropriation in March 1986 was due to non-implementation of certain schemes (Rs. 1,85.04 lakhs), posts remaining vacant (Rs. 17.20 lakhs), and economy measures (Rs. 11.44 lakhs) partly set off by excess due to

Grant No. 18—contd.

grant of additional dearness allowance to Government employees (Rs. 86.28 lakhs) and provision of more medicines in Hospitals and Dispensaries (Rs. 13.42 lakhs).

Reasons for the final excess of Rs. 5,20.25 lakhs have not been intimated (March 1987).

2.14—Contribution to Union
Territory Chandigarh for
Maintenance of General
Hospital, Chandigarh—

O	21.00	}	57.55	57.54	—0.01
R	36.55				

Augmentation of provision by Rs. 36.55 lakhs through reappropriation in March 1986 was due to payment of contribution of previous years during 1985-86.

3.13—Contribution to P.G.I.
Chandigarh for
maintenance of 120 beds—

O	6.96	}	13.92	13.92	..
R	6.96				

Augmentation of provision by Rs. 6.96 lakhs through reappropriation in March 1986 was due to increase in rates of beds.

(a)—Direction and
Administration—

4.2—District Administration—

O	36.12	}	35.87	40.33	+4.46
R	—0.25				

Grant No. 18—contd.

Reasons for the final excess of Rs. 4.46 lakhs have not been intimated (March 1987).

5. (f)—Employee's State Insurance Scheme—

O	3,58.79	}	5,10.59	4,82.47	—28.12
R	1,51.80				

Augmentation of provision by Rs. 1,51.80 lakhs through reappropriation in March 1986 was mainly due to (i) increase in number of insured persons resulting in need for more medicines (Rs. 80 lakhs), (ii) grant of additional dearness allowance to Government employees (Rs. 63.32 lakhs), (iii) payment of past liability of capitation fee (Rs. 15 lakhs) and (iv) increase in contingent expenditure (Rs. 5.18 lakhs), partly set off by saving due to non-receipt of sanction (Rs. 11.70 lakhs).

Reasons for the final saving of Rs. 28.12 lakhs have not been intimated (March 1987).

(c)—Education—

6.6—Shri Guru Gobind Singh Medical College, Faridkot—

O	76.00	}	1,24.01	1,24.88	+0.87
R	48.01				

Augmentation of provision by Rs. 48.01 lakhs through reappropriation in March 1986 was due to grant of additional dearness allowance to Government employees (Rs. 59.61 lakhs) and purchase of more machinery and equipment (Rs. 6 lakhs), partly set off by saving due to economy measures (Rs. 17.60 lakhs).

(d)—Training—

7.5—Training of male Multi-purpose Workers—

R	3.84	3.84	2.47	—1.37
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Grant No. 18—contd.

Augmentation of provision by Rs. 3.84 lakhs through reappropriation in March 1986 was due to late sanction of the scheme by the Government.

Reasons for the final saving of Rs. 1.37 lakhs have not been intimated (March 1987).

B—Other Systems of Medicines—

(a)—Ayurvedic—

8.1—Direction and Administration—

O	21.14	}	21.38	27.18	+5.80
R	0.24				

Reasons for the final excess of Rs. 5.80 lakhs have not been intimated (March 1987).

9.3—Other Hospitals and Dispensaries—

O	2,32.87	}	2,30.25	2,58.76	+28.51
R	-2.62				

Reduction in provision by Rs. 2.62 lakhs through reappropriation in March 1986 was mainly due to posts remaining vacant (Rs. 1.74 lakhs) and less reimbursement of medical claims (Rs. 0.69 lakh).

Reasons for the final excess of Rs. 28.51 lakhs have not been intimated (March 1987).

10. (b)—Homoeopathy—

O	29.69	}	43.61	31.47	-12.14
R	13.92				

Grant No. 18—contd.

Augmentation of funds by Rs. 13.92 lakhs through reappropriation in March 1986 was based on actual requirement.

Reasons for the final saving of Rs. 12.14 lakhs have not been intimated (March 1987).

281—Family Welfare—

11. (a)—Direction and Administration—

O	15.72	}	16.20	59.26	+ 43.06
R	0.48				

12. (e)—Transport—
(Centrally Sponsored Scheme)—

O	30.00	30.00	38.77	+ 8.77
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Reasons for the final excess in the above cases (item nos. 11 and 12) have not been intimated (March 1987)

288—Social Security and Welfare—

E—Other Social Security and Welfare Programmes—

(e)—Other programmes—

13.1—Reimbursement of medical expenses to Punjab Government Pensioners—

O	8.00	8.00	27.51	+ 19.51
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Reasons for the final excess of Rs. 19.51 lakhs have not been intimated (March 1987).

Grant No. 18—concl'd.

289—Relief on account of
of Natural Calamities—

A—Drought—

14. (c)—Public Health—

R	15.00	15.00	15.00	..
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Funds were provided through reappropriation in March 1986 for provision of medicines in drought affected areas in the State.

B—Floods, Cyclones etc.

15. (c)—Public Health—

R	1,00.00	1,00.00	91.33	—8.67
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Funds were provided through reappropriation in March 1986 for provision of medicines in flood affected areas in the State.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
280—Medical—			
A—Allopathy—			
(b)—Medical Relief—			
1.17—National programme for prevention and Control of Visual Impairment and Blind- ness and Trachoma Control—			
O	..	3.46	+3.46
2.8—Visual Impairment of Multipurpose Workers Scheme—			
O	..	1.48	+1.48

Reasons for not covering the expenditure by provision in above two cases have not been intimated (March 1987).

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,			
289—Relief on account of Natural Calamities and			
304—Other General Economic Services,			
Voted—			
Original. 2,64,42,000 }	6,94,59,000	6,87,54,019	—7,04,981
Supplementary 4,30,17,000 }			
Amount surrendered during the year (March 1986)			1,10,000
Charged—			
Original 5,000 }	5,000		—5,000
Supplementary .. }			
Amount surrendered during the year			
Capital :			
Major heads :			
483—Capital Outlay on Housing			
484—Capital Outlay on Urban Development and			

504—Capital Outlay on Other
General Economic Services

Voted—

Original	12,05,60,000	}	=12,05,60,000	10,50,41,289	=1,55,18,711
Supplementary	..				

Amount surrendered during the year (March 1986) .73,66,000

Charged—

Original	..	}	=11,97,000	..	=1,97,000
Supplementary	1,97,000				

Amount surrendered during the year

Notes and comments—
Revenue :

(i) Ultimate saving in the voted grant was Rs. 7.05 lakhs; however, Rs. 1.10 lakhs only were anticipated as saving and surrendered in March 1986. The supplementary grant of Rs. 4,30.17 lakhs obtained in March 1986 also proved excessive.

(ii) Entire provision under the charged appropriation remained unutilised.

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

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

B—Housing Schemes—

(d)—Subsidised Industrial
Housing Scheme—

Grant No. 19—*contd.*1.1—Subsidy under the
Subsidised Industrial
Housing Schemes—

O	4.50	4.50	..	-4.50
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Reasons for not utilising the entire grant have not been intimated (March 1987).

Capital :

(iv) Rs. 73.66 lakhs were surrendered in March 1986; ultimate saving in the voted grant was Rs. 1,55.19 lakhs. In the previous two years also there was saving of Rs. 1,52.26 lakhs against the provision of Rs. 7,88.00 lakhs (1983-84) and Rs. 2,95.16 lakhs against the provision of Rs. 12,08.38 lakhs (1984-85).

(v) Entire provision under the charged appropriation remained unutilised.

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

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

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

(b)—Construction—

1.4—Construction of
Government accommo-
dation for Government
Employees at Chandigarh—
Purchase of land—

O	1,22.31	} 51.40	..	
R	-70.91			

Grant No. 19—*contd.*

Reduction in provision by Rs. 70.91 lakhs through reappropriation in March 1986 was due to decrease in HUDCO liability and non-purchase of land.

2.1—Police Housing Scheme—

O	2,50.00	}	2,71.00	2,19.96	-51.04
R	21.00				

Augmentation of provision by Rs. 21 lakhs through reappropriation in March 1986 was due to increase in HUDCO liability.

Reasons for the final saving of Rs. 51.04 lakhs have not been intimated (March 1987).

3.2—Urban Housing Scheme—

O	1,37.66	}	1,25.28	1,25.32	+0.04
R	-12.38				

Reduction in provision by Rs. 12.38 lakhs through reappropriation in March 1986 was due to non-finalisation of certain schemes relating to construction of houses at District and Tehsil headquarters under the scheme.

484—Capital Outlay on
Urban Development—

A—General—

4. (a)—Buildings—

O	6,55.00	6,55.00	6,18.17	-36.83
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Reasons for the final saving of Rs. 36.83 lakhs have not been intimated (March 1987).

504—Capital Outlay on other
General Economic
Services—

(a)—Land Ceilings—

Grant No. 19—*contd.*

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

O	12.00	}	1.56	..	-1.56
R	-10.44				

Reduction in provision by Rs. 10.44 lakhs through reappropriation in March 1986 was due to non-finalisation of cases under the Act.

Reasons for the final saving of Rs. 1.56 lakhs have not been intimated (March 1987).

(vii) In the following cases expenditure was incurred without provision:—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
484—Capital Outlay on Urban Development—			
A—General—			
1. Other expenditure—			
O	..	6.24	+ 6.24
483—Capital Outlay on Housing—			
A—Government Residential Buildings—			

Grant No. 19—concl'd.

2. (d)—Other expenditure—

O	1.67	+1.67
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(b)—Construction—

3.3—Rural Housing Scheme—

O	0.19	+0.19
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Reasons for incurring expenditure without provision have not been intimated (March 1987).

Grant No. 20

Grant No. 20—Information and Publicity

	Total grant/ appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Revenue :			
Major head :			
285—Information and Publicity			
Voted—			
Original	2,57,02,000	2,57,02,000	2,47,48,616
Supplementary	....	
			—9,53,384
Amount surrendered during the year (March 1986)			
			18,77,000
Charged—			
Original	15,000	15,000	..
Supplementary	..		
			—15,000
Amount surrendered during the year (March 1986)			
			15,000
Capital :			
485—Capital Outlay on Information and Publicity			
Original	..	12,17,000	..
Supplementary	12,17,000		
			— 12,17,000
Amount surrendered during the year			
			..
Notes and comments—			
Revenue :			

(i) Rupees 18.77 lakhs were surrendered in March 1986; ultimate saving was Rs. 9.53 lakhs.

Grant No. 20—*contd.*

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(a)—Direction and Administration—			
1.2—District Establishment—			
O	91.23	78.06	81.40
R	—13.17			+3.34

Reduction in provision by Rs. 13.17 lakhs through reappropriation in March 1986 was mainly due to economy measures.

Reasons for the final excess of Rs. 3.34 lakhs have not been intimated (March 1987).

2.1—Direction—

O	1,01.77	83.69	95.82
R	—18.08			+12.13

Reduction in provision by Rs. 18.08 lakhs through reappropriation in March 1986 was due to economy measures (Rs. 23.30 lakhs), partly set off by excess due to (i) publicity campaign launched for the restoration of normalcy in the State (Rs. 4.60 lakhs), (ii) grant-in aid to Journalist Association (Rs. 0.37 lakh) and (iii) to clear pending bills (Rs. 0.25 lakh).

Reasons for the final excess of Rs. 12.13 lakhs have not been intimated (March 1987).

Grant No. 20—*contd.*

3. (g)—Field Publicity—

O	20.00	}	19.70	16.17	—3.53
R	—0.30				

Reasons for the final saving of Rs. 3.53 lakhs have not been intimated (March 1987).

4. (h)—Songs and Drama Services—

O	8.40	8.40	5.28	—3.12
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Reasons for the final saving of Rs. 3.12 lakhs have not been intimated (March 1987).

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

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

(a)—Direction and Administration—

1.3—Strengthening of the Department of Public Relations—

O	1.70	}	..	15.52	+15.52
R	—1.70				

In view of the final excess of Rs. 15.52 lakhs, reduction in provision by Rs. 1.70 lakhs through reappropriation in March 1986 due to economy measures, was unrealistic.

Reasons for the final excess of Rs. 15.52 lakhs have not been intimated (March 1987).

Grant No. 20—concl'd.

(c)—Information Centres—

2.1—Teleprinter Lines—

O	2.90	}	4.67	4.71	+0.04
R	1.77				

Augmentation of provision by Rs. 1.77 lakhs through reappropriation in March 1986 was due to clearance of pending bills (Rs. 3.27 lakhs), partly set off by saving due to economy measures (Rs. 1.50 lakhs).

Capital:

(iv) The supplementary grant of Rs. 12.17 lakhs obtained in March 1986 proved unnecessary as no expenditure was incurred.

Grant No. 21

Grant No. 21—Tourism and Cultural Affairs:

	Total grant/ appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue :			
Major heads :			
278—Art and Culture and			
339—Tourism			
Voted—			
Original 90,59,000	} 1,07,84,000	1,06,00,424	-1,83,576
Supplementary 17,25,000			
Amount surrendered during the year			..
Charged—			
Original 1,75,000	} 1,75,000	..	-1,75,000
Supplementary ..			
Amount surrendered during the year			..
Capital :			
Major head :			
544—Capital Outlay on Other Transport and Communi- cation Services			
Original 20,00,000	} 20,00,000	19,99,000	-1,000
Supplementary ..			
Amount surrendered during the year (March 1986)			1,000

Grant No. 21—*contd.**Notes and comments—***Revenue :**

(i) This was the second year in succession in which the entire charged provision remained un-utilised.

(ii) Saving in voted grant (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)			
278—Art and Culture—			
(e)—Archives and Museums—			
2—Archaeology and Museums—			
O	33.00	27.20	27.18
R	—5.80		
			—0.02

Reduction in provision by Rs. 5.80 lakhs through reappropriation in March 1986 was due to economy measures.

(iii) Excess occurred mainly under:—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
278—Art and Culture—			
(c)—Promotion of Arts and Culture—			
O	16.70	36.06	35.63
S	13.91		
R	5.45		
			—0.43

Grant No. 21—concl'd.

Augmentation of provision by Rs. 5.45 lakhs through reappropriation in March 1986 was mainly for payment of grant-in-aid to Swami Ram Tirath Memorial Society (Regd.) at Chandigarh (Rs. 5 lakhs) and North Zone Cultural Centre at Patiala (Rs. 2.10 lakhs), partly set off by saving due to ban on the creation of posts (Rs. 1.15 lakhs) and economy measures (Rs. 0.50 lakh).

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 9,85,44,000	} 9,88,68,000	9,68,18,209	—20,49,791
Supplementary 3,24,000			
Amount surrendered during the year			..
Charged—			
Original 2,00,000	} 2,00,000	..	—2,00,000
Supplementary ..			
Amount surrendered during the year			..
Capital :			
Major head :			
495—Capital Outlay on other Social and Community Services			
Original 17,04,000	} 17,04,000:	10,79,692	—6,24,308
Supplementary ..			
Amount surrendered during the year (March 1986)			4,63,000

Grant No. 22—contd.

(e)—Other expenditure—

2.2—Unemployment allowance
to educated unemployed—

O	73.00	73.00	68.71	—4.29
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Reasons for the final saving of Rs. 4.29 lakhs have not been intimated (March 1987).

288. Social Security and Welfare—

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

(b) — Welfare of Scheduled Castes.

3.2—Technical Training in

Industrial Trade—

O	6.00	}	1.55	+1.55
R	—6.00			

In view of the final excess of Rs. 1.55 lakhs reduction in provision by Rs. 6 lakhs through reappropriation in March 1986 due to non-sanction of the scheme, proved unrealistic.

Reasons for the final excess of Rs. 1.55 lakhs have not been intimated (March 1987).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
287—Labour and Employment—]			
A—Labour—			
(c)—Working conditions and safety—			
1.4—Strengthening of Factory Inspectors—			
O	1.60	1.60	—1.60

Grant No. 22—contd.

2.3—Strengthening of Enforcement Machinery, Minimum Wages, Act 1948—

O	1.00	1.00	..	-1.00
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3.5—Setting up of safety cell—

O	0.80	0.80	..	-0.80
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(b)—Industrial relations—

4.4—Setting up of enforcement machinery for the welfare of Agriculture Laws—		1.00	..	-1.00
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(d)—General Labour Welfare.—

5.2—Setting up of Industrial Hygiene Laboratory—

O	0.10	0.10	..	-0.10
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Reasons for non-utilisation of provision (serial nos. 1 to 5) have not been intimated (March 1987):

(v) Excess over the provision occurred under the following heads:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
288—Social Security and Welfare—			
C—Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—			
(b)—Welfare of Scheduled Castes—			
1.1—Industrial Training Centres—			
O	23.52	23.38	29.21
R	-0.14			+5.83

Reasons for the final excess of Rs. 5.83 lakhs have not been intimated (March 1987).

Grant No. 22—concl'd.

287—Labour and Employment—

B—Employment and
Training—

(b)—Employment exchange—

2.1—Employment exchange—

O |	59.24	}	58.19	61.16	+ 2.97
R	-1.05				

Reduction in provision by Rs. 1.05 lakhs through reappropriation in March 1986 was due to non-sanction of the scheme (Rs. 1.30 lakhs) and economy measures (Rs. 0.83 lakh), partly set off by excess, based on actual requirements (Rs. 1.08 lakhs).

Reasons for the final excess of Rs. 2.97 lakhs have not been intimated (March 1987).

Capital :

(vi) Saving occurred under the following head :—

Head	Total grant	Actual expenditure	Excess+ Saving—		
(In lakhs of rupees)					
(c)—Employment—					
1—Continuation of Work Centre, Rajpura—					
O	17.04	}	12.41	10.80	-1.61
R	-4.63				

Reduction in provision by Rs. 4.63 lakhs through reappropriation in March 1986 was due to economy measures.

Reasons for the final saving of Rs. 1.61 lakhs have not been intimated (March 1987).

Grant No. 23

Grant No. 23—Social Security and Welfare

		Total grant/ appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Revenue :				
Major heads :				
288—Social Security and Welfare and				
289—Relief on account of Natural Calamities				
Voted—				
Original	29,54,32,000	35,28,62,000	28,88,48,669	—6,40,13,331
Supplementary	5,74,30,000			
Amount surrendered during the year (March 1986)				97,87,000
Charged—				
Original	56,000	59,000	19,337	—39,663
Supplementary	3,000			
Amount surrendered during the year (March 1986)				10,000
Capital :				
Major head :				
488—Capital Outlay on Social Security and Welfare				
Original	1,15,00,000	1,15,00,000	70,50,000	—44,50,000
Supplementary	..			
Amount surrendered during the year				..

Grant No. 23—*contd.**Notes and comments—*

Revenue :

(i) In view of final saving of Rs. 6,40.13 lakhs in voted grant, the supplementary grant of Rs. 5,74.30 lakhs (Rs. 4,50.00 lakhs in October 1985 and Rs. 1,24.30 lakhs in March 1986) was excessive.

(ii) Rupees 97.87 lakhs were surrendered in March 1986; ultimate saving in the voted grant was Rs. 6,40.13 lakhs. In the previous year also there was a saving of Rs. 1,75.90 lakhs against the provision of Rs. 26,72.24 lakhs.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
288—Social Security and Welfare—			
D—Social Welfare—			
(d)—Women's Welfare—			
1.4—Financial assistance to widows and destitute women—			
O	1,98.21	1,20.84	—23.71
R	—53.66		
		1,44.55	

Reduction in provision by Rs. 53.66 lakhs through reappropriation in March 1986 was due to lesser number of beneficiaries than anticipated (Rs. 56.61 lakhs), partly set off by excess due to holding of National Exhibition (Rs. 2.95 lakhs).

Grant No. 23—contd.

2.6—(Special Component Plan
for Scheduled Castes)

Scheme for providing
Capital subsidy to the
beneficiaries through
Punjab Women and Children
Development and Welfare
Corporation—
(Special Central
Assistance)—

O	30.00	}	40.00	34.00	—6.00
S	10.00				

(Centrally Sponsored Scheme)

3.1—Functional literacy for
Adult Women—

O	50.00	50.00	..	—50.00
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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)

4.17—Opportunity cost for
Scholarships/Stipends to
Primary Scheduled Caste
girl students—

O	48.30	}
R	—48.30	

Withdrawal of the entire provision in March 1986 through re-appropriation was due to non-clearance of the scheme by the Government.

Grant No. 23—*contd.*5.10—Grants for the purchase
of books and stationery to
the students—
(6th to 8th classes)

O	80.00	80.00	41.73	—38.27
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Reasons for the final saving in the above cases (serial nos. 1 to 3 and 5) have not been intimated (March 1987).

6.18—Land for Fodder and
Small Industrial Unit—

O	10.00	}
R	—10.00			

Withdrawal of the entire provision in March 1986 through re-appropriation was due to non-clearance of the scheme by the Government.

7.11—Training in Stenography—

O	2.50	}	10.72	1.32	—9.40
S	8.22				

(e)—Welfare of other
Backward Classes—8.4—Scheme for subsidising
interest—Punjab Backward
Classes Land Development
and Finance Corporation—

O	40.00	40.00	20.00	—20.00
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9.2—Scholarships to the poor
and deserving persons—

O	15.00	15.00	0.06	—14.94
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Reasons for the final saving in the above three cases (serial nos. 7 to 9) have not been intimated (March 1987).

Grant No. 23—*contd.*

D—Social Welfare—

(j)—Other expenditure—

10.2—Financial assistance to
Voluntary Welfare
Organisation—

O	15.15	}	13.83	6.08	—7.75
R	—1.32				

Reduction in provision by Rs. 1.32 lakhs through reappropriation in March 1986 was due to economy measures.

(c) —Education and Welfare
of handicapped—11.8—Financial assistance to
disabled persons—

O	9.00	}	31.10	24.30	—6.80
S	22.10				

Reasons for the final saving in the above two cases (serial nos. 10 and 11) have not been intimated (March 1987).

C—Welfare of Scheduled
Castes, Scheduled Tribes
and other Backward Classes—(b)—Welfare of Scheduled
Castes—
(Special Component Plan
for Scheduled Castes)—12.15—Award to brilliant
Scheduled Castes students—

O	14.00	}	12.00	1.43	—10.57
R	—2.00				

Grant No. 23—*contd.*

Reduction in provision by Rs. 2 lakhs through reappropriation in March 1986 was due to lesser number of eligible students than anticipated (March 1987).

Reasons for the final saving of Rs. 10.57 lakhs have not been intimated (March 1987).

(iv) 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—			
(Special Component Plan for Scheduled Castes)			
1.23—Scheme for Central subsidy on loans to Scheduled Castes—			
S	4,50.00	4,50.00	.. —4,50.00
2.10—Post-Matric Scholarships—			
(Centrally Sponsored Scheme)			
O	80.00	80.00	.. —80.00
3.16—Grants to primary students and parents engaged in unclean occupation and Vimukt Jatis—			
O	50.00	2.15	.. —2.15
R	—47.85		

Grant No. 23—*contd.*

Reduction in provision by Rs. 47.85 lakhs through reappropriation in March 1986 was due to non-clearance of the scheme by the Government.

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

O	14.30	}	9.30	..	—9.30
R	—5.00				

Reduction in provision by Rs. 5 lakhs through reappropriation in March 1986 was due to lesser demand by colleges than anticipated.

5.5—Creches for Children of working mothers for sweepers/scavengers, etc.—

O	5.75	}	5.88	..	—5.88
R	0.13				

D—Social Welfare—

(c)—Education and Welfare of handicapped—

6.12—Vocational and Rehabilitation Centres for disabled persons—

O	5.60	5.60	..	—5.60
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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.

7.24—Grants-in-aid to Scheduled Castes for supply of improved tools and equipment to artisans engaged in manufacture of footwear—

S	5.00	5.00	..	—5.00
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8.3—Coaching for stenography—

(Centrally Sponsored Scheme)

O	2.50	2.50	..	—2.50
---	------	------	----	-------

9.6—Grants to students of parents engaged in unclean occupation—

(Centrally Sponsored Scheme)

O	50.00	} 2.15	..	—2.15
R	—47.85			

Reduction in provision by Rs. 47.85 lakhs through reappropriation in March 1986 was due to non-clearance of the scheme by the Government.

10.8—Subsidy for the purchase of Medical and Engineering Books—

O	2.00	2.00	..	—2.00
---	------	------	----	-------

11.20—Identification of weaker sections—Issue of yellow cards—

O	1.00	1.00	..	—1.00
---	------	------	----	-------

12.21—Removal of Untouchability—

O	2.00	} 1.00	..	—1.00
R	—1.00			

Grant No. 23—*contd.*

Reduction in provision by Rs. 1 lakh through reappropriation in March 1986 was due to non-clearance of the scheme by the Government.

D—Social Welfare—

(c)—Education and Welfare of handicapped—

13·10—Braille Press for Adult blinds—

O	1·85	1·85	..	—1·85
---	------	------	----	-------

(j)—Other expenditure—

14·4—Drug addiction—

O	1·00	1·00	..	—1·00
---	------	------	----	-------

Reasons for the non-utilisation of provision (serial nos. 1 to 14) have not been intimated (March 1987).

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

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

288—Social Security and Welfare—

D—Social Welfare—

(e)—Family and Child Welfare—

1·3—Crash Nutrition Programme—

O	85·08	} 80·29	2,22·74	+1,42·45
S	0·78			
R	—5·57			

Grant No. 23—contd.

Reduction in provision by Rs. 5.57 lakhs through reappropriation in March 1986 was mainly due to lesser number of eligible beneficiaries than anticipated.

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

(e)—Welfare of other Backward
Classes—

2.1—Promotion of education
among educationally backward
classes—

O	4,93.35	- 4,93.35	5,56.13	+62.78
---	---------	-----------	---------	--------

Reasons for final excess in above two cases have not been intimated (March 1987).

1.—Other Social Security and
Welfare Programmes—

3. (f)—Other programmes—

O	98.30	}	[1,75.26	1,92.59	+17.33
S |	63.00				
R	13.96				

Augmentation of provision by Rs. 13.96 lakhs through reappropriation in March 1986 was for payment of pension to riot affected widows.

Reasons for the final excess of Rs. 17.33 lakhs have not been intimated (March 1987).

D—Social Welfare—

(c)—Family and Child Welfare—

Grant No. 23—contd.

4.2—Integrated Child development
Service Scheme—

(Centrally Sponsored Scheme)—

O	1,92.99	}	2,38.59	₹ 2,19.30	—19.29
R	45.60				

Augmentation of provision by Rs. 45.60 lakhs through reappropriation in March 1986 was due to revision of honorarium rates of Anganwari Workers and helpers by Government of India (Rs. 48 lakhs), partly set off by saving due to economy measures (Rs. 1.50 lakhs) and less claims for medical reimbursement by employees (Rs. 0.90 lakh).

Reasons for the final saving of Rs. 19.29 lakhs have not been intimated (March 1987).

C—Welfare of Scheduled Castes,
Scheduled Tribes and other
Backward Classes—(b)—Welfare of Scheduled
Castes—(Special Component Plan for
Scheduled Castes)5.1—Scholarships for post-matric
Scheduled Castes students—

O	1,18.50	}	1,77.00	1,45.48	—31.52
R	58.50				

Augmentation of provision by Rs. 58.50 lakhs through reappropriation in March 1986 was due to increase in number of eligible students.

Reasons for the final saving of Rs. 31.52 lakhs have not been intimated (1987).

Grant No. 23—contd.

6·19—Scheme for subsidising interest—Punjab Scheduled Castes Land Development and Finance Corporation—

O	40·00	40·00	60·00	+ 20·00
---	-------	-------	-------	---------

7·2—Award for scholarships under the State Government Post-Matric Scholarships to scheduled caste students studying in evening colleges—

O	1·00	} 0·50	11·02	+ 10·52
R	—0·50			

Reasons for final excess in above two cases (serial nos. 6 and 7) have not been intimated (March 1987).

B—Relief and Rehabilitation of Displaced Persons and Repatriates—

(j)—Other expenditure—

8·2—Training-cum-production Centres—

O	13·60	} 22·08	20·52	—1·56
R	8·48			

Augmentation of provision by Rs. 8.48 lakhs through reappropriation in March 1986 was mainly due to clearance of pending orders of police department.

Reasons for the final saving of Rs. 1.56 lakhs have not been intimated (March 1987).

(d)—Women's Welfare—

9·5—Scheme for subsidising interest—Punjab Women and Children Development and Welfare Corporation—

O	4·00	4·00	10·00	+ 6·00
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Grant No. 23—*contd.*

Reasons for the final excess of Rs. 6 lakhs have not been intimated (March 1987).

D—Social Welfare—

(i)—Other expenditure—

10.1—Grant-in-aid to Social

Welfare Advisory Board—

O	5.50	}	11.95	11.40	—0.55
R	6.45				

Augmentation of provision by Rs. 6.45 lakhs through reappropriation in March 1986 was due to liquidation of committed liability.

(d)—Women's Welfare—

11.3—Home for Widows and
destitute women—

O	2.39	}	1.85	5.71	+ 3.86
R	—0.54				

D—Social Welfare—

(e)—Family and Child Welfare—

12.4—Family and Child Welfare

Project—

O	5.05	}	5.08	7.01	+ 1.93
R	0.03				

Grant No. 23—contd.

(c)—Education and Welfare of
handicapped—13.3—Institute for the blind,
Ludhiana—

O	2.96	}	3.10	4.51	+1.41
R	0.14				

C—Welfare of Scheduled Castes,
Scheduled Tribes and other
Backward Classes—(e)—Welfare of other Backward
Classes—14.5—Construction of houses for
Vimukt Jatis—

O	5.00	5.00	6.44	+1.44
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Reasons for the final excess in the above cases (serial nos. 11 to 14) have not been intimated (March 1987).

289—Relief on account of Natural
Calamities—

A—Drought—

15. (d)—Special Nutrition—

R	48.50	48.50	48.25	—0.25
---	-------	-------	-------	-------

Provision of funds by Rs. 48.50 lakhs through reappropriation in March 1986 for providing relief to drought affected people.

B—Floods, Cyclones, etc—

16. (w)—Other expenditure—

R	26.00	26.00	25.50	—0.50
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Grant No. 23—concl'd.

There was no original budget grant. Funds were provided through reappropriation in March 1986 for providing relief to people in flood affected areas.

Capital :

(vi) Saving 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 Component Plan for Scheduled Castes)—			
1.1—Share assistance to Punjab Scheduled Castes Land Development and Finance Corporation—			
Investment—			
(Centrally Sponsored Scheme)			
0	24.50	24.50	—24.50

Reasons for the final saving of Rs. 24.50 lakhs have not been intimated (March 1987).

(b)—Social Security and Welfare—

2.2—Contribution to the State Capital of the Ex-Servicemen Corporation—

Investment—

0	20.00	20.00	—20.00
---	-------	-------	--------

Reasons for the final saving of Rs. 20 lakhs have not been intimated (March 1987).

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 and304—Other General
Economic Services

Voted—

Original	1,74,30,000	} 1,74,30,000	1,40,52,484	—33,77,516
Supplementary	..			

Amount surrendered during the year
(March 1986)

22,55,000

Charged—

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

Amount surrendered during the year

..

Notes and comments—

(i) Surrender of surplus funds to the extent of Rs. 22.55 lakhs was made in March 1986, the ultimate saving was Rs. 33.78 lakhs.

Grant No. 24—*contd.*

(ii) This was the seventh year in succession in which there was saving in the voted grant, as detailed below:—

Year	Total grant	Actual expenditure	Saving	Percentage of saving (rounded)
		(In lakhs of rupees)		
1979-80	99.14	67.37	31.77	32
1980-81	102.20	84.03	18.17	18
1981-82	112.95	95.59	17.36	15
1982-83	121.56	102.00	19.56	16
1983-84	138.44	116.53	21.91	16
1984-85	155.38	128.23	27.15	17

(iii) Saving (partly set off by excess under another head as mentioned in note (iv) below) occurred mainly under:—

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

304—Other General
Economic Services—

(e) —Economic advice
and statistics —

1.7—Purchase of Computer
timings/Installation of
Computer system—

O	14.00	}
R	—14.00	

Grant No. 24—contd.

The provision was not utilised due to non-receipt of sanction for the purchase of Computer system.

2.10—Strengthening of District Statistical offices with Class-I officers and provision of jeeps—

O	9.00	}	5.00	..	—5.00
R	—4.00				

Reduction in provision by Rs. 4 lakhs through reappropriation in March 1986 was attributed to non-sanction of posts (Rs. 2 lakhs) and non-purchase of jeeps (Rs. 2 lakhs).

Reasons for the final saving of Rs. 5 lakhs have not been intimated (March 1987).

296—Secretary—
Economic Services—

(a)—Planning Commission/
Planning Board —

3.1—Planning Board—

O	27.39	27.39	21.91	—5.48
---	-------	-------	-------	-------

Reasons for the final saving of Rs. 5.48 lakhs have not been intimated (March 1987).

(iv) Excess occurred mainly under:—

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

(In lakhs of rupees)

304—Other General
Economic Services—
(e)—Economic Advice and
Statistics—

Grant No. 24—concl'd.

1.1—Economic and Statistical
organisation—

O	90.90	}	93.47	93.14	—0.33
R	2.57				

Augmentation of provision by Rs. 2.57 lakhs through reappropriation in March 1986 was mainly due to grant of additional dearness allowance to Government employees.

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 9,46,41,000	9,46,41,000	7,15,47,214	—2,30,93,786
Supplementary ..			
Amount surrendered during the year (March 1986)			24,08,000
Charged—			
Original 30,000	30,000	18,244	—11,756
Supplementary ..			
Amount surrendered during the year (March 1986)			5,000
Capital:			
Major head :			
498—Capital Outlay on Co-operation			
Original 17,10,29,000	17,10,29,000	12,78,06,500	—4,32,22,500
Supplementary ..			
Amount surrendered during the year (March 1986)			64,73,000

Notes and comments—

Revenue:

(i) Surrender of surplus funds to the extent of Rs. 24.08 lakhs was made in March 1986; the saving ultimately was Rs. 2,30.94 lakhs. In the previous year also there was saving of Rs. 72.06 lakhs against the provision of Rs. 8,78.41 lakhs.

(ii) Saving (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)			
1. (e)—Credit Co-operatives—			
O	2,09.50	40.79	—1,68.71
Reasons for the final saving of Rs. 1,68.71 lakhs have not been intimated (March 1987).			
2. (o)—Industrial Co-operatives—			
O	1,05.35	83.85	73.30
R	—21.50			—10.55

Reduction in provision by Rs. 21.50 lakhs through reappropriation in March 1986 was mainly due to non-sanction of scheme "Setting up of common workshed of handloom co-operative societies" by Government of India.

Reasons for the final saving of Rs. 10.55 lakhs have not been intimated (March 1987).

Grant No. 25—contd.

(b)—Audit of Co-operatives—

3.1—Staff for Audit of
Credit Co-operatives—

O	29.90	} .	22.11	15.30	—6.81
R	—7.79				

Reduction in provision by Rs. 7.79 lakhs through reappropriation in March 1986 was due to non-sanction of posts.

Reasons for the final saving of Rs. 6.81 lakhs have not been intimated (March 1987).

(a)—Direction and
Administration—

4.1—Direction—

O	63.67	} .	62.92	49.96	—12.96
R	—0.75				

Reduction in provision by Rs. 0.75 lakh through reappropriation in March 1986 was mainly due to posts remaining vacant.

Reasons for the final saving of Rs. 12.96 lakhs have not been intimated (March 1987).

(b)—Audit of Co-operatives—

5.1—Chief Auditor
Co-operative Societies
Punjab—

O	7.63	} .	8.73	..	—8.73
R	1.10				

Grant No. 25—*contd.*

Augmentation of provision by Rs. 1.10 lakhs was mainly due to grant of additional dearness allowance to Government employees.

Reasons for the final saving of Rs. 8.73 lakhs have not been intimated (March 1987).

(iii) Excess occurred mainly under:—

	Head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)	
(b)—Audit of				
Co-operatives—				
2—Audit Staff—				
O	1,32.41	} 1,39.77	1,61.33	+21.56
R	7.36			

Augmentation of provision by Rs. 7.36 lakhs through reappropriation in March 1986 was due to grant of additional dearness allowance to Government employees (Rs. 8.56 lakhs), partly set off by saving due to economy measures (Rs. 1.20 lakhs).

Reasons for the final excess of Rs. 21.56 lakhs have not been intimated (March 1987).

Capital:

(iv) Rupees 64.73 lakhs were surrendered in March 1986; ultimate saving was Rs. 4,32.23 lakhs. In the previous year also there was a saving of Rs. 90.99 lakhs against the provision of Rs. 9,58.90 lakhs.

Grant No. 25—contd.

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

	Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)				
1.	(f)—Processing Co-operatives—			
	O 2,69.00	97.07	20.99	—76.08
	R —1,71.93			

Reduction in provision by Rs. 1,71.93 lakhs through reappropriation in March 1986 was due to post budget decision to defer new projects and diversion of funds to on-going schemes.

Reasons for the final saving of Rs. 76.08 lakhs have not been intimated (March 1987).

2. (a)—Credit Co-operatives—

O	2,84.00	2,84.00	80.12	—2,03.88
---	---------	---------	-------	----------

Reasons for the final saving of Rs. 2,03.88 lakhs have not been intimated (March 1987).

3. (e)—Ware-housing and Marketing Co-operatives—

O	3,80.00	4,20.00	[3,54.50	—65.50
R	40.00			

Augmentation of provision by Rs. 40 lakhs through reappropriation in March 1986 was due to enhancement of provision by National Co-operative Development Corporation for the scheme, "Marginal money assistance to Markfed".

Grant No: 25—concl'd.

Reasons for the final saving of Rs. 65.50 lakhs. have not been intimated (March 1987).

4. (i)—Consumers
Co-operatives—

O	41.30	}	10.50	7.00	—3.50
R	—30.80				

Reduction in provision by Rs. 30.80 lakhs through reappropriation in March 1986 was mainly due to non-approval of scheme "Marginal money assistance as loan for village societies for distribution of consumer articles in rural areas and assistance for rural consumer stores".

Reasons for the final saving of Rs. 3.50 lakhs have not been intimated. (March 1987).

5. (m)—Other
Co-operatives—

O	31.00	31.00	13.50	—17.50
---	-------	-------	-------	--------

Reasons for the final saving of Rs. 17.50 lakhs have not been intimated (March 1987).

(vi) Excess occurred mainly under:—

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

(i) —Co-operative
Sugar Mills—

O	5,19.00	}	6,17.00	6,17.00	..
R	98.00				

Augmentation of provision by Rs. 98 lakhs through reappropriation in March 1986 was for providing additional funds for the completion of on-going projects due to cost escalation.

Grant No. 26

Grant No. 26—Agriculture

	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Revenue:			
Major heads:			
289—Relief on account of Natural Calamities,			
305—Agriculture and			
306—Minor Irrigation			
Voted—			
Original 40,90,17,000	} 40,90,17,000	34,66,68,694	—6,23,48,306
Supplementary ..			
Amount surrendered during the year (March 1986)			1,63,72,000
Charged—			
Original 22,47,000	} 22,47,000	22,10,000	—37,000
Supplementary ..			
Amount surrendered during the year			..
Capital :			
Major heads :			
505—Capital Outlay on Agriculture and			
515—Investment in Agricultural Financial Institutions			
Original 4,11,80,000	} 4,13,80,000	4,10,32,572	—3,47,428
Supplementary 2,00,000			
Amount surrendered during the year			..

Grant No. 26—Contd.

Notes and comments—

Revenue:

(i) Provision for Rs. 1,63.72 lakhs was surrendered in March 1986, saving ultimately was Rs. 6,23.48 lakhs. In the previous year also there was a saving of Rs. 1,76.94 lakhs against the provision of Rs. 32,25.92 lakhs.

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

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

306—Minor Irrigation—

1. (h)—Other expenditure—
(Centrally Sponsored Scheme)

O	4,10.50	1,69.50	1,21.37	—48.13
R	—2,41.00			

Reduction in provision by Rs. 2,41 lakhs through reappropriation in March 1986 was on the basis of actual requirements (Rs. 2,36.50 lakhs) and posts remaining vacant (Rs. 4.50 lakhs).

2. (a)—Investigation and development of ground water resources—
(Centrally Sponsored Scheme)

O	26.00	24.85	11.86	—12.99
R	—1.15			

Reduction in provision by Rs. 1.15 lakhs through reappropriation in March 1986 was mainly due to posts remaining vacant.

Grant No. 26—contd.

3. (c)—Tubewells—

O	63.07	}	60.55	54.16	—6.39
R	—2.52				

Reduction in provision by Rs. 2.52 lakhs through reappropriation in March 1986 was mainly due to economy measures.

Reasons for the final saving in the above three cases have not been intimated (March 1987).

305—Agriculture—

4. (f)—Manures and fertilizers—

(Centrally Sponsored Scheme)

O	6,30.00	}	6,04.40	4,31.34	—1,73.06
R	—25.60				

Reduction in provision by Rs. 25.60 lakhs through reappropriation in March 1986 was due to (i) non-sanction of the scheme "Development of dry land Agricultural Popularisation of seed-cum-fertilizer drills" by the Government of India (Rs. 26 lakhs), (ii) non-purchase of vehicle due to non-receipt of sanction from Motor vehicle Board (Rs. 10 lakhs) and (iii) economy in expenditure (Rs. 0.44 lakh) partly set off by excess due to central assistance for relief operation to small and marginal farmers (Rs. 10 lakhs) and grant of additional dearness allowance to Government employees (Rs. 0.84 lakh).

Reasons for the final saving of Rs. 1,73.06 lakhs have not been intimated (March 1987).

5. (h)—Plant protection—

(Centrally Sponsored Scheme)

O	3,52.00	}	6.00	1,69.51	+1,63.51
P	—3,46.00				

Grant No. 26—Contd.

Reduction in provision by Rs. 3.46 lakhs through reappropriation in March 1986 was due to non-implementation of the Centrally Sponsored Scheme by the Government of India.

Reasons for the final excess of Rs. 1.63.51 lakhs have not been intimated (March 1987).

6. (i)—Commercial crops—

(Centrally Sponsored Scheme)

O	2,40.00	}	1,29.26	1,04.62	—24.64
R	—1,10.74				

Reduction in provision by Rs. 1,10.74 lakhs through reappropriation in March 1986 was due to (i) non-availability of seeds (Rs. 1,00.50 lakhs), (ii) non-sanction of the scheme 'Intensive oil-seeds Development Programmes' (Rs. 13.11 lakhs), (iii) less coverage of area under aerial spraying of crops on account of non-availability of required number of aircrafts (Rs. 9.32 lakhs) and (iv) posts remaining vacant (Rs. 0.40 lakh), partly set off by excess due to (i) grant of additional dearness allowance to Government employees (Rs. 8 lakhs), (ii) allocation of funds for the Scheme "Mini-kits of Demonstration of Pulses" by Government of India (Rs. 3.27 lakhs), (iii) more grant-in-aid to Punjab Agricultural University, Ludhiana (Rs. 1.30 lakhs) and (iv) increase in rent of buildings (Rs. 0.02 lakh).

Reasons for the final saving of Rs. 24.64 lakhs have not been intimated (March 1987).

7. (t)—Horticulture—

(Centrally Sponsored Scheme)

O	11.35	}
R	—11.35	

Grant No. 26—Contd.

Withdrawal of funds through reappropriation in March 1986 was due to non-sanction of the schemes by the Government of India.

8. (g)—High yielding varieties programmes—

O	1,98.16	}	2,18.03	1,58.39	—59.64
R	19.87				

Augmentation of provision by Rs. 19.87 lakhs through reappropriation in March 1986 was mainly due to grant of additional dearness allowance to Government employees.

Reasons for the final saving of Rs. 59.64 lakhs have not been intimated (March 1987).

9. (l)—Horticulture—

O	1,95.71	}	[1,93.96	1,80.27	—13.69
R	—1.75				

Reduction in provision by Rs. 1.75 lakhs through reappropriation in March 1986 was due to economy measures.

Reasons for the final saving of Rs. 13.69 lakhs have not been intimated (March 1987).

10. (f)—Manures and fertilizers—

O	78.13	}	67.23	64.59	—2.64
R	—10.90				

Reduction in provision by Rs. 10.90 lakhs through reappropriation in March 1986 was mainly due to non-sanction of an additional laboratory and economy measures.

Reasons for the final saving of Rs. 2.64 lakhs have not been intimated (March 1987).

Grant No. 26—Contd.

11. (i)—Extension and farmers' training—

O	44.68	}	49.15	35.47	—13.68
R	4.47				

Augmentation of provision by Rs. 4.47 lakhs through reappropriation in March 1986 was due to more grant-in-aid to colleges (Rs. 3.60 lakhs) and grant of additional dearness allowance to Government employees (Rs. 1.27 lakhs), partly set off by saving due to economy measures (Rs. 0.22 lakh) and fixed medical allowance to Government employees (Rs. 0.19 lakh).

Reasons for the final saving of Rs. 13.68 lakhs have not been intimated (March 1987).

12. (b)—Plant protection—

O	55.54	}	64.58	49.71	—14.87
R	9.04				

Augmentation of provision by Rs. 9.04 lakhs through reappropriation in March 1986 was mainly due to increase in the rates of zinc Phosphates.

Reasons for the final saving of Rs. 14.87 lakhs have not been intimated (March 1987).

13. (u)—Other expenditure—

O	13.72	}	15.22	8.15	—7.07
R	1.50				

Augmentation of provision by Rs. 1.50 lakhs through reappropriation in March 1986 was mainly due to non-sanction of the scheme 'Implementation of seed control order 1983 under ECA 1955'.

Grant No. 26—Contd.

Reasons for the final saving of Rs. 7.07 lakhs have not been intimated (March 1987).

(iii) In the following case entire provision remained unutilised:

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
305—Agriculture—			
(s)—Agricultural marketing and quality control—			
(Centrally Sponsored Scheme)			
O ..	1,05.00	1,05.00	.. —1,05.00

Reasons for non-utilisation of provision have not been intimated (March 1987).

(iv) Excess occurred mainly under:—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
289—Relief on account of Natural Calamities—			
B—Floods, Cyclones etc.—			
(k)—Assistance to farmers for repairs of damaged Tubewell, Pump sets etc.—			
1.1—Assistance to farmers for purchase of Agriculture Inputs—			
R	2,00.00	2,00.00	2,00.00 :

Grant No. 26—Contd.

Funds were provided through reappropriation in March 1986 for payment of subsidy to small and marginal farmers for spraying pesticides.

2.2—Scheme for the Central Assistance to Small and Marginal Farmers for repairs of Tubewells/Pump-sets, etc. damaged by floods—

R	1,05.50	1,05.50	1,05.50]	..
---	---------	---------	----------	----

Funds were provided through reappropriation in March 1986 for payment of subsidy to small and marginal farmers for the repair of Tubewells Pump-sets etc., damaged by floods.

305—Agriculture—

3. (m)—Agricultural education—

O	11,06.94	} [11,96.64	[12,03.82	+ 7.18
R	89.70			

Augmentation of provision by Rs. 89.70 lakhs through reappropriation in March 1986 was due to increase in salaries and office expenses.

Reasons for the final excess of Rs. 7.18 lakhs have not been intimated (March 1987).

4. (a)—Direction and Administration—

O	1,34.63	} 1,34.82	[2,06.13	+ 71.31
R	0.19			

Reasons for the final excess of Rs. 71.31 lakhs have not been intimated (March 1987).

Grant No. 26—Contd.

5. (s)—Agricultural marketing
and quality control—

O	20.55	}	53.55	53.42	-0.13
R	33.00				

Augmentation of provision by Rs. 33 lakhs through reappropriation in March 1986 was due to increase in salaries and office expenses.

6. (n)—Agricultural engineering—
(Centrally Sponsored Scheme)

O	40.00	}	90.79	68.80	-21.99
R	50.79				

Augmentation of provision by Rs. 50.79 lakhs through reappropriation in March 1986 was mainly due to actual requirements of the department.

7. (n)—Agricultural engineering—

O	5.77	}	16.01	18.44	+2.43
R	10.24				

Augmentation of provision by Rs. 10.24 lakhs through reappropriation in March 1986 was due to increase in salaries and office expenses (Rs. 10 lakhs) and grant of additional dearness allowance to Government employees (Rs. 0.27 lakh), partly set off by saving due to economy measures (Rs. 0.03 lakh).

Reasons for the final excess of Rs. 2.43 lakhs have not been intimated (March 1987).

8. (c)—Consolidation of Holdings—

O	43.55	}	44.23	47.96	+3.73
R	0.68				

Grant No. 26—concl'd.

Reasons for the final excess of Rs. 3.73 lakhs have not been intimated (March 1987).

9. (u)—Other expenditure—

(Centrally Sponsored Scheme)

O	3.00	}	4.78	+4.78
R	-3.00			

Reduction in provision by Rs. 3 lakhs through reappropriation in March 1986 was due to non-sanction of the scheme by the Government of India.

Reasons for the final excess of Rs. 4.78 lakhs have not been intimated (March 1987).

Grant No. 27

Grant No. 27—Soil and Water Conservation

	Total grant/ appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Revenue :			
Major heads :			
289—Relief on account of Natural Calamities and			
307—Soil and Water Conserva- tion			
Voted—			
Original	3,70,35,000	4,76,86,000	4,59,99,537
Supplementary	1,06,51,000		
			-16,86,463
Amount surrendered during the year			..
Charged—			
Original	5,000	5,000	..
Supplementary	..		
			-5,000
Amount surrendered during the year			..
Notes and comments—			

(i) In view of the final saving of Rs. 16.86 lakhs in voted grant, the supplementary grant of Rs. 1,06.51 lakhs obtained in March 1986 proved excessive. In the previous year also there was a saving of Rs. 32.80 lakhs against the provision of Rs. 3,91.50 lakhs.

Grant No. 27—*contd.*

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
307—Soil and Water Conservation—			
(e)—Soil Conservation Schemes—			
1.2—Soil and Water Conservation on Watershed basis—			
O	57.07	88.52	78.01
S	32.00		
R	—0.55		
			—10.51

Reasons for the final saving of Rs. 10.51 lakhs have not been intimated (March 1987).

2.5—Pilot Project on development of Kandi Areas with World Bank Assistance—

O	30.00	49.00	40.00
S	19.00		
			—9.00

Reasons for the final saving of Rs. 9 lakhs have not been intimated (March 1987).

3.10—Project for assisting the small and marginal farmers for increasing agricultural production through Soil Conservation Measures—

O	10.50	3.00	2.75
R	—7.50		
			—0.25

Grant No. 27—contd.

Reduction in provision by Rs. 7.50 lakhs through reappropriation in March 1986 was mainly due to lesser number of beneficiaries than anticipated (Rs. 6 lakhs) and non-sanctioning of posts (Rs. 1.50 lakhs).

4.2—Project for assisting the
Small and Marginal farmers
for increasing agricultural
production through Soil
Conservation Measures—

(Centrally Sponsored Scheme)

O	10.50	}	3.00	2.75	-0.25
R	-7.50				

Reduction in provision by Rs. 7.50 lakhs through reappropriation in March 1986 was mainly due to lesser number of beneficiaries than anticipated (Rs. 6 lakhs) and non-sanctioning of posts (Rs. 1.50 lakhs).

5.9—Water Harvesting
Technology in ecologically
handicapped areas—

O	2.00	}	8.00	3.46	-4.54
S	6.00				

Reasons for the final saving of Rs. 4.54 lakhs have not been intimated (March 1987).

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

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

(In lakhs of rupees)

307—Soil and Water
Conservation—

(e)—Soil Conservation
Schemes—

Grant No. 27—contd.

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

O	30.00	}	49.71	48.79	-0.92
S	11.21				
R	8.50				

Augmentation of provision by Rs. 8.50 lakhs through reappropriation in March 1986 was due to (i) payment of more subsidy to farmers (Rs. 5.79 lakhs), (ii) grant of additional dearness allowance to Government employees (Rs. 2.75 lakhs), (iii) clearance of pending bills (Rs. 0.44 lakh) and (iv) increase in contingent expenditure (Rs. 0.25 lakh), partly set off by saving due to economy measures (Rs. 0.73 lakh).

2.1—Pilot Project for propagation of Water Conservation/Harvesting Technology in Dry Farming Areas—

(Centrally Sponsored Scheme)

O	2.00	}	8.21	8.21	..
R	6.21				

Augmentation of provision by Rs. 6.21 lakhs through reappropriation in March 1986 was due to allotment of more funds by Government of India.

3.4—Carrying out of soil Conservation and water use works for the development of land—

O	67.89	}	67.54	72.25	+4.71
R	-0.35				

Grant No. 27—concl'd.

Reasons for the final excess of Rs. 4.71 lakhs have not been intimated (March 1987).

4.3—Soil and Water Management—

O	31.00	}	30.82	34.12	+ 3.30
R	-0.18				

Reasons for the final excess of Rs. 3.30 lakhs have not been intimated (March 1987).

5.1—Soil Conservation Organisation—

O	81.75	}	79.96	83.26	+ 3.30
R	-1.79				

Reduction in provision by Rs. 1.79 lakhs through reappropriation in March 1986 was mainly due to economy measures.

Reasons for the final excess of Rs. 3.30 lakhs have not been intimated (March 1987).

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

O	10.98	}	10.90	12.11	+ 1.21
R	-0.08				

Reasons for the final excess of Rs. 1.21 lakhs have not been intimated (March 1987).

Grant No. 28—Food			
	Total grant/ appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Revenue :			
Major heads :			
288—Social Security and Welfare and			
309—Food			
Original	2,02,60,000	2,02,60,000	1,93,44,554
Supplementary	..		
Amount surrendered during the year (March 1986)			—9,15,446
			2,23,000
Capital :			
Major Head :			
509—Capital Outlay on Food			
Voted—			
Original	4,57,44,20,000	5,92,23,28,000	5,73,06,08,961
Supplementary	1,34,79,08,000		
Amount surrendered during the year (March 1986)			—19,17,19,039
			8,49,000
<i>Charged</i>			
Original	1,80,000	1,80,000	..
Supplementary	..		
Amount surrendered during the year (March 1986)			—1,80,000
			60,000

Grant No. 28—contd.

✓ Notes and comments—

Revenue :

(i) Rupees 2.23 lakhs were surrendered in March 1986; ultimate saving was Rs. 9.15 lakhs.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
288—Social Security and Welfare—			
A—Civil Supplies—			
(a) —Direction and Administration—			
2—District Establishment—			
O 1,71.28 } R —0.14 }	1,71.14	1,60.92	—10.22

Reasons for the final saving of Rs. 10.22 lakhs have not been intimated (March 1987).

(iii) Excess occurred under:—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
288—Social Security and Welfare—			
A—Civil Supplies—			
(a) —Direction and Administration—			

1—Direction—

O	11.32	}	11.23	16.08	+4.85
R	-0.09				

Reasons for the final excess of Rs. 4.85 lakhs have not been intimated (March 1987).

Capital :

(iv), Surrender of surplus funds in the voted grant to the extent of Rs. 8.49 lakhs was made in March 1986; the saving ultimately was Rs. 19,17.19 lakhs.

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

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

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

(In lakhs of rupees)

509—Capital Outlay on Food—

(a)—Procurement and Supply—

O	4,57,44.20	}	5,92,14.79	5,73,06.09	—19,08.70
S	1,34,79.08				
R	—8.49				

Reduction in provision through reappropriation in March 1986 was due to economy measures.

Reasons for the final saving of Rs. 19,08.70 lakhs have not been intimated (March 1987).

Grant No. 28.—contd.

(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 Bank" under the major head "309—Food". No levies have been credited since 1978-79 to the Fund as the Government of India lifted restrictions on the movement of rice outside the North Zone on 1st October 1977.

No amount was debited to the Fund during 1985-86.

The balance at the credit of the Fund as on 31st March 1986 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 1985-86.

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

Year	Total	Actual	Saving	Percentage of saving (rounded)]
(In lakhs of rupees)				
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

Grant No. 28—concl'd.

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
1983-84				
Revenue	4,25 ·12	1,81 ·73	2,43 ·39	57
Capital	3,74,60 ·70	3,13,18 ·03	61,42 ·67	16
1984-85				
Revenue	1,78 ·66	1,73 ·55	5 ·11	3
Capital	4,36,14 ·20	4,11,29 ·21	24,84 ·99	6

Grant No. 29

Grant No. 29—Animal Husbandry

	Total grant/ appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Revenue :			
Major heads:			
268—Miscellaneous General Services,			
289—Relief on account of Natural Calamities and			
310—Animal Husbandry			
Voted—			
Original 13,15,76,000	} 17,12,52,000	17,09,37,365	—3,14,635
Supplementary 3,96,76,000			
Amount surrendered during the year			..
Charged—			
Original 50,000	} 1,96,000	1,95,504	—496
Supplementary 1,46,000			
Amount surrendered during the year			..

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 66,92,000	66,92,000	59,19,370	-7,72,630
Supplementary ..			
Amount surrendered during the year (March 1986)			5,18,000

Notes and comments—

(i) Provision for Rs. 5.18 lakhs was surrendered in March 1986; saving ultimately was Rs. 7.73 lakhs.

(ii) There had been large variation between the final grant and actual expenditure during the last six years indicating lack of budgetary control, as detailed below:—

Year	Total grant	Actual expenditure	Saving	Percentage of saving (rounded)
(In lakhs of rupees)				
1979-80	73.14	32.19	40.95	56
1980-81	53.55	37.82	15.73	29
1981-82	47.05	42.65	4.40	9
1982-83	50.48	43.66	6.82	14
1983-84	59.20	49.80	9.40	16
1984-85	59.09	55.88	3.21	5

Grant No. 30 -*contd.*

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(b)—Dairy development—			
1.5—Scheme for settlement of ex-servicemen —			
O	5.50	1.70	0.31
R	—3.80		
			—1.39

Reduction in provision by Rs. 3.80 lakhs through reappropriation in March 1986 was mainly due to economy measures.

Reasons for the final saving of Rs. 1.39 lakhs have not been intimated (March 1987).

2.1—Dairy Development—

O	32.45	32.13	27.76
R	—0.32		
			—4.37

Reduction in provision by Rs. 0.32 lakh through reappropriation in March 1986 was due to economy measures.

Reasons for the final saving of Rs. Rs. 4.37 lakhs have not been intimated (March 1987).

Grant No. 30—concl'd.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(b)—Dairy Development—			
2. Extension units for the intensification of milk production—			
O	5.00	5.00	10.69 +5.69

Reasons for the final excess of Rs. 5.69 lakhs have not been intimated (March 1987).

Grant No. 31

Grant No. 31—Fisheries

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

Revenue :

Major heads:

289—Relief on account of
Natural Calamities and

312—Fisheries

Voted—

Original	1,12,56,000	} 1,22,64,000	1,11,38,248	-11,25,752
Supplementary	10,08,000			

Amount surrendered during the year ..

Charged—

Original	31,000	} 1,36,000	-1,36,000
Supplementary	1,05,000			

Amount surrendered during the year ..

Notes and comments—

(i) In view of the final saving of Rs. 11.26 lakhs in voted grant, the supplementary grant of Rs. 10.08 lakhs obtained in March 1986 was unrealistic.

Grant No. 31—contd.

(ii) Excessive provision of funds leading to large saving in voted/charged appropriation occurred during the last three years also, as detailed below:—

Year	Total grant	Actual expenditure	Saving	Percentage of saving
(In lakhs of rupees)				
1982-83—				
Voted	65.02	52.85	12.17	19
Charged	0.31	..	0.31	100
1983-84				
Voted	84.80	74.70	10.10	12
Charged	0.31	..	0.31	100
1984-85				
Voted	99.81	82.33	17.48	18
Charged	0.80	..	0.80	100

(iii) The entire charged provision remained un-utilised. Supplementary grant of Rs. 1.05 lakhs was, therefore, unnecessary.

(iv) Saving (partly set off by excess under another head as mentioned in note (v) below) in voted provision occurred under the following head:—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
312—Fisheries—			
(d)—Inland fisheries—			
O	90.57	96.55	85.32
S	5.32		
R	0.66		
			—11.23

Grant No. 31—concl'd.

Reasons for the final saving of Rs. 11.23 lakhs have not been intimated (March 1987).

(v) Excess occurred mainly under:—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
312—Fisheries—			
(a) —Direction and Administration—			
1—Direction and Administration—			
O	12.72	15.12	+1.51
S i	0.89		
	13.61		

Reasons for the final excess of Rs. 1.51 lakhs have not been intimated (March 1987).

Grant No. 32

Grant No. 32—Forests

	Total grant/ appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Revenue :			
Major heads :			
289—Relief on account of Natural Calamities,			
313—Forest and			
314—Community Development			
Voted—			
Original 17,12,13,000	17,12,13,000	13,48,58,335	—3,63,54,665
Supplementary ..			
Amount surrendered during the year (March 1986)			3,16,67,000
Charged—			
Original 2,000	2,000	..	—2,000
Supplementary ..			
Amount surrendered during the year (March 1986)			..
Capital :			
Major head :			
513—Capital Outlay on Forests			
Original 9,00,000	9,00,000	9,00,000	..
Supplementary ..			
Amount surrendered during the year			..

Grant No. 32—contd.

Notes and comments—

Revenue :

(i) surrender of surplus funds to the extent of Rs. 3,16.67 lakhs was made in March 1986; the saving ultimately was Rs. 3,63.55 lakhs.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
313—Forest—			
(f) —Plantation Schemes—			
1.2—Soil, Water and Tree Conservation in Himalayas—			
(Centrally Sponsored Scheme)			
O 1,50.00 } R —75.00 }	75.00	75.00	..
2.1—Social Forestry including rural Fuel Wood Plantation—			
(Centrally Sponsored Scheme)			
O 1,50.00 } R —31.00 }	1,19.00	1,18.78	—0.22
3—Social Forestry including rural Fuel Wood Plantation—			
O 1,50.00 } R —31.00 }	1,19.00	1,18.78	—0.22

Withdrawal of provision in the above cases (serial nos. 1 to 3) was due to reduction in plan allocation by Central Government.

Grant No. 32—contd.

4.(p)—Other expenditure—

O	20.07	}	9.96	9.96	..
R	-10.11				

Reduction in provision by Rs. 10.11 lakhs through reappropriation in March 1986 was due to non-acquisition of land (Rs. 9 lakhs) and economy measures (Rs. 1.11 lakhs).

5.(b)—Research—

O	20.11	}	10.45	10.45	..
R	-9.66				

Reduction in provision by Rs. 9.66 lakhs through reappropriation in March 1986 was due to (i) non-construction of building (Rs. 4.40 lakhs), (ii) non-sanction of staff by Government (Rs. 3.96 lakhs) and (iii) non-purchase of equipment (Rs. 1.30 lakhs).

(g)—Farm forestry—

6.2—Raising of Fuel and Fruit planting on the holding of Small and Marginal Farmers—

O	18.75	}	11.40	11.40	..
R	-7.35				

7—Raising of Fuel and Fruit planting on the holding of Small and Marginal Farmers—

(Centrally Sponsored Scheme)

O	18.75	}	11.40	11.40	..
R	-7.35				

Grant No. 32—contd.

Reduction in provision in the above cases (serial nos. 6 and 7) through reappropriation in March 1986 was due to decision of the department to discontinue the schemes.

(f)—Plantation Schemes—

8.4—Afforestation of Desert
and Semi-desert areas—

(Centrally Sponsored Scheme)

O	1,00.00	}
R	-1,00.00				

9.(b)—Research—

Financial Support to Agricultural
University—

(Centrally Sponsored Scheme)—

O	80.00	}
R	-80.00				

(f)—Plantation Schemes—

10.5—Raising of Forest land
belonging to Scheduled
Castes—(Special component for Scheduled
Castes)—

(Centrally Sponsored Scheme)

O	10.00	}
R	-10.00				

Grant No. 32—contd.

(c)—Education and training—

11.1.—Extension Training and
Education in the State—

(Centrally Sponsored Scheme)—

O	5.00	}	..	..	..
R	—5.00		..	..	..

(e)—Survey of forest resources—

12.2.—Demarcation and
Settlement of Forest
areas—

O	3.00	}	..	..	..
R	—3.00		..	..	..

(k)—Preservation of wild life—

13.3.—Assistance for develop-
ment of selected Zoos—

O	2.00	}	..	..	..
R	—2.00		..	..	..

14.4.—Assistance for deve-
lopment of selected Zoos—

(Centrally Sponsored Scheme)—

O	2.00	}	..	..	..
R	—2.00		..	..	..

(f)—Plantation Schemes—

15.4.—Establishment of Silvi
pastural farms for Kandi
areas—

O	1.00	}	..	..	..
R	—1.00		..	..	..

Grant No. 32—contd.

16.3) Establishment of Silvi
pastural farms for Kandi
arcas—

(Centrally Sponsored Scheme)—

O	1.00	}
R	-1.00	

In the above cases (serial nos. 8 to 16) the entire provision was withdrawn through reappropriation on account of non-approval of the schemes by the Government of India.

17.7—Kandi Watershed and
Area Development Project
(Part to be operated by
Co-ordinator Kandi Area
Project)—

O	6.50	6.50	..	-6.50
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Reasons for non-utilisation of entire provision have not been intimated (March 1987).

(iii) Excess occurred under:—

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

(In lakhs of rupees)

289—Relief on account of
Natural Calamities—

A—Drought—

1.(g)—Other expenditure—

R	8.00	8.00	8.00	..
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Grant No. 32—concl'd.

 2. B—Floods, Cyclones etc.—

O—Afforestation—

R	40.00	40.00	40.00	..
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In the above two cases there was no original provision and funds were provided through reappropriation in March 1986 for implementation of the schemes.

Grant No. 33

Grant No. 33—Community Development

	Total grant/ appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Revenue :			
Major heads:			
277—Education,			
289—Relief on account of Natural Calamities,			
305—Agriculture,			
314—Community Development and			
363—Compensation and Assign- ments to Local Bodies and Panchayati Raj Institutions			
Voted—			
Original 57,41,77,000	57,41,77,000	47,16,20,873	—10,25,56,127
Supplementary ..			
Amount surrendered during the year (March 1986)			6,51,91,000
* Charged—			
Original 2,19,000	2,19,000	..	—2,19,000
Supplementary ..			
Amount surrendered during the year			..

Grant No. 33—contd.

Notes and comments—

Revenue :

(i) The ultimate saving in the voted grant was Rs. 10,25.56 lakhs, however, Rs. 6,51.91 lakhs was anticipated as saving and surrendered in March 1986.

(ii) The entire charged provision remained unutilised.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
363—Compensation and Assignments to Local Bodies and Panchyati Raj Institutions—			
(g)—Other miscellaneous Compensations and Assignments			
1.12—Grant-in-aid to Municipal Committees/Corporations Notified Area Committees in lieu of abolition of octroi in the State—			
O	14,74.26	13,26.83	10,20.38
R	—1,47.43			—3,06.45

Reduction in provision by Rs. 1,47.43 lakhs through reappropriation in March 1986 was due to economy measures.

Reasons for the final saving of Rs. 3,06.45 lakhs have not been intimated (March 1987).

Grant No. 33—contd.

2.11—Compensation to Panchayat Samities in lieu of tax on the sale of country liquor—

O	2,49.81	}	2,33.57	2,33.57	..
R	-16.24				

Reduction in provision by Rs. 16.24 lakhs through reappropriation in March 1986 was due to economy measures.

314—Community Development—
A—General—

(d)—Other expenditure—

3.1—Assistance to Rural Development Agencies under integrated Rural Development Programme—

O	9,00.00	}	4,72.00	4,58.09	-13.91
R	-4,28.00				

Reduction in provision by Rs. 4,28 lakhs through reappropriation in March 1986 was due to reduced allotment of funds by Government of India.

Reasons for the final saving of Rs. 13.91 lakhs have not been intimated (March 1987).

(c)—Assistance to Panchayati Raj Institutions—

4.9—Pavement of streets and construction of drains—

O	5,36.00	}	2,77.00	2,77.00	..
R	-2,59.00				

Reduction in provision by Rs. 2,59 lakhs through reappropriation in March 1986 was due to economy measures.

Grant No. 33—contd.

5. (d)—Other expenditure—					
Rural landless Employment					
Guarantee Programme—					
(Centrally Sponsored					
Scheme)					
O	8,24.00	}	9,20.15	6,38.40	—2,81.75
R	96.15				

Augmentation of provision by Rs. 96.15 lakhs through reappropriation in March 1986 was due to enhancement of provision by the Government of India.

Reasons for the final saving of Rs. 2,81.75 lakhs have not been intimated (March 1987).

6.7—National Project on
Demonstration of improved
Chullas in Rural areas—
(Centrally Sponsored
Scheme)

O	78.50	}	70.00	33.13	—36.87
R	—8.50				

Reduction in provision by Rs. 8.50 lakhs through reappropriation in March 1986 was due to reduction in provision by Government of India.

Reasons for the final saving of Rs. 36.87 lakhs have not been intimated (March 1987).

(c)—Assistance to
Panchayati Raj
Institutions—

7.14—State Institute of Rural
Development—
(Centrally Sponsored
Scheme)

O	15.00	}
R	—15.00				

Grant No. 33—contd.

Withdrawal of funds through reappropriation in March 1986 was due to non-sanction of the scheme.

8.13—State Institute of Rural Development—

O	6.00	}
R	—6.00				

Withdrawal of funds through reappropriation in March 1986 was due to non-sanction of the scheme.

277—Education—

C—Special Education—

(a)—Adult education—

9.1—Assistance to Panchayat Samities for Social Education by Development Department—

O	35.47	}	27.10	27.09	—0.01
R	—8.37				

Reduction in provision by Rs. 8.37 lakhs through reappropriation in March 1986 was due to economy measures.

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

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

314—Community Development—

A—General—

(d)—Other expenditure—

Grant No. 33—contd.

1.4—Strengthening of
Infrastructure under
TRYSEM—

O	2.00	2.00		—2.00
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2.—Strengthening of Infra-
structure under TRYSEM—
(Centrally Sponsored
Scheme)

O	2.00	2.00		—2.00
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Reasons for non utilisation of the entire provision in the above two cases have not been intimated (March 1987).

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

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

(In lakhs of rupees)

363—Compensation and
Assignments to Local
Bodies and Panchayati
Raj Institutions—(g)—Other Miscellaneous
Compensations and
Assignments—1.13—75 percent grant-in-aid to
Municipal Corporations in
lieu of Road/Passenger
Tax—

O	86.40	86.40	3,89.34	+3,02.94
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Reasons for the final excess of Rs. 3,02.94 lakhs have not been intimated (March, 1987).

Grant No. 33—contd.

289—Relief on account of
Natural Calamities—

B—Floods, Cyclones etc.—

2. (w)—Other expenditure—

R	61.00	61.00	..	—61.00
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Provision of funds by Rs. 61 lakhs through reappropriation in March 1986 was based on actual requirements. However, no expenditure was incurred.

Reasons for non-utilisation of the provision of Rs. 61 lakhs have not been intimated (March 1987).

277—Education—

G—Sports and Youth Welfare—

(d)—Sports and games—

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

O	20.00	} 49.78	49.77	—0.01
R	29.78			

Augmentation of provision by Rs. 29.78 lakhs through reappropriation in March 1986 was for organising Rural Sports Tournament sponsored by Government of India.

314—Community Development—

A—General—

(a)—Direction and
Administration—

Grant No. 33—contd.

4.4—Directorate of Panchayati
Raj and Community
Development—

O	36.22	}	59.52	60.56	+1.04
R	23.30				

Augmentation of provision by Rs. 23.30 lakhs through reappropriation in March 1986 was due to (i) clearance of pending claims pertaining to the expenditure on Panchayat Elections, in 1983-84 (Rs. 15.37 lakhs), (ii) grant of additional dearness allowance to Government employees (Rs. 8.10 lakhs) and (iii) more claims of medical reimbursement (Rs. 0.02 lakh), partly set off by saving due to economy measures (Rs. 0.19 lakh).

Reasons for the final excess of Rs. 1.04 lakhs have not been intimated (March 1987).

5.3—Panchayati Raj Public
Works Circle—

O	57.67	}	56.98	+76.43	+19.45
R	-0.69				

Reasons for the final excess of Rs. 19.45 lakhs have not been intimated (March 1987).

C—Rural Works Programme—

(h)—Other expenditure—

6.2—National Rural Employment
Programme—Community
Centres—Pavement of
Streets and construction
of Drains—

O	3,29.60	}	3,47.32	3,47.41	+0.09
R	17.72				

Grant No. 33—concl'd.

Augmentation of provision by Rs. 17.72 lakhs through reappropriation in March 1986 was due to enhancement of grant-in-aid by Government of India.

(Centrally Sponsored Scheme)

7—National Rural Employment Programme—Community Centre—Pavement of Streets and construction of Drains—

O	3,29.60	}	3,47.32	3,47.41	+0.09
R	17.72				

Augmentation of provision by Rs. 17.72 lakhs through reappropriation in March 1986 was due to enhancement of grant-in-aid by Government of India.

A—General—

(a)—Direction and administration—

8—Administration—

O	3,64.79	}	3,78.11	3,81.55	+3.44
R	13.32				

Augmentation of provision by Rs. 13.32 lakhs through reappropriation in March 1986 was due to grant of additional dearness allowance to Government employees (Rs. 15.37 lakhs) and increase in medical reimbursement charges (Rs. 0.23 lakh), partly set off by saving due to economy measures (Rs. 2.28 lakhs)

Reasons for the final excess of Rs. 3.44 lakhs have not been intimated (March 1987).

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	11,68,60,000	12,36,90,000	11,22,86,318—1,14,03,682
Supplementary	68,30,000		
Amount surrendered during the year (March 1986)			64,00,000
Charged—			
Original	1,00,000	1,00,000	—1,00,000
Supplementary	..		
Amount surrendered during the year (March 1986)			22,000
Capital :			
Major heads :			
520—Capital Outlay on Industrial Research and Development,			

Grant No. 34—contd.

521—Capital Outlay on Village
and Small Industries and

525—Capital Outlay on
Telecommunication and
Electronics Industries

Voted—

Original	7,88,00,000	} 7,88,00,000	8,27,00,000	+ 39,00,000
Supplementary	..			

Amount surrendered during the year
(March 1986) 45,00,000

Notes and comments—

Revenue :

(i) Ultimate saving in the voted grant was Rs. 1,14.04 lakhs however, Rs. 64 lakhs only were anticipated as saving and surrendered in March 1986. The supplementary grant of Rs. 68.30 lakhs obtained in March 1986 proved excessive.

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

(iii) Saving (partly counter balanced by excess under another head as mentioned in note (iv) below) occurred as under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
321- -Village and Small Industries—			
1. (c)—Small Scale Industries— (Centrally Sponsored Scheme)			
O	97.20	} 1,63.80	1,24.47
S	68.30		
R	—1.70		
			—39.33

Grant No. 34—contd.

Reduction in provision by Rs. 1.70 lakhs through reappropriation in March 1986 was mainly due to lesser number of claims for subsidy than anticipated.

Reasons for the final saving of Rs. 39.33 lakhs have not been intimated (March 1987).

2. (c)—Small Scale Industries—

O	5.61.26	}	5,42.04	5,41.89	-0.15
R	-19.22				

Reduction in provision by Rs. 19.22 lakhs through reappropriation in March 1986 was mainly due to non-implementation of some schemes (Rs. 33.56 lakhs) and economy measures (Rs. 12.20 lakhs), partly set off by excess due to clearance of pending claims of subsidy (Rs. 20.98 lakhs) and grant of additional dearness allowance to Government employees (Rs. 5.56 lakhs).

3. (d)—Handloom Industries—

O	20.70	}	20.68	14.22	-6.46
R	-0.02				

Reasons for the final saving of Rs. 6.46 lakhs have not been intimated (March 1987).

4. (h)—Sericulture Industries—

O	19.91	}	17.83	15.37	-2.46
R	-2.08				

Reduction in provision by Rs. 2.08 lakhs through reappropriation in March 1986 was due to reduction in plan outlay (Rs. 1.60 lakhs) and economy measures (Rs. 1.28 lakhs), partly set off by excess due to grant of additional dearness allowance to Government employees (Rs. 0.80 lakh).

Reasons for the final saving of Rs. 2.46 lakhs have not been intimated (March 1987).

Grant No. 34—contd.

20—Industries—

A—General—

(1)—Other expenditure—

5.2—Grant of subsidy for the purchase of land—

O	1,00.00	}	60.00	78.16	+18.16
R	—40.00				

Reduction in provision by Rs. 40 lakhs through reappropriation in March 1986 was mainly due to lesser number of claims for subsidy than anticipated.

Reasons for the final excess of Rs. 18.16 lakhs have not been intimated (March 1987).

6.4—Subsidy to Chlor Alkali unit—

O	50.00	50.00	30.27	—19.73
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Reasons for the final saving of Rs. 19.73 lakhs have not been intimated (March 1987).

328—Mines and Minerals—

B—Regulation and Development of Mines—

(c)—Mineral exploration—

7.1—Development of Mines and Minerals—

O	23.10	}	19.28	19.96	+ 0.68
R	—3.82				

Grant No. 34—contd.

Reduction in provision by Rs. 3.82 lakhs through reappropriation in March 1986 was mainly due to reduction in plan outlay.

Reasons for the final excess of Rs. 0.68 lakh have not been intimated (March 1987).

(iv) Excess occurred mainly under:—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
321—Village and Small Industries—			
(d)—Handloom Industries— (Centrally Sponsored Scheme)			
0	8.00	8.00	9.15 +1.15

Reasons for the final excess of Rs. 1.15 lakhs have not been intimated (March 1987).

Capital:

(v) Excess of Rs. 39 lakhs requires regularisation.

(vi) In view of the final excess of Rs. 39 lakhs, surrender of Rs. 45 lakhs made in March 1986 proved injudicious.

(vii) Excess (partly counter balanced by saving under other heads mentioned in note (viii) below) occurred mainly under:—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
520—Capital Outlay on Industrial Research and Development—			
(c)—Other expenditure—			
5—Industrial Estates—			
0	50.00	50.00	1,96.05 +1,46.05

Grant No. 34—contd.

Reasons for the final excess of Rs. 1,46.05 lakhs have not been intimated (March 1987)

(viii) Saving occurred mainly under:—

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

525—Capital Outlay on
Telecommunication and
Electronics Industries—

(b)—Electronics—

1.1—Investment in shares of
Punjab State Electronics
Development and Production
Corporation—

O	80.00	}	40.00	40.00	..
R	—40.00				

Reduction in provision by Rs. 40 lakhs through reappropriation in March 1986 was due to less share capital released to the Corporation.

520—Capital Outlay on
Industrial Research and
Development—

(c)—Other expenditure—

2.1—Punjab State Industrial
Development Corporation—

O	5,00.00	5,00.00	4,69.00	—31.00
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Reasons for the final saving of Rs. 31 lakhs have not been intimated (March 1987).

Grant No. 34—concl'd.

3.4—Investment with Goindwal Industrial Corporation—

O	15.00	15.00	8.95	—6.05
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Reasons for the final saving of Rs. 6.05 lakhs have not been intimated (March 1987)

521—Capital Outlay on Village and Small Industries—

4. (e)—Handloom Industries—
(Centrally Sponsored Scheme)

Investment in the Punjab Handloom and Textile Development Corporation under the Central Sector Assistance—Investment—

O	35.00	35.00	10.00	—25.00
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Reasons for the final saving of Rs. 25 lakhs have not been intimated (March 1987).

5.2—Punjab State Handloom and Textile Development Corporation—

Contribution towards the share Capital—Investment—

O	5.00	}
R	—5.00	

Reduction in provision by Rs. 5 lakhs through reappropriation in March 1986 was due to non-implementation of the scheme.

Grant No. 35

Grant No. 35—Civil Aviation (All voted)

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Revenue :			
Major head :			
336—Civil Aviation			
Original	64,55,000	79,71,000	74,51,876
Supplementary	15,16,000		
			—5,19,124
Amount surrendered during the year			
..			
Capital			
Major head :			
536—Capital Outlay on Civil Aviation			
Original	5,00,000	5,00,000	4,97,573
Supplementary	..		
			—2,427
Amount surrendered during the year.			
..			

Notes and comments—

Revenue:

(i) In view of the final saving of Rs. 5.19 lakhs, the supplementary grant of Rs. 15.16 lakhs obtained in March 1986 proved excessive.

Grant No. 35—concl'd.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(e) —Training and Education—			
O	26.00	19.52	—4.98
R	—1.50		
	24.50		

Reduction in provision by Rs. 1.50 lakhs through reappropriation in March 1986 was mainly due to economy measures.

Reasons for the final saving of Rs. 4.98 lakhs have not been intimated (March 1987).

(iii) Excess occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(h) —Other expenditure—			
i—Maintenance of Air Craft—			
O	35.34	51.86	—0.17
S	15.16		
R	1.53		
	52.03		

Augmentation of provision by Rs. 1.53 lakhs through reappropriation in March 1986 was for purchase of a new engine for air craft (Rs. 4.14 lakhs), partly set off by saving due to economy measures (Rs. 2.61 lakhs).

Grant No. 36

Grant No. 36—Roads and Bridges

	Total grant/ appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue :			
Major heads :			
289—Relief on account of Natural Calamities and			
337—Roads and Bridges			
Voted—			
Original 24,36,60,000	} 33,65,55,000	44,46,17,948	+ 10,80,62,948
Supplementary 9,28,95,000			
Amount surrendered during the year			..
Charged—			
Original 4,00,000	} 4,00,000	..	—4,00,000
Supplementary ..			
Amount surrendered during the year			..
Capital :			
Major head :			
537—Capital Outlay on Roads and Bridges—			
Original 46,55,00,000	} 49,01,00,000	16,17,72,189	—32,83,27,811
Supplementary 2,46,00,000			
Amount surrendered during the year (March 1986)			20,50,00,000

Grant No. 36—contd.

Notes and comments—

Revenue:

(i) Excess of Rs. 10,80,62,948 over the voted grant requires regularisation.

(ii) Details of excesses over the voted grants during the last five years are given below:—

Year	Final grant	Actual expenditure	Excess	Percentage of excess (rounded)
				(In lakhs of rupees)
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
1983-84	28,33.19	31,12.32	2,79.13	10
1984-85	23,13.25	26,13.69	3,00.44	13

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

Head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
289—Relief on account of Natural Calamities—			
B—Floods, Cyclones etc.—			
1. (a)—Repairs and Restoration of damaged roads and bridges—State roads—			
S	9,28.95	10,99.25	18,57.17
R	1,70.30		
			+7,57.92

Grant No. 36—contd.

Augmentation of provision by Rs. 1,70.30 lakhs through re-appropriation in March 1986 was due to floods, cyclones etc. during the year.

Reasons for the final excess of Rs. 7,57.92 lakhs have not been intimated (March 1987).

337—Roads and Bridges—

2. (g)—District and Other Roads—

0	65.00	65.00	13,98.88	+13,33.88
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3. (i)—Machinery and equipment—

0	15.00	15.00	18.18	+3.18
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Reasons for the final excess in the above two cases (serial nos. 2 and 3) have not been intimated (March 1987).

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

Head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
(a)—Direction and Administration—			
1.1—Establishment charges transferred on <i>pro-rata</i> basis—			
0	5,18.43 +5,18.43
2. (e)—Strategic and Border Roads—			
0	70.98 +70.98

Grant No. 36—*contd.*

3. (d)—Roads of Inter State importance—

O	10.23	+10.23
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Reasons for incurring expenditure without provision of funds in the above cases (serial nos. 1 to 3) have not been intimated (March 1987).

(v) Significant saving occurred under the following heads:

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

(f)—State Highways—

1. (ii)—Maintenance and Repairs—

O	17,00.00	} 15,30.00	3,05.22	-12,24.78
R	-1,70.00			

Reduction in provision by Rs. 1,70 lakhs through reappropriation in March 1986 was due to economy measures.

2. (j)—Suspense—

O	3,50.00	3,50.00	2,66.34	-83.66
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Reasons for the final saving in the above cases (serial nos. 1 and 2) have not been intimated (March 1987).

(vi) 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. (c)—National Highways—

O	2,50.00	2,50.00	-2,50.00
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Grant No. 36—contd.

2.(o)—Transfer to/from Reserve Fund—				
O	40.00	40.00	..	—40.00
3. (h)—Railway Safety Works—				
O	13.00	13.00	..	—13.00
(f)—State Highways—				
4. (i)—Original Works—				
O	3.00	2.70	..	—2.70
R	—0.30			

Reasons for the non-utilisation of provision (serial nos. 1 to 4) have not been intimated (March 1987).

(vii) Saving in respect of charged appropriation occurred mainly under:—

Head	Total appropriation	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
1. (f)—State Highways—			
O	4.00	4.00	.. —4.00

Reasons for non-utilisation of entire charged provision of Rs. 4 lakhs have not been intimated (March 1987).

Capital :

(viii) 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. (b)—National Highways—			
O	30,00.00	9,50.00	.. —9,50.00
R	—20,50.00		

Grant No. 36—contd.

Reduction in provision by Rs. 20,50 lakhs through reappropriation in March 1986 was due to reduction in allocation by Government of India.

2. (j)—Other expenditure—

Employment Generation—

S	2,46.00	2,46.00	—2,46.00
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3. (c)—Roads of inter state importance—

O	70.00	70.00	—70.00
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Reasons for the non-utilisation of provision (serial nos. 1 to 3) have not been intimated (March 1987).

(ix) Excess occurred mainly under:—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
1. (a)—Direction and Administration—			
1—Transfer of establishment charges on percentage basis from Revenue Major heads—			
O	..	38.30	+ 38.30

Reasons for not covering the expenditure with provision have not been intimated (March 1987).

2. (d)—Strategic and border roads—

(i)—Major Works/
Minor Works—

O	4,00.00	4,00.00	4,05.32	+ 5.32
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Reasons for the final excess of Rs. 5.32 lakhs have not been intimated (March 1987).

(x) *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

Grant No. 36—concl'd.

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 subventions is credited as grant from Government of India and an equal amount is transferred to the deposit account "Subventions from Central Road Fund" against provision made under this grant (Grant no. 36—Roads and Bridges).

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

No subvention was received and accordingly no expenditure was incurred/adjusted against the deposit account during the year 1985-86. The balance at the credit of deposit account on 31st March 1986 was Nil.

(xi) Suspense transactions—The expenditure in the grant includes Rs. 2,66.34 lakhs under 'Suspense'. The nature of Suspense transactions has been explained under the Appropriation Account of Grant No. "38—Multipurpose River Projects".

An analysis of the 'Suspense' transactions in this grant in 1985-86 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	—49.01	2,60.42	4,06.30	—1,94.89*
Miscellaneous Works				
Advances	+24.31	5.92	8.26	+21.97
Total	—24.70	2,66.34	4,14.56	—1,72.92

*Credit balance is due to non adjustment of debits and the matter has been taken up with the department for its adjustment.

Grant No. 37

Grant No. 37—Road Transport

	Total grant/ appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Revenue :			
Major heads :			
241—Taxes on Vehicles and			
338—Road and Water Transport Services			
Voted—			
Original	74,55,65,000	74,55,65,000	71,17,41,705
Supplementary	..		
Amount surrendered during the year (March 1986)			2,49,19,000
Charged —			
Original	10,80,000	10,80,000	35,82,142
Supplementary	..		
Amount surrendered during the year			+ 25,02,142
Capital :			
Major head :			
538—Capital Outlay on Road and Water Transport Services			
Original	12,00,00,000	12,00,00,000	11,93,15,277
Supplementary	..		
Amount surrendered during the year			—6,84,723

Grant No. 37—contd.

Notes and comments—

Revenue :

(i) Provision of Rs. 2,49.19 lakhs was surrendered in March 1986; saving ultimately was Rs. 3,38.23 lakhs. In the previous two years also there was a saving of Rs. 55.22 lakhs (1983-84) and Rs. 2,05.10 lakhs (1984-85) against the provision of Rs. 64,39.47 lakhs and 66,18.73 lakhs respectively.

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

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

(In lakhs of rupees)

338—Road and Water Transport Services—

A—Road Transport—

(d)—Government Transport Services—

Working expenses—

1.5—Punjab Roadways, Moga—

O	6,00.77	5,01.67	5,00.65	—1.02
R	—99.10			

Reduction in provision by Rs. 99.10 lakhs through reappropriation in March 1986 was due to (i) decrease in operating expenses on account of less coverage of mileage (Rs. 49.60 lakhs), (ii) decrease in repair and maintenance charges of vehicles (Rs. 34.29 lakhs), (iii) decrease in rent, rates and taxes (Rs. 9.32 lakhs); (iv) posts remaining vacant (Rs. 5.38 lakhs), (v) economy measures (Rs. 3.42 lakhs) and (vi) diversion of funds to 'Direction and Administration' for

Grant No. 37—contd.

procurement of more spare parts (Rs. 2.46 lakhs), partly set off by excess due to grant of additional dearness allowance to Government employees (Rs. 4.57 lakhs) and payment of bills relating to previous year (Rs. 0.80 lakh).

2.7—Punjab Roadways,
Hoshiarpur—

O	6,07.56	}	5,18.17	5,15.43	-2.74
R	-89.39				

Reduction in provision by Rs. 89.39 lakhs through reappropriation in March 1986 was due to (i) decrease in operating expenses on account of less coverage of mileage (Rs. 55.84 lakhs), (ii) decrease in repair and maintenance charges of vehicles (Rs. 19.35 lakhs), (iii) decrease in rent, rates and taxes (Rs. 11.01 lakhs), (iv) economy measures (Rs. 7.07 lakhs) and (v) decrease in interest charges (Rs. 3.56 lakhs), partly set off by excess due to clearance of old liabilities (Rs. 3.76 lakhs) and more claims under Motor Transport (Accident) Reserve Fund (Rs. 3.68 lakhs).

Reasons for the final saving of Rs. 2.74 lakhs have not been intimated (March 1987).

3.4—Punjab Roadways,
Pathankot—

O	6,18.32	}	5,52.38	5,46.27	-6.11
R	-65.94				

Reduction in provision by Rs. 65.94 lakhs through reappropriation in March 1986 was due to (i) decrease in operating expenses on account of less coverage of mileage (Rs. 34.16 lakhs), (ii) decrease in repair and maintenance charges of vehicles (Rs. 18.83 lakhs), (iii) decrease in rent, rates and taxes (Rs. 9.96 lakhs), (iv) decrease in interest charges (Rs. 5.14 lakhs), (v) economy measures (Rs. 4.93 lakhs) and (vi) posts remaining vacant (Rs. 3.88 lakhs).

Grant No. 37—contd.

partly set off by excess due to more claims under Motor Transport (Accident) Reserve Fund (Rs. 10.96 lakhs).

Reasons for the final saving of Rs. 6.11 lakhs have not been intimated (March 1987).

4.8—Punjab Roadways,
Ferozepur—

O	5,49.50	}	4,88.77	4,85.13	—3.64
R	—60.73				

Reduction in provision by Rs. 60.73 lakhs through reappropriation in March 1986 was due to (i) decrease in operating expenses on account of less coverage of mileage (Rs. 23.54 lakhs), (ii) decrease in repair and maintenance charges of vehicles (Rs. 20 lakhs), (iii) economy measures (Rs. 9.74 lakhs), (iv) decrease in rent, rates and taxes (Rs. 5.77 lakhs) and (v) decrease in interest charges (Rs. 3.87 lakhs), partly set off by excess due to grant of additional dearness allowance to Government employees (Rs. 2.19 lakhs).

Reasons for the final saving of Rs. 3.64 lakhs have not been intimated (March 1987).

5.9—Punjab Roadways, Batala—

O	4,02.95	}	3,52.22	3,47.34	—4.88
R	—50.73				

Reduction in provision by Rs. 50.73 lakhs through reappropriation in March 1986 was due to (i) decrease in operating expenses on account of less coverage of mileage (Rs. 33.55 lakhs), (ii) decrease in repair and maintenance charges of vehicles (Rs. 11.34 lakhs), (iii) economy measures (Rs. 10.07 lakhs) and (iv) decrease in rent, rates and taxes (Rs. 4.42 lakhs), partly set off by excess due to grant of additional dearness allowance to Government employees (Rs. 3.38 lakhs), and more claims under Motor Transport (Accident) Reserve Fund (Rs. 5.27 lakhs).

Grant No. 37—contd.

Reasons for the final saving of Rs. 4.88 lakhs have not been intimated (March 1987).

6.15—Punjab Roadways, Patti—

O	2,57.65	}	2,06.22	2,04.69	-1.53
R	-51.43				

Reduction in provision by Rs. 51.43 lakhs through reappropriation in March 1986 was due to (i) decrease in operating expenses on account of less coverage of mileage (Rs. 27.52 lakhs), (ii) decrease in repair and maintenance charges of vehicles (Rs. 13.99 lakhs), (iii) decrease in rent, rates and taxes (Rs. 4.70 lakhs), (iv) decrease in expenses on liveries (Rs. 3 lakhs), (v) economy measures (Rs. 2.51 lakhs), (vi) decrease in interest charges (Rs. 1.52 lakhs) and (vii) posts remaining vacant (Rs. 1.42 lakhs), partly set off by excess due to grant of additional dearness allowance to Government employees (Rs. 3.23 lakhs).

Reasons for the final saving of Rs. 1.53 lakhs have not been intimated (March 1987).

7.12—Punjab Roadways,
Muktsar—

O	2,79.88	}	2,42.12	2,38.68	-3.44
R	-37.76				

Reduction in provision by Rs. 37.76 lakhs through reappropriation in March 1986 was due to (i) decrease in repair and maintenance charges of vehicles (Rs. 19.15 lakhs), (ii) decrease in operating charges on account of less coverage of mileage (Rs. 13.49 lakhs), (iii) posts remaining vacant (Rs. 6.02 lakhs), (iv) decrease in rent, rates and taxes (Rs. 4.73 lakhs) and economy measures (Rs. 2.56 lakhs), partly set off by excess due to more claims under Motor Transport (Accident) Reserve Fund (Rs. 8.19 lakhs).

Reasons for the final saving of Rs. 3.44 lakhs have not been intimated (March 1987).

Grant No. 37—contd.

8.10—Punjab Roadways,
Tarn Taran—

O	2,39.56	}	2,18.83	2,01.80	—17.03
R	—20.73				

Reduction in provision by Rs. 20.73 lakhs through reappropriation in March 1986 was due to (i) decrease in operating charges on account of less coverage of mileage (Rs. 16.33 lakhs), (ii) decrease in repair and maintenance charges of vehicles (Rs. 4.32 lakhs), (iii) decrease in rent, rates and taxes (Rs. 4.09 lakhs), (iv) economy measures (Rs. 3.60 lakhs) and (v) decrease in interest charges (Rs. 2.04 lakhs), partly set off by excess due to grant of additional dearness allowance to Government employees (Rs. 8.65 lakhs) and payment of bills relating to previous year (Rs. 1 lakh).

Reasons for the final saving of Rs. 17.03 lakhs have not been intimated (March 1987).

(iii) Excess occurred under :—

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

338—Road and Water
Transport Services—

A—Road Transport—

(d)—Government Transport
Services—

Working expenses—

1.16—Punjab Roadways,
Chandigarh-II—

O	3,46.12	}	4,50.63	4,48.70	—1.93
R	1,04.51				

Grant No. 37—contd.

Augmentation of provision by Rs. 1,04.51 lakhs through reappropriation in March 1986 was mainly due to more claims under Motor Transport (Accident) Reserve Fund.

Reasons for the final saving of Rs. 1.93 lakhs have not been intimated (March 1987).

2.2—Punjab Roadways,
Jullundur-I—

O	3,60.47	}	4,03.76	4,00.58	—3.18
R	43.29				

Augmentation of provision by Rs. 43.29 lakhs through reappropriation in March 1986 was due to (i) grant of additional dearness allowance to Government employees (Rs. 22.62 lakhs), (ii) increase in the rates of material and supplies (Rs. 18.38 lakhs) and (iii) more third party claims (Rs. 10.10 lakhs), partly set off by saving due to (i) decrease in operating expenses on account of less coverage of mileage (Rs. 3.82 lakhs), (ii) economy measures (Rs. 2.05 lakhs) and (iii) decrease in rent, rates and taxes (Rs. 1.94 lakhs).

Reasons for the final saving of Rs. 3.18 lakhs have not been intimated (March 1987).

3.3—Punjab Roadways,
Chandigarh-I—

O	3,89.13	}	4,20.80	4,16.78	—4.02
R	31.67				

Augmentation of provision by Rs. 31.67 lakhs through reappropriation in March 1986 was due to grant of additional dearness allowance to Government employees (Rs. 33.52 lakhs) and receipt of more claims under Motor Transport (Accident) Reserve Fund (Rs. 3.22 lakhs), partly set off by saving due to decrease in rent, rates and taxes (Rs. 3.33 lakhs) and decrease in interest charges (Rs. 1.74 lakhs).

Grant No. 37—*contd.*

Reasons for the final saving of Rs. 4.02 lakhs have not been intimated (March 1987).

(a)—Direction and Administration—

4.3—Divisional Office
Transport Department,
Jullundur—

O	2,17.52	}	2,43.15	2,42.94	—0.21
R	25.63				

Augmentation of provision by Rs. 25.63 lakhs through reappropriation in March 1986 was mainly due to payment of bills relating to previous years.

5.4—Divisional Office
Transport Department,
Ferozepur—

O	2,06.99	}	2,26.61	2,26.61	..
R	19.62				

Augmentation of provision by Rs. 19.62 lakhs through reappropriation in March 1986 was mainly due to procurement of more spare parts in the divisional office.

(d)—Government Transport
Services—

Working expenses—

6.6—Punjab Roadways,
Ludhiana—

O	5,30.51	}	5,48.17	5,44.48	—3.69
R	17.66				

Grant No. 37—*contd.*

Augmentation of funds by Rs. 17.66 lakhs through reappropriation in March 1986 was mainly due to grant of additional dearness allowance to Government employees (Rs. 21.13 lakhs) and payment of more third party claims (Rs. 15.12 lakhs), partly set off by saving due to decrease in repair and maintenance charges of vehicles (Rs. 11.66 lakhs) and economy measures (Rs. 6.93 lakhs).

Reasons for the final saving of Rs. 3.69 lakhs have not been intimated (March 1987).

7. (e)—Other expenditure—
Central Workshop—

O	8.00	}	11.32	11.55	+0.23
R	3.32				

Augmentation of provision by Rs. 3.32 lakhs through reappropriation in March 1986 was mainly due to payment of bills relating to previous years.

(a)—Direction and Administration—

8.1—Direction—

O	27.92	}	48.09	31.16	-16.93
R	20.17				

Augmentation of provision by Rs. 20.17 lakhs through reappropriation in March 1986 was due to (i) more expenditure for maintenance of buildings (Rs. 17.07 lakhs), (ii) payment of bills relating to previous years (Rs. 2.03 lakhs) and (iii) grant of additional dearness allowance to Government employees (Rs. 1.07 lakhs).

Reasons for the final saving of Rs. 16.93 lakhs have not been intimated (March 1987).

(iv) Excess of Rs. 25,02,142 over the charged appropriation requires regularisation.

Grant No. 37—*contd.*

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

Head	Total appropriation	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
338—Road and Water Transport Services—			
\—Road Transport—			
(1)—Government Transport Services—			
Working expenses—			
1—Punjab Roadways, Muktsar—			
O	0.50	0.50	10.10
			+9.60
2. Punjab Roadways, Ferozepur—			
O	2.00	2.00	7.87
			+5.87
3 Punjab Roadways, Amritsar-I—			
O	1.00	3.00	4.26
R	2.00		
			+1.26
<p>Augmentation of provision by Rs. 2 lakhs through reappropriation in March 1986 was due to more awards by courts.</p>			
4. Punjab Roadways, Moga—			
O	0.78	0.78	5.02
			+4.24
5. Punjab Roadways, Batala—			
O	1.00	1.00	4.48
			+3.48

Grant No. 37—*contd.*6. Punjab Roadways,
Amritsar-II—

O	1.14	+1.14
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Reasons for the final excess in the above six cases have not been intimated (March 1987).

Capital :

(vi) Saving (partly counter balanced by excess under other heads as mentioned in note (vii) below) occurred mainly under :—

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

A—Road Transport—

1. (b)—Acquisition of fleet—

O	5,30.00	5,30.00	5,24.39	—5.61
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2. (c)—Workshop facilities—

O	18.00	18.00	13.17	—4.83
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Reasons for the final saving in the above two cases have not been intimated (March 1987)..

(vii) Excess occurred mainly under :—

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

A—Road Transport—

1. (a)—Land and Buildings—

O	1,00.00	1,00.00	1,02.38	+2.38
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2. (e)—Other expenditure—

O	5,50.00	5,50.00	5,52.07	+2.07
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Grant No. 87—contd.

Reasons for the final excess in the above two cases have not been intimated (March 1987).

(vii) The expenditure under the grant includes contribution (Rs. 6.33.56 lakhs) and adjustments (Rs. 6,82.53 lakhs) against the reserve funds shown below :—

Name of the Reserve Fund and its purpose	Contribution during 1985-86	Interest on accumulations under the fund	Total amount credited to the fund during 1985-86	Expenditure adjusted during 1985-86	Balance at the credit of the fund on 31st March 1986
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.)	4,79.69	70.55	5,50.24	5,24.39	8,54.27
(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)	1,53.87	2.15	1,56.02	1,58.14	5.53

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

The Motor Transport (Accident) Reserve Fund is credited with an amount equal to the annual insurance premium due on each vehicle in commission for a period of four years. Government vehicles are exempted 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 1985-86.

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			
Voted—			
Original 13,50,58,000	} 13,50,58,000	17,85,62,240	+4,35,04,240
Supplementary ..			
Amount surrendered during the year (March 1986)			31,09,000

Capital :

Major head :

532—Capital Outlay on
Multi-purpose River
Projects

Voted—

Original 41,63,60,000	} 86,06 30 000	1,76,83,71,077	+90,77,41,077
Supplementary 44,42,70,000			
Amount surrendered during the year			

Notes and comments—

Revenue :

(i) Excess of Rs. 4,35,04,240 over the grant requires regularisation. Large excess occurred in previous years also *vide* note (ix).

(ii) In view of the final excess of Rs. 4,35.04 lakhs, the surrender of Rs. 31.09 lakhs in March 1986 was injudicious.

Grant No. 38—*contd.*

(iii) Excess occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
A—Bhakra Dam Commercial—			
1. (a)—Unit No. 1—Bhakra Dam—			
O	2,50.58	3,33.77	+81.03
R	2.16		
<p>Augmentation of provision by Rs. 2.16 lakhs through reappropriation in March 1986 was mainly due to grant of additional dearness allowance to Government employees (Rs. 5.16 lakhs) and 'Suspense' (Rs. 3.57 lakhs), partly set off by saving based on actual requirement (Rs. 6.63 lakhs).</p>			
2. (i)—Unit No. 6—Bhakra Canals—			
O	4,88.66	5,01.50	+40.85
R	—28.01		
<p>Reduction in provision by Rs. 28.01 lakhs through reappropriation in March 1986 was due to (i) economy measures (Rs. 20.87 lakhs), (ii) less release of stores (Rs. 6.85 lakhs) and (iii) payment of less Lambardari fee (Rs. 0.86 lakh), partly set off by excess due to (i) purchase of tools and plants articles (Rs. 0.40 lakh), (ii) payment of medical bills (Rs. 0.14 lakh) and payment to contingent staff (Rs. 0.03 lakh).</p>			
3. (j)—Unit No. 7—			
Bist Doab Canal—			
O	88.73	1,04.97	+14.32
R	1.92		

Grant No. 38—contd.

Augmentation of provision by Rs. 1.92 lakhs through reappropriation in March 1986 was due to more expenditure on maintenance of canals (Rs. 3.52 lakhs) and grant of additional dearness allowance to Government employees (Rs. 1.27 lakhs), partly set off by saving due to (i) economy measures (Rs. 2.02 lakhs), (ii) less release of stores (Rs. 0.70 lakh) and (iii) payment of less Lambardari fee (Rs. 0.15 lakh).

4. (b)—Unit No. 2—

Nangal Dam—

O	3.19	3.19	4.18	+0.99
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Reasons for the excess in the above cases (serial nos. 1 to 4) have not been intimated (March 1987).

B—Beas Project—

5. (b)—Unit No. 2—

Beas Dam (Pong Dam)—

O	1,50.90	1,50.90	1,84.09	+33.19
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6. (a)—Unit No. 1—

Beas Sutlej Link—

O	41.21	41.21	47.34	+6.13
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Reasons for the excess in the above two cases (serial nos. 5 and 6) have not been intimated (March 1987).

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

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

A—Bhakra Dam
Commercial—

(1)—Other expenditure—

Grant No. 38—contd.

1.2—Advances to other
Governments and
agencies for
common Works—
O

2,64.06 +2,64.06

B—Beas Project—

(c) —Other expenditure—

2.1—Advances to other
Governments and
agencies for
Common Works—
O

19.85 +19.85

Reasons for incurring expenditure in the above cases without provision have not been intimated (March 1987):

Capital :

(v) Excess of Rs. 90,77,41,077 over the voted grant requires regularisation. Large excess occurred in previous years also vide note (ix).

(vi) In view of the final excess of Rs. 90,77.41 lakhs, the supplementary grant of Rs. 44,42.70 lakhs obtained in March 1986 proved inadequate.

(vii) Excess occurred mainly under:—

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

(In lakhs of rupees)

E—Thein Dam Project—

1.1—Thein Dam—

O	34,00.00	} 75,00.00	1,44,48.11	+ 69,48.11
S	41,00.00			

Grant No. 38—*contd.*

A—Bhakra Nangal Project—

2. (a)—Unit No. 1—

Bhakra Dam—

O	11.36	}	8.73	8,92.63	+8,83.90
R	-2.63				

Reduction in provision by Rs. 2.63 lakhs through reappropriation in March 1986 was due to decrease in actual expenditure anticipated by Bhakra Beas Management Board.

3. (d)—Unit No. 1—

B—Bhakra Right

Bank Power Project—

O	7.19	}	3.71	5,33.65	+5,29.94
R	-3.48				

Reduction in provision by Rs. 3.48 lakhs through reappropriation in March 1986 was due to decrease in actual expenditure anticipated by Bhakra Beas Management Board.

4. (c)—Unit No. 1—

A—Bhakra left

Bank Power Project—

O	6.05	}	3.01	20.66	+17.65
R	-3.04				

Reduction in provision by Rs. 3.04 lakhs through reappropriation in March 1986 was due to decrease in actual expenditure anticipated by Bhakra Beas Management Board.

Grant No. 38—*contd.*C—Shah Nahar Weir
Project—5.1—Construction of
Weir for Shah
Nahar—

O	1.00	}	2,09.50	4,08.02	+1,98.52
S	1,99.35				
R	9.15				

Augmentation of provision by Rs. 9.15 lakhs through reappropriation in March 1986 was due to increase in expenditure based on actual requirement.

D—Dholbaha Check Dam—

6.1—Dholbaha Check Dam—

O	2,00.00	}	3,00.00	4,65.27	+1,65.27
S	1,00.00				

B—Beas Dam Project—

7. (a)—Unit No. 1

Beas Sutlej Link—

O	26.00	26.00	94.57	+68.57
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8—Special repairs to
Bhakra Main line
necessitated by
breaches—

O	1,57.00	1,57.00	2,04.74	+47.74
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9. G—Low Dam in
Kandi Area—

O	3,49.00	}	3,92.35	4,32.12	+39.77
S	43.35				

Grant No. 38—contd.

Reasons for the excess in the above cases (serial nos. 1 to 9) have not been intimated (March 1987).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
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(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	1,48.81	+1,48.81
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2. (b)—Unit No. 2—
Pong Dam—

O	27.04	+27.04
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(c)—Beas Transmission Lines—

3.1—Beas Transmission Lines—

O	3.27	+3.27
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Reasons for incurring expenditure in the above cases without provision have not been intimated (March 1987).

(ix) Significant excess expenditure occurred under the grant in the previous years also. During the last five years the excess ranged from 8 per cent to 39 per cent in Revenue Section and from 120

Grant No. 38—*contd.*

per cent to 349 per cent in Capital Section respectively as detailed below :—

Year		Total grant	Actual expenditure	Excess +	Percentage of Excess (rounded)
(In lakhs of rupees)					
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
1983-84	Revenue	11,01.57	11,89.67	88.10	8
	Capital	16,20.38	72,80.62	56,60.24	349
1984-85	Revenue	12,25.34	17,01.44	4,76.10	39
	Capital	34,32.77	75,83.40	41,50.63	121

(x) *Review of Direction and Administration and Machinery and Equipment charges in the Irrigation Department—Major heads 332—Multi-purpose River Projects 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 1983-84, 1984-85 and 1985-86 :—

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	1983-84	1,68.74	2,74.06	2.79	1,62.41	1.65
Canals	1984-85	1,83.97	2,98.46	1.72	1,62.23	0.93
	1985-86	2,01.15	3,40.03	2.10	1,69.04	1.04

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Thein Dam	1983-84	5,66.44	1,89.13	24.91	33.39	4.39
	1984-85	11,80.62	2,42.56	86.44	20.55	7.32
	1985-86	25,85.65	20.51	15,47.68	0.79	59.86
Dholbaha	1983-84	49.52	31.78	2.12	64.18	4.28
Check	1984-85	63.34	36.07	2.36	56.95	3.73
Dam	1985-86	2,76.01	37.90	0.97	13.73	0.35
Shah Nahar	1983-84	1,39.64	28.21	8.93	20.20	6.40
Weir Projects	1984-85	1,23.34	20.75	35.73	16.82	28.97
	1985-86	53.47	12.96	8.81	24.24	16.48
Shahpur	1983-84	..	0.25	..	..	..
Kandi	1984-85	1.24	4.07	..	3,28.23	..
Project	1985-86	..	5.22	..	..	..
Low Dam in Kandi Area	1983-84	30.52	26.94	3.06	88.27	10.03
	1984-85	1,02.04	38.58	1.20	37.81	1.18
	1985-86	2,50.53	48.11	5.14	19.20	2.05
Special repairs to Bhakra Main Line necessitated by breaches	1983-84	..	..	..	..	..
	1984-85	1,90.65	3.34	..	1.75	..
	1985-86	2,02.13	2.61	..	1.29	..

(xi) *Suspense transactions* (i) The expenditure under this grant includes Rs. 1,26,90.62 lakhs booked under the minor head, 'Suspense'.

Grant No. 38—*contd.*

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 three sub-divisions viz., (1) 'Stock, (2) 'Miscellaneous Works Advances and (3) Workshop Suspense.

The nature and accounting of the transactions under each of these sub-divisions are 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) *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.
- (3) *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.

Grant No. 38—concl'd.

(ii) An analysis of 'Suspense' transactions in the grant in 1985-86 is given below:—

Head	Opening balance + debit —Credit	Debit	Credit	Closing balance + debit —Credit
(In lakhs of rupees)				
1. Major Head 332—Multi- purpose Ri- ver Projects Stock	+ 50.40	1,53.54	1,41.79	+ 62.15
Miscellaneous Works Advan- ces	+ 96.51	69.71	78.05	+ 88.17
Total	1,46.91	2,23.25	2,19.84	+ 1,50.32
2. Major Head 532—Capital Outlay on Multi-purpose River Projects				
Stock	+ 15,26.99	42,08.46	41,86.32	+ 15,49.13
Miscellaneous Works Ad- vances	+ 16,13.02	80,22.35	45,92.48	+ 50,42.89
Workshop Suspense	+ 12.87	2,36.56	2,36.56	+ 12.87
Total	+ 31,52.88	1,24,67.37	90,15.36	+ 66,04.89

Grant No. 39

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

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Revenue :			
Major heads :			
289—Relief on account of Natural Calamities			
306—Minor Irrigation,			
331—Water and Power Deve- lopment Services and			
333—Irrigation, Navigation, Drainage and Flood Control Projects			
Original	68,85,72,000	77,17,70,000	81,70,56,920
Supplementary	8,31,98,000		
Amount surrendered during the year (March 1986)			42,66,000
Capital :			
Major heads :			
506—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development and			
533—Capital Outlay on Irriga- tion, Drainage and Flood Control Projects			
Original	54,06,75,000	73,50,62,000	1,20,09,45,916
Supplemen- tary	19,43,87,000		
Amount surrendered during the year (March 1986)			1,22,14,000

Grant No. 39—contd.

Notes and comments—

Revenue :

(i) Excess of Rs. 4,52,86,920 over the voted grant requires regularisation.

(ii) In view of the final excess of Rs. 4,52.87 lakhs, the supplementary grant of Rs. 8,31.98 lakhs and surrender of Rs. 42.66 lakhs in March 1986 was injudicious.

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

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

(In lakhs of rupees)

289—Relief on account of Natural Calamities—

B—Floods, Cyclones etc.—

1.(1)—Repairs and restoration of damaged Irrigation and Flood Control Works—

S	7,90.00	} 11,38.63	13,16.69	+1,78.06
R	3,48.63			

ta

Augmentation of provision by Rs. 3,48.63 lakhs through reappropriation in March 1986 was due to clearance of outstanding liabilities.

Reasons for the final excess of Rs. 1,78.06 lakhs have not been intimated (March 1987).

306—Minor Irrigation—

(d)—Lift Irrigation Schemes—

2.8—Subsidy

O	13,61.18	+13,61.18
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Grant No. 39—contd.

(c)—Tubewells—

3.3—Tubewells under Technical
Co-operation Assistance
Scheme—Installation—
Interest—

O	47.98	+47.98
---	----	----	-------	--------

4.4—Installation of 92/108 deep
tubewells in Mahilpur Block
of Hoshiarpur District—

Interest—

O	21.40	+21.40
---	----	----	-------	--------

(d)—Lift Irrigation
Schemes—5. (4)—Installation of
150 tubewells along
main branch to
augment irrigation
supplies from
U.B.D.C. tract—
Interest—

O	18.84	+18.84
---	----	----	-------	--------

6. (5)—Tubewell in
U.B.D.C. tract—
Interest—

O	4.95	+4.95
---	----	----	------	-------

(c)—Tubewells—

7.(5)—Installation
of 96 tubewells
in Shahkot Block of
Hoshiarpur District—

Interest—

O	4.57	+4.57
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Grant No. 39—contd.

In the above cases (item nos. 2 to 7) the expenditure was incurred without provision of funds.

Reasons for incurring expenditure without provision in these cases have not been intimated (March 1987).

8. (1)—Direction and Administration—

R	2.26	2.26	4.10	+1.84
---	------	------	------	-------

Augmentation of funds by Rs. 2.26 lakhs through reappropriation was mainly due to grant of additional dearness allowance to Government employees.

Reasons for the final excess of Rs. 1.84 lakhs have not been intimated (March 1987).

331—Water and Power Development Services—

A—Water Development—

9. (e) —Survey and Investigation—

O	32.85	} 33.14	88.88	+ 55.74
R	0.29			

10. (a)—Technical Control and Supervision—

O	91.35	} 91.14	1,14.62	+ 23.48
R	-0.21			

Reasons for the final excess in the above cases (item nos. 9 and 10) have not been intimated. (March 1987).

(e)—Survey and Investigation—

11.7—Other charges—

O	19.99	+19.99
---	----	----	-------	--------

Grant No. 39—*contd.*

In the above case expenditure was incurred without provision of funds, reasons for which have not been intimated (March 1987).

333—Irrigation, Navigation
Drainage and Flood
Control Projects—
A—Irrigation Projects—
(Commercial)

12. (p)—Lining of Channels—

Interest—

O	5,12.36	5,12.36	9,31.82	+ 4,19.46
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(i)—Shah Nahar
Canal Project—

13.3—Other expenditure—

Interest—

O	87.79	87.79	1,66.04	+ 78.25
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(i) —Harike Projects—

14.4—Works expenditure—

O	51.00	51.00	1,01.78	+ 50.78
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(k)—Rajasthan Feeder
(Punjab Portion)—

15.2—Works expenditure—

O	71.87	} 1,28.65	1,16.95	—11.70.
R	56.78			

Augmentation of provision by Rs. 56.78 lakhs through reappropriation in March 1986 was due to clearance of outstanding liabilities (Rs. 67.90 lakhs), partly off set by saving due to economy measures (Rs. 11.12 lakhs).

Grant No. 39—contd.

'Reasons' for the final saving of Rs. 11.70 lakhs have not been intimated (March 1987).

(e)—Sirhind Canal System—

16.3—Suspense—

O	12.00	}	10.80	44.87	+34.07
R	-1.20				

Reduction in provision by Rs. 1.20 lakhs through reappropriation in March 1986 was due to economy measures.

(g)—Sutlej Valley Project—

17.5—Works expenditure—

O	44.64	44.64	68.95	+24.31
---	-------	-------	-------	--------

F—Drainage Projects—
(Non-Commercial)

18.1—Direction and Administration

O	2,42.33	}	2,44.39	2,60.98	+16.59
R	2.06				

Augmentation of provision by Rs. 2.06 lakhs through reappropriation in March 1986 was mainly due to grant of additional dearness allowance to Government employees.

A—Irrigation Projects (Commercial)

(e)—Sirhind Canal System—

19.1—Direction and Administration—

O	3,08.54	}	3,10.26	3,26.35	+16.09
R	1.72				

Grant No. 39—*contd.*

Augmentation of provision by Rs. 1.72 lakhs was mainly due to provision of liveries to employees (Rs. 0.77 lakh), and clearance of pending/medical/contingent bills (Rs. 1.07 lakhs).

20.(1)—Utilisation of Surplus
Ravi-Beas Water—
Interest—

O	33.29	33.29	47.52	+14.23
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(i)—Harike Project—

21.1—Direction and Administration—

O	1,00.42	} 1,00.80	1,12.93	+12.13
R	0.38			

(g)—Sutlej Valley Project—

22.3—Suspense—

O	10.00	} 9.00	20.11	+11.11
R	-1.00			

Reduction in provision by Rs. 1 lakh through reappropriation in March 1986 was due to economy measures.

(e)—Sirhind Canal System—

23.4—Other expenditure—

Interest—

O	62.35	62.35	68.80	+6.45
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(c)—Upper Bari Doab Canal—

24.1—Direction and Administration—

O	2,28.83	} 2,29.06	2,34.43	+5.37
R	0.23			

Grant No. 39—contd.

25.3—Other expenditure—

Interest—

O	63.88	63.88	69.06	+5.18
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Reasons for the final excess in the above cases (item nos. 16 to 25) have not been intimated (March 1987).

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

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

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

A—Irrigation Projects—(Commercial)

(j)—Shah Nahar Canal Project—

1.2—Suspense—

O	38.83	+38.83
---	----	----	-------	--------

(i)—Harike Project—

2.6—Suspense—

O	37.38	+37.38
---	----	----	-------	--------

(u)—Sutlej Yamuna Link Canal Project—

3.1—Interest—

O	31.64	+31.64
---	----	----	-------	--------

Grant No. 39—contd.

(b)—Other expenditure—				
Technical Assistance—				
Research Training—				
4.1—Interest—				
O	..	..	23.40	+23.40
B—Irrigation Project—				
(Non-Commercial)				
(d)—Other expenditure—				
5.1—Major Works—				
O	..	..	18.44	+18.44
Direction and Administration—				
Checking of Nallas and Rivers—				
6.1—Direction—				
O	..	..	9.55	+9.55
7.2—Maintenance—				
O	..	..	8.32	+8.32
A—Irrigation Projects—				
(Commercial)—				
(e)—Sirhind Canal System—				
8.6—Pensionery charges—				
O	..	..	6.53	+6.53
(c)—Upper Bari Doab Canal—				
9.5—Pensionery Charges—				
O	..	..	4.69	+4.69

Grant No. 39—contd.

(t) Providing Irrigation Facilities to Punjab Area—S.Y.L. Project—

10.1—Interest—

O	4.06	+4.06
---	----	----	------	-------

(i) Harike Project—

11.5—Pensionery charges—

O	2.26	+2.26
---	----	----	------	-------

(g) Sutlej Valley Project—

12.6—Pensionery charges—

O	1.58	+1.58
---	----	----	------	-------

Reasons for incurring expenditure without provision in the above cases (item nos. 1 to 12) have not been intimated (March 1987).

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

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

(In lakhs of rupees)

289—Relief on account of Natural Calamities—

B—Floods, Cyclones etc.—

1.4—Assistance to local Bodies and other Non-Government Bodies/Institutions—
State Tubewells Corporation—

S	41.98	} 96.00	..	-96.00
R	54.02			

Grant No. 39—*contd.*

Augmentation of provision by Rs. 54.02 lakhs through reappropriation in March 1986 for clearance of outstanding liabilities, was injudicious, as no expenditure was incurred.

306—Minor Irrigation—

(e)—Other Minor
Irrigation Works—2.1—Lining of Water
courses by Punjab State
Tubewell Corporation—

O	8,44.18	8,44.18	..	—8,44.18
---	---------	---------	----	----------

Entire provision in the above cases (item nos. 1 and 2) remained unutilised, reasons for which have not been intimated (March 1987).

(c)—Tubewells—

3.2—Running and Maintenance
of Tubewells—Punjab
State Tubewell Corporation—

O	5,49.36	} 5,17.00	2.13	—5,14.87
R	—32.36			

Reduction in provision by Rs. 32.36 lakhs through reappropriation in March 1986 was due to economy measures.

Reasons for the final saving of Rs. 5,14.87 lakhs have not been intimated (March 1987).

(d)—Lift Irrigation Schemes—

4.3—Execution—

O	9.21	} 8.48	1.76	—6.72
R	—0.73			

Grant No. 39—contd.

Reasons for the final saving of Rs. 6.72 lakhs have not been intimated (March 1987).

(c)—Tubewells—

5.1—Reclamation of Rakkar and Thur area in the State—

O	10.46	}	9.98	3.94	—6.04
R	—0.48				

Reasons for the final saving of Rs. 6.04 lakhs have not been intimated (March 1987).

331—Water and Power Development Services—

B—Power Development—

6. (h)—Other expenditure—

Subsidy—

O	14,40.00	}	14,10.00	14,10.00	..
R	—30.00				

Reduction in provision by Rs. 30 lakhs through reappropriation in March 1986 was due to decrease in the estimates of connected load, on the basis of which subsidy is payable.

A—Water Development—

7.(c)—Research—

O	18.19	18.19	11.08	—7.11
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Reasons for the final saving of Rs. 7.11 lakhs have not been intimated (March 1987).

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

B—Irrigation Projects—
(Non-Commercial)—

Grant No. 39—contd.

(e)—Sutlej Yamuna Link
Canal Project—8.1—Direction and
Administration—

O	6,69.37	}	4,19.88	..	—4,19.88
R	—2,49.49				

Reduction in provision by Rs. 2,49.49 lakhs through reappropriation in March 1986 was due to posts remaining vacant/kept in abeyance on account of reduction in the number of Public Works Divisions (Rs. 1,88.20 lakhs) and consequent less expenditure on office expenses (Rs. 32.18 lakhs), rents (Rs. 13.69 lakhs), travelling allowances (Rs. 13.26 lakhs) and medical reimbursement (Rs. 2.16 lakhs).

Reasons for the final saving of Rs. 4,19.88 lakhs have not been intimated (March 1987).

A—Irrigation Projects—
(Commercial)—

(c)—Upper Bari Doab Canal—

9.2—Suspense—

O	1,90.00	}	..	45.17	+45.17
R	—1,90.00				

In view of the final excess of Rs. 45.17 lakhs, reduction in provision by Rs. 1.90 lakhs through reappropriation in March 1986 due to economy measures, was injudicious.

Reasons for incurring expenditure without provision have not been intimated (March 1987).

10.(a)—Direction and
Administration—

O	1,09.18	}	1,08.55	.18.99	—89.56
R	—0.63				

Grant No. 30—contd.

Reasons for the final saving of Rs. 89.56 lakhs have not been intimated (March 1987).

(e)—Sirhind Canal System—

11.5—Works—

O	2,14.00	2,14.00	1,49.61	—64.39
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Reasons for the final saving of Rs. 64.39 lakhs have not been intimated (March 1987).

F—Drainage Projects—
(Non-Commercial)—

12.2—Maintenance—

O	3,15.00	3,15.00	2,86.57	—28.43
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Reasons for the final saving of Rs. 28.43 lakhs have not been intimated (March 1987).

B—Irrigation Project—
(Non-Commercial)—

(d)—Other expenditure—

13.1—Direction and
Administration—

O	33.65	} 35.11	26.00	—9.11
R	1.46			

Augmentation of provision by Rs. 1.46 lakhs through reappropriation in March 1986 was due to grant of additional dearness allowance to Government employees (1.76 lakhs), partly set off by saving due to economy measures (Rs. 0.30 lakh).

Reasons for the final saving of Rs. 9.11 lakhs have not been intimated (March 1987).

Grant No. 39—contd.

14.3—Maintenance—

O	22.51	} 22.50	13.48	-9.02
R	-0.01			

A—Irrigation Projects—
(Commercial)—

(c)—Upper Bari Doab Canal—

15.4—Works expenditure—

O	87.35	} 87.19	78.05	-9.14
R	-0.16			

Reasons for the final saving in the above cases (serial nos. 14 and 15) have not been intimated (March 1987).

Capital:

(vi) The expenditure exceeded the grant by Rs. 46,58,83,916 (63 percent of the provision) which requires regularisation.

This was the twelfth 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)
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(In lakhs of rupees)

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
1983-84	44,71.54	61,85.07	17,13.53	38
1984-85	43,48.01	59,80.87	16,32.86	38

Grant No. 39—contd.

10.1—Direction—

O	0.34	+0.34
---	----	----	------	-------

A—Irrigation Projects
(Commercial)—

S.Y.L. Main Canal—

11. Canalisation of Navin
and Mughli Kuhl—

O	0.10	}	..	3.64	+3.64
R	-0.10				

(a)—Upper Bari Doab
Canal—12.2—Modernisation of
existing Canals—

O	1.86	+1.86
---	----	----	------	-------

In the above cases (item nos. 8 to 12) expenditure was incurred without provision of funds.

Reasons for incurring expenditure without provision in these cases have not been intimated (March 1987).

(ix) Saving occurred mainly under :—

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

(In lakhs of rupees)

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

(a)—Minor Irrigation—

Grant No. 39— contd

1.1—Share Capital to
Punjab State Tubewell
Corporation—

O	1,29.00	}	43.61	48.61	+5.00
R	—85.39				

Reduction in provision by Rs. 85.39 lakhs through reappropriation in March 1986 was due to economy measures.

Reasons for the final excess of Rs. 5 lakhs have not been intimated (March 1987).

2. Centrally Sponsored
Scheme—

O	45.00	45.00	..	—45.00
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The entire provision in the above case remained unutilised, reasons for which have not been intimated (March 1987).

533—Capital Outlay on
Irrigation, Navigation,
Drainage and Flood
Control Projects—F—Drainage Projects—
(Non-Commercial)—(e)—Anti-Water logging,
Drainage and Flood
Control Projects—

3.3—Suspense—

O	4,00.00	4,00.00	48.77	—3,51.23
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Reasons for the final saving of Rs. 3,51.23 lakhs have not been intimated (March 1987).

A—Irrigation Projects—
(Commercial)—

S.Y.L. Main Canal—

Grant No. 39—contd.

(vii) In view of the final excess of Rs. 46,56,84 lakhs surrender of Rs. 1,22.14 lakhs in March 1986 was unrealistic.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
506—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development—			
(a)—Minor Irrigation—			
1.2—Integrated Utilisation of water resources—			
O	31.00	37.00	+1.36
R	6.00		

Augmentation of provision by Rs. 6 lakhs through re-appropriation in March 1986 was due to (i) execution of emergent works (Rs. 5.01 lakhs), (ii) grant of additional dearness allowance to Government employees (Rs. 1.40 lakhs) and (iii) clearance of pending travelling allowance bills of officers (Rs. 0.21 lakh), partly set off by saving due to economy measures (Rs. 0.62 lakh).

Reasons for the final excess of Rs. 1.36 lakhs have not been intimated (March 1987).

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

A—Irrigation Projects
(Commercial)—

Grant No. 39—contd.

2.(a)—S.Y.L. Main Canal—

S	14,00.00	14,00.00	68,24.06	+ 54,24.06
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Reasons for the final excess of Rs. 54,24.06 lakhs have not been intimated (March 1987).

F—Drainage Projects—
(Non-Commercial)—(e)—Anti-Water logging,
Drainage and Flood
Control Projects—

3.4—Works expenditure—

O	1,51.72	} 90.94	4,53.68	+ 3,62.74
R	—60.78			

In view of the final excess of Rs. 3,62.74 lakhs, reduction in provision by Rs. 60.78 lakhs through reappropriation in March 1986 due to economy measures, was unrealistic.

Reasons for the final excess of Rs. 3,62.74 lakhs have not been intimated (March 1987).

A—Irrigation Projects—
(Commercial)—

(a)—Upper Bari Doab Canal—

4.5—Lining of Channels—

O	31,71.00	} 32,51.00	34,23.44	+ 1,72.44
R	80.00			

Augmentation of provision by Rs. 80 lakhs through reappropriation in March 1986 was due to (i) urgent works and other expenditure in connection with the project (Rs. 1,25.06 lakhs), (ii) grant of additional dearness allowance to Government employees (Rs. 30.10 lakhs).

Grant No. 39—*contd.*

(iii) Payment of pending bills (Rs. 1 lakh), (iv) payment of rent (Rs. 0.60 lakh) and payment of pending medical allowance to staff (Rs. 0.10 lakh), partly off set by saving due to economy measures (Rs. 76.86 lakhs).

Reasons for the final excess of Rs. 1,72.44 lakhs have not been intimated (March 1987).

5.4—Shah Nahar Canal
Project—

O	3,03.00	}	2,84.97	3,56.83	+ 71.86
R	—18.03				

Reduction in provision by Rs. 18.03 lakhs through reappropriation in March 1986 was mainly due to economy measures.

Reasons for the final excess of Rs. 71.86 lakhs have not been intimated (March 1987).

F—Drainage Projects—
(Non-Commercial)

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

6.1—Direction and
Administration—

O	1,31.18	}	2,70.57	1,42.77	—1,27.80
R	1,39.39				

Augmentation of provision by Rs. 1,39.39 lakhs through reappropriation in March 1986 was due to (i) liquidation of past liabilities (Rs. 1,24.08 lakhs), (ii) grant of additional dearness allowance to Government employees (Rs. 13.46 lakhs), (iii) payment of rent (Rs. 1.16 lakhs), (iv) supply of uniforms to class IV staff (Rs. 0.80

Grant No. 39—*contd.*

lakh) and payment of pending medical allowance to staff (Rs. 0.12 lakh), partly set off by saving due to economy measures (Rs. 0.23 lakh).

Reasons for the final saving of Rs. 1,27.80 lakhs have not been intimated (March 1987).

A—Irrigation Projects—
(Commercial)—

(a)—Upper Bari Doab Canal—

7.3—Utilisation of Surplus
Ravi Beas Waters—

O	75.00	}	64.00	76.86	+12.86
R	-11.00				

Reduction in provision by Rs. 11 lakhs through reappropriation in March 1986 was due to economy measures.

Reasons for the final excess of Rs. 12.86 lakhs have not been intimated (March 1987).

8. Rajasthan Feeder
Projects—

Works expenditure—

Suspense—

O	28.32	+28.32
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F—Drainage Projects—
(Non-Commercial)

(g)—Dholbaha Dam—

9.2—Suspense—

O	15.82	+15.82
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4. Providing Irrigation facilities to Punjab areas under S.Y.L. Project—

O	5.00	}	1,58.00	1,19.03	—38.97
S	4,33.00				
R	—2,80.00				

Reduction in provision by Rs. 2,80 lakhs through reappropriation in March 1986 was due to economy measures.

Reasons for the final saving of Rs. 38.97 lakhs have not been intimated (March 1987).

F—Drainage Projects—
(Non-Commercial)—

5.(f)—Anti-Water logging and Drainage Schemes for lowering of water level of Faridkot and Muktsar Area—

Works—

O	1,61.00	}	1,87.40	..	—1,87.40
R	26.40				

Augmentation of provision by Rs. 26.40 through reappropriation in March 1986 was for liquidation of past liabilities.

Reasons for the final saving of Rs. 1,87.40 lakhs have not been intimated (March 1987).

G—Flood Control and Anti-Sea erosion Projects—

(Non-Commercial)

Grant No. 39—contd.

6. Anti-Water logging,
Drainage and Flood
Control—

Suspense—

O	1,00.00	1,00.00	6.67	—93.33
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F—Drainage Projects—
(Non-Commercial)

7. Employment Generation—

S	65.00	65.00	6.31	—58.69
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Reasons for the final saving in above two cases (item nos. 6 and 7) have not been intimated (March 1987).

A—Irrigation Projects—
(Commercial)—

8. Employment Generation—

S	35.00	35.00	..	—35.00
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The entire provision in the above case remained unutilised reasons for which have not been intimated (March 1987).

F—Drainage Projects—
(Non-Commercial)

9.(g)—Dholbaha Dam—

Works—

O	88.51	} 95.60	55.50	—40.10
R	7.09			

Augmentation of provision by Rs. 7.09 lakhs through reappropriation in March 1986 was for liquidation of past liabilities.

Reasons for the final saving of Rs. 40.10 lakhs have not been intimated (March 1987).

Grant No. 39—contd.

G—Flood Control and Anti-
Sea erosion Projects—
(Non-Commercial)10—Anti-Water logging Drainage
and Flood Control
Works—

O	2,68.09	}	3,68.09	2,58.04	—1,10.05
S	10.87				
R	89.13				

Augmentation of provision by Rs. 89.13 lakhs through reappropriation in March 1986 was due to execution of urgent works.

Reasons for the final saving of Rs. 1,10.05 lakhs have not been intimated (March 1987).

A—Irrigation Projects—
(Commercial)

(a)—Upper Bari Doab Canal—

11.1—Extension of Non-perennial
irrigation to areas in
U.B.D.C.

O	30.00	}	28.75	19.20	—9.55
R	—1.25				

Reduction in provision by Rs. 1.25 lakhs through reappropriation in March 1986 was due to economy measures (Rs. 2.25 lakhs), partly set off by excess due to executions of urgent works (Rs. 1 lakh).

Reasons for the final saving of Rs. 9.55 lakhs have not been intimated (March 1987).

12.6—Construction of Sirhind
Canal new distributories
minors—

O	35.00	}	32.00	26.34	—5.66
R	—3.00				

Reduction in provision by Rs. 3 lakhs through reappropriation in March 1986 was due to economy measures.

Reasons for the final saving of Rs. 5.66 lakhs have not been intimated (March 1987).

(x) *General*.—Saving of Rs. 2,23.75 lakhs occurred in the grant as a result of difference in totals between the figures given in the Appropriation Act and the State Demands for Grants 1985-86.

(xi) *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 Outlays on Irrigation, Navigation, Drainage and Flood Control Projects—

The following table shows the figures of Direction and Administration and Machinery and Equipment charges and their percentage to works outlay during 1983-84, 1984-85 and 1985-86.

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	1983-84	26,60.42	9,69.79	20.87	36.45	0.78
	1984-85	22,31.46	10,57.83	5.79	47.41	0.26
	1985-86	24,79.63	12,32.89	10.64	49.72	0.43
Harike Project	1983-84	53.79	93.37	0.10	1,73.58	0.19
	1984-85	48.81	99.33	0.17	2,03.50	0.35
	1985-86	1,01.78	1,15.19	..	1,13.18	..
Lift Irrigation Scheme	1983-84	1.96	0.03	..	1.53	..
	1984-85	2.03	0.04	..	1.97	..
	1985-86	..	..	..	..	..

Grant No. 39—contd.

Other Ex- penditure	1983-84	21.18	28.27	0.12	1,33.47	0.57
	1984-85	15.02	24.36	..	1,62.18	..
	1985-86	7.57	22.72	..	3,00.13	..
S.Y.L. Project	1983-84	..	..	..	..	..
	1984-85	..	..	..	..	..
	1985-86	33,32.91	3,73.87	..	11.32	..

Suspense transactions:—The expenditure under the grant, includes Rs. 61,84.77 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 1985-86, together with the opening and closing balances is given below:—

Head	Opening balance + Debit — Credit	Debit	Credit	Closing balance + Debit — Credit
(In lakhs of rupees)				
1.306—Minor Irrigation				
Stock	+8.19	..	..	+8.19
Miscellaneous Works Advances	+5.93	..	..	+5.93
Total	+14.12	..	..	+14.12

Grant No. 39—concl'd.

2. 331—Water and Power Development Services				
Stock	+ 11 .07	22 .08	18 .36	+ 14 .79
Miscellaneous Works Advances	+ 7 .25	0 .80	0 .12	+ 7 .93
Total	+ 18 .32	22 .88	18 .48	+ 22 .72
3. 333—Irrigation, Navigation, Drainage and Flood Control Projects—				
Stock	+ 94 .34	1,50 .10	1,37 .62	+ 1,06 .82
Miscellaneous Works Advances	+ 3,33 .85	36 .41	3 .65	+ 3,66 .61
Total	+ 4,28 .19	1,86 .51	1,41 .27	+ 4,73 .43
4. 506—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development—				
Stock	+ 17 .74	6 .36	8 .03	+ 16 .07
Miscellaneous Works Advances	+ 8 .67	0 .05	0 .04	+ 8 .68
Total	+ 26 .41	6 .41	8 .07	+ 24 .75
5. 533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects—				
Stock	+ 2,70 .37	37,05 .50	35,89 .58	+ 3,86 .29
Miscellaneous Works Advances	+ 3,61 .86	22,63 .47	5,43 .56	+ 20,81 .77
Workshop Suspense	- 1 .44	..	..	- 1 .44@
Total	+ 6,30 .79	59,68 .97	41,33 .14	+ 24,66 .62

@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,			
288—Social Security and Welfare,			
289—Relief on account of Natural Calamities,			
295—Other Social and Community Services,			
305—Agriculture,			
309—Food,			
310—Animal Husbandry,			
314—Community Development and			

Grant No. 40—contd.

338—Road and Water
Transport Services

Voted—

Original	60,03,34,000	}	65,21,69,000	1,24,06,26,104	+58,84,57,104
Supplementary	5,18,35,000				

Amount surrendered during the year
(March 1986) 5,00,000

Charged—

Original	13,00,000	}	13,00,000	5,81,621	-7,18,379
Supplementary	..				

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,

484—Capital Outlay on
Urban Development,

Grant No. 40—contd.

488—Capital Outlay on
Social Security
and Welfare,

495—Capital Outlay on
Other Social and
Community Services,

505—Capital Outlay on
Agriculture,

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,

536—Capital Outlay on
Civil Aviation,

538—Capital Outlay on
Road and Water
Transport Services and

544—Capital Outlay on
Other Transport and
Communication Services

Voted—

Original	18,31,96,000	}	21,96,60,000	16,98,19,317	—4,98,40,683
Supple- mentary	3,64,64,000				

Amount surrendered during the year

..

Grant No. 40—contd.

Charged—

Original	..	}	23,89,000	23,88,907	-093
Supplementary	23,89,000				

Amount surrendered during the year ..

Notes and comments—**Revenue :**

(i) The excess of Rs. 58,84,57,104 over the voted grant requires regularisation. This was the twelfth 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), Rs. 35,77.37 lakhs (1982-83), Rs. 41,73.60 lakhs (1983-84) and Rs. 39,43.38 lakhs (1984-85).

(ii) In view of the final excess of Rs. 58.85 crores over the voted grant, the supplementary provision of Rs. 5.18 crores obtained in March 1986 proved inadequate. Surrender of Rs. 5 lakhs made in March 1986 was injudicious.

(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	Excess+ Saving—
------	-------------	--------------------	-----------------

(In lakhs of rupees)

259—Public Works—**1. (i)—Suspense—**

O	3,70.00	3,70.00	46,16.69	+42,46.69
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The budget provision under this head was for a gross amount of Rs. 3,70 lakhs. The budget also anticipated matching recoveries

Grant No. 40—contd.

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 have been wide variations between the actual expenditure and recoveries *vis-a-vis* the budget provision as detailed below from 1977-78 to 1985-86.

Year	Gross expenditure			Recoveries			Net expenditure	
	Provision	Actuals	Excess	Provision	Actuals	Excess	Provision	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
1977-79	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
1981-2	3,70.00	32,74.07	29,04.07	3,70.00	30,06.13	26,36.13	..	+2,67.94
1982-3	3,70.00	31,82.44	28,12.44	3,70.00	29,52.36	25,82.36	..	+2,30.08
1983-4	3,70.00	30,84.51	27,14.51	3,70.00	32,47.20	28,77.20	..	-1,62.69
1984-5	3,70.00	29,06.69	25,36.69	3,70.00	35,55.90	31,85.90	..	-6,49.21
1985-86	3,70.00	46,16.69	42,46.69	3,70.00	46,62.07	42,92.07	..	-45.38

(a)—Direction and
Administration—

2.7—Establishment charges
paid to Public Health
Department for works
done by that Department—

O	1,00.00	}	1,10.00	4,09.74	+2,99.74
R	10.00				

Grant No. 40—*contd.*

Augmentation of provision by Rs. 10 lakhs through reappropriation in March 1986 was due to grant of additional dearness allowance to Government employees.

Reasons for the final excess of Rs. 2,99.74 lakhs have not been intimated (March 1987).

3. (d)—Maintenance and Repairs—

O	7,47.93	}	6,73.14	9,32.49	+2,59.35
R	-74.79				

In view of the final excess of Rs. 2,59.35 lakhs, the reduction in provision by Rs. 74.79 lakhs through reappropriation in March 1986, due to economy in expenditure, was unrealistic.

Reasons for the final excess of Rs. 2,59.35 lakhs have not been intimated (March 1987).

(a)—Direction and Administration—

4.3—Execution—

O	13,01.80	}	13,07.96	13,93.20	+85.24
R	6.16				

Augmentation of provision by Rs. 6.16 lakhs through reappropriation in March 1986 was mainly due to grant of additional dearness allowance to Government employees.

Reasons for the final excess of Rs. 85.24 lakhs have not been intimated (March 1987).

5. (c)—Construction—

O	64.27	}	61.01	83.33	+22.32
R	-3.26				

Reduction in provision by Rs. 3.26 lakhs through reappropriation in March 1986 was due to economy measures.

Grant No. 40—contd.

4. Reasons for the final excess of Rs. 22.32 lakhs have not been intimated (March 1987).

6. (h)—Machinery and Equipment—

O	17.65	}	15.89	24.08	+8.19
R	-1.76				

Reduction in provision by Rs. 1.76 lakhs through reappropriation in March 1986 was due to economy measures.

Reasons for the final excess of Rs. 8.19 lakhs have not been intimated (March 1987).

(a)—Direction and Administration—
7.6—Architecture—

O	41.88	}	49.40	47.78	-1.62
R	7.52				

Augmentation of provision by Rs. 7.52 lakhs through reappropriation in March 1986 was mainly due to grant of additional dearness allowance to Government employees.

Reasons for the final saving of Rs. 1.62 lakhs have not been intimated (March 1987).

282—Public Health, Sanitation and Water Supply—

B—Sewrage and Water Supply—

8. (f)—Suspense—

O	1,00.00	1,00.00	.21,84.30	+20,84.30
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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

Grant No. 40—contd.

accounts as reduction of expenditure. The net expenditure under the head 'Suspense' was, therefore, expected to be nil. There have been wide variations between the actual expenditures and recoveries, *vis-a-vis* the budget provision as detailed below from 1977-78 to 1985-86.

Year	Gross expenditure			Recoveries			Net expenditure	
	Provi- sion	Actuals	Excess	Provi- sion	Actuals	Excess	Provi- sion	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	9,24.91	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
1984-85	1,00.00	10,95.22	9,95.22	1,00.00	15,99.88	14,99.88	..	-5,04.66
1985-86	1,00.00	21,84.30	20,84.30	1,00.00	19,42.32	18,42.32	..	+2,41.98

(g)—Other expenditure
(Centrally Sponsored Schemes)
9.1—Accelerated Rural Water
Supply Programme—

O	3,00.00	3,00.00	4,87.10	+1,87.10
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Reasons for the final excess of Rs. 1,87.10 lakhs have not been intimated (March 1987).

10.1—Maintenance of rural
water supply schemes—

O	5,43.00	} 5,60.46	6,87.07	+1,26.61
R	17.46			

Grant No. 40—contd.

Augmentation of provision by Rs. 17.46 lakhs through reappropriation in March 1986 was due to payment of more electricity charges.

Reasons for the final excess of Rs. 1,26.61 lakhs have not been intimated (March 1987).

310—Animal Husbandry—

11. (c)—Veterinary services
and Animal Health—

Buildings—

O	1.12	}	1.01	2.94	+1.93
R	-0.11				

Reasons for the final excess of Rs. 1.93 lakhs have not been intimated (March 1987).

(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)

314—Community Development—

A—General—

1. (g)—Suspense—

O	1,67.53	+1,67.53
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2. (h)—Other expenditure—

O	1.21	+1.21
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Grant No. 40—*contd.*338—Road and Water
Transport Services—(c)—Government Transport
Services—

3. Working expenses—

O	9.55	+9.55
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4. Other expenditure—

O	4.59	+4.59
---	----	----	------	-------

277—Education—

B—Secondary Education—

5. (c)—Government secondary
schools—

O	4.64	+4.64
---	----	----	------	-------

A—Primary Education

6. (c)—Government Primary
Schools—

O	0.74	+0.74
---	----	----	------	-------

E—University and other Higher
education—

7. (c)—Government Colleges—

O	0.27	+0.27
---	----	----	------	-------

282—Public Health, Sanitation
and Water Supply—B—Sewerage and
Water Supply—8. (b)—Survey and
Investigation—

O	3.69	+3.69
---	----	----	------	-------

Grant No. 40—contd.

9. (a)—Machinery and
equipment—

O	0.42	+0.42
---	----	----	------	-------

280—Medical—
A—Allopathy—

10. Other expenditure—

O	3.00	+3.00
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288—Social Security and
Welfare—
B—Relief and Rehabilitation of
Displaced Persons and
Repatriates—

11. Relief on evacuees—

O	0.87	+0.87
---	----	----	------	-------

283—Housing—

C—Government Residential
Buildings—12. (c)—Maintenance and
Repairs—

O	0.84	+0.84
---	----	----	------	-------

13. (a)—Direction and
Administration—

O	0.26	+0.26
---	----	----	------	-------

295—Other Social and
Community Services—14. (c)—Upkeep of Shrines,
Temples, etc.—

O	0.19	+0.19
---	----	----	------	-------

15. Other expenditure—

O	0.16	+0.16
---	----	----	------	-------

Reasons for incurring expenditure without provision in the above fifteen cases have not been intimated (March 1987).

(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—			
(a)—Direction and Administration—			
1.3—Execution—			
O	7,24.84	}	7,22.33
R	-2.51		
		52.40	-6,69.93

Reduction in provision by Rs. 2.51 lakhs through reappropriation in March 1986 was due to economy measures.

Reasons for the final saving of Rs. 6,69.93 lakhs have not been intimated (March 1987).

2. (j)—Minimum Needs Programme—

O	9,99.99	}	10,71.99	8,58.28	-2,13.71
S	67.49				
R	4.51				

Grant No. 40—contd.

Augmentation of provision by Rs. 4.51 lakhs through reappropriation in March 1986 was for providing water supply in drought/flood affected areas.

Reasons for the final saving of Rs. 2,13.71 lakhs have not been intimated (March 1987).

(Centrally Sponsored Scheme) .

(g)—Other expenditure—

3.2—Externally aided rural water supply project for providing drinking water in the problem villages in District Ferozepur—

O	3,00.00	3,00.00	1,28.87	-1,71.13
---	---------	---------	---------	----------

Reasons for the final saving of Rs. 1,71.13 lakhs have not been intimated (March 1987).

259—Public Works—

(a)—Direction and Administration—

4.1—Direction—

O	79.36	}	81.41	42.30	-39.11
R	2.05				

Augmentation of provision by Rs. 2.05 lakhs through reappropriation in March 1986 was mainly due to grant of additional dearness allowance to Government employees.

Reasons for the final saving of Rs. 39.11 lakhs have not been intimated (March 1987).

Grant No. 40—*contd.*

277—Education—

H—General—

(e)—Other expenditure—

5.1—Buildings—

O	12.78	}	11.51	0.58	—10.93
R	—1.27				

Reduction in provision by Rs. 1.27 lakhs through reappropriation in March 1986 was due to economy measures.

Reasons for the final saving of Rs. 10.93 lakhs have not been intimated (March 1987).

F—Technical Education—

(h)—Other expenditure—

6.1—Buildings—

O	4.17	}	3.75	0.31	—3.44
R	—0.42				

Reasons for the final saving of Rs. 3.44 lakhs have not been intimated (March 1987).

(vi) Instance where the entire provision remained unutilized are given below:—

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

289—Relief on account of Natural Calamities—

B—Flood, Cyclones etc.—

Grant No. 40—contd.

1. (s)—Repairs and restoration
of damaged Government office/
residential Buildings—

S	4,00.00	}	4,20.00	..	—4,20.00
R	20.00				

Augmentation of provision by Rs. 20 lakhs through reappropriation in March 1986 was for urgent repairs and restoration works in flood/cyclones affected areas.

A—Draught—

2. (b)—Drinking Water supply—
Transportation of Drinking
Water—

S	50.86	}	63.00	..	—63.00
R	12.14				

Augmentation of provision by Rs. 12.14 lakhs through reappropriation in March 1986 was due to anticipated increase in expenditure for transportation of water in drought hit areas.

283—Housing—

C—Government Residential
Buildings—

3. (b)—Construction—

O	7.30	}	6.57	..	—6.57
R	—0.73				

282—Public Health, Sanitation
and Water Supply—

B—Sewerage and Water Supply—

(g)—Other expenditure—

4.2—Low cost Sanitation—

O	0.01	}	4.50	..	—4.50
R	4.49				

Grant No. 40—contd.

Augmentation of provision by Rs. 4.49 lakhs through reappropriation in March 1986 was due to financial assistance provided by UNICEF.

309—Food—

(c)—Procurement and Supply—

5.1—Construction of Storage
Godowns—

O	1.00	1.00	—1.00
---	------	------	-------

Reasons for non-utilisation of provision in the above five cases have not been intimated (March 1987).

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

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

259—Public Works—

1. (c) —Construction—

Charged—

O	6.00	5.50	—5.50
R	—0.50		

(a)—Direction and Administration—

2.3—Execution—

Charged—

O	0.50	1.00	—1.00
R	0.50		

Reasons for non-utilisation of provision in the above two cases have not been intimated (March 1987).

Grant No. 40—contd.

Capital:

(viii) In view of the final saving of Rs. 4,98.41 lakhs in the voted grant, the supplementary provision of Rs. 3,64.64 lakhs obtained in March 1986 proved excessive.

(ix) Saving (partly counter balanced by excess under other heads as mentioned in note (xi) and (xii) below) occurred mainly under:—

Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess + Saving—
477—Capital Outlay on Education, Art and Culture—			
1. (b)—Secondary education—			
O 3,70.00	} 4,24.05	1,25.18	-2,98.87
S 54.05			
2. (e)—Technical education—			
O 94.45	} 1,54.45	1,08.35	-46.10
S 60.00			
3. (c)—Pre-University education—			
O 9.00	} 34.33	1.28	-33.05
S 25.33			
481— Capital Outlay on Family Welfare—			
4. (b)—Services and supplies— (Centrally Sponsored Scheme)			
O 3,62.45	} 4,22.45	1,75.08	-2,47.37
S 60.00			

Grant No. 40—contd.

480—Capital Outlay on Medical—

A—Allopathy—

5. (a) —Medical relief—

O	1,60.40	}	2,90.85	2,17.97	—72.88
S	1,30.45				

6. (b)—Medical education—

O	1,10.00	}	1,29.00	1,00.08	—28.92
S	19.00				

459—Capital outlay on
Public Works—

7. (c)—Construction—

O	3,89.00	3,89.00	3,20.18	—68.82
---	---------	---------	---------	--------

512—Capital Outlay on Fisheries—

8. (f)—Other expenditure—

O	40.00	40.00	16.32	—23.68
---	-------	-------	-------	--------

488—Capital Outlay on
Social Security and Welfare—E—Other Social Security and
Welfare Programmes—

(d)—Other expenditure—

9.1—Implementation of Children
Act—Construction of Certified
Schools—

O	15.00	15.00	0.22	—14.78
---	-------	-------	------	--------

Grant No. 40—contd.

495—Capital Outlay on
Other Social and Community
Services—

(a)—Labour—

10.2—Buildings—

O	44.50	}	49.50	43.73	—5.77
S	5.00				

Reasons for the final saving in respect of above cases (serial nos. 1 to 10) have not been intimated (March 1987).

(x) Instances where the entire provision remained unutilized are given below:—

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
510—Capital Outlay on Animal Husbandry—			
1. (h)—Other livestock development—			
O	27.00	27.00	.. —27.00
2. (a)—Veterinary education and training—			
O	10.00	10.00	.. —10.00
3. (i)—Fodder and feed development—			
O	4.00	4.00	.. —4.00
4. (d)—Sheep and Wool development—			
O	1.00	1.00	.. —1.00

Grant No. 40—contd.

480—Capital Outlay
on Medical—

B—Other system of Medicine—

5.(a)—Ayurvedic—

O	5.56	5.56		—5.56
---	------	------	--	-------

Reasons for non utilization of provision in the above five cases have not been intimated (March 1987).

(xi) Excess occurred under the following heads:—

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

(In lakhs of rupees)

459—Capital Outlay on
Public Works—

(a)—Direction and Administration—

1. 1—Development of Mandis—

O	17.07	15.19	35.39	+20.20
R	—1.88			

Reduction in provision by Rs. 1.88 lakhs through reappropriation in March 1986 was due to posts remaining vacant (Rs. 1.43 lakhs) and economy in expenditure (Rs. 0.52 lakh), partly set off by excess due to receipt of more medical bills (Rs. 0.07 lakh).

512—Capital Outlay on
Fisheries—

2. Other expenditure—

(Centrally Sponsored Scheme)—

O	2.00	2.00	24.95	+22.95
---	------	------	-------	--------

Grant No. 40—contd.

477—Capital Outlay on
Education, Art and
Culture—

3. (a)—Primary education—

O	1,00-00	1,00-00	1,12-32	+12-32
---	---------	---------	---------	--------

4. (h)—Other expenditure—

O	2-00	} 8-00	9-77	+1-77
S	4-12			
R	1-88			

Augmentation of provision by Rs. 1.88 lakhs through reappropriation in March 1986 was due to construction of Museum-cum-library at Jagraon.

488—Capital Outlay on
Social Security and
Welfare—E—Other Social Security and
Welfare Programmes—(a)—Welfare of Scheduled
Castes, Scheduled Tribes
and Other backward
classes—5.1—Construction of an
advanced I.T.I.—

O	1-00	1-00	10-44	+9-44
---	------	------	-------	-------

510—Capital Outlay on
Animal Husbandry—

6. (g)—Piggery development—

O	3-00	3-00	6-73	+3-73
---	------	------	------	-------

Grant No. 40—*contd.*521—Capital Outlay on
Village and Small
Industries—(b)—Small Scale Industries—
(Centrally Sponsored
Scheme)7.1—Setting up of District
Industries Centres—

0	5.00	5.00	6.66	+1.66
---	------	------	------	-------

Reasons for the final excess in the above seven cases have not been intimated (March 1987).

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
481—Capital Outlay on Family Welfare—			
1. (a)—Welfare Centre —			
0	1,15.61	+1,15.61
2. Other expenditure—			
0	1.29	+1.29
477—Capital Outlay on Education, Art and Culture—			
3. (d)—University and other Higher education—			
0	1,01.20	+1,01.20
4. (f)—Sports and youth welfare—			
0	10.97	+10.97

Grant No. 40—contd.

480—Capital Outlay on Medical— ^{rr1}				
B—Other system of Medicine—				
5. Other expenditure—				
O	..	..	31·82	+31·82
484—Capital Outlay on Urban Development—				
A—General—				
6. Suspense—				
O	..	..	18·37	+18·37
510—Capital Outlay on Animal Husbandry—				
7. (b)—Veterinary services and animal health—				
O	..	..	18·11	+18·11
8. Other expenditure—				
O	..	..	11·91	+11·91
538—Capital Outlay on Road and Water Transport Services—				
A—Road Transport—				
9. (d)—Suspense—				
O	..	..	14·79	+14·79
495—Capital Outlay on other Social and Community Services—				
10. (b)—Employment—				
O	..	..	3·22	+3·22

Grant No. 40—contd.

544—Capital Outlay on Other Transport and Communi- cation Services—			
B—Other Transport and Communication Services—			
11. Tourism—			
O	1.10		+1.10
459—Capital Outlay on Public Works—			
12. (b)—Acquisition of land—			
O	0.86		+0.86
505—Capital Outlay on Agriculture—			
13. (j)—Marketing—			
O	0.34		+0.34
536—Capital Outlay on Civil Aviation—			
14. (h)—Other expenditure—			
O	0.28		+0.28

Reasons for incurring expenditure without provision in above fourteen cases have not been intimated (March 1987).

(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 1983-84, 1984-85 and 1985-86 were as under :—*

	1983-84	1984-85	1985-86
Works expenditure under Revenue heads (excluding Public Health Branch) (In lakhs of rupees)	24,37.70	13,01.33	35,90.37
Machinery and Equipment charges (In lakhs of rupees)	79.74	36.80	—15.36

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 1983-84, 1984-85 and 1985-86 are given below:—

	1983-84	1984-85	1985-86
Works expenditure under Revenue heads (excluding Public Health Branch) (In lakhs of rupees)	24,37.70	13,01.33	35,90.37
Establishment charges (In lakhs of rupees)	8,31.80	8,77.31	16,25.66
Percentage of establishment charges to works expenditure	34.12	67.41	45.28

(xv) *Suspense transactions*—The expenditure under the grant includes Rs. 69,83.30 lakhs under 'Suspense'. The nature of 'Suspense' transactions has been explained under the Appropriation Account of Grant No. "38—Multipurpose River Projects".

An analysis of 'Suspense' transactions in this grant in 1985-86 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	+ 5,44.86	43,40.74	45,07.61	+ 3,77.99
Stock				
Miscellaneous Works				
Advances	+ 7,11.65	2,75.94	1,54.46	+ 8,33.13
Total	+ 12,56.51	46,16.68	46,62.07	+ 12,11.12

Grant No. 40—contd.

 2. 282—Public Health,
Sanitation and Water
Supply—

Stock	—4,73.92	20,66.67	17,82.73	—1,89.98@
Miscellaneous Works Advances	+9,93.04]	1,17.63	1,59.60	+9,51.07
Total	+5,19.12	21,84.30	19,42.33	+7,61.09

3. 314—Community
Development—C—Rural Works
Programme—

(g)—Suspense—

Stock	—1,50.22	1,51.04	2,18.82	—2,18.00*
Miscellaneous Works Advances	+13.68	16.49	16.87	+13.30
Total	—1,36.54	1,67.53	2,35.69	—2,04.70

4. 459—Capital Outlay
on Public Works—

Stock	+0.55	..	..	+0.55
Miscellaneous Works Advances	+0.36	..	..	+0.36**
Total	+0.91	..	..	+0.91

@The credit balance under 'Stock' and debit balance under Miscellaneous Works Advances is due to non-adoption of opening balances as on 1st April 1974 according to the revised classification, as these are yet to be determined. The matter has been taken up with the department for adoption of balances.

(*) (**) See foot notes at page 291.

Grant No. 40—concl'd.

5. 538—Capital

Outlay on Road
and Water Transport
Services—

(d)—Suspense—

Stock	—2.49	3.16	0.90	—0.23
Miscellaneous Works Advances	+0.11	+11.63	11.99	—0.25
Total	—2.38	14.79	12.89	—0.48

* The minus balance is due to non-adjustment of debits. The matter is under correspondence with the department.

** The debit balance pertains to the period prior to 1st April 1974 which is yet to be adopted by the Public Works divisions concerned under the revised classification effective from 1st April 1974. The matter for its adoption is under correspondence with the department.

Public Debt

Public Debt (All charged)

	Total appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Capital:			
Major heads:			
603—Internal Debt of the State Government and			
604—Loans and Advances from the Central Govern- ment—			
Original 17,42,27,89,000	17,42,27,89,000	12,71,47,37,657	-4,70,80,51,343
Supplementary ..			
Amount surrendered during the year (March 1986)			1,40,02,47,000

Notes and comments—

(i) Surrender of surplus funds to the extent of Rs. 1,40.02 crores was made in March 1986. Even then, Rs. 3,30.79 crores, being 70 percent of the total saving (Rs. 4,70.81 crores) remained un-surrendered.

(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 appropria- tion	Actual expendi- ture	Saving	Excess	Percentage (rounded) Saving Excess
					(In crores of rupees)
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 ..
1983-84	11,63.11	10,41.31	1,21.80	..	10 ..
1984-85	16,68.66	12,46.52	4,22.14	..	25 ..

Public Debt—Contd.

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

Head	Total appropriation	Actual expenditure	Excess + Saving—
(In crores of rupees)			
603—Internal Debt of the State Government—			
1. (g)—Ways and Means Advances from the Reserve Bank of India—			
O	12,00 .00	12,00 .00	8,68 .55
			—3,31 .45

Reasons for the final saving of Rs. 3,31.45 crores have not been intimated (March 1987).

2. (e)—Loans from the State Bank of India and other Banks—			
O	4,30 .00	2,20 .00	2,20 .00
R	—2,10 .00		

Withdrawal of provision by Rs. 2,10 crores through reappropriation in March 1986 was based on actual requirements.

3. (b)—Market Loans not bearing interest—			
O	13 .05	14 .15	11 .42
R	1 .10			—2 .73

In view of the final saving of Rs. 2.73 crores, augmentation of provision by Rs. 1.10 crores based on actual requirement through reappropriation during March 1986 was unrealistic.

Reasons for the final saving of Rs. 2.73 crores have not been intimated (March 1987).

Public Debt—*contd.*

604—Loans and Advances
from the Central Go-
vernment—

A—Non-Plan Loans—

4. (a)—Loans to Cover
gap in resources—

O	23.73	23.73	..	—23.73
---	-------	-------	----	--------

Saving was due to transfer of expenditure to head "F-Pre-1984-85 Loans" due to change in classification.

5. (d)—Agriculture—

Manures and Fertilizers—

Purchase of Fertilizers—

O	30.00	} 10.85	10.85	..
R	—19.15			

Withdrawal of provision by Rs. 19.15 crores through reappropriation in March 1986 was based on actual requirements.

6. B—Loans for State
Plan Schemes—

O	11.77	} 3.81	3.81	..
R	—7.96			

Withdrawal of provision by Rs. 7.96 crores through reappropriation in March 1986 was based on actual requirements.

A—Non-Plan Loans—

7. Share of small savings
collections—

O	1.06	1.06	..	—1.06
---	------	------	----	-------

Saving was due to transfer of expenditure to head "F-Pre-1984-85 Loans" due to change in classification.

Public Debt—contd.

D—Loans for Centrally Sponsored Plan Schemes—

8. (c)—Village and Small Industries—

O	0.24			
R	-0.19	0.05	0.05	..

Withdrawal of provision by Rs. 0.19 crore through reappropriation in March 1986 was based on actual requirements.

A—Non-Plan Loans—

(c)—Other Administrative Services—

9.4—Police—

Modernisation of Police Forces—

O	0.08			
R	-0.06	0.02	0.02	..

Withdrawal of provision by Rs. 0.06 crore through reappropriation in March 1986 was based on actual requirements.

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

Head	Total appropriation	Actual expenditure	Excess + Saving—
(In crores of rupees)			
604—Loans and Advances from the Central Government—			
1. E—Ways and Means Advances—			
O	4.00		
R	87.00	91.00	94.00 +3.00

Public Debt—concl'd.

Augmentation of provision by Rs. 87 crores through reappropriation in March 1986 was based on actual requirements.

Reasons for the final excess of Rs. 3 crores have not been intimated (March 1987).

F—Pre-1984-85 Loans—

2.7—Loans to Cover gap
in resources—

O	23.73	+23.73
---	----	----	-------	--------

Excess was due to transfer of expenditure from the head "A-Non-Plan Loans" due to change in classification.

3.6—1979—84 Consolidated
Loans—

O	..	} 9.18	9.18	..
R	9.18			

Augmentation of provision by Rs. 9.18 crores through reappropriation in March 1986 was based on actual requirements.

4.1—Small Savings Loans—

O	1.62	1.62	2.68	+1.06
---	------	------	------	-------

Excess was due to transfer of expenditure from the head "A-Non-Plan Loans" due to change in classification.

5.2—Loans for Rehabilitation
of displaced persons,
Repatriates, etc.—

O	0.002	} 0.004	0.414	+0.410
R	0.002			

Reasons for the final excess of Rs. 0.410 crore have not been intimated (March 1987).

Interest Payments and Servicing of Debt

Interest Payments and Servicing of Debt (All charged)

	Total appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue :			
Major heads :			
248—Appropriation for reduction or avoidance of debt and			
249—Interest Payments			
Original 1,58,98,16,000	1,58,98,16,000	1,47,20,45,095	—11,77,70,905
Supplementary ..			
Amount surrendered during the year (March 1986)			78,65,000

Notes and comments—

(i) Rupees 78.65 lakhs were surrendered in March 1986; ultimate saving was Rs. 11,77.71 lakhs.

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

Head	Total appropriation	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
249—Interest Payments—			
A—Interest on Internal Debt—			
1. (d)—Interest on other Internal Debts—			
O 76,60.05	72,98.21	59,80.09	—13,18.12
R —3,61.84			

Interest Payments and Servicing of Debt—contd.

Reduction in provision by Rs. 3,61.84 lakhs through reappropriation in March 1986 was based on actual requirements.

Reasons for the final saving of Rs. 13,18.12 lakhs have not been intimated (March 1987).

D—Interest on Loans and Advances from Central Government—

2.(a)—Interest on Loans for Non-Plan Schemes—

O	23,28.98	}	25,26.34	7,59.37	—17,66.97
R	1,97.36				

Augmentation of provision by Rs. 1,97.36 lakhs through reappropriation in March 1986 was based on actual requirements.

Final saving of Rs. 17,66.97 lakhs was due to transfer of expenditure to the head "Interest on Pre-1984-85 Loans" due to change in classification of expenditure.

3. (b)—Interest on Loans for State Plan Schemes—

O	12,01.47	}	4,10.92	4,10.92	..
R	—7,90.55				

F—Interest on other obligations—

4. (a)—Interest on Deposits—

O	6,04.00	}	2,78.89	2,78.89	..
R	—3,25.11				

In the above two cases (serial nos. 3 and 4) withdrawal of provision through reappropriation in March 1986 was based on actual requirements.

Interest Payments and Servicing of Debt—contd.

A—Interest on Internal Debt—

5. (a)—Interest on Market Loans—

<i>O</i>	10,79.39	}	10,83.36	10,17.30	—66.06
<i>R</i>	3.97				

Augmentation of provision by Rs. 3.97 lakhs through reappropriation in March 1986 was based on actual requirements.

Reasons for the final saving of Rs. 66.06 lakhs have not been intimated (March 1987).

D—Interest on Loans and Advances from Central Government—

6. (d)—Interest on Loans for Centrally Sponsored Plan Schemes—

<i>O</i>	53.46	}	35.28	35.28	..
<i>R</i>	—18.18				

Reduction in provision by Rs. 18.18 lakhs through reappropriation in March 1986 was based on actual requirements.

7. E—Interest on Reserve Funds—

<i>O</i>	88.37	}	78.85	80.89	+2.04
<i>R</i>	—9.52				

Reduction in provision by Rs. 9.52 lakhs through reappropriation in March 1986 was based on actual requirements.

Reasons for the final excess of Rs. 2.04 lakhs have not been intimated (March 1987).

Interest Payments and Servicing of Debt—contd.

248—Appropriation for reduction or avoidance of debt—

8. (a)—Sinking Funds—

O 1,78.93

R -1,32.78

46.15

46.15

Withdrawal of provision through reappropriation by Rs. 1,32.78 lakhs in March 1986 was based on actual requirements.

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

Head	Total appropriation,	Actual expenditure	Excess+ Saving—
------	-------------------------	-----------------------	--------------------

(In lakhs of rupees)

249—Interest Payments—

D—Interest on Loans and Advances from Central Government—

1. (f)—Interest on Pre-1984-85 Loans—

O 13,20.89

R 6,15.97

19,36.86

37,03.75 +17,66.89

Augmentation of provision by Rs. 6,15.97 lakhs through reappropriation in March 1986 was based on actual requirements.

Final excess was due to transfer of expenditure from the head "Interest on loans for Non-Plan Schemes" due to change in classification of expenditure.

C—Interest on Small Savings, Provident Funds etc.—

2. (d)—Interest on Provident Funds—

O 13,64.58

R 5,39.83

19,04.41

23,47.27 +4,42.86

Interest Payments and Servicing of Debt—contd.

4. Interest on Internal Debt—

5. (a)—Interest on Market Loans—

O	10,79.39	}	10,83.36	10,17.30	—66.06
R	3.97				

Augmentation of provision by Rs. 3.97 lakhs through reappropriation in March 1986 was based on actual requirements.

Reasons for the final saving of Rs. 66.06 lakhs have not been intimated (March 1987).

D—Interest on Loans and Advances from Central Government—

6. (d)—Interest on Loans for Centrally Sponsored Plan Schemes—

O	53.46	}	35.28	35.28	..
R	—18.18				

Reduction in provision by Rs. 18.18 lakhs through reappropriation in March 1986 was based on actual requirements.

7. E—Interest on Reserve Funds—

O	88.37	}	78.85	80.89	+2.04
R	—9.52				

Reduction in provision by Rs. 9.52 lakhs through reappropriation in March 1986 was based on actual requirements.

Reasons for the final excess of Rs. 2.04 lakhs have not been intimated (March 1987).

Interest Payments and Servicing of Debt—contd.

248—Appropriation for reduction or avoidance of debt—

8. (a)—Sinking Funds—

O	1,78.93	}	46.15	46.15	..
R	-1,32.78				

Withdrawal of provision through reappropriation by Rs. 1,32.78 lakhs in March 1986 was based on actual requirements.

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

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

(In lakhs of rupees)

249—Interest Payments—

D—Interest on Loans and Advances from Central Government—

1. (f)—Interest on Pre-1984-85 Loans—

O	13,20.89	}	19,36.86	37,03.75	+17,66.89
R	6,15.97				

Augmentation of provision by Rs. 6,15.97 lakhs through reappropriation in March 1986 was based on actual requirements.

Final excess was due to transfer of expenditure from the head "Interest on loans for Non-Plan Schemes" due to change in classification of expenditure.

C—Interest on Small Savings, Provident Funds etc.—

2. (d)—Interest on Provident Funds—

O	13,64.58	}	19,04.41	23,47.27	+4,42.86
R	5,39.83				

Interest Payments and Servicing of Debt—contd.

Augmentation of provision by Rs. 5,39.83 lakhs through reappropriation was based on actual requirements.

Reasons for the final excess of Rs. 4,42.86 lakhs have not been intimated (March 1987).

D—Interest on Loans and Advances from Central Government—

3. (c)—Interest on Loans for Central Plan Schemes—

<i>O</i>	2.49	}				
<i>R</i>	42.39					
			44.88	44.88	..	

Augmentation of provision by Rs. 42.39 lakhs through reappropriation in March 1986 was based on actual requirements.

4. (e)—Interest on Ways and Means Advances—

<i>R</i>	1,59.71	1,59.71	1.23	—1,58.48
----------	---------	---------	------	----------

Provision of Rs. 1,59.71 lakhs through reappropriation in March 1986 was based on actual requirements.

Reasons for the final saving of Rs. 1,58.48 lakhs have not been intimated (March 1987).

(iv) The expenditure includes Rs. 46.15 lakhs under the major head '248—Appropriation for reduction or avoidance of debt' representing contribution 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. 46.15 lakhs).

Interest Payments and Servicing of Debt —concl'd.

The balances at the credit of these Funds on 31st March 1986 were as shown below:—

(In lakhs of rupees)

Depreciation Fund	Nil
Sinking Fund	1,42.30

For details please see Annexure to Statement no. 19 of Finance Accounts 1985-86.

Grant No. 41

 Grant No. 41—Loans and Advances by the State Government
 (All voted)

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
Capital]:			
Major heads:			
677—Loans for Education, Art and Culture,			
682—Loans for Public Health, Sanitation and Water Supply,			
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,			
712—Loans for Fisheries,			
713—Loans for Forest,			
714—Loans for Community Development,			
721—Loans for Village and Small Industries,			
734—Loans for Power Projects,			

Grant No. 41—contd.

766—Loans to Government
Servants, etc. and

767—Miscellaneous Loans

Original	2,62,75,38,000	}	3,35,67,66,000	3,32,41,84,830	—3,25,81,170
Supple- mentary	72,92,28,000				

Amount surrendered during the year
(March 1986) 1,00,000

Notes and comments—

(i) In view of the final saving of Rs. 3,25.81 lakhs, the supplementary grant of Rs. 72,92.28 lakhs obtained in March 1986 proved excessive.

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

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

734—Loans for Power
Projects—

(b)—Thermo-Electric Schemes—

1.1—Loans to Punjab State
Electricity Board—

O	65,00.00	}	52,66.00	55,46.00	+2,80.00
R	—12,34.00				

Reduction in provision by Rs. 12,34 lakhs through reappropriation in March 1986 was due to cut imposed in Plan outlay by the Planning Department.

Reasons for the final excess of Rs. 2,80 lakhs have not been intimated (March 1987).

Grant No. 41—contd.

698—Loans for Co-operation—

(c)—Warehousing and
Marketing Co-operatives—2.2—Loans to Punjab State
Co-operative Supply and
Marketing Federation for
purchase and distribution
of fertilizers—

O	22,00.00	22,00.00	18,09.50	—3,90.50
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Reasons for the final saving of Rs. 3,90.50 lakhs have not been intimated (March 1987).

(a)—Credit Co-operatives—

3.2—Loans to Central Co-
operative Banks for Agri-
cultural Stabilization—
(Centrally Sponsored
Scheme)

O	50.00	50.00	5.00	—45.00
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Reasons for final saving of Rs. 45 lakhs have not been intimated (March 1987).

682—Loans for Public Health,
Sanitation and Water
Supply—(c)—Urban Water Supply
Programmes—1.1—Loans to Municipalities,
Municipal Corporations
and other Local Funds
for Water Supply Schemes—

O	4,29.97	} 3,59.97	2,63.38	—96.59
R	—70.00			

Grant No. 41—contd.

Reduction in provision by Rs. 70 lakhs through reappropriation in March 1986 was due to cut imposed in Plan Outlay by the Planning Department.

Reasons for the final saving of Rs. 96.59 lakhs have not been intimated (March 1987).

683—Loans for Housing—

(a)—Loans to Housing Boards, Corporations, etc.

5.1—Loans to Punjab State Housing Board—

O	5,93.00	}	4,29.20	4,48.19	+ 18.99
R	—1,63.80				

Reduction in provision by Rs. 1,63.80 lakhs through reappropriation in March 1986 was due to cut imposed in Plan Outlay by the Planning Department.

Reasons for the final excess of Rs. 18.99 lakhs have not been intimated (March 1987).

6. (h)—Other Housing Schemes—

O	25.20	}	20.05	15.86	—4.19
R	—5.15				

Reduction in provision by Rs. 5.15 lakhs through reappropriation in March 1986 was due to less demand for loans.

Reasons for the final saving of Rs. 4.19 lakhs have not been intimated (March 1987).

705—Loans for Agriculture—

(e)—Plant protection—

Grant No. 41—contd.

7.2—Loans for ground spraying
of crops—

O	1,19.30	1,19.30	29.78	—89.52
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Reasons for the final saving of Rs. 89.52 lakhs have not been intimated (March 1987).

8.1—Loans for Aerial spraying
of crops—

O	60.00	} 52.00	48.04	—3.96
R	—8.00			

Reduction in provision by Rs. 8 lakhs through reappropriation in March 1986 was due to cut imposed in Plan outlay by the Planning Department.

Reasons for the final saving of Rs. 3.96 lakhs have not been intimated (March 1987).

(c)—Manures and fertilizers—

9.3—Loans for purchase and
distribution of fertilizers,
seeds in puts, etc.—

O	8,00.00	8,00.00	7,75.50	—24.50
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Reasons for the final saving of Rs. 24.50 lakhs have not been intimated (March 1987).

766—Loans to Government
Servants, etc.—(b)—Advances for purchase of
Motor conveyances—10.1—Advances for the purchase
of Motor conveyances
to Government servants—

O	1,40.00	1,40.00	1,17.20	—22.80
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Grant No. 41—contd.

Reasons for the final saving of Rs. 22.80 lakhs have not been intimated (March 1987).

11.2—Advances for the purchase of Motor conveyances to Ministers, Deputy Minister's, Speaker/Deputy Speaker—

O	10.00	}	3.00	..	—3.00
R	7.00				

Reduction in provision by Rs. 7 lakhs through reappropriation in March 1986 was due to less demand for loans.

Reasons for the final saving of Rs. 3 lakhs have not been intimated (March 1987).

767—Miscellaneous Loans—

(a)—Miscellaneous Loans—

12.2—Loans for purchase of Motor conveyances—
Loans to M.L.A's—

O	18.00	}	25.00	..	—25.00
R	7.00				

Funds were augmented through reappropriation in March 1986 to meet increased demand of the members of Legislative Assembly. Actual expenditure was, however, nil.

Reasons for non-utilisation of the provision have not been intimated (March 1987).

684—Loans for Urban Development—

(a)—Urban Development—

Grant No. 41—contd.

12.8—Loans for Development
of Small and Medium
Towns—

O	1,00.00	1,00.00	91.65	—8.35
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Reasons for the final saving of Rs. 8.35 lakhs have not been intimated (March 1987).

706—Loans for Minor,
Irrigation, Soil Conser-
vation and Area
Development—(b)—Soil Conservation
Schemes—14.4—Advances for Soil and
Water Conservation
Programme in other areas
of the State—

O	18.75	} 13.00	12.16	—0.84
R	—5.75			

Reduction in provision by Rs. 5.75 lakhs through reappropriation in March 1986 was due to less demand for loans.

(c)—Area Development
Programmes—
(M-I—Agriculture)—15.3—ARC scheme for the
reclamation of saline
alkaline soil in Sangrur
and Kapurthala Districts—

O	4.00	} 0.10	..	—0.10
R	—3.90			

Reduction in provision by Rs. 3.90 lakhs through reappropriation in March 1986 was due to less amount provided by Planning Department.

677—Loans for Education,
Art and Culture—16. Loans to deserving
students under National
Loans Scholarship
Scheme—

O	4.50	}	1.50	0.72	—0.78
R	—3.00				

Reduction in provision by Rs. 3 lakhs through reappropriation in March 1986 was due to less demand by the Department.

721—Loans for Village and
Small Industries—

(c)—Handloom Industries—

17.8—Loans to Punjab State
Handloom and Textile
Development Corporation for
training of weavers
belonging to Scheduled
castes—
Special component
programme—

O	19.89	}
R	—19.89	

Withdrawal of the entire provision of Rs. 19.89 lakhs through reappropriation in March 1986 was due to less amount provided by Planning Department.

698—Loans for Co-operation—

(j)—Processing Co-operatives—

18.1—Setting up of Processing
Units (Centrally Sponsored
Schemes)—

O	2,21.00	}
R	—2,21.00	

Grant No. 41—contd.

Withdrawal of the entire provision of Rs. 2,21 lakhs through reappropriation in March 1986 was due to cut imposed in Plan outlay by the Planning Department.

(1)—Consumer Co-operatives—

19-3—Loans to Consumer
Co-operative store for
setting up for large sized
retail outlets and distri-
bution of consumer articles in
rural areas—
(Centrally Sponsored
Scheme)

O	1.00	}
R	-1.00				

Withdrawal of the entire provision of Rs. 1 lakh through reappropriation in March 1986 was due to cut imposed in Plan Outlay by the Planning Department.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
684—Loans for Urban Development—			
(a)—Urban Development—			
1.8—Loans for Development Small and Medium Towns— (Centrally Sponsored Scheme)			
O	1,00.00	1,00.00	.. —1,00.00

766—Loans to Government Servants, etc.—			
(a)—House Building Advances—			
2.1—Advances to Officers of All India Services—			
O	18.00	18.00	—18.00
683—Loans for Housing—			
(c)—Subsidised Industrial Housing Scheme—			
3.1—Loans to other parties under subsidised industrial Housing Scheme—			
O	10.00	10.00	—10.00
775—Loans for Agriculture—			
(c)—Agricultural Engineering—			
4.1—Loans to Punjab State Agro-Industries Corporation— (Centrally Sponsored Scheme)			
R	2.50	2.50	—2.50
Provision of funds by Rs. 2.50 lakhs through reappropriation in March 1986 was due to increased assistance from Government of India.			
712—Loans for Fisheries—			
(c)—Other loans—			
5.1—Purchase of debentures floated by the Punjab State Co-operative Land Mortgage Bank Ltd. under various ARDC/NABARD schemes—			
O	2.00	2.00	—2.00

Grant No. 41—*contd.*

Reasons for the non-utilisation of provision (serial nos. 1 to 5) have not been intimated (March 1987).

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

	Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)				
734—Loans for Power Projects—				
1—(d)—Transmission and distribution schemes—				
O	33,49.00	56,00.00	56,01.82	+1.82
S	11,49.27			
R	11,01.73			

Augmentation of provision by Rs. 11,01.73 lakhs through reappropriation in March 1986 was due to allocation of more funds by the Planning Department.

2. (a)—Hydro-Electric Schemes—

O	68,79.00	1,25,21.00	1,26,39.02	+1,18.02
S	55,00.00			
R	1,42.00			

Augmentation of provision by Rs. 1,42 lakhs through reappropriation in March 1986 was due to earmarking of more funds for advances (Rs. 2,00 lakhs), partly set off by saving due to less demands for loans (Rs. 58 lakhs).

Reasons for the final excess in the above cases (serial nos. 1 and 2) have not been intimated (March 1987).

Grant No. 41—*consd.*706—Loans for Minor
Irrigation, Soil Conser-
vation and Area
Development—

(a)—Minor Irrigation—

3.1—Loans to the Punjab
State Tubewell Corporation—

O	31,34.06	}	33,44.09	33,44.09	..
R	2,10.03				

Augmentation of provision by Rs. 2,10.03 lakhs through reappropriation in March 1986 was due to revision of Plan outlay by the Planning Department.

(c)—Area Development Program-
mes—4.2—Purchase of debentures of
Punjab State Co-operative
Bank Ltd. for purchase of
Tractors and Agricultural
Implements—

O	2,00.00	}	2,33.00	2,33.00	..
R	33.00				

Augmentation of provision by Rs. 33 lakhs through reappropriation in March 1986 was due to revision of Plan outlay by the Planning Department.

(b)—Soil Conservation Schemes—

5.3—Advances for Pilot Project
in Development of Kandi
Area with World Bank
Assistance—

O	35.00	}	47.00	49.48	+2.48
R	12.00				

Grant No. 41—contd.

Augmentation of provision by Rs. 12 lakhs through reappropriation in March 1966 was due to revision of Plan outlay by the Planning Department.

Reasons for the final excess of Rs. 2.48 lakhs have not been intimated (March 1987).

6.2—Advances for Soil and Water Conservation on Watershed basis—

O	41.00	}	33.00	45.43	+12.43
R	-8.00				

Reduction in provision by Rs. 8 lakhs through reappropriation in March 1986 was due to less amount provided by Planning Department. There was, however, an excess of Rs. 12.43 lakhs, reasons for which have not been intimated (March 1987).

698—Loans for Co-operation—

(a)—Credit Co-operatives—

7.1—Loans assistance to Co-operative Credit Institutions in the Co-operatively under developed States and special areas—

O		}	8,65.01	8,15.00	-50.01
S	6,43.01				
R	2,22.00				

Augmentation of provision by Rs. 2.22 lakhs through reappropriation in March 1986 was due to increased assistance from Government of India.

Reasons for the final saving of Rs. 50.01 lakhs have not been intimated (March 1987).

Grant No. 41—*consd.*766—Loans to Government
Servants, etc.—

(a)—House Building Advances—

8.2—Advances to Government
Servants other than officers of
All India Services—

O	3,86.00	}	4,08.13	3,88.62	—19.51
R	22.13				

In view of the final saving of Rs. 19.51 lakhs, augmentation of provision by Rs. 22.13 lakhs through reappropriation in March 1986, due to allocation of more funds by the Planning Department, was unrealistic.

Reasons for the final saving of Rs. 19.51 lakhs have not been intimated (March 1987).

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
682—Loans for Public Health, Sanitation and Water Supply—			
(a)—Public Health and Sanitation Programmes—			
1.1—Loans to Municipal Corporations and other Local Funds for Sanitation Schemes—			
O	1,07.49 +1,07.49

Grant No. 41—concl'd.

684—Loans for Urban Development—

(a)—Urban Development—

2.4—Loans to Municipalities, Municipal Corporations and other Local Funds for other purposes—

O	53.75	+53.75
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706—Loans for Minor Irrigation, Soil Conservation and Area Development—

(b)—Soil Conservation Schemes—

3.6—Advances for Harvesting Technology in Handicapped Area—

O	4.49	+4.49
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714—Loans for Community Development—

(c)—Assistance to Panchayati Raj Institutions—

4.2.—Loans to Panchayati Raj Institutions for Land Improvement—

O	1.77	+1.77
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Reasons for incurring expenditure without provision of funds in the foregoing four cases have not been intimated (March 1987).

Grant No. 42

Grant No. 42—Appropriation to Contingency Fund

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Capital :			
Major head :			
769—Appropriations to Contingency fund—			
(8)—Appropriations to Contingency Fund	50,00,00,000	50,00,00,000	..
Amount surrendered during the year			

Note/comment

The expenditure under the grant represents amount transferred from the Consolidated Fund of the State to augment the Corpus of the Contingency Fund.

The corpus of the Punjab Contingency Fund at the commencement of the year 1985-86 was Rs. 25 crores. It was raised to Rs. 75 crores with effect from 25th November, 1985 by the Punjab Contingency Fund (Amendment) Act, 1986.

INTER-STATE SETTLEMENT ACCOUNT

Inter-State Settlement Account (All charged)

Total appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
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Capital :

Major head :

768—Inter-State Settlement—

0	96,365	+96,365
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*Amount surrendered during the year
(March 1986)*

Note/comment—

(i) Excess of Rs. 96,365 requires regularisation.

APPENDIX—CONSOLIDATED

Grant-wise details of estimates and actuals of recoveries adjusted in the
Appropriation

Number and Name of grant	Budget Estimates	
	Revenue	Capital
1	2	3
7—Finance	9,83,000	..
11—Police	9,09,000	..
13—Stationery and Printing	..	8,40,000
19—Housing and Urban Development	..	3,86,00,000
25—Co-operation	..	..
26—Agriculture	..	1,79,30,000
28—Food	..	4,97,95,00,000
34—Industries	..	..
36—Roads and Bridges	3,90,00,000	..
37—Road Transport	43,22,000	5,30,00,000
38—Multipurpose River Projects	1,40,40,000	34,77,60,000
39—Irrigation, Drainage and Flood Control	9,45,21,000	15,10,00,000
40—Buildings	10,81,00,000	..
Total	26,18,75,000	5,58,86,30,000

STATEMENT OF RECOVERIES

account for 85-86 in reduction of expenditure (referred to in the summary of Accounts at page 15)

Actuals		Actuals compared with Budget estimates	
		More+ Less—	
Revenue	Capital	Revenue	Capital
4	5	6	7
..	..	—9,83,000	..
7,19,000	..	—1,90,000	..
..	..	..	—8,40,000
..	3,68,99,460	..	—17,00,540
..	1,28,92,797	..	+ 1,28,92,797
..	6,04,38,202	..	+ 4,25,08,202
..	4,45,89,13,831	..	—52,05,86,169
..	1,745	..	—1,745
4,14,55,829	..	+24,55,829	..
1,58,13,933	5,24,39,121	—1,14,91,933	—5,60,879
5,07,14,091	1,32,35,76,723	+ 3,65,74,091	+ 97,58,16,723
3,21,28,256	72,78,95,574	—6,23,92,744	+ 57,68,95,574
77,67,64,944	27,88,196	—66,86,64,944	+ 27,88,196
91,75,86,053	6,67,58,45,649	—55,57,21,053	+ 1,08,72,15,649