



GOVERNMENT OF PUNJAB

APPROPRIATION ACCOUNTS

1986-87

TABLE OF CONTENTS

	<i>Page(s)</i>
Introductory ..	1
Summary of Appropriation Accounts ..	2
Appropriation Accounts—	
1—State Legislature ..	17
Staff, Household and Allowances of the Governor ..	18
2—Council of Ministers ..	19
3—Administration of Justice ..	21
4—Elections ..	24
5—Revenue ..	25
6—Excise and Taxation ..	32
7—Finance ..	37
8—Public Service Commission ..	44
9—Civil Secretariat ..	46
10—District Administration ..	48
11—Police ..	51
12—Jails ..	55
13—Stationery and Printing ..	58
14—Miscellaneous Services ..	62
15—Rehabilitation, Relief and Resettlement ..	67
16—Education ..	68
17—Technical Education, Science and Technology ..	83

	<i>Page(s)</i>
18—Medical and Public Health ..	87
19—Housing and Urban Development ..	113
20—Information and Publicity ..	117
21—Tourism and Cultural Affairs ..	120
22—Labour, Employment and Industrial Training ..	123
23—Social Security and Welfare ..	127
24—Planning and Statistics ..	145
25—Co-operation ..	149
26—Agriculture ..	158
27—Soil and Water Conservation ..	167
28—Food ..	171
29—Animal Husbandry ..	176
30—Dairy Development ..	183
31—Fisheries ..	185
32—Forests ..	189
33—Community Development ..	195
34—Industries ..	204
35—Civil Aviation ..	210
36—Roads and Bridges ..	211
37—Road Transport ..	219
38—Multi-purpose River Projects ..	231
39—Irrigation, Drainage and Flood Control ..	243
40—Buildings ..	268
Public Debt ..	295

	<i>Page(s)</i>
Interest Payments and Servicing of Debt ..	302
41—Loans and Advances by the State Government ..	308
Appendix—	
Consolidated statement of recoveries ..	320

INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Punjab for the year 1986-87 presents the accounts of sums expended in the year ended with the 31st March 1987 compared with the sums specified in the schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

In these Accounts—

'O' stands for original grant or appropriation.

'S' stands for supplementary grant or appropriation.

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

Charged appropriations and expenditure are shown in italics.

Summary of Appropriation

Number and name of grant or appropriation	Amount of grant/appropriation		Expendi-
	Revenue	Capital	Revenue
1	2	3	4
	Rs.	Rs.	Rs.
1—State Legislature—			
Voted	1,61,66,000	..	1,61,34,384
Charged	1,76,000	..	1,50,429
Staff Household and Allowances of the Governor—			
Charged	48,58,000	..	47,18,920
2—Council of Ministers—			
Voted	2,67,62,000	..	2,15,94,287
3—Administration of Justice—			
Voted	6,50,22,000	..	6,43,36,356
Charged	1,28,69,000	..	1,17,10,463
4—Elections—			
Voted	56,55,000	..	50,36,403
Charged	15,000	..	..
5—Revenue—			
Voted	19,17,45,000	..	19,71,89,421
Charged	1,48,000	..	..
6—Excise and Taxation—			
Voted	7,55,22,000	..	6,41,11,352
Charged	1,14,000	..	63,892
7—Finance—			
Voted	1,03,95,65,000	..	75,08,23,752
Charged	4,20,000	..	..

Accounts 1986-87

ture	Saving		Excess		
	Capital	Revenue	Capital	Revenue	Capital
	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.
..		31,616	..	..	..
..		25,571	..	..	..
..		1,39,080	..	..	..
..		51,67,713	..	..	..
..		6,85,644	..	..	..
..		11,58,537	..	..	..
..		6,18,597	..	..	..
..		15,000	..	..	..
..	
..		1,48,000	..	..	..
..		1,14,10,648	..	..	..
..		50,108	..	..	..
..		28,87,41,248	..	..	..
..		4,20,000	..	..	..

Summary of Appropriation

Number and name of grant or appropriation	Amount of grant/appropriation		Expendi-
	Revenue	Capital	Revenue
1	2	3	4
	Rs.	Rs.	Rs.
8—Public Service Commission—			
Voted	20,53,000	..	14,65,163
Charged	18,21,000	..	16,59,483
9—Civil Secretariat—			
Voted	6,91,94,000	..	6,93,83,258
Charged	25,000	..	..
10—District Administration—			
Voted	11,56,01,000	..	11,25,73,305
Charged	4,04,000	..	..
11—Police—			
Voted	70,10,23,000	..	82,93,96,970
Charged	6,06,000	..	5,67,201
12—Jails—			
Voted	6,11,80,000	..	6,19,79,020
Charged	15,000	..	..
13—Stationery and Printing—			
Voted	5,61,97,000	8,40,000	5,23,30,645
Charged	6,45,000	..	4,39,478
14—Miscellaneous Services—			
Voted	10,64,08,000	..	10,43,64,391
Charged	4,000	..	..

Accounts 1986-87—contd.

ture	Saving		Excess	
	Capital	Revenue	Capital	Revenue	Capital
5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.
..	5,87,837	..	..	..
..	1,61,517	..	..	..
..	..	..	1,89,258	..
..	25,000	..	..	..
..	30,27,695	..	..	..
..	4,04,000	..	..	..
..	..	..	12,83,73,970	..
..	38,799	..	..	..
..	..	..	7,99,020	..
..	15,000	..	..	..
9,37,950	38,66,355	..	..	97,950
..	2,05,522	..	..	..
..	20,43,609	..	..	..
..	4,000	..	..	..

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.
15—Rehabilitation, Relief and Resettlement—			
Voted	15,96,000	..	13,70,430
16—Education—			
Voted	2,48,43,75,000	..	2,41,51,73,377
Charged	4,20,74,000	..	3,82,75,672
17—Technical Education Science and Technology—			
Voted	3,92,27,000	95,00,000	3,28,69,748
18—Medical and Public Health—			
Voted	1,03,15,40,000	..	90,34,05,996
Charged	1,52,000	..	1,14,527
19—Housing and Urban Development—			
Voted	6,26,21,000	13,98,83,000	6,22,90,193
Charged	1,99,000	3,92,000	1,94,206
20—Information and Publicity—			
Voted	2,69,40,000	..	2,76,18,467
Charged	15,000	..	..
21—Tourism and Cultural Affairs—			
Voted	1,27,06,000	50,64,000	1,18,72,321
Charged	1,75,000	..	..
22—Labour, Employment and Industrial Training—			
Voted	11,57,17,000	21,83,000	10,61,01,171
Charged	2,00,000	..	..

Accounts 1986-87—contd.

ture	Saving		Excess	
	Capital	Revenue	Capital	Revenue	Capital
5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.
..	2,25,570	..	..	..
..	6,92,01,623	..	..	..
..	37,98,328	..	..	..
94,99,000	63,57,252	1,000	..	..
..	12,81,34,004	..	..	..
..	37,473	..	..	..
13,62,22,281	3,30,807	36,60,719	..	..
..	4,794	3,92,000	..	..
..	..	..	6,78,467	..
..	15,000	..	..	..
50,64,000	8,33,679	..	..	..
..	1,75,000	..	..	..
23,44,292	96,15,829	..	..	1,61,292
..	2,00,000	..	..	..

Summary of Appropriation

Number and name of grant or appropriation	Amount of grant/appropriation.		Expendi-
	Revenue	Capital	Revenue
1	2	3	4
	Rs.	Rs.	Rs.
23—Social Security and Welfare—			
Voted	37,35,60,000	1,60,00,000	34,83,11,873
Charged	56,000	..	..
24—Planning and Statistics—			
Voted	1,99,82,000	..	1,61,34,718
Charged	1,000	..	..
25—Co-operation—			
Voted	8,81,49,000	18,84,29,000	7,89,36,907
Charged	30,000	..	..
26—Agriculture—			
Voted	44,78,08,000	4,04,40,000	33,83,56,941
Charged	57,000	..	18,590
27—Soil and Water Conservation—			
Voted	5,19,54,000	..	4,99,97,789
Charged	5,000	..	..
28—Food—			
Voted	2,54,63,000	6,29,97,20,000	1,78,36,459
Charged	..	1,80,000	..
29—Animal Husbandry—			
Voted	17,97,86,000	..	17,43,69,944
Charged	78,000	..	62,722
30—Dairy Development—			
Voted	74,13,000	..	69,01,998

Accounts 1986-87—*contd.*

Nature	Saving		Excess	
	Capital	Revenue	Capital	Revenue	Capital
5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.
1,11,51,877	2,52,48,127	48,48,123	..	..
..	56,000	..	..	..
..	38,47,282	..	..	..
..	1,000	..	..	..
17,24,52,895	92,12,093	1,59,76,905	..	..
..	30,000	..	..	..
3,75,46,849	10,94,51,059	28,93,151	..	..
..	38,410	..	..	..
..	19,56,211	..	..	..
..	5,000	..	..	..
3,65,43,02,800	76,26,541	2,64,54,17,200	..	..
..	..	1,80,000	..	..
..	54,16,056	..	..	..
..	15,278	..	..	..
..	5,11,002	..	..	..

Summary of Appropriation

Number and name of grant or appropriation	Amount of grant/appropriation		Expendi-
	Revenue	Capital	Revenue
1	2	3	4
	Rs.	Rs.	Rs.
31—Fisheries—			
Voted	1,45,52,000.	..	1,32,09,874
Charged	31,000	..	..
32—Forests—			
Voted	15,79,95,000.	25,00,000	13,15,76,355
Charged	54,000	..	53,068
33—Community Development—			
Voted	46,24,59,000.	..	43,53,98,781
Charged	2,04,000	..	..
34—Industries—			
Voted	17,99,89,000.	12,46,00,000.	16,53,82,253
Charged	20,16,000	..	19,52,987
35—Civil Aviation—			
Voted	69,70,000	8,00,000.	69,56,665
36—Roads and Bridges—			
Voted	29,71,77,000	37,66,00,000.	37,22,63,315
Charged	4,00,000	..	..
37—Road Transport—			
Voted	76,20,91,000	12,50,00,000	75,01,69,363
Charged	34,80,000.	..	32,92,548
38—Multi-purpose River Projects—			
Voted	13,62,97,000	1,13,17,37,000	16,39,84,710

Accounts 1986-87—*contd.*

ture	Saving		Excess		
	Capital	Revenue	Capital	Revenue	Capital
5	6	7	8	9	
Rs.	Rs.	Rs.	Rs.	Rs.	
..	13,42,126	..	..	..	..
..	31,000	..	..	..	..
14,70,094	2,64,18,645	10,29,906	..	..	..
..	932	..	..	..	..
..	2,70,60,319	..	..	..	..
..	2,04,000	..	..	..	..
12,46,00,000	1,46,06,747	..	..	..	..
..	63,013	..	..	..	..
7,99,362	13,335	638	..	..	..
21,17,19,312	..	16,48,80,688	7,50,86,315	..	..
..	4,00,000	..	..	..	..
11,86,90,902	1,19,21,637	63,09,098	..	..	..
..	1,87,425	..	..	..	..
2,24,13,29,038	..	..	2,76,87,710	1,10,95,92,038	..

Summary of Appropriation

Number and name of grant or appropriation	Amount of grant/appropriation		Expendi-
	Revenue	Capital	Revenue
1	2	3	4
	Rs.	Rs.	Rs.
39—Irrigation, Drainage and Flood Control—			
Voted	77,92,42,000	80,13,19,000	82,29,38,846
40—Buildings—			
Voted	73,69,79,000	24,82,14,000	1,42,39,88,323
Charged	14,70,000	36,48,000	12,53,249
Public Debt—			
Charged	..	18,84,92,86,000	..
Interest Payments and Servicing of Debt—			
Charged	2,05,00,25,000	..	1,74,53,75,605
41—Loans and Advances by the State Government—			
Voted	..	4,14,47,84,000	..
Total			
{ Voted	11,03,46,81,000	13,65,76,13,000	11,22,81,35,424
{ Charged	2,12,28,42,000	18,85,35,06,000	1,80,99,03,040
Grand Total	13,15,75,23,000	32,51,11,19,000	13,03,80,38,464

Accounts 1986-87—contd.

turo	Saving		Excess	
	Capital	Revenue	Capital	Revenue
5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.
2,04,54,03,932	..	..	4,36,96,846	1,24,40,84,932
19,54,32,925	..	5,27,81,075	68,70,09,323	..
36,46,508	2,16,751	1,492	..	..
3,70,15,62,658	..	15,14,77,23,342	..	..
..	30,46,49,395	..	..	..
4,82,53,82,376	..	..	..	68,05,98,376
13,79,43,49,085	77,55,10,906	2,89,77,98,503	96,89,65,330	3,03,45,34,588
3,70,52,09,166	31,29,38,960	15,14,82,96,834	..	..
17,49,95,58,251	1,08,84,49,866	18,04,60,95,337	96,89,65,330	3,03,45,34,588

Summary of Appropriation Accounts 1986-87 —contd.

The excess over the following voted grants requires regularisation:—

5—Revenue	(Revenue Section)
9—Civil Secretariat	(Revenue Section)
11—Police	(Revenue Section)
12—Jails	(Revenue Section)
13—Stationery and Printing	(Capital Section)
20—Information and Publicity	(Revenue Section)
22—Labour, Employment and Industrial Training	(Capital Section)
36—Roads and Bridges	(Revenue Section)
38—Multi-purpose River Pro- jects	(Both Revenue and Capital Sections)
39—Irrigation, Drainage and Flood Control	(Both Revenue and Capital Sections)
40—Buildings	(Revenue Section)
41—Loans and Advances by the State Government	(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 1986-87 —contd.

The reconciliation between the total expenditure according to the Appropriation Accounts for 1986-87 and that shown in the Finance Accounts for the year is given below:—

	Voted		Charged	
	Revenue	Capital	Revenue	Capital
	Rs.	Rs.	Rs.	Rs.
Total expenditure according to Appropriation Accounts	11,22,81,35,424	13,79,43,49,085	1,80,99,03,040	3,70,52,09,166
<i>Deduct—</i>				
Total recoveries shown in Appendix	1,01,71,61,012	8,93,40,92,206	..	..
Net total expenditure as shown in statement no. 10 of the Finance Accounts	10,21,09,74,412	4,86,02,56,879	1,80,99,03,040	3,70,52,09,166

Summary of Appropriation Accounts 1986-87—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 1986-87.

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

NEW DELHI,

The **24 MAY 1988** Comptroller and Auditor General of India

Grant No. 1

Grant No. 1—State Legislature			
	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Revenue :			
Major heads :			
211—Parliament/State/Union Territory Legislatures and			
288—Social Security and Wel- fare			
Voted—			
Original	1,23,93,000	} 1,61,66,000	1,61,34,384
Supplementary	37,73,000			—31,616
Amount surrendered during the year			
Charged—			
Original	1,12,000	} 1,76,000	1,50,429
Supplementary	64,000			—25,571
Amount surrendered during the year			

Charged appropriation—Staff, Household and Allowances of the Governor

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

	Total appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Revenue :			
Major head :			
212—President, Vice President/ Governor/Administrator of Union Territories			
<i>Original</i> 35,02,000	} 48,58,000	47,18,920	—1,39,080
<i>Supplementary</i> 13,56,000			
<i>Amount surrendered during the year</i>			..

Grant No. 2

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

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Revenue :			
Major head :			
213—Council of Ministers			
Original 1,13,59,000	2,67,62,000	2,15,94,287	—51,67,713
Supplementary 1,54,03,000			
Amount surrendered during the year			..

Notes and comments—

(i) In view of the final saving of Rs. 51.68 lakhs, the supplementary grant of Rs. 1,54.03 lakhs obtained in March, 1987, proved excessive. No amount was surrendered during the year.

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

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
(h)—Other expenditure—			
1.2—Miscellaneous—			
O 35.31	45.71	15.71	—30.00
S 10.40			

Reasons for the final saving of Rs. 30 lakhs have not been intimated (December 1987).

Grant No. 2—concl'd.

2.1—Car Section—

O	31.65	}	1,44.77	1,21.95	—22.82
S	1,13.12				

Reasons for the final saving of Rs. 22.82 lakhs have not been intimated (December 1987).

3. (c)—Tour expenses—

O	2.10	}	6.47	2.45	—4.02
S	4.37				

Reasons for the final saving of Rs. 4.02 lakhs have not been intimated (December 1987).

(iii) Excess occurred mainly under:—

Head	Total grant	Actual expenditure	Excess+ Saving—		
(In lakhs of rupees)					
(e) —Discretionary grants by Ministers—					
1.1—Discretionary grant for development purposes—					
O	38.75	}	56.25	60.35	+4.10
S	17.50				

Reasons for the final excess of Rs. 4.10 lakhs have not been intimated (December 1987).

2.(a) —Salary of Ministers and Deputy Ministers—

O	3.82	}	8.87	11.57	+2.70
S	5.05				

Reasons for the final excess of Rs. 2.70 lakhs have not been intimated (December 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	6,11,35,000	6,50,22,000	6,43,36,356
Supplementary	38,87,000		
			—6,85,644
Amount surrendered during the year			..
Charged—			
Original	1,23,91,000	1,28,69,000	1,17,10,463
Supplementary	4,78,000		
			—11,58,537
Amount surrendered during the year			..
Notes and comments—			

(i) In view of the final saving of Rs. 6.86 lakhs in voted grant, the supplementary grant of Rs. 38.87 lakhs obtained in March 1987 proved excessive.

(ii) The supplementary charged appropriation of Rs. 4.78 lakhs obtained in March 1987 also proved excessive as there was a final saving of Rs. 11.59 lakhs.

Grant No. 3—contd.

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

Heads	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
214—Administration of Justice			
(n)—Legal Advisers and Counsels—			
1.2—District Attorneys—			
O 1,02.63	} 1,02.30	97.10	—5.20
R —0.33			
Reasons for the final saving of Rs. 5.20 lakhs have not been intimated (December 1987).			
(e)—Civil and Session Courts—			
2.2—Subordinate Judges—			
O 2,05.08	} 2,12.25	2,07.11	—5.14
S 7.17			

Final saving was mainly due to posts remaining vacant.

(iv) Excess occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
288—Social Security and Welfare—			
E—Other Social Security and Welfare Programmes—			
(f)—Other programmes—			
1.8—Legal aid to the indigent persons—			
O 0.28	} 0.16	3.20	+3.04
R —0.12			

Reasons for the final excess of Rs. 3.04 lakhs have not been intimated (December 1987).

Grant No. 3—concl'd.

214—Administration of Justice—

(c)—Civil and Session Courts—

2.1—District and Sessions Judges—

O	1,47.67	}	1,73.31	1,76.17	+2.86
S	25.06				
R	0.58				

Excess of Rs. 2.86 lakhs was mainly due to grant of additional dearness allowance to Government employees.

3.4—Process serving establishment—

(Sub-Judges Courts)

O	83.29	}	89.93	91.38	+1.45
S	6.64				

Excess of Rs. 1.45 lakhs was mainly due to grant of additional dearness allowance to Government employees.

(v) Saving 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	1,23.79	}	1,28.51	1,17.10	—11.41
S	4.72				

Final saving was mainly due to posts remaining vacant:

Grant No. 4

Grant No. 4—Elections

		Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Revenue :				
Major head :				
215—Elections—				
Voted—				
Original	56,55,000	56,55,000	50,36,403	—6,18,597
Supplementary	..			
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 provision remained unutilised.
(ii) Saving in voted grant occurred mainly under:—

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

(c)—Charges for conduct of election for Lok Sabha and State/Union Territory Legislative Assemblies when held simultaneously—

1. Conduct of simultaneous Elections—

O	14.50	14.50	10.51	—3.99
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Reasons for the final saving of Rs. 3.99 lakhs have not been intimated (December 1987).

Grant No. 5

Grant No. 5—Revenue

	Total grant/ appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Revenue:			
Major heads:			
229—Land Revenue,			
230—Stamps and Registration,			
252—Secretariat-General Services,			
289—Relief on account of Natural Calamities and			
296—Secretariat-Economic Services			
Voted—			
Original 16,47,07,000	} 19,17,45,000	19,71,89,421	+54,44,421
Supplementary 2,70,38,000			
Amount surrendered during the year			..
Charged—			
Original 1,48,000	} 1,48,000	..	-1,48,000
Supplementary ..			
Amount surrendered during the year (March 1987)			32,000

Notes and comments—

(i) Excess of Rs. 54,44,421 over the voted grant requires regularisation.

Grant No. 5—contd.

(ii) In view of the final excess of Rs. 54.44 lakhs, the supplementary grant of Rs. 2,70.38 lakhs obtained in March 1987 proved inadequate.

(iii) The entire charged provision remained unutilised.

(iv) Excess (partly set off by saving under certain other heads mentioned in note (v) 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.—			
(c)—Gratuitous Relief—			
1. (viii)—Other items—			
O	3,00.00	3,00.00	8,64.36 +5,64.36
Reasons for the final excess of Rs. 5,64.36 lakhs have not been intimated (December 1987).			
2. Direction and Administration—			
O	..	..	24.96 +24.96
Reasons for incurring expenditure without provision in the above case have not been intimated (December 1987).			
3. (w)—Other expenditure—			
O	7.98	27.82	19.83
S	6.40		
R	13.44			-7.99

Grant No. 5—contd.

Augmentation of provision by Rs. 13.44 lakhs through reappropriation in March 1987 was mainly due to additional expenditure for dewatering flood affected areas.

Reasons for the final saving of Rs. 7.99 lakhs have not been intimated (December 1987).

229—Land Revenue—

(d)—Land Records—

4.2—District establishment—

O	7,24.74	}	7,26.02	7,71.14	+45.12
R	1.28				

Augmentation of provision by Rs. 1.28 lakhs through reappropriation in March 1987 for binding Jamabandis (Rs. 2.32 lakhs), partly set off by saving due to economy measures (Rs. 1.04 lakhs).

Reasons for the final excess of Rs. 45.12 lakhs have not been intimated (December 1987).

230—Stamps and Registration—

B—Stamps-Non-Judicial—

5. (b)—Cost of stamps—

O	11.02	}	21.02	34.91	+13.89
R	10.00				

Augmentation of provision by Rs. 10 lakhs through reappropriation in March 1987 was for clearance of pending bills.

Reasons for the final excess of Rs. 13.89 lakhs have not been intimated (December 1987).

Grant No. 5—contd.

A—Stamps-Judicial—

6. (c)—Expenses on sale of stamps—

O	0.81	0.81	2.39	+1.58
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Reasons for the final excess of Rs. 1.58 lakhs have not been intimated (December 1987).

7. (a)—Direction and Administration—

O	0.14	0.14	1.51	+1.37
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Reasons for the final excess of Rs. 1.37 lakhs have not been intimated (December 1987).

(v) Saving occurred mainly under:—

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

289—Relief on account of Natural Calamities—

B- Floods, Cyclones etc.—

(c)—Gratuitous Relief—

1. (i)—Cash doles—

O	2,10.00	} 4,48.98	0.12	—4,48.86
S	2,38.98			

Reasons for the final saving of Rs. 4,48.86 lakhs have not been intimated (December 1987).

Grant No. 5—contd.

2. (iii)—Housing—					
O	30·00	}	55·00	..	—55·00
S	25·00				
3. (v)—Supply of Medicines—					
O	20·00		20·00	..	—20·00
4. (vii)—Supply of fodder—					
O	10·00		10·00	..	—10·00
5. (ii)—Food and clothing—					
O	5·00		5·00	..	—5·00
6. (a)—Evacuation of population—					
O	5·00		5·00	..	—5·00
7.(b)—Ex-gratia payments to bereaved families—					
O	5·00		5·00	..	—5·00
A—Drought—					
(a)—Gratuitous Relief—					
8.(i)—Cash doles—					
Q	5·00		5·00	..	—5·00

The entire provision in the above cases (item nos 2 to 8) remained unutilised, reasons for which have not been intimated (December 1987).

Grant No. 5—contd.

229—Land Revenue—

(g)—Other expenditure—

9.1—Agrarian
Reforms—

O	70.01	} 55.92	32.41	—23.51
R	—14.09			

Withdrawal of funds amounting to Rs. 14.09 lakhs through re-appropriation in March 1987 was due to economy measures.

Reasons for the final saving of Rs. 23.51 lakhs have not been intimated (December 1987).

252—Secretariat—
General Services—(b)—Board of
Revenue—10.1—Revenue Excise
and Taxation—

Voted—

O	1,42.35	} 1,37.69	1,35.16	—2.53
R	—4.66			

Withdrawal of funds amounting to Rs. 4.66 lakhs through re-appropriation in March 1987 was due to economy measures.

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

Grant No. 5.—concl'd.

296—Secretariat—

Economic Services—

(b)—Secretariat—

11·1—Agriculture
and Allied
Services—

O	42·09	}	40·01	38·34	—1·67
R	—2·08				

Withdrawal of funds amounting to Rs. 2.08 lakhs through re-appropriation in March 1987 was due to economy measures.

Reasons for the final saving of Rs. 1.67 lakhs have not been intimated (December 1987).

Grant No. 6

Grant No. 6—Excise and Taxation

	Total grant/ appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Revenue:			
Major heads :			
239—State Excise,			
240—Sales Tax and			
245—Other Taxes and Duties on commodities and services			
Voted—			
Original 7,55,22,000	7,55,22,000	6,41,11,352	—1,14,10,648
Supplementary ..			
Amount surrendered during the year (March 1987)			61,03,000
Charged—			
Original 64,000	1,14,000	63,892	—50,108
Supplementary 50,000			
Amount surrendered during the year			..
Notes and comments—			

(i) Rupees 61.03 lakhs were surrendered in March 1987, ultimate saving in voted grant was Rs. 1,14.11 lakhs. In the previous year also there was a saving of Rs. 53.69 lakhs against the provision of Rs. 6,48.20 lakhs.

Grant No. 6—contd.

(ii) Saving in the voted provision (partly set off by excess under other heads mentioned in note (iv) 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 fifth year in succession in which the entire grant under this head remained unutilised. The provision for the year 1982-83, 1983-84, 1984-85 and 1985-86 which remained unutilised was Rs. 2,50 lakhs, Rs. 1,50 lakhs, Rs. 1,00 lakhs and 1,00 lakhs respectively.

240—Sales Tax—

(b)—Collection charges—

2.1—District establishment—

O	3,37.14	}	3,38.99	3,18.38	—20.61
R	1.85				

Augmentation of provision by Rs. 1.85 lakhs through reappropriation in March 1987 due to payment of pending bills was not justified in view of the final saving of Rs. 20.61 lakhs.

Reasons for the final saving of Rs. 20.61 lakhs have not been intimated (December 1987).

Grant No. 6—contd.

3.(a)—Direction and Administration—

O	1,24.40	}	1,35.90	1,19.83	—16.07
R	11.50				

Augmentation of provision by Rs. 11.50 lakhs through reappropriation in March 1987 due to payment of pending bills (Rs. 6.49 lakhs) and grant of additional dearness allowance to Government employees (Rs. 5.01 lakhs) was not justified in view of the final saving of Rs. 16.07 lakhs.

Reasons for the final saving of Rs. 16.07 lakhs have not been intimated (December 1987).

(iii) Saving in respect of charged appropriation occurred mainly under the following heads:—

Head	Total appropriation	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
239—State Excise—			
(a)—Direction and Administration—			
1.1—District establishment—			
O	0.40	}	0.50
S	0.50		
R	—0.40		

Supplementary grant obtained in March 1987 was unnecessary as no expenditure was incurred.

Reasons for non-utilisation of entire charged provision of Rs. 0.50 lakh have not been intimated (December 1987).

Grant No. 6—contd.

245—Other Taxes and
Duties on Commodi-
ties and Services—

(d)—Collection charges—

2.1—Taxes on goods
and passengers—

O	0.12	}
R	—0.12	

The entire provision was withdrawn through reappropriation in March 1987.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
239—State Excise—			
(a)—Direction and Administration—			
1.1—District establishment—			
O	1,53.24	1,78.01	1,63.14
R	24.77		
			—14.87

Augmentation of provision by Rs. 24.77 lakhs through reappropriation in March 1987 was mainly for payment of pending bills.

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

2.3—Excise Bureau—

O	2.37	}	4.01	3.95	—0.06
R	1.64				

Grant No. 6—concl'd.

Augmentation of provision by Rs. 1.64 lakhs through reappropriation in March 1987 was mainly due to grant of additional dearness allowance to Government employees.

General:

(v) There had been large savings 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)			
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
1985-86 Voted	648.20	594.51	53.69	8
<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,			
252—Secretariat— General 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 1,03,95,65,000	} 1,03,95,65,000	75,08,23,752	—28,87,41,248
Supplementary ..			
Amount surrendered during the year			
(March 1987)			23,67,45,000
Charged—			
Original 67,000	} 4,20,000	..	—4,20,000
Supplementary 3,53,000			

Grant No. 7—contd.

Amount surrendered during the year

Notes and comments—

(i) Rupees 23,67.45 lakhs were surrendered in March 1987 ; ultimate saving in voted grant was Rs. 28,87.41 lakhs.

(ii) The entire charged provision remained unutilised.

(iii) Saving (partly counterbalanced 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)			
254—Treasury and Accounts Administration—			
(a)—Directorate of Accounts and Treasuries—			
1.1—Treasury and Accounts Organisation—			
O	55.16		
R	1.20	56.36	48.85
			—7.51

Augmentation of provision by Rs. 1.20 lakhs through reappropriation in March 1987 was mainly due to increase in contingent expenditure.

Reasons for the final saving of Rs. 7.51 lakhs have not been intimated (December 1987).

Grant No. 7—contd.

265—Other Administrative Services—

(u)—Other expenditure—

2.2—Lumpsum provision for Additional Dearness Allowance—

O	21,00.00	}
R	—21,00.00	

Reasons for reduction of the entire provision through reappropriation in March 1987 have not been intimated (December 1987).

3.3—Lumpsum provision for utilisation of special problems—
Central Grant for Border Areas—

O	4,00.00	4,00.00	..	—4,00.00
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Reasons for non-utilisation of entire provision have not been intimated (December 1987).

4.1—Lotteries—

O	2,32.17	}	1,46.98	1,35.83	—11.15
R	—85.19				

Reduction in provision by Rs. 85.19 lakhs through reappropriation in March 1987 was mainly due to closure of lottery schemes.

Reasons for the final saving of Rs. 11.15 lakhs have not been intimated (December 1987).

268—Miscellaneous General Services—

(b)—State lotteries—

5.1—Prizes on lottery tickets—

O	33,88.84	}	21,16.62	20,93.38	—23.24
R	—12,72.22				

Grant No. 7—contd.

Reduction in provision by Rs. 12,72.22 lakhs through reappropriation in March 1987 was mainly due to closure of lottery schemes.

Reasons for the final saving of Rs. 23.24 lakhs have not been intimated (December 1987).

288—Social Security
and Welfare—

B—Relief and Rehabilitation
of Displaced persons
and Repatriates—

(c)—Other expenditure—

6.1—Employment programme
for youth affected during
recent events and
discharged army
personnel—

O	2,50.00	2,50.00			-2,50.00
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Reasons for non-utilisation of entire provision have not been intimated (December 1987).

(iv) Excess occurred mainly under:—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
247—Other Fiscal Services—			
(b)—Promotion of Small Savings—			
1.1—Direction—			
O	91.96	1,35.59	1,38.21
R	43.63			+2.62

Grant No. 7—contd.

Augmentation of provision by Rs. 43.63 lakhs through reappropriation in March 1987 was mainly due to grant of additional dearness allowance to Government employees.

Reasons for the final excess of Rs. 2.62 lakhs have not been intimated (December 1987).

254—Treasury and
Accounts Administration—

(c)—Treasury establishment—

2.1—Treasury establishment—

O	1,38.06	}	1,47.71	1,40.54	-7.17
R	9.65				

Augmentation of provision by Rs. 9.65 lakhs through reappropriation in March 1987 was mainly due to creation of additional posts (Rs. 8.51 lakhs) and clearance of pending bills (Rs. 1.14 lakhs).

Reasons for the final saving of Rs. 7.17 lakhs have not been intimated (December 1987).

266—Pension and other
Retirement
Benefits—

3.(a)—Superannuation
and Retirement
allowances—

O	24,26.36	}	28,18.05	30,51.59	+2,33.54
R	3,91.69				

Grant No. 7.—contd.

Augmentation of provision by Rs. 3,91.69 lakhs through reappropriation in March 1987 was mainly due to grant of additional dearness allowance to the pensioners.

Reasons for the final excess of Rs. 2,33.54 lakhs have not been intimated (December 1987).

4. (b)—Gratuities—

O	3,82.15	}	7,30.27	6,58.31	—71.96
R	3,48.12				

Augmentation of provision by Rs. 3,48.12 lakhs through reappropriation in March 1987 was mainly due to more claims preferred by the pensioners than anticipated.

Reasons for the final saving of Rs. 71.96 lakhs have not been intimated (December 1987).

5. (b)—Commuted Value
of pensions—

O	2,50.03	}	4,06.73	4,51.99	+45.26
R	1,56.70				

Augmentation of provision by Rs. 1,56.70 lakhs through reappropriation in March 1987 was due to more claims preferred by the pensioners than anticipated.

Reasons for the final excess of Rs. 45.26 lakhs have not been intimated (December 1987).

6.(g) —Family
Pensions—

O	4,00.12	}	4,43.04	4,52.01	+8.97
R	42.92				

Grant No. 7—concl'd.

Augmentation of provision by Rs. 42.92 lakhs through reappropriation in March 1987 was due to increase in number of family pension cases than anticipated.

Reasons for the final excess of Rs. 8.97 lakhs have not been intimated (December 1987).

7.(j)—Pensions to
Legislators—

O	1.87	}	1.30	3.42	+2.12
R	-0.57				

Reduction in provision by Rs. 0.57 lakh through reappropriation in March 1987 was due to lesser claims preferred by the pensioners than anticipated.

Reasons for the final excess of Rs. 2.12 lakhs have not been intimated (December 1987).

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

(c)—Other programmes—

8.2—Ex-gratia payments
to Families of
Ministers and
Government Servants
etc. dying in
harness—

O	1,50.00	}	2,50.00	2,15.17	-34.83
R	1,00.00				

Augmentation of provision by Rs. 1.00 lakhs through reappropriation in March 1987 was due to more claims of ex-gratia payments than anticipated.

Reasons for the final saving of Rs. 34.83 lakhs have not been intimated (December 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	20,53,000	14,65,163	—5,87,837
Supplementary	..		
Amount surrendered during the year (March 1987)			5,57,000
Charged—			
Original	18,21,000	16,59,483	—1,61,517
Supplementary	..		
Amount surrendered during the year (March 1987)			24,000

Notes and comments—

(i) Rupees 5.57 lakhs were surrendered in March 1987; ultimate saving in the voted grant was Rs. 5.88 lakhs. There was a saving of Rs. 2.56 lakhs, Rs. 1.89 lakhs and Rs. 2.85 lakhs during 1983-84, 1984-85 and 1985-86 against the provision of Rs. 16.98 lakhs, Rs. 18.65 lakhs and Rs. 20.42 lakhs respectively. In the case of charged appropriation also, only rupees 0.24 lakh was surrendered in March 1987 against the ultimate saving of Rs. 1.62 lakhs. In the previous year also there was a saving of Rs. 1.95 lakhs against the provision of Rs. 19.52 lakhs.

Grant No. 8—concl'd.

(ii) Saving in the voted provision occurred under:—

	Head	Total grant	Actual expenditure	Excess + Saving—
				(In lakhs of rupees)
(c)—Staff Selection Commission—				
1—Subordinate Services Selection Board—				
O	20.53	14.96	14.65	—0.31
R	—5.57			

Reduction in provision by Rs. 5.57 lakhs through reappropriation in March 1987 was due to abolition of posts (Rs. 6.17 lakhs) and economy measures (Rs. 1.14 lakhs), partly set off by excess due to clearance of pending bills (Rs. 1.74 lakhs).

Grant No. 9

Grant No. 9—Civil Secretariat

	Total grant/ appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Revenue:			
Major heads:			
252—Secretariat— General Services—			
265—Other Administrative Services,			
276—Secretariat— Social and Community Services and			
296—Secretariat— Economic Services			
Voted—			
Original 6,32,40,000	6,91,94,000	6,93,83,258	+1,89,258
Supplementary 59,54,000			
Amount surrendered during the year			..
Charged—			
Original 25,000	25,000	..	—25,000
Supplementary ..			
Amount surrendered during the year			..
Notes and comments—			

(i) Excess of Rs. 1,89,258 over the voted grant requires regularisation.

Grant No. 9—concl'd.

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

(iii) Excess occurred under:—

Head		Total grant	Actual expenditure	Excess— Saving—
(In lakhs of rupees)				
252—	Secretariat—			
	General Services—			
(a)—	Secretariat—			
1—	General Services—			
	Secretariat—			
O	4,41.65	4,98.85	5,05.31	+6.46
S	57.27			
R	—0.07			

Reasons for the final excess of Rs. 6.46 lakhs have not been intimated (December 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 10,17,80,000	11,56,01,000	11,25,73,305	—30,27,695
Supplementary 1,38,21,000			
Amount surrendered during the year			..
Charged—			
Original 4,04,000	4,04,000	..	—4,04,000
Supplementary ..			
Amount surrendered during the year (March 1987)			1,84,000

Notes and comments—

(i) In view of the final saving of Rs. 30.28 lakhs, the supplementary grant of Rs. 1,38.21 lakhs obtained in March 1987 proved excessive. In the previous year also there was saving of Rs. 79.91 lakhs against the provision of Rs. 12,36.06 lakhs.

(ii) The entire charged provision remained unutilised.

Grant No. 10—contd.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
253—District Administration—			
(b)—District Administration—			
1.1—District establishment—			
O	5,99.37	5,83.92	—25.59
S	8.21		
R	1.93		
		6,09.51	

Augmentation of funds by Rs. 1.93 lakhs through reappropriation in March 1987 was mainly due to clearance of pending bills relating to telephone, electricity and water charges, purchase of two staff cars and steel racks (Rs. 12.41 lakhs) and enhanced contingent expenditure due to increase in number of Indian Administrative/Punjab Civil Service trainees and issue of identity cards in Border Districts (Rs. 3.79 lakhs), partly set off by saving due to posts remaining vacant (Rs. 9.66 lakhs) and economy measures (Rs. 4.61 lakhs).

Reasons for the final saving of Rs. 25.59 lakhs have not been intimated (December 1987).

288—Social Security and Welfare

E—Other Social Security and Welfare Programmes—

(f)—Other Programmes—

2.1—Relief to persons affected by riots—

O	2,00.00	3,30.00	3,10.19	—19.81
S	1,30.00			

Grant No. 10—concl'd.

Reasons for the final saving of Rs. 19.81 lakhs have not been intimated (December 1987).

(iv) Excess occurred mainly under:—

Head	Total grant	Actual expenditure	Excess— Saving—
(In lakhs of rupees)			
253—District Administration—			
(c)—Other establishment—			
1.4—Remuneration to Chowkidars—			
O	1,25.82	1,25.03	1,40.72
R	—0.79		
			+15.69

Reduction in provision by Rs. 0.79 lakh through réappropriation in March 1987 was due to posts remaining vacant.

Reasons for the final excess of Rs. 15.69 lakhs have not been intimated (December 1987).

2.1—Sub-Divisional establishment—

O	34.18	33.98	36.97
R	—0.20		
			+2.99

Reasons for the final excess of Rs. 2.99 lakhs have not been intimated (December 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 64,24,81,000	70,10,23,000	82,93,96,970	+12,83,73,970
Supplementary 5,85,42,000			
Amount surrendered during the year			
Charged—			
Original 1,90,000	6,06,000	5,67,201	-38,799
Supplementary 4,16,000			
Amount surrendered during the year			

Notes and comments—

(i) Excess of Rs. 12,83,73,970 over the voted grant requires regularisation.

(ii) In view of the final excess of Rs. 12,83.74 lakhs, the supplementary grant of Rs. 5,85.42 lakhs obtained in March 1987 proved inadequate.

Grant No. 11—contd.

(iii) Excess (partly set off by saving 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)			
(k)—District Police—			
1.1—District Police—			
(Proper)			
O	39,99.17	45,07.69	59,39.52
S	5,07.30		
R.	1.22		
			+14,31.83

Augmentation of funds by Rs. 1.22 lakhs through reappropriation in March 1987 was mainly due to clearance of pending bills (Rs. 31.28 lakhs), partly set off by saving due to economy measures (Rs. 30.06 lakhs).

Reasons for the final excess of Rs. 14,31.83 lakhs have not been intimated (December 1987).

(a)—Direction and Administration—

2.1—Direction and Administration—

O	43.61	50.73	50.51
R.	7.12		
			-0.22

Augmentation of funds by Rs. 7.12 lakhs through reappropriation in March 1987 was due to clearance of pending bills.

Grant No. 11—contd.

(iv) Saving occurred under:—

	Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)				
(k)—District Police—				
1.3—Police Radio Staff—				
	O	3,81.92	3,84.25	2,66.31
	S	2.33			- 1,17.94

Reasons for the final saving of Rs. 1,17.94 lakhs have not been intimated (December 1987).

2.4—Police Traffic Staff—

	O	36.56	35.74	23.12
	R	0.82			-12.62

Withdrawal of funds amounting to Rs. 0.82 lakh through re-appropriation in March 1987 was due to economy measures.

Reasons for the final saving of Rs. 12.62 lakhs have not been intimated (December 1987).

(g)—Special Police—**3.1—Special Police—**

	O	11,17.78	11,67.33	11,54.96	
	S	49.83			-12.37
	R	-0.28			

Reasons for the final saving of Rs. 12.37 lakhs have not been intimated (December 1987).

Grant No. 11—concl'd.

(b)—Education and Training—

4.1—Police Training College—

O	1,23.58	}	1,15.16	1,14.34	-0.82
R	-8.42				

Reduction in provision by Rs. 8.42 lakhs through re-appropriation in March 1987 was mainly due to economy measures.

Reasons for the final saving of Rs. 0.82 lakh have not been intimated (December 1987).

(v) *Police Clothing and Equipment Fund—*

Expenditure under the voted grant includes Rs. 1.13 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. 2,19.88 lakhs were spent out of the Fund in 1986-87. The balance at the credit of the Fund at the end of March 1987 was Rs. 98.32 lakhs.

An account of the transactions of the Fund is included in Statement no. 16 of the Finance Accounts 1986-87.

Grant No. 12

Grant No. 12—Jails

	Total grant/ appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Revenue :			
Major head :			
256— Jails—			
Voted—			
Original 5,62,54,000	6,11,80,000	6,19,79,020	+7,99,020
Supplementary 49,26,000			
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. 7,99,020 over the voted grant requires regularisation.

(ii) The entire charged appropriation remained unutilised.

Grant No. 12—contd.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(c)— Jail Manufactures—			
1.1—Central Jails—			
O	67.88	82.54	92.85
S	14.56		
R	0.10		
			+10.31

Reasons for the final excess of Rs. 10.31 lakhs have not been intimated (December 1987).

(b)—Jails—

2.2—District Jails—

O	1,48.44	1,55.37	1,62.70
S	6.22		
R	0.71		
			+7.33

Reasons for the final excess of Rs. 7.33 lakhs have not been intimated (December 1987).

3.1—Central Jails—

O	2,94.82	3,02.74	3,05.68
S	7.92		
			+2.94

Reasons for the final excess of Rs. 2.94 lakhs have not been intimated (December 1987).

Grant No. 12—concl'd.

4.3—Lock-ups—

O	4.63	}	4.71	5.53	+ 0.82
R	0.08				

Reasons for the final excess of Rs. 0.82 lakh have not been intimated (December 1987).

(iv) Saving occurred mainly under:—

Head	Total grant	Actual expenditure	Excess + Saving—		
(In lakhs of rupees)					
(c)—Jail Manufactures—					
2—District Jails—					
O	14.79	}	35.35	22.69	—12.66
S	20.56				

Reasons for the final saving of Rs. 12.66 lakhs have not been intimated (December 1987).

Grant No. 13

Grant No. 13—Stationery and Printing

	Total grant/ appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Revenue			
Major head :			
258—Stationery and Printing			
Voted—			
Original 4,83,63,000	5,61,97,000	5,23,30,645	—38,66,355
Supplementary 78,34,000			
Amount surrendered during the year (March 1987)			1,000
Charged—			
Original 6,45,000	6,45,000	4,39,478	—2,05,522
Supplementary ..			
Amount surrendered during the year			..
Capital :			
Major head :			
465—Capital Outlay on other Administrative Services—			
Original 8,40,000	8,40,000	9,37,950	+97,950
Supplementary ..			
Amount surrendered during the year			..

Grant No. 13—contd.

Notes and comments—

Revenue :

(i) In view of the final saving of Rs. 38.66 lakhs in the voted grant; the supplementary grant of Rs. 78.34 lakhs obtained in March 1987 proved excessive.

(ii) Saving occurred mainly under:—

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
(b)—Purchase and supply of stationery stores—			
1.1—Stationery Stores—			
O 99.73	1,00.10	82.17	17.93
S 0.37			
2. (d)—Government Presses—			
O 2,28.53	2,80.20	2,64.95	15.25
S 51.67			

Reasons for the final saving in the above two cases (serial nos. 1 and 2) have not been intimated (December 1987).

Charged—

(ii) Saving occurred under :—

Head	Total appropriation	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
(c)—Cost of printing by other sources—			
1.—Cost of printing at Union Territory Government Press, Chandigarh—			
O 4.30	4.30	2.05	2.25
S			

Grant No. 13—contd.

Reasons for the final saving of Rs. 2.25 lakhs have not been intimated (December 1987).

Capital :

(iv) Excess of Rs. 97,650 over the voted grant requires regularisation.

(v) Excess occurred under:—

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

(a)—Stationery and Printing—

2—Purchase of Printing Machines, allied Machinery and Equipment for Government Press, S.A.S. Nagar—

0	2.33	+2.33
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Reasons for incurring expenditure without provision have not been intimated (December 1987).

(vi) Expenditure met out of Depreciation Reserve Fund—

Government Presses—

The expenditure under this grant includes Rs. 11.59 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.

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 1987 was Rs. 1,24.23 lakhs.

An account of transactions of the Fund is included in Statement no. 16 of the Finance Accounts 1986-87.

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 and			
295—Other Social and Community Services			
Voted—			
Original 6,92,56,000	10,64,08,000	10,43,64,391	—20,43,609
Supplementary 3,71,52,000			
Amount surrendered during the year			..
Charged—			
Original 3,000	4,000	..	—4,000
Supplementary 1,000			
Amount surrendered during the year			..

Notes and comments—

(i) In view of the final saving of Rs. 20.44 lakhs, the supplementary grant of Rs. 3,71.52 lakhs obtained in March 1987 proved excessive. This was the fifth year in succession in which there was saving over the voted grant. The saving in the previous four years

Grant No. 14—contd.

being Rs. 20.01 lakhs (1982-83), Rs. 38.02 lakhs (1983-84), Rs. 44.27 lakhs (1984-85) and Rs. 41.60 lakhs (1985-86), respectively.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
265—Other Administrative Services—			
(f)—Civil Defence—			
1.1—Civil Defence—			
O	60.73	40.96	36.52
R	-19.77			-4.44

Reduction in provision by Rs. 19.77 lakhs through reappropriation in March 1987 was mainly due to reduction of Civil Defence towns by the Government of India.

Reasons for the final saving of Rs. 4.44 lakhs have not been intimated (December 1987).

(d)—Vigilance—

2.2—Vigilance Bureau—

O	1,00.87	89.36	91.00
R	-11.51			+1.64

Reduction in provision by Rs. 11.51 lakhs through reappropriation in March 1987 was due to posts remaining vacant (Rs. 13 lakhs) and less reimbursement of medical claims (Rs. 0.12 lakh), partly set off by excess due to clearance of pending claims (Rs. 1.61 lakhs).

Grant No. 14—contd.

Reasons for the final excess of Rs. 1.64 lakhs have not been intimated (December 1987).

268—Miscellaneous General Services—

(h)—Other expenditure—

3.1—Elections under the Sikh Gurdwara Act—

O	30.22	}	1.34	13.54	+12.20
R	—28.88				

Reduction in provision by Rs. 28.88 lakhs through reappropriation in March 1987 was due to abandonment of the scheme.

Reasons for the final excess of Rs. 12.20 lakhs have not been intimated (December 1987).

4.6—Allowances to the families and dependents of ex-rulers—

O	6.53	6.53	0.25	—6.28
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Reasons for the final saving of Rs. 6.28 lakhs have not been intimated (December 1987).

(iii) Excess occurred mainly under:—

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

(g)—Home Guards—

1.2—Home Guards—

Border Wing—

O	1,49.00	}	1,70.40	1,69.66	—0.74
R	21.40				

Grant No. 14—contd.

Augmentation of provision by Rs. 21.40 lakhs through reappropriation in March 1987 was mainly due to deployment of more Home Guard volunteers.

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

2.5—Circuit Houses—

O	11.25	}	13.23	17.38	+4.15
R	1.98				

Augmentation of provision by Rs. 1.98 lakhs through reappropriation in March 1987 was mainly due to increase in office expenses.

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

3.1—State Guest Houses—

O	15.26	}	21.91	20.96	-0.95
R	6.65				

Augmentation of provision by Rs. 6.65 lakhs through reappropriation in March 1987 was due to (i) increase in expenditure on visits of dignitaries (Rs. 3.85 lakhs), (ii) clearance of pending bills (Rs. 2.60 lakhs) and (iii) grant of additional dearness allowance to Government employees (Rs. 0.24 lakh), partly set off by saving due to economy measures (Rs. 0.04 lakh).

(g) —Home Guards—

4.1—Home Guards—Urban
and Rural Wing—

O	2,27.43	}	6,07.79	6,03.42	-4.37
S	3,71.33				
R	9.03				

Grant No. 14—concl'd.

Augmentation of provision by Rs. 9.03 lakhs through reappropriation in March 1987 was mainly due to deployment of more Home Guard Volunteers.

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

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

5.6—Civil Secretariat—

Vidhan Sabha Canteens—

O	24.61	}	34.85	29.25	—5.60
R	10.24				

Augmentation of provision by Rs. 10.24 lakhs through reappropriation in March 1987 was mainly due to more expenditure on material and supplies.

Reasons for the final saving of Rs. 5.60 lakhs have not been intimated (December 1987).

268—Miscellaneous General Services—

6. (c)—Pensions in lieu of resumed jagirs, lands, territories etc.—

O			2.53	+2.53
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Reasons for incurring expenditure without provisions have not been intimated (December 1987).

(h)—Other expenditure—

7.4—Grants and contributions to various organisations—

O	2.55	}	14.53	4.53	—10.00
R	11.98				

Augmentation of provision by Rs. 11.98 lakhs through reappropriation in March 1987 was mainly due to contributions to various organisations to provide relief to the persons affected by earthquake.

Reasons for the final saving of Rs. 10 lakhs have not been intimated (December 1987).

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 15,96,000	} 15,96,000	13,70,430	—2,25,570
Supplementary ..			
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 2,36,93,94,000	} 2,48,43,75,000	2,41,51,73,377	—6,92,01,623
Supplementary 11,49,81,000			
Amount surrendered during the year (March 1987)			4,78,000
Charged—			
Original 3,68,44,000	} 4,20,74,000	3,82,75,672	—37,98,328
Supplementary 52,30,000			
Amount surrendered during the year			..
Notes and comments—			

(i) In view of the final saving of Rs. 6,92.02 lakhs in voted grant, the supplementary grant of Rs. 11,49.81 lakhs obtained in March 1987 proved excessive.

Grant No. 16—contd.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
277—Education—			
B—Secondary Education—			
1. (c)—Government Secondary Schools—			
O	1,01,93.04	1,05,59.72	1,02,37.69
S	5,23.55		
R	—1,56.87		
			—3,22.03

Reduction in provision by Rs. 1,56.87 lakhs through reappropriation in March 1987 was mainly due to (i) posts remaining vacant (Rs. 1,05.21 lakhs), (ii) less sanction of funds by Government (Rs. 60.73 lakhs) and (iii) less payment of medical reimbursement (Rs. 23.36 lakhs), partly set off by excess due to (i) upgrading of several primary schools to Middle Schools and Middle Schools to High Schools (Rs. 13.28 lakhs), (ii) purchase of material and supplies (Rs. 8.57 lakhs), (iii) grant of additional dearness allowance to Government employees (Rs. 5 lakhs), (iv) purchase of machinery and equipment (Rs. 3.80 lakhs) and (v) publications (Rs. 0.98 lakh).

Reasons for the final saving of Rs. 3,22.03 lakhs have not been intimated (December 1987).

A—Primary Education—

2. (c)—Government primary schools—

O	76,82.92	82,25.64	80,07.79
S	5,46.60		
R	—3.88		
			—2,17.85

Reduction in provision by Rs. 3.88 lakhs through reappropriation in March 1987 was mainly due to payment of less medical reimbursement than anticipated.

Grant No. 16—contd.

Reasons for the final saving of Rs. 2,17.85 lakhs have not been intimated (December 1987).

B—Secondary Education—

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

3.1—Assistance by Education Department—

O	14,00.00	}	12,60.00	12,60.00	..
R	-1,40.00				

Reduction in provision by Rs. 1,40 lakhs through reappropriation in March 1987 was based on actual requirements.

(f)—Scholarships—

4.2—Scholarships-Sainik Schools—

O	22.81	}	50.64	13.42	-37.22
S	27.83				

Reasons for the final saving of Rs. 37.22 lakhs have not been intimated (December 1987).

G—Sports and Youth Welfare—

5 (d)—Sports and games—

O	60.84	}	65.74	43.21	-22.53
S	11.83				
R	-6.93				

Reduction in provision by Rs. 6.93 lakhs through reappropriation in March 1987 was mainly due to (i) holding of lesser number of sports competition schemes and award of less sports scholarships (Rs. 3.30 lakhs), (ii) posts remaining vacant (Rs. 2.09 lakhs) and (iii) non-creation of posts (Rs. 1.10 lakhs).

Grant No. 16—contd.

Reasons for the final saving of Rs. 22.53 lakhs have not been intimated (December 1987).

A—Primary Education—

(h)—Other expenditure—

6.1—School lunch programme—

O	38.35	}	38.28	12.78	—25.50
R	—0.07				

Reasons for the final saving of Rs. 25.50 lakhs have not been intimated (December 1987).

G—Sports and Youth Welfare—

7.(c)—Youth Welfare Schemes—

O	1,89.80	}	1,93.31	1,66.58	—26.73
R	3.51				

Augmentation of funds by Rs. 3.51 lakhs through reappropriation in March 1987 was mainly based on actual requirements.

Reasons for the final saving of Rs. 26.73 lakhs have not been intimated (December 1987).

(d)—Sports and games—

8.1—Establishment of Punjab State Sports Council—

(Centrally Sponsored Scheme)

O	10.00	10.00	1.08	—8.92
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Reasons for the final saving of Rs. 8.92 lakhs have not been intimated (December 1987).

Grant No. 16—contd.

A—Primary Education—

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

9.1—Assistance by Education Department—

O	75.80	}	69.68	67.57	—2.11
R	—6.12				

Reduction in provision by Rs. 6.12 lakhs through reappropriation in March 1987 was based on actual requirements.

Reasons for the final saving of Rs. 2.11 lakhs have not been intimated (December 1987).

C—Special Education—

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

O	97.80	}	93.19	89.70	—3.49
R	—4.61				

Reduction in provision by Rs. 4.61 lakhs through reappropriation in March 1987 was mainly due to posts remaining vacant.

Reasons for the final saving of Rs. 3.49 lakhs have not been intimated (December 1987).

(a)—Adult Education—

11.2—Strengthening of Administrative Structure for implementation of the Adult Education Programme—

(Centrally Sponsored Scheme)

O	9.60	9.60	2.08	—7.52
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Grant.No. 16—contd.

B—Secondary Education—

(g)—Teacher's Training—

12.2—Government Junior
Basic Teachers Training—

O.	26·08	26·08	19·01	—7·07
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Reasons for the final saving in the above two cases (serial nos. 11 and 12) have not been intimated (December 1987).

278—Art and Culture—

13.(e)—Archives and Museums—

O	24·07	} 20·60	17·12	—3·48
R	—3·47			

Reduction in provision by Rs. 3.47 lakhs through reappropriation in March 1987 was mainly due to non-creation of posts.

Reasons for the final saving of Rs. 3.48 lakhs have not been intimated (December 1987).

277—Education—

E—University and other Higher Education—

14.(g)—Scholarships—

O	38·37	} 37·57	32·29	—5·28
R	—0·80			

Reasons for the final saving of Rs. 5.28 lakhs have not been intimated (December 1987).

Grant No. 16—contd.

B—Secondary Education—

(f)—Scholarships—

15.5—Scholarships for brilliant economically backward students—

O	6.56	6.56	0.49	—6.07
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E—University and other Higher Education—

(g) —Scholarships—

16.1—Government of India National Scholarship scheme (Centrally Sponsored Scheme)

O	6.32	6.32	0.90	—5.42
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Reasons for the final saving in the above two cases (serial nos. 15 and 16) have not been intimated (December 1987).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
277—Education—			
E—University and other Higher Education—			
(c)—Government Colleges—			
1.1—Strengthening of Sports facilities in Government Colleges—			
(Centrally Sponsored Scheme)			
O	21.50	21.50	—21.50

Grant No. 16—contd.

B—Secondary Education—

(f)—Scholarships—

2.3—Scholarships—

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

O	10·00	}	18·89	..	—18·89
R	8·89				

Funds were augmented through reappropriation in March 1987 for clearance of pending bills but no expenditure was incurred and the entire provision remained unutilised.

E—University and other
Higher Education—

(c)—Government Colleges—

3.2—Coaching for educationally handicapped students belonging to minority communities—

(Centrally Sponsored Scheme)

O	5·60	5·60	..	—5·60
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289—Relief on account of Natural Calamities—

B—Floods, Cyclones etc.—

4. (w)—Other expenditure—

O	..	}	5·00	..	—5·00
S	5·00				

Grant No. 16—contd.

277—Education—

E—University and other Higher Education—

(g)—Scholarships—

5.2—Government of India Scholarship for the Students of non-Hindi speaking areas for studying Hindi—

(Centrally Sponsored Scheme)

O	3.00	}	1.50	..	—1.50
R	—1.50				

Reduction in provision by Rs. 1.50 lakhs through reappropriation in March 1987 was due to receipt of lesser number of applications for scholarship than anticipated.

A—Primary Education—

(c)—Government Primary schools—

6.1—Strengthening and improvement of Primary Education (UNICEF) (Centrally Sponsored Scheme)

O	1.00	1.00	..	—1.00
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Entire provision in the above cases (serial nos. 1 to 6) remained unutilised, reasons for which have not been intimated (December 1987).

Grant No. 16—contd.

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

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	9,31.19	11,18.58	—0.18
R	1,87.39		

Augmentation of provision by Rs. 1,87.39 lakhs through reappropriation in March 1987 was due to grant of additional dearness allowance to the staff of non-Government Colleges.

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

O	10,20.65	10,82.68	—0.50
R	62.03		

Augmentation of provision by Rs. 62.03 lakhs through reappropriation in March 1987 was due to payment of grant-in-aid to Guru Nanak Dev University for construction of boundary wall (Rs. 47.58 lakhs) and Punjabi University for payment of additional dearness allowance to the staff of aided institutions (Rs. 24.45 lakhs), partly set off by saving due to anticipated decrease in expenditure on account of matching contributions to University Grants Commission aided projects.

Grant No. 16—contd.

3. (c)—Government
Colleges—

O	8,69·18	}	9,17·15	9,61·02	+43·87
S	35·00				
R	12·97				

Augmentation of provision by Rs. 12.97 lakhs through reappropriation in March 1987 was due to grant of additional dearness allowance to Government employees (Rs. 28.57 lakhs) and more expenditure on publications (Rs. 11.95 lakhs), partly set off by saving due to (i) posts remaining vacant (Rs. 11.78 lakhs), (ii) less expenditure on office expenses (Rs. 9.93 lakhs), (iii) science laboratories (Rs. 4 lakhs) and (iv) non-sanction of the scheme "Student Welfare Hostel in Government Colleges" (Rs. 1.24 lakhs).

Reasons for the final excess of Rs. 43.87 lakhs have not been intimated (December 1987).

B—Secondary Education—

(f)—Scholarships—

4.1—Scholarships—
General—

O	4·69	4·69	58·47	+53·78
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Reasons for the final excess of Rs. 53.78 lakhs have not been intimated (December 1987).

A—Primary Education—

5. (b)—Inspections—

O	1,29·38	}	1,22·98	1,39·60	+16·62
R	-6·40				

Grant No. 10—contd.

Reduction in provision by Rs. 6.40 lakhs through reappropriation in March 1987 was mainly due to non-sanction of posts under the scheme (Rs. 19 lakhs), partly set off by excess due to requirement of additional funds for office expenses (Rs. 7.83 lakhs) and grant of additional dearness allowance to Government employees (Rs. 4.77 lakhs).

Reasons for the final excess of Rs. 16.62 lakhs have not been intimated (December 1987).

H—General—

6. (e)—Other expenditure—

O	6.12	}	18.02	15.87	-2.15
R	11.90				

Augmentation of provision by Rs. 11.90 lakhs through reappropriations in March 1987 was due to repairs to school buildings (Rs. 7 lakhs) and payment of grant-in-aid to various voluntary organisations (Rs. 4.90 lakhs).

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

278—Art and Culture—

(f)—Public Libraries—

7.1—Public Libraries—

O	17.09	}	21.33	21.83	+0.50
R	4.24				

Augmentation of provision by Rs. 4.24 lakhs through reappropriation in March 1987 was based on actual requirements.

Reasons for the final excess of Rs. 0.50 lakh have not been intimated (December 1987).

Grant No. 16—contd.

277—Education—

G—Sports and Youth
Welfare—8. (a)—Direction and
Administration—

O	97.40	}	98.00	1,01.60	+3.60
R	0.60				

Reasons for the final excess of Rs. 3.60 lakhs have not been intimated (December 1987).

C—Special Education—

(a)—Adult Education—

9.1—Adult Education—

O	97.79	}	1,06.39	1,01.39.	-5.00
R	8.60				

Augmentation of provision by Rs. 8.60 lakhs through reappropriation in March 1987 was mainly due to (i) grant of additional dearness allowance to Government employees (Rs. 10.11 lakhs), (ii) more expenditure on purchase of material and supplies (Rs. 6.07 lakhs), partly set off by saving due to less expenditure for payment of stipends (Rs. 4.80 lakhs) and professional and special services (Rs. 2.52 lakhs).

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

B—Secondary Education—

(c)—Government Secondary
Schools—10.3—Population education
Project—

O	2.38	-2.38
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Grant No. 16—contd.

Reasons for incurring expenditure without provision have not been intimated (December 1987).

G—Sports and Youth
Welfare—

11. (b)—Physical education—

O	13.95	}	14.66	15.88	+1.22
R	0.71				

Augmentation of provision by Rs. 0.71 lakh through reappropriation in March 1987 was due to grant of additional dearness allowance to Government employees.

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

B—Secondary education—

(g)—Teachers' training—

12.1—Seminars and
Refresher Courses—

O	5.77	5.77	6.86	+1.09
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Reasons for the final excess of Rs. 1.09 lakhs have not been intimated (December 1987).

Charged—

(v) In view of the final saving of Rs. 37.98 lakhs, the supplementary provision of Rs. 52.30 lakhs obtained in March 1987 proved excessive. Saving occurred mainly under the following heads:—

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

277—Education—

E—University and other
Higher Education—

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

O	3,66.80	}	4,16.44	3,81.01	—35.43
S	49.64				

Grant No. 16—concl'd.

Reasons for the final saving of Rs. 35.43 lakhs have not been intimated (December 1987).

2. (c)—Government Colleges—

O	1.05	}	3.48	0.16	—3.32
S	2.43				

Reasons for the final saving of Rs. 3.32 lakhs have not been intimated (December 1987).

Grant No. 17

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

	Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Revenue :			
Major heads :			
277—Education and			
279—Scientific Services and Research			
Original	3,92,27,000	3,92,27,000	3,28,69,748.
Supplementary	..		
Amount surrendered during the year (March 1987)			55,21,000

Capital :

Major head :

479—Capital Outlay on
Scientific Services
and Research

Original	55,00,000	95,00,000	94,99,000	—1,000
Supplementary	40,00,000			
Amount surrendered during the year				

Notes and comments—

Revenue :

(i) Surrender of surplus funds to the extent of Rs. 55.21 lakhs was made in March 1987; the saving ultimately was Rs. 63.57 lakhs. There was also a saving of Rs. 7.18 lakhs, Rs. 18.36 lakhs and Rs. 40.60 lakhs during 1983-84, 1984-85 and 1985-86 against the provision of Rs. 2,67.94 lakhs, Rs. 2,77.67 lakhs and Rs. 3,57.24 lakhs, respectively.

Grant No. 17—contd.

(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—			
(e)—Polytechnics—			
1.2—Assistance to non-Government Polytechnics—			
O	99.54	77.40	1.53
GR	—22.14		

Reduction in provision by Rs. 22.14 lakhs through reappropriation in March 1987 was mainly due to (i) non-clearance of certain schemes by the Government (Rs. 10.85 lakhs), (ii) non-submission of utilisation certificate by the concerned institutions (Rs. 4.80 lakhs) and (iii) cut imposed by Government (Rs. 6.49 lakhs).

Reasons for the final saving of Rs. 1.53 lakhs have not been intimated (December 1987).

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

O	1,12.33	96.68	91.13	5.55
GR	—15.65			

Reduction in provision by Rs. 15.65 lakhs through reappropriation in March 1987 was mainly due to cut imposed by Government (Rs. 12 lakhs) and non-clearance of certain schemes (Rs. 3.65 lakhs).

Grant No. 11—contd.

Reasons for the final saving of Rs. 5.55 lakhs have not been intimated (December 1987).

(c)—Polytechnics—

3.1.—Government
Polytechnics—

O	1,27.15	}	1,10.65	1,11.11	+0.46
R	—16.50				

Reduction in provision by Rs. 16.50 lakhs through reappropriation in March 1987 was mainly due to non-clearance/non-implementation of certain schemes (Rs. 25.06 lakhs), partly set off by excess due to purchase of machinery and equipment required for new courses (Rs. 9.26 lakhs).

Reasons for the final excess of Rs. 0.46 lakh have not been intimated (December 1987).

(iii) Excess occurred mainly under :—

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

277—Education—

F—Technical Education—

1. (a)—Direction and
Administration—

O	12.38	}	14.40	14.79	+0.39
R	2.02				

Augmentation of funds by Rs. 2.02 lakhs through reappropriation in March 1987 was based on actual requirements.

Grant No. 17—concl'd.

Reasons for the final excess of Rs. 0.39 lakh have not been intimated (December 1987).

Capital :

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
D—Other Scientific Services and Research—			
(h)—Other Services—			
O	55.00	65.00	54.00
S	10.00		
			—11.00

Reasons for the final saving of Rs. 11 lakhs have not been intimated (December 1987).

(v) Excess occurred under :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
D—Other Scientific Services and Research—			
(f)—Non—conventional Energy Sources—			
O	..	30.00	40.99
S	30.00		
			+10.99

Reasons for the final excess of Rs. 10.99 lakhs have not been intimated (December 1987).

Grant No. 18

Grant No. 18—Medical and Public Health

	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess— Saving— Rs.
Revenue :			
Major heads :			
280—Medical,			
281—Family Welfare,			
282—Public Health, Sanitation and Water Supply,			
288—Social Security and Welfare and			
289—Relief on account of Natural Calamities—			
Voted—			
Original 1,03,15,40,000	1,03,15,40,000	90,34,05,996	—12,81,34,004
Supplementary ..			
Amount surrendered during the year (March 1987)			2,42,23,000
Charged—			
Original 1,00,000	1,52,000	1,14,527.	—37,473
Supplementary 52,000			
Amount surrendered during the year			
<i>Notes and comments—</i>			
Revenue :			

(i) Rupees 2,42.23 lakhs were surrendered in March 1987; ultimate saving was Rs. 12,81.34 lakhs. In the previous three years also

Grant No. 18^{LC} contd.

there was saving of Rs. 4,92.33 lakhs (1983-84), Rs. 7,69.46 lakhs (1984-85) and Rs. 2,28.49 lakhs (1985-86) against the provision of Rs. 65,97.92 lakhs, Rs. 75,24.10 lakhs and Rs. 87,12.54 lakhs respectively.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
281—Family Welfare—			
1. (b)—Rural family welfare services—			
(Centrally Sponsored Scheme)			
O	7,42.65	4,94.55	2,73.21
R	—2,48.10		
			—2,21.34

Reduction in provision by Rs. 2,48.10 lakhs through reappropriation in March 1987 was due to posts remaining vacant (Rs. 1,57 lakhs) and economy measures (Rs. 98.20 lakhs), partly set off by excess due to clearance of pending bills (Rs. 7.10 lakhs).

Reasons for the final saving of Rs. 2,21.34 lakhs have not been intimated (December 1987).

(j)—Other expenditure—

2.2—Health Guide Scheme—

O	2,40.35	2,16.66	86.45
R	—23.69		
			—1,30.21

Grant No. 18—contd.

Reduction in provision by Rs. 23.69 lakhs through reappropriation in March 1987 was due to economy measures (Rs. 14.03 lakhs) and posts remaining vacant (Rs. 9.66 lakhs).

Reasons for the final saving of Rs. 1,30.21 lakhs have not been intimated (December 1987).

3. (c)—Urban family welfare services—

(Centrally Sponsored Scheme)

O	1,66.25	}	49.50	19.34	—30.16
R	—1,16.75				

Reduction in provision by Rs. 1,16.75 lakhs through reappropriation in March 1987 was due to posts remaining vacant.

Reasons for the final saving of Rs. 30.16 lakhs have not been intimated (December 1987).

(j)—Other expenditure—

4.3—Central National Award Scheme—

O	2,50.00	2,50.00	1,40.08	—1,09.92
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Reasons for the final saving of Rs. 1,09.92 lakhs have not been intimated (December 1987).

5. (g)—Other Services and Supplies—

(Centrally Sponsored Scheme)

O	2,25.50	}	1,62.00	1,48.93	—113.07
R	—63.50				

Grant No. 18—contd.

Reduction in provision by Rs. 63.50 lakhs through reappropriation in March 1987 was due to economy measures (Rs. 38.40 lakhs) and posts remaining vacant (Rs. 25.10 lakhs).

Reasons for the final saving of Rs. 13.07 lakhs have not been intimated (December 1987).

(a)—Direction and Administration—

6.1—State/District Family Welfare Bureau—
(Centrally Sponsored Scheme)

O	99.50	}	60.00	42.36	—17.64
R	—39.50				

Reduction in provision by Rs. 39.50 lakhs through reappropriation in March 1987 was due to posts remaining vacant.

Reasons for the final saving of Rs. 17.64 lakhs have not been intimated (December 1987).

(f)—Compensation—

7.1—Compensation for I.U.D. and sterilisation and *ex-gratia* Financial Assistance to Family Welfare acceptors—

(Centrally Sponsored Scheme)

O	3,10.85	3,10.85	2,75.24	—35.61
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Reasons for the final saving of Rs. 35.61 lakhs have not been intimated (December 1987).

Grant No. 18—contd.

8. (e)—Transport—

(Centrally Sponsored Scheme)

O	52.42	}	20.42	17.57	—2.85
R	—32.00				

Reduction in provision by Rs. 32 lakhs through reappropriation in March 1987 was due to economy measures.

Reasons for the final saving of Rs. 2.85 lakhs have not been intimated (December 1987).

(i)—Training, Research and Statistics—

9.1—Family Welfare, Training and Research Centre—

(Centrally Sponsored Scheme)

O	52.45	}	35.90	23.98	—11.92
R	—16.55				

Reduction in provision by Rs. 16.55 lakhs through reappropriation in March 1987 was due to posts remaining vacant (Rs. 14 lakhs) and economy measures (Rs. 2.55 lakhs).

Reasons for the final saving of Rs. 11.92 lakhs have not been intimated (December 1987).

10. (d)—Maternity and Child health—

O	25.35	}	28.09	0.06	—28.03
R	2.74				

Grant No. 18—contd.

Augmentation of provision by Rs. 2.74 lakhs through reappropriation in March 1987 was mainly for clearance of pending bills (Rs. 1.23 lakhs) and more field publicity (Rs. 1 lakh).

Reasons for the final saving of Rs. 28.03 lakhs have not been intimated (December 1987).

(i).—Training Research and Statistics—

11.3—Training of Scheduled Caste women to convert into Trained Dais—

(Centrally Sponsored Scheme)

O	17.55	17.55	9.22	—8.33
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Reasons for the final saving of Rs. 8.33 lakhs have not been intimated (December 1987).

12. (h)—Mass Education—

(Centrally Sponsored Scheme)

O	30.00	} 40.00	23.17	—16.83
R	10.00			

Augmentation of provision by Rs. 10 lakhs through reappropriation in March 1987 was due to clearance of pending bills.

Reasons for the final saving of Rs. 16.83 lakhs have not been intimated (December 1987).

Grant No. 18—contd.

280—Medical—

A—Allopathy—

(b)—Medical relief—

13.1—Shri Guru Teg Bahadur
Hospital Amritsar—

O	2,70.63	}	2,84.00	2,28.16	—55.84
R	13.37				

Augmentation of provision by Rs. 13.37 lakhs through reappropriation in March 1987 was due to grant of additional dearness allowance to Government employees (Rs. 13.12 lakhs), (ii) payment of electricity bills (Rs. 1.65 lakhs) and (iii) diet charges (Rs. 1 lakh), partly set off by saving due to non-finalisation of tender for purchase of imported equipment (Rs. 3 lakhs).

Reasons for the final saving of Rs. 55.84 lakhs have not been intimated (December 1987).

(d)—Training—

14.5—Opening of five new
Multi-purpose Workers
scheme (Male) Training
Schools—(Centrally Sponsored
Scheme)

O	37.50	}	3.50	..	—3.50
R	—34.00				

Reduction in provision by Rs. 34 lakhs through reappropriation in March 1987 was due to non-sanction of the scheme.

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

Grant No. 18—contd.

(c)—Education—

15.1—Glancy Medical College,
Amritsar—

O	2,42.10	}	2,37.73	2,09.06.	-28.67
R	-4.37				

Reduction in provision by Rs. 4.37 lakhs through reappropriation in March 1987 was due to non-sanction of posts (Rs. 7.09 lakhs) and economy measures (Rs. 4.88 lakhs), partly set off by excess due to interim relief to teaching cadre (Rs. 4.30 lakhs) and payment of stipends to students (Rs. 3.30 lakhs).

Reasons for the final saving of Rs. 28.67 lakhs have not been intimated (December 1987).

(b)—Medical Relief—

16.6—Primary Health Centres—

O	7,82.53	}	7,65.85	7,53.21	-12.64.
R	-16.68				

Reduction in provision by Rs. 16.68 lakhs through reappropriation in March 1987 was due to non-sanction of opening of Primary Health Centres by upgrading Sub-sidiary Health Centres/Dispensaries (Rs. 11.68 lakhs) and posts remaining vacant (Rs. 5 lakhs).

Reasons for the final saving of Rs. 12.64 lakhs have not been intimated (December 1987).

(f)—Employees State
Insurance Scheme—17.1—Expansion of E.S.I.
Scheme to New Areas—Opening of E.S.I.
Dispensaries—(Centrally Sponsored
Scheme)

O	70.00	70.00	41.46	-28.54
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Grant No. 18—contd.

Reasons for the final saving of Rs. 28.54 lakhs have not been intimated (December 1987).

B—Other Systems of Medicines—

(a)—Ayurvedic—

18.3—Other Hospitals and Dispensaries—

O	2,80.59	}	2,79.97	2 53.99	—25.98
R	—0.62				

Reasons for the final saving of Rs. 25.98 lakhs have not been intimated (December 1987).

A—Allopathy—

(b)—Medical Relief—

19.7—Expansion and Improvement of Guru Gobind Singh Hospital Faridkot—

O	46.00	}	40.00	20.08	—19.92
R	—6.00				

Reduction in provision by Rs. 6 lakhs through reappropriation in March 1987 was mainly due to posts remaining vacant.

Reasons for the final saving of Rs. 19.92 lakhs have not been intimated (December 1987).

20.2—Rajindra Hospital Patiala—

O	2,39.55	}	2,34.67	2,21.03	—13.64
R	—4.88				

Grant No. 18—contd.

Reduction in provision by Rs. 4.88 lakhs through reappropriation in March 1987 was due to posts remaining vacant (Rs. 9.06 lakhs) and economy measures (Rs. 3.59 lakhs), partly set off by excess due to more contingent expenditure (Rs. 4.41 lakhs) and clearance of pending liabilities (Rs. 3.36 lakhs).

Reasons for the final saving of Rs. 16.55 lakhs have not been intimated (December 1987).

(c)—Education—

21.5—Assistance to Non-Government Teaching Institutions—

O	23.40	}	16.12	5.54	—10.58
R	-7.28				

Reduction in provision by Rs. 7.28 lakhs through reappropriation in March 1987 was due to less payment of grant-in-aid than anticipated.

Reasons for the final saving of Rs. 10.58 lakhs have not been intimated (December 1987).

(b)—Medical Relief—

22.5 (i)—T.B. Clinics and Sanitoria—

O	83.37	}	83.43	66.88	—16.55
R	0.06				

Reasons for the final saving of Rs. 16.55 lakhs have not been intimated (December 1987).

Grant No. 18—contd.

23.5 (i)—T.B. Clinics and Sanitoria—

(Centrally Sponsored Scheme)

O	31.00	31.00	14.88	—16.12
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Reasons for the final saving of Rs. 16.12 lakhs have not been intimated (December 1987).

B—Other Systems of Medicines—

(b)—Homoeopathy—

24.2—Other Hospitals and Dispensaries—

O	44.19	} 45.72	30.38	—15.34
R	1.53			

Augmentation of provision by Rs. 1.53 lakhs through reappropriation in March 1987 was mainly due to clearance of outstanding liabilities (Rs. 4 lakhs) and purchase of medicines and liveries (Rs. 1.47 lakhs), partly set off by saving due to posts remaining vacant (Rs. 3.80 lakhs).

Reasons for the final saving of Rs. 15.34 lakhs have not been intimated (December 1987).

A—Allopathy—

(d)—Training—

25.2—Training and employment of Multi-purpose Workers Scheme—

O	15.00	} 5.10	2.03	—3.07
R	—9.90			

Grant No. 18—contd.

Reduction in provision by Rs. 9.90 lakhs through reappropriation in March 1987 was due to partial sanction of the scheme.

Reasons for the final saving of Rs. 3.07 lakhs have not been intimated (December 1987).

26.2—Training and employment of Multi-purpose workers Scheme—

(Centrally Sponsored Scheme)

O	15.00	}	5.10	2.03	—3.07
R	—9.90				

Reduction in provision by Rs. 9.90 lakhs through reappropriation in March 1987 was due to partial sanction of the scheme.

Reasons for the final saving of Rs. 3.07 lakhs have not been intimated (December 1987).

B—Other System of Medicine—

(a)—Ayurvedic—

27.6—Upgradation of 5 more Teaching Departments to the level of Post-Graduate Department—

(Centrally Sponsored Scheme)

O	9.00	9.00	..	—9.00
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Reasons for the final saving of Rs. 9 lakhs have not been intimated (December 1987).

A—Allopathy—

(b)—Medical Relief—

28.18—National Programme for the prevention and control of Visual Impairment and Blindness and Trachoma Control—

O	26.25	}	20.65	17.42	—3.23
R	—5.60				

Grant No. 18—contd.

Reduction in provision by Rs. 5.60 lakhs through reappropriation in March 1987 was mainly due to posts remaining vacant.

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

29.3—Mental Hospital
Amritsar—

O	81.16	}	79.36	72.76	—6.60
R	—1.80				

Reduction in provision by Rs. 1.80 lakhs through reappropriation in March 1987 was mainly due to economy measures (Rs. 2.32 lakhs), partly set off by excess due to grant of additional dearness allowance to Government employees (Rs. 0.42 lakh).

Reasons for the final saving of Rs. 6.60 lakhs have not been intimated (December 1987).

(c)—Education—

30.2—Government Medical
College Patiala—

O	2,29.42	}	2,28.74	2,21.48	—7.26
R	—0.63				

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

31.3—Dental College
Amritsar—

O	43.64	}	37.14	38.47	+1.33
R	—6.50				

Grant No. 18—contd.

Reduction in provision by Rs. 6.50 lakhs through reappropriation in March 1987 was mainly due to non-sanction of posts (Rs. 7 lakhs) and economy measures (Rs. 1.70 lakhs), partly set off by excess due to payment of more stipend to students (Rs. 2.20 lakhs).

Reasons for the final excess of Rs. 1.33 lakhs have not been intimated (December 1987).

32.6—Re-orientation of
Medical Education—

O	10.71	}	7.88	3.93	-3.95
R	-2.83				

Reduction in provision by Rs. 2.83 lakhs through reappropriation in March 1987 was due to posts remaining vacant (Rs. 1.42 lakhs) and economy measures (Rs. 1.41 lakhs).

Reasons for the final saving of Rs. 3.95 lakhs have not been intimated (December 1987).

(b)—Medical Relief—

33.17—Continuing Education
of Primary Health Centre/
Rural Health Staff—

(Centrally Sponsored
Scheme)

O	6.50	}	5.37	1.34	-4.03
R	-1.13				

Reduction in provision by Rs. 1.13 lakhs through reappropriation in March 1987 was due to non-implementation of the scheme in full.

Reasons for the final saving of Rs. 4.03 lakhs have not been intimated (December 1987).

Grant No. 18—contd.

Sanitation and Water
Supply—A—Public Health, Sanitation
and Water Supply—(b)—Prevention and Control
of diseases—34.1—National Malaria
Eradication Programme—

O	7,53.70	}	7,89.69	6,71.93	—1,17.76
R	35.99				

Augmentation of provision by Rs. 35.99 lakhs through reappropriation in March 1987 was due to grant of additional dearness allowance to Government employees (Rs. 41.75 lakhs), partly set off by saving due to economy measures (Rs. 5.76 lakhs).

Reasons for the final saving of Rs. 1,17.76 lakhs have not been intimated (December 1987).

35.1—National Malaria
Eradication Programme—(Centrally Sponsored
Scheme)

O	3,50.00	3,50.00	3,17.63	—32.37
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Reasons for the final saving of Rs. 32.37 lakhs have not been intimated (December 1987).

36.2—Anti-larval
operation in
Urban Arcas—

O	50.00	}	50.35	32.49	—17.86
R	0.35				

Grant No. 18—contd.

Reasons for the final saving of Rs. 17.86 lakhs have not been intimated (December 1987).

37.2—Anti-larval
operation in
Urban Areas—

(Centrally Sponsored
Scheme)

O	50.00	}	50.35	32.49	—17.86
R	0.35				

Reasons for the final saving of Rs. 17.86 lakhs have not been intimated (December 1987).

38.4—Other preventive
measures—

O	84.10	}	83.84	68.00	—15.84
R	—0.26				

Reasons for the final saving of Rs. 15.84 lakhs have not been intimated (December 1987).

39.(h)—Public Health
Laboratories—

O	32.29	}	29.27	17.62	—11.65
R	—3.02				

Reduction in provision by Rs. 3.02 lakhs through reappropriation in March 1987 was mainly due to posts remaining vacant (Rs. 2.35 lakhs) and economy measures (Rs. 0.32 lakh).

Reasons for the final saving of Rs. 11.65 lakhs have not been intimated (December 1987).

Grant No. 18—contd.

(b)—Prevention and Control
of diseases—

40.2—National Small-pox
Eradication Programme—

O	50.60	}	52.65	37.43	—15.22
R	2.05				

Augmentation of provision by Rs. 2.05 lakhs through reappropriation in March 1987 was due to grant of additional dearness allowance to Government employees.

Reasons for the final saving of Rs. 15.22 lakhs have not been intimated (December 1987).

41.(a)—Direction and
Administration—

O	66.27	}	72.42	54.31	—18.11
R	6.15				

Augmentation of provision by Rs. 6.15 lakhs through reappropriation in March 1987 was due to (i) grant of additional dearness allowance to Government employees (Rs. 5.50 lakhs), (ii) clearance of outstanding liabilities (Rs. 1.62 lakhs) and (iii) more contingent expenditure (Rs. 1 lakh), partly set off by saving due to non-implementation of scheme 'Creation of Food cell in the Directorate' (Rs. 1.17 lakhs) and economy measures (Rs. 0.80 lakh).

Reasons for the final saving of Rs. 18.11 lakhs have not been intimated (December 1987).

(b)—Prevention and Control
of diseases—

42.12—National Leprosy
Control Programme—
(Centrally Sponsored
Scheme)

O	12.00	}	7.50	1.78	—5.72
R	—4.50				

Grant No. 18—contd.

Reduction in provision by Rs. 4.50 lakhs through reappropriation in March 1987 was due to posts remaining vacant (Rs. 3.70 lakhs) and economy measures (Rs. 0.80 lakh).

Reasons for the final saving of Rs. 5.72 lakhs have not been intimated (December 1987).

43.10—Strengthening of
Schools Health
Clinics—

O	10.30	}	5.16	0.64	—4.52
R	—5.14				

Reduction in provision by Rs. 5.14 lakhs through reappropriation in March 1987 was mainly due to posts remaining vacant.

Reasons for the final saving of Rs. 4.52 lakhs have not been intimated (December 1987).

44.13—Opening of three
Laboratory Technician Training
Schools—

O	8.00	}	1.35	0.42	—0.93
R	—6.65				

Reduction in provision by Rs. 6.65 lakhs through reappropriation in March 1987 was mainly due to posts remaining vacant.

Reasons for the final saving of Rs. 0.93 lakh have not been intimated (December 1987).

45.11—Intensive Pilot
Project in School Health
Schemes—

(Centrally Sponsored
Scheme)

O	9.00	9.00	2.09	—6.91
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Grant No: 18—contd.

Reasons for the final saving of Rs. 6.91 lakhs have not been intimated (December 1987):

46.(d)—Training—

O	21.05	21.05	14.33	—6.72
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Reasons for the final saving of Rs. 6.72 lakhs have not been intimated (December 1987):

(b)—Prevention and Control of diseases—

47.7—Provision of Additional Laboratory Technicians at each PHC—

O	7.50	7.50	1.31	—6.19
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Reasons for the final saving of Rs. 6.19 lakhs have not been intimated (December 1987):

48.7—Provision of Additional Laboratory Technician at each PHC—

(Centrally Sponsored Scheme)

O	7.50	7.50	1.31	—6.19
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Reasons for the final saving of Rs. 6.19 lakhs have not been intimated (December 1987):

49.(b)—Health statistics and research—

O	22.16	} 27.44	19.39	—8.05
R	5.28			

Grant No. 18—contd.

Augmentation of provision by Rs. 5.28 lakhs through reappropriation in March 1987 was due to grant of additional dearness allowance to Government employees (Rs. 6.78 lakhs), partly set off by saving due to non-implementation of the scheme 'Strengthening of Health Statistics organisation and Evaluation Cell at State level' (Rs. 1.50 lakhs).

Reasons for the final saving of Rs. 8.05 lakhs have not been intimated (December 1987).

289—Relief on account
of Natural Calamities—

A—Drought—

50.(c)—Public Health—

R	10.00	10.00	..	—10.00
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Provision was made through reappropriation in March 1987 for providing relief to flood affected population. However, no expenditure was incurred.

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

B—Floods, Cyclones, etc—

51.(c)—Other expenditure—

R	5.00	5.00	..	—5.00
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There was no original budget provision. Funds were obtained through reappropriation in March 1987 for providing relief to flood affected population. However, no expenditure was incurred.

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

Grant No. 18—*contd.*

(iii) Excess 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	26,63.66	28,46.23	30,59.05
R	1,82.57			+2,12.82

Augmentation of provision by Rs. 1,82.57 lakhs through re-appropriation in March 1987 was due to grant of additional dearness allowance to Government employees (Rs. 2,41.07 lakhs), and more expenditure on rent, X-ray films and bedding due to increase in prices (Rs. 20.11 lakhs), partly set off by saving due to (i) economy measures (Rs. 58.16 lakhs), (ii) posts remaining vacant (Rs. 10.40 lakhs), (iii) non-sanction of the schemes 'Establishment of Health equipment and maintenance of repairs unit' and opening of 'Psychiatric clinics at District level Hospitals' (Rs. 5.05 lakhs) and (iv) non-purchase of machinery and equipment for providing continuous light to hospitals (Rs. 5 lakh).

Reasons for the final excess of Rs. 2,12.82 lakhs have not been intimated (December 1987).

(b)—Employees' State Insurance Scheme—

2.1—Employees' State Insurance Scheme—

O	3,56.57	4,37.91	4,18.69
R	81.34			—19.22

Grant No. 18—contd.

Augmentation of provision by Rs. 81.34 lakhs through re-appropriation in March 1987 was due to increase in number of patients and rise in prices of medicines (Rs. 63 lakhs) and grant of additional dearness allowance to Government employees (Rs. 20.34 lakhs), partly set off by saving due to decrease in payment of professional and special services (Rs. 2 lakhs).

Reasons for the final saving of Rs. 19.22 lakhs have not been intimated (December 1987).

(b)—Medical Relief—

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

R	37.61	37.61	37.60	—0.01
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Provision amounting to Rs. 37.61 lakhs was obtained through re-appropriation in March 1987 for making obligatory payment under the scheme.

(c)—Education—

4.7—Shri Guru Gobind
Singh Medical College,
Faridkot—

O	1,47.00	} 1,69.48	1,54.63	—14.85
R	22.48			

Augmentation of provision by Rs. 22.48 lakhs through re-appropriation in March 1987 was mainly due to grant of additional dearness allowance to the Government employees (Rs. 25 lakhs) and purchase of liveries for class-IV employees (Rs. 1.10 lakhs), partly set off by saving due to non-execution of supply orders for purchase of materials and supplies (Rs. 3.90 lakhs).

Grant No. 18—contd.

Reasons for the final saving of Rs. 14.85 lakhs. have not been intimated (December 1987).

B—Other Systems of Medicinc—

(b)—Homoeopathy—

5.1—Direction and Administration—

O	3.15	}	3.21	5.77	+2.56
R	0.06				

Reasons for the final excess of Rs. 2.56 lakhs have not been intimated (December 1987).

A—Allopathy—

(a)—Direction and Administration—

6.2—District Administration—

O	43.07	}	44.58	44.78	+0.20
R	1.51				

Augmentation of provision by Rs. 1.51 lakhs. through re-appropriation in March 1987 was due to grant of additional dearness allowance to Government employees.

(c)—Education—

7.10—Visual Impairment and Prevention and control of Blindness—

O	8.00	}	8.17	9.63	+1.46
R	0.17				

Grant No. 18—contd.

Reasons for the final excess of Rs. 1.48 lakhs have not been intimated (December 1987).

288—Social Security and Welfare—

E—Other Social Security and Welfare Programmes—

(b)—Other Programmes—

8.1—Reimbursement of Medical Expenses to Punjab Government Pensioners—

O	8.00	8.00	38.39	+30.39
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Reasons for the final excess of Rs. 30.39 lakhs have not been intimated (December 1987).

281—Family Welfare—

9.(f)—Compensation—

O	54.00	} 65.00	64.21	-0.79
R	11.00			

Augmentation of provision by Rs. 11 lakhs through reappropriation in March 1987 was for clearance of pending bills.

10.(a)—Direction and Administration—

O	17.03	} 20.53	20.71	+0.18
R	3.50			

Augmentation of provision by Rs. 3.50 lakhs through reappropriation in March 1987 was due to grant of additional dearness allowance to Government employees.

Grant No. 18—contd.

(j)—Other expenditure—

11.1—U.S.A/Assisted Area
Project—

O	1,36.58	}	1,44.15	1,39.56	—4.59
R	7.57				

Augmentation of provision by Rs. 7.57 lakhs through reappropriation in March 1987 was mainly due to grant of additional dearness allowance to Government employees (Rs. 13.74 lakhs), clearance of pending bills (Rs. 10.68 lakhs), partly set off by saving due to non-purchase of medicines by the Government of India (Rs. 16.85 lakhs).

Reasons for the final saving of Rs. 4.59 lakhs have not been intimated (December 1987).

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

O	2.34	}	3.59	4.28	+0.69
R	1.25				

Augmentation of provision by Rs. 1.25 lakhs through reappropriation in March 1987 was due to grant of additional dearness allowance to Government employees.

Reasons for the final excess of Rs. 0.69 lakh have not been intimated (December 1987).

13. (ii)—Training of Dais—

O	1.95	1.95	2.93	+0.98
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Reasons for the final excess of Rs. 0.98 lakhs have not been intimated (December 1987).

Grant No. 18—concl'd.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
289—Relief on account of Natural Calamities—			
B—Floods, Cyclones etc.—			
1.(c)—Public Health—			
O	..	11.68	+11.68
280—Medical—			
B—Other Systems of Medicine—			
(a)—Ayurvedic—			
2.4—Ayurvedic College, Patiala—			
(Centrally Sponsored Scheme)			
O	..	4.86	+4.86
A—Allopathy—			
(c)—Education—			
3.6—Re-orientation of Medical Education—			
(Centrally Sponsored Scheme)			
O	..	1.07	+1.07

Reasons for the final excess in the above three cases (serial nos. 1 to 3) have not been intimated (December 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 2,91,53,000	} 6,26,21,000	6,22,90,193	—3,30,807
Supplementary 3,34,68,000			
Amount surrendered during the year (March 1987)			4,55,000
Charged—			
Original 5,000	} 1,99,000	1,94,266	—4,794
Supplementary 1,94,000			
Amount surrendered during the year			
Capital :			
Major heads :			
483—Capital Outlay on Housing,			

Grant No. 19—contd.

484—Capital Outlay on
Urban Development and

504—Capital Outlay on
other General Economic
Services

Voted—

Original	13,23,96,000	} 13,98,83,000	13,62,22,281	—36,60,719
Supplementary	74,87,000			

Amount surrendered during the year ..

Charged—

Original	..	} 3,92,000	..	—3,92,000
Supplementary	3,92,000			

Amount surrendered during the year ..

Notes and comments—

Capital :

(i) In view of the final saving of Rs. 36.61 lakhs in voted grant, the supplementary grant of Rs. 74.87 lakhs obtained in March 1987 proved excessive.

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

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
483—Capital Outlay on Housing—			
A—Government Residential Buildings—			
(b)—Construction—			
1.2—Urban Housing Scheme—			
O	1,98.70	} 1,94.02	1,13.20
R	—4.68		
			—80.82

Grant No. 19—contd.

Reduction in provision by Rs. 4.68 lakhs through reappropriation in March 1987 was due to decrease in HUDCO liability.

Reasons for the final saving of Rs. 80.82 lakhs have not been intimated (December 1987).

2.1—Police Housing Scheme—

O	2,60.00	}	3,22.47	2,94.91	—27.56
S	43.72				
R	18.75				

Augmentation of provision by Rs. 18.75 lakhs through reappropriation in March 1987 was due to construction of barracks for security Guards at the residence of Chief Minister/Ministers.

Reasons for the final saving of Rs. 27.56 lakhs have not been intimated (December 1987).

3.6—Construction of houses for Government Employees at focal points—

O	25.00	}	24.69	18.80	—5.89
R	—0.31				

Reasons for the final saving of Rs. 5.89 lakhs have not been intimated (December 1987).

4.5—Construction of Government accommodation for Government Employees at Chandigarh—

Purchase of land—

O	46.00	}	40.94	40.94
R	—5.06			

Reduction in provision by Rs. 5.06 lakhs through reappropriation in March 1987 was due to decrease in HUDCO liability.

Grant No. 19—concl'd.

504—Capital Outlay on
Other General Economic
Services—

5.(a)—Land Ceilings—

O	12.00	}	3.80	..	—3.80
R	—8.20				

Reduction in provision by Rs. 8.20 lakhs through reappropriation in March 1987 was due to non finalisation of cases under the Urban Land (Ceiling and Regulation) Act.

Reasons for non-utilization of the remaining provision of Rs. 3.80 lakhs have not been intimated (December 1987).

(iv) Excess occurred under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
484—Capital Outlay on Urban Development—			
A—General—			
1.(a)—Buildings—			
O	7,05.00	}	7,88.89
S	31.15		
		7,36.15	+52.74

Reasons for the final excess of Rs. 52.74 lakhs have not been intimated (December 1987).

483—Capital Outlay on
Housing—

B—Other Housing Scheme—

2. (a)—Subsidised Industrial
Housing Scheme—

O	0.50	}	..	28.60	+28.60
R	—0.50				

Reasons for the final excess of Rs. 28.60 lakhs have not been intimated (December 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	2,27,09,000	2,69,40,000	2,76,18,467
Supplementary	42,31,000			+6,78,467
Amount surrendered during the year ..			
Charged—			
Original	15,000	15,000	..
Supplementary	..			—15,000
Amount surrendered during the year ..			

Notes and comments—

(i) Excess of Rs. 6,78,467 over the voted grant requires regularisation.

(ii) The entire charged provision remained unutilised.

Grant No. 20—contd.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(a)—Direction and Administration—			
1.2—District establishment—			
O	79.35	85.21	97.78
S	2.69		
R	3.17			+12.57

Augmentation of provision by Rs. 3.17 lakhs through reappropriation in March 1987 was mainly due to grant of additional dearness allowance to Government employees.

Reasons for the final excess of Rs. 12.57 lakhs have not been intimated (December 1987).

2.1—Direction—

O	79.21	90.70	95.16
S	14.62		
R	—3.13			+4.46

Reduction in provision by Rs. 3.13 lakhs through reappropriation in March 1987 was due to economy measures (Rs. 5.35 lakhs), partly set off by excess due to clearance of pending bills (Rs. 2.22 lakhs).

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

Grant No. 20—concl'd.

(b)—Advertising and
Visual Publicity—3.1—Advertising and
Visual Publicity—

O	1.08	+1.08
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Reasons for incurring expenditure without provision have not been intimated (December 1987).

(iv) Saving occurred mainly under:—

Head	Total grant	Actual expenditure	Excess-+ Saving—
(In lakhs of rupees)			
(b)—Advertising and Visual Publicity—			
3—Display Advertisement—			
O	7.00	10.00	4.85
S	3.00			—5.15

In view of the final saving of Rs. 5.15 lakhs, the supplementary grant of Rs. 3 lakhs obtained in March 1987 was unrealistic.

Reasons for the final saving of Rs. 5.15 lakhs have not been intimated (December 1987).

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 1,27,06,000	1,27,06,000	1,18,72,321	—8,33,679
Supplementary ..			
Amount surrendered during the year (March 1987)			4,76,000
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 Communication Services			
Original 26,00,000	50,64,000	50,64,000	..
Supplementary 24,64,000			

Grant No. 21—contd.

Amount surrendered during the year

Notes and comments—

(i) Rupees 4.76 lakhs were surrendered in March 1987; ultimate saving was Rs. 8.34 lakhs.

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

(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)	
278—Art and Culture—			
(e)—Archives and Museums—			
1.2—Archaeology and Museums—			
O	29.00	25.40	25.20
R	—3.60			—0.20

Reduction in provision by Rs. 3.60 lakhs through reappropriation in March 1987 was due to ban on the creation of posts (Rs. 4.30 lakhs), partly set off by excess expenditure on restoration of damaged paintings of Central Sikh Museum at Amritsar (Rs. 0.70 lakh).

2.(c)—Promotion of Arts and Culture—

O	51.88	49.30	49.09
R	—2.58			—0.21

Grant No. 21—concl'd.

Reduction in provision by Rs. 2.58 lakhs through reappropriation in March 1987 was due to ban on the creation of posts (Rs. 2.80 lakhs) and economy measures (Rs. 0.65 lakh), partly set off by excess mainly due to preparation of video film for the selection of items for Festival of India to be held in the U.S.S.R. (Rs. 0.70 lakh).

(iv) Excess occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
278—Art and Culture—			
(e)—Archives and Museums—			
1—Museums—			
O	34.37	35.95	35.89
R	1.58		
			—0.06

Augmentation of provision by Rs. 1.58 lakhs through reappropriation in March 1987 was due to grant of additional dearness allowance to Government employees (Rs. 1.92 lakhs) and clearance of pending bills (Rs. 0.31 lakh), partly set off by saving due to economy measures (Rs. 0.65 lakh).

Grant No. 22

Grant No. 22—Labour, Employment and Industrial Training

	Total grant/ appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Revenue :			
Major heads :			
287—Labour and Employment and			
288—Social Security and Welfare			
Voted—			
Original 11,33,31,000	} 11,57,17,000	10,61,01,171	—96,15,829
Supplementary 23,86,000			
Amount surrendered during the year (March 1987)			2,18,000
Charged—			
Original 2,00,000	} 2,00,000	..	—2,00,000
Supplementary ..			
Amount surrendered during the year (March 1987)			10,000
Capital :			
Major head :			
495—Capital Outlay on other. Social and Community Services—			
Original 16,04,000	} 21,83,000	23,44,292	+1,61,292
Supplementary 5,79,000			

Grant No. 22—contd.

Amount surrendered during the year ..

Notes and comments—

Revenue :

(i) In view of the final saving of Rs. 96.16 lakhs in voted grant, the supplementary grant of Rs. 23.86 lakhs obtained in March 1987 proved excessive.

(ii) Rupees 2.18 lakhs were surrendered in March 1987, ultimate saving in the voted grant was Rs. 96.16 lakhs. In the previous two years also there were savings of Rs. 18.40 lakhs (1984-85) and Rs. 20.50 lakhs (1985-86) against the provision of Rs. 9,12.60 lakhs and Rs. 9,88.68 lakhs respectively.

(iii) Entire charged appropriation remained unutilised.

(iv) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess— Saving—
(In lakhs of rupees)			
287—Labour and Employment—			
B—Employment and Training—			
1.(d)—Training of Craftsmen and Supervisors—			
O	7,70.51	7,40.12	—57.87
S	23.86		
R	3.62		
	7,97.99		

Augmentation of provision by Rs. 3.62 lakhs through reappropriation in March 1987 was due to (i) purchase of new machinery and equipment (Rs. 12.01 lakhs), (ii) cost of prospectus (Rs. 3 lakhs) and (iii) grant of additional dearness allowance to Government employees (Rs. 1.20 lakhs), partly set off by saving due to posts

Grant No. 22—contd.

remaining vacant (Rs. 6.55 lakhs) and economy measures (Rs. 6.04 lakhs).

Reasons for the final saving of Rs. 57.87 lakhs have not been intimated (December 1987).

2.(e)—Other expenditure—

O	86.89	}	86.53	81.26	—5.27
R	—0.36				

Reasons for the final saving of Rs. 5.27 lakhs have not been intimated (December 1987).

A—Labour—

(b)—Industrial relations—

3.2—Enforcement of Labour

Laws—

O	35.38	}	32.27	30.45	—1.82
R	—3.11				

Reduction in provision by Rs. 3.11 lakhs through reappropriation in March 1987 was mainly due to economy measures.

Reasons for the final saving of Rs. 1.82 lakhs have not been intimated (December 1987).

288—Social Security and Welfare—

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

(b)—Welfare of Scheduled Castes—

4.1—Industrial Training Centres—

O	25.02	}	25.45	14.32	—11.13
R	0.43				

Grant No. 22—concl'd.

Reasons for the final saving of Rs. 11.13 lakhs have not been intimated (December 1987).

Capital :

(v) Excess of Rs. 1,61,292 over the voted grant requires regularisation.

(vi) Excess occurred under:—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
495—Capital Outlay on Other Social and Community Services—			
(c)—Employment—			
1—Continuation of work Centre, Rajpura—			
O 16.04	} 21.83	} 23.44	} +1.61
S 5.79			

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

Grant No. 23

Grant No. 23—Social Security and Welfare

	Total grant/ appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Revenue :			
Major head :			
288—Social Security and Welfare			
Voted—			
Original 34,59,83,000	} 37,35,60,000	34,83,11,873	-2,52,48,127
Supplementary 2,75,77,000			
Amount surrendered during the year (March 1987)			19,64,000
Charged—			
Original 56,000	} 56,000	..	-56,000
Supplementary ..			
Amount surrendered during the year			..
Capital :			
Major head :			
488—Capital Outlay on Social Security and Welfare			
Original 1,60,00,000	} 1,60,00,000	1,11,51,877 ¹²	-48,48,123
Supplementary ..			
Amount surrendered during the year (March 1987)			5,00,000

Grant No. 23—contd.

Notes and comments—

Revenue :

(i) In view of final saving of Rs. 2,52.48 lakhs in voted grant, the supplementary grant of Rs. 2,75.77 lakhs obtained in March 1987 proved excessive.

(ii) Rupees 19.64 lakhs were surrendered in March 1987, ultimate saving in the voted grant was Rs. 2,52.48 lakhs. In the previous year also there was a saving of Rs. 6,40.13 lakhs against the provision of Rs. 35,28.62 lakhs.

(iii) Saving (partly set off by excess under certain 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)			
E—Other Social Security and Welfare Programmes—			
(f)—Other programmes—			
1.7—Contribution to the National Workers Relief Fund—			
O	1,51.51	1,51.51	74.88 —76.63

Reasons for the final saving of Rs. 76.63 lakhs have not been intimated (December 1987).

D—Social Welfare—

(d)—Women's Welfare—

2.4—Financial assistance to Widows and destitute women—

O	1,84.39	1,93.83	1,39.38	—54.45
R	9.44			

Grant No. 23—contd.

Augmentation of provision by Rs. 9.44 lakhs through reappropriation in March 1987 was mainly due to increase in number of beneficiaries.

Reasons for the final saving of Rs. 54.45 lakhs have not been intimated (December 1987).

3.6—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	60.00	}	36.05	17.20	—18.85
R	—23.95				

Reduction in provision by Rs. 23.95 lakhs through reappropriation in March 1987 was due to cut imposed by the Government of India.

Reasons for the final saving of Rs. 18.85 lakhs have not been intimated (December 1987).

(e)—Family and Child Welfare—

4.3—Crash Nutrition Programme—

O	2,58.22	}	2,53.22	2,09.53	—43.69
R	—5.00				

Reduction in provision by Rs. 5 lakhs through reappropriation in March 1987 was due to diversion of funds from training centres to production centres.

Reasons for the final saving of Rs. 43.69 lakhs have not been intimated (December 1987).

Grant No. 23—contd.

5.6—Financial assistance to
the dependent children—

O	76.52	76.52	46.83	—29.69
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Reasons for the final saving of Rs. 29.69 lakhs have not been intimated (December 1987).

(j)—Other expenditure—

6.2—Financial assistance to
Voluntary Welfare Organisations—

O	15.15	15.15	1.97	—13.18
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Reasons for the final saving of Rs. 13.18 lakhs have not been intimated (December 1987).

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

(b)—Welfare of Scheduled Castes—

(Special Component Plan for Scheduled Castes)—

7.10—Grants for the purchase of books and stationery to the students—

(6th to 8th classes)—

O	1,00.00	1,00.00	61.55	—38.45
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8.9—Post-Matric Scholarships—

(Centrally Sponsored Scheme)

O	30.00	30.00	3.41	—26.59
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Grant No. 23—contd.

9.12—Grants to Scheduled Caste Girl students studying in Post-Matric and Post-Graduate Classes—				
O	20·00	20·00	3·99	—16·01
10.14—Grant to Scheduled Caste students studying in Medical and Engineering Colleges—				
O	14·40	14·40	0·11	—14·29
11.1—Scholarships for Post-Matric Scheduled Caste students—				
O	1,40·00	1,40·00	1,31·25	—8·75
12.3—Environmental improvement of Harijan Bastis—				
O	83·16	83·16	76·05	—7·11
13.5—Cèches for Children of working mothers for sweepers/scavengers, etc.—				
O	6·16	6·16	0·87	—5·29
(e)—Welfare of other Backward Classes—				
14.2—Scholarships to the poor and deserving persons—				
O	15·92	15·92	0·20	—15·72
15.5—Construction of houses for Vimukt Jatis—				
O	8·00	8·00	2·40	—5·60

Grant No. 23—contd.

Reasons for the final saving in the above nine cases (serial nos. 7 to 15) have not been intimated (December 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—	Grant of Scholarships/ Stipends to the Scheduled Castes/Backward Classes students—			
S	1,92.92	1,92.92	..	—1,92.92
2.19—	Scheme for subsidising interest—Punjab Scheduled Castes Land Development and Finance Corporation—			
O	50.00	50.00	..	—50.00
3.16—	Grants to primary students and parents engaged in unclean occupation and Vimukat Jatis—			
O	30.00	30.00	..	—30.00

Grant No. 23—contd.

4.5—Grants to students of parents engaged in unclean occupation— (Centrally Sponsored Scheme)	O	30·00	30·00	..	—30·00
5.17—Opportunity Cost for Scholarships/stipends to primary Scheduled Castes girl students—	O	26·80	26·80	..	—26·80
6.8—Opportunity Cost of Primary Girls students— (Centrally Sponsored Scheme)	O	26·80	26·80	..	—26·80
7.15—Award to brilliant Scheduled Caste students—	O	19·50	19·50	..	—19·50
8.15—Setting up of Training Centres for Handicrafts viz. Knitting, Stitching, Embroidry for Women belonging to Scheduled Castes— (Centrally Sponsored Scheme)	O	15·20	15·20	..	—15·20
9.21—Removal of untouchability—	O	10·00	10·00	..	—10·00
10.7—Removal of untouchability— (Centrally Sponsored Scheme)	O	10·00	10·00	..	—10·00

Grant No. 23—contd.

11.18—Land for Fodder and Small Industrial Unit—				
O	10.00	10.00	..	—10.00
12.6—Coaching Centres for Competitive Examinations—				
O	8.50	8.50	..	—8.50
13.11—Scheme for setting up of Institute for training to Scheduled Castes candidates in Stenography— (Centrally Sponsored Scheme).				
O	8.22	8.22	..	—8.22
14.13—Creation of monitoring and Evaluation Cell— (Centrally Sponsored Scheme)				
O	6.00	6.00	..	—6.00
15.12—Grant-in-aid to Scheduled Castes for supply of improved tools and equipments to artisans engaged in manufacture of footwears— (Centrally Sponsored Scheme)				
O	5.00	5.00	..	—5.00
16.14—T.V. Training to Scheduled Castes—Punjab Scheduled Castes Land Development and Finance Corporation— (Centrally Sponsored Scheme)				
O	3.14	3.14	..	—3.14

Grant No. 23—contd.

17.3—Coaching for Stenography— (Centrally Sponsored Scheme).				
O	2.50	2.50	..	—2.50
18.8—Subsidy for the purchase of Medical and Engineering Books—				
O	2.00	2.00	..	—2.00
E—Other Social Security and Welfare Programmes—				
(f)—Other programmes—				
19.10—Welfare of affected youth and discharged Army personnel—				
O	50.00	50.00	..	—50.00
20.4—Financial assistance to the victims of riots for grant of pensions to widows—				
O	12.36	12.36	..	—12.36
21.8—Scheme for subsidising interest-Punjab Ex-servicemen Corporation—				
O	5.99	5.99	..	—5.99
D—Social Welfare—				
(d)—Women's Welfare—				
22.7—Loan/Subsidy for riots affected widows for setting up economic units—				
PUNWAC—				
O	30.00	35.00	..	—35.00
R	5.00			

Grant No. 23—contd.

Augmentation of provision by Rs. 5 lakhs through reappropriation in March 1987 was based on actual requirements.

(j)—Other expenditure—

23.3—Grant-in-aid
to P.G.I. for the
blind—

0	2.00	2.00	..	—2.00
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Reasons for the non-utilisation of provision (serial nos. 1 to 23) have not been intimated (December 1987).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
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(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)—

1.2—Award for Scholarships
under the State
Government Post-Matric
Scholarships to scheduled
caste students studying
in evening colleges—

0	1.00	1.00	1,00.17	+99.17
---	------	------	---------	--------

Grant No. 23—contd.

(a)—Direction and Administration—				
2.1—Direction and Administration—				
O	95.28	} 95.64	1,70.15	+74.51
R	0.36			
(e)—Welfare of other Backward Classes—				
3.1—Promotion of education among educationally Backward Classes—				
O	4,93.35	4,93.35	5,49.74	+56.39
4.4—Scheme for subsidising interest-Punjab Backward Classes Land Development and Finance Corporation—				
O	10.00	10.00	50.00	+40.00
(b)—Welfare of Scheduled Castes— (Special Component Plan for Scheduled Castes)—				
5.4—Subsidy for Construction of Dharamshalas/Chaupals—				
O	33.45	33.45	74.86	+41.41
6.1—Subsidy for the purchase of Medical and Engineering Books—				
(Centrally Sponsored Scheme)				
O	2.00	2.00	27.98	+25.98

Grant No. 23—contd.

7.7—Pre-matric Coaching
to Scheduled Castes
students—

O	1.00	1.00	17.07	+16.07
---	------	------	-------	--------

8.11—Special Central
assistance-Plan
Scheme-Scheme for Capital
subsidy on Loans to
Scheduled Castes Land
Development and Finance
Corporation—Subsidies—
(Centrally Sponsored
Scheme)

O	3,00.00	3,00.00	3,10.00	+10.00
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9.22—Subsidy for the
Construction of new
houses for sweepers/
scavengers/tanners etc.—

O	15.00	15.00	23.17	+8.17
---	-------	-------	-------	-------

10.2—Coaching Centres
for Competitive exami-
nations—
(Centrally Sponsored Scheme)

O	5.00	5.00	8.37	+3.37
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Reasons for the final excess in the above cases (serial nos. 1 to 10) have not been intimated (December 1987).

B—Relief and Rehabili-
tation of Displaced
Persons and Repatriates—

(1)—Other expenditure—

11.1—Training-cum-
production centres—

O	13.93			
R	3.90			
		17.83	32.47	+14.64

Grant No. 23—contd.

Augmentation of provision by Rs. 3.90 lakhs through reappropriation in March 1987 was mainly due to increase in expenditure on purchase of raw materials for use in the production centres.

Reasons for the final excess of Rs. 14.64 lakhs have not been intimated (December 1987).

E—Other Social Security and Welfare Programmes—

(f)—Other Programmes—

12.5—Contribution towards Punjab Amalgamated Fund for the Welfare of ex-servicemen—

O	25.00	}	32.50	80.37	+47.87
R	7.50				

Augmentation of provision by Rs. 7.50 lakhs through reappropriation in March 1987 was due to increase in the quantum of the Punjab Amalgamated Funds.

Reasons for the final excess of Rs. 47.87 lakhs have not been intimated (December 1987).

13.3—Welfare of Defence Services Personnel—

O	1,17.14	}	1,40.66	1,62.65	+21.99
S	32.85				
R	—9.33				

Reduction in provision by Rs. 9.33 lakhs through reappropriation in March 1987 was due to reduction in grant-in-aid as a number of beneficiaries of the scheme viz. discharged army personnel, had been reinstated (Rs. 31.65 lakhs), partly set off by excess due to grant of financial assistance to widows of ex-servicemen (Rs. 22.32 lakhs).

Reasons for the final excess of Rs. 21.99 lakhs have not been intimated (December 1987).

Grant No. 23—contd.

(b)—Pension under Social Security Scheme—

14.1—Old age Pension Scheme—

O	4,56.70	4,56.70	4,57.95	+1.25
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Reasons for the final excess of Rs. 1.25 lakhs have not been intimated (December 1987).

D—Social Welfare—

(d)—Women's Welfare—

15.5—Scheme for subsidising interest-Punjab Women and Children Development and Welfare Corporation—

O	8.00	8.00	56.85	+48.85
---	------	------	-------	--------

Reasons for the final excess of Rs. 48.85 lakhs have not been intimated (December 1987).

16.3—Home for widows and destitute women—

O	2.15	} 2.17	26.02	+23.85
R	0.02			

Reasons for the final excess of Rs. 23.85 lakhs have not been intimated (December 1987).

(c)—Education and Welfare of handicapped—

17.1—Workshop for the handicapped—

O	2.31	2.31	3.33	+1.02
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Reasons for the final excess of Rs. 1.02 lakhs have not been intimated (December 1987).

Grant No. 23—contd.

(e)—Family and Child Welfare—

18.12—Integrated Child Development Service Scheme—

(Centrally Sponsored Scheme)

O	2,21.42	2,21.42	2,51.81	+30.39
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Reasons for the final excess of Rs. 30.39 lakhs have not been intimated (December 1987).

19.8—Implementation of Children Act—

O	10.98.	10.98	17.30	+6.32
---	--------	-------	-------	-------

Reasons for the final excess of Rs. 6.32 lakhs have not been intimated (December 1987).

20.5—Children Home—

O	1.96	1.96	3.08	+1.12
---	------	------	------	-------

Reasons for the final excess of Rs. 1.12 lakhs have not been intimated (December 1987).

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

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

E—Other Social Security and Welfare Programmes—

(f)—Other programmes—

1.12—Grant of pensions to widows whose husbands were killed by terrorists in the Punjab State—

O	33.64	+33.64
---	----	----	-------	--------

Grant No. 23—contd.

2.11—Deposit Linked Insurance Scheme—

O	27.73	+27.73
---	----	----	-------	--------

3.13—Functional Literacy for Adult Women—

O	8.34	+8.34
---	----	----	------	-------

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

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

4.16—Grant for the purchase of Law Books—

(Centrally Sponsored Scheme)

O	32.00	+32.00
---	----	----	-------	--------

5.25—Electrical points in Harijan Bastis—

O	13.25	+13.25
---	----	----	-------	--------

6.24—Drinking Water Wells—

O	1.77	+1.77
---	----	----	------	-------

7.(c)—Welfare of Scheduled Tribes—

O	27.30	+27.30
---	----	----	-------	--------

D—Social Welfare—

(e)—Family and Child Welfare—

Grant No. 23—contd.

8.10—Reception-cum-observation home—

O	6.17	+6.17
---	----	----	------	-------

Reasons for incurring expenditure without provision in above eight cases have not been intimated (December 1987).

Capital :

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

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

(In lakhs of rupees)

E—Other Social Security and Welfare Programmes—

(a)—Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—

(Special Component Plan for Scheduled Castes)—

1.1—Share assistance to Punjab Scheduled Castes Land Development and Finance Corporation—Investment—
(Centrally Sponsored Scheme)

O	49.00	49.00	24.50	—24.50
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Reasons for the final saving of Rs. 24.50 lakhs have not been intimated (December 1987).

(b)—Social Security and Welfare—

Grant No. 23—concl'd.

2.2—Contribution to the
Share Capital of the Ex-Ser-
vicemen Corporation—
Investment—

O	20·00	20·00	..	—20·00
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The entire provision in the above case remained unutilised, reasons for which have not been intimated (December 1987).

3.3—Provision for the cons-
truction of Readymade Gar-
ments Centres—

PUNWAC—

O	5·00	}
R	—5·00			

Withdrawal of the entire provision in March 1987 through reappropriation was due to non-approval of the scheme by the Planning Department.

(viii) Excess 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—			
2—Contribution to the share capital of the Punjab Sched- uled Castes Land Devel- opment and Finance Cor- poration— (Special Component Plan for Scheduled Castes)— Investment—			
O	51·00	51·00	52·00
			+1·00

Reasons for the final excess of Rs. 1 lakh have not been intimated (December 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 and			
304—Other General Economic Services			
Voted—			
Original 1,99,82,000	} 1,99,82,000	1,61,34,718	—38,47,282
Supplementary ..			
Amount surrendered during the year (March 1987)			9,30,000
Charged—			
Original 1,000	} 1,000	..	—1,000
Supplementary ..			
Amount surrendered during the year (March 1987)			1,000
Notes and comments—			

(i) Surrender of surplus funds to the extent of Rs. 9.30 lakhs was made in March 1987; the ultimate saving was Rs. 38.47 lakhs.

Grant No. 24—contd.

(ii) This was the eighth 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
1985-86	174.30	140.52	33.78	19

(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)			
296—Secretariat Economic Services—			
(a)—Planning Commission/ Planning Board—			
1—Planning Board—			
O	48.64	48.30	28.84
R	0.34		
			—19.46

Grant No. 24—contd.

Reasons for the final saving of Rs. 19.46 lakhs have not been intimated (December 1987).

304—Other General Economic Services—

2.10—Strengthening of District Statistical offices with class—I Officers and provision of Jeeps—

O	7.00	}	0.10	..	—0.10
R	—6.90				

3.8—Survey and Studies—

O	2.30	}	0.10	..	—0.10
R	—2.20				

4.11—Creation of Prices Statistical Cell—

O	2.00	}	0.10	..	—0.10
R	—1.90				

5.12—Strengthening of Ministerial Staff at Headquarter—

O	2.00	}	0.10	..	—0.10
R	—1.90				

6.9—Working Class income expenditure survey in Punjab—

O	1.70	}	0.10	..	—0.10
R	—1.60				

Grant No. 24—concl'd.

7.13—Staff for Group Insurance scheme at District level—

O	1.00	}	0.10	..	-0.10
R	-0.90				

Reduction in provision in above six cases (serial nos. 2 to 7) through reappropriation in March 1987 was due to non-sanction of posts by the Government.

(iv) Excess occurred under:—

	Head	Total grant	Actual expenditure	Excess+ Saving-	
(In lakhs of rupees)					
304—Other General Economic Services—					
1. (e)—Economic advice and statistics—					
1.7—Purchase of Computer timings/Installation of Computer system—					
O	6.00	}	14.00	11.14	-2.86
R	8.00				

Augmentation of provision by Rs. 8 lakhs through reappropriation in March 1987 was based on actual requirements.

Reasons for the final saving of Rs. 2.86 lakhs have not been intimated (December 1987).

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 8,81,49,000	8,81,49,000	7,89,36,907	—92,12,093
Supplementary ..			
Amount surrendered during the year (March 1987)			34,59,000
Charged—			
Original 30,000	30,000	..	—30,000
Supplementary ..			
Amount surrendered during the year			..
Capital :			
Major head :			
498—Capital Outlay on Co- operation			
Original 18,84,29,000	18,84,29,000	17,24,52,095	—1,59,76,905
Supplementary ..			
Amount surrendered during the year (March 1987)			78,24,000

Grant No. 25—contd.

Notes and comments—**Revenue :**

(i) Surrender of surplus funds to the extent of Rs. 34.59 lakhs was made in March 1987; the saving ultimately was Rs. 92.12 lakhs. In the previous year also there was saving of Rs. 2,30.94 lakhs against the provision of Rs. 9,46.41 lakhs.

(ii) The entire charged provision remained unutilised.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(e)—Credit Co-operatives—			
1.2—Agricultural Credit stabilisation Fund—			
Subsidy—			
(Centrally Sponsored Scheme)			
O	75.00	75.00	—26.25

Reasons for the final saving of Rs. 26.25 lakhs have not been intimated (December 1987).

(a)—Direction and Administration—**2.1—Direction—**

O	65.57	54.59	45.90	—8.69
R...	—10.98			

Grant No. 25—contd.

Reduction in provision by Rs. 10.98 lakhs through reappropriation in March 1987 was mainly due to posts remaining vacant and economy measures (Rs. 6.44 lakhs) and non-creation of posts (Rs. 4.54 lakhs).

Reasons for the final saving of Rs. 8.69 lakhs have not been intimated (December 1987).

(b)—Audit of Co-operatives—

3.3—Staff for Audit
of Credit Co-operatives—

O	29.90	}	26.10	23.39	—2.71
R	—3.80				

Reduction in provision by Rs. 3.80 lakhs through reappropriation in March 1987 was due to economy measures.

Reasons for the final saving of Rs. 2.71 lakhs have not been intimated (December 1987).

4. (e)—Credit Co—
operatives—

O	24.10	}	18.10	17.83	—0.27
R	—6.00				

Reduction in provision by Rs. 6 lakhs through reappropriation in March 1987 was due to non-receipt of application for financial assistance.

(b)—Audit of Co-operatives—

5.1—Chief Auditor Co—
operative Societies
Punjab—

O	8.59	}	9.05	3.62	—5.43
R	0.46				

Grant No. 25—contd.

Augmentation of provision by Rs. 0.46 lakh through reappropriation in March 1987 was mainly due to grant of additional dearness allowance to Government employees.

Reasons for the final saving of Rs. 5.43 lakhs have not been intimated (December 1987).

(iv) An instance where the entire provision was withdrawn is given below:—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(e)—Credit Co-operatives—			
1.3—Subsidy to Primary Agriculture Societies for opening of retail outlets and incentive to salesmen—			
(Centrally Sponsored Scheme)			
O	30.00		
R	—30.00		

Withdrawal of entire provision through reappropriation in March 1987 was due to non-implementation of the scheme.

(v) Excess occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(b)—Audit of Co-operatives—			
1.2—Audit Staff—			
O	1,52.29		
R	6.48	1,58.77	1,58.55
			—0.22

Grant No. 25—contd.

Augmentation of provision by Rs. 6.48 lakhs through reappropriation in March 1987 was due to grant of additional dearness allowance to Government employees (Rs. 8.32 lakhs), partly set off by saving due to economy measures (Rs. 1.84 lakhs).

(o)—Industrial Co-operatives—

2.3—Assistance to Handloom
Apex/Primary
Co-operative Societies—
Sale Subsidy rebate—

(Centrally Sponsored Scheme)

O	4.99	}	7.99	7.94	—0.05
R	3.00				

Augmentation of provision by Rs. 3 lakhs through reappropriation in March 1987 was due to additional subsidy on rebate allowed to the customers by the handloom societies.

Capital :

(vi) Rupees 78.24 lakhs were surrendered in March 1987; ultimate saving was Rs. 1,59.77 lakhs. In the previous year also there was a saving of Rs. 4,32.23 lakhs against the provision of Rs. 17,10.29 lakhs.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
1. (a)—Credit Co-operatives—			
O	3,10.00	}	1,30.00
R	—1,80.00		
		84.85	—45.15

Grant No. 25—contd.

Reduction in provision by Rs. 1,80 lakhs through reappropriation in March 1987 was due to non-implementation of the scheme.

Reasons for the final saving of Rs. 45.15 lakhs have not been intimated (December 1987).

(f)—Processing Co-operatives—

2.1—Share capital for expansion and setting of new Spinning Mills/ Cotton Waste Spinning Mills—

(Centrally Sponsored Scheme)

O	96.00	}	18.81	18.80	—0.01
R	—77.19				

Reduction in provision by Rs. 77.19 lakhs through reappropriation in March 1987 was due to inability of the spinning mills to utilise the full requirement of funds.

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

3.4—Assistance to State Federation (Markfed) for price fluctuation fund—

(Centrally Sponsored Scheme)

O	50.00	}
R	—50.00	

Withdrawal of entire provision through reappropriation in March 1987 was due to non-implementation of the scheme.

Grant No. 25—contd.

(m)—Other Co-operatives—

4.1—Distribution of Dia
Ammonium Phosphate—
(DAP)(MAP)

O	25.00	25.00	..	—25.00
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Reasons for the final saving of Rs. 25 lakhs have not been intimated (December 1987).

(p)—Consumers Co-operatives—

5.3—Margin money assistance
to village Societies
for distribution of
consumer articles in
rural consumer stores—

(Centrally Sponsored Scheme)

O	25.00	}		
R	—25.00			

Withdrawal of entire provision through reappropriation in March 1987 was due to non-achievement of target by the societies.

6.1—Assistance for distribution
of consumer articles in
rural areas—

(Centrally Sponsored Scheme)

O	24.00	}		
R	—21.00			
			3.00	3.00

Reduction in provision by Rs. 21 lakhs through reappropriation in March 1987 was due to non-fulfilment of conditions of eligibility by the societies.

Grant No. 25—contd.

(g)—Dairy Co-operatives—

7.1—Share Capital contribution to Primary Co-operative Milk Societies, Unions and Milk Federations—

O	30.00	30.00	25.00	—5.00
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Reasons for the final saving of Rs. 5.00 lakhs have not been intimated (December 1987).

(viii) Excess occurred mainly under :—

Head	Total grant	Actual expenditure.	Excess + Saving—
(In lakhs of rupees)..			
(e)—Warehousing and Marketing Co-operatives—			
1.1—Assistance for construction of Godowns under NCDC-II Project			
(Centrally Sponsored Scheme)			
O	1,12.50	2,30.50	—0.38
R.	1,18.00		

Augmentation of provision by Rs. 1,18 lakhs, through reappropriation in March 1987 was due to requirement of additional funds to complete the construction of godowns.

(f)—Processing Co-operatives—

2.1—Share Capital contribution for rehabilitation of Markfed—

R.	1,00.00	1,00.00	1,00.00	...
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Grant No. 25—concl'd.

Funds were provided through reappropriation in March 1987 due to the rehabilitation of Markfed for the purchase of cotton.

3. (i) Co-operative Sugar Mills—

O	7,52.00	}	8,09.75	8,09.75	...
R	57.75				

Additional funds to the extent of Rs. 57.75 lakhs were provided through reappropriation in March 1987 to meet the shortfall in grower's share capital (Rs. 46.50 lakhs) and increase in the project costs (Rs. 11.25 lakhs).

Grant No. 26

Grant No. 26—Agriculture

	Total grant/ appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Revenue :			
Major heads :			
305—Agriculture and			
306—Minor Irrigation			
Voted—			
Original 44,78,07,000	} 44,78,08,000	33,83,56,941	—10,94,51,059
Supplementary 1,000			
Amount surrendered during the year (March 1987)			7,46,81,000
Charged—			
Original 57,000	} 57,000	18,590	—38,410
Supplementary ..			
Amount surrendered during the year			..
Capital :			
Major heads :			
505—Capital Outlay on Agriculture and			
515—Investment in Agricultural Financial Institutions			
Original 4,04,40,000	} 4,04,40,000	3,75,46,849	—28,93,151
Supplementary ..			
Amount surrendered during the year (March 1987)			23,80,000

Grant No. 26—contd.

Notes and comments—

Revenue :

(i) Provision of Rs. 7,46.81 lakhs was surrendered in March 1987; saving ultimately was Rs. 10,94.51 lakhs. In the previous year also there was a saving of Rs. 6,23.48 lakhs against the provision of Rs. 40,90.17 lakhs.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
305—Agriculture—			
1. (h)—Plant protection—			
(Centrally Sponsored Scheme)			
O	3,02.50	50.50	.. —50.50
R	—2,52.00		

Reduction in provision by Rs. 2,52 lakhs through reappropriation in March 1987 was due to non-implementation of the Centrally Sponsored Scheme (Rs. 2,00.50 lakhs) and non-procurement of weedicides (Rs. 51.50 lakhs).

Reasons for the final saving of Rs. 50.50 lakhs have not been intimated (December 1987).

2. (f)—Manures and fertilizers—

(Centrally Sponsored Scheme)

O	6,51.50	5,18.80	3,61.74	—1,57.06
R	—1,32.70			

Grant No. 26—contd.

Reduction in provision by Rs. 1,32.70 lakhs through reappropriation in March 1987 was mainly due to lesser amount sanctioned by the Government of India.

Reasons for the final saving of Rs. 1,57.06 lakhs have not been intimated (December 1987).

3. (e)—Extension and farmers training—

(Centrally Sponsored Scheme)

O	1,24.00	}
R	—1,24.00				

Withdrawal of entire provision through reappropriation in March 1987 was due to non-sanction of the scheme by the Government of India.

4. (i)—Commercial crops—

(Centrally Sponsored Scheme)

O	1,87.27	}	1,31.44	1,09.36	—22.08
R	—55.83				

Reduction in provision by Rs. 55.83 lakhs through reappropriation in March 1987 was mainly due to (i) posts remaining vacant (Rs. 13.83 lakhs), (ii) non-utilisation of subsidy by the beneficiaries (Rs. 20 lakhs), (iii) cut imposed by Planning Department (Rs. 35.22 lakhs), partly set off by excess due to revised administrative approval by the Government of India.

Reasons for the final saving of Rs. 22.08 lakhs have not been intimated (December 1987).

5. (a)—Agricultural engineering—

(Centrally Sponsored Scheme)

O	1,29.00	}	63.96	59.87	—4.09
R	—65.04				

Grant No. 28—contd.

Reduction in provision by Rs. 65.04 lakhs through reappropriation in March 1987 was mainly due to withdrawal of subsidy (Rs. 50 lakhs) and non-setting up of machinery hiring units (Rs. 12.96 lakhs).

Reasons for the final saving of Rs. 4.09 lakhs have not been intimated (December 1987).

6. (r)—Agricultural marketing and quality control—

O	1,17.93	}	76.84	58.14	—18.70
R	—41.09				

Reduction in provision by Rs. 41.09 lakhs through reappropriation in March 1987 was mainly due to non-sanction of additional staff (Rs. 40 lakhs) and economy measures (Rs. 1.03 lakhs).

Reasons for the final saving of Rs. 18.70 lakhs have not been intimated (December 1987).

7. (a)—Direction and Administration—

O	2,65.08	}	2,60.76	2,29.85	—30.91
R	—4.32				

Reduction in provision by Rs. 4.32 lakhs through reappropriation in March 1987 was mainly due to non-sanction of the scheme by the Government of India (Rs. 10 lakhs), (ii) economy measures (Rs. 3.81 lakhs) and (iii) posts remaining vacant (Rs. 2.42 lakhs), partly set off by excess due to grant of additional dearness allowance to Government employees (Rs. 12.36 lakhs).

Reasons for the final saving of Rs. 30.91 lakhs have not been intimated (December 1987).

Grant No. 26—contd.

8. (t)—Horticulture—

O	2,46.83	}	2,31.05	2,15.03	—16.02
R	—15.78				

Reduction in provision by Rs. 15.78 lakhs through reappropriation in March 1987 was mainly due to (i) economy measures (Rs. 16.09 lakhs), (ii) non-purchase of land (Rs. 5.95 lakhs), (iii) non-purchase of vehicles (Rs. 2 lakhs) and (iv) non-sanction of additional staff (Rs. 1.80 lakhs), partly set off by excess due to grant of additional dearness allowance to Government employees (Rs. 8.10 lakhs).

Reasons for the final saving of Rs. 16.02 lakhs have not been intimated (December 1987).

9. (q)—Agricultural economics and statistics—

(Centrally Sponsored Scheme)

O	28.38	}	16.70	13.24	—3.46
R	—11.68				

Reduction in provision by Rs. 11.68 lakhs through reappropriation in March 1987 was mainly due to posts remaining vacant (Rs. 8.27 lakhs) and non-implementation of Comprehensive Crop Insurance Scheme (Rs. 2 lakhs).

Reasons for the final saving of Rs. 3.46 lakhs have not been intimated (December 1987).

306—Minor Irrigation—

10. (h)—Other expenditure—

O	3,31.04	}	1,54.50	1,50.90	—3.60
R	—1,76.54				

Grant No. 26—contd.

Reduction in provision by Rs. 1,76.54 lakhs through reappropriation in March 1987 was due to less demand for subsidy by small and marginal farmers than anticipated (Rs. 1,71.86 lakhs) and posts remaining vacant (Rs. 4.68 lakhs).

Reasons for the final saving of Rs. 3.60 lakhs have not been intimated (December 1987).

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

(Centrally Sponsored Scheme)

O	32.00	}	30.00	23.04	—6.96
R	—2.00				

Reduction in provision by Rs. 2 lakhs through reappropriation in March 1987 was due to posts remaining vacant.

Reasons for the final saving of Rs. 6.96 lakhs have not been intimated (December 1987).

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

Head	Total grant	Actual expenditure	Excess + Saving—		
(In lakhs of rupees)					
305—Agriculture—					
1. (m)—Agricultural education—					
O	13,04.03	}	14,07.71	13,71.57	—36.14
R	1,03.68				

Augmentation of provision by Rs. 1,03.68 lakhs through reappropriation in March 1987 was due to purchase of land by Punjab

Grant No. 26—contd.

Agricultural University (Rs. 60.50 lakhs) and grant of additional dearness allowance to Government employees (Rs. 44 lakhs), partly set off by saving due to economy in expenditure (Rs. 0.82 lakh).

Reasons for the final saving of Rs. 36.14 lakhs have not been intimated (December 1987).

2. (g)—High yielding varieties programme—

O	1,53.27	}	1,55.14	1,69.61	+14.47
R	1.87				

Augmentation of provision by Rs. 1.87 lakhs through reappropriation in March 1987 was due to grant of additional dearness allowance to Government employees (Rs. 6.56 lakhs), partly set off by saving due to economy in expenditure (Rs. 4.69 lakhs).

Reasons for the final excess of Rs. 14.47 lakhs have not been intimated (December 1987).

3. (n)—Agricultural engineering—

O	6.55	}	18.85	21.55	+2.70
S	0.01				
R	12.29				

Augmentation of provision by Rs. 12.29 lakhs through reappropriation in March 1987 was on the basis of actual requirements.

Reasons for the final excess of Rs. 2.70 lakhs have not been intimated (December 1987).

4. (h)—Plant protection—

O	58.92	}	72.94	69.52	-3.42
R	14.02				

Grant No. 26—contd.

Augmentation of provision by Rs. 14.02 lakhs through reappropriation in March 1987 was mainly due to setting up of new Insecticide Laboratories (Rs. 15.20 lakhs), partly set off by saving due to posts remaining vacant (Rs. 1.14 lakhs).

Reasons for the final saving of Rs. 3.42 lakhs have not been intimated (December 1987).

5.(i)—Commercial crops—

O	1,45.58	}	1,48.07	1,54.53	+6.46
R	2.49				

Augmentation of provision by Rs. 2.49 lakhs through reappropriation in March 1987 was mainly due to grant of more subsidy on pesticides (Rs. 5 lakhs) and grant of additional dearness allowance to Government employees (Rs. 1.95 lakhs), partly set off by saving due to economy in expenditure (Rs. 4.25 lakhs).

Reasons for the final excess of Rs. 6.46 lakhs have not been intimated (December 1987).

6. (u)—Other expenditure—

O	14.46	}	17.41	15.55	-1.86
R	2.95				

Augmentation of provision by Rs. 2.95 lakhs through reappropriation in March 1987 was mainly due to less payment of grant-in-aid to 'State Seed Certificate Authority' (Rs. 6.05 lakhs), partly set off by saving due to non-operation of some provision of the scheme 'State Seed Control' due to court order (Rs. 2 lakhs) and economy measures (Rs. 1.11 lakhs).

Reasons for the final saving of Rs. 1.86 lakhs have not been intimated (December 1987).

Grant No. 26—concl'd.

7. (s)—Agricultural marketing
and quality control—
(Centrally Sponsored Scheme)

O	1,00.00	1,00.00	1,01.00	+1.00
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Reasons for the final excess of Rs. 1 lakh have not been intimated (December 1987).

Capital :

(iv) Rupees 23.80 lakhs were surrendered in March 1987; ultimate saving was Rs. 28.93 lakhs.

(v) Saving occurred under :—

Head	Total grant	Actual expenditure	Excess-+ Saving—
			(In lakhs of rupees)]
505—Capital Outlay on Agriculture—			
O	2,29.30	2,05.50	2,00.47
R	-23.80			-5.03

Reduction in provision by Rs. 23.80 lakhs through reappropriation in March 1987 was due to non-availability of requisite number of Air-Crafts for 'Aerial Spraying of Crops'.

Reasons for the final saving of Rs. 5.03 lakhs have not been intimated (December 1987).

Grant No. 27

Grant No. 27—Soil and Water Conservation

	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Revenue :			
Major head :			
307—Soil and Water Conservation			
Voted—			
Original	5,19,53,000	4,99,97,789	—19,56,211
Supplementary	1,000		
	5,19,54,000		
Amount surrendered during the year (March 1987)			1,000
Charged—			
Original	5,000	5,000	—5,000
Supplementary	..		
Amount surrendered during the year			..
Notes and comments—			

(i) The entire charged provision remained unutilised.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
(e)—Soil Conservation Schemes—			
1.2—Soil and Water Conservation on Watershed basis—			
O	94.88	80.88	—14.64
R	0.64		
	95.52		

Grant No. 27—contd.

Reasons for the final saving of Rs. 14.64 lakhs have not been intimated (December 1987).

2.8—Scheme for Pilot Demonstration-cum-Development project for Soil and Water Conservation on Sukh-majri pattern—

O	25.00	}	14.52	13.98	-0.54
R	-10.48				

Reduction in provision by Rs. 10.48 lakhs through reappropriation in March 1987 was due to non-sanction of staff under the scheme.

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

(Centrally Sponsored Scheme)

O	10.00	}
R	-10.00				

Withdrawal of the entire provision in March 1987 through reappropriation was due to non-sanction of the scheme by the Government.

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

Head	Total grant	Actual expenditure	Excess + Saving	
(In lakhs of rupees)				
(e)—Soil Conservation Schemes—				
1.5—Pilot Project on development of Kandi Areas with World Bank Assistance—				
O	52.50	}	52.46	+8.06
R	-0.10			

Grant No. 27—contd.

Reasons for the final excess of Rs. 8.06 lakhs have not been intimated (December 1987).

2.11—National Watershed
Development Programme
for Rainfed Agriculture—

S	0.01	}	10.00	6.05	—3.95
R	9.99				

Reasons for augmentation of provision by Rs. 9.99 lakhs through reappropriation in March 1987 and final saving of Rs. 3.95 lakhs have not been intimated (December 1987).

3.3—National Watershed
Development Programme
for Rainfed Agriculture—

(Centrally Sponsored
Scheme)

R	10.00	10.00	6.05	—3.95
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Reasons for augmentation of provision by Rs. 10 lakhs through reappropriation in March 1987 and final saving of Rs. 3.95 lakhs have not been intimated (December 1987).

4.4—Carrying out of Soil
Conservation and Water
use Works for the develop-
ment of land—

O	74.13	}	78.71	78.73	+0.02
R	4.58				

Augmentation of provision by Rs. 4.58 lakhs through reappropriation in March 1987 was mainly due to grant of additional dearness allowance to Government employees (Rs. 2.58 lakhs) and clearance of pending bills (Rs. 2 lakhs).

Grant No. 27—concl'd.

5.1—Soil Conservation Organisation—

O	90.47	}	91.84	91.97	+0.13
R	1.37				

Augmentation of provision by Rs. 1.37 lakhs through reappropriation in March, 1987 was due to payment of arrears of salaries to staff whose services had been terminated but had to be re-employed due to court judgement (Rs. 6.34 lakhs), partly set off by saving due to economy measures (Rs. 4.97 lakhs).

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

O	54.00	}	55.04	55.42	+0.38
R	1.04				

Augmentation of provision by Rs. 1.04 lakhs through reappropriation in March 1987 was due to (i) more expenditure on purchase of spare parts and repair charges of motor grader (Rs. 1.28 lakhs), (ii) petrol/diesel and repair expenses of Government jeep (Rs. 0.64 lakh), (iii) clearance of pending bills (Rs. 0.46 lakh), (iv) payment of outstanding rent bills (Rs. 0.30 lakh) and (v) increase in the rates of daily paid staff (Rs. 0.06 lakh), partly set off by saving due to economy measures (Rs. 1.70 lakhs).

Grant No. 28

Grant No. 28—Food

	Total grant/ appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Revenue :			
Major head :			
288—Social Security and Welfare			
Original	2,54,63,000	1,78,36,459	—76,26,541
Supplementary	..		
	2,54,63,000		
Amount surrendered during the year (March 1987)			40,90,000
Capital :			
Major head :			
509—Capital Outlay on Food			
Voted—			
Original	6,29,97,20,000	3,65,43,02,800	—2,64,54,17,200
Supplementary	..		
	6,29,97,20,000		
Amount surrendered during the year (March 1987)			2,29,38,93,000
Charged—			
Original	1,80,000	1,80,000	—1,80,000
Supplementary	..		
	1,80,000		
Amount surrendered during the year (March 1987)			60,000

Grant No. 28—contd.

Notes and comments—

Revenue :

(i) Rupees 40.90 lakhs were surrendered in March 1987; ultimate saving was Rs. 76.27 lakhs.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
288—Social Security and Welfare—			
A—Civil Supplies—			
(a)—Direction and Administration—			
1.2—District establishment—			
O	2,02.69	1,57.85	—44.08
R	—0.76		
	2,01.93		

Reasons for the final saving of Rs. 44.08 lakhs have not been intimated (December 1987).

(d)—Consumers' subsidies—

2.1—Supply of basic necessities at subsidized rates—

O	40.00	..	..
R	—40.00		

The entire provision was surrendered through reappropriation in March 1987 due to non-regularisation of subsidy scheme by the Government of India.

Grant No. 28—contd.

Reduction in provision by Rs. 2,29,38.93 lakhs through reappropriation in March 1987 was due to less procurement of wheat, paddy and gunny bags (Rs. 2,29,27.43 lakhs) and economy measures (Rs. 14.10 lakhs), partly set off by excess due to clearance of pending bills (Rs. 2.60 lakhs).

Reasons for the final saving of Rs. 35,15.24 lakhs have not been intimated (December 1987).

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

No amount was debited to the Fund during 1986-87.

The balance at the credit of the Fund as on 31st March 1987 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 1986-87.

(viii) Excessive provision of funds leading to large saving occurred in the voted grant both under Revenue and Capital during

Grant No. 28—concl'd.

the last six years also, as detailed below:—

Year	Total	Actual expenditure	Saving	Percentage of saving (rounded)
	(In lakhs of rupees)			
1980-81 :				
Revenue	8,32.83	5,64.72	2,68.11	32
Capital	3,59,50.21	2,59,90.55	99,59.66	28
1981-82 :				
Revenue	12,25.75	4,36.88	7,88.87	64
Capital	3,50,65.04	2,58,02.75	92,62.29	26
1982-83 :				
Revenue	5,88.02	2,44.53	3,43.49	58
Capital	3,45,62.61	3,31,83.99	13,78.62	4
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
1985-86 :				
Revenue	2,02.60	1,93.45	9.15	5
Capital	5,92,23.28	5,73,06.09	19,17.19	3

Grant No. 29

Grant No. 29—Animal Husbandry

	Total grant/ appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Revenue :			
Major heads :			
289—Relief on account of Natural Calamities and			
310—Animal Husbandry			
Voted—			
Original 17,96,10,000	} 17,97,86,000	17,43,69,944	—54,16,056
Supplementary 1,76,000			
Amount surrendered during the year (March 1987)			22,08,000
Charged—			
Original 50,000	} 78,000	62,722	—15,278
Supplementary 28,000			
<i>Amount surrendered during the year</i>			..
Notes and comments—			

(i) In view of the final saving of Rs. 54.16 lakhs in voted grant, the supplementary grant of Rs. 1.76 lakhs obtained in March 1987 proved injudicious.

Grant No. 29—contd.

(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)			
310—Animal Husbandry—			
(h)—Sheep and Wool development—			
1.3—Wool grading-cum-marketing and sheep shearing centres—			
O	28.52	15.50	16.01
R	—13.02		
			+0.51

Reduction in provision by Rs. 13.02 lakhs through reappropriation in March 1987 was due to economy measures (Rs. 15.15 lakhs), partly set off by excess due to grant of additional dearness allowance to Government employees (Rs. 2.13 lakhs),

(g)—Other livestock development—

2.2—Kandi Watershed and Area Development Project—

O	45.79	45.79	33.57	—12.22
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Reasons for the final saving of Rs. 12.22 lakhs have not been intimated (December 1987).

(c)—Veterinary Services and Animal Health—

3.4—Opening of 100 Veterinary Dispensaries—

O	23.50	23.50	18.25	—5.25
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Grant No. 29—contd.

Reasons for the final saving of Rs. 5.25 lakhs have not been intimated (December 1987).

(b)—Veterinary education and training—

4.1—Assistance to Punjab Agricultural University—

O	1,99.72	} 2,05.50	1,97.90	—7.60
R	5.78			

Augmentation of provision by Rs. 5.78 lakhs through reappropriation in March 1987 was due to grant of additional dearness allowance to University employees.

Reasons for the final saving of Rs. 7.60 lakhs have not been intimated (December 1987).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(in lakhs of rupees)			
(c)—Veterinary services and Animal health—			
1.14—Systematic control of livestock disease of National importance and other related aspects (T.B. Brucellosis)—			
O	33.17	33.17	.. —33.17
2.10—Foot and mouth disease control programme— Project for vaccination of Cattle and Buffaloes in selected areas—			
O	19.25	19.25	.. —19.25

Grant No. 29—*contd.*

(f)—Cattle development—

3.11—Assistance to small marginal farmers and Agricultural labourers for rearing of cross-breed heifers—

0	8.50	8.50	..	—8.50
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(e) —Investigation and statistics—

4.4—Central Sector Scheme—
Sample Survey on estimation of livestock number and major livestock products—

0	2.05	2.05	..	—2.05
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Reasons for the non-utilisation of provision (serial nos. 1 to 4) have not been intimated (December 1987).

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
310—Animal Husbandry—			
(c)—Veterinary Services and Animal health—			
1.2—Foot and mouth disease control Programme—			
Project for vaccination of Cattle and Buffaloes in selected areas—			
(Centrally Sponsored Scheme)			
0	6.75	6.75	24.73 +17.98

Grant No. 29—contd.

Reasons for the final excess of Rs. 17.98 lakhs have not been intimated (December 1987).

2.13—Strengthening of Veterinary Hospitals of District and Sub-Divisional Headquarters—

O	50.00	50.00	55.23	+5.23
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Reasons for the final excess of Rs. 5.23 lakhs have not been intimated (December 1987).

3.3—Systematic control of live-stock disease of National Importance and other related aspects (T.B. Brucellosis)

(Centrally Sponsored Scheme)

O	33.17	33.17	38.08	+4.91
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Reasons for the final excess of Rs. 4.91 lakhs have not been intimated (December 1987).

(g)—Poultry development—

4.2—Strengthening of State Poultry Farms—

O	14.50	14.50	26.55	+12.05
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Reasons for the final excess of Rs. 12.05 lakhs have not been intimated (December 1987).

(f)—Cattle development—

5.1—Cattle development—

O	2,58.67	} 2,70.84	2,67.59	-3.25
R	12.17			

Grant No. 29—contd.

Augmentation of provision by Rs. 12.17 lakhs through reappropriation in March 1987 was due to grant of additional dearness allowance to Government employees (Rs. 65.67 lakhs), partly set off by saving due to economy measures (Rs. 53.50 lakhs).

Reasons for the final saving of Rs. 3.25 lakhs have not been intimated (December 1987).

6.2—Assistance to Small Marginal Farmers and Agricultural labourers for rearing of cross-breed heifers—

(Centrally Sponsored Scheme)

O	8.50	8.50	16.48	+7.98
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Reasons for the final excess of Rs. 7.98 lakhs have not been intimated (December 1987).

7.10—Assistance to Small marginal farmers and Agricultural labourers for Poultry, Piggery and Sheep Production—

O	6.00	6.00	10.54	+4.54
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Reasons for the final excess of Rs. 4.54 lakhs have not been intimated (December 1987).

(h)—Sheep and Wool development—

8.1—Sheep and Wool development—

O	6.33	} 7.50	7.85	+0.35
R	1.17			

Augmentation of provision by Rs. 1.17 lakhs through reappropriation in March 1987 was mainly due to grant of additional dearness allowance to Government employees (Rs. 1.60 lakhs).

Grant No. 29—concl'd.

(k)—Fodder and feed
development—

9.2—Intensification of existing
Forage Planting, material
Production Farms —
Bir Dosanjh, Nabha and
Mattewara—

O	3.10	3.10	4.56	+1.46
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Reasons for the final excess of Rs. 1.46 lakhs have not been
intimated (December 1987).

(i)—Piggery development—

10.1—Pig Breeding Farms—

O	9.52	} 9.03	10.43	+1.40
R	-0.49			

Reasons for the final excess of Rs. 1.40 lakhs have not been
intimated (December 1987).

289—Relief on account of
Natural Calamities—

A—Drought—

(f)—Veterinary care—

11.1—Material and Supply—

S	1.76	1.76	2.95	+1.19
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Reasons for the final excess of Rs. 1.19 lakhs have not been
intimated (December 1987).

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	74,13,000	74,13,000	69,01,998
Supplementary	..		
Amount surrendered during the year (March 1987)			11,000

Notes and comments—

(i) There had been large variations between the final grants 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)				
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
1985-86	66.92	59.19	7.73	12

Grant No. 30—concl'd.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(b)—Dairy development—			
1—Dairy development—			
O	36.59	36.52	15.70
R	—0.07		
			—20.82

Reasons for the final saving of Rs. 20.82 lakhs have not been intimated (December 1987).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(b)—Dairy development—			
1.2—Extension units for the intensification of milk production—			
O	7.50	7.50	24.33
			+16.83

Reasons for the final excess of Rs. 16.83 lakhs have not been intimated (December 1987).

(d)—Education and training—

2.1—Training of technical personnel—

O	1.00	1.00	3.54	+2.54
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Reasons for the final excess of Rs. 2.54 lakhs have not been intimated (December 1987).

Grant No. 31

Grant No. 31—Fisheries

Revenue:	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess— Saving— Rs.
Major head:			
312—Fisheries			
Voted—			
Original	1,45,52,000	1,45,52,000	1,32,09,874
Supplementary	..		
Amount surrendered during the year			—13,42,126
Charged—			
Original	31,000	31,000	..
Supplementary	..		
Amount surrendered during the the year			—31,000

Notes and comments—

(i) The entire charged provision remained unutilised.

(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 (In lakhs of rupees)	Saving	Percentage of saving
1983-84				
Voted	84.80	74.70	10.10	12
Charged	0.31	..	0.31	100

Grant No. 31—contd.

1984-85				
Voted	99.81	82.33	17.48	18
Charged	0.80	..	0.80	100
1985-86				
Voted	1,22.64	1,11.38	11.26	9
Charged	1.36	..	1.36	100

(iii) Saving in voted provision (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)		
(d)—Inland fisheries—			
1.14—Scheme for setting up of Fish Farmers Development Agency in the Districts of Patiala and Ropar—			
O	5.00	5.00	.. —5.00
2.18—Scheme for setting up of Fish Farmers Development Agency at Patiala and Sangrur— (Centrally Sponsored Scheme)			
O	5.00	5.00	.. —5.00
K—Other expenditure—			
3.3—Scheme for the development of Brackish Water and Fish Farming in the State—			
O	2.00	2.00	.. —2.00

Grant-No. 31—contd.

4.4—Scheme for the develop-
ment of Brackish Water and Fish
Farming in the State—

(Centrally Sponsored Scheme)

O	2.00	2.00		—2.00
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The entire provision remained un-utilised in the above cases (serial nos. 1 to 4), reasons for which have not been intimated.

(d)—Inland Fisheries—

5.9—Scheme for completion of
Fish Seed Nurseries, Farm
and construction of Fish Seed
Farms in the remaining
Districts—

O	7.00	7.00	3.07	—3.93
---	------	------	------	-------

6.(c)—Education and Training—

O	8.35	8.35	5.19	—3.16
---	------	------	------	-------

7.13—Scheme for Assistance to
Fish Farmers Development
Agency, Gurdaspur,
Ludhiana, Jullundur and
Amritsar—

O	15.00	15.00	12.00	—3.00
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(a)—Direction and Administration—

8.2—Scheme for strengthening
of staff at Headquarters and
in Sub-offices—

O	6.00	6.00	3.41	—2.59
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Reasons for the final saving in the above four cases (serial nos. 5 to 8) have also not been intimated (December 1987).

Grant No. 31—concl'd.

(iv) Excess occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
(d)—Inland Fisheries—			
1.12—Scheme for establishment of 10.00 Hect Fish seed Hatcheries—			
O	4.00	10.98	+6.98
2.19—Special component Plan for Scheduled Castes— Promotion of Fish Culture—			
O	15.00	20.57	+5.57
3.5—Scheme for the creation of Conservation Division for rivering Fisheries and Head works in Punjab—			
O	2.11	4.38	+2.27
(k)—Other expenditure—			
4.2—Scheme for creation of Economic and Statistical Wing in the Fisheries Department—			
O	2.00	4.24	+2.24

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

Grant No. 32

Grant No. 32—Forests

	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Revenue:			
Major heads:			
289—Relief on account of Natural Calamities			
313—Forest and			
314—Community Development			
Voted—			
Original 15,79,95,000	} 15,79,95,000	13,15,76,355	—2,64,18,645
Supplementary ..			
Amount surrendered during the year (March 1987)			2,31,35,000
Charged—			
Original 2,000	} 54,000	53,068	—932
Supplementary 52,000			
Amount surrendered during the year			..
Capital :			
Major head:			
513—Capital Outlay on Forests			
Original 25,00,000	} 25,00,000	14,70,094	—10,29,906
Supplementary ..			
Amount surrendered during the year			..

Grant No. 32—contd.

Notes and comments—

Revenue :

(i) Surrender of surplus funds to the extent of Rs. 2,31.35 lakhs was made in March 1987 ; the saving ultimately was Rs. 2,64.19 lakhs.

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

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

313—Forest—

(f) Plantation Schemes—

1.6—Kandi Watershed and Area Development Project—

O	2,37.00	2,04.00	2,03.08	—0.92
R	—33.00			

Reduction in provision by Rs. 33 lakhs through reappropriation in March 1987 was due to (i) non-availability of areas for planting (Rs. 35.32 lakhs), (ii) non-sanction of additional staff (Rs. 2.38 lakhs) and (iii) non-sanction of purchase of vehicles/machinery (Rs. 1 lakh), partly set off by excess due to requirement of more funds for training of officers in U.S.A. (Rs. 3.30 lakhs), (ii) increase in rates of wages of labourers (Rs. 1.80 lakhs) and (iii) increase in expenditure on petrol/diesel, electricity charges (Rs. 0.60 lakh).

Reasons for the final saving of Rs. 0.92 lakh have not been intimated (December 1987).

Grant No. 32—contd.

2.2—Soil, Water and Tree
conservation in Himalyas—

(Centrally Sponsored Scheme)

O	1,50.00	}	1,31.25	1,21.66	—9.59
R	—18.75				

Reduction in provision by Rs. 18.75 lakhs through reappropriation in March 1987 was mainly due to less sanction of funds by the Central Government.

Reasons for the final saving of Rs. 9.59 lakhs have not been intimated (December 1987).

3.(a)—Direction and
Administration—

O	1,84.23	}	1,62.48	1,58.07	—4.41
R	—21.75				

Reduction in provision by Rs. 21.75 lakhs through reappropriation in March 1987 was based mainly on actual requirements.

Reasons for the final saving of Rs. 4.41 lakhs have not been intimated (December 1987).

(b)—Research—

4.1—Research—

O	20.13	}	9.93	9.90	—0.03
R	—10.20				

Reduction in provision by Rs. 10.20 lakhs through reappropriation in March 1987 was due to non-sanction of additional staff.

Grant No. 32—contd.

(d)—Forest conservation and development—

5.1—Forest conservation and development—

O	77.66	}	71.93	71.41	—0.52
R	—5.73				

Reduction in provision by Rs. 5.73 lakhs through reappropriation in March 1987 was mainly due to economy measures.

Reasons for the final saving of Rs. 0.52 lakh have not been intimated (December 1987).

(f)—Plantation Schemes—

6.2—Social Forestry including rural Fuel wood Plantation—

O	1,50.00	1,50.00	1,42.82	—7.18
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7.1—Social Forestry including rural Fuel wood Plantation—

(Centrally Sponsored Scheme)

O	1,50.00	1,50.00	1,42.82	—7.18
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Reasons for the final saving in the above two cases (serial nos. 6 and 7) have not been intimated (December 1987).

8.4—Afforestation of Desert and Semi-desert areas—

(Centrally Sponsored Scheme)

O	1,00.00	}
R	—1,00.00				

Grant No. 32—contd.

(b)—Research—**9.1—Financial support to
Agricultural University—****(Centrally Sponsored Scheme)**

O	24·00	}	..	..	..
R	—24·00		..	..	..

**(k)—Preservation of Wild
life—****10.3—Assistance for develop-
ment of selected Zoos—**

O	2·00	}	..	..	..
R	—2·00		..	..	..

**11.4—Assistance for develop-
ment of selected Zoos—****(Centrally Sponsored
Scheme)**

O	2·00	}	..	..	..
R	—2·00		..	..	..

(f)—Plantation Schemes—**12.3—Establishment of Silvi
pastural farms for Kandi
areas—****(Centrally Sponsored
Scheme)**

O	1·00	}	..	..	..
R	—1·00		..	..	..

Grant No. 32—concl'd.

13.4—Establishment of Silvi
pastural farms for Kandi
areas—

O	1.00	}
R	-1.00	

In the above cases (serial nos. 8 to 13), the entire provision was withdrawn through reappropriation on account of non-approval of the schemes by Government of India.

289—Relief on account of
Natural Calamities—

14.B—Floods, Cyclones etc.—

O—Afforestation—

Repairs to damaged assets
of Forests Department—

O	0.50	0.50	-0.50
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Reasons for non-utilisation of entire provision have not been intimated (December 1987).

Capital :

(iii) Saving occurred mainly under:—

Head	Total grant	Actual expenditure	Excess Saving
(In lakhs of rupees).			
(f)—Other expenditure—			
O	20.00	20.00	9.70
			-10.30

Reasons for the final saving of Rs. 10.30 lakhs have not been intimated (December 1987).

Grant No. 33—contd.

*Notes and comments—***Revenue :**

(i) In view of the final saving of Rs. 2,70.60 lakhs in voted grant, the supplementary grant of Rs. 5,70.47 lakhs obtained in March 1987 proved excessive.

(ii) The entire charged provision remained unutilised.

(iii) Saving in the voted provision (partly set off by excess under other heads as mentioned in note (v) below) occurred 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—			
1.11—Grant-in-aid to Municipal Committees/Corporations/Notified area Committees in lieu of abolition of Octroi in the State—			
O	7,67.00	9,00.00	7,52.52 — 1,47.48
S.	1,33.00		

Reasons for the final saving of Rs. 1,47.48 lakhs have not been intimated (December 1987).

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 Assignments to Local Bodies and Panchayati Raj Institutions			
Voted—			
Original 40,54,12,000	} 46,24,59,000	43,53,98,681	—2,70,60,319
Supplementary 5,70,47,000			
Amount surrendered during the year (March 1987)			19,000
Charged—			
Original 2,04,000	} 2,04,000	..	— 2,04,000
Supplementary ..			
Amount surrendered during the year			..

Grant No. 33—contd.

(a)—Land Revenue—

2.1—Grant-in-aid to Panchayats on the basis of 40% of land Revenue—

O	50.00	}	45.00	45.00
R	—5.00			

Reduction in provision by Rs. 5 lakhs through reappropriation in March 1987 was due to economy measures.

314—Community Development—

A—General—

(d)—Other expenditure—

3.7—Rural landless Employment Guarantee Programmes—

(Centrally Sponsored Scheme)

O	8,50.00	}	6,60.98	7,92.62	+1,31.64
R	—1,89.02				

Reduction in provision by Rs. 1,89.02 lakhs through reappropriation in March 1987 was due to less amount released by the Government of India.

Reasons for the final excess of Rs. 1,31.64 lakhs have not been intimated (December 1987).

4.8—National Project on Demonstration of improved Chullas in Rural Areas—

(Centrally Sponsored Scheme)

O	78.50	78.50	45.69	—32.81
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Grant No. 33—contd.

Reasons for the final saving of Rs. 32.81 lakhs have not been intimated (December 1987).

C—Rural Works Programme—

(h)—Other expenditure—

5.2—National Rural Employment Programme—Community Centres—Pavement of Streets and Construction of Drains—

O	1,97.60	}	1,82.40	1,65.50	—16.90
R	—15.20				

Reduction in provision by Rs. 15.20 lakhs through reappropriation in March 1987 was due to reduction in share of the State by Government of India.

Reasons for the final saving of Rs. 16.90 lakhs have not been intimated (December 1987).

6.2—National Rural Employment Programme—Community Centres—Pavement of Streets and Construction of Drains—

(Centrally Sponsored Scheme)

O	1,97.60	}	1,82.40	1,65.50	—16.90
R	—15.20				

Reduction in provision by Rs. 15.20 lakhs through reappropriation in March 1987 was due to reduced allocation of funds by the Government of India.

Reasons for the final saving of Rs. 16.90 lakhs have not been intimated (December 1987).

Grant No. 33—contd.

A—General—

(d)—Other expenditure—

7.2—Assistance to Rural
Development Agencies
under Integrated Rural
Development Programme—

O	4,27.45	}	6,27.45	6,12.49	—14.96
S	2,00.00				

Reasons for the final saving of Rs. 14.96 lakhs have not been intimated (December 1987).

C—Rural Works Programme—

(h)—Other expenditure—

8.1—Assistance to Panchayat
Samities—

O	21.80	}	19.62	9.81	—9.81
R	—2.18				

Reduction in provision by Rs. 2.18 lakhs through reappropriation in March 1987 was due to economy measures.

Reasons for the final saving of Rs. 9.81 lakhs have not been intimated (December 1987).

277—Education—

A—Primary Education—

(e)—Assistance to Local
Bodies for Primary Educa-
tion—9.3—Assistance to Local
Bodies for Primary Educa-
tion by Development
Department—

O	23.60	}	21.24	10.61	—10.63
R	—2.36				

Grant No. 33—contd.

Reduction in provision by Rs. 2.36 lakhs through reappropriation in March 1987 was due to economy measures.

Reasons for the final saving of Rs. 10.63 lakhs have not been intimated (December 1987).

(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—			
1.11—Construction of Multi-purpose DWARCA Community Centre under RLEGP			
S	1,00.64	1,00.64	.. —1,00.64
Reasons for the final saving of Rs. 1,00.64 lakhs have not been intimated (December 1987).			
2.9—State Institutes of Rural Development—			
(Centrally Sponsored Scheme)			
O	15.00	15.00	.. —15.00
Reasons for the final saving of Rs. 15 lakhs have not been intimated (December 1987).			
(c)—Assistance to Panchayati Raj Institutions—			
3.7—State Institute of Rural Development—			
O	6.00	6.00	.. —6.00

Grant No. 33—contd.

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

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

Head	Total grant	Actual expenditure	Excess— Saving—
(In lakhs of rupees)			
314—Community Development—			
A—General—			
(c)—Assistance to Panchayati Raj Institutions—			
1.3—Pavement of Streets and Construction of Drains—			
O	3,80.00	5,80.00	5,80.00
S	67.55		
R	1,32.45		

Augmentation of provision by Rs. 1,32.45 lakhs through reappropriation in March 1987 was based on actual requirements.

(a)—Direction and Administration—

2.1—Administration—

O	3,90.09	4,24.97	4,12.81	—12.16
R	34.88			

Augmentation of provision by Rs. 34.88 lakhs through reappropriation in March 1987 was due to grant of additional dearness allowance to Government employees (Rs. 40.39 lakhs), partly set off by saving due to economy measures (Rs. 5.51 lakhs).

Reasons for the final saving of Rs. 12.16 lakhs have not been intimated (December 1987).

Grant No. 33—contd.

(d)—Other expenditure—

3.1—Grants to Panchayats
elected unanimously—

R	13.60	13.60	13.60	..
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There was no original budget allotment. Funds were provided through reappropriation in March 1987 for clearance of pending bills.

(a)—Direction and Administration—

4.3—Panchayati Raj Public
Works Circle—

O	74.39	} 83.97	78.99	-4.98
R	9.58			

Augmentation of provision by Rs. 9.58 lakhs through reappropriation in March 1987 was mainly for clearance of pending bills.

Reasons for the final saving of Rs. 4.98 lakhs have not been intimated (December 1987).

277—Education—

C—Special Education—

(a)—Adult Education—

5.1—Assistance to Panchayat
Samities for Social Educa-
tion by the Development
Department—

O	23.40	} 62.98	63.86	+0.88
R	39.58			

Augmentation of provision by Rs. 39.58 lakhs through reappropriation in March 1987 was mainly due to increase in grant-in-aid for clearance of arrears payable to teachers.

Grant No. 33—concl'd.

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

(g)—Other Miscellaneous Compensations and Assignments—

6.10—Compensation to Panchayat Samities in lieu of tax on the sale of Country liquor—

O	1,75.00	}	1,80.57	1,80.57
R	5.57			

Augmentation of provision by Rs. 5.57 lakhs through reappropriation in March 1987 was based on actual requirements.

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 16,16,15,000	} 17,99,89,000	16,53,82,253	-1,46,06,747
Supplementary 1,83,74,000			
Amount surrendered during the year			..
Charged—			
Original 1,10,000	} 20,16,000	19,52,987	-63,013
Supplementary 19,06,000			
Amount surrendered during the year			..
Capital :			
Major heads :			
520—Capital Outlay on Industrial Research and Development,			

Grant No. 034—contd.

521—Capital Outlay on
Village and Small
Industries and

525—Capital Outlay on
Telecommunication and
Electronics Industries

Voted—

Original	9,76,00,000	} 12,46,00,000	12,46,00,000
Supplementary	2,70,00,000		

Amount surrendered during the year

Notes and comments—

Revenue :

(i) In view of the final saving of Rs. 1,46.07 lakhs in the voted grant, the supplementary grant of Rs. 1,83.74 lakhs obtained in March 1987 proved excessive. In the previous year also there was a saving of Rs. 1,14.04 lakhs against the provision of Rs. 12,36.90 lakhs.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
321—Village and Small Industries—			
1.(c)—Small Scale Industries—			
O	7,23.04	} 6,67.92	-5,40.81
S	8.74		
R	-63.86		
			-1,27.11

Grant No. 34—contd.

Reduction in provision by Rs. 63.86 lakhs through reappropriation in March 1987 was mainly due to lesser number of claims for subsidy under various schemes than anticipated.

Reasons for the final saving of Rs. 1,27.11 lakhs have not been intimated (December 1987).

2.(c)—Small Scale Industries—

(Centrally Sponsored Scheme)

O	2,11.00	}	1,88.00	1,88.21	+0.21
R	—23.00				

Reduction in provision by Rs. 23 lakhs through reappropriation in March 1987 was mainly due to economy measures.

3.(d)—Handloom Industries—

O	23.34	}	20.67	13.65	—7.02
R	—2.67				

Reduction in provision by Rs. 2.67 lakhs through reappropriation in March 1987 was due to economy in expenditure (Rs. 2.04 lakhs) and lesser number of claims for subsidy under various schemes than anticipated (Rs. 0.63 lakh).

Reasons for the final saving of Rs. 7.02 lakhs have not been intimated (December 1987).

4.(a)—Direction and Administration—

O	1,54.32	}	1,48.36	1,46.01	—2.35
R	—5.96				

Grant No. 34—contd.

Reduction in provision by Rs. 5.96 lakhs through reappropriation in March 1987 was due to (i) economy in expenditure (Rs. 3.57 lakhs), (ii) abolition of the scheme "Management of Affairs of Nepco Beval Gears of India" (Rs. 2.98 lakhs) and (iii) posts remaining vacant (Rs. 2.85 lakhs), partly set off by excess due to (i) rise in prices (Rs. 2.49 lakhs), (ii) receipt of more medical claims (Rs. 0.51 lakh) and (iii) grant of additional dearness allowance to Government employees (Rs. 0.44 lakh).

Reasons for the final saving of Rs. 2.35 lakhs have not been intimated (December 1987).

320—Industries—

A—General—

(f)—Other expenditure—

5.3—Reimbursement of Octroi,
Rent and Taxes—

O	1,50.00	}	1,25.00	1,23.36	—1.64
R	—25.00				

Reduction in provision by Rs. 25 lakhs through reappropriation in March 1987 was due to lesser claims than anticipated.

Reasons for the final saving of Rs. 1.64 lakhs have not been intimated (December 1987).

328—Mines and Minerals—

B—Regulation and Development of Mines—

(c)—Mineral exploration—

6.1—Development of Mines
and Minerals—

O	28.28	}	24.95	22.05	—2.90
R	—3.33				

Grant No. 34—contd.

Reduction in provision by Rs. 3.33 lakhs through reappropriation in March 1987 was mainly due to posts remaining vacant and non-purchase of machinery.

Reasons for the final saving of Rs. 2.90 lakhs have not been intimated (December 1987).

(iii) Excess occurred under :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
320—Industries—			
A—General—			
(f)—Other expenditure—			
1.4—Subsidy to Chlor Alkali Unit—			
O	75.00	1,76.50	1,76.50
R	1,01.50		
Augmentation of funds by Rs. 1,01.50 lakhs through reappropriation in March 1987 was for clearance of pending cases of subsidy.			
2.2—Grant of subsidy for the purchase of Land—			
O	1,00.00	3,00.00	2,98.77
S	1,75.00		
R	25.00		

Augmentation of funds by Rs. 25 lakhs through reappropriation in March 1987 was mainly for clearance of pending claims of subsidy.

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

Grant No. 34—concl'd.

B—Large and Medium Industries—

(a)—Direction and Administration—

3.1—Strengthening of large and medium Industries under Focal Growth Points for Industries—

O	4.22	}	4.44	5.20	+0.76
R	0.22				

Reasons for the final excess of Rs. 0.76 lakh have not been intimated (December 1987).

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	60,24,000	69,70,000	69,56,665
Supplementary	9,46,000		
			—13,335
Amount surrendered during the year			..
Capital:			
Major head:			
536—Capital outlay on Civil Aviation			
Original	8,00,000	8,00,000	7,99,362
Supplementary	..		
			—638
Amount surrendered during the year			..

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 27,89,50,000	} 29,71,77,000	37,22,63,315	+7,50,86,315
Supplementary 1,82,27,000			
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 37,66,00,000	} 37,66,00,000	21,17,19,312	—16,48,80,688
Supplementary ..			
Amount surrendered during the year (March 1987)			4,00,00,000

Grant No. 36—contd.

Notes and comments—

Revenue :

(i) Excess of Rs. 7,50,86,315 over the voted grant requires regularisation.

(ii) Details of excess 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)		
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.
1985-86	33,65.55	44,46.18	10,80.63	32.

(iii) Excess (partly counterbalanced by saving under other heads mentioned in note (v) and (vi) 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—

O	50.00	}	4,21.15	5,40.56	+1,19.41
S	1,82.27				
R	1,88.88				

Grant No. 36—contd.

Augmentation of provision by Rs. 1,88.88 lakhs through reappropriation in March 1987 was due to heavy rains/floods during the year.

Reasons for the final excess of Rs. 1,19.41 lakhs have not been intimated (December 1987).

337—Roads and Bridges—

2.(g)—District and other Roads—

O	15.00	15.00	2,41.19	+2,26.19
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3. (h)—Railway safety works—

O	24.00	24.00	54.13	+30.13
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4. (j)—Suspense—

O	3,50.00	3,50.00	3,54.19	+4.19
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Reasons for the final excess in the above three cases (serial nos. 2 to 4) have not been intimated (December 1987).

5. (i)—Machinery and equipment—

O	16.50	} 14.85	19.03	+4.18
R	-1.65			

Reduction in provision by Rs. 1.65 lakhs through reappropriation in March 1987 was mainly due to economy measures.

Reasons for the final excess of Rs. 4.18 lakhs have not been intimated (December 1987).

Grant No. 36—contd.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(a)—Direction and Administration—			
1.—Establishment charges transferred on Pro-rata basis—			
0		6,88.38	+6,88.38

Reasons for not covering the expenditure with provision have not been intimated (December 1987).

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(f)—State Highways—			
0	18,93.30	18,24.54	+1,18.57
R	-1,87.33		
	17,05.97		

Reduction in provision by Rs. 1,87.33 lakhs through reappropriation in March 1987 was due to economy measures.

Reasons for the final excess of Rs. 1,18.57 lakhs have not been intimated (December 1987).

Grant No. 36—contd.

(vi) 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)		
1. (c)—National Highways—			
O	4,00.00	4,00.00	—4,00.00
2. (o)—Transfer to/from Reserve Fund—			
O	40.00	40.00	—40.00

Reasons for the non-utilisation of provision (serial nos. 1 and 2) have not been intimated (December 1987):

(vii) Saving in respect of charged appropriation occurred mainly under:—

Head	Total appropriation	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
(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 (December 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	20,00.00	14,00.00	—14,00.00
R	—6,00.00		

Grant No. 36—contd.

Reduction in provision by Rs. 6.00 lakhs through reappropriation in March 1987 was due to reduction in allocation by Government of India.

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

O	60.00	60.00	..	—60.00
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Reasons for the non-utilization of provision (serial nos. 1 and 2) have not been intimated (December 1987).

3. (h)—Machinery and equipment—

O	37.00	37.00	13.37	—23.63
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Reasons for the final saving of Rs. 23.63 lakhs have not been intimated (December 1987).

(ix) Excess occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
1. (d)—Strategic and Border Roads—			
(i)—Major works/Minor works—			
O	4,00.00	6,00.00	6,18.03
R	2,00.00		
			+18.03

Augmentation of provision by Rs. 2.00 lakhs through reappropriation in March 1987 was due to cut imposed by Government of India.

Grant No. 36—contd.

2. (c)—State Highways—

O	12,69.00'	12,69.00'	14,40.74'	+1,71.74'
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Reasons for the final excess in the above two cases (serial nos. 1 and 2) have not been intimated (December 1987).

3. (a)—Direction and Administration—

O			45.06	+45.06
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Reasons for not covering the expenditure with provision have not been intimated (December 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 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 1986-87. The balance at the credit of deposit account on 31st March 1987 was Nil.

(xi) *Suspense transactions.*—The expenditure in the grant includes Rs. 3,54.19 lakhs under 'Suspense'. The nature of suspense transactions has been explained under the Appropriation Account of Grant No. "38—Multi-purpose River Projects".

Grant No. 36—concl.

An analysis of the "Suspense" transactions in this grant in 1986-87 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	—1,94.89	3,49.91	2,54.70	—99.68*
Miscellaneous Works Advances	+21.97	4.28	1.57	+24.68
Total	—1,72.92	3,54.19	2,56.27	—75.00

*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 Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Revenue :			
Major heads :			
241—Taxes on Vehicles and			
338—Road and Water Transport Services			
Voted—			
Original 76,19,60,000	76,20,91,000	75,01,69,363	—1,19,21,637
Supplementary 1,31,000			
Amount surrendered during the year (March 1987)			1,01,02,000
Charged—			
Original 24,80,000	34,80,000	32,92,548	—1,87,452
Supplementary 10,00,000			
Amount surrendered during the year			..
Capital :			
Major head :			
538—Capital Outlay on Road and Water Transport Services			
Original 12,50,00,000	12,50,00,000	11,86,90,902	—63,09,098
Supplementary ..			
Amount surrendered during the year (March 1987)			11,00,000

Grant No. 37—contd.

Notes and comments—

Revenue :

(i) Provision of Rs. 1,01.02 lakhs was surrendered in March 1987; saving ultimately was Rs. 1,19.22 lakhs in the voted grant. In the previous three years there was a saving of Rs. 55.22 lakhs (83-84), Rs. 2,05.10 lakhs (1984-85) and Rs. 3,38.23 lakhs (1985-86) against the provision of Rs. 64,39.47 lakhs, Rs. 66,18.73 lakhs and Rs. 74,55.65 lakhs respectively.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
338—Road and Water Transport Services—			
A—Road Transport—			
(d)—Government Transport Services—			
Working expenses—			
1.5—Punjab Roadways, Moga—			
O	6,21.87	5,48.44	5,43.21
R	—73.43			—5.23

Reduction in provision by Rs. 73.43 lakhs through reappropriation in March 1987 was mainly due to (i) non-sanction of funds for

Grant No. 37—contd.

the replacement of old buses (Rs. 29.61 lakhs), (ii) decrease in operational expenses on account of less coverage of mileage (Rs. 28.96 lakhs), (iii) economy measures (Rs. 11.46 lakhs), (iv) decrease in rent, rates and taxes (Rs. 10.21 lakhs), (v) posts remaining vacant (Rs. 3.98 lakhs) and (vi) reduction in interest charges (Rs. 3.58 lakhs), partly set off by excess due to (i) payment of more third party claims (Rs. 9.19 lakhs), (ii) more contribution towards Motor Transport (Insurance) Reserve Fund (Rs. 3.30 lakhs) and (iii) purchase of uniform cloth (Rs. 1.72 lakhs).

Reasons for the final saving of Rs. 5.23 lakhs have not been intimated (December 1987).

2.4—Punjab Roadways,
Pathankot—

O	6,41.94	}	5,93.77	5,94.18	+0.41
R	—48.17				

Reduction in provision by Rs. 48.17 lakhs through reappropriation in March 1987 was mainly due to (i) posts remaining vacant (Rs. 18.71 lakhs), (ii) non-sanction of funds for the replacement of old buses (Rs. 18.31 lakhs), (iii) decrease in rent, rates and taxes (Rs. 14.58 lakhs), (iv) decrease in operational expenses on account of less coverage of mileage (Rs. 13.50 lakhs), (v) decrease in interest charges (Rs. 5.37 lakhs), (vi) less demand of material and supply (Rs. 3.69 lakhs) and (vii) economy measures (Rs. 2.47 lakhs), partly set off by excess due to payment of more claims under Motor Transport (Accident) Reserve Fund (Rs. 28.31 lakhs).

(a)—Direction and
Administration—

3.2—Divisional office
Transport Department,
Chandigarh—

O	2,50.65	}	2,19.72	2,14.68	—5.04
R	—30.93				

Grant No. 37—contd.

Reduction in provision by Rs. 30.93 lakhs through reappropriation in March 1987 was mainly due to deferment of orders for the purchase of spare parts for better inventory control.

Reasons for the final saving of Rs. 5.04 lakhs have not been intimated (December 1987).

(d)—Government Transport Services—

Working expenses—

4.7—Punjab Roadways,
Hoshiarpur—

O	6,13.82	}	5,81.45	5,79.61	—1.84
R	—32.37				

Reduction in provision by Rs. 32.37 lakhs through reappropriation in March 1987 was mainly due to (i) non-sanction of funds for the replacement of old buses (Rs. 17.75 lakhs), (ii) decrease in operational expenses on account of less coverage of mileage (Rs. 8.50 lakhs), (iii) decrease in rent, rates and taxes (Rs. 6.46 lakhs), (iv) economy measures (Rs. 6.23 lakhs) and (v) decrease in interest charges (Rs. 2.56 lakhs), partly set off by excess due to grant of additional dearness allowance to Government employees (Rs. 5.53 lakhs) and payment of more claims under Motor Transport (Accident) Reserve Fund (Rs. 4.53 lakhs).

Reasons for the final saving of Rs. 1.84 lakhs have not been intimated (December 1987).

5.15—Punjab Roadways,
Patti—

O	2,42.85	}	2,17.84	2,16.85	—0.99
R	—25.01				

Grant No. 37—contd.

Reduction in provision by Rs. 25.01 lakhs through reappropriation in March 1987 was due to (i) decrease in operational expenses on account of less coverage of mileage (Rs. 12.94 lakhs), (ii) non-sanction of funds for the replacement of old buses (Rs. 11.37 lakhs), (iii) decrease in rent, rates and taxes (Rs. 4.30 lakhs) and (iv) economy measures (Rs. 1.97 lakhs), partly set off by excess due to grant of additional dearness allowance to Government employees (Rs. 3.03 lakhs) and payment of more claims under Motor Transport (Accident) Reserve Fund (Rs. 2.42 lakhs).

6.9—Punjab Roadways,
Batala—

O	4,07.90	}	3,90.27	3,86.98	—3.29
R	—17.63				

Reduction in provision by Rs. 17.63 lakhs through reappropriation in March 1987 was mainly due to (i) non-sanction of funds for the replacement of old buses (Rs. 10.56 lakhs), (ii) decrease in operational expenses on account of less coverage of mileage (Rs. 9.14 lakhs), (iii) decrease in rent, rates and taxes (Rs. 5.04 lakhs), (iv) economy measures (Rs. 4.44 lakhs), (v) non-receipt of store bills (Rs. 2.29 lakhs) and (vi) decrease in interest charges (Rs. 1.74 lakhs), partly set off by excess due to grant of additional dearness allowance to Government employees (Rs. 10.07 lakhs) and payment of more claims under Motor Transport (Accident) Reserve Fund (Rs. 6.49 lakhs).

Reasons for the final saving of Rs. 3.29 lakhs have not been intimated (December 1987).

7.6—Punjab Roadways,
Ludhiana—

O	5,85.05	}	5,67.07	5,65.78	—1.29
R	—17.98				

Grant No. 37—contd.

Reduction in provision by Rs. 17.98 lakhs through reappropriation in March 1987 was mainly due to (i) non-sanction of funds for the replacement of old buses (Rs. 16.11 lakhs), (ii) decrease in rent, rates and taxes (Rs. 8.65 lakhs), (iii) economy measures (Rs. 8.50 lakhs) and (iv) posts remaining vacant (Rs. 3.36 lakhs), partly set off by excess due to payment of more claims under Motor Transport (Accident) Reserve Fund (Rs. 13.68 lakhs) and grant of additional dearness allowance to Government employees (Rs. 4.96 lakhs).

Reasons for the final saving of Rs. 1.29 lakhs have not been intimated (December 1987).

8.13—Punjab Roadways,
Amritsar-II—

O	3,57.71	}	3,44.72	3,40.23	—4.49
R	—12.99				

Reduction in provision by Rs. 12.99 lakhs through reappropriation in March 1987 was mainly due to non-sanction of funds for the replacement of old buses.

Reasons for the final saving of Rs. 4.49 lakhs have not been intimated (December 1987).

(iii) Excess occurred mainly under:—

Head	Total grant	Actual expenditure	Excess + Saving—	
	(In lakhs of rupees)			
338—Road and Water Transport Services—				
A—Road Transport—				
(a)—Direction and Administration—				
1.4—Divisional office Transport Department, Ferozepur—				
O	1,97.23	}	2,34.32	—0.01
R	37.10			
		2,34.33		

Grant No. 37—contd.

Augmentation of provision by Rs. 37.10 lakhs through reappropriation in March 1987 was mainly due to procurement of more spare parts in divisional office.

(d)—Government
Transport Services—
Working expenses—

2.2—Punjab Roadways,
Jullundur-I—

O	3,67.21	}	4,12.03	4,01.35	—10.68
R	44.82				

Augmentation of provision by Rs. 44.82 lakhs through reappropriation in March 1987 was mainly due to (i) increase in the rates of material and supplies (Rs. 23.72 lakhs), (ii) grant of additional dearness allowance to Government employees (Rs. 19.53 lakhs) and (iii) payment of more claims under Motor Transport (Accident) Reserve Fund (Rs. 7.09 lakhs), partly set off by saving due to decrease in rent, rates and taxes (Rs. 3.78 lakhs) and non-sanction of funds for the replacement of old buses (Rs. 2.62 lakhs).

Reasons for the final saving of Rs. 10.68 lakhs have not been intimated (December 1987).

3.3—Punjab Roadways,
Chandigarh-I—

O	4,07.35	}	4,41.27	4,40.58	—0.69
R	33.92				

Augmentation of provision by Rs. 33.92 lakhs through reappropriation in March 1987 was due to (i) grant of additional dearness allowance to Government employees (Rs. 30.66 lakhs), (ii) increase in the rates of material and supply (Rs. 10.64 lakhs), (iii) payment of more claims under Motor Transport (Accident) Reserve Fund (Rs. 4.74 lakhs) and (iv) payment of bills relating to previous year

Grant No. 37—contd.

(Rs. 2.56 lakhs), partly set off by saving due to (i) non-sanction of funds for the replacement of old buses (Rs. 8 lakhs), (ii) economy measures (Rs. 2.92 lakhs), (iii) posts remaining vacant (Rs. 2.25 lakhs) and (iv) decrease in interest charges (Rs. 1.51 lakhs).

4.16—Punjab Roadways,
Chandigarh-II—

O	3,54.54	}	3,81.03	3,81.43	+0.40.
R	26.49				

Augmentation of provision by Rs. 26.49 lakhs through reappropriation in March 1987 was mainly due to (i) payment of bills relating to previous year (Rs. 22.16 lakhs), (ii) payment of more claims under Motor Transport (Accident) Reserve Fund (Rs. 19.69 lakhs) and (iii) grant of additional dearness allowance to Government employees (Rs. 3.14 lakhs), partly set off by saving due to (i) economy measures (Rs. 4.84 lakhs), (ii) decrease in rent, rates and taxes (Rs. 4.71 lakhs), (iii) non-sanction of funds for the replacement of old buses (Rs. 4.21 lakhs) and (iv) posts remaining vacant (Rs. 3.09 lakhs).

5.14—Punjab Roadways,
Jullundur-II—

O	3,56.42	}	3,62.71	3,78.13	+15.42
R	6.29				

Augmentation of provision by Rs. 6.29 lakhs through reappropriation in March 1987 was mainly due to (i) payment of more claims under Motor Transport (Accident) Reserve Fund (Rs. 11.54 lakhs), (ii) payment of bills relating to previous year (Rs. 7.71 lakhs) and (iii) increase in interest charges (Rs. 4.78 lakhs), partly set off by saving due to (i) decrease in operational expenses on account of less coverage of mileage (Rs. 5.55 lakhs), (ii) non-sanction of funds for the replacement of old buses (Rs. 5.43 lakhs), (iii) posts remaining vacant (Rs. 4.11 lakhs) and (iv) decrease in rent, rates and taxes (Rs. 3.12 lakhs).

Grant No. 37—contd.

Reasons for the final excess of Rs. 15.42 lakhs have not been intimated (December 1987).

6.10—Punjab Roadways,
Tarn Taran—

O	2,43.50	}	2,46.28	2,52.27	+5.99
R	2.78				

Augmentation of provision by Rs. 2.78 lakhs through reappropriation in March 1987 was mainly due to grant of additional dearness allowance to Government employees.

Reasons for the final excess of Rs. 5.99 lakhs have not been intimated (December 1987).

(a)—Direction and
Administration—

7.3—Divisional office
Transport Department,
Jullundur—

O	2,15.89	}	2,26.28	2,23.98	-2.30
R	10.39				

Augmentation of provision by Rs. 10.39 lakhs through reappropriation in March 1987 was mainly due to payment of bills relating to previous year.

Reasons for the final saving of Rs. 2.30 lakhs have not been intimated (December 1987).

(e)—Other expenditure—

8.1—Central Workshop—

O	9.62	}	14.55	14.49	-0.06
R	4.93				

Grant No. 37—contd.

Augmentation of provision by Rs. 4.93 lakhs through reappropriation in March 1987 was mainly due to payment of bills relating to previous year.

(d)—Government Transport Services—

Working expenses—

9. Buildings—
(Maintenance)

O	21.00	}	24.00	23.57	—0.43
R	3.00				

Augmentation of provision by Rs. 3 lakhs through reappropriation in March 1987 was due to completion of maintenance work already in progress.

Capital:

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

Head	Total grant	Actual expenditure] (In lakhs of rupees)	Excess + Saving—
A—Road Transport—			
1.(b)—Acquisition of fleet—			
O	5,30.00	5,30.00	4,78.77 —51.23

Reasons for the final saving of Rs. 51.23 lakhs have not been intimated (December 1987).

2. (a)—Land and Buildings—

O	1,05.00	}	94.00	80.24	—13.76
R	—11.00				

Reduction in provision of Rs. 11 lakhs through reappropriation in March 1987 was due to cut imposed by the Government (Rs. 22.15 lakhs), partly set off by excess due to payment of compensation in respect of land award for Mukerian (Rs. 6.10 lakhs) and completion of work in progress (Rs. 5.05 lakhs).

Grant No. 37—contd.

Reasons for the final saving of Rs. 13.76 lakhs have not been intimated (December 1987).

(v) Excess occurred mainly under:—

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

(c)—Workshop facilities—

0	13.00	13.00	25.87	—12.87
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Reasons for the final excess of Rs. 12.87 lakhs have not been intimated (December 1987).

(vi) The expenditure under the grant includes contribution (Rs. 6,18.32 lakhs) and adjustments (Rs. 6,11.14 lakhs) against the reserve funds shown below:—

Name of the Reserve Fund and its purpose	Contribution during 1986-87	Interest on accumulations under the fund	Total amount credited to the fund during 1986-87	Expenditure adjusted during 1986-87	Balance at the credit of the fund on 31st March 1987
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.)	4,86.66	72.95	5,59.62	4,78.77	9,35.12
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Grant No. 37—concl'd.

(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)	1,31.66	0.64	1,32.29	1,32.37	5.45
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Contributions to the Depreciation Reserve Fund (Motor Transport) are made every year at certain rates on the book value of 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 transactions relating to the funds is included in statement no. 16 of Finance Accounts 1986-87.

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 13,32,17,000	} 13,62,97,000	16,39,84,710	+2,76,87,710 .
Supplementary 30,80,000			
Amount surrendered during the year			

Capital :			
Major head :			
532—Capital Outlay on Multi-purpose River Projects			
534—Capital Outlay on Power Projects			
Original 83,43,17,000	} 1,13,17,37,000	2,24,13,29,038	+1,10,95,92,038
Supplementary 29,74,20,000			
Amount surrendered during the year			

Grant No. 38—contd.

Notes and comments—

Revenue:

(i) Excess of Rs. 2,76,87,710 over the grant requires regularisation. Large excess occurred in previous years also *vide* note (x).

(ii) In view of the final excess of Rs. 2,76.87 lakhs, the supplementary grant of Rs. 30.80 lakhs obtained in March 1987 proved inadequate.

(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	2,54.18	2,54.18	4,04.65 +1,50.47
Reasons for the final excess of Rs. 1,50.47 lakhs have not been intimated (December 1987).			
2. (i)—Unit No. 6—Bhakra Canals—			
O	4,61.12	4,83.30	5,19.33 +36.03
S	30.80		
R	—8.62		

Reduction in provision by Rs. 8.62 lakhs through reappropriation in March 1987 was due to (i) less purchase of stores (Rs. 10.90 lakhs), (ii) economy measures (Rs. 3.29 lakhs) and payment of less Lambardari fee (Rs. 0.74 lakh), partly set off by excess mainly due

Grant No. 38—contd.

to increase in maintenance expenditure on Bhakra Main Line, Narwana Branch and Sidhwan Canal (Rs. 5.70 lakhs) and grant of additional dearness allowance to Government employees (Rs. 0.50 lakh).

3. (j)—Unit No. 7—Bist
Doab Canal—

O	96.34	}	1,03.80	[1,05.55	+1.75
R	7.46				

Augmentation of provision by Rs. 7.46 lakhs through reappropriation in March 1987 was due to clearance of past liabilities on works (Rs. 5.50 lakhs) and grant of additional dearness allowance to Government employees (Rs. 4.18 lakhs), partly set off by saving due to economy measures (Rs. 2.22 lakhs).

4. (c)—Unit No. 3—Nangal
Hydel Channels—

O	16.81	}	16.94	22.84	+5.90
R	0.13				

5. (k)—Unit No. 8—Shah
Nahar Feeder—

O	25.00	}	26.16	27.53	+1.37
R	1.16				

Augmentation of provision by Rs. 1.16 lakhs through reappropriation in March 1987 was due to grant of additional dearness allowance to Government employees.

Reasons for the final excess in the above cases (serial nos. 2 to 5) have not been intimated (December 1987).

B—Beas Project—

6. (b)—Unit No. 2—Beas—
Dam (Pong Dam)—

O	1,56.27	1,56.27	2,18.40	+62.13
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Grant No. 38—contd.

7. (a)—Unit No. 1—Beas-Sutlej Link—

0	37.80	37.80	56.93	+19.13
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Reasons for the final excess in the above two cases (serial nos. 6 and 7) have not been intimated (December 1987).

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

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

(c)—Other expenditure—

1—Advances to other Governments and Agencies for Common Works—

0		..	1.68	+1.68
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Reasons for not making provision to cover the expenditure of Rs. 1.68 lakhs have not been intimated (December 1987).

Capital :

(v) Excess of Rs. 1,10,95,92,038 over the voted grant requires regularisation. Large excess occurred in previous years also *vide* note (x).

(vi) In view of the final excess of Rs. 1,10,95.92 lakhs, the supplementary grant of Rs. 29,74.20 lakhs obtained in March 1987 proved inadequate.

Grant No. 38—contd.

(vii) Excess occurred mainly under:—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
532—Capital Outlay on Multi-purpose River Projects—			
E—Thein Dam Project—			
1.1—Thein Dam—			
O	75,00·00	1,00,00·00	1,90,67·54
S	24,55·45		
R	44·55			+90,67·54

Augmentation of provision by Rs. 44.45 lakhs through reappropriation in March 1987 was due to anticipated increase in actual expenditure by Bhakra Beas Management Board.

A—Bhakra Nangal Project—

2. (a)—Unit No. 1—Bhakra Dam—

O	9·70	8·75	10,69·77	+10,61·02
R	—0·95			

3. (d)—Unit No. 1—

B—Bhakra Right Bank Power Project—

O	8·47	8·47	5,67·00	+5,58·53
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Reasons for the final excess in the above cases (serial nos. 1 to 3) have not been intimated (December 1987).

Grant No. 38—contd.

4. (c)—Unit No. 1—

A—Bhakra Left Bank Power
Project—

O	3.00	} 13.28	28.13	+14.85
R	10.28			

Augmentation of provision by Rs. 10.28 lakhs through reappropriation in March 1987 was based on actual requirements.

D—Dholbaha Check Dam—

5.1—Dholbaha Check Dam—

O	1,50.00	} 2,88.45	3,95.03	+1,06.58
R	1,38.45			

Augmentation of provision by Rs. 1,38.45 lakhs through reappropriation in March 1987 was due to clearance of outstanding liabilities.

Reasons for the final excess of Rs. 1,06.58 lakhs have not been intimated (December 1987).

B—Beas Dam Project—

6. (a)—Unit No. 1—Beas-
Sutlej Link—

O	10.00	10.00	53.28	+43.28
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Reasons for the final excess of Rs. 43.28 lakhs have not been intimated (December 1987).

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
532—Capital Outlay on Multi-purpose River Projects			
B—Beas Dam Project—			
1. (d)—Advances to other Governments and agencies for Common Works—			
O		93.56	+93.56

Grant No. 38—contd.

(a)—Unit No. 1—Beas Sutlej Link—				
2. Amount transferred to Punjab State Electricity Board—				
O	..	..	73.86	+73.86
3. (b)—Unit No. 2—Pong Dam—				
O	..	..	24.11	+24.11
4. Amount transferred to Punjab State Electricity Board—				
O	..	..	3.34	+3.34
5. (c)— Beas Transmission Lines—				
O	..	..	6.13	+6.13

Reasons for incurring expenditure in the above cases (serial nos. 1 to 5) without provision have not been intimated (December 1987).

Grant No. 38—contd.

(ix) Saving occurred mainly under:—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
C—Shah Nahar Weir Project—			
1.1—Construction of Weir for Shah Nahar—			
O	1,30.00	49.67	62.23
R	—80.33		
Reduction in provision by Rs. 80.33 lakhs through reappropriation in March 1987 was based on actual requirements for works in progress.			
Reasons for the final excess of Rs. 12.56 lakhs have not been intimated (December 1987).			
2. G—Low Dam in Kandi Area—			
O	5,25.00	4,20.00	4,63.54
R	—1,05.00		
Reduction in provision by Rs. 1.05 lakhs through reappropriation in March 1987 was due to economy measures (Rs. 1,60.40 lakhs), partly set off by excess due to increase in actual expenditure on salaries and stock charged to works (Rs. 55.40 lakhs).			
Reasons for the final excess of Rs. 43.54 lakhs have not been intimated (December 1987).			
3. H—Providing Irrigation facilities to Himachal area below Talwara—			
S	18.75	18.75	—18.75

Grant No. 38—contd.

The entire provision in the above case remained unutilised; reasons for which have not been intimated (December 1987).

(x) Significant excess expenditure occurred under the grant in the previous years also. During the last five years the excess ranged from 8 percent to 39 percent in Revenue Section and from 105 percent to 349 percent in Capital Section respectively as detailed below:—

Year		Total grant	Actual expenditure	Excess	Percentage of Excess (rounded)
		(In lakhs of rupees)			
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
1985-86	Revenue	13,50.58	17,85.62	4,35.04	32
	Capital	86,06.30	1,76,83.71	90,77.41	105

(xi) *Review of Direction and Administration and Machinery and Equipment charges in the Irrigation Department—Major heads 332—Multipurpose River Projects and 532—Capital Outlay on Multipurpose River Projects.*—The following table shows the figures of Direction and Administration and Machinery and Equipment charges

Grant No. 38—contd.

and their percentages to works outlay during 1984-85, 1985-86 and 1986-87:—

Head of Account	Year	Works Outlay	Direction and Administration Charges	Machinery and Equipment charges	Percentage to Works Outlay	
					Direction and Administration charges	Machinery and Equipment charges
(In lakhs of rupees)						
Bhakra Canals	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
	1986-87	1,79.20	3,69.22	16.23	2,06.03	9.06
Thein Dam	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
	1986-87	37,36.77	4,27.30	30,19.38	11.44	80.80
Dholbaha Check Dam	1984-85	63.34	36.07	2.36	56.95	3.73
	1985-86	2,76.01	37.90	0.97	13.73	0.35
	1986-87	2,44.67	39.47	0.06	16.13	0.02
Shah Nahar 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
	1986-87	46.75	10.91	2.76	23.34	5.90
Shahpur Kandi Project	1984-85	1.24	4.07	..	3,28.23	..
	1985-86	..	5.22	..	..	..
	1986-87	0.39	4.91	..	12,58.97	..

Grant No. 38—contd.

Low Dam in Kandi Area	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
	1986-87	3,11.39	52.90	0.09	16.99	0.03
Special repairs to Bhakra Main Line necessitated by breaches	1984-85	1,90.65	3.34	..	1.75	..
	1985-86	2,02.13	2.61	..	1.29	..
	1986-87	-2.72	-0.04	..	1.47	..

(xii) *Suspense transactions.*—(i) The expenditure under this grant includes Rs. 1,40,90.20 lakhs booked under the minor head, 'Suspense'. The minor head 'Suspense' is not a final head of account. It accommodates interim transactions where further payments or adjustments of value are necessary before the transactions can be considered complete and finally accounted for. Accordingly the transactions under this head, if not adjusted to the final head of account, are carried forward from year to year. The 'Suspense' head has 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.

Grant No. 38—concl'd.

(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.

(ii) An analysis of 'Suspense' transactions in the grant in 1986-87 is given below:—

Head	Opening balance +Debit - Credit	Debit	Credit	Closing balance +Debit - Credit
(In lakhs of rupees)				
1. Major Head— 332— Multipurpose River Projects— Stock	+62.15	1,68.54	1,60.64	+70.05
Miscellaneous Works Advances	+88.17	1,23.81	98.41	+1,13.57
Total	+1,50.32	2,92.35	2,59.05	+1,83.62
2. Major Head 532—Capital Outlay on Multipurpose River Project — Stock	+15,49.13	55,39.16	55,23.77	+15,64.52
Miscellaneous Works Advances	+50,42.89	79,75.60	72,01.15	+58.17.34
Workshop Suspense	+12.87	2,83.09	2,83.09	+12.87
Total	+66,04.89	1,37,97.85	1,30,08 01	+ 73,94.73]

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 71,52,76,000	} 77,92,42,000	82,29,38,846	+4,36,96,846
Supplementary 6,39,66,000			
Amount surrendered during the year			
Capital :			
Major heads :			
506—Capital Outlay on Minor Irrigation, Soil Conserva- tion and Area Development and			
533—Capital Outlay on Irrigation, Drainage and Flood Control Projects —			
Original 63,01,79,000	} 80,13,19,000	2,04,54,03,932	+1,24,40,84,932
Supplementary 17,11,40,000			

Grant No. 39—contd.

Amount surrendered during
the year (March 1987)

10,000

Notes and comments—

Revenue :

(i) Excess of Rs. 4,36,96,846 over the voted grant requires regularisation.

(ii) In view of the final excess of Rs. 4,36.97 lakhs, the supplementary grant of Rs. 6,39.66 lakhs proved inadequate.

(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—Repairs and restoration of damaged Irrigation and Flood Control Works—			
S 5,89.66	6,89.75	6,85.79	—3.96
R 1,00.09			

Augmentation of provision by Rs. 1,00.00 lakhs through reappropriation in March 1987 was for restoration of works damaged due to floods and heavy rains in the State.

Reasons for the final saving of Rs. 3.96 lakhs have not been intimated (December 1987).

Grant No. 39—contd.

306—Minor Irrigation—

(c)—Tubewells—

2.3—Tubewells under Technical Co-operation Assistance Scheme Installation—

Interest—

0

47.98 +47.98

3.4—Installation of 92/108 deep tubewells in Mahilpur Block of Hoshiarpur District—

Interest—

0

21.40 +21.40

(d)—Lift Irrigation Schemes—

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

Interest—

0

18.84 +18.84

(c)—Tubewells—

5.5—Installation of 96 tubewells in Shahkot Block of Jalandhar District—

Interest—

0

4.57 +4.57

In the above four cases (item nos. 2 to 5) expenditure was incurred without provision of funds.

Reasons for incurring expenditure without provision in these cases have not been intimated (December 1987).

6.2—Shahpur Kandi Lift
Irrigation Schemes—

O	19.10	}	19.00	26.65	+7.65
R	-0.10				

Reasons for the final excess of Rs. 7.65 lakhs have not been intimated (December 1987).

331—Water and Power
Development Services—

A—Water Development—

7. (a)—Technical Control
and Supervision—

O	97.63	}	1,02.09	1,26.43	+24.34
R	4.46				

Augmentation of funds by Rs. 4.46 lakhs through reappropriation was mainly due to grant of additional dearness allowance to Government employees (Rs. 5.23 lakhs), partly set off by saving due to economy measures (Rs. 0.77 lakh).

Reasons for the final excess of Rs. 24.34 lakhs have not been intimated (December 1987).

8. (c)—Research—

O	31.88	}	33.21	50.43	+17.22
R	1.33				

Augmentation of funds by Rs. 1.33 lakhs through reappropriation was due to payment of grant-in-aid to Punjab State Council for Science and Technology (Rs. 2 lakhs), partly set off by saving due to economy measures (Rs. 0.67 lakh).

Grant No. 39—contd.

Reasons for the final excess of Rs. 17.22 lakhs have not been intimated. (December 1987).

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

A—Irrigation Projects—
(Commercial)

9. (p)—Lining of Channels—

Interest—

O	6,46.37	6,46.37	10,81.92	+4,35.55
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(e)—Sirhind Canal System—

10.3—Suspense—

O	11.00	}	..	1,36.74	+1,36.74
R	—11.00				

Reduction in provision by Rs. 11 lakhs through reappropriation in March 1987 was due to economy measures.

(j)—Shah Nahar Canal
Project—

11.2—Other expenditure —

Interest—

O	1,13.03	1,13.03	1,85.74	+72.71
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F—Drainage Projects—
(Non-Commercial)

(a)—Drainage System—

12.1—Direction and
Administration—

O	2,33.94	}	2,58.20	2,79.29	+21.09
R	24.26				

Grant No. 39—contd.

Augmentation of provision by Rs. 24.26 lakhs was mainly due to grant of additional dearness allowance to Government employees.

(i)—Harike Project—

13.5—Suspense—

R	0.05	0.05	35.84	+35.79
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A—Irrigation Projects—
(Commercial)

(z)—Other expenditure—

14.3—Mukerian Hydel
Project—

O	1,23.75	}	1,19.11	1,53.58	+34.47
R	- 4.64				

Reduction in provision by Rs. 4.64 lakhs through reappropriation in March 1987 was mainly due to posts remaining vacant (Rs. 2.99 lakhs) and lesser medical claims by the employees (Rs. 1.65 lakhs).

(e)—Sirhind Canal System—

15.1—Direction and
Administration—

O	3,20.79	}	3,47.79	3,39.33	- 8.46
R	27.00				

Augmentation of provision by Rs. 27 lakhs through reappropriation in March 1987 was due to grant of additional dearness allowance to Government employees (Rs. 27.39 lakhs) and clearance of pending medical bills (Rs. 0.12 lakh), partly set off by saving due to lesser medical claims by employees (Rs. 0.51 lakh).

Grant No. 39—contd.

16. (l)— Utilisation of
Surplus Ravi Beas Water—

Interest—

O	37.47	37.47	53.01	+15.54
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(g)— Sutlej Valley Project—

17.3— Suspense—

O	8.00	} 6.93	16.50	+9.57
R	-1.07			

Reduction in provision by Rs. 1.07 lakhs through reappropriation in March 1987 was due to economy measures.

(e)—Sirhind Canal System—

18.4—Other expenditure—

Interest—

O	64.50	64.50	72.00	+7.50
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(c)—Upper Bari Doab Canal—

19.2— Other expenditure—

Interest—

O	65.88	65.88	70.85	+4.97
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(g)— Sutlej Valley Project—

20.5— Works expenditure—

O	44.64	} 44.91	48.35	+3.44
R	0.27			

(k)— Rajasthan Feeder—
(Punjab Portion)

Grant No. 39—contd.

21.2— Works expenditure—

O	71.78	}	88.50	75.07	- 13.43
R	16.72				

Augmentation of provision by Rs. 16.72 lakhs through reappropriation in March 1987 was for urgent works due to heavy rains (Rs. 19.80 lakhs), partly set off by saving due to economy measures (Rs. 2.88 lakhs).

22.1— Direction and Administration—

O	46.17	}	49.99	49.81	- 0.18
R	3.82				

Augmentation of provision by Rs. 3.82 lakhs through reappropriation in March 1987 was mainly due to grant of additional dearness allowance to Government employees.

(d)— Madhopur Beas Link Project—

23.1— Direction and Administration—

O	4.14	}	4.28	7.44	+ 3.16
R	0.14				

(i)— Harike Project—

24.4— Works expenditure—

O	49.50	}	52.00	51.63	- 0.37
R	2.50				

Augmentation of provision by Rs. 2.50 lakhs through reappropriation in March 1987 was based on actual requirements.

Grant No. 39—contd.

B— Irrigation Projects—
(Non-Commercial)
(d)— Other expenditure—

Checking of Nallas
and Rivers—

25.1— Direction and
Administration—

O	37.81	}	40.25	40.29	+0.04
R	2.44				

Augmentation of provision by Rs. 2.44 lakhs through reappropriation in March 1987 was mainly due to grant of additional dearness allowance to Government employees.

(c)— Upper Bari Doab
Canal—

26.3— Works expenditure—

O	87.23	87.23	88.71	+1.48
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Reasons for the final excess in the above cases (item nos. 9 to 26) have not been intimated (December 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)			
333— Irrigation, Navigation, Drainage and Flood Control Projects—			
A— Irrigation Projects— (Commercial)			
(u)— Sutlej Yamuna Link Canal Project—			
Interest—			
O		1,11.44	+1,11.44

Grant No. 39—contd.

(c)—Upper Bari Doab
Canal—

2.4—Suspense—

O	56.57	+56.57
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(w)—Other expenditure—

3. Technical Assistance
Research Training—

Interest—

O	25.68	+25.68
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(t)—Providing Irrigation
Facilities to Punjab Area—
S.Y.L. Project—

4. Interest—

O	25.36	+25.36
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(j)—Shah Nâhar Canal
Project—

5.5—Suspense—

O	17.80	+17.80
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(e)—Sirhind Canal System—

6.6—Pensionary Charges—

O	6.79	+6.79
---	----	----	------	-------

(c)—Upper Bari Doab
Canal—

7.5—Pensionary Charges—

O	4.93	+4.93
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Grant No. 39—contd.

(i)—Harike Projects—

8·6—Pensionary Charges—

O	2·37	+2·37
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(g)—Sutlej Valley Projects—

9·6—Pensionary Charges—

O	1·31	+1·31
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(v)—Canalization of Navin
and Mughali Kuls—

10—Interest—

O	0·43	+0·43
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(x)—Providing Irrigation
Facilities to erstwhile State
of Malerkotla—

11—Interest—

O	10·35	+10·35
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(j)—Shah Nahar Canal
Project—

12·4—Pensionary Charges—

O	0·30	+0·30
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(y)—Running of Basantpur
Canal—

13—Interest—

O	0·25	+0·25
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Grant No. 39—contd.

Reduction in provision by Rs. 1 lakh through reappropriation in March 1987 was due to postponement of certain schemes.

Reasons for the final saving of Rs. 4.66 lakhs have not been intimated (December 1987).

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

B—Irrigation Projects—
(Non-Commercial)

(c)—Sutlej Yamuna Link
Canal Project—

5.1—Direction and
Administration—

O	6,00.77	}	4,68.64	..	—4,68.64
R	—1,32.13				

Reduction in provision by Rs. 1,32.13 lakhs through reappropriation in March 1987 was mainly due to non-receipt of funds from Haryana Government.

Reasons for the final saving of Rs. 4,68.64 lakhs have not been intimated (December 1987).

A—Irrigation Projects—
(Commercial)

6. (a)—Direction and
Administration—

O	1,30.68	}	1,40.48	25.17	—1,15.31
R	9.80				

Augmentation of provision by Rs. 9.80 lakhs through reappropriation in March 1987 was mainly due to clearance of pending liabilities (Rs. 7.77 lakhs) and payment of pending medical bills to staff (Rs. 4.50 lakhs), partly set off by saving due to economy measures (Rs. 2.69 lakhs).

Grant No. 39—contd.

Reasons for the final saving of Rs. 1,15.31 lakhs have not been intimated (December 1987).

(e)—Other expenditure—

7.2—Anandpur Sahib Hydel
Project—

O	67.50	}	76.89	40.92	—35.97
R	9.39				

Augmentation of provision by Rs. 9.39 lakhs through reappropriation in March 1987 was mainly due to increased expenditure on salaries (Rs. 8 lakhs) and office expenses (Rs. 1.50 lakhs).

Reasons for the final saving of Rs. 35.97 lakhs have not been intimated (December 1987).

(g)—Sutlej Valley
Project—8.1—Direction and
Administration—

O	88.09	}	78.95	65.31	—13.64
R	—9.14				

Reduction in provision by Rs. 9.14 lakhs through reappropriation in March 1987 was mainly due to posts remaining vacant (Rs. 8.65 lakhs) and economy measures (Rs. 0.52 lakh).

Reasons for the final saving of Rs. 13.64 lakhs have not been intimated (December 1987).

(i)—Harike Project—

9.1—Direction and
Administration—

O	1,29.53	}	1,21.76	1,18.67	—3.09
R	—7.77				

Grant No. 39—contd.

Reduction in provision by Rs. 7.77 lakhs through reappropriation in March 1987 was mainly due to posts remaining vacant.

Reasons for the final saving of Rs. 3.09 lakhs have not been intimated (December 1987).

(j)—Shah Nahar Canal
Project—

10.1—Direction and
Administration—

O	21.59	}	19.64	15.12	—4.52
R	—1.95				

Reduction in provision by Rs. 1.95 lakhs through reappropriation in March 1987 was mainly due to posts remaining vacant.

Reasons for the final saving of Rs. 4.52 lakhs have not been intimated (December 1987).

Capital :

(vi) The expenditure exceeded the grant by Rs. 1,24,40,84,932 (155 per cent of the provision) which requires regularisation.

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

Year	Total grant	Expenditure	Excess	Percentage of excess+ (rounded)
		(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
1985-86	73,50.62	1,20,09.46	46,58.84	63

Grant No. 39—contd.

Reduction in provision by Rs. 5,00 lakhs through reappropriation in March 1987 was due to liquidation of past liabilities.

Reasons for the final excess of Rs. 1,19,57.59 lakhs have not been intimated (December 1987).

F—Drainage Projects—
(Non-Commercial)

3.4—Works expenditure—

O	1,52.60	1,52.60	5,52.73	+4,00.13
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Reasons for the final excess of Rs. 4,00.13 lakhs have not been intimated (December 1987).

A—Irrigation Projects—
(Commercial)

4.4—Lining of Channels—

O	22,25.10	}	29,00.00	31,47.53	+2,47.53
S	3,49.60				
R	3,25.30				

Funds were augmented by Rs. 3,25.30 lakhs through reappropriation in March 1987 due to (i) provision for 'Suspense' transactions not included in the original budget (Rs. 3,25.30 lakhs), (ii) liquidation of past liabilities (Rs. 2,29.31 lakhs) and (iii) grant of additional dearness allowance to Government employees (Rs. 2,51 lakhs), partly set off by saving due to economy measures (Rs. 2,23.18 lakhs) and posts remaining vacant (Rs. 8.64 lakhs).

Reasons for the final excess of Rs. 2,47.53 lakhs have not been intimated (December 1987).

Grant No. 39—contd.

F—Drainage Projects—
(Non-Commercial)(e)—Anti-Water logging
Drainage and Flood
Control Projects—

5.3—Suspense—

O	2,00·00	}	10,59·05	12,44·81	+1,85·76
S	8,59·05				

Reasons for the final excess of Rs. 1,85.76 lakhs have not been intimated (December 1987).

G—Flood Control
and anti-sea
erosion Project—Anti-Water logging,
Drainage and Flood
Control—

6. Works—

O	1,90·00	}	4,00·95	4,64·33	+63·38
S	1,39·77				
R	71·18				

Augmentation of provision by Rs. 71.18 lakhs through reappropriation in March 1987 was due to clearance of outstanding liabilities (Rs. 90 lakhs), partly set off by saving due to non-execution of drainage works (Rs. 18.82 lakhs).

Reasons for the final excess of Rs. 63.38 lakhs have not been intimated (December 1987).

Grant No. 39—contd.

7. Suspense—

O	50.00	}	2,15.00	2,98.12	+83.12
S	1,45.98				
R	19.02				

Augmentation of provision by Rs. 19.02 lakhs through reappropriation in March 1987 was for providing cover for transactions under 'Suspense' not included in the original budget estimates.

Reasons for the final excess of Rs. 83.12 lakhs have not been intimated (December 1987).

A—Irrigation Projects
(Commercial)(a)—Upper Bari Doab
Canal—8.3.—Shah Nahar Canal
Project—

O	3,32.00	}	4,04.00	4,22.74	+18.74
S	72.00				

Reasons for the final excess of Rs. 18.74 lakhs have not been intimated (December 1987).

9.10—Providing Irrigation
Facilities to Area of
Erstwhile Malerkotla
State—

O	0.10	}	10.00	10.06	+0.06
R	9.90				

Augmentation of provision by Rs. 9.90 lakhs through reappropriation in March 1987 was mainly due to execution of urgent works (Rs. 10 lakhs).

Grant No. 39—contd.

10.2—Utilisation of
Surplus Ravi Beas
Water—

O	80.00	}	90.00	87.33	-2.67
R	10.00				

Augmentation of provision by Rs. 10 lakhs through reappropriation in March 1987 was due to liquidation of outstanding liabilities.

11.11—Rajasthan Feeder—
(Punjab Portion)

O	7.00	+7.00
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In the above case expenditure was incurred without provision of funds, reasons for which have not been intimated (December 1987).

12.5—Construction of
Sirhind Canal—

O	35.00	35.00	39.74	+4.74
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Reasons for the final excess of Rs. 4.74 lakhs have not been intimated (December 1987).

(ix) Saving occurred mainly under:—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
F—Drainage Projects— (Non-Commercial)			
1. (f)—Anti-Water logging and Drainage Schemes for lowering of water level of Faridkot and Muksar Areas—			
O	3,00.00	}	3,90.00
S	50.00		
R	40.00		
		..	-3,90.00

Grant No. 39—contd.

Augmentation of provision by Rs. 40 lakhs through reappropriation in March 1987 was due to liquidation of outstanding liabilities but no expenditure was incurred, reasons for which have not been intimated (December 1987).

A—Irrigation Projects—
(Commercial)

2.	Construction of Acqueduct-cum- V.R. Bridge on Dhudal Branch across river Ghaggar Works—				
S	75.00	}	85.00	..	—85.00
R	10.00				

Augmentation of provision by Rs. 10 lakhs through reappropriation in March 1987 was for execution of urgent works.

Reasons for the final saving of Rs. 85 lakhs have not been intimated (December 1987).

F—Drainage Projects—
(Non-Commercial)

(g)—Dholbaha Dam—

3.3—Works—

O	11.00	}	36.00	..	—36.00
S	10.00				
R	15.00				

Augmentation of provision by Rs. 15 lakhs through reappropriation in March 1987 was for liquidation of outstanding liabilities.

Reasons for the final saving of Rs. 36 lakhs have not been intimated (December 1987).

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

4.1—Direction and
Administration—

O	1,46.90	1,46.90	1,34.60	—12.30
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Reasons for the final saving of Rs. 12.30 lakhs have not been intimated (December 1987).

Grant No. 39—contd.

(x) Review of Direction and Administration and Machinery and Equipment Charges in the Irrigation Department—

Major Head 333—Irrigation, Navigation, Drainage and Flood Control Projects and 533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects—

The following table shows the figures of Direction and Administration and Machinery and Equipment Charges and their percentage to works outlay during 1984-85, 1985-86 and 1986-87:—

Head of Account	Year	Works Outlay	Direction and Administration Charges		Machinery and Equipment Charges		Percentage to Works Outlay	
			Charges	Charges	Charges	Charges	Direction and Administration Charges	Machinery and Equipment Charges
(In lakhs of rupees)								
Open Canals	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		
	1986-87	27,44.91	12,60.86	16.70	45.93	0.61		
Harike Project	1984-85	48.81	99.33	0.17	2,03.50	0.35		
	1985-86	1,01.78	1,15.19	..	1,13.18	..		
	1986-87	51.63	1,21.04	..	2,34.44	..		
Lift Irrigation Scheme	1984-85	2.03	0.04	..	1.97	..		
	1985-86	..	..	..	..	..
	1986-87	..	..	..	..	..
Other expenditure	1984-85	15.02	24.36	..	1,62.18	..		
	1985-86	7.57	22.72	..	3,00.13	..		
	1986-87	8.28	26.94	..	3,25.36	..		
S.Y.L Project	1984-85	..	..	..	..	..
	1985-86	33,32.91	3,73.87	..	11.22	..		
	1986-87	71,34.55	4,41.63	0.24	6.19	0.01		

Grant No. 39—contd.

Suspense transactions—The expenditure under the grant, includes Rs. 89,21.27 lakhs under 'Suspense'.

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

An analysis of "Suspense" transactions in the grant in 1986-87 together with the opening and closing balance 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
2.331—Water and Power Development Services Stock	+14.79	24.43	20.38	+18.84
Miscellaneous Works Advances	+7.93	0.86	0.31	+8.48
Total	+22.72	25.29	20.69	+27.32
3.333—Irrigation, Navigation, Drainage and Flood Control Projects— Stock	+1,06.82	2,31.11	2,40.65	+97.28
Miscellaneous Works Advances	+3,66.61	32.51	9.01	+3,90.11
Total	+4,73.43	2,63.62	2,49.66	+4,87.39

Grant No. 39—concd.

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

Stock	+16.07	10.76	11.53	+15.30
Miscellaneous Works Advances	+8.68	0.76	0.45	+8.99
Total	+24.75	11.52	11.98	+24.29

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

Stock	+3,86.29	56,94.33	51,17.54	+9,63.08
Miscellaneous Works Advances	+20,81.77	29,26.51	23,91.41	+26,16.87
Workshop Suspense	-1.44			-1.44@
Total	+24,66.62	86,20.84	75,08.95	+35,78.51

@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,			
305—Agriculture,			
309—Food,			
310—Animal Husbandry and			
314—Community Development			
Voted—			
Original 67,69,76,000	73,69,79,000	1,42,39,88,323	+68,70,09,323
Supplementary 6,00,03,000			
Amount surrendered during the year			

Grant No. 40—contd.

Charged—

<i>Original</i>	14,70,000	}	14,70,000	12,53,249	—2,16,751
<i>Supplementary</i>	..				

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,488—Capital Outlay on
Social Security and
Welfare,495—Capital Outlay on
other Social and
Community Services,504—Capital Outlay on other
General Economic
Services,

Grant No. 40—contd.

- 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	24,82,14,000	}	24,82,14,000	19,54,32,925	—5,27,81,075
Supplementary	..				

Amount surrendered during the year
(March 1987) 3,64,97,000

Charged—

Original	..	}	36,48,000	36,46,508	—1,492
Supplementary	36,48,000				

Amount surrendered during the year ..

Grant No. 40—contd.

Notes and comments—

Revenue:

(i) The excess of Rs. 68,70,09,323 over the voted grant requires regularisation. This was the thirteenth 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), Rs. 39,43.38 lakhs (1984-85) and Rs. 58,84.57 lakhs (1985-86).

(ii) In view of the final excess of Rs. 68.70 crores over the voted grant, the supplementary provision of Rs. 6 crores obtained in March 1987 proved inadequate.

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

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

(In lakhs of rupees)

259—Public Works—

1.(i)—Suspense—

O	3,70.00	3,70.00	50,78.19	+47,08.19
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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 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 1986-87.

Grant No. 40—contd.

Reduction in provision by Rs. 78.53 lakhs through reappropriation in March 1987 was due to cut imposed by the Government.

Reasons for the final excess of Rs. 3,84.89 lakhs have not been intimated (December 1987).

4.(c)—Construction—

O	67.48	}	93.27	1,17.34	+24.07
R	25.79				

Augmentation of provision by Rs. 25.79 lakhs through reappropriation in March 1987 was mainly due to increase in rent, rates and taxes.

Reasons for the final excess of Rs. 24.07 lakhs have not been intimated (December 1987).

5.(h)—Machinery and Equipment—

O	18.53	}	16.68	46.79	+30.11
R	-1.85				

Reduction in provision by Rs. 1.85 lakhs through reappropriation in March 1987 was due to cut imposed by the Government.

Reasons for the final excess of Rs. 30.11 lakhs have not been intimated (December 1987).

282—Public Health,
Sanitation and Water
Supply—B—Sewerage and Water
Supply—

6.(f)—Suspense—

O	1,00.00	}	6,61.32	25,38.64	+18,77.32
S	3,45.03				
R	2,16.29				

Grant No. 40—contd.

Augmentation of provision by Rs. 2,16.29 lakhs through reappropriation in March 1987 was based on actual requirements and the total budget provision under this sub head was for a gross amount of Rs. 6,61.32 lakhs. The budget also anticipated recoveries of Rs. 1,00 lakhs, which are adjusted in the accounts as reduction of expenditure. There have been wide variations between the actual expenditure and recoveries *vis-a-vis* the budget provision as detailed below from 1977-78 to 1986-87.

Year	Gross Expenditure			Recoveries			Net expenditure	
	Provision	Actuals	Excess	Provision	Actuals	Excess	Provision	Actuals'
	(In lakhs of rupees)							
1977-78	1,00.00	11,22.22	10,22.22	1,00.00	9,21.66	8,21.66	..	+2,00.56
1978-79	1,00.00	9,78.84	8,78.84	1,00.00	7,44.28	6,44.28	..	+2,34.56
1979-80	1,00.00	10,16.54	9,16.54	1,00.00	8,22.03	7,22.03	..	+1,94.51
1980-81	1,00.00	7,92.39	6,92.39	1,00.00	6,70.68	5,70.68	..	+ 1.21.71
1981-82	1,00.00	11,22.83	10,22.83	1,00.00	10,59.86	9,59.86	..	+ 62.97
1982-83	1,00.00	9,24.91	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
1986-87	6,61.32	25,38.64	18,77.32	1,00.00	22,99.88	21,99.88	..	+2,38.76

(g)—Other expenditure—

7.1—Maintenance of rural water supply schemes—

O	5,73.35	}	5,78.00	8,46.89	+2,68.89
R	4.65				

Grant No. 40—contd.

Augmentation of provision by Rs. 4.65 lakhs through reappropriation in March 1987 was due to increase in the rates of electricity charges.

Reasons for the final excess of Rs. 2,88.89 lakhs have not been intimated (December 1987).

8. Externally-aided rural water supply project for providing drinking water in the problem villages in District Ferozepur—

(Centrally Sponsored Scheme)

O	1,00.00	1,00.00	1,26.24	+26.24
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Reasons for the final excess of Rs. 26.24 lakhs have not been intimated (December 1987).

(a)—Direction and Administration—

9.1—Direction—

O	42.50	} 47.29	45.60	-1.69
R	4.79			

Augmentation of provision by Rs. 4.79 lakhs through reappropriation in March 1987 was mainly due to grant of additional dearness allowance to Government employees.

Reasons for the final saving of Rs. 1.69 lakhs have not been intimated (December 1987).

10.2—Supervision—

O	51.51	} 54.38	53.85	-0.53
R	2.87			

Grant No. 40—contd.

Augmentation of provision by Rs. 2.87 lakhs through reappropriation in March 1987 was due to grant of additional dearness allowance to Government employees.

(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)			
289—Relief on account of Natural Calamities—			
B—Floods, Cyclones etc.—			
1. Repairs and restoration of Damaged Government office Buildings—			
0	..	6.54	+6.54
314—Community Development—			
C—Rural Works Programme—			
2.(g)—Suspense—			
0	..	3,64.85	+3,64.85
3.(h)—Other expenditure—			
0	..	1.22	+1.22
282—Public Health, Sanitation and Water Supply—			

Grant No: 40—contd.

 B—Sewerage and
Water Supply—
4.(b)—Survey and
Investigation—

O	3.82	+3.82
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277—Education—

B—Secondary
Education—5. Government secondary
schools—

O	3.00	+3.00
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A—Primary Education—

6. Government primary
schools—

O	0.85	+0.85
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E—University and
other Higher
education—7. Government
colleges—

O	0.42	+0.42
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283—Housing—

C—Government Residential
Buildings—8.(e)—Maintenance and
repairs—

O	2.41	+2.41
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Grant No. 40—contd.

9.(a)—Direction and Administration—

O	0.74	+0.74
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Reasons for incurring expenditure without provision in the above nine cases have not been intimated (December 1987).

(v) Saving occurred mainly under:—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
259—Public Works—			
(a) —Direction and Administration—			
1.3—Execution—			
O	15,57.18	13,78.27	8,13.96
R	-1,78.91			-5,64.31

Reduction in provision by Rs. 1,78.91 lakhs through reappropriation in March 1987 was due to cut imposed by the Government.

Reasons for the final saving of Rs. 5,64.31 lakhs have not been intimated (December 1987).

2.2—Supervision—

O	1,20.51	1,11.64	1,12.03	+0.39
R	-8.87			

Reduction in provision by Rs. 8.87 lakhs through reappropriation in March 1987 was due to cut imposed by the Government.

Grant No. 40—contd.

3.6— Architecture—

O	57.98	} 52.78	50.11	-2.67
R	-5.20			

Reduction in provision by Rs. 5.20 lakhs through reappropriation in March 1987 was mainly due to posts remaining vacant.

4.(g)—Public Works
Workshops—

O	10.62	} 9.56	0.71	-8.85
R	-1.06			

Reduction in provision by Rs. 1.06 lakhs through reappropriation in March 1987 was due to cut imposed by the Government.

Reasons for the final saving of Rs. 8.85 lakhs have not been intimated (December 1987).

282—Public Health,
Sanitation and
Water Supply—B—Sewerage and
Water Supply—(a)—Direction and
Administration—

5.3—Execution—

O	7,38.04	} 7,65.37	4,81.60	-2,83.77
R	27.33			

Augmentation of provision by Rs. 27.33 lakhs through reappropriation in March 1987 was mainly due to grant of additional dearness allowance to Government employees.

Grant No. 40—contd.

Reasons for the final saving of Rs. 2,83.77 lakhs have not been intimated (December 1987).

6.(k)—Minimum Needs Programme—

O	10,50.00	10,50.00	10,13.74	—36.26
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Reasons for the final saving of Rs. 36.26 lakhs have not been intimated (December 1987).

(j)—Rural Water Supply programme—
(Centrally Sponsored Scheme)

7.1—Accelerated Rural Water Supply Programme—

O	8,00.00	8,00.00	7,70.34	—29.66
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Reasons for the final saving of Rs. 29.66 lakhs have not been intimated (December 1987).

305—Agriculture—

8. (u)—Other expenditure—

O	28.68	} 40.51	} 16.49	} —24.02
S	12.00			
R	—0.17			

Reasons for the final saving of Rs. 24.02 lakhs have not been intimated (December 1987).

277—Education—

H—General—

(e)—Other expenditure—

9.1—Buildings—

O	13.42	} 12.08	} 3.99	} —8.09
R	—1.34			

Grant No. 40—contd.

Reduction in provision by Rs. 1.34 lakhs through reappropriation in March 1987 was due to cut imposed by the Government.

Reasons for the final saving of Rs. 8.09 lakhs have not been intimated (December 1987).

(vi) Instances where the entire provision remained unutilized are given below:—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
282—Public Health, Sanitation and Water Supply—			
B—Sewerage and Water Supply—			
1. (j)—Rural Water Supply Programme—			
S 1,43.00	1,43.00	..	—1,43.00
(g)—Other expenditure—			
2.2—Low Cost Sanitation—			
O 5.00	5.00	..	—5.00
289—Relief on account of Natural Calamities—			
B—Floods, Cyclones etc.—			
3. (d)—Drinking Water Supply—			
Repair to damaged Rural Water Supply Schemes etc.—			
\$ 1,00.00	1,00.00	..	—1,00.00

Grant No. 40—contd.

283—Housing—

C—Government Residential
Buildings—

4. (b)—Construction—

O	7.66	}	6.89	—6.89.
R	—0.77			

Reasons for non-utilisation of provision in the above four cases have not been intimated (December 1987).

(vii) Saving under the charged provision (partly set off by excess under another head as mentioned in note (viii) below) occurred mainly under:—

Head	Total appropriation	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
259—Public Works—			
1. (c)—Construction—			
O	6.60	6.60	—6.60
(a)—Direction and Administration—			
2.3—Execution—			
O	0.50	0.50	—0.50
282—Public Health, Sanitation and Water Supply—			
B—Sewerage and Water Supply—			
(a)—Direction and Administration—			
3.3—Execution—			
O	1.00	1.00	—1.00

Grant No. 40—contd.

Reasons for non-utilisation of provision in the above three cases have not been intimated (December 1987).

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

Head	Total appropriation	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
259—Public Works—			
(d)—Maintenance and Repairs—			
0	6.60	6.60	12.53 +5.93

Reasons for the final excess of Rs. 5.93 lakhs have not been intimated (December 1987).

Capital :

(ix) The ultimate saving in the voted grant was Rs. 5,27.81 lakhs; however, Rs. 3,64.97 lakhs only were anticipated as saving and surrendered in March 1987.

(x) Saving (partly counterbalanced by excess under other heads as mentioned in note (xii) and (xiii) below) occurred mainly under:—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
480—Capital Outlay on Medical—			
A—Allopathy—			
1. (b)—Medical education—			
0	1,60.00	1,60.00	8.46 —1,51.54

Grant No. 40—contd.

Reasons for the final saving of Rs. 1,51.54 lakhs have not been intimated (December 1987).

481—Capital Outlay on Family Welfare—

2. (b)—Services and Supplies—

(Centrally Sponsored Scheme)

O	5,03.68	}	2,68.68	1,87.49	—81.19
R	—2,35.00				

Reduction in provision by Rs. 2,35 lakhs through reappropriation in March 1987 was due to cut imposed by the Government of India.

477—Capital Outlay on Education, Art and Culture—

3. (c)—Pre-University Education—

O	44.74	44.74	0.67	—44.07
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Reasons for the final saving of Rs. 44.07 lakhs have not been intimated (December 1987).

4. (b)—Secondary Education—

O	3,34.00	}	2,59.00	2,23.67	—35.33
R	—75.00				

Reduction in provision by Rs. 75 lakhs through reappropriation in March 1987 was on the basis of actual requirements.

Grant No. 40—contd.

Reasons for the final saving of Rs. 35.33 lakhs have not been intimated (December 1987).

5. (h)—Other expenditure—

O	10.00	}	63.00	8.15	—54.85
R	53.00				

In view of final saving of Rs. 54.85 lakhs, augmentation of provision by Rs. 53 lakhs through reappropriation in March 1987 due to acquisition of land and construction of Museum-cum-library was unrealistic.

Reasons for the final saving of Rs. 54.85 lakhs have not been intimated (December 1987).

510—Capital Outlay on Animal Husbandry—

6. (g)—Piggery development—

O	42.00	}	32.00	0.03	—31.97
R	—10.00				

Reduction in provision by Rs. 10 lakhs through reappropriation in March 1987 was due to non-sanction of the scheme.

Reasons for the final saving of Rs. 31.97 lakhs have not been intimated (December 1987).

459—Capital Outlay on Public Works—

7. (c)—Construction—

O	4,62.00	}	4,25.62	4,35.23	+9.61
R	—36.38				

Grant No. 40—contd.

Reduction in provision by Rs. 36.38 lakhs through reappropriation in March 1987 was on the basis of actual requirements.

Reasons for the final excess of Rs. 9.61 lakhs have not been intimated (December 1987).

536—Capital Outlay on Civil Aviation—

8. (a)—Aerodromes and air route services—

O	10.00	}	1.00	1.54	+0.54
R	—9.00				

Reduction in provision by Rs. 9 lakhs through reappropriation in March 1987 was due to economy measures.

(xi) Instances where the entire provision remained unutilized are given below :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
512—Capital Outlay on Fisheries—			
1. (f)—Other expenditure—			
(Centrally Sponsored Scheme)			
O	7.00	7.00	—7.00
521—Capital Outlay on Village and Small Industries—			
2. (b)—Small Scale Industries—			
(Centrally Sponsored Scheme)			
O	5.00	5.00	—5.00

Grant No. 40—contd.

488—Capital Outlay on Social Security and Welfare—				
D—Other Rehabilitation Programme—				
3. (c)—Education and Welfare of handicapped—				
O	4.00	4.00	..	—4.00
4. (f)—Welfare of poor and destitute—				
O	3.40	3.40	..	—3.40
477—Capital Outlay on Education, Art and Culture—				
5. (b)—Secondary Education— (Centrally Sponsored Scheme)				
O	2.00	2.00	..	—2.00
510—Capital Outlay on Animal Husbandry—				
6. (f)—Poultry development—				
O	2.00	2.00	..	—2.00
7. (h)—Other expenditure—				
O	1.00	1.00	..	—1.00
482—Capital Outlay on Public Health, Sanitation and Water Supply—				
B—Sewerage and Water Supply—				
8. (e)—Other programmes—				
O	1.00	1.00	..	—1.00

Grant No. 40—contd.

Reasons for non-utilisation of provision in the above eight cases have not been intimated (December 1987).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
480—Capital Outlay on Medical—			
A—Allopathy—			
1. (a)—Medical relief—			
O 3,54.50	3,54.50	4,37.85	+83.35
B—Other systems of Medicine—			
2. (a)—Ayurvedic—			
O 10.50	10.50	11.67	+1.17
510—Capital Outlay on Animal Husbandry—			
3. (b)—Veterinary services and animal health—			
O 30.00	30.00	42.71	+12.71
4. (a)—Veterinary education and training—			
O 6.30	6.30	10.98	+4.68
512—Capital Outlay on Fisheries—			
5. (f)—Other expenditure—			
O 26.00	26.00	38.13	+12.13

Grant No. 40—contd.

459—Capital Outlay on Public Works—

(a)—Direction and Administration—

6.1—Development of Mandis—

O	17.72	}	16.04	27.11	41.07
R	-1.68				

Reduction in provision by Rs. 1.68 lakhs through reappropriation in March 1987 was due to cut imposed by the Government.

488—Capital Outlay on Social Security and Welfare—

E—Other Social Security and Welfare Programmes—

7. (e)—Other expenditure—

O	24.90	}	20.69	28.64	47.95
R	-4.21				

Reduction in provision by Rs. 4.21 lakhs through reappropriation in March 1987 was due to cut imposed by the Government.

477—Capital Outlay on Education, Art and Culture—

8. (e)—Technical education—

O	3,06.00	}	2,59.30	3,13.18	453.88
R	-46.70				

Reduction in provision by Rs. 46.70 lakhs through reappropriation in March 1987 was due to cut imposed by the Government.

Grant No. 40—contd.

495—Capital Outlay on other
Social and Community
Services—

(a)—Labour—

9.2—Buildings

O	46.50	46.50	52.04	+5.54
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511—Capital Outlay on Dairy
Development—

10. (c)—Milk Supply Scheme—

O	8.00	8.00	9.77	+1.77
---	------	------	------	-------

11. (b)—Other expenditure—

O	5.00	5.00	6.01	+1.01
---	------	------	------	-------

Reasons for the final excess in the above eleven cases have not been intimated (December 1987).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
477—Capital Outlay on Education, Art and Culture—			
1. (a)—Primary Education—			
O	31.26 +31.26
538—Capital Outlay on Road and Water Transport Services—			
A—Road Transport—			
2. Suspense—			
O	17.57 +17.57

Grant No. 40—contd.

484—Capital Outlay on Urban
Development—

A—General—

3. Suspense—

O	9.91	+9.91
---	----	----	------	-------

459—Capital Outlay on Public
Works—

4. (b)—Acquisition of land—

O	2.71	+2.71
---	----	----	------	-------

5. Machinery and equipment—

O	1.15	+1.15
---	----	----	------	-------

Reasons for incurring expenditure without provision in above five cases have not been intimated (December 1987).

(xiv) *Review of Machinery and Equipment charges in the Public Works Department, Buildings and Roads Branch—Machinery and Equipment charges compared to the works expenditure for 1984-85, 1985-86 and 1986-87 were as under:—*

	1984-85	1985-86	1986-87
Works expenditure under Revenue heads (excluding Public Health Branch) (In lakhs of rupees)	13,01.33	35,90.37	37,70.08
Machinery and Equipment charges (In lakhs of rupees)	36.80	—15.36	—11.99

Grant No. 40—contd.

(xv) *Review of establishment charges in the Public Works Department, Buildings and Roads Branch*—The percentage of establishment charges to the works expenditure for 1984-85, 1985-86 and 1986-87 are given below :—

	1984-85	1985-86	1986-87
Works expenditure under Revenue heads (excluding Public Health Branch) (In lakhs of rupees)	13,01.33	35,90.37	37,70.08
Establishment charges (In lakhs of rupees)	8,77.31	16,25.66	17,49.92
Percentage of establishment charges to works expenditure	67.41	45.28	46.41

(xvi) *Suspense transactions*—The expenditure under the grant includes Rs. 79,99.23 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 1986-87 together with the opening and closing balances is given below :—

Head	Opening balance +debit -credit	Debit	Credit	Closing balance +debit -credit
(In lakhs of rupees)				
1. 259—Public Works				
Stock	+3,77.99	46,83.53	41,74.85	+8,86.67
Miscellaneous Works				
Advances	+8,33.13	3,94.66	2,97.96	+9,29.83
Total	+12,11.12	50,78.19	44,72.81	+18,16.50

Grant No. 40—contd.

 2. 282—Public Health,
Sanitation and Water
Supply—

Stock	—1,89·98	23,47·78	20,39·61	+1,18·19
Miscellaneous Works Advances	+9,51·07	1,90·85	2,60·27	+8,81·65
Total	+7,61·09	25,38·63	22,99·88	+9,99·84

 3. 314—Community
Development—

C—Rural Works Programme—

(g)—Suspense—

Stock	—2,18·00	3,46·84	2,60·02	—1,31·18*
Miscellaneous Works Advances	+13·30	18·00	7·02	+24·28
Total	—2,04·70	3,64·84	2,67·04	—1,06·90

 4. 459—Capital Outlay on
Public Works—

Stock	+0·55	..	..	+0·55
Miscellaneous Works Advances	+0·36	..	..	+0·36**
Total	+0·91	..	..	+0·91

(**) See foot notes at page 294.

Grant No. 40—concl'd.

 5. 538—Capital Outlay
 on Road and Water
 Transport Services—

(d)—Suspense—

Stock	—0·23	3·29	6·41	—3·35
Miscellaneous Works Advances	—0·25	14·28	7·59	+6·44
Total	—0·48	17·57	14·00	+3·09

*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 Government			
O 18,84,92,86,000	} 18,84,92,86,000	3,70,15,62,658	—15,14,77,23,342
S ..			

Amount surrendered during the year
(March 1987)

14,30,16,35,000

(i) Surrender of surplus funds to the extent of Rs. 14,30.16 crores was made in March 1987. Even then, Rs. 84.61 crores, being 6 per cent of the total saving (Rs. 15,14.77 crores) remained unsurrendered.

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

Year	Total appropriation	Actual expenditure	Saving	Percentage (rounded)
	(In crores of rupees)			
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
1985-86	17,42·28	12,71·47	4,70·81	27

Public Debt—contd.

(iii) Saving (partly counterbalanced by excess under other 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	1,00·00	.. —1,00·00
R	—11,00·00		

Withdrawal of provision by Rs. 11,00 crores through reappropriation in March 1987 was based on actual requirements.

Reasons for the final saving of Rs. 1,00 crores have not been intimated (December 1987).

2. (e)—Loans from the State Bank of India and other Banks—			
O	5,26·00	2,30·00	2,30·00 ..
R	—2,96·00		

Withdrawal of provision by Rs. 2,96 crores through reappropriation in March 1987 was based on actual requirements.

604—Loans and Advances from the Central Government—			
A—Non-Plan Loans—			
3. (a)—Loans to cover gap in resources—			
O	48·00	28·65	24·27 —4·38
R	—19·35		

Public Debt—contd.

Withdrawal of provision by Rs. 19.35 crores through reappropriation in March 1987 was based on actual requirements.

Reasons for the final saving of Rs. 4.38 crores have not been intimated (December 1987).

(d)—Agriculture—

4.1—Manure and Fertilizers—

Purchase of Fertilizers—

O	49.15	}	28.27	28.27	..
R	-20.88				

Withdrawal of provision by Rs. 20.88 crores through reappropriation in March 1987 was based on actual requirements.

F—Pre-1984-85 Loans—

5.6—Pre-1979—84 Consolidated
Loans—

O	13.59	}	13.60	9.19	-4.41
R	0.01				

In view of the final saving of Rs. 4.41 crores, augmentation of provision by Rs. 0.01 crore, based on actual requirements, through reappropriation during March 1987 was unrealistic.

Reasons for the final saving of Rs. 4.41 crores have not been intimated (December 1987).

A—Non-Plan Loans—

(b)—House Building Advances—

6.1—Share of small savings
collections—

O	2.15	2.15	..	-2.15
---	------	------	----	-------

Public Debt—contd.

Reasons for the final saving of Rs. 2.15 crores have not been intimated (December 1987).

(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—			
F—Pre-1984-85 Loans—			
1.7—Loans to clear over draft during the 1982-83 and 1983-84			
0	..	23.73	+23.73

Reasons for incurring expenditure without provisions have not been intimated (December 1987).

B—Loans for State Plan Schemes—

2. (i)—Block Loans—

0	11.42	} 15.50	15.50	..
Ri	4.08			

Augmentation of provision by Rs. 4.08 crores through reappropriation in March 1987 was based on actual requirements.

F—Pre-1984-85 Loans—

3.1—Small Savings Loans—

0	1.98	1.98	4.13	+2.15
---	------	------	------	-------

Public Debt—contd.

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

603—Internal Debt of the State Government—

4. (b)—Market Loans not bearing interest—

O	5.28	}	6.56	7.00	+0.44
R	1.28				

Augmentation of provision by Rs. 1.28 crores through re-appropriation in March 1987 was based on actual requirements.

Reasons for the final excess of Rs. 0.44 crore have not been intimated (December 1987).

(f)—Loans from other Institutions—

5.1—Loans from National Co-operative Development and Warehousing Corporation—

O	2.65	}	3.02	3.02
R	0.37			

Augmentation of provision by Rs. 0.37 crore through re-appropriation in March 1987 was based on actual requirements.

604—Loans and Advances from the Central Government—

B—Loans for State Plan Schemes—

Other Loans—

6. (ii)—Loans for relief on Natural Calamities—

R	0.25	0.25	0.25
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Public Debt—contd.

Augmentation of provision by Rs. 0.25 crore through reappropriation in March 1987 was based on actual requirements.

A—Non-Plan Loans—

(b)—House Building Advances—

7.3—House Building Advances
to All India Service Officers—

<i>O</i>	0·0163	}	0·0343	0·0343	..
<i>R</i>	0·0180				

D—Loans for Centrally
Sponsored Plan Schemes—

(b)—Roads and Bridges—

8.1—Roads of Inter-State
Importance—

<i>O</i>	0·0320	}	0·0480	0·0480	..
<i>R</i>	0·0160				

(c)—Village and Small
Industries—

9.1—Handloom and Industries—

<i>O</i>	0·0443	}	0·0613	0·0613	..
<i>R</i>	0·0170				

(d)—Soil and Water conser-
vation—

10.1—Conservation Schemes—

<i>O</i>	0·0217	}	0·0457	0·0457	..
<i>R</i>	0·0240				

Public Debt—concl'd .

(c)—Village and Small
Industries—

11.2—Other Loans—

O	0·0038	}	0·0175	0·0175	..
R	0·0137				

In the above cases (serial nos. 7 to 11), augmentation of provision through reappropriation in March 1987, was based on actual requirements.

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 head :			
249—Interest Payments			
Original 2,05,00,25,000	2,05,00,25,000	1,74,53,75,605	—30,46,49,395
Supplementary ..			

Amount surrendered during the year
(March 1987)

43,69,99,000

Notes and comments—

(i) Rupees 43,69.99 lakhs were surrendered in March 1987; ultimate saving was Rs. 30,46.49 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 88,33.73	36,80.28	36,50.51	—29.77
R —51,53.45			

Interest Payments and Servicing of Debt—contd.

Reduction in provision by Rs. 51,53.45 lakhs through reappropriation in March 1987 was based on actual requirements.

Reasons for the final saving of Rs. 29.77 lakhs have not been intimated (December 1987).

D—Interest on Loans and Advances from Central Government—

2.(a)—Interest on Loans for Non-Plan Schemes—

O	44,20.61	}			
R	—19,94.55				
			24,26.06	26,69.17	+2,43.11

In view of the final excess of Rs. 2,43.11 lakhs, reduction in provision by Rs. 19,94.55 lakhs through reappropriation in March 1987, based on actual requirements, was unrealistic.

Reasons for the final excess of Rs. 2,43.11 lakhs have not been intimated (December 1987).

A—Interest on Internal Debt—

3. (a)—Interest on Market Loans—

O	12,74.53	}			
R	31.17				
			13,05.70	8,49.63	—4,56.07

Augmentation of provision by Rs. 31.17 lakhs through reappropriation in March 1987 based on actual requirements, was unrealistic as the actual expenditure did not come up even to the original grant.

Reasons for the final saving of Rs. 4,56.07 lakhs have not been intimated (December 1987).

Interest Payments and Servicing of Debt—contd.

D—Interest on Loans and
Advances from Central
Government—4. (c)—Interest on Loans for
Central Plan Schemes—

O	49·95	}	53·37	20·57	—32·80
R	3·42				

Augmentation of provision by Rs. 3.42 lakhs through reappropriation in March 1987, based on actual requirements, was unnecessary as the actual expenditure did not come up even to the original grant.

Reasons for the final saving of Rs. 32.80 lakhs have not been intimated (December 1987).

C—Interest on Small Savings
Provident Fund etc.—5. (e)—Incentive Bonus to
Provident Fund subscribers—

O	11·81	}	..	0·02	+0·02
R	—11·81				

Reduction in provision by Rs. 11.81 lakhs through reappropriation in March 1987 was based on actual requirements.

E—Interest on Reserve Funds—

6.(a)—Interest on Depreciation
Renewal Reserve Funds—

O	93·27	}	84·47	82·64	—1·83
R	—8·80				

Reduction in provision by Rs. 8.80 lakhs through reappropriation in March 1987 was based on actual requirements.

Interest Payments and Servicing of Debt—contd.

Reasons for the final saving of Rs. 1.83 lakhs have not been intimated (December 1987).

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

Head	Total appropriation	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
D—Interest on Loans and Advances from Central Government—			
1. (f)—Interest on Pre-1984-85 Loans—			
O	23,43.55	23,10.70	39,20.59
R	—32.85		
			+16,09.89

Reduction in provision by Rs. 32.85 lakhs through reappropriation in March 1987 based on actual requirements was unrealistic as there was a final excess of Rs. 16,09.89 lakhs.

Reasons for the final excess of Rs. 16,09.89 lakhs have not been intimated (December 1987).

C—Interest on Small Savings Provident Funds etc.—

2. (d)—Interest on State Provident Funds—

O	19,04.41	33,24.19	33,24.16
R	14,19.78		
			—0.03

Augmentation of provision by Rs. 14,19.78 lakhs through reappropriation in March 1987 was based on actual requirements.

Interest Payments and Servicing of Debt—contd.

D—Interest on Loans and
Advances from Central
Government—3. (b)—Interest on Loans for
State Plan Schemes—

<i>O</i>	12,51·06	}	22,70·36	22,70·36	..
<i>R</i>	10,19·30				

4. (e) Interest on Ways and
Means Advances—

<i>O</i>	..	}	2,87·85	2,87·85	..
<i>R</i>	2,87·87				

F—Interest on other obligations—

5. (a)—Interest on Deposits—

<i>O</i>	2,88·14	}	3,45·69	3,45·69	..
<i>R</i>	57·55				

In the above three cases (serial nos. 3 to 5), the augmentation of funds through reappropriation in March 1987 was based on actual requirements.

D—Interest on Loans and
Advances from Central
Government—6. (d)—Interest on Loans for
Centrally Sponsored
Plan Schemes—

<i>O</i>	25·17	}	37·37	30·46	—6·91
<i>R</i>	12·20				

Augmentation of provision by Rs. 12.20 lakhs through reappropriation in March 1987 was based on actual requirements.

Interest Payments and Servicing of Debt— *concl'd.*

Reasons for the final saving of Rs. 6.91 lakhs have not been intimated (December 1987).

Government has constituted a Sinking Fund for loans raised by it in the open market. This fund consists of two components i.e., Sinking Fund (Depreciation) and Sinking Fund (Amortisation). This Fund is created by contributions from Revenue under the major head 248—Appropriation for reduction or avoidance of debt. During the year 1986-87, no contributions were made.

The balances at the credit of these Funds on 31st March 1987 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 1986-87.

Grant No. 41

**Grant No. 41—Loans and Advances by the State Government
(All voted)**

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Capital:			
Major heads :			
677—Loans for Education, Art and Culture,			
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,			

Grant No. 41—contd.

734—Loans for Power
Projects,766—Loans to Government
Servants, etc. and

767—Miscellaneous Loans

Original	3,62,82,26,000	}	4,14,47,84,000	4,82,53,82,376	+68,05,98,376
Supplementary	51,65,58,000				

Amount surrendered during the year ..

Notes and comments—

(i) Excess of Rs. 68,05,98,376 over the grant requires regularisation.

(ii) In view of the final excess of Rs. 68,05.98 lakhs, the supplementary grant of Rs. 51,65.58 lakhs obtained in March 1987 proved inadequate.

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

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

(In lakhs of rupees)

734—Loans for Power
Projects—

1.(a)—Hydro Electric Schemes—

O	1,58,54.00	}	1,76,70.25	2,51,94.84	+75,24.59
S	18,16.25				

Grant No. 41—contd.

2.(d)—Transmission and distribution schemes—

O	41,89.00	}	43,54.00	1,03,00.00	+59,46.00
S	1,65.00				

Reasons for the final excess in the above cases (serial nos. 1 and 2) have not been intimated (December 1987).

721—Loans for Village and Small Industries—

(b)—Small Scale Industries—

3.7—Loans to new Industries in lieu of refund of sales tax/purchase tax and Inter State sales tax—

O	8,50.00	}	10,98.07	10,98.11	+0.04
R	2,48.07				

Augmentation of provision by Rs. 2,48.07 lakhs through re-appropriation in March 1987 was due to revision of plan outlay by the Planning Department.

766—Loans to Government Servants, etc.—

4. (a)—House Building Advances—

O	4,14.00	}	4,96.05	4,71.65	-24.40
R	82.05				

Augmentation of provision by Rs. 82.05 lakhs through re-appropriation in March 1987 to meet the increased demand of the employees (Rs. 90.06 lakhs), was partly set off by saving due to revision of plan outlay by the Planning Department (Rs. 8 lakhs).

Reasons for the final saving of Rs. 24.40 lakhs have not been intimated (December 1987).

Grant No. 41—contd.

(b)—Advances for purchase
of Motor Conveyances—

5.1—Advances for the purchase
of Motor Conveyances to
Government servants—

O	1,40.00	}	1,60.51	1,46.27	-14.24
R	20.51				

Augmentation of provision by Rs. 20.51 lakhs through reappropriation in March 1987 was to meet the increased demand of the employees.

Reasons for the final saving of Rs. 14.24 lakhs have not been intimated (December 1987).

711—Loans for Dairy
Development—

(a)—Dairy development—

6.1—Purchase of debentures
floated by Punjab State
Co-operative Land Mort-
gage Bank Ltd., for Dairy
Development—Investment—

O	50.00	}	1,07.00	1,07.00
R	57.00			

Augmentation of provision by Rs. 57 lakhs through reappropriation in March 1987 was due to revision of Plan outlay by the Planning Department.

706—Loans for Minor Irrig-
ation, Soil Conservation
and Area Development—

(c)—Area Development
Programmes—

7.4—Grape cultivation and
construction of breweries—

O	20.00	20.00	40.00	+20.00
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Grant No. 41—contd.

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

(b)—Soil Conservation Schemes—

8.2—Advances for Soil and Water Conservation Watershed basis—

O	30.50	30.50	45.73	+15.23
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Reasons for the final excess of Rs. 15.23 lakhs have not been intimated (December 1987).

767—Miscellaneous Loans—

9.2—Loans for purchase of Motor Conveyances—

Loans to M.L.A's—

O	18.00	} 29.49	25.24	—4.25
R	11.49			

Augmentation of provision by Rs. 11.49 lakhs through reappropriation in March 1987 was to meet increased demand of the members of Legislative Assembly.

Reasons for the final saving of Rs. 4.25 lakhs have not been intimated (December 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)			

683—Loans for Housing—

(h)—Other Housing Schemes—

1.3—Loans to private parties for the construction of houses under the scheme 'House sites' to landless workers in rural area—

O	17.51	+17.51
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Grant No. 41—contd.

705—Loans for Agriculture—			
(c)—Agricultural Engineering—			
2.1	—Loan to Punjab State Agro. Industries Corporation—		
	(Centrally Sponsored Scheme)		
O			
(n)	—Horticulture—	..	2.50 + 2.50
3.2—Loans for the development of Horticulture in the Kandi Area Watershed Project—			

O 1.49 +1.49
 Reasons for not covering the expenditure in the above cases (item nos. 1 to 3) by provision have not been intimated (December 1987).

(v) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
698—Loans for Co-operation—			
(j)—Processing Co-operatives—			
1.1—Setting up of Processing units—			
O	1,62.50		
R	—1,62.50	..	..

Withdrawal of the entire provision of Rs. 1,62.50 lakhs through reappropriation in March 1987 was due to cut imposed by Planning Department.

(a)—Credit Co-operatives—

2.2—Loans to Central Co-operative Banks for Agricultural Stabilisation Fund—

O	25.00		
R	—25.00	..	..

Grant No. 41—*contd.*

Withdrawal of the entire provision of Rs. 25 lakhs through reappropriation in March 1987 was due to cut imposed by Planning Department.

3.2—Loans to Central
Co-operative Banks
for Agricultural
Stabilisation Fund—
(Centrally Sponsored
Scheme)

O	25.00	25.00	16.25	—8.75
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Reasons for the final saving of Rs. 8.75 lakhs have not been intimated (December 1987).

705—Loans for
Agriculture—

(e)—Plant protection—

4.2—Loans for Ground
Spraying of Crops—

O	1,19.30	} 30.00	20.45	—9.55
R	—89.30			

Reduction in provision by Rs. 89.30 lakhs through reappropriation in March 1987 was due to the fact that the requisite equipment for ground spraying of crops could not be arranged.

Reasons for the final saving of Rs. 9.55 lakhs have not been intimated (December 1987).

5.1—Loans for Aerial spraying
of crops—

O	60.00	} 23.30	24.34	+1.04
R	—36.70			

Grant No. 41—contd.

Reduction in provision by Rs. 36.70 lakhs through reappropriation in March 1987 was due to fact that the requisite number of Air Crafts could not be arranged for aerial spraying.

Reasons for the final excess of Rs. 1.04 lakhs have not been intimated (December 1987).

734—Loans for Power
projects—
(b)—Thermo-Electric
Schemes—

6.1—Loans to Punjab State
Electricity Board—

O	57,60.00	}	86,16.75	23,00.00	—63,16.75
S	28,56.75				

Reasons for the final saving of Rs. 63,16.75 lakhs have not been intimated (December 1987).

684—Loans for Urban
Development—

(a)—Urban Development—

7.8—Loans for Development
of Small and Medium
Towns—

O	1,00.00	1,00.00	53.82	—46.18
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Reasons for the final saving of Rs. 46.18 lakhs have not been intimated (December 1987).

8.8—Loans for Development
of Small and Medium
Towns—

(Centrally Sponsored
Scheme)

O	1,00.00	1,00.00	53.82	—46.18
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Grant No. 41—contd.

Reasons for the final saving of Rs. 46.18 lakhs have not been intimated (December 1987).

706—Loans for Minor Irrigation, Soil Conservation and Area Development—

(c)—Area Development Programmes—

9.2—Purchase of debentures of Punjab State Co-operative Bank Ltd., for purchase of Tractors and Agricultural Implements—

O	1,43.00	}	1,00.00	1,00.00	..
R	—43.00				

Reduction in provision by Rs. 43 lakhs through reappropriation in March 1987 was due to less demand by the department.

10.1—Ordinary debentures/
special debentures—

O	70.00	70.00	50.00	—20.00
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Reasons for the final saving of Rs. 20 lakhs have not been intimated (December 1987).

(a)—Minor Irrigation—

11.1—Loans to the Punjab State Tubewell Corporation—

O	36,70.80	}	39,78.77	39,78.77	..
S	3,27.58				
R	—19.61				

Grant No. 41—Contd.

Reduction in provision by Rs. 19.61 lakhs through reappropriation in March 1987 was due to less demand by the corporation (Rs. 1,92.03 lakhs), partly set off by excess due to revision of Plan outlay by the Planning Department (Rs. 1,72.42 lakhs).

(d)—Area Development
Programme-Animal
Husbandry-Debentures—

12.1—Debenture floated by the
Punjab State Co-operative
Land Mortgage Bank Ltd.—
Investment—

O	40.00	}	30.00	30.00	..
R	—10.00				

Reduction in provision by Rs. 10 lakhs through reappropriation in March 1987 was due to less demand by the department.

(b)—Soil Conservation
Schemes—

13.3—Advances for Pilot
Project on Development
of Kandi Area with World
Bank Assistances—

O	60.00	60.00	54.26	—5.74
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Reasons for the final saving of Rs. 5.74 lakhs have not been intimated (December 1987).

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

(c)—Urban Water Supply
Programmes—

Grant No. 41—contd.

14.1—Loans to Municipalities, Municipal Corporations and other Local Funds for Water Supply Schemes—

O	3,81.00	}	3,62.00	3,56.00	—6.00
R	—19.00				

Reduction in provision by Rs. 19 lakhs through reappropriation in March 1987 was due to revision of Plan outlay by the Planning Department.

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

683—Loans for Housing—

(a)—Loans to Housing Boards, Corporations, etc.—

15.(iii)—Rural Housing Scheme—

O	69.30	69.30	51.73	—17.57
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Reasons for the final saving of Rs. 17.57 lakhs have not been intimated (December 1987).

(vi) In the following cases the entire provision remained unutilised.

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
698—Loans for Co-operation—			
(j)—Processing Co-operatives—			
1.1—Setting up of Processing units— (Centrally Sponsored Scheme)			
O	1,62.50	1,62.50	—1,62.50

Grant No. 41—concl'd.

766—Loans to Government
Servants, etc.,—

(b)—Advances for purchase of
Motor Conveyances—

2.2—Advances for the purchase
of Motor Conveyances to
Ministers, Deputy Ministers,
Speaker/Deputy Speaker—

O	10.00	10.00	..	—10.00
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683—Loans for Housing—

(c)—Subsidised Industrial
Housing Scheme—

3.1—Loans to other parties
under subsidised Industrial
Housing Scheme—

O	10.00	} 5.00	..	—5.00
R	—5.00			

Reduction in provision by Rs. 5 lakhs through reappropriation in March 1987 was due to revision of Plan outlay by the Planning Department.

705—Loans for Agriculture—

Other Agricultural loans—

4.7—Other loans for agricul-
tural purposes—

O	2.50	2.50	..	—2.50
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(n)—Horticulture—

5.1—Loans for Development
of Horticulture and Orchards—

O	1.50	1.50	..	—1.50
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Reasons for the non-utilisation of provision (serial nos. 1 to 5) have not been intimated (December 1987).

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
11—Police	9,58,000	..
13—Stationery and Printing	..	8,40,000
19—Housing and Urban Development	..	4,00,00,000
25—Co-operation	..	..
26—Agriculture	..	1,79,30,000
28—Food	..	6,86,09,20,000
34—Industries	..	..
36—Roads and Bridges	3,90,00,000	..
37—Road Transport	54,00,000	5,30,00,000
38—Multipurpose River Projects	1,29,52,000	77,85,17,000
39—Irrigation, Drainage and Flood Control	9,44,15,000	4,78,10,000
40—Buildings	11,36,80,000	..
Total	26,64,05,000	7,79,90,17,000

STATEMENT OF RECOVERIES

account for 1986-87 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
6,83,000	..	—2,75,000	..
..	..	..	—8,40,000
..	5,23,50,862	..	+1,23,50,862
..	2,95,59,071	..	+2,95,59,071
..	3,31,42,567	..	+1,52,12,567
..	5,23,47,36,464	..	—1,62,61,83,536
..	5,36,638	..	+5,36,638
2,56,27,309	..	—1,33,72,691	..
1,32,37,033	4,78,76,524	+78,37,033	—51,23,476
3,24,62,871	2,07,65,93,645	+1,95,10,871	+1,29,80,76,645
6,47,33,436	1,45,66,64,116	—2,96,81,564	+1,40,88,54,116
88,04,17,363	26,32,319	+76,67,37,363	+ 26,32,319
1,01,71,61,012	8,93,40,92,206	+75,07,56,012	+1,13,50,75,206