



GOVERNMENT OF PUNJAB

APPROPRIATION ACCOUNTS

1987-88

TABLE OF CONTENTS

	<i>Page(s)</i>
Introductory ..	1
Summary of Appropriation Accounts ..	2
Appropriation Accounts—	
1. Agriculture and Forests ..	10
2. Animal Husbandry and Fisheries ..	21
3. Co-operation ..	29
4. Defence Services Welfare ..	34
5. Economic Co-ordination and Twenty Point Programme ..	37
6. Education ..	38
7. Elections ..	54
8. Excise and Taxation ..	56
9. Finance ..	57
10. Food and Supplies ..	73
11. General Administration ..	76
12. Health and Family Welfare ..	80
13. Home Affairs and Justice ..	95
14. Industries ..	101
15. Information and Public Relations ..	105
16. Irrigation and Power ..	107
17. Labour and Employment ..	138
18. Local Government, Housing and Urban Development ..	140
19. Personnel and Administrative Reforms ✓ ..	146
20. Planning ..	148
21. Public Works ..	150
22. Revenue and Rehabilitation ..	167
23. Rural Development and Panchayats ..	172
24. Science, Technology and Environment ..	178
25. Social and Women's Welfare and Welfare of Scheduled Castes and Backward Classes ..	180
26. Technical Education and Industrial Training ..	192
27. Tourism and Cultural Affairs ..	196
28. Transport ..	198
29. Vigilance ..	205
Appendix—	
Consolidated statement of recoveries ..	206

INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Punjab for the year 1987-88 presents the accounts of sums expended in the year ended with the 31st March 1988 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	
	Revenue	Capital
1	2	3
	Rs.	Rs.
1—Agriculture and Forests—		
Voted	71,76,84,000	15,92,77,000
Charged	3,48,000	..
2—Animal Husbandry and Fisheries—		
Voted	24,22,43,000	1,04,00,000
Charged	2,81,000	..
3—Co-operation—		
Voted	10,70,27,000	45,77,86,000
Charged	30,000	..
4—Defence Services Welfare—		
Voted	3,77,48,000	1,20,00,000
Charged	17,000	..
5—Economic Co-ordination and Twenty-Point Programme—		
Voted	3,00,000	..
6—Education—		
Voted	3,50,30,02,000	12,15,000
Charged	9,81,71,000	..
7—Elections—		
Voted	88,99,000	..
Charged	15,000	..
8—Excise and Taxation—		
Voted	8,06,53,000	..
Charged	94,000	..
9—Finance—		
Voted	1,25,40,08,000	6,52,60,000
Charged	2,37,64,79,000	12,41,13,19,000
10—Food and Supplies—		
Voted	2,74,91,000	6,70,77,02,000
Charged	..	1,80,000
11—General Administration—		
Voted	11,85,76,000	..
Charged	83,50,000	..
12—Health and Family Welfare—		
Voted	1,15,63,98,000	..
Charged	1,00,000	..

Accounts 1987-88

Expenditure		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
66,33,70,917	14,66,90,151	5,43,13,083	1,25,86,849	..	..
1,07,154	..	2,40,846	..	..	..
25,60,94,112	1,04,00,000	..	..	1,38,51,112	..
7,058	..	2,73,942	..	..	..
9,55,90,625	39,21,72,000	1,14,36,375	6,56,14,000	..	..
..	..	30,000	..	..	..
1,38,83,845	1,20,00,000	2,38,64,155	..	..	..
..	..	17,000	..	..	..
45,286	..	2,54,714	..	..	..
3,27,75,11,228	4,94,458	22,54,90,772	7,20,542	..	..
7,43,47,125	..	2,38,23,875	..	..	..
61,33,799	..	27,65,201	..	..	..
..	..	15,000	..	..	..
8,23,40,511	..	..	..	16,87,511	..
91,000	..	3,000	..	..	..
76,42,55,107	5,68,27,774	48,97,52,893	84,32,226	..	..
1,61,18,48,885	4,70,53,77,485	76,46,30,115	7,70,59,41,515	..	..
2,35,26,125	4,10,91,22,463	39,64,875	2,59,85,79,537	..	..
..	22,835	..	1,57,165	..	..
11,66,76,020	..	18,99,980	..	..	..
82,34,876	..	1,13,124	..	..	..
1,07,25,45,355	..	8,38,52,645	..	..	..
43,475	..	54,525	..	..	..

Summary of Appropriation

Number and name of grant or appropriation	Amount of grant/appropriation	
	Revenue	Capital
1	2	3
13—Home Affairs and Justice—		
Voted	Rs.	Rs.
Charged	1,39,64,76,000	3,60,00,000
	2,05,21,000	..
14—Industries—		
Voted	16,25,07,000	19,47,50,000
Charged	4,79,000	..
15—Information and Public Relations—		
Voted	3,61,04,000	..
Charged	15,000	..
16—Irrigation and Power—		
Voted	2,43,37,63,000	8,80,97,62,000
Charged	20,89,000	..
17—Labour and Employment—		
Voted	3,64,68,000	..
Charged	1,00,000	..
18—Local Government, Housing and Urban Development—		
Voted	4,53,49,000	24,77,50,000
Charged	65,000	..
19—Personnel and Administrative Reforms—		
Voted	51,02,000	..
Charged	26,64,000	..
20—Planning—		
Voted	2,07,04,000	..
Charged	30,000	..
21—Public Works—		
Voted	1,11,92,67,000	60,05,22,000
Charged	34,00,000	15,20,000
22—Revenue and Rehabilitation—		
Voted	1,84,58,40,000	..
Charged	10,77,000	..
23—Rural Development and Panchayats—		
Voted	39,32,34,000	46,00,000
Charged	1,92,000	..
24—Science, Technology and Environment—		
Voted	17,00,000	2,59,46,000
25—Social and Women's Welfare and Welfare of Scheduled Castes and Backward Classes—		
Voted	41,04,68,000	1,32,00,000
Charged	1,50,000	..

Account 1987-88

Expenditure		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,18,77,43,742	3,48,00,000	20,87,32,258	12,00,000		
1,80,27,537	..	24,93,463	..		
13,47,29,145	34,69,18,329	2,77,77,855	..		15,21,68,329
4,51,637	..	27,363	..		..
3,59,30,015	..	1,73,985	..		..
..	..	15,000	..		..
2,52,20,17,198	12,36,51,00,800	..	..	8,82,54,198	3,55,53,38,800
20,88,860	..	140	..	..	..
3,32,91,450	..	31,76,550	..	..	..
..	..	1,00,000	..	..	..
4,49,06,426	23,30,42,993	4,42,574	1,47,07,007	..	..
55,000	..	10,000	..	..	..
50,71,690	..	30,310	..	..	..
25,54,389	..	1,09,611	..	..	..
2,02,82,443	..	4,21,557	..	..	..
..	..	30,000	..	..	..
1,79,54,83,802	35,79,57,158	..	24,25,64,842	67,62,16,802	..
17,09,991	15,19,302	16,90,009	698	..	..
1,71,11,10,017	..	13,47,29,983	..	..	..
5,41,463	..	3,35,537	..	..	..
40,59,12,705	46,00,000	..	..	1,26,78,705	..
..	..	1,92,000	..	..	..
17,00,000	1,04,97,362	..	1,54,48,638	..	..
39,41,84,210	98,53,000	1,62,83,790	93,47,000	..	..
..	..	30,000	..	..	..

Summary of Appropriation

Number and name of grant or appropriation	Amount of grant/appropriation	
	Revenue	Capital
1	2	3
26—Technical Education and Industrial Training—	Rs.	Rs.
Voted	13,68,94,000	31,78,000
Charged	1,00,000	..
27—Tourism and Cultural Affairs—		
Voted	1,60,35,000	2,16,30,000
Charged	2,39,000	..
28—Transport—		
Voted	83,23,58,000	17,08,00,000
Charged	26,80,000	..
29—Vigilance—		
Voted	1,27,92,000	..
Charged	2,000	..
Total—		
Voted	16,15,90,90,000	17,54,17,78,000
Charged—	2,51,76,08,000	12,41,30,19,000
Grand Total	18,67,66,98,000	29,95,47,97,000

Accounts 1987-88

Expenditure		Savings		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
13,99,72,626	29,37,877	..	2,40,123	30,78,626	..
..	..	1,00,000	..	..	..
1,58,43,210	54,00,000	1,91,790	1,62,30,000	..	..
96,705	..	1,62,295	..	..	..
83,39,59,787	17,07,03,297	..	96,703	16,01,787	..
25,61,984	..	1,18,016	..	..	..
1,31,08,967	..	..	..	3,16,967	..
..	..	2,000	..	..	..
15,66,72,20,363	18,26,95,17,662	1,28,95,55,345	2,97,97,67,467	79,76,85,708	3,70,75,07,129
1,72,27,69,139	4,70,69,19,622	79,48,38,861	7,70,60,99,378	..	..
17,38,99,89,502	22,97,64,37,284	2,08,43,94,206	10,68,58,66,845	79,76,85,708	3,70,75,07,129

Summary of Appropriation Accounts 1987-88—contd.

The excess over the following voted grants requires regularisation :—

2—Animal Husbandry and Fisheries	(Revenue Section)
8—Excise and Taxation	(Revenue Section)
14—Industries	(Capital Section)
16—Irrigation and Power	(Both Revenue and Capital Sections)
21—Public Works	(Revenue Section)
23—Rural Development and Panchayats	(Revenue Section)
26—Technical Education and Industrial Training	(Revenue Section)
28—Transport	(Revenue Section)
29—Vigilance	(Revenue Section)

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

The reconciliation between the total expenditure according to the Appropriation Accounts for 1987-88 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	15,66,72,20,363	18,26,95,17,662	1,72,27,69,139	4,70,69,19,622
<i>Deduct—</i>				
Total recoveries shown in Appendix	1,05,45,34,395	10,33,24,11,201		
Net total expenditure as shown in statement no. 10 of the Finance Accounts	14,61,26,85,968	7,93,71,06,461	1,72,27,69,139	4,70,69,19,622

Summary of Appropriation Accounts 1987-88—concl.

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 1987-88.

NEW DELHI,

The 13 SEP 1989

T. N. Chaturvedi
(T.N. CHATURVEDI)*Comptroller and Auditor General of India*

Grant No. 1

Grant No. 1-Agriculture and Forests

	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Revenue :			
Major heads :			
2245—Relief on account of Natural Calamities,			
2401—Crop Husbandry,			
2402—Soil and Water Conservation,			
2406—Forestry and Wild Life,			
2415—Agricultural Research and Education,			
2435—Other Agricultural Programmes,			
2505—Rural Employment,			
2506—Land Reforms,			
2702—Minor Irrigation and			
2810—Non-Conventional Sources of Energy			
Voted—			
Original	65,44,78,000	71,76,84,000	66,33,70,917
Supplementary	6,32,06,000		
			—5,43,13,083
Amount surrendered during the year (March 1988)			2,63,63,000
Charged—			
Original	1,04,000	3,48,000	1,07,154
Supplementary	2,44,000		
			—2,40,846
Amount surrendered during the year			
Capital :			
Major heads :			
4059—Capital Outlay on Public Works,			
4401—Capital Outlay on Crop Husbandry,			
4402—Capital Outlay on Soil and Water Conservation,			
4406—Capital Outlay on Forestry and Wild Life,			
4408—Capital Outlay on Food, Storage and Warehousing,			
4416—Investments in Agricultural Financial Institutions,			

Grant No. 1—contd.

Augmentation of provision by Rs. 16.01 lakhs through reappropriation in March 1988 was mainly due to (i) grant of additional dearness allowance and interim relief to Government employees (Rs. 67.60 lakhs), (ii) payment of more grant-in-aid to Punjab Agricultural University Ludhiana (Rs. 11 lakhs) and (iii) enhanced travel expenses (Rs. 2.56 lakhs), partly set off by saving due to late sanction of the scheme 'Strengthening and Reorganisation of Agricultural Extension and Administration' by the Government (Rs. 60 lakhs) and economy measures (Rs. 4.32 lakhs).

Reasons for the final saving of Rs. 23.62 lakhs have not been intimated (December 1988).

2406—Forestry and Wild Life—

8.102—Social and Farm Forestry—

O	7,59.53	}	7,67.11	6,44.71	—1,22.40
S	40.00				
R	—32.42				

Reduction in provision by Rs. 32.42 lakhs through reappropriation in March 1988 was mainly due to partial implementation of the schemes (i) 'Kandi Watershed and Area Development Project (Rs. 43.10 lakhs), (ii) Rasing of Forest Plantation in Government Lands (Rs. 20.06 lakhs) and (iii) Soil and Water Conservation on watershed basis (Rs. 15.50 lakhs), partly set off by excess due to (i) enhanced requirements of funds for increased physical targets under the scheme Farm Forestry (Rs. 30 lakhs), (ii) grant of additional dearness allowance and interim relief to Government employees (Rs. 13.06 lakhs) and (iii) increase in payment of wages (Rs. 4.34 lakhs).

Reasons for the final saving of Rs. 1,22.40 lakhs have not been intimated (December 1988).

9.101—Forest Conservation, Development and Regeneration—

O	79.39	}	79.64	73.32	—6.32
R	0.25				

Reasons for the final saving of Rs. 6.32 lakhs have not been intimated (December 1988).

2702—Minor Irrigation—

01—Surface Water—

10.800—Other expenditure—

O	1,05.50	}	90.00	—90.00
R	—15.50			

Reduction in provision by Rs. 15.50 lakhs through reappropriation in March 1988 was due to partial implementation of the scheme Assistance to small and marginal farmers on I. R. D. pattern (Rs. 13.50 lakhs) and non-sanction of additional staff (Rs. 2 lakhs).

Reasons for the final saving of Rs. 90 lakhs have not been intimated (December 1988).

11.800—Other expenditure—

(Centrally Sponsored Scheme)

O	1,11.50	}	96.00	72.69	—23.31
R	—15.50				

Reduction in provision by Rs. 15.50 lakhs through reappropriation in March 1988 was due to partial implementation of the Centrally sponsored scheme Assistance to small and marginal farmers on I.R.D. pattern (Rs. 13.50 lakhs) and non-sanction of additional staff (Rs. 2 lakhs).

Grant No. 1—contd.

or the final saving of Rs. 23.31 lakhs have not been intimated (December 1988).

ks—

25.00	}	23.50	3.66	—19.84
—1.50				

an in provision by Rs. 1.50 lakhs through reappropriation in March 1988 was due to
 acant.

or the final saving of Rs. 19.84 lakhs have not been intimated (December 1988).

ational Sources of Energy—

and Administration—

(sponsored Scheme)

1,10.00	1,10.00	38.24	—71.76
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or the final saving of Rs. 71.76 lakhs have not been intimated (December 1988).

and Administration—

8.00	8.00	..	—8.00
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or the final saving of Rs. 8 lakhs have not been intimated (December 1988).

loyment—

grammes—

rural employment programmes—

48.00	48.00	..	—48.00
-------	-------	----	--------

or the final saving of Rs. 48 lakhs have not been intimated (December 1988).

rural employment programmes—

(sponsored Scheme)

48.00	48.00	..	—48.00
-------	-------	----	--------

or the final saving of Rs. 48 lakhs have not been intimated (December 1988).

cultural Programmes—

and quality control—

and quality control facilities—

(sponsored Scheme)

95.00	}	81.46	58.62	—22.84
—13.54				

an in provision by Rs. 13.54 lakhs through reappropriation in March 1988 was due to
 additional posts by the Government.

Grant No. 1—contd.

Reasons for the final saving of Rs. 22.84 lakhs have not been intimated (December 1988).

Marketing facilities—

19.16	}	20.99	..	—20.99
1.83				

Augmentation of provision by Rs. 1.83 lakhs through reappropriation in March 1988 was mainly out of additional dearness allowance and interim relief to Government employees.

Reasons for the final saving of Rs. 20.99 lakhs have not been intimated (December 1988).

Assistance to Public Sector and Other Undertakings—

(Centrally Sponsored Scheme)

1,00.00	1,00.00	90.50	—9.50
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Reasons for the final saving of Rs. 9.50 lakhs have not been intimated (December 1988).

Agricultural Research and Education—

Assistance to other Institutions—

(Centrally Sponsored Scheme)

24.00	}
—24.00				

Withdrawal of entire provision through reappropriation in March 1988 was due to non-sanction of centrally sponsored scheme by Government of India.

Research—

10.63	10.63	..	—10.63
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Reasons for the final saving of Rs. 10.63 lakhs have not been intimated (December 1988).

Soil and Water Conservation—

Soil Survey and Testing—

36.67	36.67	28.68	—7.99
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Reasons for the final saving of Rs. 7.99 lakhs have not been intimated (December 1988).

Excesses occurred mainly under the following heads:—

Head	Total grant	Actual expenditure	Excess— Saving—
(In lakhs of rupees)			
Agricultural Research and Education—			
(i) Husbandry—			
Assistance to other Institutions—	15,42.97	15,42.97	16,40.53
			+97.56

Reasons for the final excess of Rs. 97.56 lakhs have not been intimated (December 1988).

Grant No. 1—contd.

2402—Soil and Water Conservation—

2.102—Soil Conservation—

O	5,00.22	5,00.22	5,86.70	+86.48
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Reasons for the final excess of Rs. 86.48 lakhs have not been intimated (December 1988).

2406—Forestry and Wild Life—

01—Forestry

3.102—Social and Farm Forestry—

(Centrally Sponsored Scheme)

O	2,50.50	2,31.44	3,14.84	+83.40
R	-19.06			

Reduction in provision by Rs. 19.06 lakhs through reappropriation in March 1988 was due to economy measures (Rs. 10.60 lakhs) and non-implementation of the Centrally sponsored scheme 'Social Forestry including Rural, Fuelwood Plantation' (Rs. 10 lakhs), partly set off by excess due to grant of additional dearness allowance and interim relief to Government employees (Rs. 2.04 lakhs).

Reasons for the final excess of Rs. 83.40 lakhs have not been intimated (December 1988).

02—Environmental Forestry and Wild Life—

4.800—Other expenditure—

O	5.00	5.00	36.04	+31.04
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Reasons for the final excess of Rs. 31.04 lakhs have not been intimated (December 1988).

01—Forestry—

5.001—Direction and Administration—

O	1,81.70	1,93.72	2,03.00	+9.28
R	12.02			

Augmentation of provision by Rs. 12.02 lakhs through reappropriation in March 1988 was mainly based on actual requirements.

Reasons for the final excess of Rs. 9.28 lakhs have not been intimated (December 1988).

6.070—Communications and Buildings—

O	6.18	5.82	10.04	+4.22
R	-0.36			

Reasons for the final excess of Rs. 4.22 lakhs have not been intimated (December 1988).

02—Environmental Forestry and Wild Life—

7.110—Wild Life Preservation—

O	36.63	38.47	37.78	-0.69
R	1.84			

Augmentation of provision by Rs. 1.84 lakhs through reappropriation in March 1988 was mainly based on actual requirements.

Grant No. 1—contd.

8.111—Zoological Park—

O	50.00	}	55.10	50.76	—4.34
R	5.10				

Augmentation of provision by Rs. 5.10 lakhs through reappropriation in March 1988 was mainly due to grant of additional dearness allowance and interim relief to Government employees.

Reasons for the final saving of Rs. 4.34 lakhs have not been intimated (December 1988).

2401—Crop Husbandry—

9.108—Commercial Crops—

(Centrally Sponsored Scheme)

O	59.97	}	1,81.23	1,43.23	—38.00
S	34.56				
R	86.70				

Augmentation to provision by Rs. 86.70 lakhs through reappropriation in March 1988 was due to enhancement of the scope of the Centrally sponsored scheme 'National Oilseeds Development Project' by the Government of India (Rs. 98.27 lakhs), partly set off by saving due to partial implementation of the Centrally sponsored schemes 'National Pulses Development Project' and 'Scheme for Assistance to Small and Marginal Farmers on I.R.D. pattern' (Rs. 11.57 lakhs).

Reasons for the final saving of Rs. 38 lakhs have not been intimated (December 1988).

10. 105—Manures and Fertilizers—

(Centrally Sponsored Scheme)

O	1,17.50	}	1,14.50	1,57.24	+42.74
R	—3.00				

Reduction in provision by Rs. 3 lakhs through reappropriation in March 1988 was due to partial implementation of the Centrally sponsored scheme 'Reclamation of Alkaline Soils'.

Reasons for the final excess of Rs. 42.74 lakhs have not been intimated (December 1988).

11.103—Seeds—

O	1,96.89	}	2,29.86	2,36.10	+6.24
R	32.97				

Augmentation of provision by Rs. 32.97 lakhs through reappropriation in March 1988 was mainly due to grant of additional dearness allowance and interim relief to Government employees (Rs. 38.69 lakhs), partly set off by saving due to economy measures (Rs. 2.89 lakhs) and non-implementation of some schemes (Rs. 2.33 lakhs).

Reasons for the final excess of Rs. 6.24 lakhs have not been intimated (December 1988).

12.119—Horticulture and Vegetable Crops—

O	2,08.95	2,08.95	2,41.35	+32.40
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Reasons for the final excess of Rs. 32.40 lakhs have not been intimated (December 1988).

13.109—Extension and Farmer's Training—

O	55.20	}	65.78	60.21	—5.57
R	10.58				

Grant No. 1—contd.

Augmentation of provision by Rs. 10.58 lakhs through reappropriation in March 1988 was mainly due to grant of additional dearness allowance and interim relief to Government employees (Rs. 8.83 lakhs) and enhanced requirement of funds for contingent expenditure (Rs. 1.75 lakhs).

Reasons for the final saving of Rs. 5.57 lakhs have not been intimated (December 1988).

14.113—Agricultural Engineering—

O	32.77	}	33.04	36.51	+3.47
R	0.27				

Reasons for the final excess of Rs. 3.47 lakhs have not been intimated (December 1988).

2435—Other Agricultural Programmes—

01—Marketing and quality control—

15.102—Grading and quality control facilities—

O	5.00	}	4.28	24.12	+19.84
R	—0.72				

Reasons for the final excess of Rs. 19.84 lakhs have not been intimated (December 1988).

2245—Relief on account of Natural Calamities—

01 —Drought—

16.101—Gratuitous Relief—

S	5,57.50	5,57.50	5,74.92	+17.42
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Reasons for the final excess of Rs. 17.42 lakhs have not been intimated (December 1988).

2702—Minor Irrigation—

02 —Ground Water—

17.103—Tubewells—

O	70.51	}	72.97	83.38	+10.41
R	2.46				

Augmentation of provision by Rs. 2.46 lakhs through reappropriation in March 1988 was due to grant of additional dearness allowance and interim relief to Government employees (Rs. 6 lakhs) and payment of more travelling allowance and medical reimbursement to Government employees (Rs. 0.22 lakh), partly set off by saving due to economy in expenditure (Rs. 3.76 lakhs).

Reasons for the final excess of Rs. 10.41 lakhs have not been intimated (December 1988).

01— Surface Water—

18.101—Water Tanks—

(Centrally Sponsored Scheme)

O	16.00	16.00	25.87	+9.87
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Reasons for the final excess of Rs. 9.87 lakhs have not been intimated (December 1988).

2506—Land Reforms—

19.102—Consolidation of Holdings—

O	52.64	52.64	64.14	+11.50
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Reasons for the final excess of Rs. 11.50 lakhs have not been intimated (December 1988).

Grant No. 1—contd.

Capital :

(vi) Rupees 43.76 lakhs were surrendered in March 1988 ; the ultimate saving was Rs. 1,25.87 lakhs.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
6401—Loans for Crop Husbandry—			
1.105—Mannures and Fertilizers—			
O	8,00.00	7,39.00	—61.00
Reasons for the final saving of Rs. 61 lakhs have not been intimated (December, 1988).			
2.800—Other loans—			
O	2,42.00	1,98.00	—5.00
R	—39.00		
Reduction in provision by Rs. 39 lakhs through reappropriation in March 1988 was due to less purchase of debentures of the Punjab State Co-operative Land Mortgage Bank Limited.			
Reasons for the final saving of Rs. 5 lakhs have not been intimated (December 1988).			
4408—Capital Outlay on food, Storage and Warehousing—			
02— Storage and Warehousing—			
3.190—Investments in Public Sector and other undertakings—			
(Centrally Sponsored Scheme)			
O	25.00	25.00	—25.00
The entire provision remained unutilised, reasons for which have not been intimated (December 1988).			
6402—Loans for Soil and Water Conservation —			
4.102—Soil Conservation—			
O	1,51.00	1,37.76	—13.24
Reasons for the final saving of Rs. 13.24 lakhs have not been intimated (December 1988).			
4406—Capital Outlay on Forestry and Wild Life—			
01— Forestry—			
5.070—Communication and Buildings—			
O	5.00	4.74	0.08
R	—0.26		
Reasons for the final saving of Rs. 4.66 lakhs have not been intimated (December 1988).			

Grant No. 1—concl'd.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
4059—Capital Outlay on Public Works —			
01— Office Buildings—			
1.001—Direction and Administration—			
O	17.27	17.27	20.65
			+3.38

Reasons for the final excess of Rs. 3.38 lakhs have not been intimated (December 1988).

4406—Capital Outlay on Forestry and Wild Life—

02— Environmental Forestry and Wild Life—

2.111—Zoological Park—

O	10.00	7.50	10.75	+3.25
R	-2.50			

Reduction in provision by Rs. 2.50 lakhs through reappropriation in March 1988 was due to downward revision of the scope of the scheme.

Reasons for the final excess of Rs. 3.25 lakhs have not been intimated (December 1988).

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

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

6245—Loans for Relief on account
of Natural Calamities—

01— Drought—

800— Other Loans—

01— Loans to Cultivators for
purchase of Cattle—

O		21.99	+21.99
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Reasons for not making provision to cover the expenditure of Rs. 21.99 lakhs have not been intimated (December 1988).

Grant No. 2

Grant No. 2—Animal Husbandry and Fisheries

		Total grant/ appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
heads :				
Relief on account of Natural Calamities,				
Animal Husbandry,				
Dairy Development,				
Fisheries and				
Agricultural Research and Education				
—				
Original	21,30,65,000	24,22,43,000	25,60,94,112	+1,38,51,112
Supplementary	2,91,78,000			
Amount surrendered during the year				
—				
Original	2,81,000	2,81,000	7,058	—2,73,942
Supplementary	..			
Amount surrendered during the year				
—				
heads :				
-Loans for Animal Husbandry,				
-Loans for Dairy Development and				
-Loans for Fisheries				
Original	1,03,00,000	1,04,00,000	1,04,00,000	..
Supplementary	1,00,000			
Amount surrendered during the year				
(in March 1988)				
10,00,000				

and comments—

note :

(i) Excess of Rs. 1,38,51,112 over the voted grant requires regularisation.

(ii) In view of the final excess of Rs. 1,38.51 lakhs, the supplementary grant of Rs. 2,91.78 lakhs provided in March 1988 proved inadequate.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
2403—Animal Husbandry—			
101—Veterinary Services and Animal Health—			
1.01—Veterinary Hospitals and Dispensaries—			
O	5,97.04	6,54.93	7,26.33
S	58.67		
R	—0.78			+71.40
Reasons for the final excess of Rs. 71.40 lakhs have not been intimated (December 1988).			
2.12—Strengthening of Existing Veterinary Hospitals at District and Sub-Divisional Headquarters—			
O	58.10	59.39	64.25
R	1.29			+4.86
Augmentation of provision by Rs. 1.29 lakhs through reappropriation in March 1988 was mainly due to filling up of vacant posts.			
Reasons for the final excess of Rs. 4.86 lakhs have not been intimated (December 1988).			
102—Cattle and Buffalo Development—			
3.01—Cattle Development—			
O	2,40.58	2,97.70	3,22.21
S	62.65		
R	—5.53			+24.51
Reduction in provision by Rs. 5.53 lakhs through reappropriation in March 1988 was due to economy measures (Rs. 4.87 lakhs) and less reimbursement of medical claims (Rs. 0.66 lakh).			
Reasons for the final excess of Rs. 24.51 lakhs have not been intimated (December 1988).			
4.02.—Cattle Breeding Farms—			
O	16.09	17.23	31.27
R	1.14			+14.04
Augmentation of provision by Rs. 1.14 lakhs through reappropriation in March 1988 was due to grant of additional dearness allowance to Government employees (Rs. 1.75 lakhs), partly set off by saving due to economy measures (Rs. 0.61 lakh).			
Reasons for the final excess of Rs. 14.04 lakhs have not been intimated (December 1988).			
5.04.—Strengthening of Cattle Breeding Farm, Mattewara—			
O	24.27	24.27	27.51
R			+3.24
Reasons for the final excess of Rs. 3.24 lakhs have not been intimated (December 1988).			
103—Poultry Development—			
6.01—Poultry Farms—			
O	39.92	41.67	50.11
R	1.75			+8.44

Grant No. 2—contd.

Augmentation of provision by Rs. 1.75 lakhs through reappropriation in March 1988 was due to grant of additional dearness allowance to Government employees (Rs. 2.59 lakhs), partly set off by saving due to economy measures (Rs. 0.84 lakh).

Reasons for the final excess of Rs. 8.44 lakhs have not been intimated (December 1988).

7.2.—Strengthening of State Poultry Farms—

O	18.47	}	25.91	25.85	-0.06
R	7.44				

Augmentation of provision by Rs. 7.44 lakhs through reappropriation in March 1988 was due to payment of poultry feed bills.

105—Piggery Development—

8.02—Strengthening of Pig Breeding Farm units—

O	18.84	}	26.84	28.07	+1.23
R	8.00				

Augmentation of provision by Rs. 8 lakhs through reappropriation in March 1988 was due to import of 100 pigs through Government of India.

Reasons for the final excess of Rs. 1.23 lakhs have not been intimated (December 1988).

001—Direction and Administration—

901—Direction and Administration—

O	42.07	}	45.85	48.69	+2.84
R	3.78				

Augmentation of provision by Rs. 3.78 lakhs through reappropriation in March 1988 was mainly due to grant of additional dearness allowance to Government employees and payment of interim relief.

Reasons for the final excess of Rs. 2.84 lakhs have not been intimated (December 1988).

107—Fodder and Feed Development—

10.03—Scheme for Production and Popularisation of newly evolved Fodder Varieties—

O	46.80	}	49.29	52.88	+3.59
R	2.49				

Augmentation of provision by Rs. 2.49 lakhs through reappropriation in March 1988 was mainly due to grant of additional dearness allowance to Government employees.

Reasons for the final excess of Rs. 3.59 lakhs have not been intimated (December 1988).

104—Sheep and Wool Development—

11.01—Sheep and Wool Development—

O	6.77	}	9.70	11.16	+1.46
R	2.93				

Augmentation of provision by Rs. 2.93 lakhs through reappropriation in March 1988 was mainly due to grant of additional dearness allowance to Government employees.

Reasons for the final excess of Rs. 1.46 lakhs have not been intimated (December 1988).

Grant No. 2—contd.

106—Other Livestock Development—

12.02—Kandi Watershed and Area Development
Project—Livestock Development Project—

O	40.00	40.00	42.52	+2.52
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Reasons for the final excess of Rs. 2.52 lakhs have not been intimated (December 1988).

2415—Agricultural Research and Education—

06—Forestry—

004—Research—

13.01—Research Station-cum-Aquarium and Museum—

O	1.74	1.74	10.46	+8.72
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Reasons for the final excess of Rs. 8.72 lakhs have not been intimated (December 1988).

2405—Fisheries—

101—Inland fisheries—

14.11—Creation of Construction Division for Rivering
Fisheries and Head Works in Punjab—

O	2.30	5.86	6.42	+0.56
R	3.56			

Augmentation of provision by Rs. 3.56 lakhs through reappropriation in March 1988 was mainly due to grant of additional dearness allowance and payment of interim relief to Government employees.

15.01—Scheme for Establishment of 10.00 Hect. Fish
Hatcheries—

(50 : 50)

(Centrally Sponsored Scheme)

O	5.00	5.00	7.96	+2.96
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Reasons for the final excess of Rs. 2.96 lakhs have not been intimated (December 1988).

16.09—Fish Seed Farms—

O	6.20	7.73	9.10	+1.37
R	1.53			

Augmentation of provision by Rs. 1.53 lakhs through reappropriation in March 1988 was mainly due to grant of additional dearness allowance and interim relief to Government employees.

Reasons for the final excess of Rs. 1.37 lakhs have not been intimated (December 1988):

Grant No. 2—*contd.*

(iv) Saving occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
2403—Animal Husbandry—			
101—Veterinary Services and Animal Health—			
1.02—Systematic Control of Livestock Diseases of National importance and other related aspects—			
(Centrally Sponsored Scheme)			
O	13.17	4.23	4.14
R	—8.94			—0.09

Reduction in provision by Rs. 8.94 lakhs through reappropriation in March 1988 was due to non-sanction of staff under the scheme.

2.13—Systematic Control of Livestock Diseases of National importance and other related aspects—			
O	13.17	4.23	4.14
R	—8.94			—0.09

Reduction in provision by Rs. 8.94 lakhs through reappropriation in March 1988 was due to non-sanction of staff under the scheme.

3.04—Upgrading of Veterinary Dispensaries into Hospital—			
O	35.75	29.58	32.11
R	—6.17			+2.53

Reduction in provision by Rs. 6.17 lakhs through reappropriation in March 1988 was due to posts remaining vacant.

Reasons for the final excess of Rs. 2.53 lakhs have not been intimated (December 1988).

4.03—Opening of New Veterinary Dispensaries and Strengthening of existing ones—			
O	34.20	30.38	31.10
R	—3.82			+0.72

Reduction in provision by Rs. 3.82 lakhs through reappropriation in March 1988 was due to posts remaining vacant.

104—Sheep and Wool Development—

5.03—Wool grading-cum-Marketing and Shearing Centres—			
O	29.94	27.00	27.05
R	—2.94			+0.05

Reduction in provision by Rs. 2.94 lakhs through reappropriation in March 1988 was due to cut imposed by the Government (Rs. 5.09 lakhs), partly set off by excess due to grant of additional dearness allowance to Government employees (Rs. 2.15 lakhs).

Grant No. 2—contd.

2405—Fisheries—

101—Inland fisheries—

6.01—Special Component Promotion of
Fish Culture—

(Centrally Sponsored Scheme)

O	15.00	15.00	8.71	—6.29
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Reasons for the final saving of Rs. 6.29 lakhs have not been intimated (December 1988).

7.01—Completion of Fish Seed Nurseries/
Farms and provision of Echo Hatcheries
at Fish Seed Farms to increase Fish
Seed Production—

O	8.00			
R	—3.50	4.50	4.29	—0.21

Reduction in provision by Rs. 3.50 lakhs through reappropriation in March 1988 was due to non-sanction of post under the scheme.

8.02—Fish culture in Shah Nehar Reservoir—

O	5.00	5.00	1.12	—3.88
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Reasons for the final saving of Rs. 3.88 lakhs have not been intimated (December 1988).

2415—Agricultural Research and Education—

03 —Animal Husbandry—

120—Assistance to other Institutions—

9.01—Assistance to Punjab Agricultural
University—

O	2,07.37			
R	12.95	2,20.32	2,06.99	—13.33

Augmentation of provision by Rs. 12.95 lakhs through reappropriation in March 1988 was due to grant of additional dearness allowance to Government employees.

Reasons for the final saving of Rs. 13.33 lakhs have not been intimated (December 1988).

(v) In the following cases the entire provision remained unutilised :—

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

2245—Relief on account of Natural
Calamities—

02—Floods, Cyclones, etc.—

105—Veterinary Care—

1.01 — Veterinary Care—

O	5.00			
R	—0.50	4.50		—4.50

Grant No. 2—contd.

2405—Fisheries—

101—Inland fisheries—

2.05— Establishment of two 10.00
Hect. Fish Seed Hatcheries—

O	3.00	3.00	..	—3.00
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3.(b) (ii)—Setting up of Fish Farmers
Development Agencies in the
District of Patiala and Ropar—

O	3.00			
R	—2.30			
		0.70	..	—0.70

Reduction in provision by Rs. 2.30 lakhs through reappropriation in March 1988 was due to non-sanction of posts under the scheme.

4. (ii) Setting up of F.F.D.A.'S.
in the District of Patiala and Ropar—

(Centrally Sponsored Scheme)

O	2.00	2.00	..	—2.00
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Reasons for the non-utilisation of provision (serial nos. 1 to 4) have not been intimated (December 1988).

Capital :

(vi) Surrender of Rs. 10 lakhs was injudicious as the entire provision was utilised.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
6403—Loan for Animal Husbandry—			
190—Loans to Public Sector and other undertakings—			
02—Debentures floated by the Punjab State Land Mortgage Bank Ltd., for Poultry, Piggery and Sheep Breeding—			
O	35.00	25.00	25.00
R	—10.00		

Reduction in provision by Rs. 10 lakhs through reappropriation in March 1988 was due to cut imposed by the Government.

Grant No. 2—concl'd.

(viii) Excess occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
6404—Loans for Dairy Development—			
190—Loans to Public Sector and other undertakings—			
01—Investment for purchase of debentures to be floated by Punjab State Co-operative Land Mortgage Bank Ltd. for Dairy Development—			
O	65.00		
S	1.00		
	66.00	76.00	+10.00

Reasons for the final excess of Rs. 10 lakhs have not been intimated (December 1988).

Grant No. 2—contd.

2405—Fisheries—

101—Inland fisheries—

2.05— Establishment of two 10.00
Hect. Fish Seed Hatcheries—

O	3.00	3.00	..	—3.00
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3.(b) (ii)—Setting up of Fish Farmers
Development Agencies in the
District of Patiala and Ropar—

O	3.00	} 0.70	..	—0.70
R	—2.30			

Reduction in provision by Rs. 2.30 lakhs through reappropriation in March 1988 was due to non-sanction of posts under the scheme.

4. (ii) Setting up of F.F.D.A.S.
in the District of Patiala and Ropar—

(Centrally Sponsored Scheme)

O	2.00	2.00	..	—2.00
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Reasons for the non-utilisation of provision (serial nos. 1 to 4) have not been intimated (December 1988).

Capital :

(vi) Surrender of Rs. 10 lakhs was injudicious as the entire provision was utilised.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
6403—Loan for Animal Husbandry—			
190—Loans to Public Sector and other undertakings—			
02—Debentures floated by the Punjab State Land Mortgage Bank Ltd., for Poultry, Piggery and Sheep Breeding—			
O	35.00	} 25.00	25.00
R	—10.00		

Reduction in provision by Rs. 10 lakhs through reappropriation in March 1988 was due to cut imposed by the Government.

Grant No. 2—concl'd.

(viii) Excess occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
6404—Loans for Dairy Development—			
190—Loans to Public Sector and other undertakings—			
01—Investment for purchase of debentures to be floated by Punjab State Co-operative Land Mortgage Bank Ltd. for Dairy Development—			
O	65.00	76.00	+10.00
S	1.00		

Reasons for the final excess of Rs. 10 lakhs have not been intimated (December 1988).

Grant No. 3

Grant No. 3—Co-operation

	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Revenue :			
Major heads :			
2425—Co-operation and			
2851—Village and Small Industries			
Voted—			
Original	10,03,63,000	10,70,27,000	9,55,90,625
Supplementary	66,64,000		
Amount surrendered during the year			
Charged—			
Original	30,000	30,000	—30,000
Supplementary	..		
Amount surrendered during the year			
Capital :			
Major heads :			
4216—Capital Outlay on Housing,			
4404—Capital outlay on Dairy Development,			
4425—Capital Outlay on Co-operation,			
4851—Capital Outlay on Village and Small Industries,			
4860—Capital Outlay on Consumer Industries,			
6425—Loans for Co-operation and			
6851—Loans for Village and Small Industries			
Original	43,25,50,000	45,77,86,000	39,21,72,000
Supplementary	2,52,36,000		
Amount surrendered during the year			

Notes and comments—**Revenue :**

(i) In view of the final saving of Rs. 1,14.36 lakhs in voted grant, the supplementary grant of Rs. 66.64 lakhs obtained in March 1988 proved excessive.

(ii) The entire charged provision remained unutilized.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
2425—Co-operation—			
107—Assistance to credit co-operatives—			
1.02—Assistance to Central Co-operative Banks for Agricultural Stabilization Fund—			
(Centrally Sponsored Scheme)			
O	1,35.00	1,35.00	22.50
101—Audit of Co-operatives—			—1,12.50
2.02—Audit Staff—			
O	1,98.60		
S	27.34	2,25.94	1,93.42
001—Direction and Administration—			—32.52
3.01—Direction—			
O	66.34	66.34	59.12
107—Assistance to credit co-operatives—			—7.22
4.03—Assistance to Primary Agricultural Services Societies as bad debt reserve and managerial subsidy—			
O	14.00	14.00	9.30
			—4.70

Reasons for the final saving in the above four cases (serial nos. 1 to 4) have not been intimated (December 1988).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
2425—Co-operation—			
003—Training—			
1.02—Training and Man Power development—			
(Centrally Sponsored Scheme)			
O	50.00	50.00	
107—Assistance to credit co-operatives—			—50.00
2.06—Assistance for preparation of Project Report and feasibility studies to Milkfed and other State Federations—			
S	7.00	7.00	
3.05—Adhoc provision as matching State share for new Centrally Sponsored Scheme—			—7.00
O	1.00	1.00	
4.05—Adhoc provision as matching State Share for new Centrally Sponsored Scheme—			—1.00
(Centrally Sponsored Scheme)			
O	1.00	1.00	
			—1.00

Grant No. 3—contd.

Entire provision in the above cases (serial nos. 1 to 4) remained unutilised; reasons for which have not been intimated (December 1988).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
2425—Co-operation—			
001—Direction and Administration—			
1.02—Administration—			
O	4,02.43	4,19.20	4,91.15
S	16.77			+71.95
101—Audit of Co-operatives—			
2.01—Chief Auditor, Co-operative Societies, Punjab—			
O	9.13	9.13	40.13
			+31.00

Reasons for the final excess in the above two cases (serial nos. 1 and 2) have not been intimated (December 1988).

Capital :

(vi) In view of the final saving of Rs. 6,56.14 lakhs, the supplementary grant of Rs. 2,52.36 lakhs obtained in March 1988 proved excessive.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
6425—Loans for Co-operation—			
190—Loans to Public Sector and other undertakings—			
1.01—Loans to Punjab Co-operative Supply and Marketing Federations for purchase and distribution of Fertilizers—			
O	22,00.00	22,00.00	17,23.00
			—4,77.00
2.01—Loans to Punjab State Co-operative Supply and Marketing Federation for setting up of Processing Units—			
(Centrally Sponsored Scheme)			
O	3,75.00	3,75.00	2,72.00
			—1,03.00
107—Loans to credit co-operative—			
3.02—Loans to Central Co-operative Banks for Agricultural Stabilisation Fund—			
(Centrally Sponsored Scheme)			
O	45.00	1,67.00	1,29.50
S	1,22.00			—37.50

Reasons for the final saving in the above three cases (serial nos. 1 to 3) have not been intimated (December 1988).

Grant No. 3—contd.

4860—Capital Outlay on Consumer Industries—

01—Textiles—

4.191—Co-operative Spinning Mills—

(Centrally Sponsored Scheme)

O	2,04.00	}	2,16.34	58.70	-1,57.64
S	12.34				

04—Sugar—

5.191—Co-operative Sugar Mills—

O	6,50.00	6,50.00	5,80.00	-70.00
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Reasons for the final saving in the above two cases (serial nos. 4 and 5) have not been intimated (December 1988).

4425—Capital Outlay on Co-operation—

6.190—Investments in Public Sector and other undertakings—

(Centrally Sponsored Scheme)

O	1,01.00	}	1,20.50	92.50	-28.00
S	19.50				

7.190—Investments in Public Sector and other undertakings—

O	1,71.00	}	2,62.00	2,42.00	-20.00
S	91.00				

108—Investments in other Co-operatives—

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

(Centrally Sponsored Scheme)

O	24.00	24.00	2.00	-22.00
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Reasons for the final saving in the above three cases (serial nos. 6 to 8) have not been intimated (December 1988).

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

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
4425—Capital Outlay on Co-operation—			
800—Other Expenditure—			
1.03—Distribution of Dia-Ammonium Phosphate—(DAP)			
O	25.00	25.00	-25.00

Grant No. 3—concl'd.

6425—Loans for Co-operation—				
107—Loans to credit Co-operatives—				
2.03—Assistance for preparation of Project reports Feasibility studies to Milkfed and other State Federations—				
S	7.52	7.52	..	-7.52
3.01—Loans to Co-operative credit and service Societies—				
O	1.00	1.00	..	-1.00
4.04—Loan Assistance to Co-operative Societies Credit Institutions in the co-operatively under developed States/Special areas to meet the non-credit cover— (Centrally Sponsored Scheme)				
O	1.00	1.00	..	-1.00
108—Loans to other Co-operatives—				
5.01—Loans to consumer Co-operative Stores for setting up for large sized retail outlets and distribution of consumer articles in rural areas—				
O	1.00	1.00	..	-1.00

Entire provision in the above cases (serial nos. 1 to 5) remained unutilised, reasons for which have not been intimated (December 1988).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
4860—Capital Outlay on Consumer Industries—			
04—Sugar—			
1.191—Co-operative Sugar Mills—			
(Centrally Sponsored Scheme)			
O	1,95.00	1,95.00	4,41.00 +2,46.00
01—Textiles—			
2.191—Co-operative Spinning Mills—			
O	84.00	84.00	1,24.00 +40.00

Reasons for the final excess in the above two cases (serial nos. 1 and 2) have not been intimated (December 1988).

6425—Loans for Co-operation—				
107—Loans to credit Co-operatives—				
3.08—Assistance to Co-operative Institutes for installation of computers—				
O			8.52	+8.52
Reasons for incurring expenditure without provision of funds have not been intimated (December 1988).				

Grant No. 4

Grant No. 4—Defence Services Welfare

	Total grant/ appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue :			
Major heads:			
2235— Social Security and Welfare and			
3604— Compensation and Assignments to Local Bodies and Panchayati Raj Insti- tutions			
Voted—			
Original	3,77,48,000	1,38,83,845	—2,38,64,155
Supplementary	..		
	3,77,48,000		
Amount surrendered during the year (March 1988)			1,72,05,000
Charged—			
Original	17,000	..	—17,000
Supplementary	..		
	17,000		
Amount surrendered during the year			..
Capital :			
Major heads :			
4235— Capital Outlay on Social Security and Welfare and			
6235— Loans for Social Security and Welfare			
Original	13,00,000	1,20,00,000	..
Supplementary	1,07,00,000		
	1,20,00,000		
Amount surrendered during the year			..

Notes and comments—**Revenue :**

(i) Surrenders of surplus funds to the extent of Rs. 1,72.05 lakhs was made in March 1988; the saving ultimately was Rs. 2,38.64 lakhs.

(ii) Entire charged appropriation remained unutilised.

Grant No. 4—contd.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
3604—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions—			
200—Other Miscellaneous Compensations and Assignments—			
1.12—Grant-in-aid to Municipal Committees/ Corporations/Notified Area Committees in lieu of abolition of Octroi in the State—			
O	2,00,000		
R	—2,00,000		

Withdrawal of the entire provision in March 1988 through reappropriation was due to non-implementation of the scheme on account of failure of the grantee institution to fulfil the requisite conditions.

2235—Social Security and Welfare—

60—Other Social Security and Welfare programmes—

200—Other Schemes—

2. (vii)—Employment Programme for Youth effected by recent events and discharged—

O	50.00	50.00	0.36	—49.64
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Reasons for the final saving of Rs. 49.64 lakhs have not been intimated (December 1988).

3. (iii)—Welfare of Defence Services Personnel—

O	60.83	69.47	20.83	—48.64
R	8.64			

Augmentation of provision by Rs. 8.64 lakhs through reappropriation in March 1988 was due to post budget decision of the Government to provide financial assistance to the widows of military pensioners retired before 1-1-1964.

Reasons for the final saving of Rs. 48.64 lakhs have not been intimated (December 1988).

4.01—Preparation of Ex-Servicemen for self employment—

(Centrally Sponsored Scheme)

O	7.00	7.00		— 7.00
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Reasons for the non-utilisation of the entire provision have not been intimated (December 1988).

Grant No. 4—concl'd.

(iv) Excess occurred under:—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
2235—Social Security and Welfare—			
60—Other Social Security and Welfare programmes—			
200—Other Schemes—			
10—District Soldiers, Sailor's and Airmen's Welfare Board—			
1. (vi) —PEXSEM/Preparation of Ex-Servicemen under Bank tie up loans—	7.00	43.11	+36.11

Reasons for the final excess of Rs. 36.11 lakhs have not been intimated (December 1988).

2. (ii)—Sainik Board—

O	35.68	40.18	49.01	+8.83
R	4.50			

Augmentation of provision by Rs. 4.50 lakhs through reappropriation in March 1988 was mainly due to grant of interim relief and additional dearness allowance to Government employees.

Reasons for the final excess of Rs. 8.83 lakhs have not been intimated (December 1988).

3. (vii)—Capital Subsidy to Ex-Servicemen under Bank tie up loans—

O	6.00	20.00	10.32	—9.68
R	14.00			

Augmentation of provision by Rs. 14 lakhs through reappropriation in March 1988 was due to more Capital Subsidy.

Reasons for the final saving of Rs. 9.68 lakhs have not been intimated (December 1988).

4. (i) —Directorate of Sainik Welfare—

O	10.97	11.78	13.10	+1.32
R	0.81			

Augmentation of provision by Rs. 0.81 lakh through reappropriation in March 1988 was mainly due to grant of interim relief and dearness allowance to Government employees.

Reasons for the final excess of Rs. 1.32 lakhs have not been intimated (December 1988).

5. (iv)—Contribution towards Punjab Amalgamated Fund for the Welfare of Ex-servicemen—

O		1.66	+1.66
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Reasons for not covering the expenditure by provision have not been intimated (December 1988).

Grant No. 5—Economic Co-ordination and Twenty Point Programme

	Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Revenue :			
Major head :			
3451—Secretariat— Economic Services			
Original	3,00,000	45,286	— 2,54,714
Supplementary	..		
Amount surrendered during the year (March 1988)			2,54,000

Grant No. 6

Grant No. 6—Education

	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Revenue :			
Major heads :			
2058—Stationery and Printing,			
2202—General Education,			
2204—Sports and Youth Services,			
2205—Art and Culture and			
2505—Rural Employment			
Voted—			
Original	2,68,00,94,000	3,50,30,02,000	3,27,75,11,228
Supplementary	82,29,08,000		
Amount surrendered during the year (March 1988)			—22,54,90,772
			1,50,49,000
Charged—			
Original	4,28,41,000	9,81,71,000	7,43,47,125
Supplementary	5,53,30,000		
Amount surrendered during the year			—2,38,23,875
Capital :			
Major heads :			
4058—Capital Outlay on Stationery and Printing and			
6202—Loans for Education, Sports, Art and Culture			
Original	12,15,000	12,15,000	4,94,458
Supplementary	..		
Amount surrendered during the year (March 1988)			—7,20,542
			1,00,000
Notes and comments—			
Revenue :			

(i) In view of final saving of Rs. 22,54.91 lakhs in voted grant, the supplementary grant of Rs. 82,29.08 lakhs obtained in March 1988 proved excessive.

Grant No. 6—contd.

(ii) Rupces 1,50.49 lakhs were surrendered in March 1988, ultimate saving in the voted grant was Rs. 22,54.91 lakhs.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
2202—General Education—			
02—Secondary Education—			
109—Government Secondary Schools—			
1.01—Government Secondary Schools—			
O	1,07,82.56	1,28,25.72	—11,13.92
S	31,57.08		
Reasons for the final saving of Rs. 11,13.92 lakhs have not been intimated (December 1988).			
2.20—Border Area Development— (Centrally Sponsored Scheme)			
S	4,73.00	3,50.04	—1,22.96
Reasons for the final saving of Rs. 1,22.96 lakhs have not been intimated (December 1988).			
3.18—Introduction of 10+2 System—			
O	1,00.00	71.64	+38.54
R	—66.90		
Reduction in provision by Rs. 66.90 lakhs through reappropriation in March 1988 was mainly due to posts remaining vacant.			
Reasons for the final excess of Rs. 38.54 lakhs have not been intimated (December 1988).			
4.09—Sports and Youth Services—			
O	42.76	27.67	—2.90
R	—12.19		
Reduction in provision by Rs. 12.19 lakhs through reappropriation in March 1988 was due to posts remaining vacant.			
Reasons for the final saving of Rs. 2.90 lakhs have not been intimated (December 1988).			
5.04—Lavatory and Drinking water facilities for Middle Schools—			
O	15.00	0.47	—14.53
Reasons for the final saving of Rs. 14.53 lakhs have not been intimated (December 1988).			
6.11—Supply of Science equipment and apparatus for Government Middle Schools—			
O	15.00	0.99	—14.01

Grant No. 6—contd.

Reasons for the final saving of Rs. 14.01 lakhs have not been intimated (December 1988).

7.02—Expansion of facilities for full time Schools—

O	10.00	10.00	11.17	—8.83
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Reasons for the final saving of Rs. 8.83 lakhs have not been intimated (December 1988).

8.07—Setting up of three new Inservice Training Centres—

O	28.00	28.00	23.26	—4.74
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Reasons for the final saving of Rs. 4.74 lakhs have not been intimated (December 1988).

9.17—Lavatory and drinking water facilities for girl students—

O	10.00	10.00	5.80	—4.20
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Reasons for the final saving of Rs. 4.20 lakhs have not been intimated (December 1988).

10.06—Science equipment and apparatus—

O	10.00	10.00	6.80	—3.20
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Reasons for the final saving of Rs. 3.20 lakhs have not been intimated (December 1988).

03—University and Higher Education—

103—Government Colleges and Institutes—

11.01—Government Arts Colleges—

O	8,06.14	10,71.33	9,85.68	—85.65
S	2,65.19			

Reasons for the final saving of Rs. 85.65 lakhs have not been intimated (December 1988).

12.09—Strengthening of Sports facilities in Government Colleges—
(Centrally Sponsored Scheme)

O	21.50	}
R	—21.50	

Withdrawal of the entire provision in March 1988 through reappropriation was due to non-sanction of the scheme by the Government of India.

13.05—Improvement of existing Government Colleges—

O	75.00	}	65.00	64.34	—0.66
R	—10.00				

Reduction in provision by Rs. 10 lakhs through reappropriation in March 1988 was based on actual requirement.

14.07—Strengthening of College Administration—

O	6.00	}
R	—6.00	

Grant No. 6—contd.

Withdrawal of the entire provision in March 1988 through reappropriation was due to non-sanction of the scheme by the Government.

15.10—Coaching for educationally handicapped students belonging to Minority Communities—

O	5.60	}			
R	—5.60				

Withdrawal of the entire provision in March 1988 through reappropriation was due to non-sanction of the scheme by the Government.

16.04—Starting of Sports Wing in Government Colleges—

O	5.00	}	4.00	1.10	—2.90
R	—1.00				

Reasons for the final saving of Rs. 2.90 lakhs have not been intimated (December 1988).

17.03—Establishment of Degree Colleges—

O	47.53	}	42.67	44.94	+2.27
R	—4.86				

Reduction in provision by Rs. 4.86 lakhs through reappropriation in March 1988 was based on actual requirement.

Reasons for the final excess of Rs. 2.27 lakhs have not been intimated (December 1988).

01—Elementary Education—

101—Government Primary Schools—

18.01—Government Primary Schools—

O	84,82.30	}	1,01,73.42	94,78.21	—6,95.21
S	16,91.12				

Reasons for the final saving of Rs. 6,95.21 lakhs have not been intimated (December 1988).

102—Assistance to Non-Government Primary Schools—

19.01—Assistance to Non-Government Primary Schools by Education Department

O	93.35	93.35	44.86	—48.49
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Reasons for the final saving of Rs. 48.49 lakhs have not been intimated (December 1988).

80—General—

001—Direction and Administration—

20.03—Computer system for basic information—

O	10.50	}			
R	—10.50				

Grant No. 6—*contd.*

Withdrawal of the entire provision in March 1988 through reappropriation was due to non-sanction of the scheme by the Government.

04—Adult Education—

200—Other Adult Education Programmes—

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

(Centrally Sponsored Scheme)

O	9.60	}		
R	-9.60			

Withdrawal of the entire provision in March 1988 through reappropriation was due to non-sanction of the scheme by the Government of India.

02—Secondary Education—

105—Teachers Training—

22.02—Government Junior Basic Teachers
Training—

O	31.01	31.01	17.45	-13.56
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Reasons for the final saving of Rs. 13.56 lakhs have not been intimated (December 1988.)

01—Elementary Education—

800—Other Expenditure—

23.10—Furniture for Government Primary
Schools—

O	35.00	35.00	22.49	-12.51
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Reasons for the final saving of Rs. 12.51 lakhs have not been intimated (December 1988).

107—Teachers Training—

24.02—Teachers Training-Inservice
Training of J.B.T. Teachers—

O	10.00	10.00	1.92	-8.08
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Reasons for the final saving of Rs. 8.08 lakhs have not been intimated (December 1988).

02—Secondary Education—

110—Assistance to non-Government
Secondary Schools—

25.01—Assistance by Education Department—

O	14.00.00	}	15,05.00	14,97.74	-7.26
S	1,05.00				

Grant No. 6—contd.

Reasons for the final saving of Rs. 7.26 lakhs have not been intimated (December 1988).

800—Other expenditure—

26.02—Taking over of Private Schools—

O	40.43	}	32.91	32.74	-0.17
R	-7.52				

Reduction in provision by Rs. 7.52 lakhs through reappropriation in March 1988 was due to posts remaining vacant.

03—University and Higher Education—

107—Scholarships—

27.02—Scholarships-General—

O	27.13	}	29.97	13.81	-16.16
R	2.84				

Augmentation of provision by Rs. 2.84 lakhs through reappropriation in March 1988 was due to payment of scholarship to children of riot affected families.

Reasons for the final saving of Rs. 16.16 lakhs have not been intimated (December 1988).

04—Adult Education—

2.00—Other Adult Education Programmes—

28.01—Adult Education—

O	1,09.35	}	1,55.35	1,51.36	-3.99
S	46.00				

Reasons for the final saving of Rs. 3.99 lakhs have not been intimated (December 1988).

05—Language Development—

102—Promotion of Modern Indian Languages and Literature—

29.06—Promotion of Regional languages—
(Centrally Sponsored Scheme)

C	18.27	18.27	11.00	-7.27
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Reasons for the final saving of Rs. 7.27 lakhs have not been intimated (December 1988).

02—Secondary Education—

107—Scholarships—

30.03—Scholarships to the talented children from Rural Areas—

O	10.00	10.00	5.02	-4.98
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Grant No. 6—contd.

Reasons for the final saving of Rs. 4.98 lakhs have not been intimated (December 1988).

2204—Sports and Youth Services—

102—Youth Welfare Programmes for Students—

31.03—National Service Scheme—Grant-in-aid to Universities—

O	21.31	}	36.62	20.37	—16.25
S	15.31				

Reasons for the final saving of Rs. 16.25 lakhs have not been intimated (December 1988).

32.01—National Cadet Corps—General Establishment—

O	1,81.72	1,81.72	1,70.56	—11.16
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Reasons for the final saving of Rs. 11.16 lakhs have not been intimated (December 1988).

33.02—National Cadet Corps—Annual Camps

O	27.59	27.59	21.26	—6.33
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Reasons for the final saving of Rs. 6.33 lakhs have not been intimated (December 1988).

104—Sports and Games—

34.04—Scholarship Schemes—

O	5.20	}
R	—5.20				

With drawal of entire provision through reappropriation in March 1988 was due to non-attention of the scheme by Government.

35.06—Sports Hostels—

O	11.00	}	7.95	8.24	+0.29
R	—3.05				

Reduction in provision by Rs.3.05 lakhs through reappropriation in March 1988 was due to cut imposed by Government.

(iv) In the following cases the entire provision remained unutilised :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
2202—General Education—			
02—Secondary Education—			
109—Government Secondary Schools—			
1.22—Setting up Vocational Wing at District/ Directorate and Provision of Ins- tructional Material in Schools etc.— (Centrally Sponsored Scheme)			
S	4,53.01	4,53.01	—4,53.01

105—Teachers Training—				
2.02—Government Junior Basic Teachers Training—				
(Centrally Sponsored Scheme)				
S	92.00	92.00		—92.00
109—Government Secondary Schools—				
3.21—Cash Award for increasing enrolment of Girls at Elementary Level Education—				
(Centrally Sponsored Scheme)				
S	7.50	7.50		—7.50
4.23—Establishment of Adarsh Schools—				
O	1.00	1.00		—1.00
01—Elementary Education—				
800—Other expenditure—				
5.15—Operation Black Board—				
S	2,22.07	2,22.07		—2,22.07
6.12—Supply of Teaching aids Materials—				
O	10.00	10.00		—10.00
03—University and Higher Education—				
107—Scholarships—				
7.08—Government of India National Scholarship Scheme—				
(Centrally Sponsored Scheme)				
O	6.32	2.00		—2.00
R	—4.32			
Reduction in provision by Rs.4.32 lakhs through reappropriation in March 1988 was due to lesser number of beneficiaries than anticipated.				
102—Assistance to Universities—				
8.05—Matching contribution to U.G.C. aided Projects in the Universities—				
O	20.00	5.00		—5.00
R	—15.00			
Reduction in provision by Rs. 15 lakhs through reappropriation in March 1988 was due to lesser expenditure than anticipated.				
9.06—Opening of Regional Centre, Bhatinda—				
O	4.00	4.00		—4.00

Grant No. 6—contd.

103—Government Colleges and Institutes—

10-06—Development of College Education
under U.G.C.—Ad-hoc provision—

O	4.00	4.00	..	—4.00
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11-08—Student Welfare Hostel in Government
College—

O	4.00	} 2.00	..	—2.00
R	—2.00			

Reduction in provision by Rs. 2 lakhs through reappropriation in March 1988 was due to lesser expenditure than anticipated.

102—Assistance to Universities—

12-04—Establishment of Chairs—

O	1.75	1.75	—	—1.75
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103—Government Colleges and Institutes—

13-11—Strengthening of Colleges of teachers
education and Institutes of advanced
Studies in Education—

S	1.32	} 2.64	..	—2.64
R	1.32			

Augmentation of provision by Rs. 1.32 lakhs through reappropriation in March 1988 was based on actual requirements.

104—Assistance to Non-Government Colleges
and Institutes—14-02—Payment of interest to Khalsa College
Amritsar, Sikh Educational Committee,
Amritsar and S.N. College, Qadian on
the endowments credited by the Rulers
of Princely States, Patiala, Jind and
Kapurthala—

O	1.19	1.19	..	—1.19
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05—Language Development—

102—Promotion of Modern Indian Languages
and Literature—

15-04—Development of Hindi—

O	1.41	} 1.16	..	—1.16
R	—0.25			

2505—Rural Employment—

60—Other Programmes—

16-101—Border Area Development Schemes—

S	3,07.69	3,07.69	..	—3,07.69
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Grant No. 6—contd.

Reasons for non-utilisation of the entire provision in the above 16 cases (serial nos. 1 to 16) have not been intimated (December 1988).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
2202—General Education—			
01—Elementary Education—			
104—Inspection—			
1-01—Inspection—			
O	1,42.86		
R	-20.00		
	1,22.86	7,54.43	+ 6,31.57
Reduction in provision by Rs. 20 lakhs through reappropriation in March 1988 was based on actual requirements.			
Reasons for the final excess of Rs. 6,31.57 lakhs have not been intimated (December 1988).			
800—Other expenditure—			
2-09—Opening of Single Teacher Primary Schools—			
O	2.50		
R	1.50		
	4.00	2,26.10	+2,22.10
Augmentation of provision by Rs. 1.50 lakhs through reappropriation in March 1988 was mainly due to grant of additional dearness allowance to Government employees.			
Reasons for the final excess of Rs. 2,22.10 lakhs have not been intimated (December 1988).			
3.08—Strengthening and improvement of Primary Education— (UNICEF)			
O	0.25	0.25	46.64
			+46.39
Reasons for the final excess of Rs. 46.39 lakhs have not been intimated (December 1988).			
4.02—School Lunch Programme—			
O	39.54	39.54	79.39
			+39.85
Reasons for the final excess of Rs. 39.85 lakhs have not been intimated (December 1988).			
5.01—Assistance to Panchayati Raj Institutions by Education Department for repair of Primary Schools—			
O	7.20	7.20	16.48
			+9.28
Reasons for the final excess of Rs. 9.28 lakhs have not been intimated (December 1988).			
103—Assistance to Local Bodies for Primary Education—			
6.01—Assistance to Local Bodies by Education Department—			
O	0.20	0.20	7.76
			+7.56

Grant No. 6—*contd.*

Reasons for the final excess of Rs. 7.56 lakhs have not been intimated (December 1988).

03—University and Higher Education—

102—Assistance to Universities—

7.01—Grant to Punjab University—

O	0.75	0.75	70.20	+69.45
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Reasons for the final excess of Rs. 69.45 lakhs have not been intimated (December 1988).

8.03—Grant to Punjabi University—

O	5,83.00	} 7,55.33	7,68.20	+12.87
S	1,72.33			

Reasons for the final excess of Rs. 12.87 lakhs have not been intimated (December 1988).

103—Government Colleges and Institutes—

9.02—Government Professional Colleges—

O	44.46	44.46	78.61	+34.15
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Reasons for the final excess of Rs. 34.15 lakhs have not been intimated (December 1988).

107—Scholarships—

10.05—National Scholarships—

O	4.60	4.60	9.42	+4.82
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Reasons for the final excess of Rs. 4.82 lakhs have not been intimated (December 1988).

11.01—Stipends to students of Arts and Science College, Jagraon—

O	0.96	0.96	2.79	+1.83
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Reasons for the final excess of Rs. 1.83 lakhs have not been intimated (December 1988).

12.03—Financial Assistance to the children of Military Personnel—

O	0.12	0.12	1.59	+1.47
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Reasons for the final excess of Rs. 1.47 lakhs have not been intimated (December 1988).

104—Assistance to Non-Government Colleges and Institutes—

13.01—Assistance to Non-Government Colleges and Institutes—

O	10,98.00	} 17,93.90	17,36.98	-56.92
S	6,36.90			
R	59.00			

Augmentation of provision by Rs. 59 lakhs through reappropriation in March 1988 was due to additional posts sanctioned in privately managed colleges by the Government.

Grant No. 6—contd.

Reasons for the final saving of Rs. 56.92 lakhs have not been intimated (December 1988).

02—Secondary Education—

109—Government Secondary Schools—

14.14—Creation of Posts of Laboratory Attendants—

O	32.00	32.00	50.68	+18.68
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Reasons for the final excess of Rs. 18.68 lakhs have not been intimated (December 1988).

15.12—Upgradation of Government Middle Schools to High Standard—

O	1,81.13	1,38.10	1,91.79	+53.69
R	—43.03			

Reduction in provision by Rs. 43.03 lakhs through reappropriation in March 1988 was due to posts remaining vacant.

Reasons for the final excess of Rs. 53.69 lakhs have not been intimated (December 1988).

16.03—Upgradation of Government Primary Schools to Middle Standard—

O	4,25.00	1,20.69	1,28.35	+7.66
R	—4.31			

Reduction in provision by Rs. 4.31 lakhs through reappropriation in March 1988 was due to posts remaining vacant.

Reasons for the final excess of Rs. 7.66 lakhs have not been intimated (December 1988).

107—Scholarships—

17.02—Scholarships—Sainik Schools—

O	22.81	22.81	26.75	+3.94
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Reasons for the final excess of Rs. 3.94 lakhs have not been intimated (December 1988).

105—Teachers Training—

18.01—Seminars and Refresher Courses—

O	6.21	6.21	13.09	+6.88
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Reasons for the final excess of Rs. 6.88 lakhs have not been intimated (December 1988).

05—Language Development—

001—Direction and Administration—

19.01—Directorate of languages—

O	80.35	80.35	86.52	+6.17
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Reasons for the final excess of Rs. 6.17 lakhs have not been intimated (December 1988).

103—Sanskrit Education—

20.200—Other Languages Education—

O	10.39	10.39	13.40	+3.01
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Grant No. 6—contd.

Reasons for the final excess of Rs. 3.01 lakhs have not been intimated (December 1988).

102—Promotion of Modern Indian Languages and Literature—

21.02—Development of Punjabi—

O	7.67	7.67	10.48	+2.81
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Reasons for the final excess of Rs. 2.81 lakhs have not been intimated (December 1988).

80—General—

001—Direction and Administration—

22.01—Direction—

O	1,59.55	}	1,99.71	2,00.45	+0.74
S	39.06				
R	1.10				

Augmentation of provision by Rs. 1.10 lakhs through reappropriation in March 1988 was due to purchase of new car.

Reasons for the final excess of Rs. 0.74 lakh have not been intimated (December 1988).

2204—Sports and Youth Services—

104—Sports and Games—

23.08—Establishment of Punjab State Sports Council—

O	9.65	}	1,27.98	1,27.98
S	68.33			
R	50.00			

Augmentation of provision by Rs. 50 lakhs through reappropriation in March 1988 was attributed to laying of Astro turf at the Guru Nanak Dev University Amritsar sports ground.

102—Youth Welfare Programmes for Students—

24.04—Taking over of N.F.C. Scheme—

O	86.70	86.70	1,08.38	+21.68
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Reasons for the final excess of Rs. 21.68 lakhs have not been intimated (December 1988).

001—Direction and Administration—

25.01—Direction—

O	82.84	82.84	1,01.96	+19.12
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Reasons for the final excess of Rs. 19.12 lakhs have not been intimated (December 1988).

101—Physical Education—

26.01—Physical Education College—

O	15.18	15.18	20.89	+5.71
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Reasons for the final excess of Rs. 5.71 lakhs have not been intimated (December 1988).

104—Sports and Games—

27.03—Competition Schemes—

O	8.50	}	13.09	10.93	-2.16
R	4.59				

Augmentation of provision by Rs. 4.59 lakhs through reappropriation in March 1988 was due to organisation of second Sant Longowal memorial tournament.

Reasons for the final saving of Rs. 2.16 lakhs have not been intimated (December 1988).

001—Direction and Administration—

28.02—Setting up of youth Welfare Department—

O	8.58	8.58	9.95	-1.37
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Reasons for the final excess of Rs. 1.37 lakhs have not been intimated (December 1988).

2058—Stationery and Printing—

101—Purchase and Supply of Stationery Stores—

29.01—Stationery Stores—

O	1,00.11	1,00.11	1,11.74	+11.63
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Reasons for the final excess of Rs. 11.63 lakhs have not been intimated (December 1988).

30.02—Purchase of plain paper used with Stamps—

O	5.34	5.34	14.36	+9.02
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Reasons for the final excess of Rs. 9.02 lakhs have not been intimated (December 1988).

103—Government Presses—

31.01—Government Presses—

O	2,31.68	}	2,32.46	2,41.80	+9.34
R	0.78				

Reasons for the final excess of Rs. 9.34 lakhs have not been intimated (December 1988).

800—Other expenditure—

32.01—Typewriter Workshop—

O	24.24	24.24	31.04	+6.80
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Reasons for the final excess of Rs. 6.80 lakhs have not been intimated (December 1988).

001—Direction and Administration—

33.01—Direction—

O	10.55	10.55	13.13	+2.58
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Reasons for the final excess of Rs. 2.58 lakhs have not been intimated (December 1988).

105—Government Publications—

34.01—Government Publications—

O	9.38	9.38	11.15	+1.77
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Reasons for the final excess of Rs. 1.77 lakhs have not been intimated (December 1988).

102—Printing, Storage and Distribution of Forms—

35.01—Printing, Storage and Distribution of Forms—

O	10.33	10.33	11.54	+1.21
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Reasons for the final excess of Rs. 1.21 lakhs have not been intimated (December 1988).

2205—Art and Culture—

105—Public Libraries—

36.01—Public Libraries—

O	12.97	12.97	23.44	+10.47
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Reasons for the final excess of Rs. 10.47 lakhs have not been intimated (December 1988).

104—Archives—

37.01—Archives—

O	10.09	12.83	11.92	-0.91
R	2.74			

Augmentation of provision by Rs. 2.74 lakhs through reappropriation in March 1988 was mainly due to grant of additional dearness allowance and interim relief to Government employees.

Reasons for the final saving of Rs. 0.91 lakh have not been intimated (December 1988).

Charged—

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

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess + Saving—
2202—General Education—			
02—Secondary Education—			
109—Government Secondary Schools—			
1.01—Government Secondary Schools—			
O	0.20	4,50.20	2,81.00
S	4,50.00		
			-1,69.20

Reasons for the final saving of Rs. 1,69.20 lakhs have not been intimated (December 1988).

03—University and Higher Education—

102—Assistance to Universities—

2.01—Grant to Punjab University—

O	4,24.62	5,24.10	4,54.58	-69.52
S	99.48			

Reasons for the final saving of Rs. 69.52 lakhs have not been intimated (December 1988).

103—Government Colleges and Institutes—

3.01—Government Arts Colleges—

O	1.00	1.00	-1.00
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Reasons for non-utilisation of entire provision have not been intimated (December 1988).

(vii) Excess occurred mainly under:—

Head	Total appropriation	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
2058—Stationery and Printing—			
104—Cost of Printing by other Sources—			
01—Cost of printing at Union Territory Government Press, Chandigarh—			
S	2.30	2.30	+2.61

Reasons for the final excess of Rs. 2.61 lakhs have not been intimated (December 1988).

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

The expenditure under this grant includes Rs. 19.90 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.

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 1988 was Rs. 1,44.13 lakhs.

An account of transactions of the Fund is included in Statement no. 16 of the Finance Accounts 1987-88.

Grant No. 7

Grant No. 7—Elections				
		Total grant/ appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Revenue :				
Major heads :				
2015—Elections and				
2075—Miscellaneous General Services				
Voted—				
Original	88,99,000	88,99,000	61,33,799	— 27,65,201
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 (partly set off by excess under head mentioned in note (iii) below) occurred mainly under:—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees) ₹			
2075—Miscellaneous General Services—			
800—Other expenditure—			
1.01—Elections under the Sikh Gurdwara Act—			
O	30.29	30.29	1.11
			—29.18

Reasons for the final saving of Rs. 29.18 lakhs have not been intimated (December 1988).

2015—Elections—

106—Charges for conduct of elections to State/Union Territory Legislature—

2.01—Elections to State Legislature—

O	5.00	4.74	2.33	—2.41
R	—0.26			

The provision was reduced by Rs. 0.26 lakh through reappropriation in March 1988 as elections to State Legislative Assembly were not held.

Reasons for the final saving of Rs. 2.41 lakhs have not been intimated (December 1988).

Grant No. 7—concl'd.

105—Charges for conduct of elections to Parliament—

3.01—Elections to Parliament—

O	5.00	}	4.06	1.77	—2.29
R	—0.94				

The provision was reduced by Rs. 0.94 lakh through reappropriation in March 1988 as no elections were held for the Parliament.

Reasons for the final saving of Rs. 2.29 lakhs have not been intimated (December 1988).

(iii) Excess occurred mainly under:—

Head	Total grant	Actual expenditure	Excess + Saving—		
	(In lakhs of rupees)				
2015—Elections—					
103—Preparation and Printing of Electoral rolls—					
01—Electoral rolls—					
O	0.40	}	1.60	9.28	+7.68
R	1.20				

Augmentation of provision by Rs. 1.20 lakhs through reappropriation in March 1988 was mainly due to payment of bills of printing charges of electoral pads.

Reasons for the final excess of Rs. 7.68 lakhs have not been intimated (December 1988).

Grant No. 8

Grant No. 8—Excise and Taxation

	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Revenue :			
Major heads :			
2039—State Excise,			
2040—Sales Tax and			
2045—Other Taxes and Duties on Commo- dities and Services			
Voted—			
Original	6,87,86,000		
Supplementary	1,18,67,000		
	8,06,53,000	8,23,40,511	+16,87,511
Amount surrendered during the year			
Charged—			
Original	64,000		
Supplementary	30,000		
	94,000	91,000	—3,000

Amount surrendered during the year

Notes and comments—

(i) Excess of Rs. 16,87,511 over the voted grant requires regularisation.

(ii) In view of the final excess of Rs. 16.88 lakhs, the supplementary grant of Rs. 1,18.67 lakhs obtained in March 1988 proved inadequate.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
2040—Sales Tax—			
001—Direction and Administration—			
1.01—Direction and Administration—			
O	1,30.90		
S	13.57		
	1,44.47	1,51.02	+6.55

Reasons for the final excess of Rs. 6.55 lakhs have not been intimated (December, 1988).

101—Collection Charges—			
2.01—District establishment—			
O	3,52.13		
S	93.04		
	4,45.17	4,47.49	+2.32

Reasons for the final excess of Rs. 2.32 lakhs have not been intimated (December 1988).

2039—State Excise—			
001—Direction and Administration—			
3.01—District establishment—			
O	1,63.22		
S	6.63		
	1,69.85	1,76.40	+6.55

Reasons for the final excess of Rs. 6.55 lakhs have not been intimated (December 1988).

Grant No. 9

Grant No. 9—Finance

	Total grant/ appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Revenue :			
Major heads :			
2047—Other Fiscal Services,			
2049—Interest Payments,			
2052—Secretariat—General Services,			
2054—Treasury and Accounts Administration,			
2070—Other Administrative Services,			
2071—Pensions and other Retirement Benefits,			
2075—Miscellaneous General Services,			
2235—Social Security and Welfare and			
3451—Secretariat—Economic Services			
Voted—			
Original	1,25,40,08,000	76,42,55,107	—48,97,52,893
Supplementary	..		
Amount surrendered during the year (March 1988)	1,25,40,08,000		12,05,33,000
Charged—			
Original	2,37,64,79,000	1,61,18,48,885	—76,46,30,115
Supplementary	..		
Amount surrendered during the year (March 1988)	2,37,64,79,000		61,56,20,000
Capital :			
Major heads :			
6003—Internal debt of the State Government,			
6004—Loans and Advances from the Central Government,			
7610—Loans to Government Servants etc. and			
7615—Miscellaneous Loans			
Voted—			
Original	6,52,60,000	5,68,27,774	—84,32,226
Supplementary	..		

Amount surrendered during the year

Charged—

Original	12,41,13,19,000	} 12,41,13,19,000	4,70,53,77,485	-7,70,59,41,515
Supplementary				

Amount surrendered during the year
(March 1988)

7,30,70,88,000

Notes and comments—

Revenue :

(i) Rupees 12,05.33 lakhs were surrendered in March 1988; ultimate saving in the voted grant was Rs. 48,97.53 lakhs.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
2075—Miscellaneous General Services—			
103—State Lotteries—			
1.01—Prizes—			
O	21,38.76	7,21.50	6,49.42
R	-14,17.26		
			-72.08

Reduction in provision by Rs. 14,17.26 lakhs through reappropriation in March 1988 was due to change in the pattern of prizes for the lottery schemes.

Reasons for the final saving of Rs. 72.08 lakhs have not been intimated (December 1988).

2047—Other Fiscal Services—

103—Promotion of Small Savings—

2.01—Direction—

O	2,05.14	} 2,05.84	1,98.81	-7.03
R	0.70			

Augmentation of provision by Rs. 0.70 lakh through reappropriation in March 1988 was mainly due to grant of additional dearness allowance to Government employees.

Reasons for the final saving of Rs. 7.03 lakhs have not been intimated (December 1988).

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
2070—Other Administrative Services—			
800—Other expenditure—			
1.03.—Lumpsum Provision for Additional Dearness Allowance—			
O	45,00.00	45,00.00	-45,00.00

Grant No. 9—contd.

2.04—Lump sum Provision for utilisation of Special Problems Central Grants for Border Areas—

O	4,00.00	4,00.00		—4,00.00
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Entire provision in the above cases (serial nos. 1 and 2) remained unutilised ; reasons for which have not been intimated (December 1988).

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

Head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
2071—Pension and other Retirement Benefits—			
01—Civil—			
101—Superannuation and Retirement Allowances—			
1.01—Pension and other retirement benefits—			
O	30,13.05	30,13.05	38,79.18
			+8,66.13
102—Commuted value of Pensions—			
2.01—Commuted value of Pensions—			
O	4,06.73	4,06.73	5,30.17
			+1,23.44
105—Family Pensions—			
3.01—Family Pensions—			
O	4,43.04	4,43.04	5,63.94
			+1,20.90
104—Gratuities—			
4.01—Gratuities—			
O	7,30.27	7,30.27	8,42.93
			+1,12.66
111—Pensions to Legislators—			
5.01—Pensions to Legislators—			
O	1.30	1.30	2.90
			+1.60

Reasons for the final excess in the above five cases (serial nos. 1 to 5) have not been intimated (December 1988).

2070—Other Administrative Services—

800—Other expenditure—

6.02—Directorate of State Lotteries—

O	1,45.35	} 2,75.43	2,47.93	—27.50
R	1,30.08			

Augmentation of provision by Rs. 1,30.08 lakhs through reappropriation in March 1988 was mainly due to additional expenditure on advertising and publicity (Rs. 1,30.89 lakhs), partly set off by saving due to change in the pattern of lottery schemes (Rs. 1.26 lakhs).

Grant No. 9—contd.

Reasons for the final saving of Rs. 27.50 lakhs have not been intimated (December 1988).

2235—Social Security and Welfare—

60—Other Social Security and Welfare Programmes—

200—Other Schemes—

7.08—Ex-gratia payments to Families of Ministers,
Government servants, etc. dying in harness—

O	2,00.00	2,00.00	2,89.76	+89.76
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Reasons for the final excess of Rs. 89.76 lakhs have not been intimated (December 1988).

2054—Treasury and Accounts Administration—

097—Treasury Establishment—

8.01—Treasury Establishment—

O	1,39.74	} 1,79.25	} 1,82.70	+3.45
R	39.51			

Augmentation of provision by Rs. 39.51 lakhs through reappropriation in March 1988 was mainly due to grant of additional dearness allowance to Government employees (Rs. 37.92 lakhs) and increase in contingent expenditure (Rs. 1.59 lakhs).

Reasons for the final excess of Rs. 3.45 lakhs have not been intimated (December 1988).

098—Local Fund Audit—

9.01—Local Fund Audit—

O	1,05.49	} 1,35.06	} 1,31.11	—3.95
R	29.57			

Augmentation of provision by Rs. 29.57 lakhs through reappropriation in March 1988 was mainly due to grant of additional dearness allowance and interim relief to Government employees.

Reasons for the final saving of Rs. 3.95 lakhs have not been intimated (December 1988).

095—Directorate of Accounts and Treasuries—

10.01—Treasury and Accounts organisation—

O	56.39	} 66.55	} 61.93	—4.62
R	10.16			

Augmentation of provision by Rs. 10.16 lakhs through reappropriation in March 1988 was mainly due to grant of additional dearness allowance and interim relief to Government employees.

Reasons for the final saving of Rs. 4.62 lakhs have not been intimated (December 1988).

2052—Secretariat—General Services—

092—Other Offices—

11.02—Directorate of Institutional Finance and
Banking—

O	9.17	9.17	14.73	+5.56
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Grant No. 9—contd.

2047—Other Fiscal Services—

103—Promotion of Small Savings—

12.02—District Administration—

O	1.64	}	1.84	3.75	+1.91
R	0.20				

Reasons for the final excess in the above two cases (serial nos. 11 and 12) have not been intimated (December 1988).

3451—Secretariat—Economic Services—

092—Other Offices—

13.01—Directorate of Financial Resources and Economic Intelligence—

O	14.16	}	15.31	15.81	+0.50
R	1.15				

Augmentation of provision by Rs. 1.15 lakhs through reappropriation in March 1988 was mainly due to purchase of electronic typewriter and a car.

Charged—

(v) Rupees 61,56.20 lakhs were surrendered in March 1988; ultimate saving was Rs. 76,46.30 lakhs.

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

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

2049—Interest Payments—

200—Interest on other Internal Debts—

1.01—Interest on temporary loans obtained from the State Bank of India and other Banks for purchase of Food grains—

O	79,31.00	}	6,51.71	5,74.10	-77.61
R	-72,79.29				

Reduction in provision by Rs. 72,79.29 lakhs through reappropriation in March 1988 was based on actual requirements.

Reasons for the final saving of Rs. 77.61 lakhs have not been intimated (December 1988).

2.60—Interest on other temporary loans—

O	4,54.20	}
R	-4,54.20				

Reduction in provision by Rs. 4,54.20 lakhs through reappropriation in March 1988 was based on actual requirements.

Grant No. 9—contd.

04—Interest on Loans and Advances from Central Government—

107—Interest on Pre-1984-85 Loans—

3.05—Loans to clear over drafts—

O	4,79.74	}	4,80.19	3,60.14	-1,20.05
R	0.45				

Reasons for the final saving of Rs. 1,20.05 lakhs have not been intimated (December 1988).

4.06—Consolidated Loans 1979—84—

O	12,72.66	}	10,39.66	11,59.70	+1,20.04
R	-2,33.00				

Reduction in provision by Rs. 2,33 lakhs through reappropriation in March 1988 was based on actual requirements.

Reasons for the final excess of Rs. 1,20.04 lakhs have not been intimated (December 1988).

200—Interest on Other Internal Debts—

5.07—Loans from National Co-operative Development and Warehousing Corporation—

O	3,50.00	}	2,80.00	2,55.26	-24.74
R	-70.00				

Reduction in provision by Rs. 70 lakhs through reappropriation in March 1988 was based on actual requirements.

Reasons for the final saving of Rs. 24.74 lakhs have not been intimated (December 1988).

60—Interest on Other Obligations—

101—Interest on Deposits—

6.02—Deposits of Local Funds—

O	1,62.58	}	1,00.77	1,00.94	+0.17
R	-61.81				

Reduction in provision by Rs. 61.81 lakhs through reappropriation in March 1988 was based on actual requirements.

04—Interest on Loans and Advances from Central Government—

104—Interest on Loans for Non-Plan Schemes—

7.03—Purchase of Fertilizers—

O	1,50.00	}	1,08.93	1,08.93
R	-41.07			

Reduction in provision by Rs. 41.07 lakhs through reappropriation in March 1988 was based on actual requirements.

Grant No. 9—contd.

03—Interest on Small Savings, Provident Funds
etc.—

104—Interest on State Provident Funds—

8.01—Interest on General Provident Fund—

O	33,09.16	} 47,21.02	32,83.81	—14,37.21
R	14,11.86			

Augmentation of provision by Rs. 14,11.86 lakhs through reappropriation in March 1988, 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. 14,37.21 lakhs have not been intimated (December 1988).

9.05—Interest on All India Service Provident Fund—

O	15.03	} 18.34	1.63	—16.71
R	3.31			

Augmentation of provision by Rs. 3.31 lakhs through reappropriation in March 1988, based on actual requirements, was unrealistic as the expenditure did not come up even to original allotment.

Reasons for the final saving of Rs. 16.71 lakhs have not been intimated (December 1988).

05—Interest on Reserve Funds—

101—Interest on Depreciation Renewal Reserve
Funds—

10.02—Depreciation Reserve Fund—

(Motor Transport)

O	91.13	} 77.08	84.86	+7.78
R	—14.05			

Reduction in provision by Rs. 14.05 lakhs through reappropriation in March 1988 was based on actual requirements.

Reasons for the final excess of Rs. 7.78 lakhs have not been intimated (December 1988).

04—Interest on Loans and Advances from Central
Government—

102—Interest on Loans for Central Plan Schemes—

11.02—Renovation and Modernisation of Thermal
Power Stations—

O	20.30	} 53.10	—20.30	—32.80
R	32.80			

Augmentation of provision by Rs. 32.80 lakhs through reappropriation in March 1988, based on actual requirements, was unrealistic as the actual expenditure did not exceed the original budget allotment.

Reasons for the final saving of Rs. 32.80 lakhs have not been intimated (December 1988).

Grant No. 9—contd.

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

Head	Total appropriation	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
2049—Interest Payments—]			
04—Interest on Loans and Advances from Central Government—			
106—Interest on Ways and Means Advances—			
1.01—Interest on Ways and Means Advances—			
O			
R	59.00		—59.00
2071—Pensions and Other Retirement Benefits—			
01—Civil—			
101—Superannuation and Retirement Allowances—			
2.01—Pensions and other retirement benefits—			
O	5.00	5.00	—5.00

Entire provision in the above cases (serial nos. 1 and 2) remained unutilised, reasons for which have not been intimated (December 1988).

(viii) Excess occurred mainly under :—

Head	Total appropriation	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
2049—Interest Payments—			
04—Interest on Loans and Advances from Central Government—			
104—Interest on Loans for Non-Plan Schemes—			
1.02—Share of Small Savings Collections—			
O	30,38.06		
R	3,60.78	33,98.84	
101—Interest on Loans for State/Union Territory Plan Schemes—			
2.01—Interest on Block Loans—			
O	18,13.33		
R	1,15.59	19,28.92	

Augmentation of provision by Rs. 3,60.78 lakhs through reappropriation in March 1988 was based on actual requirements.

101—Interest on Loans for State/Union Territory Plan Schemes—

2.01—Interest on Block Loans—

Augmentation of provision by Rs. 1,15.59 lakhs through reappropriation in March 1988 was based on actual requirements.

Grant, No. 9—contd.

102—Interest on Loans for Central Plan Schemes—

3.03—Co-operative—Credit Co-operative-Loans for Credit Co-operative Institutions in under-developed States—

O	32.80	32.80	65.60	+ 32.80
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Reasons for the final excess of Rs. 32.80 lakhs have not been intimated (December 1988).

60—Interest on Other Obligations—

101—Interest on Deposits—

4.01—Deposits of Government Corporations and Companies—

O	1,75.11	} 1,99.20	1,99.20	
R	24.09			

Augmentation of provision by Rs. 24.09 lakhs through reappropriation in March 1988 was based on actual requirements.

200—Interest on Other Internal Debts—

5.04—Loans from Life Insurance Corporation of India—

O	1,49.99	} 1,73.45	1,73.45	
R	23.46			

Augmentation of provision by Rs. 23.46 lakhs through reappropriation in March 1988 was based on actual requirements.

04—Interest on Loans and Advances from Central Government—

103—Interest on Loans for Centrally sponsored Plan Schemes—

6.08—Flood Control and Anti-Sea Erosion Project—

O	9.12	} 30.99	30.99	
R	21.87			

Augmentation of provision by Rs. 21.87 lakhs through reappropriation in March 1988 was based on actual requirements.

01—Interest on Internal Debt—

101—Interest on Market Loans—

7.01—Interest on Market Loans—

O	15,34.98	} 14,35.96	15,52.59	+ 1,16.63
R	—99.02			

Reduction in provision by Rs. 99.02 lakhs through reappropriation in March 1988, based on actual requirements, was unrealistic as there was a final excess of Rs. 1,16.63 lakhs.

Reasons for the final excess of Rs. 1,16.63 lakhs have not been intimated. (December 1988).

04—Interest on Loans and Advances from
Central Government—

103—Interest on Loans for Centrally Spon-
sored Plan Schemes—

8-07—Integrated Development Programme—

O	8.12	}	19.02	19.02	..
R	10.90				

Augmentation of provision by Rs. 10.90 lakhs through reappropriation in March 1988 was based on actual requirements.

01—Interest on Internal Debt—

200—Interest on Other Internal Debts—

9-05—Loans from Oriental Fire and General
Insurance Company—

O	33.11	}	41.22	41.22	..
R	8.11				

Augmentation of provision by Rs. 8.11 lakhs through reappropriation in March 1988 was based on actual requirements.

05—Interest on Reserve Funds—

101—Interest on Depreciation Renewal
Reserve Funds—

10.03—Depreciation Reserve Fund—
(Government Press)

O	9.98	}	9.94	16.53	+6.59
R	-0.04				

Reasons for the final excess of Rs. 6.59 lakhs have not been intimated. (December 1988).

01—Interest on Internal Debt—

200—Interest on Other Internal Debts—

11-03—Loans from the National Agricul-
tural Credit (long term operation)
Fund of Reserve Bank of India—

O	39.25	}	44.33	44.45	+0.12
R	5.08				

Augmentation of provision by Rs. 5.08 lakhs through reappropriation in March 1988 was based on actual requirements.

04—Interest on Loans and Advances from
Central Government—

103—Interest on Loans for Centrally Spon-
sored Plan Schemes—

12-03—Soil and Water Conservation—Con-
servation Schemes—

O	4.65	}	9.67	9.67	..
R	5.02				

Grant No. 9—contd.

102—Interest on Loans for Central Plan Schemes—

3.03—Co-operative—Credit Co-operative—Loans for Credit Co-operative Institutions in under-developed States—

O	32.80	32.80	65.60	+ 32.80
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Reasons for the final excess of Rs. 32.80 lakhs have not been intimated (December 1988).

60—Interest on Other Obligations—

101—Interest on Deposits—

4.01—Deposits of Government Corporations and Companies—

O	1,75.11	} 1,99.20	} 1,99.20	..
R	24.09			

Augmentation of provision by Rs. 24.09 lakhs through reappropriation in March 1988 was based on actual requirements.

200—Interest on Other Internal Debts—

5.04—Loans from Life Insurance Corporation of India—

O	1,49.99	} 1,73.45	} 1,73.45	..
R	23.46			

Augmentation of provision by Rs. 23.46 lakhs through reappropriation in March 1988 was based on actual requirements.

04—Interest on Loans and Advances from Central Government—

103—Interest on Loans for Centrally sponsored Plan Schemes—

6.08—Flood Control and Anti-Sea Erosion Project—

O	9.12	} 30.99	} 30.99	..
R	21.87			

Augmentation of provision by Rs. 21.87 lakhs through reappropriation in March 1988 was based on actual requirements.

01—Interest on Internal Debt—

101—Interest on Market Loans—

7.01—Interest on Market Loans—

O	15,34.98	} 14,35.96	} 15,52.59	[+1,16.63
R	—99.02			

Reduction in provision by Rs. 99.02 lakhs through reappropriation in March 1988, based on actual requirements, was unrealistic as there was a final excess of Rs. 1,16.63 lakhs.

Reasons for the final excess of Rs. 1,16.63 lakhs, have not been intimated. (December, 1988).

04—Interest on Loans and Advances from
Central Government—

103—Interest on Loans for Centrally Spon-
sored Plan Schemes—

8·07—Integrated Development Programme—

O	8·12	}	19·02	19·02
R	10·90			

Augmentation of provision by Rs. 10.90 lakhs through reappropriation in March 1988 was based on actual requirements.

01—Interest on Internal Debt—

200—Interest on Other Internal Debts—

9·05—Loans from Oriental Fire and General
Insurance Company—

O	33·11	}	41·22	41·22
R	8·11			

Augmentation of provision by Rs. 8.11 lakhs through reappropriation in March 1988 was based on actual requirements.

05—Interest on Reserve Funds—

101—Interest on Depreciation Renewal
Reserve Funds—

10.03—Depreciation Reserve Fund—
(Government Press)

O	9·98	}	9·94	16·53	+6·59
R	-0·04				

Reasons for the final excess of Rs. 6.59 lakhs have not been intimated (December 1988).

01—Interest on Internal Debt—

200—Interest on Other Internal Debts—

11·03—Loans from the National Agricul-
tural Credit (long term operation).
Fund of Reserve Bank of India—

O	39·25	}	44·33	44·45	+0·12
R	5·08				

Augmentation of provision by Rs. 5.08 lakhs through reappropriation in March 1988 was based on actual requirements.

04—Interest on Loans and Advances from
Central Government—

103—Interest on Loans for Centrally Spon-
sored Plan Schemes—

12·03—Soil and Water Conservation—Con-
servation Schemes—

O	4·65	}	9·67	9·67
R	5·02			

Grant No. 9—contd.

Augmentation of provision by Rs. 5.02 lakhs through reappropriation in March 1988 was based on actual requirements.

101—Interest on Loans for State/Union Territory Plan Schemes—

13.02—Other Loans—

Loans for relief of Natural Calamities—

O	27.64	}	32.54	32.54	..
R	4.90				

Augmentation of provision by Rs. 4.90 lakhs through reappropriation in March 1988 was based on actual requirements.

103—Interest on Loans for Centrally Sponsored Plan Schemes—

14.04—Roads and Bridges—(Roads of Inter-State Importance)

O	8.31	}	12.56	12.56	..
R	4.25				

Augmentation of provision by Rs. 4.25 lakhs through reappropriation in March 1988 was based on actual requirements.

15.06—Village and Small Industries—other Loans—District Industries Centres—

O	1.44	}	3.28	3.28	..
R	1.84				

Augmentation of provision by Rs. 1.84 lakhs through reappropriation in March 1988 was based on actual requirements.

16.01—Co-operation—

Credit Co-operatives—Strengthening of Agriculture Credit Stabilization Fund—

O	0.39	}	1.77	1.77	..
R	1.38				

Augmentation of provision by Rs. 1.38 lakhs through reappropriation in March 1988 was based on actual requirements.

104—Interest on Loans for Non-Plan Schemes—

17.04—House Building Advances—

O	2.21	}	3.23	3.23	..
R	1.02				

Augmentation of provision by Rs. 1.02 lakhs through reappropriation in March 1988 was based on actual requirements.

Grant No. 9—contd.

Capital:

Saving in the voted grant (partly counterbalanced by excess as mentioned in note (xi) below) occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
7610—Loans to Government Servants etc.—			
1-202—Advances for purchase of Motor Conveyances—			
O |	1,70-00	1,46-38	-23-62
2-201—House Building Advances—			
O	4,06-00	3,89-55	-16-45

Reasons for the final saving in the above two cases (serial nos. 1 and 2) have not been intimated (December 1988).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
7615—Miscellaneous Loans—			
1-101—Loans to contractors for purchase of machinery, etc.—(Not debited to Works)			
O	30-00	..	-30-00
7610—Loans to Government Servants etc.—			
201—House Building Advances—			
2-01—Advances to Officers of All India Services— (Centrally Sponsored Scheme)			
O	15-00	..	-15-00
3-203—Advances for purchase of other conveyances—			
O	1-00	..	-1-00

Entire provision in the above three cases (serial nos. 1 to 3) remained unutilised, but no amount was surrendered, reasons for which have not been intimated (December 1988).

(xi) Excess occurred under:—

Head	Total grant	Actual expenditure	Excess + Saving—
7615—Miscellaneous Loans—			
200—Miscellaneous Loans—			
02—Loans to M.L.A's/ M.L. Cs for purchase of Motor Conveyances—			
O	30-00	32-35	+2-35

Grant No. 9—contd.

Reasons for the final excess of Rs. 2.35 lakhs have not been intimated (December 1988).

Charged—

(xii) Surrender of surplus funds to the extent of Rs. 7,30,70.88 lakhs was made in March 1988; the saving ultimately was Rs. 7,70,59.42 lakhs.

(xiii) Saving (partly set off by excess under other heads mentioned in note (xiv) below) occurred mainly under —

Head	Total appropriation	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
6003—Internal Debt of the State Government—			
1-107—Loans from the State Bank of India and other Banks—			
O	5,73,50.00	1,20,00.00	1,20,00.00
R	—4,53,50.00		
Withdrawal of provision by Rs. 4,53,50 lakhs through reappropriation in March 1988 was based on actual requirements.			
2-110—Ways and Means Advances from the Reserve Bank of India—			
O	5,00,00.00	2,00,00.00	1,54,88.26
R	—3,00,00.00		
Reduction in provision by Rs. 3,00,00 lakhs through reappropriation in March 1988 was based on actual requirements.			
Reasons for the final saving of Rs. 45,11.74 lakhs have not been intimated (December 1988).			
3-108—Loans from National Co-operative Development Corporation—			
O	3,10.00	2,70.00	2,67.95
R	—40.00		
Reduction in provision by Rs. 40 lakhs through reappropriation in March 1988 was based on actual requirements.			
Reasons for the final saving of Rs. 2.05 lakhs have not been intimated (December 1988).			
6004—Loans and Advances from the Central Government—			
01—Non-Plan Loans—			
800—Other Loans—			
4-02—Short-term Loans—			
O	51,73.00	..	..
R	—51,73.00		

Withdrawal of entire provision through reappropriation in March 1988 was based on actual requirements.

Grant No. 9—contd.

5.101—Loans to cover gap in resources—

O	24,27.00	} 26,71.35	24,27.00	-2,44.35
R	2,44.35			

Augmentation of provision by Rs. 2,44.35 lakhs through reappropriation, in March 1988, based on actual requirements, was unrealistic.

Reasons for the final saving of Rs. 2,44.35 lakhs have not been intimated (December 1988).

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

Head	Total appropriation	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
6004—Loans and Advances from the Central Government—			
06—Ways and Means Advances—			
1.800—Other Ways and Means Advances—			
R	34,30.00	34,30.00	36,74.35
			+2,44.35

Augmentation of funds by Rs. 34,30 lakhs through reappropriation in March 1988 was based on actual requirements.

Reasons for the final excess of Rs. 2,44.35 lakhs have not been intimated (December 1988)

01—Non-Plan Loans

800—Other Loans—

2.01—Loans for Modernisation of Police Force—

O	4.19	} 36,35.19	36,35.19
R	36,31.00		

Augmentation of provision by Rs. 36,31 lakhs through reappropriation in March 1988 was based on actual requirements.

02—Loans for State/Union Territory Plan Schemes—

3.101—Block Loans—

O	16,92.19	} 18,07.68	18,07.69	+0.01
R	1,15.49			

Augmentation of provision by Rs. 1,15.49 lakhs through reappropriation in March 1988 was based on actual requirements.

04—Loans for Centrally Sponsored Plan Schemes—

4.07—Loans for Flood Control and Anti-Sea Erosion Projects—

O	5.47	} 15.47	15.47
R	10.00		

Grant No. 9—contd.

Augmentation of provision by Rs. 10 lakhs through reappropriation in March 1988 was based on actual requirements.

07—Pre-1984-85 Loans—

5.102—National Loans Scholarship Schemes—

O	1.00	}	3.83	8.15	+4.32
R	2.83				

Augmentation of provision by Rs. 2.83 lakhs through reappropriation in March 1988 was based on actual requirements.

Reasons for the final excess of Rs. 4.32 lakhs have not been intimated (December 1988).

04—Loans for Centrally Sponsored Plan Schemes—

6.05—Loans for Soil and Water Conservation Schemes—

O	4.57	}	8.63	8.63	..
R	4.06				

Augmentation of provision by Rs. 4.06 lakhs through reappropriation in March 1988 was based on actual requirements.

02—Loans for State/Union Territory Plan Schemes—

7.102—Loans and Advances—Plan Assistance for relief on account of Natural Calamities—

O	25.48	}	29.21	29.21	..
R	3.73				

Augmentation of provision by Rs. 3.73 lakhs through reappropriation in March 1988 was based on actual requirements.

04—Loans for Centrally Sponsored Plan Schemes—

800—Other Loans—

8.02—Loans for Roads of Inter-State Importance—

O	4.80	}	6.80	6.80	..
R	2.00				

Augmentation of provision by Rs. 2 lakhs through reappropriation in March 1988 was based on actual requirements.

9.04—Loans for District Industries Centres-Village and Small Industries—

O	1.75	}	3.50	3.50	..
R	1.75				

Augmentation of provision by Rs. 1.75 lakhs through reappropriation in March 1988 was based on actual requirements.

01—Non-Plan Loans—

201—House Building Advances—

10.01—Loans for House Building to officers of All India Services—

O	3.44	}	4.61	4.61
R	1.17			

Augmentation of provision by Rs. 1.17 lakhs through reappropriation in March 1988 was based on actual requirements.

6003—Internal debt of the State Government—

11.101—Market Loans—

O	8,04.18	}	8,46.12	13,67.06	+5,20.94
R	41.94				

Augmentation of provision by Rs. 41.94 lakhs through reappropriation in March 1988 was based on actual requirements.

Reasons for the final excess of Rs. 5,20.94 lakhs have not been intimated (December 1988).

104—Loans from General Insurance Corporation of India—

12.01—Loans from Oriental Fire and General Insurance Company Limited—

O	18.28	}	21.48	21.48
R	3.20			

Augmentation of provision by Rs. 3.20 lakhs through reappropriation in March 1988 was based on actual requirements.

(xv) 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 2048—Appropriation for reduction or avoidance of debt. During the year 1987-88, no contributions were made.

The balances at the credit of these Funds on 31st March 1988 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 1987-88.

Grant No. 10

Grant No. 10—Food and Supplies		Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Revenue:				
Major head :				
3456—Civil Supplies—				
Original	2,18,97,000	2,74,91,000	2,35,26,125	—39,64,875
Supplementary	55,94,000			
Amount surrendered during the year				
Capital :				
Major heads :				
4408—Capital Outlay on Food, Storage and Warehousing and				
6408—Loan for Food, Storage and Warehousing				
Voted—				
Original	6,70,77,02,000	6,70,77,02,000	4,10,91,22,463	—2,59,85,79,537
Supplementary	..			
Amount surrendered during the year (March 1988)				2,58,09,71,000
Charged—				
Original	1,80,000	1,80,000	22,835	—1,57,165
Supplementary	..			
Amount surrendered during the year (March 1988)				20,000

Notes and comments—**Revenue :**

(i) In view of the final saving of Rs. 39.65 lakhs in the voted grant, the supplementary grant of Rs. 55.94 lakhs obtained in March 1988 proved excessive.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
3456—Civil Supplies—			
001—Direction and Administration—			
1,02—District Establishment—			
O	2,05.53	2,60.05	2,24.82
S	54.52		
Reasons for the final saving of Rs. 35.23 lakhs have not been intimated (December 1988).			
2,01 —Direction—			
O	13.44	14.86	3.59
S	1.42		
—11.27.			

Grant No. 10—contd.

Reasons for the final saving of Rs. 11.27 lakhs have not been intimated (December 1988).

(iii) An instance where expenditure was incurred without provision is given below :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
3456—Civil Supplies—			
195 —Assistance to Consumer's Co-operatives in Rural Arcas—			
O		6.85	+6.85

Reasons for not covering the expenditure by provision in the above case have not been intimated (December 1988).

Capital :

(iv) Surrender of surplus funds in the voted grant to the extent of Rs. 2,58,09.71 lakhs was made in March 1988; the saving ultimately was Rs. 2,59,85.80 lakhs.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
4408—Capital Outlay on Food Storage and Warehousing—			
01—Food—			
1.101—Procurement and Supply—			
O	6,70,77.02		
R	—3,38,09.71		
	3,32,67.31	3,30,91.22	—1,76.09

Reduction in provision by Rs. 3,38,09.71 lakhs through reappropriation in March 1988 was mainly due to less procurement of wheat due to damage to standing crops on account of excessive rains and purchase of lesser quantity of paddy than anticipated, as the major portion of paddy was purchased by the traders at a rate higher than the support price (Rs. 3,38,42.85 lakhs), partly set off by excess mainly due to grant of interim relief and additional dearness allowance to Government employees (Rs. 26.42 lakhs) and clearance of pending bills (Rs. 6.61 lakhs).

Reasons for the final saving of Rs. 1,76.09 lakhs have not been intimated (December 1988).

6408—Loans for Food Storage and Warehousing—

01—Food—

190—Loans to public sector and other undertakings—

2.01—Loans to Punjab State Civil Supplies Corporation for procurement and supply of essential commodities—

R	80,00.00	80,00.00	80,00.00
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There was no original budget provision. Funds were provided through reappropriation in March 1988 due to post budget decision of the Government to grant loan to the Punjab State Civil Supplies Corporation for repayment of loans taken by the Corporation to the State Bank of India.

Grant No. 10—*concl'd.*

(v) **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 "0435,—Other Agricultural Programmes, 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 Fund' under the major head "2408—Food, Storage and Warehousing". 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 1987-88. The balance at the credit of the Fund as on 31st March 1988 was Rs. 39.75 lakhs.

An account of transactions relating to the Fund is included in the statement no. 16 of the Finance Accounts 1987-88.

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

Year	Total grant	Actual expenditure	Saving	Percentage of Saving (rounded)
	(In lakhs of rupees)			
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
1986-87—				
Revenue	2,54.63	1,78.36	76.27	30
Capital	6,29,97.20	3,65,43.03	2,64,54.17	42

Grant No. 11—General Administration

	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Revenue :			
Major heads :			
2011—Parliament/State/Union Territory Legislatures,			
2012—President, Vice-President/ Governor, Administrator of Union Territories,			
2013—Council of Ministers,			
2052—Secretariat—General Services,			
2070—Other Administrative Services,			
2075—Miscellaneous General Services,			
2235—Social Security and Welfare,			
2251—Secretariat—Social Services and			
3451—Secretariat—Economic Services			

Voted—

Original	11,85,76,000	11,85,76,000	11,66,76,020	—18,99,980
Supplementary				

Amount surrendered during the year

Charged—

Original	42,84,000	83,50,000	82,34,876	—1,15,124
Supplementary	40,66,000			

Amount surrendered during the year

Notes and comments—

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

Head	Total grant	Actual expenditure	Excess+ Saving—
2013—Council of Ministers—			
800 —Other Expenditure—			
1.01 —Car Section—			
0	86.56	86.56	25.94 —60.62

Reasons for the final saving of Rs. 60.62 lakhs have not been intimated (December 1988).

2.02 —Miscellaneous—			
0	45.71	46.26	23.09 —23.17
R	0.55		

Grant No. 11—contd.

Final saving of Rs. 23.17 lakhs was due to imposition of President's Rule in the State in May 1987.

105—Discretionary grant by Ministers—

3.01—Discretionary grants for development purposes—

O	62.50	62.50	40.03	—22.47
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Reasons for the final saving of Rs. 22.47 lakhs have not been intimated (December 1988).

4.104—Entertainment and Hospitality Expenses—

O	12.00	11.45	1.41	—10.04
R	—0.55			

Final saving of Rs. 10.04 lakhs was due to imposition of President's Rule in the State in May 1987.

5.108—Tour Expenses—

O	10.00	10.00	1.19	—8.81
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Reasons for the final saving of Rs. 8.81 lakhs have not been intimated (December 1988).

101—Salary of Ministers and Deputy Ministers—

6.01—Salary of Ministers and Deputy Ministers—

O	9.60	9.60	1.38	—8.22
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Final saving of Rs. 8.22 lakhs was due to imposition of President's Rule in the State in May 1987.

105—Discretionary grant by Ministers—

7.02—Petty Discretionary grants—

O	5.30	5.30	0.29	—5.01
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Reasons for the final saving of Rs. 5.01 lakhs have not been intimated (December 1988).

2011—Parliament/State/Union Territory Legislatures—

02—State/Union Territory Legislatures—

101—Legislative Assembly—

8.01—Legislative Assembly—

O	1,02.40	95.40	62.99	—32.41
R	—7.00			

Reduction in provision by Rs. 7 lakhs through reappropriation in March, 1988 was due to dissolution of Punjab Vidhan Sabha.

Reasons for the final saving of Rs. 32.41 lakhs have not been intimated (December 1988).

2075—Miscellaneous General Services—

101—Pension in lieu of resumed Jagirs, Lands, territories, etc.—

9.01—Allowances to members of families of former Rulers—

O	6.53	6.53	3.11	—3.42
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Grant No. 11—contd.

Reasons for the final saving of Rs. 3.42 lakhs have not been intimated (December 1988).

2070—Other Administrative Services—

115—Guest Houses, Government Hostels, etc.—

10.04—District Complex Canteen—

O	4.88	4.88	2.53	-2.35
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Reasons for the final saving of Rs. 2.35 lakhs have not been intimated (December 1988).

11.05—Hydel Design Building Canteen—

O	1.22	1.22		-1.22
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Reasons for the final saving of Rs. 1.22 lakhs have not been intimated (December 1988).

003—Training—

12.02—Centre for Research in Rural Industrial Development—

O	1.00	1.00		-1.00
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Reasons for the final saving of Rs. 1 lakh have not been intimated (December 1988).

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

Head	Total grant	Actual expenditure	Excess + Saving
	(In lakhs of rupees)		
2052—Secretariat—General Services—			
090—Secretariat—			
1.01—General Services—			
Secretariat—			
O	4,53.07		
R	11.44	4,64.51	5,56.56
			+92.05

Augmentation of provision by Rs. 11.44 lakhs through reappropriation in March 1988 was due to clearance of pending bills.

Reasons for the final excess of Rs. 92.05 lakhs have not been intimated (December 1988).

091—Attached Offices—

2.01—Punjab Bhawan, New Delhi—

O	51.64	51.64	68.87	+17.23
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Reasons for the final excess of Rs. 17.23 lakhs have not been intimated (December 1988).

2011—Parliament/State/Union Territory Legislatures—

103—Legislative Secretariat—

3.01—Legislative Secretariat—

O	64.37	64.37	80.35	+15.98
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Grant No. 11—concl'd.

Reasons for the final excess of Rs. 15.98 lakhs have not been intimated (December 1988).

2251—Secretariat—

Social Services—

090—Secretariat—

4.01—Direction and Administration—

O	1,25.75	1,25.75	1,37.00	+11.25
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Reasons for the final excess of Rs. 11.25 lakhs have not been intimated (December 1988).

2070—Other Administrative Services—

115—Guest Houses, Government Hostels, etc.—

5.6—Circuit Houses—

O	15.94	15.94	24.17	+8.23
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Reasons for the final excess of Rs. 8.23 lakhs have not been intimated (December 1988).

6.01—State Guest Houses—

O	22.94	} 21.54	29.44	+7.90
R	—1.40			

Reduction in provision by Rs. 1.40 lakhs through reappropriation in March 1988 was due to reduction in purchase of material on account of reduced sales (Rs. 1 lakh) and telephones charges (Rs. 0.40 lakh).

Reasons for the final excess of Rs. 7.90 lakhs have not been intimated (December 1988).

7.07—Vidhan Sabha/Civil Secretariat Canteen—

O	32.94	} 30.90	36.22	+5.32
R	—2.04			

Reduction in provision by Rs. 2.04 lakhs through reappropriation in March 1988 was due to economy measures.

Reasons for the final excess of Rs. 5.32 lakhs have not been intimated (December 1988).

2235—Social Security and Welfare—

60—Other Social Security and Welfare
Programmes—

200—Other Schemes—

8.03—Reimbursement of medical charges to Ex., M.L.A.s.,
M.L.C.'s—

O	0.80	0.80	2.15	+1.35
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Reasons for the final excess of Rs. 1.35 lakhs have not been intimated (December 1988).

Grant No. 12

Grant No. 12—Health and Family Welfare.

	Total grant/ appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue:			
Major heads:			
2210—Medical and Public Health,			
2211—Family Welfare,			
2235—Social Security and Welfare and			
2245—Relief on account of Natural Calamities—			
Voted—			
Original	96,64,43,000	1,15,63,98,000	1,07,25,45,355 — 8,38,52,645
Supplementary	18,99,55,000		
Amount surrendered during the year (March 1988)			6,63,59,000
Charged—			
Original	1,00,000	1,00,000	45,475 — 54,525
Supplementary			

Amount Surrendered during the year

Notes and comments—

(i) In view of the final saving of Rs. 8,38.53 lakhs in voted grant, the supplementary grant of Rs. 18,99.55 lakhs obtained in March 1988 proved excessive.

(ii) Rupees 6,63.59 lakhs were surrendered in March 1988, ultimate saving in voted grant was Rs. 8,38.53 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)		
2210—Medical and Public Health—			
01—Urban Health Services—			
Allopathy—			
110—Hospitals and Dispensaries—			
1.08—Medical Relief to other Hospitals and Dispensaries—			
O	25,11.83	16,17.21	16,25.79 + 8.58
R	—8.94.62		

Reduction in provision by Rs. 8.94.62 lakhs through reappropriation in March 1988 was due to economy measures.

Reasons for the final excess of Rs. 8.58 lakhs have not been intimated (December 1988).

2.01—Medical Relief to T.B. clinics and Sanatoria—
(Centrally Sponsored Scheme)

O	35.00	}	36.50	..	—36.50
R	1.50				

Augmentation of provision by Rs. 1.50 lakhs through reappropriation in March 1988 was due to sanction of additional funds for the scheme by the Government.

Reasons for the final saving of Rs. 36.50 lakhs have not been intimated (December 1988).

3.02—Medical Relief to Rajindra Hospital, Patiala—

O	2,58.86	2,58.86	2,40.35	—18.51
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Reasons for the final saving of Rs. 18.51 lakhs have not been intimated (December 1988).

4.18—Opening of New Dispensaries in Slum area suitable urban places—

O	10.00	}	6.47	3.93	—2.54
R	—3.53				

Reduction in provision by Rs. 3.53 lakhs through reappropriation in March 1988 was due to posts remaining vacant.

Reasons for the final saving of Rs. 2.54 lakhs have not been intimated (December 1988).

5.20—Upgradation of existing Hospitals—

O	44.50	}	42.70	39.54	—3.16
R	—1.80				

Reduction in provision by Rs. 1.80 lakhs through reappropriation in March 1988 was due to posts remaining vacant.

Reasons for the final saving of Rs. 3.16 lakhs have not been intimated (December 1988).

6.19—Provincialisation of Local Bodies Hospitals Dispensaries

O	5.30	}	3.30	1.09	—2.21
R	—2.00				

Reduction in provision by Rs. 2 lakhs through reappropriation March 1988 was due to late sanction of the scheme by the Government.

Reasons for the final saving of Rs. 2.21 lakhs have not been intimated (December 1988).

7.15—Guru Gobind Singh Hospital, Faridkot—

O	25.00	}	25.12	21.59	—3.53
R	0.12				

Reasons for the final saving of Rs. 3.53 lakhs have not been intimated (December 1988).

8.10—Contribution to Bhakra Management Board—Throwing open Nangal Hospital to the General Public—

O	3.50			
R	—3.50		0.42	+0.42

Reduction in provision by Rs. 3.50 lakhs through reappropriation in March 1988 was due to non-receipt of claims for contribution from the Bhakra Management Board.

06—Public Health—

101—Prevention and Control of diseases—

9.01—National Malaria Eradication Programme—

(Centrally Sponsored Scheme)

O	4,00.00	4,00.00	2,26.67	—1,73.33
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Reasons for the final saving of Rs. 1,73.33 lakhs have not been intimated (December 1988).

10.04—National Programme for the Control of Visual Blindness—
(Centrally Sponsored Scheme)

O	31.25			
R	—18.10	13.15	11.28	—1.87

Reduction in provision by Rs. 18.10 lakhs through reappropriation in March 1988 was due to downward revision of Plan outlay on the scheme.

Reasons for the final saving of Rs. 1.87 lakhs [have not been intimated (December 1988).

11.02—National Leprosy Eradication Programme—
(Centrally Sponsored Scheme)

O	10.50	10.50	2.21	—8.29
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Reasons for the final saving of Rs. 8.29 lakhs have not been intimated (December 1988).

12.05—Control of Visual impairment and prevention of Blindness—

(Centrally Sponsored Scheme)

O	8.00	8.00	0.87	—7.13
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Reasons for the final saving of Rs. 7.13 lakhs have not been intimated (December 1988).

13.02—District Administration—

O	55.79	55.79	11.96	—43.83
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Reasons for the final saving of Rs. 43.83 lakhs have not been intimated (December 1988).

105—Allopathy—

14.04—Opening of 5 new Multi-purpose Workers' Scheme (Male) Training Schools—
(Centrally Sponsored Scheme)

O	40.00			
R	—39.25	0.75		—0.75

Grant No. 12—contd.

Reduction in provision by Rs. 39.25 lakhs through reappropriation in March 1988 was due to non-sanction of the scheme.

15.08—Training of Nursing Para Medical Staff—

O	47.04	47.04	24.25	-22.79
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Reasons for the final saving of Rs. 22.79 lakhs have not been intimated (December 1988).

16.05—Assistance to Non-Government Institutions—

O	23.40	23.40	5.33	-18.07
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Reasons for the final saving of Rs. 18.07 lakhs have not been intimated (December 1988).

17.01—Training and Employment of Multipurpose Workers' Scheme—

(Centrally Sponsored Scheme)

O	10.00	2.50	0.24	-2.26
R	-7.50			

Reduction in provision by Rs. 7.50 lakhs through reappropriation in March 1988 was due to posts remaining vacant.

Reasons for the final saving of Rs. 2.26 lakhs have not been intimated (December 1988).

18.09—Training and Employment of Multipurpose Workers' Scheme—

O	10.00	2.50	3.33	+0.83
R	-7.50			

Reduction in provision by Rs. 7.50 lakhs through reappropriation in March 1988 was due to posts remaining vacant.

19.01—Glancy Medical College, Amritsar—

O	245.37	255.50	252.34	-3.16
S	13.65			
R	-3.52			

Reduction in provision by Rs. 3.52 lakhs through reappropriation in March 1988 was mainly due to non-creation of posts.

Reasons for the final saving of Rs. 3.16 lakhs have not been intimated (December 1988).

20.02—Continuing Education of Public Health Centre/Rural Health Staff—

(Centrally Sponsored Scheme)

O	5.00	0.80	..	-0.80
R	-4.20			

Reduction in provision by Rs. 4.20 lakhs through reappropriation in March 1988 was mainly due to partial implementation of the scheme.

21.04—Dental College, Patiala—

O	27.22	}	31.47	22.56	—8.91.
R	4.25				

Augmentation of provision by Rs. 4.25 lakhs through reappropriation in March 1988 was mainly due to clearance of pending bills (Rs. 2.38 lakhs) and grant of additional dearness allowance to Government employees (Rs. 1.70 lakhs).

Reasons for the final saving of Rs. 8.91 lakhs have not been intimated (December 1988).

101—Prevention and Control of diseases—

22.04—Other Preventive Measures—

O	12.52	12.52	2.57	—9.95
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Reasons for the final saving of Rs. 9.95 lakhs have not been intimated (December 1988).

23.09—Provision of Additional Laboratory Technicians at each Public Health Centre—

O	10.00	10.00	5.67	—4.33
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Reasons for the final saving of Rs. 4.33 lakhs have not been intimated (December 1988).

107—Public Health Laboratories—

24.04—Strengthening of Excise Laboratories—

O	5.00	}	2.90	1.46	—1.44
R	—2.10				

Reduction in provision by Rs. 2.10 lakhs through reappropriation in March 1988 was due to late sanction of the scheme.

Reasons for the final saving of Rs. 1.44 lakhs have not been intimated (December 1988).

01—Urban Health Service—Allopathy—

102—Employees State Insurance Scheme—

25.01—Employees State Insurance Scheme—

(Centrally Sponsored Scheme)

O	70.00	}	59.50	57.71	—1.79
R	—10.50				

Reduction in provision by Rs. 10.50 lakhs through reappropriation in March 1988 was mainly due to non-implementation of some new provisions of the scheme.

Reasons for the final saving of Rs. 1.79 lakhs have not been intimated (December 1988).

001—Direction and Administration—

26.01—Direction—

O	76.93	}	90.36	75.74	—14.62
R	13.43				

Augmentation of provision by Rs. 13.43 lakhs through reappropriation in March 1988 was due to grant of additional dearness allowance to Government employees (Rs. 13.30 lakhs) and clearance of pending bills (Rs. 1.72 lakhs), partly set off by saving due to non-creation of posts (Rs. 0.80 lakh) and economy measures (Rs. 0.79 lakh).

Reasons for the final saving of Rs. 14.62 lakhs have not been intimated. (December 1988).

2211—Family Welfare—

108—Selected area Programmes—

27.02—Health Guide Scheme—

(Centrally Sponsored Scheme)

O	2,31.05	}	1,98.82	1,57.82	—41.00
R	—32.23				

Reduction in provision by Rs. 32.23 lakhs through reappropriation in March 1988 was due to economy measures (Rs. 47.01 lakhs), partly set off by excess due to grant of additional dearness allowance to Government employees (Rs. 8.72 lakhs) and purchase of more medicines (Rs. 6.06 lakhs).

Reasons for the final saving of Rs. 41 lakhs have not been intimated (December 1988).

28.001—Direction and Administration—

(Centrally Sponsored Scheme)

O	79.47	}	61.66	53.46	—8.20
R	—17.81				

Reduction in provision by Rs. 17.81 lakhs through reappropriation in March 1988 was mainly due to posts remaining vacant (Rs. 10.46 lakhs) and economy measures (Rs. 7.37 lakhs).

Reasons for the final saving of Rs. 8.20 lakhs have not been intimated (December 1988).

101—Rural Family Welfare Services—

29.01—Rural Family Welfare Services—

(Centrally Sponsored Scheme)

O	4,07.00	}	4,15.92	3,91.96	—23.96
R	8.92				

Augmentation of provision by Rs. 8.92 lakhs through reappropriation in March 1988 was due to (i) payment of pending bills (Rs. 16.62 lakhs), (ii) grant of additional dearness allowance to Government employees (Rs. 4.55 lakhs) and (iii) purchase of material and supplies (Rs. 4.13 lakhs), partly set off by saving due to economy measures (Rs. 16.38 lakhs).

Reasons for the final saving of Rs. 23.96 lakhs have not been intimated (December 1988).

102—Urban Family Welfare Services—

30.01—Urban Family Welfare Services—

O	3.16	}	15.16	5.18	—9.98
S	12.00				

Reasons for the final saving of Rs. 9.98 lakhs have not been intimated (December 1988).

Grant No. 12—contd.

200—Other Services and Supplies—

31.01—Other Services and Supplies—

O	4.70	}	14.70	5.55	—9.15
S	10.00				

Reasons for the final saving of Rs. 9.15 lakhs have not been intimated (December 1988).

104—Transport—

32.01—Transport—

(Centrally Sponsored Scheme)

O	30.00	30.00	20.99	—9.01
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Reasons for the final saving of Rs. 9.01 lakhs have not been intimated (December 1988).

003—Training—

33.01—Training—

(Centrally Sponsored Scheme)

O	48.11	}	54.68	40.85	—13.83
R.	6.57				

Augmentation of provision by Rs. 6.57-lakhs through reappropriation in March 1988 was due to grant of additional dearness allowance to Government employees (Rs. 5 lakhs) and clearance of pending bills (Rs. 2.97 lakhs), partly set off by saving due to economy measures (Rs. 1.40 lakhs).

Reasons for the final saving of Rs. 13.83 lakhs have not been intimated (December 1988).

103—Maternity and Child Health—

34.01—Maternity and Child Health—

O	17.00	}	15.11	10.89	—4.22
R	—1.89				

Reduction in provision by Rs. 1.89 lakhs through reappropriation in March 1988 was due to economy measures (Rs. 6.21 lakhs), partly set off by excess due to increase in office expenses (Rs. 4.32 lakhs).

Reasons for the final saving of Rs. 4.22 lakhs have not been intimated (December 1988).

105—Compensation—

35.01—Compensation—

O	42.00	}	70.00	65.54	—4.46
S	28.00				

Reasons for the final saving of Rs. 4.46 lakhs have not been intimated (December 1988).

106—Mass Education—

36.01—Mass Education—

O	25.00	25.00	11.72	—13.28
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Reasons for the final saving of Rs. 13.28 lakhs have not been intimated (December 1988).

Grant No. 12—contd.

(iv) In the following cases although the entire provision remained unutilised but no amount was surrendered.

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
2210—Medical and Public Health—				
06—Public Health—				
101—Prevention and Control of diseases—				
1.03—Provision of Additional Laboratory Technicians at each Public Health Centre—				
(Centrally Sponsored Scheme)				
O	10.00	10.00	..	—10.00
2.06—Intensive Pilot Project in School Health Schemes—				
(Centrally Sponsored Scheme)				
O	5.10	5.10	..	—5.10
80—General—				
004—Health Statistics and Evaluation—				
3.02—Management Information System—				
O	2.50	2.00	..	—2.00
R	—0.50			
06—Public Health—				
101—Prevention and Control of diseases—				
4.05—Immunisation against Polio—				
O	1.00	1.00	..	—1.00
01—Urban Health Services—Allopathy—				
110—Hospital and Dispensaries—				
5.23—Opening of Psychiatric clinics at District level Hospitals—				
O	2.00	1.00	..	—1.00
R	—1.00			
6.26—Providing independent feeder to provide continuous light to Hospitals—				
O	1.00	1.00	..	—1.00
2211—Family Welfare and Evaluation—				
004—Research—				
7.01—Research—				
O	2.53	2.53	..	—2.53

Grant No. 12—contd.

8. 800—Other expenditure—

S	2,50.00	2,50.00		
				—2,50.00

Reasons for the non-utilisation of provision (serial nos. 1 to 8) have not been intimated (December 1988).

(v) Excess occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—	
	(In lakhs of rupees)			
2210—Medical and Public Health—				
06—Public Health—				
101—Prevention and Control of diseases—				
1.01—National Malaria Eradication Programme—				
O	8,15.77	8,15.77	10,30.72	+2,14.95

Reasons for the final excess of Rs. 2,14.95 lakhs have not been intimated (December 1988).

2.02—National Small Pox Eradication Programme—

O	50.90	50.90	71.08	
				+20.18

Reasons for the final excess of Rs. 20.18 lakhs have not been intimated (December 1988).

3.03—Mass Vaccination in Tuberculosis Programme—

O	22.13	22.13	28.47	
				+6.34

Reasons for the final excess of Rs. 6.34 lakhs have not been intimated (December 1988).

4.08—National Leprosy Eradication Programme—

O	5.46	5.46	9.45	
				+3.99

Reasons for the final excess of Rs. 3.99 lakhs have not been intimated (December 1989).

5.07—Prevention and Control of Rabies—

O	3.50	3.50	6.09	
				+2.59

Reasons for the final excess of Rs. 2.59 lakhs have not been intimated (December 1988).

01—Urban Health Services—Allopathy—

102—Employees State Insurance Scheme—

6.01—Employees State Insurance Scheme—

O	3,78.68			
R	—1.50			
		3,77.18	5,19.32	—1,42.14

Reduction in provision by Rs. 1.50 lakhs through reappropriation in March 1988 was due to non-implementation of certain provisions of the scheme.

Reasons for the final excess of Rs. 1,42.14 lakhs have not been intimated (December 1988).

110—Hospital and Dispensaries—

7.13— Contribution to U.T. Chandigarh for the maintenance of General Hospital, Chandigarh—

R	45.20	45.20	45.20	..
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There was no original budget allotment. Funds were provided through reappropriation in March 1988 for payment of contribution to General Hospital, Sector 16, Chandigarh.

8.05—Medical Relief to T.B. Clinics and Sanatoria—

O	90.50	11.10.36	122.00	+11.64
R	19.86			

Augmentation of provision by Rs. 19.86 lakhs through reappropriation in March 1988 was mainly due to grant of additional dearness allowance and payment of interim relief to Government employees.

Reasons for the final excess of Rs. 11.64 lakhs have not been intimated (December 1988).

9.01—Medical Relief to Shri Guru Tegh Bahadur Hospital, Amritsar—

O	2,95.56	2,95.56	3,08.69	+13.13
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Reasons for the final excess of Rs. 13.13 lakhs have not been intimated (December 1988).

10.06—Medical Relief to T.B. Clinics and Sanatorium Amritsar and Patiala—

O	59.23	59.23	69.44	+10.21
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Reasons for the final excess of Rs. 10.21 lakhs have not been intimated (December 1988).

11.29—Strengthening of School Health Clinics—

O	1.70	17.32	9.73	—7.59
R	15.62			

Augmentation of provision by Rs. 15.62 lakhs through reappropriation in March 1988 was due to revision of the scope of the scheme.

Reasons for the final saving of Rs. 7.59 lakhs have not been intimated (December 1988).

12.03—Medical Relief to Mental Hospital Amritsar—

O	86.16	1,03.94	93.51	—10.43
R	17.78			

Augmentation of provision by Rs. 17.78 lakhs through reappropriation in March 1988 was due to grant of additional dearness allowance and interim relief to Government employees (Rs. 18.30 lakhs), partly set off by saving due to economy measures (Rs. 0.52 lakh).

Reasons for the final saving of Rs. 10.43 lakhs have not been intimated (December 1988).

13.04—Medical Relief to T.B. Hospital Hermitage, Sangrur—

O	12.39	14.71	14.68	—0.03
R	2.32			

Augmentation of provision by Rs. 2.32 lakhs through reappropriation in March 1988 was mainly due to grant of additional dearness allowance and interim relief to Government employees.

03—Rural Health Services—Allopathy—

110—Hospitals and Dispensaries—

14.01—Medical Relief to Hospitals and Dispensaries—

O	[4,18.00	}	4,81.65	4,85.26	+3.61
R	63.65				

Augmentation of provision by Rs. 63.65 lakhs through reappropriation in March 1988 was due to grant of additional dearness allowance and interim relief to Government employees.

Reasons for the final excess of Rs. 3.61 lakhs have not been intimated (December 1988).

05—Medical Education, Training and Research—

105—Allopathy—

15.06—Shri Guru Gobind Singh Medical College, Faridkot—

O	1,39.00	}	1,41.00	1,79.68	+38.68
R	2.00				

Augmentation of provision by Rs. 2 lakhs through reappropriation in March 1988 was due to clearance of pending bills.

Reasons for the final excess of Rs. 38.68 lakhs have not been intimated (December 1988).

16.02—Government Medical College, Patiala—

O	[2,29.70	}	2,81.01	3,01.93	+20.92
S	50.82				
R	0.49				

Reasons for the final excess of Rs. 20.92 lakhs have not been intimated (December 1988).

17.03—Dental College, Amritsar—

O	39.30	}	36.97	42.94	+5.97
R	-2.33				

Reduction in provision by Rs. 2.33 lakhs through reappropriation in March 1988 was due to non-creation of posts.

Reasons for the final excess of Rs. 5.97 lakhs have not been intimated (December 1988).

04—Rural Health Services—

Other Systems of Medicines—

101—Ayurveda—

18.01—Rural Dispensaries—

O	2,74.61	}	[2,69.96	[3,11.75	+41.79
R	-4.65				

Reduction in provision by Rs. 4.65 lakhs through reappropriation in March 1988 was due to economy measures.

Reasons for the final excess of Rs. 41.79 lakhs have not been intimated (December 1988).

80—General—

004—Health Statistics and Evaluation—

19.01—Health Statistics—

O	24.99	}	23.99	41.93	+17.94
R	-1.00				

Reasons for the final excess of Rs. 17.94 lakhs have not been intimated (December 1988).

02—Urban Health Services—Other Systems of medicine—

101—Ayurveda—

20.03—Other Hospitals and Dispensaries—
(Aushadhyalas)—

O	6.10	6.10	43.88	+37.78
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Reasons for the final excess of Rs. 37.78 lakhs have not been intimated (December 1988).

21.01—Direction—

O	22.91	}	21.41	27.39	+5.98
R	-1.50				

Reduction in provision by Rs. 1.50 lakhs through reappropriation in March 1988 was due to economy measures.

Reasons for the final excess of Rs. 5.98 lakhs have not been intimated (December 1988).

03—Rural Health Services—Allopathy—

103—Primary Health Centres—

22.01—Primary Health Centres—

O	6,81.09	}	8,06.43	8,21.59	+15.16
S	1,25.34				

Reasons for the final excess of Rs. 15.16 lakhs have not been intimated (December 1988).

101—Health Sub-Centres—

23.01—Health Sub-Centres—

O	1,33.00	}	17,38.30	15,53.40	-1,84.90
S	14,09.74				
R	1,95.56				

Augmentation of provision by Rs. 1,95.56 lakhs through reappropriation in March 1988 was necessitated to cover expenditure not provided in the original budget (Rs. 2,00.56 lakhs), partly set off by saving due to posts remaining vacant (Rs. 5 lakhs).

Reasons for the final saving of Rs. 1,84.90 lakhs have not been intimated (December 1988).

02—Urban Health Services—Other Systems of medicine—

102—Homoeopathy—

24.01—Direction—

O	3.38	3.38	13.49	+10.11
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Reasons for the final excess of Rs. 10.11 lakhs have not been intimated (December 1988).

04—Rural Health Services—Other Systems of medicine—

102—Homeopathy—

25.01—Rural Dispensaries—

O	27.01	27.01	36.03	+9.02
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Reasons for the final excess of Rs. 9.02 lakhs have not been intimated (December 1988).

101—Ayurveda—

26.02—Ayurvedic Hospitals—Rural Health Services—

O	4.48	4.48	8.98	+4.50
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Reasons for the final excess of Rs. 4.50 lakhs have not been intimated (December 1988).

06—Public Health—

104—Drug Control—

27.01—Drug Control—

O	18.48	16.93	21.20	+4.27
R	1.55			

Reasons for the final excess of Rs. 4.27 lakhs have not been intimated (December 1988).

102—Prevention of food adulteration—

28.02—Food Laboratory—

O	14.52	12.52	16.38	+3.86
R	2.00			

Reduction in provision by Rs. 2 lakhs through reappropriation in March 1988 was due to non-sanction of the scheme.

Reasons for the final excess of Rs. 3.86 lakhs have not been intimated (December 1988).

29.01—Food Inspectorate—

O	5.33	5.33	6.56	+1.23
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Reasons for the final excess of Rs. 1.23 lakhs have not been intimated (December 1988).

107—Public Health Laboratories—

30.02—Chemical Laboratories—

O	14.60	14.60	17.64	+3.04
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Reasons for the final excess of Rs. 3.04 lakhs have not been intimated (December 1988).

003—Training—

31.01—Training of Para—health staff—

O	21.33	21.33	26.29	+4.96
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Reasons for the final excess of Rs. 4.96 lakhs have not been intimated (December 1988).

01—Urban Health Services—Allopathy—

001—Direction and Administration—

32.02—District Administration—

O	48.65	}	54.50	54.11	-0.39
R	5.85				

Augmentation of provision by Rs. 5.85 lakhs through reappropriation in March 1988 was due to grant of additional dearness allowance and payment of interim relief to Government employees (Rs. 6.52 lakhs), partly set off by saving due to economy measures (Rs. 0.67 lakh).

2235—Social Security and Welfare—

60—Other Social Security and Welfare Programmes—

200—Other Schemes—

33.04—Reimbursement of Medical Expenses to Punjab Government Pensioners—

O	8.00	8.00	47.99	+39.99
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Reasons for the final excess of Rs. 39.99 lakhs have not been intimated (December 1988).

2211—Family Welfare—

105—Compensation—

34.01—Compensation—

(Centrally Sponsored Scheme)

O	3,01.21	3,01.21	3,38.66	+37.45
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Reasons for the final excess of Rs. 37.45 lakhs have not been intimated (December 1988).

200—Other Services and Supplies—

35.01—Other Services and Supplies—

(Centrally Sponsored Scheme)

O	1,02.85	}	1,10.64	1,24.97	+14.33
R	7.79				

Augmentation of provision by Rs. 7.79 lakhs through reappropriation in March 1988 was due to (i) clearance of pending bills (Rs. 6.10 lakhs), (ii) grant of additional dearness allowance to Government employees (Rs. 5 lakhs) and (iii) more expenditure on maintenance of beds (Rs. 3.50 lakhs), partly set off by saving due to economy measures (Rs. 6.81 lakhs).

Reasons for the final excess of Rs. 14.33 lakhs have not been intimated (December 1988).

36.001—Direction and Administration—

O	19.08	19.08	39.55	+20.47
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Reasons for the final excess of Rs. 20.47 lakhs have not been intimated (December 1988).

101—Rural Family Welfare Services—

37.01—Rural Family Welfare Services—

O	69.42	69.42	87.94	+18.52
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Reasons for the final excess of Rs. 18.52 lakhs have not been intimated (December 1988).

102—Urban Family Welfare Services—

38.01—Urban Family Welfare Services—

(Centrally Sponsored Scheme)

O	73.41	84.87	76.70	-8.17
R	11.46			

Augmentation of provision by Rs. 11.46 lakhs through reappropriation in March 1988 was due to clearance of pending bills (Rs. 9.79 lakhs) and grant of additional dearness allowance and interim relief to Government employees (Rs. 7.93 lakhs), partly set off by saving due to economy measures (Rs. 6.26 lakhs).

Reasons for the final saving of Rs. 8.17 lakhs have not been intimated (December 1988).

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

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
2245—Relief on account of Natural Calamities—			
01—Drought—			
282—Public Health—			
1.01—Medical and Health care—			
O		50.00	+50.00
2210—Medical and Public Health—			
01—Urban Health Services Allopathy—			
110—Hospital and Dispensaries—			
2.30—Removal of short comings in existence in Sub-Division and District Hospitals—			
O		8.53	+8.53
2211—Family Welfare—			
003—Training—			
3.01—Training—			
O		5.28	+5.28

Reasons for the final excess in the above three cases (serial nos. 1 to 3) have not been intimated (December 1988).

Grant No. 13

Grant No. 13—Home Affairs and Justice

		Total grant/ appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Revenue :				
Major heads :				
2014—Administration of Justice,				
2055—Police,				
2056—Jails,				
2070—Other Administrative Services,				
2075—Miscellaneous General Services,				
2235—Social Security and Welfare and				
2252—Other Social Services				
Voted—				
Original	90,30,90,000	1,39,64,76,000	1,18,77,43,742	—20,87,32,258
Supplementary	49,33,86,000			
Amount surrendered during the year (March 1988)				17,000
Charged—				
Original	1,53,13,000	2,05,21,000	1,80,27,537	—24,93,463
Supplementary	52,08,000			
Amount surrendered during the year (March 1988)				2,000
Capital :				
Major heads :				
4059—Capital Outlay on Public Works and				
4216—Capital Outlay on Housing]				
Original	..	3,60,00,000	3,48,00,000	—12,00,000
Supplementary	3,60,00,000			
Amount surrendered during the year				

Notes and comments—

Revenue :

(i) In view of the final saving of Rs. 20,87.32 lakhs in voted grant, the supplementary grant of Rs. 49,33.86 lakhs obtained in March 1988 proved excessive.

(ii) In view of the final saving of Rs. 24.93 lakhs in charged appropriation, the supplementary grant of Rs. 52.08 lakhs obtained in March 1988 proved excessive.

Grant No. 13—contd.

(iii) Saving in the voted grant (partly counter balanced by excess under other heads mentioned in note (vi) below) occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
2055—Police—			
109—District Police—			
1.01— District Police— (Proper)			
O	43,76.01	83,11.75	62,16.77
S	39,46.33		
R	—10.55		
			—20,95.02

Reduction in provision by Rs. 10.55 lakhs through reappropriation in March 1988 was due to non-purchase of vehicles (Rs. 35 lakhs), partly set off by excess due to clearance of pending bills of telephone and electricity (Rs. 24.45 lakhs).

Reasons for the final saving of Rs. 20,95.02 lakhs have not been intimated (December 1988).

2.03—Police Traffic Staff—			
O	37.82	45.89	29.65
S	8.07		
			—16.24

Reasons for the final saving of Rs. 16.24 lakhs have not been intimated (December 1988).

114—Modernisation of Police Force—			
3.01— Modernisation of Police Force—			
C	61.52	37.38	40.29
R	—24.14		
			+2.91

Reduction in provision by Rs. 24.14 lakhs through reappropriation in March 1988 was due to economy measures.

Reasons for the final excess of Rs. 2.91 lakhs have not been intimated (December 1988).

101—Criminal Investigation and Vigilance—			
4.01—Criminal Investigation Department—			
O	5,61.28	6,04.25	5,88.80
S	40.97		
R	2.00		
			—15.45

Augmentation of provision by Rs. 2 lakhs through reappropriation in March 1988 was due to clearance of pending bills.

Reasons for the final saving of Rs. 15.45 lakhs have not been intimated (December 1988).

104—Special Police—			
5.01—Special Police—			
O	12,25.83	15,52.44	15,35.95
S	3,18.06		
R	8.55		
			—16.49

Augmentation of provision by Rs. 8.55 lakhs through reappropriation in March 1988 was due to clearance of pending bills.

Reasons for the final saving of Rs. 16.49 lakhs have not been intimated (December 1988).

003—Education and Training—

6.01—Police Training College—

O	1,10.33	}	1,37.96	1,33.29	—4.67
S	27.63				

Reasons for the final saving of Rs. 4.67 lakhs have not been intimated (December 1988).

113—Wireless and Computers—

7.01— Police Wireless and Computer
staff—

O	3,96.81	}	4,09.50	3,95.51	—13.99
R	12.69				

Augmentation of provision by Rs. 12.69 lakhs through reappropriation in March 1988 was due to clearance of pending bills (Rs. 19.11 lakhs), partly set off by saving due to posts remaining vacant (Rs. 6.42 lakhs).

Reasons for the final saving of Rs. 13.99 lakhs have not been intimated (December 1988).

2070—Other Administrative Services—

106—Civil Defence—

8.01—Civil Defence—

O	50.42	}	47.15	46.33	—0.82
R	—3.27				

Reduction in provision by Rs. 3.27 lakhs through reappropriation in March 1988 was due to non-completion of procedural formalities for payment of rents (Rs. 2.90 lakhs) and material and equipments (Rs. 1.46 lakhs), partly set off by excess mainly due to grant of interim relief to Government employees (Rs. 1.10 lakhs).

2056—Jails—

101—Jails—

9.01—Central Jails—

O	3,07.91	}	3,69.44	3,73.06	+3.62
S	73.02				
R	—11.49				

Reduction in provision by Rs. 11.49 lakhs through reappropriation in March 1988 was due to economy measures.

Reasons for the final excess of Rs. 3.62 lakhs have not been intimated (December 1988).

Grant No. 13—contd.

(iv) Excess occurred mainly under:—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
2014—Administration of Justice—			
105—Civil and Session Courts—			
1-02—Subordinate courts—			
O	2,16.27		
S	39.32		
		2,87.85	+32.26

Final excess of Rs. 32.26 lakhs was mainly due to grant of additional dearness allowance and interim relief to Government employees.

2-01—District and Sessions Courts—			
O	1,53.68		
S	37.04		
		1,90.72	+31.77

Final excess of Rs. 31.77 lakhs was mainly due to grant of additional dearness allowance and interim relief to Government employees.

3-04—Process Serving Establishment (Sub-Judges Courts)—			
O	89.22		
S	27.59		
		1,21.89	+5.08

Final excess of Rs. 5.08 lakhs was mainly due to grant of additional dearness allowance and interim relief to Government employees.

2070—Other Administrative Services—			
107—Home Guards—			
4-01—Home Guards, Urban and Rural Wing—			
O	4,59.47		
S	2,04.35		
R	11.81		
		6,75.63	+0.65

Augmentation of provision by Rs. 11.81 lakhs through reappropriation in March 1988 was due to heavy deployment of Home Guards Volunteers (Rs. 15.67 lakhs) and grant of interim relief to Government employees (Rs. 1.50 lakhs), partly set off by saving due to non-completion of procedural formalities for purchase of material and equipment (Rs. 5.36 lakhs).

2056—Jails—			
102—Jail Manufactures—			
5-02—District Jails—			
O	14.94	14.94	+5.86

Reasons for the final excess of Rs. 5.86 lakhs have not been intimated (December 1988).

6-01—Central Jails—			
O	68.93		
S	57.42		
R	12.42		
		1,29.72	-9.05

Grant No. 13—contd.

Augmentation of provision by Rs. 12.42 lakhs through reappropriation in March 1988 was due to purchase of more raw material for jail factories (Rs. 12.54 lakhs), partly set off by saving due to economy measures (Rs. 0.12 lakh).

Reasons for the final saving of Rs. 9.05 lakhs have not been intimated (December 1988).

101—Jails—

7·02—District Jails—

O	1,58·17	}	2,20·65	2,24·98	+4·33
S	63·04				
R	—0·56				

Reasons for the final excess of Rs. 4.33 lakhs have not been intimated (December 1988).

001—Direction and Administration—

8·01—Direction—

O	34·80	}	41·88	44·10	+2·22
S	7·08				

Reasons for the final excess of Rs. 2.22 lakhs have not been intimated (December 1988).

2055—Police—

112—Welfare of Police Personnel—

9·02—Contribution towards Police Amenities Funds—

O	6·21	}	12·00	12·00	..
R	5·79				

Augmentation of provision by Rs. 5.79 lakhs through reappropriation in March 1988 was due to clearance of pending bills.

10·01—Police Hospitals—

O	29·98	}	34·86	33·01	—1·85
S	0·62				
R	4·26				

Augmentation of provision by Rs. 4.26 lakhs through reappropriation in March 1988 was due to grant of additional dearness allowances to Government employees.

Reasons for the final saving of Rs. 1.85 lakhs have not been intimated (December 1988).

110—Railway Police—

11·01—Railway Police—

O	1,41·34	}	1,64·18	1,66·31	+2·13
S	22·84				

Reasons for the final excess of Rs. 2.13 lakhs have not been intimated (December 1988).

(iv) Saving in charged appropriation occurred mainly under:—

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
2014—Administration of Justice—			
102—High Courts—			
01—High Courts—			
O	1,45.85		
S	52.03	1,75.03	—22.85
	1,97.88		

Final saving was due to nondrawal of arrear bills of revision of pay scales (Rs. 22.52 lakhs) and non conducting of tour by the Judges due to disturbed conditions in the State (Rs. 0.33 lakh.)

Capital :

(v) Saving occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
4059—Capital Outlay on Public Works—			
60—Other Buildings—			
051—Construction—			
01—Police Stations—			
S	12.00	12.00	—12.00

Reasons for the final saving of Rs. 12 lakhs have not been intimated (December 1988).

(vi) Police Clothing and Equipment Fund—

Expenditure under the voted grant includes Rs. 1,52.72 lakh 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 categories 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. 2,05.40 lakhs were spent out of the Fund in 1987-88. The balance at the credit of the Fund at the end of March 1988 was Rs. 45.64 lakhs.

An account of the transactions of the Fund is included in Statement no. 16 of the Finance Accounts 1987-88.

Grant No. 14

Grant No. 14—Industries

		Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Revenue :				
Major heads :				
2057—Supplies and Disposals,				
2230—Labour and Employment				
2851—Village and Small Industries.				
2852—Industries,				
2853—Non-ferrous Mining and Metallurgical Industries and				
3475—Other General Economic Services				
Voted—				
Original	16,25,07,000	16,25,07,000	13,47,29,145	—2,77,77,855
Supplementary	..			
Amount surrendered during the year (March 1988)				2,20,71,000
Charged—				
Original	1,10,000	4,79,000	4,51,637	—27,363
Supplementary	3,69,000			
<i>Amount surrendered during the year</i>				
Capital :				
Major heads :				
4851—Capital Outlay on Village and Small Industries.				
4859—Capital Outlay on Telecommunication and Electronic Industries.				
4885—Other Capital Outlay on Industries and Minerals,				
6851—Loans for Village and Small Industries and				
6858—Loans for Engineering Industries				
Original	17,77,50,000	19,47,50,000	34,69,18,329	+15,21,68,329
Supplementary	1,70,00,000			

Amount surrendered during the year

Notes and comments—

Revenue :

(i) Rupees 2,20,71 lakhs were surrendered in March 1988; ultimate saving in the voted grant was Rs. 2,77.78 lakhs.

Grant No. 14—contd.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
2851—Village and Small Industries—			
1.102—Small Scale Industries—			
O	8,11.91	5,72.08	—57.72
R	—1,82.11		

(In lakhs of rupees)

Withdrawal of provision by Rs. 1,82.11 lakhs through reappropriation in March 1988 was due to (i) lesser claims of subsidy than anticipated (Rs. 2,27.15 lakhs), (ii) non-implementation of some schemes (Rs. 22.80 lakhs), (iii) posts remaining vacant (Rs. 4.52 lakhs) and (iv) economy measures (Rs. 2.89 lakhs), partly set off by excess due to (i) clearance of pending claims of subsidy under the scheme "10% grant/subsidy by the Centre to Industrial units in selected Back ward district area" (Rs. 50 lakhs), (ii) grant of additional dearness allowance and interim relief to Government employees (Rs. 22.65 lakhs) and (iii) increase in the rates of material and supply (Rs. 2.60 lakhs).

Reasons for the final saving of Rs. 57.72 lakhs have not been intimated (December 1988).

2.103—Handloom Industries—

(Centrally Sponsored Scheme)

O	13.10	13.10	0.51	—12.59
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Reasons for the final saving of Rs. 12.59 lakhs have not been intimated (December 1988).

2852—Industries—

80—General—

800—Other expenditure—

3.04—Subsidy to Chlor Alkali unit—

O	75.00	33.63	33.62	—0.01
R	—41.37			

Reduction in provision by Rs. 41.37 lakhs through reappropriation in March 1988 was due to lesser claims for subsidy than anticipated.

4.02—Re-imbusement of Octroi—

O	1,10.00	80.00	79.72	—0.28
R	—30.00			

Reduction in provision by Rs. 30 lakhs through reappropriation in March 1988 was due to lesser claims for subsidy than anticipated.

(iii) Excess occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
2851—Village and Small Industries—			
1.001—Direction and Administration—			
O	1,63.39	1,87.35	+3.29
R	20.67		

(In lakhs of rupees)

Grant No. 14—contd.

Augmentation of provision by Rs. 20.67 lakhs through reappropriation in March 1988 was mainly due to grant of additional dearness allowance to Government employees.

Reasons for the final excess of Rs. 3.29 lakhs have ^{not} been intimated (December 1988).

2.102—Small Scale Industries—

(Centrally Sponsored Scheme)

O	1,44.70	1,44.70	1,55.82	+11.12
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Reasons for the final excess of Rs. 11.12 lakhs have not been intimated (December 1988).

3.103—Handloom Industries—

O	24.76	} 22.81	27.00	+4.19
R	-1.95			

Reduction in provision by Rs. 1.95 lakhs through reappropriation in March 1988 was due to non-sanction of the scheme "Strengthening of SAS MIRA Centre Amritsar".

Reasons for the final excess of Rs. 4.19 lakhs have not been intimated (December 1988).

4.104—Handicraft Industries—

O	37.77	} 42.26	39.72	+2.54
R	4.49			

Augmentation of provision by Rs. 4.49 lakhs through reappropriation in March 1988 was mainly due to grant of additional dearness allowance and interim relief to Government employees.

Reasons for the final saving of Rs. 2.54 lakhs have not been intimated (December 1988).

2057—Supplies and Disposals—

101—Purchases—

5.01—Controller of Stores—

O	19.00	} 21.83	22.89	+1.06
R	2.83			

Augmentation of provision by Rs. 2.83 lakhs through reappropriation in March 1988 was mainly due to grant of interim relief and additional dearness allowance to Government employees.

Reasons for the final excess of Rs. 1.06 lakhs have not been intimated (December 1988).

3475—Other General Economic Services—

106—Regulation of Weights and Measures—

6.01—Administration of Weights and Measures Act—

O	28.12	} 32.31	31.43	-0.88
R	4.19			

Augmentation of provision by Rs. 4.19 lakhs through reappropriation in March 1988 was mainly due to grant of additional dearness allowance and interim relief to Government employees.

200—Regulation of Other Business Undertakings—

7.01—Administration on Indian Partnership Act—

O	0.67	}	0.82	1.68	+0.86
R	0.15				

Reasons for the final excess of Rs. 0.86 lakh have not been intimated (December 1988).

2852—Industries—

80—General—

001—Direction and Administration—

8.01—Strengthening of Large and Medium Industries—

O	5.03	}	5.61	6.04	+0.43
R	0.58				

Augmentation of provision by Rs. 0.58 lakh through reappropriation in March 1988 was due to additional dearness allowance to Government employees.

Capital :

(iv) Excess of Rs. 15,21,68,329 over the grant requires regularisation.

(v) In view of the final excess of Rs. 15,21.68 lakhs, the supplementary grant of Rs. 1.70 lakhs obtained in March 1988 proved inadequate.

(vi) Excess occurred under the following heads :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
4885—Other Capital Outlay on Industries and Minerals—			
01—Investments in Industrial Financial Institutions—			
190—Investments in Public Sector and other undertakings—			
1.02—Punjab State Industrial Corporation— Development			
O	5,00.00	5,00.00	+15,00.00

Reasons for the final excess of Rs. 15 crores have not been intimated (December 1988).

6858—Loans for Engineering Industries—

03—Transport Equipment Industries—

190—Loans to Public Sector and other undertakings—

2.01—Loans to Punjab Tractors Limited—

O		25.00	+25.00
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Reasons for incurring expenditure without provision have not been intimated (December 1988).

6851—Loans for Village and Small Industries—

102—Small Scale Industries—

3.01—Loans under Punjab State Aid to Industries Act, 1935

O		1.08	+1.08
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Reasons for incurring expenditure without provision have not been intimated (December 1988).

Grant No. 15

Grant No. 15—Information and Publicity

		Total grant/ appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Revenue:				
Major head:				
2220—Information and Publicity—				
Voted—				
Original—	2,66,98,000	3,61,04,000	3,59,30,015	—1,73,985
Supplementary	94,06,000			
Amount surrendered during the year ..				
<i>Charged—</i>				
Original	15,000	15,000	..	—15,000
Supplementary	..			
Amount surrendered during the year ..				

Notes and comments—

(i) The entire charged appropriation of Rs. 15,000 remained unutilised and was not surrendered. This is the 2nd year in succession in which the entire charged provision remained unutilised and was not surrendered.

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

Head		Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)				
60—Others—				
001—Direction and Administration—				
1.01—Direction—				
O	84.70	1,21.94	95.27	—26.67
S	36.06			
R	1.18			

Augmentation of provision by Rs. 1.18 lakhs through reappropriation in March 1988 was due to clearance of outstanding liabilities (Rs. 7.57 lakhs), partly set off by saving due to economy measures (Rs. 6.39 lakhs).

Reasons for the final saving of Rs. 26.67 lakhs have not been intimated (December 1988).

102—Information Centres—

2.02—Teleprinter lines—

O	11.30	11.30	9.58	—1.72
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Reasons for the final saving of Rs. 1.72 lakhs have not been intimated (December 1988).

Grant No. 15—concl'd.

101—Advertising and Visual Publicity—

3.02—Exhibitions—

O	20.00	}	21.40	19.83	-1.57
S	1.50				
R	-0.10				

Reasons for the final saving of Rs. 1.57 lakhs have not been intimated (December 1988).

4.03—Display Advertisement—

O	14.00	}	13.00	12.41	-0.59
R	-1.00				

Reduction in provision by Rs. 1 lakh through reappropriation in March 1988 was due to economy measures.

Reasons for the final saving of Rs. 0.59 lakh have not been intimated (December 1988).

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

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

60—Others—

001—Direction and Administration—

1.02—District Administration—

O	86.06	}	1,07.90	1,34.55	+26.65
S	23.00				
R	-1.16				

Reduction in provision by Rs. 1.16 lakhs through reappropriation in March 1988 was mainly due to economy measures.

Reasons for the final excess of Rs. 26.65 lakhs have not been intimated (December 1988).

2.03—Strengthening of the Department of Public Relations—

O	0.10	0.10	1.59	+1.49
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Reasons for the final excess of Rs. 1.49 lakhs have not been intimated (December 1988).

106—Field Publicity—

3.01—Field Publicity—

O	31.00	}	62.34	66.16	+3.82
S	31.00				
R	0.34				

Reasons for the final excess of Rs. 3.82 lakhs have not been intimated (December 1988).

Grant No. 16

Grant No. 16—Irrigation and Power

		Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Revenue:				
Major heads:				
2070—Other Administrative Services,				
2245—Relief on account of Natural Calamities,				
2701—Major and Medium Irrigation,				
2702—Minor Irrigation,				
2711—Flood Control and Drainage and				
2801—Power				
Voted—				
Original	1,01,47,68,000	2,43,37,63,000	2,52,20,17,198	+8,82,54,198
Supplementary	1,41,89,95,000			
Amount surrendered during the year				..
Charged—				
Original	..	20,89,000	20,88,860	-140
Supplementary	20,89,000			
Amount surrendered during the year				..
Capital:				
Major heads:				
4701—Capital Outlay on Major and Medium Irrigation,				
4702—Capital Outlay on Minor Irrigation,				
4711—Capital Outlay on Flood Control Projects,				
6402—Loans for Soil and Water Conservation,				
6705—Loans for Command Area Development and				
6801—Loans for Power Projects				
Voted—				
Original	6,91,97,07,000	8,80,97,62,000	12,36,51,00,800	+3,55,53,38,800
Supplementary	1,89,00,55,000			
Amount surrendered during the year				..

*Notes and comments—***Revenue:**

(i) Excess of Rs. 8,82,54,193 over the voted grant requires regularisation.

Grant No. 16—contd.

(ii) In view of the final excess of Rs. 8,82.54 lakhs, the supplementary grant of Rs. 1,41,89.95 lakhs obtained in March 1988 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)
2701—Major and Medium Irrigation—			
01—Major Irrigation (Commercial)—			
115—Bhakra Dam Administration—(B.B.M.B.)			
Other expenditure—			
O	2,80.00	2,80.00	5,95.51
			+3,15.51
141—Sutlej Yamuna Link Canal Project—			
2.07—Other expenditure including interest—			
O	31.64	35.22	2,31.25
R	3.58		
			+1,96.03
Augmentation of provision by Rs. 3.58 lakhs through reappropriation in March 1988 was for clearance of outstanding liabilities.			
101—Sirhind Canal System—			
3.06—Suspense—			
O	11.55	11.55	1,95.95
			+1,84.40
125—Lining of Channels—			
4.07—Other expenditure including interest—			
O	9,31.82	10,81.92	11,97.01
S	1,50.10		
			+1,15.09
110—Bist Doab Canal System—			
5.09—Medical—			
O	0.71	0.80	74.76
R	0.09		
			+73.96
112—Bhakra Main Line Canal System—			
6.06—Suspense—			
O	12.00	12.00	83.31
			+71.31
104—Harike Project—			
7.06—Suspense—			
S	10.00	10.00	79.01
			+69.01

Grant No. 16—contd.

114—Beas Project—

8. Unit No. II—

O	1,64.55	}	1,64.58	2,31.75	+67.17
R	0.03				

101—Sirhind Canal System—

9.03—Execution—

O	3,53.05	}	4,23.25	4,76.71	+53.46
S	61.13				
R	9.07				

Augmentation of provision by Rs. 9.07 lakhs through reappropriation in March 1988 was due to grant of additional dearness allowance to Government employees (Rs. 8 lakhs) and clearance of outstanding liabilities (Rs. 2.88 lakhs), partly set off by saving due to economy measures (Rs. 1.81 lakhs).

115—Bhakra Dam Administration —(B.B.M.B)

10. Unit No. I—

O	2,62.24	}	2,94.98	3,44.06	+49.08
S	31.92				
R	0.82				

Augmentation of provision by Rs. 0.82 lakh through reappropriation in March 1988 was mainly for clearance of outstanding liabilities.

80—General—

11.02—Technical Control and Supervision—

(Common Establishment)

O	1,08.89	}	1,23.53	1,55.70	+32.17
S	11.87				
R	2.77				

Augmentation of provision by Rs. 2.77 lakhs through reappropriation in March 1988 was mainly for clearance of outstanding liabilities (Rs. 2.99 lakhs).

01—Major Irrigation—

Commercial—

800—Other expenditure—

12.06—Canalisation of Navin and Mughali Kulhs—

S	0.43	0.43	26.90	+26.47
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103—Sutlej Valley Projects—

13.06—Suspense—

O	8.40	8.40	28.34	+19.94
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114—Beas Project—

14. Unit No. I—

O	40.25	}	46.26	62.63	+16.37
S	6.04				
R	-0.03				

Grant No. 16—contd.

04—Medium Irrigation—Non-Commercial—

101—Checking of Nullahas. and Rivers—

15.03—Execution—

O	22.54	}	26.22	41.84	+15.62
S	3.00				
R	0.68				

Augmentation of provision by Rs. 0.68 lakh through reappropriation in March 1988 was mainly for clearance of outstanding liabilities.

01—Major Irrigation—Commercial—

104—Harike Project—

16.03—Execution—

O	1,29.95	}	1,44.22	1,56.07	+11.85
S	14.66				
R	-0.39				

109—Shah Nahar Canal System—

17.07—Other expenditure including interest—

O	1,64.00	}	1,85.74	1,95.49	+9.75
S	21.74				

102—Upper Bari Doab Canal System—

18.08—Works expenditure—

O	96.87	}	95.57	1,05.57	+10.00
R	-1.30				

Reduction in provision by Rs. 1.30 lakhs through reappropriation in March 1988 was due to economy measures.

115—Bhakra Dam Administration—(B.B.M.B.)

19—Unit No. III—

O	17.30	}	17.26	26.87	+9.61
R	-0.04				

103—Sutlej Valley Projects—

20.03—Execution—

O	86.15	}	92.81	1,00.04	+7.23
S	7.20				
R	-0.54				

121—Utilisation of Surplus Ravi Beas Water—

21.07—Other expenditure including interest—

O	47.52	}	53.01	58.99	+5.98
S	5.26				
R	0.23				

Grant No. 16—contd.

101—Sirhind Canal System—					
22.08—Works expenditure—					
O	2,20.50	}	2,16.30	2,21.77	+5.47
R	-4.20				
04—Medium Irrigation—(Non-Commercial)					
101—Checking of Nullahas and Rivers—					
23.04—Store Procurement—(Execution)—					
O	10.80	}	12.21	15.96	+3.75
R	1.41				
Augmentation of provision by Rs. 1.41 lakhs through reappropriation in March 1988 was due to clearance of pending liabilities.					
01—Major Irrigation—Commercial—					
101—Sirhind Canal System—					
24.07—Other expenditure including interest—					
O	68.80	}	72.00	73.82	+1.82
R	3.20				
Augmentation of provision by Rs. 3.20 lakhs through reappropriation in March 1988 was due to clearance of outstanding liabilities.					
120—Madhopur Beas Link Project—					
25.03—Execution—					
O	4.22	}	4.73	9.30	+4.57
S	0.51				
118—Shah Nahar Feeder—					
26.03—Execution—					
O	2.70	}	9.66	13.09	+3.43
S	6.96				
80—General—					
004—Research—Pilot Demonstration—					
27.04—Works expenditure—					
O	9.41		9.41	12.54	+3.13
01—Major Irrigation—(Commercial)					
102—Upper Bari Doab Canal System—					
28.07—Other expenditure including Interest—					
O	69.02		69.02	71.91	+2.89

Grant No. 16—contd.

103—Sutlej Valley Projects—

29.08—Works expenditure—

O	46.74	}	46.47	48.91	+2.44
R	-0.27				

112—Bhakra Main Line Canal System—

30.02—Supervision—

O	7.73	}	8.72	9.76	+1.04
R	0.99				

Augmentation of provision by Rs. 0.99 lakh through reappropriation in March 1988 was mainly due to clearance of outstanding liabilities.

104—Harike Projects—

31.02—Supervision—

O	4.15	}	4.60	5.63	+1.03
R	0.45				

118—Shah Nahar Feeder—

32.08—Works expenditure—

O	24.00	}	27.50	28.93	+1.43
S	3.50				

101—Sirhind Canal System—

33.04—Medical—

O	2.38	}	2.60	3.92	+1.32
S	0.22				

Reasons for the final excess in the above cases (item nos. 1 to 33) have not been intimated (December 1988).

27.11—Flood Control and Drainage—

03—Drainage—

001—Direction and Administration—

34.03—Execution—

O	2,90.03	}	3,29.19	3,67.45	+38.26
S	8.47				
R	30.69				

Augmentation of provision by Rs. 30.69 lakhs through reappropriation in March 1988 was due to clearance of outstanding liabilities (Rs. 32.34 lakhs), partly set off by saving due to economy measures (Rs. 1.65 lakhs).

Reasons for the final excess of Rs. 38.26 lakhs have not been intimated (December 1988).

Grant No. 16—contd.

800—Other expenditure—

35.01—Maintenance—

R	29.62	29.62	67.42	+37.80
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Funds were provided through reappropriation in March 1988 for clearance of outstanding liabilities.

Reasons for the final excess of Rs. 37.80 lakhs have not been intimated (December, 1988).

001—Direction and Administration—

36.02—Supervision—

O	7.53	} 8.52	9.80	+1.28
R	0.99			

Augmentation of provision by Rs. 0.99 lakhs through reappropriation in March 1988 was mainly for clearance of outstanding liabilities.

Reasons for the final excess of Rs. 1.28 lakhs have not been intimated (December 1988).

2702—Minor Irrigation—

01—Surface Water—

102—Lift Irrigation Schemes—

01—Ravi and Sakki Nalah Area—

37.02—Shahpur Kandi Schemes—

O	18.67	} 16.80	27.09.	+10.29
R	-1.87			

Reduction in provision by Rs. 1.87 lakhs through reappropriation in March 1988 was due to economy measures.

Reasons for the final excess of Rs. 10.29 lakhs have not been intimated (December 1988).

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

Head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
2701—Major and Medium Irrigation—			
01—Major Irrigation—Commercial—			
114—Beas Project—			
1. Other expenditure—			
O	..	2,10.84	+2,10.84
115—Bhakra Dam Administration—(B.B.M.B.)			
2.06 Suspense—			
O	..	1,87.36	+1,87.36

3.111—Sidhwan Canal System—			
O	..	1,42.57	+ 1,42.57
03—Medium Irrigation—Commercial—			
112—Providing Irrigation facilities to Punjab Areas under S.Y.L. Project			
4. Interest—			
O	..	1,06.95	+ 1,06.95
01—Major Irrigation—Commercial—			
102—Upper Bari Doab Canal System—			
5.06—Suspense—			
O	..	1,05.06	+1,05.06
109—Shah Nahar Canal System—			
6.06—Suspense—			
O	..	59.68	+59.68
7.113—Makhu Canal System—			
O	..	51.50	+51.50
120—Madhopur Beas Link Project—			
08—Interest—			
O	..	25.28	+25.28
04—Medium Irrigation—Non-Commercial—			
101—Checking of Nullahas and Rivers—			
9.08—Works expenditure—			
O	..	21.42	+21.42
03—Medium Irrigation—Commercial—			
109—Extension and Improvement of Shah Nahar—			
10.07—Interest—			
O	..	13.28	+13.28
80—General—			
11.03—Water Cell Organisation—			
O	..	11.26	+11.26
04—Medium Irrigation—Non-Commercial—			
101—Checking of Nallahas and Rivers—			
12.01—Direction—			
O	..	11.19	+11.19

Grant No. 16—contd.

01—Major Irrigation—Commercial—				
101—Sirhind Canal System—				
13.13—Pensionary charges—				
0	..	..	9.95	+9.95
03—Medium Irrigation—Commercial—				
118—Construction of aqueducts-cum-VR- bridge R.D. 29500 Dhudal Branch crossing Ghaggar River—				
14.07—Interest—				
0	..	..	6.55	+6.55
01—Major Irrigation—Commercial—				
102—Upper Bari Doab Canal System—				
15.13—Pensionary Charges—	..	..	6.28	+6.28
112—Bhakra Main Line Canal System—				
16.13—Pensionary charges—				
0	..	..	4.52	+4.52
03—Medium Irrigation—Commercial—				
108—Directorate of Water Resources Kandi Watershed and Area Development Project—				
17. Interest—				
0	..	..	4.34	+4.34
01—Major Irrigation Commercial—				
104—Harike Project—				
18.13—Pensionary Charges—				
0	..	..	3.25	+3.25
101—Sirhind Canal System—				
19.01—Direction—				
0	..	..	2.84	+2.84
122—Sirhind Feeder Project—				
20.8—Works expenditure—				
0	..	..	2.52	+2.52
103—Sutlej Valley Projects—				
21.13—Pensionary charges—				
0	..	..	2.09	+2.09

Grant No. 16—*contd.*

03—Medium Irrigation—Commercial—			
105—Construction of New Distributries Minor—			
22. Interest—			
0	1.80	+1.80	
101—Extension of non-prennial irrigation to Area in U.B. D.C.—			
23. Interest—			
0	1.43	+1.43	
117—Providing Irrigation facilities to erstwhile State of Malerkotla—			
24. Interest—			
0	0.88	+0.88	
80—General—			
004—Research—Pilot Demonstration—			
25.01—Direction and Administration—			
0	0.81	+0.81	
03—Medium Irrigation—Commercial—			
115—Running of Basantpur Canal—			
26. Interest—			
0	0.75	+0.75	
114—Canalization of Navin and Mughal Kulhs—			
27—Interest—			
0	0.60	+0.60	
04—Medium Irrigation— Non-Commercial			
101—Checking of Nullahas and Rivers—			
28.06—Suspense—			
0	0.53	+0.53	
2702—Minor Irrigation—			
02—Ground Water—			
103—Tubewells—			
01—Installation of tubewells under Technical Co- operation Assistance Scheme—			
29. Interest—			
0	47.98	+47.98	

Grant No. 16—contd.

04—Installation of 108 deep tubewells in Mahalpur Block, Hoshiarpur—				
30. Interest—				
O	..	..	21.40	+21.40
06—Installation of 150 tubewells along main branch to augment irrigation supplies from Upper Bari Doab Canal Tracts—				
31. Interest—				
O	..	..	18.84	+18.84
05—Installation of 96 tubewells in Shahkot Block of Jalandhar District—				
32. Interest—				
O	..	..	4.57	+4.57
2711—Flood Control and Drainage—				
01—Flood Control—				
001—Direction and Administration—				
33.01—Direction—				
O	..	..	13.44	+13.44
03—Drainage—				
001—Direction and Administration—				
34.01—Direction—				
O	..	..	0.66	+0.66

Reasons for incurring expenditure without provision in the above cases (serial nos. 1 to 34) have not been intimated (December 1988).

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
2701—Major and Medium Irrigation—			
02—Major Irrigation—			
Non-Commercial—			
101 Sutlej Yamuna Link Canal Project—			
1.03—Execution—			
O	3,08.68	..	-3,52.79
R	44.11		
	} 3,52.79		

Augmentation of provision by Rs. 44.11 lakhs through reappropriation in March 1988 was due to clearance of outstanding liabilities (Rs. 44.42 lakhs), partly set off by saving due to posts remaining vacant (Rs. 0.31 lakh).

2.02—Supervision—

O	1,53.78	}	1,21.94	..	—1,21.94
R	—31.84				

Reduction in provision by Rs. 31.84 lakhs through reappropriation in March 1988 was mainly due to posts remaining vacant.

80—General—

800—Other expenditure—

3.03—Mukerian Hydel Project—

O	1,26.88	}	1,25.85	..	—1,25.85
R	—1.03				

02—Major Irrigation—Non-Commercial

101—Sutlej Yamuna Link Canal Project—

4.01—Direction and Administration—

O	83.74	}	67.89	..	—67.89
R	—15.85				

Reduction in provision by Rs. 15.85 lakhs through reappropriation in March 1988 was due to posts remaining vacant (Rs. 22.37 lakhs), partly set off by excess due to clearance of outstanding liabilities (Rs. 6.52 lakhs).

5.07—Other expenditure including interest—

S	76.22	76.22	..	—76.22
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80—General—

800—Other expenditure—Hydel Administration

6.02—Anandpur Sahib Hydel Project—

O	72.98	}	74.01	..	—74.01
R	1.03				

7.05—Establishment cost of Hydel Administration recoverable from P.S.E.B.

S	43.04	43.04	--	—43.04
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01—Major Irrigation—Commercial—

8.152—Providing Irrigation Facilities to Punjab Area under S.Y.L. Project—

O	4.06	}	25.36	--	—25.36
S	21.30				

Grant No. 11—contd.

Reasons for the final saving of Rs. 2.33 lakhs have not been intimated (January 1991).

101—Prevention and Control
of diseases—

30.11—Hospital Treatment of
Diarrhoea Diseases by
oral Rehydration Therapy—

O	3.00	3.00	0.60	—2.40
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Reasons for the final saving of Rs. 2.40 lakhs have not been intimated (January 1991).

05—Medical Education,
Training and Research—

105—Allopathy—

31.03—Opening of 2-new
Multipurpose Workers
Scheme (Male) Training
Schools—

(Centrally Sponsored Scheme)

O	12.00	} 15.30	9.64	—5.66
R	3.30			

Augmentation of provision by Rs. 3.30 lakhs through reappropriation in March 1990 was due to payment of arrears on account of revision of pay and allowances (Rs. 6.66 lakhs), partly set off by saving due to economy measure (Rs. 3.36 lakhs).

Reasons for the final saving of Rs. 5.66 lakhs have not been intimated (January 1991).

01—Urban Health Services—
Allopathy—

110—Hospital and Dispensaries—

32.16—Expansion and Improvement
of T. B. Sanatorium, Amritsar—

O	10.00	10.00	7.84	—2.16
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Reasons for the final saving of Rs. 2.16 lakhs have not been intimated (January 1991).

33.27—Providing of generator
sets at District and at
Other important Hospitals—

O	5.00	5.00	3.00	—2.00
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Reasons for the final saving of Rs. 2 lakhs have not been intimated (January 1991).

06—Public Health—

34.003—Training—

O	30.74	} 24.17	28.78	+4.61
R	—6.57			

Reduction in provision by Rs. 6.57 lakhs through reappropriation in March 1990 was mainly due to economy measures.

Grant No.16—contd.

01—Major Irrigation— Commercial—				
119—Rajasthan Feeder— (Punjab Portion)				
17.02—Supervision—				
O	1.58	}	1.90	-1.90
R	0.32			
80—General—				
002—Data Collection—				
18.02—Data Collection—				
O	1.06		1.06	-1.06
01—Major Irrigation— Commercial—				
119—Rajasthan Feeder— (Punjab Portion)				
19.06—Suspense—				
O	1.00	}	2.00	-2.00
R	1.00			
2702—Minor Irrigation—				
01—Surface Water—				
102—Lift Irrigation Scheme—				
20.01—Ravi and Sakki Nalah Area— Direction and Administration—				
O	10.80	}	10.36	-10.36
R	-0.44			
02—Ground Water—				
21.800—Other expenditure—				
R	2.18		2.18	-2.18
Entire provision in the above cases (item nos. 1 to 21) remained unutilised, reasons for which have not been intimated (December 1988).				
2701—Major and Medium Irrigation—				
80—General—				
001—Direction and Administration—				
22.01—Direction— (Common Establishment)				
O	1.42.51	}	1.59.01	14.96
S	19.81			
R	-3.31			
				-1.44.05

Grant No. 16—contd.

Reduction in provision by Rs. 3.31 lakhs through reappropriation in March 1988 was due to economy measures.

Reasons for the final saving of Rs. 1.44.05 lakhs have not been intimated (December 1988).

01—Major Irrigation—
Commercial—

112—Bhakra Main Line Canal System—

23·03—Execution—

O	2,93·75	}	3,33·94	2,16·13	—1,17·81
S	41·27				
R	—1·08				

Reduction in provision by Rs. 1.08 lakhs through reappropriation in March 1988 was due to economy measures.

Reasons for the final saving of Rs. 1,17.81 lakhs have not been intimated (December 1988).

24·08—Works expenditure—

O	1,73·30	}	2,42·00	1,59·05	—82·95
S	78·63				
R	—9·93				

Reduction in provision by Rs. 9.93 lakhs through reappropriation in March 1988 was mainly based on actual requirements.

Reasons for the final saving of Rs. 82.95 lakhs have not been intimated (December 1988).

110—Bist Doab Canal System—

25·03—Execution—

O	67·48	}	80·48	2·78	—77·70
S	9·64				
R	3·36				

Augmentation of provision by Rs. 3.36 lakhs through reappropriation in March 1988 was mainly due to clearance of outstanding liabilities.

Reasons for the final saving of Rs. 77.70 lakhs have not been intimated (December 1988).

119—Rajasthan Feeder—
(Punjab Portion)

26·03—Execution—

O	45·03	}	57·91	1·04	—56·87
S	12·88				
R					

Augmentation of provision by Rs. 12.88 lakhs through reappropriation in March 1988 was mainly due to clearance of pending liabilities.

Reasons for the final saving of Rs. 56.87 lakhs have not been intimated (December 1988).

27·08—Works expenditure—

O	59·40	}	1,42·80	99·91	—42·89
S	99·54				
R	—16·14				

Reasons for the final saving of Rs. 49.03 lakhs have not been intimated (January 1991).

44.800—Other Expenditure—

O	1,60.00		1,60.00	1,14.52	—45.48
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Reasons for the final saving of Rs. 45.48 lakhs have not been intimated (January 1991).

001—Direction and Administration—

45.01—Direction and Administration—

O	1,26.70	}	1,09.40	88.37	—21.03
R	—17.30				

Reduction in provision by Rs. 17.30 lakhs through reappropriation in March 1990 was due to economy measures (Rs. 41.92 lakhs), partly set off by excess due to grant of additional dearness allowance to Government employees (Rs. 24.62 lakhs):

Reasons for the final saving of Rs. 21.03 lakhs have not been intimated (January 1991).

102—Urban Family Welfare Services—

46.01—Urban Family Welfare Services—
(Centrally Sponsored Scheme)

O	1,44.51	}	1,28.11	1,11.01	—17.10
R	—16.40				

Reduction in provision by Rs. 16.40 lakhs through reappropriation in March 1990 was mainly due to economy measures (Rs. 17.41 lakhs), partly set off by excess due to grant of additional dearness allowance (Rs. 1.31 lakhs).

Reasons for the final saving of Rs. 17.10 lakhs have not been intimated (January 1991).

104—Transport—

47.01—Transport—
(Centrally Sponsored Scheme)

O	51.50	}	35.00	23.01	—11.99
R	—16.50				

Reduction in provision by Rs. 16.50 lakhs through reappropriation in March 1990 was due to economy measures.

Reasons for the final saving of Rs. 11.99 lakhs have not been intimated (January 1991).

200—Other Services and Supplies—

48.01—Other Services and Supplies—

O	39.01		39.01	10.76	—28.25
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Reasons for the final saving of Rs. 28.25 lakhs have not been intimated (January 1991).

106—Mass Education—

49.01—Mass Education—
(Centrally Sponsored Scheme)

O	26.70	}	9.10	6.80	—2.30
R	—17.60				

Grant No. 11—contd.

Reduction in provision by Rs. 17.69 lakhs through reappropriation in March 1990 was due to economy measures (Rs. 20.76 lakhs), partly set-off by excess due to requirement of more funds for machinery and equipment (Rs. 3.16 lakhs)

Reasons for the final saving of Rs. 2.30 lakhs have not been intimated (January 1991).

003—Training—

.50.01—Training—

(Centrally Sponsored Scheme)

O	61.87	}	51.86	46.98	—4.88
R	—10.01				

Reduction in provision by Rs. 10.01 lakhs through reappropriation in March 1990 was due to economy measures (Rs. 23.60 lakhs), partly set off by excess based on increased requirement of funds for the sub-head "Other charges" (Rs. 10.49 lakhs) and grant of additional dearness allowance to Government employees (Rs. 3.10 lakhs)

Reasons for the final saving of Rs. 4.83 lakhs have not been intimated (January 1991).

103—Maternity and Child Health—

.51.01—Maternity and Child Health—
(Centrally Sponsored Scheme)

O	18.11	}	12.11	5.16	—6.95
R	—6.00				

Reduction in provision by Rs. 6 lakhs through reappropriation in March 1990 was due to economy measures (Rs. 14.40 lakhs) partly set off by excess due to grant of additional dearness allowance to Government employees (Rs. 8.40 lakhs).

Reasons for the final saving of Rs. 6.95 lakhs have not been intimated (January 1991).

004—Research and Evaluation—

.52.01—Research—

O	5.00	}	5.85	4.05	—1.80
R	0.85				

Augmentation of provision by Rs. 0.85 lakh through reappropriation in March 1990 was based on actual requirement.

Reasons for the final saving of Rs. 1.80 lakhs have not been intimated. (January 1991).

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

Head	Total grant	Actual expenditure	Excess + Saving—		
2210—Medical and Public Health— 05—Medical Education, Training and Research— 105—Allopathy— 1.02—Training of Male Multipurpose Workers Scheme, Kharar— (Centrally Sponsored Scheme)					
O	6.50	}	7.58	..	—7.58
R	1.08				

(In lakhs of rupees)

(vii) Excess (partly counterbalanced by saving as mentioned in note (ix) below) occurred mainly under the following heads :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
4701—Capital Outlay on Major and Medium Irrigation—			
01—Major Irrigation—Commercial—			
143—Thein Dam—			
1.06—Suspense—			
O	5,00.00	5,00.00	1,61,34.92
			+1,56,34.92

Reasons for the final excess of Rs. 1,56,34.92 lakhs have not been intimated (December 1988).

2.141—Sutlej Yamuna Link Canal Project—			
O	14,00.00	14,00.00	1,27,83.15
			+1,13,83.15

Reasons for the final excess of Rs. 1,13,83.15 lakhs have not been intimated (December 1988).

125—Lining of Channels—			
3.08—Works expenditure—			
O	2,97.35	7,25.61	7,15.35
R	4,28.26		
			—10.26

Augmentation of provision by Rs. 4,28.26 lakhs through reappropriation in March 1988 was due to clearance of outstanding liabilities (Rs. 4,51.26 lakhs), partly set off by saving due to non-sanction of project Lining of Channels, Phase II by the Government (Rs. 23 lakhs).

Reasons for the final saving of Rs. 10.26 lakhs have not been intimated (December 1988).

03—Medium Irrigation— Commercial—			
4.116—Construction of Acqueduct-cum-V.R. Bridge at R.D. 29,500 of Dhudel Branch crossing Ghaggar River—			
O	24.00	1,83.00	1,87.04
R	1,59.00		
			+4.04

Augmentation of provision by Rs. 1,59 lakhs through reappropriation in March 1988 was due to execution of urgent works (Rs. 1,49 lakhs) and liquidation of liabilities (Rs. 10 lakhs).

Reasons for the final excess of Rs. 4.04 lakhs have not been intimated (December 1988).

01—Major Irrigation— Commercial—			
143—Thein Dam—			
5.01—Direction—			
O	4,52.60	5,90.54	5,84.35
R	1,37.94		
			—6.19

Augmentation of provision by Rs. 1,37.94 lakhs through reappropriation in March 1988 was due to clearance of outstanding liabilities.

Reasons for the final saving of Rs. 6.19 lakhs have not been intimated (December 1988).

03—Medium Irrigation—
Commercial—

108—Directorate of Water Resources Kandi
Water-shed and Area Development Project—

6.02—Technical Assistance Research and Training—

O	30.00	30.00	1,10.03	+80.03
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Reasons for the final excess of Rs. 80.03 lakhs have not been intimated (December 1988).

103—Extension and Improvement of Shah Nahar—

7.03—Suspense—

O	1,00.00	1,00.00	1,75.45	+75.45
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Reasons for the final excess of Rs. 75.45 lakhs have not been intimated (December 1988).

01—Major Irrigation—
Commercial—

144—Dholbaha Check Dam—

8.06—Suspense—

O	75.00	75.00	1,42.62	+67.62
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Reasons for the final excess of Rs. 67.62 lakhs have not been intimated (December 1988).

137—Beas Project—

9. Unit—1—(B.S.L.)

O	43.20	43.20	1,08.68	+65.48
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Reasons for the final excess of Rs. 65.48 lakhs have not been intimated (December 1988).

144—Dholbaha Check Dam—

10.08—Works expenditure—

O	96.37	} 1,53.75	1,41.01	—12.74
R	57.38			

Augmentation of provision by Rs. 57.38 lakhs through reappropriation in March 1988 was due to execution of urgent works.

Reasons for the final saving of Rs. 12.74 lakhs have not been intimated (December 1988).

125—Lining of Channels—

11.06—Suspense—

O	2,00.00	} 5,00.00	4,97.00	—3.00
S	2,61.00			
R	39.00			

Augmentation of provision by Rs. 39 lakhs through reappropriation in March 1988 was due to clearance of outstanding liabilities.

Reasons for the final saving of Rs. 3 lakhs have not been intimated (December 1988).

03—Medium Irrigation—Commercial

12-105—Construction of New Distributories—

Minor Works—

O	35-00	}	50-00	51-30	+1-30
R	15-00				

Augmentation of provision by Rs. 15 lakhs through reappropriation in March 1988 was due to execution of urgent works.

Reasons for the final excess of Rs. 1-30 lakhs have not been intimated (December 1988).

103—Extension and Improvement of Shah Nahar—

13-01—Direction and Administration—

O	84-77	}	84-31	1,00-11	+15-80
R	0-46				

Reasons for the final excess of Rs. 15-80 lakhs have not been intimated (December 1988).

01—Major Irrigation—(Commercial)—

144—Dholbaha Check Dam—

14-01—Direction—

O	39-63	}	45-25	52-19	+6-94
R	5-62				

Augmentation of provision by Rs. 5-62 lakhs through reappropriation in March 1988 was due to clearance of outstanding liabilities.

Reasons for the final excess of Rs. 6-94 lakhs have not been intimated (December 1988).

03—Medium Irrigation—Commercial

112—Providing Irrigation facilities to Punjab Area under S.Y.L. Project—

15-01—Direction—

O	73-20	}	70-80	85-39	+14-59
R	2-40				

Reduction in provision by Rs. 2-40 lakhs through reappropriation in March 1988 was due to posts remaining vacant.

Reasons for the final excess of Rs. 14-59 lakhs have not been intimated (December 1988).

01—Major Irrigation—Commercial—

125—Lining of Channels—

16-02—Supervision—

O	51-25	}	46-46	58-72	+12-26
R	4-79				

Reduction in provision by Rs. 4.79 lakhs through reappropriation in March 1988 was due to reduction in establishment (Rs. 5.43 lakhs), partly set off by excess due to clearance of outstanding liabilities and execution of urgent works (Rs. 0.64 lakh).

Reasons for the final excess of Rs. 12.26 lakhs have not been intimated (December 1988).

17.01—Direction—				
O	52.90	}	63.90	59.53
R	11.00				—4.37

Augmentation of provision by Rs. 11 lakhs through reappropriation in March 1988 was due to clearance of outstanding liabilities.

Reasons for the final saving of Rs. 4.37 lakhs have not been intimated (December 1988).

147—Low Dam in Kandi Area—

18.01—Direction—				
O	49.00	}	55.75	54.27
R	6.75				—1.48

Augmentation of provision by Rs. 6.75 lakhs through reappropriation in March 1988 was due to clearance of outstanding liabilities.

Reasons for the final saving of Rs. 1.48 lakhs have not been intimated (December 1988).

146—Shahpur Kandi Project—

19.01—Direction—				
O	5.70	}	19.30	10.71
R	13.60				—8.59

Augmentation of provision by Rs. 13.60 lakhs through reappropriation in March 1988 was due to clearance of outstanding liabilities.

Reasons for the final saving of Rs. 8.59 lakhs have not been intimated (December 1988).

125—Lining of Channels—

20.03—Execution—				
O	3,19.50	}	2,62.03	3,21.86
R	—57.47				+59.83

Reduction in provision by Rs. 57.47 lakhs through reappropriation in March 1988 was due to reduction in establishment.

Reasons for the final excess of Rs. 59.83 lakhs have not been intimated (December 1988).

6801—Loans for Power Projects—

202—Thermal Power Generation—

01—Loans to Punjab State Electricity Board—

21.04—Ropar Thermal Project

(Stage II)—				
O	1,50,00.00	1,50,00.00	1,56,05.00	+6,05.00

Reasons for the final excess of Rs. 6.05 lakhs have not been intimated (December 1988).

22.201—Hydel Generation—

O	2,11,95.00	2,11,95.00	2,13,35.11	+1,40.11
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Reasons for the final excess of Rs. 1,40.11 lakhs have not been intimated (December 1988).

4711—Capital Outlay on Flood Control Projects—

03—Drainage—(Anti-Water-logging Drainage and Flood Control)

799—Suspense—

23.01—Suspense—

O	4,00.00	} 6,00.00	8,65.38	+2,65.38
S	2,00.00			

Reasons for the final excess of Rs. 2,65.38 lakhs have not been intimated (December 1988).

Centrally Sponsored Scheme—

01—Flood Control—

24.103—Civil Works—

O	75.00	75.00	1,90.01	+1,15.01
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Reasons for the final excess of Rs. 1,15.01 lakhs have not been intimated (December 1988).

03—Drainage—
(Anti-Water logging Drainage and Flood Control)—

103—Civil Works—

25.04—Works expenditure—

O	3,75.42	} 4,46.13	4,95.10	+48.97
S	1,05.71			
R	-35.00			

Reduction in provision by Rs. 35 lakhs through reappropriation in March 1988 was due to diversion of funds to other urgent projects for flood control.

Reasons for the final excess of Rs. 48.97 lakhs have not been intimated (December 1988).

4702—Capital Outlay on Minor Irrigation—

102—Ground Water—

26.01—Utilisation of water resources in Punjab State—

O	40.00	} 50.00	51.43	+1.43
R	10.00			

Augmentation of provision by Rs. 10 lakhs through reappropriation in March 1988 was due to execution of urgent works.

Reasons for the final excess of Rs. 1.43 lakhs have not been intimated (December 1988).

Grant No. 16—contd.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
4701—Capital Outlay on Major and Medium, Irrigation—			
01—Major Irrigation— Commercial			
141—Sutlej Yamuna Link Canal Project—			
1.06—Suspense—			
O	..	1,09,72.84	+1,09,72.84
2.115—Bhakra Dam Administration—			
O	..	17,68.73	+17,68.73
146—Shahpur Kandi Project—			
08—Works expenditure—			
3.06—Suspense—			
O	..	4,50.40	+4,50.40
03—Medium Irrigation—Commercial—			
112—Providing Irrigation facilities to Punjab Area under S.Y.L. Project—			
4.03—Suspense—			
O	..	3,63.05	+3,63.05
01—Major Irrigation—Commercial—			
142—Thein Dam—			
5.03—Execution—			
O	..	88.78	+88.78
6.119—Rajasthan Feeder—			
O	..	85.05	+85.05
7.121—Utilization of Surplus Ravi Beas Water—			
O	..	83.51	+83.51
8.800—Other expenditure—			
O	..	69.03	+69.03
03—Medium Irrigation—Commercial—			
103—Directorate of Water Resources—Kandi Water Shed and Area Development Project—			
9.03—Suspense—			
O	..	65.78	+65.78

01—Major Irrigation—Commercial— 10-118—Shah Nahar Feeder— O	57-40	+57-40
11-148—Special Repairs to Bhakra Main Line necessitated by Breaches— O	7-92	+7-92
03—Medium Irrigation—Commercial—		
112—Providing Irrigation facilities to Punjab Area under S.Y.L. Project—		
12-02—Machinery and Equipment— O	3-86	+3-86
01—Major Irrigation—Commercial— 13-127—Garhi Lift Irrigation Scheme— O	2-57	+2-57
146—Shahpur Kandi Project— 14—Machinery and Equipment— O	0-94	+0-94
6801—Loans for Power Projects— 204—Rural Electrification—		
15-01—Loans to P.S.E.B. for Rural Electrification Works— O	10,78-00	+10,78-00
202—Thermal Power Generation—		
01—Loans to Punjab State Electricity Board— 16-2—Guru Nanak Thermal Plant, Bhatinda— O	2,00-00	+2,00-00
203—Diesel/Gas Power Generation—		
17-01—Loans to P.S.E.B. for purchase of Diesel Gas— O	35-00	+35-00
4702—Capital Outlay on Minor Irrigation—		
102—Ground Water—		
18-02—Suspense— O	11-41	+11-41

Grant No. 16—contd.

4711—Capital Outlay on Flood Control Project—

01—Flood Control—

(Anti-Water logging, Drainage and Flood Control)—

103—Civil Works—

19-01—Direction and Administration—

O

3.26

+3.26

Reasons for incurring expenditure without provision in the above cases (item nos. 1 to 19) have not been intimated (December 1988).

(ix) Saving occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
4701—Capital Outlay on Major and Medium Irrigation—			
01—Major Irrigation—Commercial—			
143—Thein Dam—			
1-07—Other expenditure—			
O	85,32.40		
R	-1,37.94		
	83,94.46	59,57.23	-24,37.23

Reduction in provision by Rs. 1,37.94 lakhs through reappropriation in March 1988 was based on actual requirements.

Reasons for the final saving of Rs. 24,37.23 lakhs have not been intimated (December 1988).

2-02—Supervision—

O

25,15.00

25,15.00

15.99

-24,99.01

Reasons for the final saving of Rs. 24,99.01 lakhs have not been intimated (December 1988)

146—Shahpur Kandi Project—

3-03—Works expenditure—

O

4,94.30

4,80.70

0.50

-4,80.20

Reduction in provision by Rs. 13.60 lakhs through reappropriation in March 1988 was based on actual requirements of works.

Reasons for the final saving of Rs. 4,80.20 lakhs have not been intimated (December 1988).

03—Medium Irrigation—
Commercial—

112—Providing Irrigation facilities to Punjab Area under S.Y.L. Project—

4.08 —Works expenditure—

O

24,26.80

17,29.20

15,70.01

-1,59.19

R

-6,97.60

Reduction in provision by Rs. 6,97.60 lakhs through reappropriation in March 1988 was due to diversion of funds to other urgent projects.

Reasons for the final saving of Rs. 1,59.19 lakhs have not been intimated (December 1988).

103—Extension and Improvement of Shah Nahar—

5.08—Works expenditure—

O	2,11.23	}	5,13.69	2,52.11	—2,61.58
S	2,50.00				
R	52.46				

Augmentation of provision by Rs. 52.46 lakhs through reappropriation in March 1988 was due to clearance of outstanding liabilities.

Reasons for the final saving of Rs. 2,61.58 lakhs have not been intimated (December 1988).

01—Major Irrigation—
Commercial—

147—Low Dam in Kandi Area—

6.08—Works expenditure—

O	2,47.00	}	2,17.25	1,34.27	—82.98
R	—29.75				

Reduction in provision by Rs. 29.75 lakhs through reappropriation in March 1988 was due to diversion of funds to other urgent projects.

Reasons for the final saving of Rs. 82.98 lakhs have not been intimated (December 1988).

7.06—Suspense—

O	1,00.00	1,00.00	65.98	—34.02
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Reasons for the final saving of Rs. 34.02 lakhs have not been intimated (December 1988).

03—Medium Irrigation—
Commercial—

103—Extension and Improvement of Shah Nahar—

8.02—Machinery and Equipment—

O	4.00	}	2.00	1.51	—0.49
R	—2.00				

Reduction in provision by Rs. 2 lakhs through reappropriation in March 1988 was based on actual requirements.

6801—Loans for Power Projects—

205—Transmission and Distribution—

9.01—Loans to Punjab State Electricity Board
for Transmission lines—

O	83,13.00	83,13.00	72,00.00	—11,13.00
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Reasons for the final saving of Rs. 11,13 lakhs have not been intimated (December 1988).

Grant No. 16—contd.

800—Other loans to Electricity Board—

10.01—Other loans—

S	67,08.00	67,08.00	66,03.00	-1,05.00
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Reasons for the final saving of Rs. 1,05 lakhs have not been intimated (December 1988).

4711—Capital Outlay on Flood Control Projects—

01—Flood Control—

(Anti-water logging, Drainage and Flood Control)

103—Civil Works—

799—Suspense—

11.01—Suspense—

O	2,00.00	}	4,00.00	2,17.77	-1,82.23
S	2,00.00				

Reasons for the final saving of Rs. 1,82.23 lakhs have not been intimated (December 1988).

12.02—Works expenditure—

O	1,00.00	}	4,82.55	3,81.16	-1,01.39
S	3,42.55				
R	40.00				

Augmentation of provision by Rs. 40 lakhs through reappropriation in March 1988 was due to liquidation of past liabilities (Rs. 25 lakhs) and execution of urgent works (Rs. 15 lakhs).

Reasons for the final saving of Rs. 1,01.39 lakhs have not been intimated (December 1988).

03—Drainage—

(Anti-water logging Drainage and Flood Control)

103—Civil Works—

13.03—Execution—

O	1,15.50	1,15.50	85.55	-29.95
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Reasons for the final saving of Rs. 29.95 lakhs have not been intimated (December 1988).

14.01—Direction—

O	7.28	}	43.57	14.66	-28.91
S	36.29				

Reasons for the final saving of Rs. 28.91 lakhs have not been intimated (December 1988).

15.02—Supervision—

O	20.80	20.80	16.67	-4.13
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Reasons for the final saving of Rs. 4.13 lakhs have not been intimated (December 1988).

Grant No. 16—contd.

052—Machinery and Equipment—

16-01—Machinery and Equipment—

O	5.00	}	
R	—5.00		

In the above case the entire provision was withdrawn through reappropriation in March 1988 due to diversion of funds to other urgent projects.

6801—Loans for Power Project—

2-2—Thermal Power Generation—

17-3—Ropar Thermal Project (Stage II)—

O	5,00.00	5,00.00	—5,00.00
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18-5—Modification/Renovation of Guru Nanak Dev
Development Thermal Plant Bhatinda—

O	2,00.00	2,00.00	—2,00.00
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4701—Capital Outlay on Major and Medium
Irrigation—03—Medium Irrigation—
Commercial—

19-102—Utilisation of Surplus Ravi-Beas Water—

O	70.00	}	82.10	—82.10
R	12.10			

Augmentation of provision by Rs. 12.10 lakhs through reappropriation in March 1988 was due to liquidation of past liabilities.

20-145—Shah Nahar Weir Project—

S	30.00	30.00	—30.00
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21-150—Baggi Power Plant—

O	4.70	4.70	—4.70
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03—Medium Irrigation—
Commercial—22-113—Lift Irrigation Schemes in Anandpur Sahib
and Ropar Blocks—

O	2.00	}	2.90	—2.90
R	0.90			

01—Major Irrigation—Commercial—

147—Low Dam in Kandi Area—Commercial—

23-05—Machinery and Equipment—

O	4.00	}	2.00	—2.00
R	—2.00			

The entire provision in the above cases (serial nos. 17 to 23) remained unutilised, reasons for which have not been intimated (December 1988).

Grant No. 16—contd.

(x) Review of Direction and Administration and Machinery and Equipment charges in the Irrigation Department—

Major heads '2701—Major and Medium Irrigation and 4701—Capital Outlay on Major and Medium Irrigation'—

The following table shows the figures of Direction and Administration and Machinery and Equipment charges and their percentage to works outlay during 1985-86, 1986-87 and 1987-88 :—

Head of Account	Year	Works Outlay	Direction and Administration Charges	Machinery and Equipment Charges	Percentage of Works Outlay	
					Direction and Administration Charges	Machinery and Equipment Charges
(In lakhs of rupees)						
1	2	3	4	5	6	7
Bhakra Canals	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
	1987-88	1,96.35	3,21.96	2.39	1,63.97	1.22
Thein Dam	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
	1987-88	37,19.32	6,89.12	22,37.91	18.53	60.17
Dholbaha Check Dam	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
	1987-88	1,41.01	52.18	0.09	37.00	0.06
Shah Nahar Weir Project	1985-86	53.47	12.96	8.81	24.24	16.48
	1986-87	46.75	10.91	2.76	23.34	5.90
	1987-88	..	..	..	..	..
Shahpur Kandi Project	1985-86	..	5.22	..	..	..
	1986-87	0.39	4.91	..	12,58.97	..
	1987-88	0.50	10.71	0.94	21,42.00	1,88.00
Low Dam in Kandi Area	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
	1987-88	1,34.27	54.27	..	40.42	..
Special repairs to Bhakra Main line necessitated by Breaches	1985-86	2,02.13	2.61	..	1.29	..
	1986-87	—2.72	—0.04	..	1.47	..
	1987-88	7.92	..	..	..	..
Haritke Project	1985-86	1,01.78	1,15.19	..	1,31.18	..
	1986-87	51.63	1,21.04	..	2,34.44	..
	1987-88	51.64	1,65.86	0.08	3,21.18	0.16

Grant No. 16— contd.

1	2	3	4	5	6	7
Lift Irrigation Scheme	1985-86	..	..	..	..	..
	1986-87	..	..	..	..	..
	1987-88	..	..	..	..	..
Sutlej Yamuna Link Project	1985-86	33,32.91	3,73.87	..	11.22	..
	1986-87	71,34.55	4,41.63	0.24	6.19	0.01
	1987-88	1,21,75.58	6,07.66	-0.09	4.99	..
Other Expenditure	1985-86	7.57	22.72	..	3,00.13	..
	1986-87	8.28	26.94	..	3,25.36	..
	1987-88	2.79	32.14	..	11,51.97	..
Open Canals	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
	1987-88	13,35.38	14,70.91	4.00	1,10.15	..

Suspense transactions.—(i) The expenditure under this grant includes Rs: 3, 28,50.52 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, (i) Stock, (2) Miscellaneous Works Advances and (3) Workshop Suspense.

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

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

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

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

(ii) An analysis of 'Suspense' transactions in the grant in 1987-88 is given below:—

Head	Opening balance + Debit — Credit	Debit	Credit	Closing balance + Debit — Credit
(In lakhs of rupees)				
2701—Major and Medium Irrigation—				
Stock including Purchases	+1,86.17	6,56.41	5,86.35	+2,56.23
Miscellaneous Works Advances	+5,12.16	1,85.33	1,32.07	+5,65.42
Total	+6,98.33	8,41.74	7,18.42	+8,21.65

Grant No. 16—concl'd.

2702 Minor Irrigation—				
Stock including Purchases	+8.19	..	..	+8.19
Miscellaneous Works Advances	+5.93	..	..	+5.93
Total	+14.12	..	..	+14.12
2711—Flood Control and Drainage—				
Stock including Purchases	..	..	..	..
Miscellaneous Works Advances	..	..	0.07	—0.07*
Total	..	..	0.07	—0.07
4701—Capital Outlay on Major and Medium Irrigation—				
Stock including Purchases	+24,38.58	+1,51,42.89	1,39,73.16	+36,08.31
Miscellaneous Works Advances	+80,22.75	+1,54,52.32	1,14,89.40	+1,19,85.67
Workshop Suspense	+11.43	3,19.01	3,19.01	+11.43
Total	+1,04,72.76	3,09,14.22	2,57,81.57	+1,56,05.41
4702—Capital Outlay on Minor Irrigation—				
Stock including Purchases	+15.30	10.32	8.30	+17.32
Miscellaneous Works Advances	+8.99	1.08	3.00	+7.07
Total	+24.29	11.40	11.30	+24.39
4711—Capital Outlay on Flood Control Projects—				
Stock including Purchases	+89.02	10,60.09	9,91.35	+1,57.76
Miscellaneous Works Advances	+4,11.46	23.07	53.36	+3,81.17
Total	+5,00.48	10,83.16	10,44.71	+5,38.93

*Minus balance is due to change of classification with effect from 1-4-1987. The matter is under correspondence with the department.

Grant No. 17—Labour and Employment

	Total grant/ appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Revenue :			
Major head			
2230—Labour and Employment			
Voted—			
Original	3,15,80,000	3,32,91,450	—31,76,550
Supplementary	48,88,000		
Amount surrendered during the year (March 1988)			2,35,000
Charged—			
Original	1,00,000	1,00,000	—1,00,000
Supplementary	..		
Amount surrendered during the year (March 1988).			1,00,000

Notes and comments—

(i) In view of the final saving of Rs. 31.77 lakhs in voted grant, the supplementary grant of Rs. 48.88 lakhs obtained in March 1988 proved excessive.

(ii) Rupees 2.35 lakhs were surrendered in March 1988, ultimate saving in the voted grant was Rs. 31.77 lakhs.

(iii) Saving in the 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)
02—Employment—			
800—Other expenditure—			
1.02—Unemployment Allowance to educated unemployed persons—			
O	73.00	62.97	—9.73
R	—0.30		

Reasons for the final saving of Rs. 9.73 lakhs have not been intimated (December 1988).

01—Labour—

102—Working Condition and Safety—

2.01—Factory Inspectorate—

O	24.24	28.25	24.57	—3.68
S	6.26			
R	—2.25			

Grant No. 17—concd.

Reduction in provision by Rs. 2.25 lakhs through reappropriation in March-1988 was due to economy measures.

Reasons for the final saving of Rs. 3.68 lakhs have not been intimated (December 1988).

(iv) Excess occurred mainly under :—

Head		Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)		
01—Labour—				
101—Industrial Relations—				
1.01—Conciliation and Arbitration—				
	O			
	S			
	R			
		17.35		
		1.08		
		—0.07		
		18.36	20.81	+2.45

Reasons for the final excess of Rs. 2.45 lakhs have not been intimated (December 1988).

2.03—Industrial Tribunal/Labour Courts—

	O	14.17		
	S	1.18		
	R	2.51		
		17.86	17.50	—0.36

Augmentation of provision by Rs. 2.51 lakhs through reappropriation in March 1988 was due to grant of interim relief and additional dearness allowance to Government employees.

Grant No. 18—Local Government, Housing and Urban Development

		Total grant/ appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Revenue				
Major heads :				
2216—Housing,				
2217—Urban Development,				
2245—Relief on account of Natural Calamities and				
3475—Other General Economic Services				
Voted—				
Original	3,11,73,000	4,53,49,000	4,49,06,426	—4,42,574
Supplementary	1,41,76,000			
Amount surrendered during the year				
Charged—				
Original	10,000	65,000	55,000	—10,000
Supplementary	55,000			
Amount surrendered during the year				
Capital ;				
Major heads :				
4216—Capital Outlay on Housing,				
4217—Capital Outlay on Urban Development,				
5475—Capital Outlay on other General Economic Services,				
6215—Loans for Water Supply and Sanitation,				
6216—Loans for Housing and				
6217—Loans for Urban Development				
Original	24,77,50,000	24,77,50,000	23,30,42,993	—1,47,07,007
Supplementary				
Amount surrendered during the year (March 1988)				54,43,000
Notes and comments—				
Revenue :				

(i) In view of the final saving of Rs. 4.43 lakhs in voted grant, the supplementary grant of Rs. 1.41.76 lakhs obtained in March 1988 proved excessive.

Grant No. 18—contd.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
2217—Urban Development—			
80—General—			
191—Assistance to Local Bodies Corporations, Urban Development Authorities, Town Improvement Boards etc.—			
1.01—Grants-in-aid to Local Bodies—			
O	13.36	4.07	—9.29

(In lakhs of rupees)

Reasons for the final saving of Rs. 9.29 lakhs have not been intimated (December 1988).

2.03—Municipal Elections—

O	10.82	8.50	8.51	+0.01
R	—2.32			

Reduction in provision by Rs. 2.32 lakhs through reappropriation in March 1988 was mainly due to posts remaining vacant.

(iii) Excess occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
2217—Urban Development—			
80—General—			
001—Direction and Administration			
1.04—Town Planner—			
O	1.53.14	1,84.28	+4.25
S	26.89		

(In lakhs of rupees)

Reasons for the final excess of Rs. 4.25 lakhs have not been intimated (December 1988).

2.02—Local Government Directorate—

O	41.88	45.68	46.34	+0.66
S	1.48			
R	2.32			

Augmentation of funds by Rs. 2.32 lakhs through reappropriation in March 1988 was mainly due to grant of interim relief to Government employees.

Capital :

(iv) Rupees 54.43 lakhs were surrendered in March 1988; ultimate saving was Rs. 1,47.07 lakhs.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
4216—Capital Outlay on Housing—			
01—Government Residential Buildings—			
106—General Pool Accomodation—			
1.01—Construction of houses for Government employees at Tehsil Headquarters and other places—			
O	1,90.89		
R	-1,61.07	29.82	29.35
			-0.47

Reduction in provision by Rs. 1,61.07 lakhs through reappropriation in March 1988 was due to operational problem (Rs. 1,00.64 lakhs) and reduction in budget provision by the Government (Rs. 60.43 lakhs).

2.03—Construction of houses for Government employees at focal points—				
O	6.49			
R	-2.65	3.84	3.70	-0.14

Reduction in provision by Rs. 2.65 lakhs through reappropriation in March 1988 was due to decrease in liability of payment to Housing and Urban Development Corporation.

4217—Capital Outlay on Urban Development—				
60—Other Urban Development Schemes—				
050—Land—				
3.01—General Buildings—Urban Estates—				
O	7,79.00	7,79.00	6,70.28	-1,08.72

Reasons for the final saving of Rs. 1,08.72 lakhs have not been intimated (December 1988).

5475—Capital Outlay on other General Economic Services—				
101—Land Ceilings (Other than agricultural land)				
4.01—Acquisition of land and Pre-emption of sale of land—				
O	12.00			
R	-12.00			

Withdrawal of the entire provision through reappropriation in March 1988 was due to non-finalisation of the scheme.

Grant No. 18—contd.

6215—Loans for Water Supply and Sanitation—

01—Water Supply—

191—Loans to Local bodies Municipalities etc.—

5.01—Loans to Municipalities, Municipal Corporations and other Local Funds for Urban Water Supply Scheme—

O	3,79.00	3,79.00	2,95.00	—84.00
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Reasons for the final saving of Rs. 84 lakhs have not been intimated (December 1988).

6216—Loans for Housing—

02—Urban Housing—

201—Loans to Housing Boards—

6.01—Loans to Punjab State Housing Board—

O	1,46.37	1,46.37	96.53	—49.84
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Reasons for the final saving of Rs. 49.84 lakhs have not been intimated (December 1988).

(vi) An instance where the entire provision remained unutilised but no amount was surrendered:—

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

6216—Loans for Housing—

80—General—

800—Other Loans—

1.01—Loans to other parties for construction/repair of houses—

O	19.50	19.50		—19.50
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Reasons for the non-utilisation of provision have not been intimated (December 1988).

(vii) Excess occurred mainly under:—

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

4216—Capital Outlay on Housing—

01—Government Residential Buildings—

1.107—Police Housing—

O	3,30.00	} 3,51.00	4,51.29	+1,00.29
R	21.00			

Augmentation of provision by Rs. 21 lakhs through reappropriation in March 1988 was due to requirement of additional funds for construction of police houses.

Reasons for the final excess of Rs. 1,00.29 lakhs have not been intimated (December 1988). [

106—General Pool Accomodation—

2.02—Construction of Government accomodation
for Government employees at Chandigarh—
Purchase of land—

O	83.62	}	1,83.91	1,83.04-	-0.87
R	1,00.29				

Augmentation of provision by Rs. 1,00.29 lakhs through reappropriation in March 1988 was due to purchase of land for construction of accomodation for Government employees at Chandigarh (Rs. 1,00.64 lakhs), partly set off by saving due to decrease in liability for payment to Housing and Urban Development Corporation (Rs. 0.35 lakh).

6216—Loans for Housing—

02—Urban Housing—

800—Other Loans—

3.04—Loans to other parties under subsidized
Industrial Housing Schemes—

O	3.00	3.00	17.20	+14.20
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03—Rural Housing—

800—Other Loans—

4.01—Loans for construction of houses in rural
areas under Village Housing Project Scheme—

O	80.00	80.00	91.89	+11.89
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Reasons for the final excess in the above two cases (serial nos. 3 and 4) have not been intimated (December 1988).

(viii) Instances where expenditure was incurred without provision of funds are given below :-

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

6216—Loans for Housing—

02—Urban Housing—

800—Other Loans—

1.05—Loans for repairs of houses in Urban Areas/
Estates—

O	18.40	+18.40
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03—Rural Housing—

800—Other Loans—

2.02—Loans for construction of houses under
scheme House Sites to Landless Workers in
rural Areas—

O	16.74	+16.74
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Grant No. 18—concl'd.

4217—Capital Outlay on Urban Development—

60—Other Urban Development Schemes

3.799—Suspense—

O	10.07	+10.07
4.052—Machinery and equipment—		
O	1.94	+1.94

Reasons for incurring expenditure without provision of funds in the above four cases (serial nos. 1 to 4) have not been intimated (December 1988).

(ix) Suspense transactions—The expenditure in the grant includes Rs. 10.07 lakhs under 'Suspense'. The nature of suspense transactions has been explained under the Appropriation Account of Grant No. "16—Irrigation and Power".

An analysis of the "Suspense" transactions in this grant in 1987-88 together with the opening and closing balances is given below :—

Head	Opening balance + Debit — Credit	Debit	Credit	Closing balance + Debit — Credit
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(In lakhs of rupees)

Major Head :

4217—Capital Outlay on Urban Development—

Stock

10.07	5.51	+4.56
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Grant No. 19

Grant No. 19—Personnel and Administrative Reforms

	Total grant/ appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Revenue :			
Major heads :			
2051—Public Service Commission and			
2070—Other Administrative Services			
Voted—			
Original	51,02,000	51,02,000	50,71,690
Supplementary	..		
Amount surrendered during the year (March 1988)			6,49,000
Charged—			
Original	19,42,000	26,64,000	25,54,389
Supplementary	7,22,000		
Amount surrendered during the year			—1,09,611

Notes and comments—

(i) In view of the final saving of Rs. 1.10 lakhs in the charged appropriation, the supplementary grant of Rs. 7.22 lakhs obtained in March 1988 proved excessive.

(ii) Rupees 6.49 lakhs were surrendered in March 1988, ultimate saving in voted grant was Rs. 0.30 lakh.

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

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
2051—Public Service Commission—			
103—Staff Selection Commission—			
01—Subordinate Services Selection Board—			
O	21.02	14.53	15.72
R	—6.49		
			+1.19

Reduction in provision by Rs. 6.49 lakhs through reappropriation in March 1988 was due to abolition of Subordinate Services Selection Board (Rs. 7.02 lakhs), partly set off by saving due to payment of rent and medical bills (Rs. 0.53 lakh).

Reasons for the final excess of Rs. 1.19 lakhs have not been intimated (December 1988).

Grant No. 19—*concl'd.*

(iv) Excess occurred mainly under :—

Head	Total grant	Actual expenditure	Excess-+ Saving—
(In lakhs of rupees)			
2070—Other Administrative Services—			
003—Training—			
01—Training— 0	30.00	35.00	+5.00

Reasons for the final excess of Rs. 5 lakhs have not been intimated (December 1988).

Grant No. 20—Planning

	Total grant/ appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Revenue :			
Major heads :			
3451—Secretariat Economic Services and			
3454—Census Surveys and Statistics			
Voted—			
Original	1,98,13,000	2,07,04,000	2,02,82,443
Supplementary	8,91,000		
Amount surrendered during the year (March 1988)			60,000
Charged—			
Original	1,000	30,000	—30,000
Supplementary	29,000		
Amount surrendered during the year			

Notes and comments—

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

(ii) In view of the final saving of Rs. 4.22 lakhs in voted grant, the supplementary grant of Rs. 8.91 lakhs obtained in March 1988 proved excessive.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
3454—Census Surveys and Statistics—			
02—Surveys and Statistics—			
204—Central Statistical Organisation—			
1.06—Purchase of Computer Timings/Installation of Computer System—			
0	11.00	11.00	7.62
			—3.38
2.09 Strengthening of District Statistical offices with Class-I officers and provision of Jeeps—			
0	6.50	6.50	3.92
			—2.58

Reasons for the final saving in the above two cases have not been intimated (December 1988).

Grant No. 13—*contd.*

5.001—Direction and Administration—				
(Centrally Sponsored Schemes)				
O	9.40	9.40	14.43	+5.03
Reasons for the final excess of Rs 5.03 lakhs have not been intimated (January 1991).				
6.101—Industrial Estates—				
O	1.97	1.97	2.88	+0.91
Reasons for the final excess of Rs 0.91 lakh have not been intimated (January 1991).				
3475—Other General Economic Services—				
106—Regulation of Weights and Measures—				
7.01—Administration of Weights and Measures Act—				
O	38.76	38.76	49.43	+10.67
Reasons for the final excess of Rs 10.67 lakhs have not been intimated (January 1991).				
2057—Supplies and Disposals—				
101—Purchase—				
8.01—Controller of Stores—				
O	31.22	31.22	38.61	+7.39
Reasons for the final excess of Rs 7.39 lakhs have not been intimated (January 1991).				
2853—Non ferrous Mining and Metallurgical Industries—				
02—Regulation and Development of Mines—				
102—Mineral Exploration—				
9.01—Development of Mines and Minerals in Punjab—				
O	36.21	36.21	39.18	+2.97
Reasons for the final excess of Rs. 2.97 lakhs have not been intimated (January 1991).				
2852—Industries—				
80—General—				
001—Direction and Administration—				

Grant No. 21—Public Works

	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Revenue:			
Major heads:			
2059—Public Works,			
2202—General Education,			
2203—Technical Education,			
2210—Medical and Public Health,			
2215—Water Supply and Sanitation,			
2216—Housing,			
2235—Social Security and Welfare,			
2245—Relief on account of Natural Calamities,			
2401—Crop Husbandry,			
2403—Animal Husbandry,			
2408—Food, Storage and Warehousing,			
2415—Agricultural Research and Education,			
2515—Other Rural Development Programmes,			
2851—Village and Small Industries and			
3054—Roads and Bridges			
Voted—			
Original	1,03,00,69,000	1,11,92,67,000	1,79,54,83,802
Supplementary	8,91,98,000		
			+67,62,16,802
Amount surrendered during the year (March 1988)			2,90,53,000
Charged—			
Original	27,50,000	34,00,000	17,09,991
Supplementary	6,50,000		
			-16,90,009
<i>Amount surrendered during the year</i>			
Capital:			
Major heads:			
4059—Capital Outlay on Public Works,			
4070—Capital Outlay on Other Administrative Services,			
4202—Capital Outlay on Education, Sports, Art and Culture,			

Grant No. 21—contd.

4210—Capital Outlay on Medical and Public Health,				
4211—Capital Outlay on Family Welfare,				
4245—Capital Outlay on Water Supply and Sanitation,				
4220—Capital Outlay on Information and Publicity,				
4235—Capital Outlay on Social Security and Welfare,				
4250—Capital Outlay on other Social Services,				
4403—Capital Outlay on Animal Husbandry,				
4404—Capital Outlay on Dairy Development,				
4405—Capital Outlay on Fisheries,				
4851—Capital Outlay on Village and Small Industries,				
5053—Capital Outlay on Civil Aviation,				
5054—Capital Outlay on Roads and Bridges and				
5055—Capital Outlay on Road Transport				
Voted—				
Original	60,05,22,000	} 60,05,22,000	35,79,57,158	—24,25,64,842
Supplementary	..			
Amount surrendered during the year (March 1988)				2,80,00,000
Charged—				
Original	..	} 15,20,000	15,19,302	—698
Supplementary	15,20,000			
Amount surrendered during the year				

Notes and comments—
Revenue:

(i) The excess of Rs. 67,62,16,802 over the voted grant requires regularisation.

(ii) In view of the final excess of Rs. 67.62 crores over the voted grant, the supplementary provision of Rs. 8.92 crores obtained in March 1988 proved inadequate.

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

Head	Total grant	Actual expenditure	Excess-+ Saving—
(In lakhs of rupees)			
2059—Public Works—			
01—Office Buildings—			
1799—Suspense—			
0	3,70.00	3,70.00	45,94.31 +42,24.31

Reasons for the final excess of Rs. 42,24.31 lakhs have not been intimated (December 1988).

Grant No. 21—contd.

The budget provision under this head was for a gross amount of Rs. 3,70 lakhs. The budget also anticipated matching recoveries of Rs. 3,70 lakhs, which are adjusted in the accounts as reduction of expenditure. The net expenditure under the head 'Suspense' was, therefore, expected to be nil. There have been wide variations between the actual expenditure and recoveries vis-a-vis the budget provision as detailed below from 1977-78 to 1987-88.

Year	Gross expenditure			Recoveries			Net expenditure	
	Provision	Actuals	Excess	Provision	Actuals	Excess	Provision	Actual
(In lakhs of rupees)								
1977-78	3,70.00	10,23.44	6,53.44	3,70.00	11,08.96	7,38.96	..	- 85.52
1978-79	3,70.00	12,36.32	8,66.32	3,70.00	12,42.54	8,72.54	..	- 6.22
1979-80	3,70.00	17,93.24	14,23.24	3,70.00	14,73.54	11,03.54	..	+ 3,19.70
1980-81	3,70.00	29,02.29	25,32.29	3,70.00	26,28.08	22,58.08	..	+2,74.21
1981-82	3,70.00	32,74.07	29,04.07	3,70.00	30,06.13	26,36.13	..	+2,67.94
1982-83	3,70.00	31,82.44	28,12.44	3,70.00	29,52.36	25,82.36	..	+ 2,30.08
1983-84	3,70.00	30,84.51	27,14.51	3,70.00	32,47.20	28,77.20	..	-1,62.69
1984-85	3,70.00	29,06.69	25,36.69	3,70.00	35,55.90	31,85.90	..	- 6,49.21
1985-86	3,70.00	46,16.69	42,46.69	3,70.00	46,62.07	42,92.07	..	- 45.38
1986-87	3,70.00	50,78.19	47,08.19	3,70.00	44,72.81	41,02.81	..	+6,05.38
1987-88	3,70.00	45,94.31	42,24.31	3,70.00	43,91.10	40,21.10	..	+2,03.21

80—General—

001—Direction and Administration—

2-08—Establishment charges paid to Public Health Department for works done by that department—

O	1,20.00	1,20.00	5,91.25	+4,71.25
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Reasons for the final excess of Rs. 4,71.25 lakhs have not been intimated (December 1988).

01—Office Buildings—

3-053—Maintenance and Repairs—

O	8,24.60	7,42.13	11,27.98	+3,85.85
R	-82.47			

Reduction in provision by Rs. 82.47 lakhs through reappropriation in March 1988 was due to economy measures.

Reasons for the final excess of Rs. 3,85.85 lakhs have not been intimated (December 1988).

Grant No. 21—contd.

4·052—Machinery and Equipment—

O	19·46	}	17·51	43·56	+26·05
R	-1·95				

Reduction in provision by Rs. 1.95 lakhs through reappropriation in March 1988, was due to economy measures.

Reasons for the final excess of Rs. 26.05 lakhs have not been intimated (December 1988).

80—General—

001—Direction and Administration—

5·06—Supervision—

O	1,30·00	1,30·00	1,40·33	+10·33
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Reasons for the final excess of Rs. 10.33 lakhs have not been intimated (December 1988).

6·07—Architecture—

O	57·98	57·98	65·40	+7·42
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Final excess of Rs. 7.42 lakhs was mainly due to grant of additional dearness allowance and interim relief to Government employees.

01—Office Buildings—

101—Construction—

7·04—Jails—

O	15·00	}	24·04	18·72	-5·32
R	9·04				

Augmentation of provision by Rs. 9.04 lakhs through reappropriation in March 1988 was due to increase in plan outlay by the Government.

Reasons for the final saving of Rs. 5.32 lakhs have not been intimated (December 1988).

8·01—Administration of Justice—

O	4·84	}	4·36	8·31	+3·95
R	-0·48				

Reasons for the final excess of Rs. 3.95 lakhs have not been intimated (December 1988)

80—General—

001—Direction and Administration—

9·04—Land Acquisition—

O	7·55	7·55	8·69	+1·14
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Reasons for the final excess of Rs. 1.14 lakhs have not been intimated (December 1988).

01—Office Buildings—

101—Construction—

10.05—Stationery and Printing—

O	0·50	}	0·45	1·61	+1·16
R	-0·05				

Grant No. 21—contd.

Reasons for the final excess of Rs. 1.16 lakhs have not been intimated (December-1988).

11.06—Civil Works—

O	9.54			
R	-0.65	8.89	10.59	+1.70

Reasons for the final excess of Rs. 1.70 lakhs have not been intimated (December 1988).

80—General—

12.105—Public Works Workshops—

O	11.15			
R	-1.11	10.04	12.16	+2.12

Reduction in provision by Rs. 1.11 lakhs through reappropriation in March 1988 was due to economy measures.

Reasons for the final excess of Rs. 2.12 lakhs have not been intimated (December 1988).

2215—Water Supply and Sanitation—

01—Water Supply—

13.799—Suspense—

O	6,61.32	6,61.32	27,52.81	+20,91.49
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Reasons for the final excess of Rs. 20,91.49 lakhs have not been intimated (December 1988).

The budget provision under this head was for a gross amount of Rs. 6,61.32 lakhs. The budget also anticipated matching recoveries of Rs. 6,61.32 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 1987-88.

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	15,99.98	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
1987-88	6,61.32	27,52.81	20,91.49	6,61.32	25,31.55	18,70.23	..	+2,21.26

14.800—Other expenditure—

O	6,44.34	6,44.34	10,98.94	+4,54.60
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Reasons for the final excess of Rs. 4,54.60 lakhs have not been intimated (December 1988).

02—Sewerage and Sanitation—

15:105—Sanitation Services—

O	5.00	}	55.00	1,20.52	+65.52
S	50.00				

Reasons for the final excess of Rs. 65.52 lakhs have not been intimated (December 1988).

01—Water Supply—

001—Direction and Administration—

16.01—Direction—

O	51.37	51.37	58.46	+7.09
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Reasons for the final excess of Rs. 7.09 lakhs have not been intimated (December 1988).

17.02—Supervision—

O	62.51	}	62.70	68.19	+5.49
S	0.19				

Reasons for the final excess of Rs. 5.49 lakhs have not been intimated (December 1988).

3054—Roads and Bridges—

04—District and Other Roads—

18.800—Other expenditure—

O	20.00	20.00	18.61.34	+18.41.34
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80—General—

19.800—Other expenditure—

O	0.80	0.80	51.71	+50.91
---	------	------	-------	--------

20.799—Suspense—

O	3,50.00	3,50.00	3,58.41	+8.41
---	---------	---------	---------	-------

21.052—Machinery and Equipment—

O	18.00	}	16.20	25.40	+9.20
R	-1.80				

Reduction in provision by Rs. 1.80 lakhs through reappropriation in March 1988 was due to economy measures.

Reasons for the final excess in the above four cases (serial nos. 18 to 21) have not been intimated (December 1988).

(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)		
2515—Other Rural Development Programmes—			
800—Other expenditure—			
1.06—Suspense—			
O		3,74.37	+3,74.37

Grant No. 21—contd.

2.001—Direction and Administration—

O			1.38	+1.38
---	--	--	------	-------

3054—Roads and Bridges—

80—General—

3.001—Direction and Administration—

O			2,79.60	+2,79.60
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2215—Water Supply and Sanitation—

01—Water Supply—

4.005—Survey and Investigation—

O			6.22	+6.22
---	--	--	------	-------

2415—Agricultural Research and Education—

01—Crop Husbandry—

5.800—Other expenditure—

O			5.22	+5.22
---	--	--	------	-------

Reasons for incurring expenditure without provision in the above five cases (serial nos. 1 to 5) have not been intimated (December 1988).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
3054—Roads and Bridges—			
03—State Highways—			
1.337—Road Works—			
O]	20,03.60	18,03.24	3,67.01
R]	—2,00.36		
			—14,36.23

Reduction in provision by Rs. 2,00.36 lakhs through reappropriation in March 1988 was due to economy measures.

Reasons for the final saving of Rs. 14,36.23 lakhs have not been intimated (December 1988).

80—General—

2.797—Transfers to/from Reserve Fund/Deposit Account—

O	40.00	40.00	1.50	—38.50
---	-------	-------	------	--------

Reasons for the final saving of Rs. 38.50 lakhs have not been intimated (December 1988).

3.107—Railway Safety Works—

O	25.00	25.00	2.92	—22.08
---	-------	-------	------	--------

Reasons for the final saving of Rs. 22.08 lakhs have not been intimated (December 1988).

Grant No. 21—contd.

2059—Public Works—

80—General—

001—Direction and Administration—

4.02—Execution—

O	12,78.37	}	14,56.96	6,91.98	—7,64.98
S	1,78.59				

Reasons for the final saving of Rs. 7,64.98 lakhs have not been intimated (December 1988).

01—Office Buildings—

101—Construction—

5.07—Other Administrative Services—

O	27.30	}	24.57	15.05	—9.52
R	—2.73				

Reduction in provision by Rs. 2.73 lakhs through reappropriation in March 1988 was due to economy measures.

Reasons for the final saving of Rs. 9.52 lakhs have not been intimated (December 1988).

80—General—

001—Direction and Administration—

6.01—Direction—

O	1,38.79	1,38.79	1,27.99	—10.80
---	---------	---------	---------	--------

Reasons for the final saving of Rs. 10.80 lakhs have not been intimated (December 1988).

01—Office Buildings—

101—Construction—

7.03—Police—

O	30.00	}	27.00	21.34	—5.66
R	—3.00				

Reduction in provision by Rs. 3 lakhs through reappropriation in March 1988 was due to economy measures.

Reasons for the final saving of Rs. 5.66 lakhs have not been intimated (December 1988).

2215—Water Supply and Sanitation—

01—Water Supply—

001—Direction and Administration—

8.03—Execution—

O	8,84.96	}	9,16.64	6,01.40	—3,15.24
S	31.68				

Reasons for the final saving of Rs. 3,15.24 lakhs have not been intimated (December 1988).

Grant No. 21—contd.

9.102—Rural Water Supply Programmes—

(Centrally Sponsored Scheme)

O	8,75.00	8,75.00	7,82.07	—92.93
---	---------	---------	---------	--------

Reasons for the final saving of Rs. 92.93 lakhs have not been intimated (December 1988).

10.102—Rural Water Supply Programmes—

O	10,50.00	} 11,59.52	11,07.09	—52.43
S	1,09.52			

Reasons for the final saving of Rs. 52.43 lakhs have not been intimated (December 1988).

02—Sewerage and Sanitation—

106—Prevention of Air and Water Pollution—

11.01—Grants to the Punjab State Sewerage Board
for the prevention and control of Air and
Water Pollution—

O	31.91	31.91	15.64	—16.27
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Reasons for the final saving of Rs. 16.27 lakhs have not been intimated (December 1988).

2401—Crop Husbandry—

12.800—Other expenditure—

O	69.76	} 72.58	22.71	—49.87
S	2.00			
R	0.82			

Augmentation of provision by Rs. 0.82 lakh through reappropriation in March 1988 was mainly due to diversion of plan-outlay by the Government.

Reasons for the final saving of Rs. 49.87 lakhs have not been intimated (December 1988).

2245—Relief on account of Natural Calamities—

01—Drought—

13:800—Other expenditure—

S	5,20.00	5,20.00	4,78.24	—41.76
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Reasons for the final saving of Rs. 41.76 lakhs have not been intimated (December 1988).

2202—General Education—

80—General—

800—Other expenditure—

14.12—Buildings—

O	14.09	} 12.68	6.64	—6.04
R	—1.41			

Grant No. 21—contd.

Reduction in provision by Rs. 1.41 lakhs through reappropriation in March 1988 was due to economy measures.

Reasons for the final saving of Rs. 6.04 lakhs have not been intimated (December 1988).

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

Head		Total grant	Actual expenditure	Excess + Saving—
				(In lakhs of rupees)
3054—Roads and Bridges—				
01—National Highways—				
1.101—National Highways Permanent Bridges—				
O	4,00.00	4,00.00	..	—4,00.00
2401—Crop Husbandry—				
2.119—Horticulture and Vegetable Crops—				
O	4.50	4.50	..	—4.50
3.105—Manures and Fertilizers—				
O	1.00	1.00	..	—1.00
4.103—Seeds—				
O	1.00	1.00	..	—1.00

Reasons for non-utilisation of provision in the above four cases (serial nos. 1 to 4) have not been intimated (December 1988).

(vii) Saving under the charged appropriation occurred mainly under :—

Head		Total appropriation	Actual expenditure	Excess + Saving—
				(In lakhs of rupees)
3054—Roads and Bridges—				
03—State Highways—				
1.800—Other expenditure—				
O	10.00	10.00	..	—10.00

Reasons for the non-utilisation of entire provision have not been intimated (December 1988).

2059—Public Works—

01—Office Buildings—

2.053—Maintenance and Repairs—

O	8.00	11.30	7.90	—3.40
S	3.30			

Reasons for the final saving of Rs. 3.40 lakhs have not been intimated (December 1988).

101—Construction—

3.07—Other Administrative Services—

O	3.00	}	4.70	3.87	-0.83
S	2.70				
R	-1.00				

Reduction in provision by Rs. 1 lakh through reappropriation in March 1988 was due to economy measures.

Reasons for the final saving of Rs. 0.83 lakh have not been intimated (December 1988).

2215—Water Supply and Sanitation—

01—Water Supply—

001—Direction and Administration—

4.03—Execution—

O	1.00	}	1.50	..	-1.50
S	0.50				

Reasons for the non-utilisation of entire provision have not been intimated (December 1988).

Capital :

(viii) The ultimate saving in the voted grant was Rs. 24,25.65 lakhs ; however, Rs. 2.80 lakhs were anticipated as saving and surrendered in March 1988.

(ix) Saving (partly counterbalanced by excess under other heads as mentioned in note(xi) and (xii) below) occurred mainly under :—

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

5054—Capital Outlay on Roads and Bridges—

.02—Strategic and Border Roads—

1.337—Road Works—

O	4,00.00	}	2,30.00	2,00.40	-29.60
R	-1,70.00				

Reduction in provision by Rs. 1,70 lakhs through reappropriation in March 1988 was due to decrease in plan outlay by the Government.

Reasons for the final saving of Rs. 29.60 lakhs have not been intimated (December 1988).

03—State Highways—

2.337—Road Works—

O	12,79.00	}	11,29.00	11,60.88	+31.88
R	-1,50.00				

Reduction in provision by Rs. 1,50 lakhs through reappropriation in March 1988 was due to cut imposed by the Government.

Reasons for the final excess of Rs. 31.88 lakhs have not been intimated (December 1988).

3.052—Machinery and Equipment—

6	37.00	37.00	6.14	—30.86
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Reasons for the final saving of Rs. 30.86 lakhs have not been intimated (December 1988).

4211—Capital Outlay on Family Welfare—

4.106—Services and Supplies—

(Centrally Sponsored Scheme)

0	2,35.00	2,35.00	1,43.52	—91.48
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Reasons for the final saving of Rs. 91.48 lakhs have not been intimated (December 1988).

4202—Capital Outlay on Education, Sports, Art and Culture—

02—Technical Education—

5.104—Polytechnics—

0	1,42.00	1,42.00	57.46	—84.54
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Reasons for the final saving of Rs. 84.54 lakhs have not been intimated (December 1988).

01—General Education—

6.202—Secondary Education—

0	2,00.00	2,00.00	1,26.44	—73.56
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Reasons for the final saving of Rs. 73.56 lakhs have not been intimated (December 1988).

4210—Capital Outlay on Medical and Public Health—

03—Medical Education, Training and Research—

7.105—Allopathy—

0	5,53.00	5,53.00	5,16.46	—36.54
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Reasons for the final saving of Rs. 36.54 lakhs have not been intimated (December 1988).

5053—Capital Outlay on Civil Aviation—

02—Air-Ports—

102—Aerodromes—

8.01—Construction of aerodromes/runways—

0	10.00	10.00	0.04	—9.96
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Reasons for the final saving of Rs. 9.96 lakhs have not been intimated (December 1988).

4250—Capital Outlay on other Social Services—

9.201—Labour—

0	93.00	93.00	87.56	—5.44
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Reasons for the final saving of Rs. 5.44 lakhs have not been intimated (December 1988).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
5054—Capital Outlay on Roads and Bridges—			
80—General—			
1·800—Other expenditure—			
O	60·00	1,00·00	—1,00·00
R	40·00		
<p>Augmentation of provision by Rs. 40 lakhs through reappropriation in March 1988 was due to enhanced allocation of funds for the scheme 'Roads of Inter State and Economic Importance' by the Government of India.</p> <p>Reasons for the final saving of Rs. 1,00 lakhs have not been intimated (December 1988).</p>			
01—National Highways—			
2·337—Road Works—			
O	20,00·00	20,00·00	—20,00·00
03—State Highways—			
3·800—Other expenditure—			
O	5·00	5·00	—5·00
4405—Capital Outlay on Fisheries—			
4·800—Other Expenditure—			
(Centrally Sponsored Scheme)			
O	28·00	28·00	—28·00
4403—Capital Outlay on Animal Husbandry—			
5·106—Other Live Stock Development—			
O	12·00	12·00	—12·00
6·105—Piggery Development—			
O	3·50	3·50	—3·50
4210—Capital Outlay on Medical and Public Health—			
02—Rural Health Services—			
7·103—Primary Health Centres—			
(Centrally Sponsored Scheme)			
O	10·00	10·00	—10·00
03—Medical Education, Training and Research—			
8·200—Other Systems—			
O	5·50	5·50	—5·50

Grant No. 21—contd.

4202—Capital Outlay on Education, Sports, Art and Culture—				
01—General Education—				
9·800—Other Expenditure—				
O	5·00	5·00	..	—5·00
10·202—Secondary Education—				
(Centrally Sponsored Scheme)				
O	2·00	2·00	..	—2·00
04—Art and Culture—				
11·105—Public Libraries—				
O	2·00	2·00	..	—2·00
12·106—Museums—				
O	1·00	1·00	..	—1·00
4404—Capital Outlay on Dairy Development—				
13·102—Dairy Development Projects—				
O	3·75	3·75	..	—3·75

Reasons for non-utilisation of provision in the above cases (serial nos. 2 to 13) have not been intimated (December 1988).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
4202—Capital Outlay on Education, Sports, Art and Culture—			
01—General Education—			
1·203—University and Higher Education—			
O	20·47	20·47	84·47
02—Technical Education—			
2·105—Engineering/Technical Colleges and Institutes—			
O	1,60·00	1,60·00	2,15·31
03—Sports and Youth Services Sports Stadia—			
3·800—Other expenditure—			
O	40·00	40·00	70·64
4405—Capital Outlay on Fisheries—			
4·800—Other expenditure—			
O	51·00	51·00	97·73

4059—Capital Outlay on Public Works—

80—General—

5-051—Construction—

O	5,37.40	5,37.40	5,81.16	+43.76.

4403—Capital Outlay on Animal Husbandry—

6-107—Fodder and Feed Development—

O	1.00	1.00	6.49	+5.49
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102—Cattle and Buffalo Development—

7-05—Artificial Insemination Centres—

O	11.00	11.00	13.95	+2.95
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4404—Capital Outlay on Dairy Development—

8-800—Other expenditure—

O	6.00	6.00	9.67	+3.67
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Reasons for the final excess in the above eight cases (serial nos. 1 to 8) have not been intimated (December 1988).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
5054—Capital Outlay on Roads and Bridges—			
03—State Highways—			
1-001—Direction and Administration—			
O	..	43.30	+43.30
2-101—Bridges—			
O	..	13.81	+13.81
5055—Capital Outlay on Road Transport—			
3-799—Suspense—			
O	..	30.78	+30.78
4059—Capital Outlay on Public Works—			
80—General—			
4-001—Direction and Administration—			
O	..	20.01	+20.01

5.052—Machinery and Equipment—			
O	..	2.36	+2.36
4070—Capital Outlay on Other Administrative Services—			
6.800—Other expenditure—	..	4.52	+4.52
O	..		
4220—Capital Outlay on Infor- mation and Publicity—			
60—Others—			
7.101—Buildings—			
O	..	2.22	+2.22

Reasons for incurring expenditure without provision in the above seven cases (serial nos. 1 to 7) have not been intimated (December 1988).

(xiii) **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. 21 -Public Works).

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

Subvention of Rs. 1.5 lakhs was received and spent during 1987-88 leaving no balance at the credit of deposit account on 31st March 1988.

(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 1985-86, 1986-87 and 1987-88 were as under :

	1985-86	1986-87	1987-88
	(In lakhs of rupees)		
Works expenditure under Revenue heads (excluding Public Health Branch)	35,90.37	37,70.08	30,73.12
Machinery and Equipment Charges	-15.36	-11.99	-7.58

(xv) **Review of establishment charges in the Public Works Department, Buildings and Roads Branch**—The percentage of establishment charges to the works expenditure for 1985-86, 1986-87 and 1987-88 are given below —

	1985-86	1986-87	1987-88
Works expenditure under Revenue heads (excluding Public Health Branch)			
(In lakhs of rupees)	35,90.37	37,70.08	30,73.12
Establishment charges			
(In lakhs of rupees)	16,25.66	17,49.92	2,42.80
Percentage of establishment charges to works expenditure	45.28	46.41	7.9

(xvi) Suspense transactions—The expenditure under the grant includes Rs. 81,10.67 lakhs under 'Suspense'. The nature of 'suspense' transactions has been explained under the Appropriation Account of grant no. "16 Irrigation and Power".

An analysis of 'Suspense' transaction in this grant in 1987-88 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)			
2059—Public Works				
Stock	+8,86.67	42,57.88	40,84.05	+10,60.50
Miscellaneous Works Advances	+9,29.83	3,36.43	3,07.05	+9,59.21
Total	+18,16.50	45,94.31	43,91.10	+20,19.71
2215—Water Supply and Sanitation				
Stock	+1,18.19	24,78.01	22,92.94	+3,03.26
Miscellaneous Works Advances	+8,81.65	2,74.80	2,38.61	+9,17.84
Total	+9,99.84	27,52.81	25,31.55	+12,21.10
2515—Other Rural Development Programmes—				
Stock	—1,31.18	3,41.21	3,09.42	—99.39*
Miscellaneous Works Advances	+24.28	33.16	27.36	+30.08
Total	—1,06.90	3,74.37	3,36.78	—69.31
3054—Roads and Bridges—				
Stock	—99.68	3,52.78	2,13.56	+39.54
Miscellaneous Works Advances	+24.68	5.62	9.80	+20.50
Total	—75.00	3,58.40	2,23.36	+60.04
4059—Capital Outlay on Public Works—				
Stock	+0.55	..	..	+0.55
Miscellaneous Works Advances	+0.36	..	..	+0.36**
Total	+0.91	..	..	+0.91
5055—Capital Outlay on Road Transport—				
799—Suspense—				
Stock	—3.35	5.45	6.67	—4.57*
Miscellaneous Works Advances	+6.44	25.33	27.26	+4.51
Total	+3.09	30.78	33.93	—0.06

*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.

Grant No. 22—Revenue and Rehabilitation

	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Revenue :			
Major heads :			
2029—Land Revenue,			
2030—Stamps and Registration,			
2052—Secretariat—General Services,			
2053—District Administration,			
2235—Social Security and Welfare,			
2245—Relief on account of Natural Calamities,			
2251—Secretariat—Social Services,			
2252—Other Social Services,			
3451—Secretariat—Economic Services and			
3454—Census Surveys and Statistics			

Voted—				
Original	28,88,67,000	1,84,58,40,000	1,71,11,10,017	—13,47,29,983
Supplementary	1,55,69,73,000			

Amount surrendered during the year

Charged—

Original	5,57,000	10,77,000	5,41,463	—5,35,537
Supplementary	5,20,000			

Amount surrendered during the year

Notes and comments—

(i) In view of the final saving of Rs. 13.47.30 lakhs in the voted grant, the supplementary provision of Rs. 1,55,69.73 lakhs obtained in March 1988 proved excessive.

(ii) In view of the final saving of Rs. 5.36 lakhs in charged appropriation, the supplementary grant of Rs. 5.20 lakhs obtained in March 1988 proved excessive.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
2245—Relief on account of Natural Calamities—			
01—Drought—			
1. 800—Other expenditure—			
S	9,37.38	9,37.38	3,73.39 —5,63.99

Reasons for the final saving of Rs. 5,63.99 lakhs have not been intimated (December 1988).

Grant No. 22—contd.

2. 104—Supply of Fodder—				
S	5,19.00	5,19.00	2,14.42	—3,04.58

Reasons for the final saving of Rs. 3,04.58 lakhs have not been intimated (December 1988).

02—Floods, Cyclones etc.—

3. 101—Gratuitous Relief—

O	5,30.00	} 1,42,36.20	1,37,24.59	—5,11.61
S	1,37,03.00			
R	3.20			

In view of the final saving of Rs. 5,11.61 lakhs, augmentation of provision by Rs. 3.20 lakhs through reappropriation in March 1988 for disbursement of relief to sufferers was unnecessary.

Reasons for the final saving of Rs. 5,11.61 lakhs have not been intimated (December 1988).

4.113—Assistance for repairs/reconstruction of Houses—

O	30.00	30.00	..	—30.00
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5.104—Supply of Fodder—

O	10.00	10.00	..	—10.00
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6.112—Evacuation of Population—

O	10.00	} 1.02	..	—1.02
R	—8.98			

Withdrawal of Rs. 8.98 lakhs through reappropriation in March 1988 was due to diversion of funds to drought relief-measures.

7.111—*Ex-gratia* payments to bereaved families—

O	5.51	5.51	..	—5.51
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8.117—Assistance to farmers for purchase of livestock—

O	1.00	1.00	..	—1.00
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9.119—Assistance to artisans for repairs/replacement of damaged tools and equipments—

O	0.50	0.50	..	—0.50
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The entire provision in the above cases (item nos. 4 to 9) remained unutilised, reasons for which have not been intimated (December 1988).

2029—Land Revenue—

800—Other Expenditure—

10.01—Agrarian Reforms—

O	67.95	} 66.64	44.14	—22.50
R	—1.31			

Reduction in provision by Rs. 1.31 lakhs through reappropriation in March 1988 was due to economy measures (Rs. 3.96 lakhs), partly set off by excess due to grant of additional dearness allowance to Government employees (Rs. 2.65 lakhs).

Grant No. 22—contd.

Reasons for the final saving of Rs. 22.50 lakhs have not been intimated (December 1988).

2235—Social Security and Welfare—

60—Other Social Security and Welfare programmes—

200—Other Schemes—

11.09—Relief to persons affected by riots—

O	2,00.00	}	3,50.00	3,39.78	-10.22
S	1,50.00				

Reasons for the final saving of Rs. 10.22 lakhs have not been intimated (December 1988).

2053—District Administration—

094—Other Establishments—

12.04—Remuneration to Chowkidars—

O	1,25.82	1,25.82	1,21.29	-4.53
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Reasons for the final saving of Rs. 4.53 lakhs have not been intimated (December 1988).

(iv) Excess occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—		
2029—Land Revenue—					
103—Land Records—					
1.02—District Establishment—					
O	8,83.38	}	9,35.87	9,91.12	+55.25
S	52.09				
R	0.40				

Final excess of Rs. 55.25 lakhs was due to grant of additional dearness allowance to Government employees.

2053—District Administration—

093—District Establishments—

2.01—District Establishments—

O	6,21.90	}	7,39.84	7,70.47	+30.63
S	1,19.92				
R	-1.98				

Reduction in provision by Rs. 1.98 lakhs through reappropriation in March 1988 was due to economy measures.

Reasons for the final excess of Rs. 30.63 lakhs have not been intimated (December 1988).

094—Other Establishments—

3.01—Sub-Divisional Establishment—

O	36.74	}	44.07	46.65	+2.58
S	7.42				
R	-0.09				

Final excess of Rs. 2.58 lakhs was due to grant of additional dearness allowance and interim relief to Government employees.

Grant No. 22—contd.

4.03—Other establishment—				
O	6.60	}	6.64	7.76
R	0.04			
				+1.12

Final excess of Rs. 1.12 lakhs was due to grant of additional dearness allowance and interim relief to Government employees.

5.02—Copying Agency Establishment—				
O	19.11	}	21.14	20.24
R	2.03			
				-0.90

Augmentation of provision by Rs. 2.03 lakhs through reappropriation in March 1988 was mainly due to grant of additional dearness allowance to Government employees.

2245—Relief on account of Natural Calamities—

02—Flood, Cyclones etc.

6.800—Other expenditure—

O			18.35	+18.35
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Reasons for incurring expenditure without provision have not been intimated (December 1988).

01—Drought—

7.101—Gratuitous Relief—

O	5.00	}	10.78	9.91
R	5.78			
				-0.87

Augmentation of provision by Rs. 5.78 lakhs through reappropriation in March 1988 was for disbursement of relief to drought affected areas.

80—General—

8.001—Direction and Administration—

O	7.87	}	52.87	56.15
S	45.00			
				+3.28

Reasons for the final excess of Rs. 3.28 lakhs have not been intimated (December 1988).

2030—Stamps and Registration—

02—Stamps—Non-Judicial

9.101—Cost of Stamps—

O	11.02	11.02	21.13	+10.11
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Reasons for the final excess of Rs. 10.11 lakhs have not been intimated (December 1988).

2251—Secretariat—Social Services—

090—Secretariat—

10.02—Direction (Rehabilitation)—

O	14.86	}	14.78	16.93
R	-0.08			
				+2.15

Reasons for the final excess of Rs. 2.15 lakhs have not been intimated (December 1988).

Grant No. 22—concl'd.

(v) Saving in respect of charged appropriation (partly set off by excess under other heads mentioned in note (vi) below) occurred mainly under :—

Head	Total appropriation	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
2029—Land Revenue—			
103—Land Records—			
1-02—District Establishment—			
O	0.50	2.30	-2.64
S	4.42		
R	0.02		
	4.94		

Final saving of Rs. 2.64 lakhs was due to economy measures.

2053—District Administration—			
093—District Establishments—			
2-01—District Establishment—			
O	3.94	1.13	-2.42
R	-0.39		
	3.55		

Reasons for the final saving of Rs. 2.42 lakhs have not been intimated (December 1988).

(vi) Excess occurred mainly under :—

Head	Total appropriation	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
2029—Land Revenue—			
800—Other Expenditure—			
1-01—Agrarian Reforms—			
O	0.31	1.98	-0.13
S	0.78		
R	1.02		
	2.11		

Augmentation of provision by Rs. 1.02 lakhs through reappropriation in March 1988 was due to clearance of pending bills.

Grant No. 23—Rural Development and Panchayats

	Total grant/ appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue:			
Major heads:			
2415—Agricultural Research and Education,			
2505—Rural Employment,			
2515—Other Rural Development Programmes and			
3604—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions			
Voted—			
Original	36,58,55,000	40,59,12,705	+1,26,78,705
Supplementary	2,73,79,000		
Amount surrendered during the year (March 1988)			2,08,25,000
Charged—			
Original	44,000	1,92,000	-1,92,000
Supplementary	1,48,000		
Amount surrendered during the year			
Capital:			
6515—Loans for Other Rural Development Prog- rammes			
Voted—			
Original	46,00,000	46,00,000	
Supplementary			
Amount surrendered during the year			

Notes and comments—**Revenue:**

(i) Excess of Rs. 1,26,78,705 over the voted grant requires regularisation.

(ii) In view of the final excess of Rs. 1,26.79 lakhs, additional funds of Rs. 2,73.79 lakhs obtained through supplementary grant in March 1988 proved inadequate, surrender of Rs. 2,08.25 lakhs was injudicious.

(iii) The entire charged provision remained unutilised.

Grant No. 23—contd.

(iv) Excess in voted grant (partly counterbalanced by saving under other heads mentioned in note (vi) below) occurred mainly under the following heads:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
2515—Other Rural Development programmes—			
101—Panchayati Raj—			
1.05—Pavement of Streets and Construction of Drains—			
O	3,80.00	4,80.90	+1,00.90

Reasons for the final excess of Rs. 1,00.90 lakhs have not been intimated (December 1988).

800—Other expenditure—

2.03—Assistance to Rural Development Agencies under Integrated Rural Development Programme—

O	4,27.00	5,76.98	5,76.98
S	63.74		
R	86.24		

Augmentation of provision by Rs. 86.24 lakhs through reappropriation in March 1988 was due to requirement of more funds to meet past liabilities.

101—Panchayati Raj—

3.01—Panchayati Raj Public Works Circle—

O	1,40.06	1,71.62	1,80.89	+9.27
R	31.56			

Augmentation of provision by Rs. 31.56 lakhs through reappropriation in March 1988 was mainly due to (i) grant of additional dearness allowance and interim relief to Government employees (Rs. 27 lakhs), (ii) provision of additional sports/games activities in the State (Rs. 6.40 lakhs) and (iii) clearance of pending bills (Rs. 0.38 lakh), partly set off by saving due to transfer of the scheme "Assistance to Panchayat Samities for Social Education" to the Public Relation Department (Rs. 2.22 lakhs).

Reasons for the final excess of Rs. 9.27 lakhs have not been intimated (December 1988).

003—Training—

4.03—Promotion and Strengthening of Mahila Mandals—

O	8.12	8.12	13.24	+5.12
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Reasons for the final excess of Rs. 5.12 lakhs have not been intimated (December 1988).

101—Panchayati Raj—

5.02—Directorate of Panchayats—

O	44.34	52.55	49.31	—3.24
R	8.21			

Augmentation of provision by Rs. 8.21 lakhs through reappropriation in March 1988 was mainly due to (i) grant of additional dearness allowance and interim relief to Government employees (Rs. 6.41 lakhs), (ii) clearance of pending bills (Rs. 1.05 lakhs) and (iii) payment of rented office building (Rs. 0.72 lakh).

Reasons for the final saving of Rs. 3.24 lakhs have not been intimated (December 1988).

800—Other expenditure—

6.06—Strengthening of Infra-Structure under TRYSEM—

O	3.00	}	6.51	6.51
R	3.51			

Augmentation of provision by Rs. 3.51 lakhs through reappropriation in March 1988 was due to requirement of more funds to match the State Government share with that of Government of India.

7.06—Strengthening of Infra-Structure under TRYSEM—

(Centrally Sponsored Scheme)

O	3.00	}	6.51	6.51
R	3.51			

Augmentation of provision by Rs. 3.51 lakhs through reappropriation in March 1988 was due to increased allocation by the Government of India.

2505—Rural Employment—

60—Other programmes—

8.101—Employment Guarantee Scheme—

(Centrally Sponsored Scheme)

O	4,72.00	}	3,00.75	5,32.69	+2,31.94
R	-1,71.25				

Reduction in provision by Rs. 1,71.25 lakhs through reappropriation in March 1988 was due to non-sanction of the scheme 'Providing buildings to 245 building-less Government Primary Schools in 12 C.D. Blocks' (Rs. 2,08.25 lakhs), partly set off by excess due to provision of additional amount to the scheme 'Rural Employment Guarantee Programme' by the Government of India (Rs. 37 lakhs).

Reasons for the final excess of Rs. 2,31.94 lakhs have not been intimated (December 1988).

01—National Programmes—

701—National rural employment programmes—

9.01—Pavement of Streets and Construction of Drains—

(Centrally Sponsored Scheme)

O	1,92.00	}	2,27.89	2,16.82	-11.07
R	35.89				

Augmentation of provision by Rs. 35.89 lakhs through reappropriation in March 1988 was due to increase in Central assistance (Rs. 11.65 lakhs) and increased expenditure due to upward revision of transportation charges of foodgrains (Rs. 24.24 lakhs).

Reasons for the final saving of Rs. 11.07 lakhs have not been intimated (December 1988).

10.01—Pavement of Streets and Construction of Drains—

O	1,92.00	}	1,89.75	2,16.82	+27.07
R	-2.25				

Reduction in provision by Rs. 2.25 lakhs through reappropriation in March 1988 was due to reduction in provision by the Government of India.

Reasons for the final excess of Rs. 27.07 lakhs have not been intimated (December 1988).

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
2515—Other Rural Development Programmes—			
102—Community Development—			
O	..	7.72	+7.72

Reasons for not covering the expenditure by provision in the above case have not been intimated (December 1988).

(vi) Saving occurred mainly under:—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
2515—Other Rural Development Programmes—			
800—Other Expenditure—			
1.04—Interest Subsidy on loans to be advanced to the Economically Weaker Sections under IRDP in Rural Areas—			
O	77.00	10.00	..
R	—67.00		

Reduction in provision by Rs. 67 lakhs through reappropriation in March 1988 was based on actual requirements.

2.10—National Project on Demonstration of Improved Chullas in Rural Areas—

(Centrally Sponsored Scheme)

O	78.50	15.00	15.00	..
R	—63.50			

Reduction in provision by Rs. 63.50 lakhs through reappropriation in March 1988 was due to anticipated decrease in expenditure on the installation of smokeless Chullas.

3.07—Development of Women and Children in Rural Areas—

O	17.00	4.00	..	—4.00
R	—13.00			

Reduction in provision by Rs 13 lakhs through reappropriation in March 1988 was due to non-release of funds by the Government of India.

Reasons for the final saving of Rs. 4 lakhs have not been intimated (December 1988).

4.08—Financial Assistance to the assignees of ceiling surplus land—

O	10.00	}	3.50	—3.50
R	—6.50			

Reduction in provision by Rs. 6.50 lakhs through reappropriation in March 1988 was based on actual requirements.

Reasons for the final saving of Rs. 3.50 lakhs have not been intimated (December 1988).

5.08—Financial Assistance to the assignee of ceiling surplus land—

(Centrally Sponsored Scheme)

O	10.00	}	5.00	—5.00
R	—5.00			

Reduction in provision by Rs. 5 lakhs through reappropriation in March 1988 was based on actual requirements.

Reasons for the final saving of Rs. 5 lakhs have not been intimated (December 1988).

6.09—Composite Rural Training Technological Centre—

(Centrally Sponsored Scheme)

O	8.00	}		
R	—8.00			

Withdrawal of entire provision through reappropriation in March 1988 was due to non-sanction of the scheme.

101—Panohayati Raj—

7.10—State Institute of Rural Development—

O	6.00	}	2.00	—2.00
R	—4.00			

Reduction in provision by Rs. 4 lakhs through reappropriation in March 1988 was due to posts remaining vacant.

Reasons for the final saving of Rs. 2 lakhs have not been intimated (December 1988).

800—Other Expenditure—

8.11—State Institute of Rural Development—

(Centrally Sponsored Scheme)

O	6.00	6.00	—6.00
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The entire provision remained unutilised, reasons for which have not been intimated (December 1988).

9.12—Composite Rural Information System Project at District level—

(Centrally Sponsored Scheme)

O	5.64	5.64	1.00	—4.64
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Reasons for the final saving of Rs. 4.64 lakhs have not been intimated (December 1988).

001—Direction and Administration—

10.01—Administration—

O	4,40.53	}	5,30.25	5,27.05	-3.20
S	91.05				
R	-1.33				

Reduction in provision by Rs. 1.33 lakhs through reappropriation in March 1988 was mainly due to economy measures.

Reasons for the final saving of Rs. 3.20 lakhs have not been intimated (December 1988).

3604—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions—

200—Other Miscellaneous Compensations and Assignments—

11.10—Grant-in-aid to Panchayats—

O	22.00	}
R	-22.00	

Withdrawal of entire provision through reappropriation in March 1988 was due to non-release of funds by the Government.

101—Land Revenue—

12.01—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 1988 was due to economy measures.

2415—Agricultural Research and Education—

01—Crop Husbandry—

277—Education—

13.03—Gram Sewak Wing at Gram Sewak Training Centre, Nabha—

O	5.15	}	2.97	4.26	+1.29
R	-2.18				

Reduction in provision by Rs. 2.18 lakhs through reappropriation in March 1988 was due to abolition of certain posts.

Grant No. 24—Science, Technology and Environment

		Total grant	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Revenue:				
Major heads:				
3425—Other Scientific Research and				
3435—Ecology and Environment				
Original	17,00,000	17,00,000	17,00,000	..
Supplementary	..			
Amount surrendered during the year				
Capital:				
Major head:				
5425—Capital Outlay on other Scientific and Environmental Research				
Original	2,48,00,000	2,59,46,000	1,04,97,362	-1,54,48,638
Supplementary	11,46,000			
Amount surrendered during the year				

*Notes and comments—***Capital:**

(i) In view of the final saving of Rs. 1,54.49 lakhs in grant, the supplementary grant of Rs. 11.46 lakhs obtained in March 1988 proved excessive.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
5425—Capital Outlay on other Scientific and Environmental Research—			
800—Other Expenditure—			
1.2—Subsidy on Institutional and Community Bio-gas Plants—			
(Centrally Sponsored Scheme)			
0	1,48.00	1,48.00	..
2.1—Subsidy on Solar Cookers—			
(Centrally Sponsored Scheme)			
0	5.00	5.00	..
			-1,48.00
			-5.00

Reasons for the non-utilisation of the entire provision in the above two cases have not been intimated (December 1988).

3.11—Science and Technology Entrepreneurs Park—

O	5.00	}
R	-5.00				

4.8—Use of remote Sensing and aerial Photography Technologies in Agriculture and Irrigation Sectors—

O	5.00	}
R	-5.00				

5.4—Agro-Residue Based Power Generation—

O	2.00	}
R	-2.00				

6.10—30-M.W. Solar Thermal Generation Project—

O	1.00	}
R	-1.00				

In the above four cases (serial nos. 3 to 6), the entire provision was withdrawn through reappropriation in March 1988 as the proposal for the release of funds to the concerned authorities were not found justified.

(iii) Excess occurred under :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
5425—Capital Outlay on other Scientific and Environmental Research—			
800—Other Expenditure—			
6—Sponsored Science and Technology Pilot trials— Extension through approved Institution in the State—			
O	10.00	22.70	22.70
R	12.70		

Augmentation of provision by Rs. 12.70 lakhs through reappropriation in March 1988 was due to revision of Plan outlay by the Government.

Grant No. 25—Social and Women's Welfare and Welfare of Scheduled Castes and Backward Classes

		Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess- Saving— Rs.
Revenue :				
Major heads :				
2225—Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes,				
2235—Social Security and Welfare,				
2236—Nutrition and				
2245—Relief on account of Natural Calamities				
Voted—				
Original	37,92,52,000	41,04,68,000	39,41,84,210	-1,62,83,790
Supplementary	3,12,16,000			
Amount surrendered during the year (March 1988)				3,99,49,000
Charged—				
Original	50,000	50,000		-50,000
Supplementary	..			
Amount surrendered during the year (March 1988)				5,000
Capital :				
Major heads :				
4225—Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes and				
4235—Capital Outlay on Social Security and Welfare				
Original	1,32,00,000	1,32,00,000	98,53,000	-33,47,000
Supplementary	..			
Amount surrendered during the year				

Notes and comments—

(i) The ultimate saving in the voted grant was Rs. 1,62.84 lakhs ; however, Rs 3,99.49 lakhs were anticipated as saving and surrendered in March 1988. The supplementary grant of Rs. 3,12.16 lakhs obtained in March 1988 proved excessive.

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

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess- Saving—
2236—Nutrition—				
02—Distribution of nutritious food and beverages—				
101—Special Nutrition programmes—				
1. 02—Nutrition—				
O	5,92.88	2,40.00	2,24.15	-15.85
R	-3,52.88			

Reduction in provision by Rs. 3,52.88 lakhs through reappropriation in March 1988 was due to lesser number of eligible beneficiaries than anticipated.

2225—Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes—				
01—Welfare of Scheduled Castes—				
277—Education—				
2.18—Scheme for Central Subsidy on Loans to Scheduled Castes—				
Punjab Scheduled Castes Land Development and Finance Corporation—				
(Centrally Sponsored Scheme)				
O	3,00.00	3,00.00	1,22.41	—1,77.59
3.02—Scholarships for Post-Matric Students of Scheduled Castes—				
O	1,80.00	1,80.00	1,08.92	—71.08
282—Health—				
4.01—Environmental Improvement of Harijan Bastis—				
O	85.23	83.46	26.87	—56.59
R	0.23			
800—Other expenditure—				
5.01—Construction of Dharamsalas/Chaupals—				
O	48.82	49.21	33.16	—16.05
R	0.39			
277—Education—				
6.08—Grants to Scheduled Castes Girl Students studying in Post-Matric and Post-Graduate Classes—				
O	20.00	20.00	9.50	—10.50
7.12—Grants to Scheduled Castes Students studying in Medical and Engineering Colleges—				
O	14.30	14.30	3.99	—10.31
8.22—T.V. Training to Scheduled Castes, Punjab Scheduled Castes Land Development and Finance Corporation—				
O	11.04	11.04	1.59	—9.45
9.13—Award to Brilliant Scheduled Castes Students—				
O	11.50	11.50	4.61	—6.89

Grant No. 15—contd.

Reasons for the final excess of Rs. 7.60.81 lakhs have not been intimated. (January 1991).

4702—Capital Outlay
on Minor Irrigation—

800—Other Expenditure—

26.03—Integrated Utili-
sation of Water
Resources—

O	70.00	70.00	88.04	+18.04
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Reasons for the final excess of Rs. 18.04 lakhs have not been intimated (January 1991).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
4701—Capital Outlay on Major and Medium Irrigation—			
01—Major Irrigation— Commercial—			
1.141—Sutlej Yamuna Link Canal Project—			
1.06—Suspense—			
O		24,17.09	+24,17.09
143—Thien Dam—			
2.03—Execution—			
O		11,50.17	+11,50.17
115—Bhakra Dam Administration— B. B. M. B.			
3. Unit-I			
O		8,27.50	+8,27.50
4. Right Bank Power Plant—			
O		6,09.20	+6,09.20
03—Medium Irrigation— Commercial—			
112—Providing Irrigation facilities to Punjab areas under S. Y. L. Project—			
5.06—Suspense—			
O		3,56.01	+3,56.01
01—Major Irrigation— Commercial—			

Grant No. 15—contd.

146—Shahpur Kandi Project—				
6.06—Suspense—				
O	..	..	1,53.44	+1,53.44
147—Low Dam in Kandi Area—				
7.03—Execution—				
O	..	..	1,19.33	+1,19.33
121—Utilisation of Surplus Ravi Beas Water—				
8.08—Works expenditure—				
O	..	..	97.99	+97.99
115—Bhakra Dam Administration— B.B.M.B.				
9. Other expenditure—				
O	..	..	88.87	+88.87
144—Dholbaha Check Dam—				
10.03—Execution—				
O	..	..	59.34	+59.34
114—Beas Project—				
11. Unit-1				
O	..	..	55.66	+55.66
119—Rajasthan Feeder—				
12.06—Suspense—				
O	..	..	37.42	+37.42
115—Bhakra Dam Administration— B. B.M. B.				
13. Left Bank Power Plant—				
O	..	..	33.48	+33.48
114—Beas Project—				
14. Other expenditure—				
O	..	..	31.02	+31.02
146—Shahpur Kandi Project				
15.03—Execution—				
O	..	..	28.70	+28.70

Grant No. 25—contd.

4.14—Grants to Students of Parents engaged in unclean occupation— (Centrally Sponsored Scheme)				
O	21.00	21.00	..	—21.00
02—Welfare of Scheduled Tribes—				
277—Education—				
5.02—Scholarships to the poor and deserving persons—				
O	15.92	15.92	..	—15.92
03—Welfare of Backward Classes—				
190—Assistance to Public Sector and other Undertakings—				
6.01—Subsidising the interest payment on loans to be raised from Commercial Banks—				
O	10.00	10.00	...	—10.00
01—Welfare of Scheduled Castes—				
277—Education—				
7.10—Construction of Residential Institute— (Centrally Sponsored Scheme)				
O	8.00	8.00	..	—8.00
8.21—Creation of monitoring and Evaluation Cell— (Centrally Sponsored Scheme)				
O	6.00	6.00	..	—6.00
9.09—Coaching Centre for Competitive Examination—				
O	5.00	5.00	..	—5.00
10.07—Coaching for Stenography— (Centrally Sponsored Schemes)				
O	2.50	2.50	..	—2.50
11.06—Subsidy for the purchase of Medical and Engineering Books—				
O	2.00	2.00	..	—2.00
12.19—Scheme for setting up of Institute for training to Scheduled Castes in Stenography—				
O	1.10	1.10	..	—1.10
13.11—Girls Hostel—				
O	1.00	1.00	..	—1.00

Grant No. 25—contd.

14.16—Catching to Scheduled Castes Students—				
O	1.00	1.00		—1.00
102—Economic Development—				
15.02—Issue of yellow cards—				
O	1.00	1.00		—1.00
2235—Social Security and Welfare—				
02—Social Welfare—				
103—Women's Welfare—				
(Centrally Sponsored Schemes)				
16.06—Scheme for providing Capital Subsidy to the beneficiaries through the PUNWAC—				
O	60.00	60.00		—60.00
17.07—Setting up of Training Centres for Handicrafts viz. Knitting, Stitching, Embroidery for Women belonging to Scheduled Castes—				
O	15.20	15.20		—15.20
800—Other expenditure—				
18.01—Grant-in-aid to Social Welfare Advisory Board—				
O	11.95			
R	—1.20	10.75		—10.75
Reduction in provision by Rs. 1.20 lakhs through reappropriation in March 1988 was due to economy measures.				
190—Assistance to Public Sector and Other Undertakings—				
19.03—Conversion of Training Centres for riot affected widows/women into production Centres—PUNWAC—				
O	3.40	3.40		—3.40
101—Welfare of handicapped—				
20.04—Scholarship for Handicapped—				
(Centrally Sponsored Scheme)				
O	2.00			
R	—0.93	1.07		—1.07

Reduction in provision by Rs. 0.93 lakh through reappropriation in March 1988 was due to lesser number of beneficiaries than anticipated.

Reasons for the non-utilisation of provision in the above cases (serial nos. 1 to 20) have not been intimated (December 1988).

Grant No. 15—contd.

Reasons for the final saving of Rs. 80,99 lakhs have not been intimated (January 1991).

4701—Capital Outlay on Major
and Medium Irrigation—

01—Major Irrigation—
Commercial—

143—Thein Dam—

2.01—Direction—
O

11,89.51

11,89.51

1,74.25

—10,15.26

Reasons for the final saving of Rs. 10,15.26 lakhs have not been intimated (January 1991).

03—Medium Irrigation—
Commercial

112—Providing Irrigation facilities to Punjab areas
under S.Y.L. Project—

3.08—Works expenditure—
O

14,52.00

14,52.00

6,76.97

—7,75.03

Reasons for the final saving of Rs. 7,75.03 lakhs have not been intimated (January 1991).

01—Major Irrigation—
Commercial—

143—Thein Dam—

4.08—Works expenditure—
O

68,10.49

68,10.49

63,10.51

—4,99.98

Reasons for the final saving of Rs. 4,99.98 lakhs have not been intimated (January 1991).

5.05—Machinery and Equipment—
O

15,00.00

15,00.00

10,65.91

—4,34.09

Reasons for the final saving of Rs. 4,34.09 lakhs have not been intimated (January 1991).

146—Shahpur Kandi Project—

6.08—Works expenditure—
O

4,45.50

4,45.50

2,87.68

—1,57.82

Reasons for the final saving of Rs. 1,57.82 lakhs have not been intimated (January 1991).

147—Low Dam in Kandi Area—

7.01—Direction—
O

1,08.16

1,08.16

8.37

—99.79

Reasons for the final saving of Rs. 99.79 lakhs have not been intimated (January 1991).

Grant No. 25—contd.

01—Welfare of Scheduled Castes—					
277—Education—					
8.04—Pre-Matric Coaching to Scheduled Castes Students—					
O	1.00	1.00	29.32	+28.32	
001—Direction and Administration—					
9.01—Direction and Administration—					
O	1,05.49	1,19.04	1,27.38	+8.34	
R	13.55				
Augmentation of provision by Rs. 13.55 lakhs through reappropriation in March 1988 was mainly due to grant of interim relief and dearness allowance to Government employees.					
277—Education—					
10.07—Training in Stenography—					
O	2.50	2.50	14.52	+12.02	
11.01—Pre-examination coaching Scheme—					
I.A.S. Coaching Centre Patiala—					
O	5.00	5.00	8.50	+3.50	
102—Economic Development—					
12.01—Land for Fodder and Small Industrial Units—					
O	5.00	5.00	7.94	+2.94	
283—Housing—					
Special Component Plan for Scheduled Castes—					
13.02—Subsidy for the construction of new houses for sweepers, Tanners etc. under the Environmental Improvement of Harijan Bastis—					
O	15.00	15.00	17.73	+2.73	
277—Education—					
14.11—Girls Hostel—					
O	1.00	1.00	2.60	+1.60	
15.17—Removal of Untouchability—					
(Centrally Sponsored Scheme)					
O	5.00	5.00	6.17	+1.17	

Reasons for the final excess in the above cases (serial nos. 1 to 15) have not been intimated (December 1988).

2235—Social Security and Welfare—

02—Social Welfare—

190—Assistance to Public Sector and other Undertakings—

16.02—Loan/Subsidy for riot affected widows for setting up economic units—

O	30.00	}	10.00	76.40	+66.40
R	-20.00				

Reduction in provision by Rs. 20 lakhs through reappropriation in March 1988 was due to decrease in plan outlay by the Government.

Reasons for the final excess of Rs. 66.40 lakhs have not been intimated (December 1988).

60—Other Social Security and Welfare programmes—

200—Other Schemes—

17.05—Deposit linked Insurance Scheme—

O			45.38	+45.38
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Reasons for incurring expenditure without provision have not been intimated (December 1988).

102—Pensions under Social Security Schemes—

18.01—Old age Pension—

O	4,57.47	}	4,92.94	4,92.50	-0.44
R	35.47				

Augmentation of provision by Rs. 35.47 lakhs through reappropriation in March 1988 was mainly due to increase in number of beneficiaries.

02—Social Welfare—

102—Child Welfare—

19.08—Integrated Child Development Scheme—

(Centrally Sponsored Scheme)

O	2,89.05	}	3,65.95	3,54.92	-11.03
S	31.16				
R	45.74				

Augmentation of provision by Rs. 45.74 lakhs through reappropriation in March 1988 was mainly due to grant of interim relief and additional dearness allowance to Government employees.

Reasons for the final saving of Rs. 11.03 lakhs have not been intimated (December 1988).

01—Rehabilitation—

800—Other expenditure—

20.01—Training-cum-Production Centres—

O	12.72	}	16.55	26.80	+10.25
R	3.83				

Grant No. 25—contd.

Augmentation of provision by Rs. 3.83 lakhs through reappropriation in March 1988 was mainly due to clearance of pending bills of material and supplies of Police Department.

Reasons for the final excess of Rs. 10.25 lakhs have not been intimated (December 1988).

60—Other Social Security and Welfare programmes—

200—Other Schemes—

21.01—Financial assistance to victims of riots for grant of pension to widows—

O	39.66	}	21.87	52.26	+30.39
R	-17.79				

Reduction in provision by Rs. 17.79 lakhs through reappropriation in March 1988 was attributed to lesser number of eligible beneficiaries than anticipated.

Reasons for the final excess of Rs. 30.39 lakhs have not been intimated (December 1988).

02—Social Welfare—

101—Welfare of handicapped—

22.09—Aid for the Rehabilitation of disabled persons—

O	5.00	}	..	15.24	+15.24
R	-5.00				

Withdrawal of the entire provision through reappropriation in March 1988 was due to (i) economy measures (Rs. 3.12 lakhs), (ii) posts remaining vacant (Rs. 1.58 lakhs) and (iii) non-receipt of applications for financial assistance (Rs. 0.40 lakh).

Reasons for the final excess of Rs. 15.24 lakhs have not been intimated (December 1988).

102—Child Welfare—

23.07—Implementation of Children Act—

O	10.98	}	14.19	13.75	- 0.44
R	3.21				

Augmentation of provision by Rs. 3.21 lakhs through reappropriation in March 1988 was due to grant of interim relief and additional dearness allowances to Government employees (Rs. 2.21 lakhs) and for providing food and clothing to children (Rs. 1 lakh).

001—Direction and Administration—

24.01—Directorate of Social Welfare—

O	16.14	}	19.42	18.20	-1.22
R	3.28				

Augmentation of provision by Rs. 3.28 lakhs through reappropriation in March 1988 was mainly due to clearance of pending bills pertaining to rent, rates and taxes (Rs. 2.15 lakhs) and grant of interim relief and additional dearness allowance to Government employees (Rs. 0.99 lakh).

Reasons for the final saving of Rs. 1.22 lakhs have not been intimated (December 1988).

102—Child Welfare—

25.03—Family and Child Welfare programme—

O	7.47	}	9.06	9.32	+0.26
R	1.59				

Augmentation of provision by Rs. 1.59 lakhs through reappropriation in March 1988 was mainly due to grant of interim relief and additional dearness allowance to Government employees.

01—Rehabilitation—

001—Direction and Administration—

26.01—Direction and Administration—

O	3.75	}	4.07	4.76	+0.69
R	-0.32				

Reasons for the final excess of Rs. 0.69 lakh have not been intimated (December 1988).

101—Welfare of handicapped—

27.04—Scholarship for handicapped—

O	0.11	}	0.03	1.11	+1.08
R	-0.08				

Reasons for the final excess of Rs. 1.08 lakhs have not been intimated (December 1988).

Capital :

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

Head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
4225—Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—			
01—Welfare of Scheduled Castes—			
190—Investments in Public Sector and other undertakings—			
1.01—Share Capital Contribution to the Punjab Scheduled Castes Land Development and Finance Corporation—			
Special Component Plan for Scheduled Castes— (Centrally Sponsored Scheme)—			
O	49.00	49.00	—49.00
03—Welfare of Backward Classes—			
190—Investments in Public Sector and other undertakings—			
2.01—Share Capital Contribution to the Punjab Backward Classes Land Development and Finance Corporation—			
O	10.00	10.00	—10.00

The entire provision remained un-utilised in the above two cases but no amount was surrendered, reasons for which have not been intimated (December 1988).

Grant No. 25—concl'd.

(vi) Excess occurred under :—

Head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
4225—Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—			
01—Welfare of Scheduled Castes—			
190—Investments in Public Sector and other undertakings—			
01—Share Capital Contribution to the Punjab Scheduled Castes Land Development and Finance Corporation—			
0	51.00	51.00	76.53 +25.53

Reasons for the final excess of Rs. 25.53 lakhs have not been intimated (December 1988).

Grant No. 26

Grant No. 26— Technical Education and Industrial Training

		Total grant/ appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Revenue:				
Major heads :				
2203—Technical Education,				
2225—Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes and				
2230—Labour and Employment				
Voted—				
Original	13,00,15,000	13,68,94,000	13,99,72,626	+30,78,626
Supplementary	68,79,000			
Amount surrendered during the year (March 1988)				31,74,000
Charged—				
Original	1,00,000	1,00,000	..	— 1,00,000
Supplementary	..			
Amount surrendered during the year				
Capital:				
Major head :				
4250—Capital Outlay on other Social Services—				
Original	31,78,000	31,78,000	29,37,877	—2,40,123
Supplementary	..			
Amount surrendered during the year				

Notes and comments—

Revenue :

- (i) Excess of Rs. 30,78,626 over the voted grant requires regularisation.
- (ii) The entire charged provision remained unutilised.
- (iii) In view of the final excess of Rs. 30.79 lakhs, surrender of Rs. 31.74 lakhs in March 1988 was unrealistic.
- (iv) Excess in voted provision (partly set off by saving under other heads as mentioned in note (v) below) occurred mainly under :—

Head		Total grant.	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)		
2230—Labour and Employment—				
03—Training—				
003—Training of Craftsmen and Supervisors—				
1.01—Training of Craftsmen—				
O.	6,12.80	6,50.28	7,39.82	+89.54
S	51.74			
R	—14.26			

Grant No. 26—contd.

Reduction in provision by Rs. 14.26 lakhs through reappropriation in March 1988 was mainly due to (i) reduction in outlay of the schemes (Rs. 9 lakhs), (ii) non-sanction of posts (Rs. 3.23 lakhs) and (iii) posts remaining vacant (Rs. 2.54 lakhs), partly set off by excess due to increase in machinery and equipment charges (Rs. 0.25 lakh), (ii) clearance of pending bills and stipends (Rs. 0.17 lakh) and (iii) more expenditure on furniture (Rs. 0.09 lakh) on schemes in progress.

Reasons for the final excess of Rs. 89.54 lakhs have not been intimated (December 1988).

101—Industrial Training Institutes—					
2.03—Industrial School for Girls—					
O	1,18.91	}	1,20.91	1,33.28	+12.37
S	2.00				
102—Apprenticeship Training—					
3.01—Apprenticeship Training—					
O	17.00	}	18.00	24.41	+ 6.41
S	1.00				
101—Industrial Training Institutes—					
1.04—Institutes of Textile Technology—					
O	10.38	}	11.38	14.83	+3.45
S	1.00				
03—Training—					
001—Direction and Administration—					
5.01—Directorate of Industrial Training—					
O	26.64	}	30.64	32.93	+2.29
S	4.00				

Reasons for the final excess in the above four cases (serial nos. 2 to 5) have not been intimated (December 1988).

2203—Technical Education—					
001—Direction and Administration—					
6.01—Direction and Administration—					
O	14.87	}	18.94	18.60	—0.34
R	4.07				

Augmentation of provision by Rs. 4.07 lakhs through reappropriation in March 1988 was mainly due to grant of additional dearness allowance to Government employees (Rs. 3.29 lakhs) and clearance of pending bills (Rs. 1 lakh).

103—Technical Schools—					
7.01—Government Junior Technical Schools—					
O	8.13	}	10.45	10.45	..
R	2.32				

Grant No. 26—contd.

Augmentation of provision by Rs. 2.32 lakhs through reappropriation in March 1988 was mainly due to grant of additional dearness allowance to Government employees (Rs. 1.88 lakhs) and clearance of pending bills (Rs. 0.50 lakh).

108—Examinations—

8.01—Examinations—

O	5.67	}	5.81	7.01	+1.20
R	0.14				

Reasons for the final excess of Rs. 1.20 lakhs have not been intimated (December 1988).

2225—Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—

01—Welfare of Scheduled Castes

800—Other expenditure—

9.02—Contribution to Industrial Training Centres—

O	23.75	}	25.75	27.91	+2.16
S	2.00				

Reasons for the final excess of Rs. 2.16 lakhs have not been intimated (December 1988).

(v) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving
2230—Labour and Employment—			(In lakhs of rupees)
03—Training—			
003—Training of Craftsmen and Supervisors—			
1.01—Training of Craftsmen— (Centrally Sponsored Scheme)			
O	38.00	38.00	— 38.00

Reasons for the non-utilisation of entire provision have not been intimated (December 1988).

2203—Technical Education—

105—Polytechnics—

2.02—Assistance to Non-Government Polytechnics—

O	1.05.75	}	89.40	88.89	—0.51
R	—16.35				

Reduction in provision by Rs. 16.35 lakhs through reappropriation in March 1988 was due to lesser payment of grant-in-aid to private polytechnics and reduction of admissible amounts (Rs. 12.55 lakhs) and non finalisation/ discontinuance of certain schemes (Rs. 3.80 lakhs).

3.112—Engineering/Technical Colleges and Institutes—

O	10.95	}	10.01	2.70	—7.31
R	—0.94				

Grant No. 26—concl'd.

Reduction in provision by Rs. 0.94 lakh through reappropriation in March 1988 was due to non-implementation of the scheme, "Setting up of Institute of Entrepreneurial and Management Development.",

Reasons for the final saving of Rs. 7.31 lakhs have not been intimated (December 1988).

104—Assistance to Non-Government Technical Colleges and Institutes—

4.01—Assistance to Non-Government Technical Colleges and Institutes—

O	58.95	}	55.70	53.49	-2.21
R	-3.25				

Reduction in provision by Rs. 3.25 lakhs through reappropriation in March 1988 was due to non-finalisation of scheme "Diversification/ Introduction of new courses".

105—Polytechnics—

5.01—Government Polytechnics—

O	1,30.33	}	1,28.58	1,23.24	-5.34
R	-1.75				

Reduction in provision by Rs. 1.75 lakhs through reappropriation in March 1988 was due to (i) posts remaining vacant (Rs. 2.25 lakhs), (ii) non-finalisation of new schemes (Rs. 2 lakhs), (iii) economy measures (Rs. 2 lakhs), partly set off by excess due to grant of additional dearness allowance to Government employees (Rs. 2.45 lakhs) and increase in machinery and equipment charges (Rs. 2.40 lakhs).

Reasons for the final saving of Rs. 5.34 lakhs have not been intimated (December 1988).

107—Scholarships—

6.01—Merit-cum-Means Scholarships to Students—

O	4.36	}	2.64	2.56	-0.08
R	-1.72				

Reduction in provision by Rs. 1.72 lakhs through reappropriation in March 1988 was due to lesser number of eligible candidates for scholarship than anticipated.

Grant No. 27—Tourism and Cultural Affairs

	Total grant/ appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue :			
Major heads :			
2205—Art and Culture and			
3452—Tourism			
Voted—			
Original	1,60,35,000	1,58,43,210	—1,91,790
Supplementary			
Amount surrendered during the year (March 1988)			1,77,000
Charged—			
Original	2,17,000	96,705	—1,62,295
Supplementary	42,000		
Amount surrendered during the year			
Capital :			
Major head :			
5452—Capital Outlay on Tourism			
Original	2,16,30,000	54,00,000	—1,62,30,000
Supplementary			
Amount surrendered during the year (March 1988)			10,00,000

*Notes and comments—***Capital :**

(i) Rupees 10 lakhs were surrendered in March 1988, ultimate saving was Rs. 1,62.30 lakhs.

(ii) Saving occurred mainly under:—

	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
01—Tourist Infrastructure—			
800—Other Expenditure—			
(Centrally Sponsored Scheme)			
1.03—Providing wayside amenities—			
O	1,00.00	1,00.00	6.00
			—94.00

Reasons for the final saving of Rs. 94 lakhs have not been intimated (December 1988).

Grant No. 27—concl'd.

2.02—Construction of Log huts—

O	34.30	34.30	..	—34.30
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Reasons for the final saving of Rs. 34.30 lakhs have not been intimated (December 1988).

3.01—Land Acquisition and development of Youth Hostel Patiala and Yatri Niwas at Jalandhar—

O	24.00	24.00	..	—24.00
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Reasons for the final saving of Rs. 24 lakhs have not been intimated (December 1988).

190—Investments in Public Sector and Other Undertakings—

4.01—Share Capital Contribution to the Punjab Tourism Development Corporation—

O	20.00	} 10.00	10.00	..
R	—10.00			

Reduction in provision by Rs. 10 lakhs through reappropriation in March 1988 was due to reduction in Plan outlay by Government.

Grant No. 28—Transport

		Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Revenue :				
Major heads :				
2041—Taxes on Vehicles,				
3053—Civil Aviation and				
3055—Road Transport				
Voted—				
Original	82,54,58,000	83,23,58,000	83,39,59,787	+16,01,787
Supplementary	69,00,000			
Amount surrendered during the year				
Charged—				
Original	26,80,000	26,80,000	25,61,984	-1,18,016
Supplementary				

Amount surrendered during the year

Capital :

Major heads :

5053—Capital Outlay on Civil Aviation and

5055—Capital Outlay on Road Transport

Original	15,84,00,000	17,08,00,000	17,07,03,297	-96,703
Supplementary	1,24,00,000			

Amount surrendered during the year

4,00,00,000

Notes and comments—

Revenue :

(i) Excess of Rs. 16,01,787 over the voted grant requires regularisation.

(ii) In view of the final excess of Rs. 16.02 lakhs, the supplementary grant of Rs. 69 lakhs obtained in March 1988 proved inadequate.

(iii) Excess in voted provision (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)			
3055—Road Transport—			
201—Government Transport Service— Punjab Roadways—			
105—Punjab Roadways, Chandigarh-I—			
O	4.14.73	5,27.26	5,54.12
S	21.03		
R	91.50		
			+26.86

Augmentation of provision by Rs. 91.50 lakhs through reappropriation in March 1988 was mainly due to (i) grant of interim relief and additional dearness allowance to Government employees (Rs. 42.14 lakhs), (ii) increase in the rates of material and supplies (Rs. 31.66 lakhs) and (iii) payment of more claims under Motor Transport (Accident) Reserve Fund (Rs. 26.73 lakhs), partly set off by saving due to (i) decrease in operational expenses on account of less coverage of mileage (Rs. 5.41 lakhs), (ii) decrease in interest charges Rs. 2.44 lakhs and (iii) economy measures (Rs. 1.92 lakhs).

Reasons for the final excess of Rs. 26.86 lakhs have not been intimated (December 1988).

2.06—Punjab Roadways, Chandigarh-II—

O	3,73.51	}	4,16.35	4,17.06	+0.71
R	42.84				

Augmentation of provision by Rs. 42.84 lakhs through reappropriation in March 1988 was mainly due to (i) grant of interim relief and additional dearness allowance to Government employees (Rs. 28.03 lakhs), (ii) increase in operational expenses on account of more coverage of mileage (Rs. 12.95 lakhs), (iii) increase in the rates of material and supply (Rs. 6.46 lakhs) and (iv) payment of more claims under Motor Transport (Accident) Reserve Fund (Rs. 1.10 lakhs), partly set off by saving due to (i) decrease in depreciation charges (Rs. 2.96 lakhs), (ii) decrease in interest charges (Rs. 1.69 lakhs) and (iii) decrease in expenses on liveries (Rs. 1.41 lakhs).

3.03—Punjab Roadways, Jullundur-I—

O	3,90.97	}	4,48.91	4,46.30	—2.61
S	15.00				
R	42.94				

Augmentation of provision by Rs. 42.94 lakhs through reappropriation in March 1988 was mainly due to grant of interim relief and additional dearness allowance to Government employees (Rs. 36.98 lakhs) and payment of more claims under Motor Transport (Accident) Reserve Fund (Rs. 4.56 lakhs).

Reasons for the final saving of Rs. 2.61 lakhs have not been intimated (December 1988).

4.04—Punjab Roadways, Jullundur-II—

O	3,82.84	}	4,30.71	4,29.46	—1.25
S	10.00				
R	37.87				

Augmentation of provision by Rs. 37.87 lakhs through reappropriation in March 1988 was mainly due to (i) grant of interim relief and additional dearness allowance to Government employees (Rs. 18.36 lakhs), (ii) payment of more claims under Motor Transport (Accident) Reserve Fund (Rs. 15.81 lakhs) and (iii) increase in interest charges (Rs. 12.50 lakhs), partly set off by saving in depreciation charges due to plying of over-aged buses on the routes (Rs. 5.52 lakhs) and non-receipt of material and supply (Rs. 3.87 lakhs).

Reasons for the final saving of Rs. 1.25 lakhs have not been intimated (December 1988).

5.14—Punjab Roadways, Tarn Taran—

O	2,56.71	}	2,63.22	2,71.62	+8.40
R	6.51				

Augmentation of provision by Rs. 6.51 lakhs through reappropriation in March 1988 was mainly due to grant of interim relief and additional dearness allowance to Government employees (Rs. 27.15 lakhs), partly set off by saving due to (i) decrease in operational expenses on account of less coverage of mileage (Rs. 10.87 lakhs), (ii) decrease in rent, rates and taxes (Rs. 2.99 lakhs), (iii) decrease in depreciation charges (Rs. 1.95 lakhs), (iv) non-maturity of supply orders for procurement of materials (Rs. 1.94 lakhs), (v) decrease in interest charges (Rs. 1.83 lakhs) and (vi) economy measures (Rs. 1.26 lakhs).

Grant No. 28— contd.

Reasons for the final excess of Rs. 8.40 lakhs have not been intimated (December 1988).

001—Direction and Administration—

6-04—Divisional office, Transport, Ferozepur—

O	2,25.26	}	2,38.13	2,38.13	
R	12.87				

Augmentation of provision by Rs. 12.87 lakhs through reappropriation in March 1988 was due to (i) increased procurement of more spare parts (Rs. 8.86 lakhs), (ii) grant of interim relief and additional dearness allowance to Government employees (Rs. 3.01 lakhs) and (iii) payment of bills relating to previous years (Rs. 1 lakh).

7-03—Divisional office, Transport, Jullundur—

O	2,42.85	}	2,57.02	2,55.33	-1.69
R	14.17				

Augmentation of provision by Rs. 14.17 lakhs through reappropriation in March 1988 was mainly due to increased procurement of spare parts (Rs. 10 lakhs) and grant of interim relief and additional dearness allowance to Government employees (Rs. 4.41 lakhs).

Reasons for the final saving of Rs. 1.69 lakhs have not been intimated (December 1988).

8-10—Punjab Roadways, Hoshiarpur—

O	6,32.99	}	6,44.56	6,45.47	+0.91
R	11.57				

Augmentation of provision by Rs. 11.57 lakhs through reappropriation in March 1988 was mainly due to grant of interim relief and additional dearness allowance to Government employees (Rs. 43.86 lakhs) and payment of more third party claims under Motor Transport (Accident) Reserve Fund (Rs. 12.86 lakhs), partly set off by saving due to (i) decrease in depreciation charges (Rs. 15.40 lakhs), (ii) non-receipt of supply from the firms (Rs. 15.09 lakhs), (iii) curtailment of night buses (Rs. 7.23 lakhs), (iv) decrease in operating expenses on account of less coverage of mileage (Rs. 4.19 lakhs) and (v) decrease in rent, rate and taxes (Rs. 3.99 lakhs).

800—Other Expenditure—

9-02—Buildings—

O	25.00	25.00	29.76	+4.76
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Reasons for the final excess of Rs. 4.76 lakhs have not been intimated (December 1988).

001—Direction and Administration—

10-01—Directorate—

O	34.43	}	38.99	38.98	-0.01
R	4.56				

Augmentation of provision by Rs. 4.56 lakhs through reappropriation in March 1988 was mainly due to grant of interim relief and additional dearness allowance to Government employees.

800—Other Expenditure—

11-01—Government Central Workshop—

O	11.10	}	12.50	12.35	-0.15
R	1.40				

Grant No. 28—contd.

Augmentation of provision by Rs. 1.40 lakhs through reappropriation in March 1988 was due to purchase of more spare parts (Rs. 1 lakh) and grant of interim relief and additional dearness allowance to Government employees (Rs. 0.40 lakh).

(iv) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
3055—Road Transport—			
201—Government Transport Service— Punjab Roadways—			
1-07—Punjab Roadways, Pathankot—			
O	6,92.89		
R	—94.60		
	5,98.29	5,99.69	+1.40

Reduction in provision by Rs. 94.60 lakhs through reappropriation in March 1988 was mainly due to (i) decrease in operational expenses on account of less coverage of mileage (Rs. 62.94 lakhs), (ii) decrease in depreciation charges (Rs. 21.30 lakhs), (iii) decrease in rent, rate and taxes (Rs. 16.26 lakhs), (iv) decrease in interest charges (Rs. 10.51 lakhs), (v) non-maturity of supply orders (Rs. 5.26 lakhs) and (vi) economy measures (Rs. 3.63 lakhs), partly set off by excess due to payment of more claims under Motor Transport (Accident) Reserve Fund (Rs. 16.70 lakhs) and grant of interim relief and additional dearness allowance to Government employees (Rs. 9.81 lakhs).

Reasons for the final excess of Rs. 1.40 lakhs have not been intimated (December 1988).

2-09—Punjab Roadways, Ludhiana—

O	6,22.10		
R	—27.35		
	5,94.75	5,79.68	—15.07

Reduction in provision by Rs. 27.35 lakhs through reappropriation in March 1988 was mainly due to (i) decrease in operational expenses on account of less coverage of mileage (Rs. 31.03 lakhs), (ii) decrease in depreciation charges (Rs. 15.20 lakhs), (iii) decrease in rent, rate and taxes (Rs. 8.86 lakhs), (iv) non-maturity of supply orders (Rs. 7.78 lakhs), (v) economy measures (Rs. 4.01 lakhs) and (vi) decrease in interest charges (Rs. 2.63 lakhs), partly set off by excess due to grant of interim relief and additional dearness allowance to Government employees (Rs. 24.26 lakhs) and increase in the rate of tyres and tubes (Rs. 16.48 lakhs).

Reasons for the final saving of Rs. 15.07 lakhs have not been intimated (December 1988).

3.13—Punjab Roadways, Nawan Shahar—

O	4,78.25		
R	—36.22		
	4,42.03	4,39.76	—2.27

Reduction in provision by Rs. 36.22 lakhs through reappropriation in March 1988 was mainly due to (i) decrease in operational expenses on account of less coverage of mileage (Rs. 45.93 lakhs), (ii) plying of overaged buses on the routes (Rs. 12.63 lakhs), (iii) non-maturity of supply orders (Rs. 5.62 lakhs), (iv) economy measures (Rs. 5.06 lakhs) and (v) decrease in rent, rate and taxes (Rs. 4.69 lakhs), partly set off by excess due to grant of additional dearness allowance and interim relief to Government employees (Rs. 35.38 lakhs).

Reasons for the final saving of Rs. 2.27 lakhs have not been intimated (December 1988).

4.16—Punjab Roadways, Patti—

O	2,72.37		
R	—27.15		
	2,45.22	2,43.82	—1.40

Reduction in provision by Rs. 27.15 lakhs through reappropriation in March 1988 was mainly due to: (i) decrease in operational expenses on account of less coverage of mileage (Rs. 19.19 lakhs), (ii) decrease in depreciation charges (Rs. 9.31 lakhs), (iii) decrease in rent, rate and taxes (Rs. 5.19 lakhs), (iv) economy measures (Rs. 4.75 lakhs) and (v) non-maturity of supply orders (Rs. 3.41 lakhs), partly set off by excess due to grant of interim relief and additional dearness allowance to Government employees (Rs. 15.70 lakhs).

Reasons for the final saving of Rs. 1.40 lakhs have not been intimated (December 1988).

5.08—Punjab Roadways, Moga—

O	6,63.50	}	6,24.62	6,37.51	+12.89
R	—38.88				

Reduction in provision by Rs. 38.88 lakhs through reappropriation in March 1988 was mainly due to (i) decrease in depreciation charges (Rs. 33.86 lakhs), (ii) non-maturity of supply orders (Rs. 20.54 lakhs), (iii) decrease in rent, rate and taxes (Rs. 8.40 lakhs) and (iv) decrease in interest charges (Rs. 2.58 lakhs), partly set off by excess due to grant of interim relief and additional dearness allowance to Government employees (Rs. 28.34 lakhs).

Reasons for the final excess of Rs. 12.89 lakhs have not been intimated (December 1988).

001.—Direction and Administration—

6.02—Divisional Office, Transport, Chandigarh—

O	2,82.55	}	2,73.07	2,63.28	—9.79
R	—9.48				

Reduction in provision by Rs. 9.48 lakhs through reappropriation in March 1988 was mainly due to (i) posts remaining vacant (Rs. 3.62 lakhs), (ii) economy measures (Rs. 3.10 lakhs) and (iii) deferment of orders for the purchase of spare parts for better inventory control (Rs. 2.41 lakhs).

Reasons for the final saving of Rs. 9.79 lakhs have not been intimated (December 1988).

7.11—Punjab Roadways, Ferozepur—

O	6,20.19	}	6,07.43	6,00.95	—6.48
R	—12.76				

Reduction in provision by Rs. 12.76 lakhs through reappropriation in March 1988 was mainly due to: (i) decrease in operational expenses on account of less coverage of mileage (Rs. 19.57 lakhs), (ii) decrease in depreciation charges (Rs. 15.90 lakhs), (iii) non-maturity of supply orders from the firms (Rs. 9.03 lakhs) and (iv) decrease in interest charges (Rs. 7.29 lakhs), partly set off by excess due to grant of interim relief and additional dearness allowance to Government employees (Rs. 29.09 lakhs) and payment of more claims under Motor Transport (Accident) Reserve Fund (Rs. 8.48 lakhs).

Reasons for the final saving of Rs. 6.48 lakhs have not been intimated (December 1988).

8.12—Punjab Roadways, Batala—

O	4,36.94	}	4,22.55	4,20.20	—2.35
R	—14.39				

Reduction in provision by Rs. 14.39 lakhs through reappropriation in March 1988 was mainly due to (i) decrease in operational expenses on account of less coverage of mileage (Rs. 22.56 lakhs), (ii) plying of overaged buses on the routes (Rs. 14.67 lakhs), (iii) non-maturity of supply orders (Rs. 5.94 lakhs), (iv) decrease in insurance and interest charges (Rs. 5.88 lakhs) and (v) decrease in rent, rates and taxes (Rs. 5.14 lakhs), partly set off by excess due to grant of interim relief and additional dearness allowance to Government employees (Rs. 39.73 lakhs).

Reasons for the final saving of Rs. 2.35 lakhs have not been intimated (December 1988).

Capital :

(v) Rupees 4 crores were surrendered in March 1988 ; ultimate saving was Rs.1 lakh.

(vi) Saving (partly counter balanced by excess under other heads as mentioned in note (vii) below) occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In-lakhs of rupees)			
5053—Capital Outlay on Civil Aviation—			
80—General—			
800—Other Expenditure—			
1-02—Purchase of V.I.P. Air Craft—			
O	2,76.00	}	}
S	1,24.00		
R	—4,00.00		

Withdrawal of the entire provision in March 1988 through reappropriation was due to non-receipt of import licence and non-release of foreign exchange by the Government of India. Supplementary grant of Rs. 1,24 lakhs obtained in March 1988 was unnecessary.

5055—Capital Outlay on Road Transport—**2.103—Workshop Facilities—**

O	14.00	}	4.44	-4.48	+0.04'
R	—9.56				

Reduction in provision by Rs.9.56 lakhs through reappropriation in March 1988 was mainly due to decrease in operational activity of the workshop, replacement of old buses and diversion of funds to meet the expenditure of machinery of other depots.

(vii) Excess occurred under :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In-lakhs of rupees)			
5055—Capital Outlay on Road Transport—			
190—Investments in Public Sector and other undertakings—			
1.01—Investment in Pepsu Road Transport Corporation—			
O	6,50.00	6,50.00	10,50.10
			+4,00.10
Reasons for the final excess of Rs. 4,00.10 lakhs have not been intimated (December 1988).			
2.102—Acquisition of Fleet—			
O	5,34.00	}	}
R	9.56		
		5,43.56	5,43.25
			—0.31

Augmentation of funds by Rs. 9.56 lakhs through reappropriation in March 1988 was due to purchase of new buses as well as to make up the expenditure incurred by the depots on capitalisation of expenditure on tyres.

(vii) The expenditure under the grant includes contribution (Rs. 6,36.67 lakhs) and adjustments (Rs. 6,71.25 lakhs) against the reserve funds shown below:—

Name of the Reserve Fund and the purpose	Contribution during 1987-88	Interest on accumulations under the Fund	Total amount credited to the Fund during 1987-88	Expenditure adjusted during 1987-88	Balance at the credit of the Fund on the 31st March 1988
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.)	5,05.58	84.86	5,90.44	5,43.25	9,82.31
(ii) Motor Transport (Accident) Reserve Fund (To meet the third party claims and the cost of heavy repairs arising out of accidents to vehicles operated on the Services run by Punjab Government)	1,31.09	1.12	1,32.21	1,28.00	9.66

Contribution 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 this 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 1987-88.

Grant No. 29

Grant No. 29—Vigilance				
		Total grant/ appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Revenue:				
Major head:				
2070—Other Administrative Services				
Voted—				
Original	1,24,55,000	1,27,92,000	1,31,08,967	+3,16,967
Supplementary	3,37,000			
Amount surrendered during the year				
Charged—				
Original	2,000	2,000		—2,000
Supplementary				

Amount surrendered during the year

Notes and comments—

(i) Excess of Rs. 3,16,967 over the voted grant requires regularisation.

(ii) In view of the final excess of Rs. 3.17 lakhs, the supplementary grant of Rs. 3.37 lakhs obtained in March 1988 proved inadequate.

(iii) The entire charged provision remained unutilised.

(iv) Excess occurred mainly under:—

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
104—Vigilance—			
01—Vigilance Department— (Headquarters offices)			
0	17.14	20.00	+2.86

Reasons for the final excess of Rs. 2.86 lakhs have not been intimated (December 1988).

APPENDIX—CONSOLIDATED STATEMENT OF RECOVERIES

Grant-wise details of estimates and actuals of recoveries adjusted in the account for 1987-88 in reduction of expenditure (referred to in the summary of Appropriation Accounts at page 8)

Number and Name of grant	Budget Estimates		Actuals		Actuals compared with Budget Estimates	
	Revenue	Capital	Revenue	Capital	More+	Less—
					Revenue	Capital
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1—Agriculture and Forests	..	1,10,00,000	..	1,53,24,408	..	+43,24,408
3—Co-operation	..	..	..	12,55,98,819	..	+12,55,98,819
6—Education	..	8,40,000	..	..	..	-8,40,000
9—Finance	..	..	..	853	..	+853
10—Food and Supplies	..	6,97,82,77,000	..	5,12,22,31,565	..	-1,85,60,45,435
13—Home Affairs and Justice	7,92,000	..	7,50,000	..	-42,000	..
14—Industries	..	..	..	1,96,104	..	+1,96,104
16—Irrigation and Power	11,33,94,000	1,36,82,39,000	15,14,50,243	4,96,11,52,025	+3,80,56,243	+3,59,29,13,025
18—Local Government, Housing and Urban Development	..	4,25,00,000	..	4,95,87,954	..	+70,87,954
21—Public Works	18,60,80,000	..	88,95,34,466	39,71,799	+70,34,54,466	+39,71,799
28—Transport	60,00,000	5,34,00,000	1,27,99,686	5,43,47,674	+67,99,686	+9,47,674
Total	30,62,66,000	8,45,42,56,000	1,05,45,34,395	10,33,24,11,201	+74,82,68,395	+1,87,81,55,201

Errata to Appropriation Accounts
for the year 1987-88 of Punjab
Government

Sr. No.	Page No.	Particulars	For	Read
1.	17	14th line from top	Augmentation to	Augmentation of
2.	35	25th line from top	effected	affected
3.	36	22nd line from top	D cember	December
4.	41	5th line from bottom	Ge eral	General
5.	151	21st line from top	O 'iginal	Original