



GOVERNMENT OF PUNJAB

APPROPRIATION ACCOUNTS

1993-94

TABLE OF CONTENTS

	Page(s)
Introductory	1
Summary of Appropriation Accounts	2
Appropriation Accounts—	
1. Agriculture and Forests	10
2. Animal Husbandry and Fisheries	25
3. Co-operation	30
4. Defence Services Welfare	38
5. Education	41
6. Elections	57
7. Excise and Taxation	59
8. Finance	61
9. Food and Supplies	71
10. General Administration	74
11. Health and Family Welfare	77
12. Home Affairs and Justice	95
13. Industries	102
14. Information and Public Relations	108
15. Irrigation and Power	111
16. Labour and Employment	137
17. Local Government, Housing and Urban Development	139
18. Personnel and Administrative Reforms	145
19. Planning	146
20. Programme Implementation	148
21. Public Works	149
22. Revenue and Rehabilitation	166
23. Rural Development and Panchayats	173
24. Science, Technology and Environment	177
25. Social and Women's Welfare and Welfare of Scheduled Castes and Backward Classes	184
26. State Legislature	195
27. Technical Education and Industrial Training	197
28. Tourism and Cultural Affairs	201
29. Transport	204
30. Vigilance	213
Appendix—	
Consolidated statement of recoveries	214

INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Punjab for the year 1993-94 presents the accounts of sums expended in the year ended with the 31st March, 1994 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 appropriation and expenditure are shown in italics.

Summary of Appropriation

Number and name of grant or appropriation	Amount of grant/appropriation	
	Revenue	Capital
	2	3
	Rs.	Rs.
1—Agriculture and Forests—		
Voted	1,83,45,39,000	21,29,92,000
Charged	6,31,000	..
2—Animal Husbandry and Fisheries—		
Voted	54,31,60,000	2,05,15,000
Charged	2,96,000	..
3—Co-operation—		
Voted	22,50,78,000	29,72,92,000
Charged	1,98,000	..
4—Defence Services Welfare—		
Voted	5,24,02,000	10,000
Charged	17,000	..
5—Education—		
Voted	6,96,17,80,000	5,88,25,000
Charged	10,03,30,000	..
6—Elections—		
Voted	5,84,68,000	..
Charged	1,37,000	..
7—Excise and Taxation—		
Voted	23,27,31,000	..
Charged	3,75,000	..
8—Finance—		
Voted	2,88,28,41,000	30,42,05,000
Charged	10,43,37,91,000	15,02,22,10,000
9—Food and Supplies—		
Voted	6,81,92,000	8,49,91,06,000
Charged	1,00,000	2,00,000
10—General Administration—		
Voted	29,37,99,000	..
Charged	96,61,000	..
11—Health and Family Welfare—		
Voted	2,24,96,12,000	..
Charged	14,63,000	..

Expenditure		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,71,03,21,547	14,37,80,250	12,42,17,453	6,92,11,750	..	..
44,118	..	5,86,882	..	..	..
43,83,39,207	1,95,15,000	10,48,20,793	10,00,000	..	..
1,12,990	..	1,83,010	..	..	..
22,19,65,862	8,22,48,141	31,12,138	21,50,43,859	..	..
1,72,224	..	25,776	..	..	..
4,38,98,323	..	85,03,677	10,000	..	..
..	..	17,000	..	..	..
6,68,51,72,430	13,90,085	27,66,07,570	5,74,34,915	..	..
9,98,54,491	..	4,75,509	..	..	..
2,08,27,986	..	3,76,40,014	..	..	..
1,21,965	..	15,035	..	..	..
19,09,99,923	..	4,17,31,077	..	..	..
3,12,251	..	62,749	..	..	..
2,21,80,51,966	23,55,62,667	66,47,89,034	6,86,42,333	..	..
10,42,30,55,302	7,80,48,11,401	1,07,35,698	7,21,73,98,599	..	..
5,62,27,995	8,43,06,47,064	1,19,64,005	6,84,58,936	..	..
..	1,70,429	1,00,000	29,571	..	..
28,22,52,919	..	1,15,46,081	..	..	..
96,00,062	..	60,938	..	..	..
2,24,21,66,413	..	74,45,587	..	..	..
7,11,126	..	7,51,874	..	..	..

Summary of Appropriation

Number and name of grant or appropriation	Amount of grant/appropriation	
	Revenue	Capital
1	2	3
	Rs.	Rs.
12—Home Affairs and Justice—		
Voted	4,65,06,23,000	13,50,58,000
Charged	4,98,06,000	1,16,000
13—Industries—		
Voted	52,76,63,000	31,09,91,000
Charged	1,10,000	
14—Information and Public Relations—		
Voted	7,19,53,000	
Charged	3,81,000	
15—Irrigation and Power—		
Voted	1,67,84,93,000	7,74,68,60,000
Charged	6,20,000	
16—Labour and Employment—		
Voted	7,28,83,000	
Charged	55,000	
17—Local Government, Housing and Urban Development—		
Voted	51,96,43,000	45,65,16,000
Charged	10,000	
18—Personnel and Administrative Reforms—		
Voted	64,30,000	
Charged	60,78,000	
19—Planning—		
Voted	3,45,29,65,000	
Charged	1,75,000	
20—Programme Implementation—		
Voted	4,00,000	
Charged		
21—Public Works—		
Voted	2,28,91,99,000	1,22,35,76,000
Charged	2,65,18,000	

Expenditure		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
4,52,22,30,067	11,49,46,874	12,83,92,933	2,01,11,126	..	..
4,71,82,628	1,15,545	26,23,372	455	..	..
51,83,37,347	32,69,91,000	93,25,653	..	..	1,60,00,000
..	..	1,10,000	..	..	..
6,47,26,559	..	72,26,441	..	..	..
..	..	3,81,000	..	..	..
1,91,25,72,842	7,85,85,40,372	..	..	23,40,79,842	11,16,80,372
..	..	6,20,000	..	..	..
6,15,48,559	..	1,13,34,441	..	..	..
..	..	55,000	..	..	..
51,94,10,211	28,21,50,844	2,32,789	17,43,65,156	..	..
..	..	10,000	..	..	..
56,05,000	..	8,25,000	..	..	..
60,24,245	..	53,755	..	..	..
2,24,14,58,054	..	1,21,15,06,946	..	..	..
1,43,784	..	31,216	..	..	..
43,052	..	3,56,948	..	..	..
..
3,37,65,63,225	68,29,44,473	..	54,06,31,527	1,08,73,64,225	..
48,55,308	1,51,24,153	2,16,62,692	..	..	1,51,24,153

Number and name of grant or appropriation	Amount of grant/appropriation	
	Revenue	Capital
1	2	3
	Rs.	Rs.
22—Revenue and Rehabilitation—		
Voted	1,83,39,00,000	..
Charged	18,46,000	..
23—Rural Development and Panchayats—		
Voted	45,64,49,000	..
Charged	1,44,000	..
24—Science, Technology and Environment—		
Voted	2,16,63,000	15,76,26,000
Charged	..	..
25—Social and Women's Welfare and Welfare of Scheduled Castes and Backward Classes—		
Voted	55,09,01,000	1,35,03,000
Charged	1,00,000	..
26—State Legislature—		
Voted	3,99,46,000	..
Charged	6,13,000	..
27—Technical Education and Industrial Training—		
Voted	42,48,89,000	36,89,000
Charged	2,00,000	..
28—Tourism and Cultural Affairs—		
Voted	2,48,03,000	70,50,000
Charged	1,77,000	..
29—Transport—		
Voted	1,75,14,30,000	37,47,00,000
Charged	30,40,000	..
30—Vigilance—		
Voted	2,95,47,000	..
Charged	7,000	..
Total		
Voted	33,80,63,82,000	19,82,25,14,000
Charged	10,63,68,79,000	15,02,25,26,000
Grand Total	44,44,32,61,000	34,84,50,40,000

Expenditure		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,36,60,62,550	..	46,78,37,450	..	..	..
4,08,047	..	14,37,953	..	..	..
45,60,95,199	..	3,53,801	..	..	..
4,000	..	1,40,000	..	..	..
79,05,000	8,17,55,000	1,37,58,000	7,58,71,000	..	..
..
51,42,91,050	85,00,000	3,66,09,950	50,03,000	..	..
29,538	..	70,462	..	..	..
3,26,02,364	..	73,43,636	..	..	..
4,43,562	..	1,69,438	..	..	..
36,86,29,836	32,48,795	5,62,59,164	4,40,205	..	..
10,172	..	1,89,828	..	..	..
2,39,66,175	7,00,000	8,36,825	63,50,000	..	..
74,729	..	1,02,271	..	..	..
1,76,19,35,033	36,13,63,405	..	1,33,36,595	1,05,05,033	..
25,36,453	..	5,03,547	..	..	..
2,82,90,482	..	12,56,518	..	..	..
..	..	7,000	..	..	..
31,89,24,97,176	18,63,42,83,970	3,24,58,33,924	1,31,59,10,402	1,33,19,49,100	12,76,80,372
10,59,56,96,995	7,82,02,21,528	4,11,82,005	7,21,74,28,625	..	1,51,24,153
42,48,81,94,171	26,45,45,05,498	3,28,70,15,929	8,53,33,39,027	1,33,19,49,100	14,28,04,525

The excess over the following voted grants requires regularisation:—

13—Industries	(Capital Section)
15—Irrigation and Power	(Both Revenue and Capital Section)
21—Public Works	(Revenue Section)
29—Transport	(Revenue Section)

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

21—Public Works	(Capital Section)
-----------------	-------------------

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

The reconciliation between the total expenditure according to the Appropriation Accounts for 1993-94 and that shown in the Finance Accounts for the year is given below:—

	Voted		Charged	
	Revenue Rs.	Capital Rs.	Revenue Rs.	Capital Rs.
Total expenditure according to Appropriation Accounts	31,89,24,97,176	18,63,42,83,970	10,59,56,96,995	7,82,02,21,528
<i>Deduct—</i>				
Total recoveries shown in Appendix	2,05,26,02,797	10,73,46,96,971		
Net total expenditure as shown in statement no. 10 of the Finance Accounts	29,83,98,94,379	7,89,95,86,999	10,59,56,96,995	7,82,02,21,528

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 1993-94.



(C. G. SOMIAH)

Comptroller and Auditor General of India

NEW DELHI,

The 6 FEB 1995

Grant No. 1—Agriculture and Forests

	Total grant/ appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Revenue :			
Major heads :			
2401—Crop Husbandry,			
2402—Soil and Water Conservation,			
2406—Forestry and Wild Life,			
2415—Agricultural Research and Education,			
2435—Other Agricultural Programmes,			
2506—Land Reforms,			
2575—Other Special Area Programmes,			
2702—Minor Irrigation and			
2810—Non-Conventional Sources of Energy			
Voted—			
Original 1,35,53,76,000	1,83,45,39,000	1,71,03,21,547	—12,42,17,453
Supplementary 47,91,63,000			
Amount surrendered during the year			
Charged—			
Original 6,31,000	6,31,000	44,118	—5,86,882
Supplementary			
Amount surrendered during the year (March 1994)			18,000
Capital :			
Major heads :			
4059—Capital Outlay on Public Works,			
4401—Capital Outlay on Crop Husbandry,			
4408—Capital Outlay on Food Storage and Warehousing,			

4416—Investments in Agricultural Financial Institutions,				
4435—Capital Outlay on Other Agricultural Programmes,				
6401—Loans for Crop Husbandry,				
6402—Loans for Soil and Water Conservation and				
6406—Loans for Forestry and Wild Life				
Original	21,29,92,000	} 21,29,92,000	14,37,80,250	—6,92,11,750
Supplementary	..			
Amount surrendered during the year (March 1994)				96,64,000

Notes and comments—

Revenue:

(i) In view of the final saving of Rs. 12,42.17 lakhs in the voted grant, the supplementary grant of Rs. 47,91.63 lakhs obtained in March 1994 proved excessive.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
2401-- Crop Husbandry—			
105—Manures and Fertilizers—			
(1)02—Concession on the sale of decontrolled fertilizers to farmers—			
S	33,09.57	} 33,36.00	26,24.66
R	26.43		
			—7,11.34.

Augmentation of provision by Rs. 26.43 lakhs through reappropriation in March 1994 was due to provision of more subsidy on the sale of decontrolled fertilizers to farmers.

Reasons for the final saving of Rs. 7,11.34 lakhs have not been intimated (January 1995).

102—Foodgrain crops—				
(2)04—Special Foodgrains produc- tion on Maize—				
(Centrally Sponsored Scheme)				
O	2,04.18	} 1,21.69	57.35	—64.34
R	—82.49			

Reduction in provision by Rs. 82.49 lakhs through reappropriation in March 1994 was due to less release of funds by the Government of India.

Reasons for the final saving of Rs. 64.34 lakhs have not been intimated (January 1995).

(3) 01—Special Foodgrains
production programme
on Wheat—

(Centrally Sponsored Scheme)

O	10,05.00	}	13,56.62	12,36.34	—1,20.28
S	3,20.00				
R	31.62				

Augmentation of provision by Rs. 31.62 lakhs through reappropriation in March 1994 was due to Post-budget decision of the Government to provide more funds under the scheme (Rs. 47.12 lakhs), partly set off by saving due to actual requirement (Rs. 15.50 lakhs).

Reasons for the final saving of Rs. 1,20.28 lakhs have not been intimated (January 1995).

119—Horticulture and Vegetable Crops—

(4) 08—Development of
Mushroom in the
State—

(Centrally Sponsored Scheme)

S	31.50	31.50	6.80	—24.70
---	-------	-------	------	--------

Reasons for the final saving of Rs. 24.70 lakhs have not been intimated (January 1995).

108—Commercial Crops—

(5) 02—Scheme for the
National Oilseeds
Development Project—

(Centrally Sponsored Scheme)

O	1,85.28	}	1,97.79	1,65.23	—32.56
R	12.51				

Augmentation of provision by Rs. 12.51 lakhs through reappropriation in March 1994 was due mainly to (i) provision of more funds for material and supply (Rs. 17.25 lakhs) and (ii) revision of pay scales of Government employees (Rs. 2.22 lakhs), partly set off by saving due to less release of funds by the Government of India (Rs. 8.21 lakhs).

Reasons for the final saving of Rs. 32.56 lakhs have not been intimated (January 1995).

2575—Other Special
Area Programme—

60—Others—

101—Forests—

(6) 01—Integrated Watershed
Development Project
(Hills) Forest Part—

O	8,97.78	}	7,67.91	7,01.53	—66.38
R	—1,29.87				

Reduction in provision by Rs. 1,29.87 lakhs through reappropriation in March 1994 was due to (i) curtailment of the scope of the scheme (Rs. 1,56.02 lakhs); (ii) economy measures (Rs. 1.56 lakhs), partly set off by excess due to payment of additional dearness allowance to Government employees (Rs. 21.69 lakhs) and based on actual requirement under various sub heads (Rs. 6.02 lakhs).

Reasons for the final saving of Rs. 66.38 lakhs have not been intimated (January 1995).

2415—Agricultural Research
and Education—

01—Crop Husbandry—

120—Assistance to other
Institutions—

(7)01—Assistance to Punjab
Agricultural University—

O	27,17.54	}	27,30.07	26,50.94	—79.13
R	12.53				

Augmentation of provision by Rs. 12.53 lakhs through reappropriation in March 1994 was due to payment of arrears on account of revision of pay scales of the Government employees (Rs. 20.54 lakhs), partly set off by saving based on actual payment of scholarships (Rs. 8.01 lakhs).

Reasons for the final saving of Rs. 79.13 lakhs have not been intimated (January 1995).

(8)02—Grant-in-aid to
the Punjab Agricultural
University for constituent
Colleges of the University—

O	7,22.20	7,22.20	6,85.51	—36.69
---	---------	---------	---------	--------

Reasons for the final saving of Rs. 36.69 lakhs have not been intimated (January 1995).

2810—Non-Conventional
Sources of Energy—

01—Bio-energy—

001—Direction and
Administration—

(9)01—Scheme for the
Creation of Biogas
Cell in the
Agriculture Department—

(Centrally Sponsored Scheme)

O	90.00	}	67.70	57.28	—10.42
R	—22.30				

Reduction in provision by Rs. 22.30 lakhs through reappropriation in March 1994 was due to (i) actual requirement of subsidy (Rs. 10 lakhs), (ii) non-allotment of plots for training camps field demonstration (Rs. 9 lakhs) and (iii) posts remaining vacant (Rs. 5 lakhs), partly set off by excess due to publicity of Biogas Plants (Rs. 2.50 lakhs).

Reasons for the final saving of Rs. 10.42 lakhs have not been intimated (January 1995).

2402—Soil and
Water Conservation—

102—Soil Conservation—

(10)06—Scheme for Soil
and Water
Conservation on
Watershed Area in
Kandi Non-Project-
Area—

O	1,77.41	}	1,52.41	1,47.53	—4.88
R	—25.00				

Reduction in provision by Rs. 25 lakhs through reappropriation in March 1994 was due mainly to (i) cut imposed by the Government (Rs. 21 lakhs) and (ii) economy measures (Rs. 5.30 lakhs), partly set off by excess based on actual requirement (Rs. 1.35 lakhs).

Reasons for the final saving of Rs. 4.88 lakhs have not been intimated (January 1995).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
2401—Crop Husbandry—			
108—Commercial Crops—			
(1)01—Scheme of Intensive Cotton Development Programme including Aerial Spray on Cotton—			
(Centrally Sponsored Scheme)			
O 2,36.25	1,92.94	..	—1,92.94
R —43.31			

Reduction in provision by Rs. 43.31 lakhs through reappropriation in March 1994 was due to non-availability of fixed wing Air-Craft (Rs. 51.19 lakhs), partly set off by excess based on actual requirement by the Punjab Agricultural University (Rs. 7.88 lakhs).

102—Foodgrains Crops—			
(2)01—Special Foodgrains Production Programme on Rice—			
O 1,00.00	1,07.05	..	—1,07.05
R 7.05			

Augmentation of provision by Rs. 7.05 lakhs through reappropriation in March 1994 was due to actual payment of subsidy (Rs. 10.99 lakhs), partly set off by saving due to less demand made by Drawing and Disbursing Officers (Rs. 3.94 lakhs).

108— Commercial Crops—			
(3) 05—Scheme of Intensive Cotton Development Programme including Aerial Spray on Cotton—			
O 78.75	64.31	..	—64.31
R —14.44			

Reduction in provision by Rs. 14.44 lakhs through reappropriation in March 1994 was due to less demand for Tractor Mounted Spray (Rs. 17.06 lakhs), partly set off by excess due to actual payment of grant-in-aid to Punjab Agricultural University (Rs. 2.62 lakhs).

105— Manures and Fertilisers—			
(4) 02.—Scheme for the Laboratories Development of Quality Control of inputs Fertilisers—			
(Centrally Sponsored Scheme)			
O 70.00	24.75	..	—24.75
R —45.25			

Reduction in provision by Rs. 45.25 lakhs through reappropriation in March 1994 was due to less release of funds by the Government of India.

119— Horticulture and Vegetable Crops—			
(5)	14—Market Intervention Scheme for fruits—		
	O	50.00	50.00
			—50.00
(6)	05—Market Computer Van Scheme—		
(Centrally Sponsored Scheme)			
	O	50.00	50.00
			—50.00
107— Plant Protection—			
(7)	03—Scheme for Strengthening and setting up of State Pesticides Testing Laboratories—		
(Centrally Sponsored Scheme)			
	S	12.50	12.50
			—12.50
105— Manures and Fertilisers—			
(8)	03—National Project on Development and use of Bio-fertilizers—setting up of Rhizobium Production Unit by P.A.I.C.—		
(Centrally Sponsored Scheme)			
	S	11.83	11.83
			—11.83
119— Horticulture and Vegetable Crops—			
(9)	10—Integrated Development of Temperate Zone fruits—		
(Centrally Sponsored Scheme)			
	S	2.00	2.00
			—2.00
2435—Other Agricultural Programmes—			
01— Marketing and quality control—			
102— Grading and quality control facilities—			
(10)	01—Scheme for grading of Foodgrains and Oilseeds in the regulated markets in the State—		
(Centrally Sponsored Scheme)			
	O	1.90	
	S	1,33.00	1,49.58
	R	14.68	
			—1,49.58

Augmentation of provision by Rs. 14.68 lakhs through reappropriation in March 1994 was due to provision of more funds by the Government of India.

Reasons for non-utilization of the entire provision in the above cases (serial nos. 1 to 10) have not been intimated (January, 1995).

(iv) Instances where the entire provision was withdrawn are given below :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
2401—Crop Husbandry—			
102—Foodgrain crops—			
(1) 02—Special Foodgrains production on Maize—			
O	68.06		
R	—68.06		

Withdrawal of the entire provision through reappropriation in March 1994 was due to non-sanction of the scheme by the Government.

(2) 05—Special Foodgrains
Production Programme
Expansion of Area
under Summer Moong—

(Centrally Sponsored Scheme)

O	4.00
R	—4.00

Withdrawal of the entire provision through reappropriation in March 1994 was due to non-sanction of the scheme by the Government of India.

2406—Forestry and
Wild Life

01— Forestry—

102— Social and Farm
Forestry—

(3) 03—Pilot Project for
regeneration of degraded
Forest with the involvement
of Tribal and Rural People—

(Centrally Sponsored Scheme)

O	28.00
R	—28.00

Withdrawal of the entire provision through reappropriation in March 1994 was due to non-approval of the scheme by the Government of India.

02— Environmental Forestry
and Wild Life—

110— Wild Life Preservation—

(4) 02—Control of Poaching
and illegal trade in wild life—

O	2.00
R	—2.00

Withdrawal of the entire provision through reappropriation in March 1994 was due to non-sanction of the scheme by the Government.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)	
2401—Crop Husbandry—			
108— Commercial Crops—			
(1) 06—Production of Nucleus Seed of Cotton—			
O 92.74	92.74	3,35.23	+2,42.49
Reasons for the final excess of Rs. 2,42.49 lakhs have not been intimated (January 1995).			
102— Foodgrain Crops—			
(2) 03—Integrated Programme for Rice Development—			
S 59.57	59.57	1,56.16	+96.59
Reasons for the final excess of Rs. 96.59 lakhs have not been intimated (January 1995).			
103— Seeds—			
(3) 02—High Yielding Varieties Programme on Maize, Rice, Bajra and Wheat—			
O 1,71.13	2,08.01	2,60.47	+52.46
R 36.88			
Augmentation of provision by Rs. 36.88 lakhs through reappropriation in March 1994 was due mainly to payment of arrears on account of revision of pay scales of Government employees.			
Reasons for the final excess of Rs. 52.46 lakhs have not been intimated (January 1995).			
001— Direction and Administration—			
(4) 02—Administration—			
O 2,11.68	2,18.13	2,52.48.	+34.35
R 6.45			
Augmentation of provision by Rs. 6.45 lakhs through reappropriation in March 1994 was due mainly to payment of arrears on account of revision of pay scales of Government employees.			
Reasons for the final excess of Rs. 34.35 lakhs have not been intimated (January 1995).			
(5) 05—Scheme for Intensive High Yielding Varieties Programme—			
O 2,01.00	2,06.00	2,35.72	+29.72
R 5.00			

Augmentation of provision by Rs. 5 lakhs through reappropriation in March 1994 was due mainly to (i) payment of pending bills of material and supplies (Rs. 3.90 lakhs), (ii) payment of arrears on account of revision of pay scales of Government employees (Rs. 3.55 lakhs), partly set off by saving due mainly to actual requirement of rent, rates and taxes (Rs. 2.17 lakhs).

Reasons for the final excess of Rs. 29.72 lakhs have not been intimated (January 1995).

105— Manures and Fertilisers—

(6) 04—Reclamation of Kallar Land—

O	43.07	} 39.67	73.58	+33.91
R	—3.40			

Reduction in provision by Rs. 3.40 lakhs through reappropriation in March 1994 was due mainly to posts remaining vacant.

Reasons for the final excess of Rs. 33.91 lakhs have not been intimated (January 1995).

113— Agricultural Engineering—

(7) 03—Scheme for Promotion of Agricultural Mechanisation by providing Small Tractors on Subsidies—

(Centrally Sponsored Scheme)

S	00.01	} 28.20	28.20	..
R	28.19			

Augmentation of provision by Rs. 28.19 lakhs through reappropriation in March 1994 was due to Post-budget decision of the Government to provide funds under the scheme.

108— Commercial Crops—

(8) 02—Development of Cotton—

O	89.91	} 1,04.76	1,10.34	+5.58
R	14.85			

Augmentation of provision by Rs. 14.85 lakhs through reappropriation in March 1994 was due mainly to (i) payment of arrears on account of revision of pay scales of Government employees (Rs. 13.96 lakhs) and (ii) actual requirement of rent, rates and taxes (Rs. 1 lakh).

Reasons for the final excess of Rs. 5.58 lakhs have not been intimated (January 1995).

105— Manures and Fertilisers—

(9) 01—Compost Section—

O	58.02	} 61.51	73.36	+11.85
R	3.49			

Augmentation of provision by Rs. 3.49 lakhs through reappropriation in March 1994 was due mainly to payment of arrears on account of revision of pay scales of Government employees.

Reasons for the final excess of Rs. 11.85 lakhs have not been intimated (January 1995).

001— Direction and Administration—

(10) 04—Strengthening and Re-organisation of Agriculture Extension and Administration—
(T and V Scheme)

O	2,06.00	2,06.00	2,20.10	+14.10
Reasons for the final excess of Rs. 14.10 lakhs have not been intimated (January 1995).				
111— Agricultural Economics and Statistics—				
(11) 01—Agricultural Economics and Statistics—				
O	16.14	15.93	28.75	+12.82
R	-0.21			
Reasons for the final excess of Rs. 12.82 lakhs have not been intimated (January 1995).				
105— Manures and Fertilisers—				
(12) 05—Reclamation of Alkali Soils—				
S	2,00.00	2,25.00	2,12.50	-12.50
R	25.00			
Augmentation of provision by Rs. 25 lakhs through reappropriation in March 1994 was due to actual requirement of subsidy.				
Reasons for the final saving of Rs. 12.50 lakhs have not been intimated (January 1995).				
(13) 01—Alkali Reclamation Soil—				
(Centrally Sponsored Scheme)				
O	2,00.00	2,00.00	2,12.50	+12.50
Reasons for the final excess of Rs. 12.50 lakhs have not been intimated (January 1995).				
108— Commercial Crops—				
(14) 01—Development of Sugarcane—				
O	1,01.96	1,01.75	1,13.01	+11.26
R	-0.21			
Reasons for the final excess of Rs. 11.26 lakhs have not been intimated (January 1995).				
001— Direction and Administration—				
(15) 01—Direction—				
O	1,19.63	1,43.81	1,30.68	-13.13
R	24.18			
Augmentation of provision by Rs. 24.18 lakhs through reappropriation in March 1994 was due mainly to payment of arrears on account of revision of pay scales of Government employees.				
Reasons for the final saving of Rs. 13.13 lakhs have not been intimated (January 1995).				
109— Extension and Farmers' Training—				
(16) 02—Extension and Farmers' Training—				
R	12.30	12.30	10.96	-1.34

Augmentation of provision by Rs. 12.30 lakhs through reappropriation in March 1994 was due to Post-budget decision of the Government to provide funds under the scheme.

2435—Other Agricultural Programmes—

01—Marketing and quality control—

102—Grading and quality control facilities—

(17) 01—Scheme for grading of Foodgrains and Oilseeds in the regulated markets in the State—

O	0.10			
S	7.00	7.87	1,54.14	+1,46.27
R	0.77			

Reasons for the final excess of Rs. 1,46.27 lakhs have not been intimated (January 1995).

101— Marketing facilities—

(18) 01—Agricultural Marketing—

O	47.19			
R	5.69	52.88	57.37	+4.49

Augmentation of provision by Rs. 5.69 lakhs through reappropriation in March 1994 was due mainly to payment of arrears on account of revision of pay scales of Government employees.

Reasons for the final excess of Rs. 4.49 lakhs have not been intimated (January 1995).

2402—Soil and Water Conservation—

102 —Soil Conservation—

(19) 04—Carrying out of Soil Conservation and Water use Works for the development of land—

O	2,39.40			
R	26.87	2,66.27	2,92.79	+26.52

Augmentation of provision by Rs. 26.87 lakhs through reappropriation in March 1994 was due mainly to (i) grant of dearness allowance to Government employees (Rs. 25 lakhs) and (ii) more expenditure on rent, rates and taxes (Rs. 1.92 lakhs).

Reasons for the final excess of Rs. 26.52 lakhs have not been intimated (January 1995).

(20) 01—Soil Conservation Organisation—

O	2,39.62			
S	18.28	2,63.52	2,90.38	+26.86
R	5.62			

Augmentation of provision by Rs. 5.62 lakhs through reappropriation in March 1994 was due mainly to (i) grant of dearness allowance to Government employees (Rs. 3.04 lakhs) and (ii) more expenditure on rent, rates and taxes (Rs. 2.20 lakhs).

Reasons for the final excess of Rs. 26.86 lakhs have not been intimated (January 1995).

(21) 01—National Watershed
Development Programme
for Rainfed Agriculture—

(Centrally Sponsored Scheme)

O	1,40.00	}	1,20.00	1,65.39	+45.39
R	-20.00				

Reduction in provision by Rs. 20 lakhs through reappropriation in March 1994 was due to cut imposed by the Government.

Reasons for the final excess of Rs. 45.39 lakhs have not been intimated (January 1995).

(22) 03—Soil and Water
Management—

O	87.96	}	1,04.43	1,09.80	+5.37
R	16.47				

Augmentation of provision by Rs. 16.47 lakhs through reappropriation in March 1994 was due mainly to grant of additional dearness allowance and payment of arrears on account of revision of pay scales of Government employees.

Reasons for the final excess of Rs. 5.37 lakhs have not been intimated (January 1995).

(23) 07—Soil and Water
Conservation
Programme in Other
areas of the State—

O	2,14.64	}	1,84.64	2,29.93	+45.29
R	-30.00				

Reduction in provision by Rs. 30 lakhs through reappropriation in March 1994 was due to cut imposed by the Government.

Reasons for the final excess of Rs. 45.29 lakhs have not been intimated (January 1995).

101—Soil Survey
and Testing—

(24) 02—Soil Survey in
the State—

O	53.54	53.54	64.48	+10.94
---	-------	-------	-------	--------

Reasons for the final excess of Rs. 10.94 lakhs have not been intimated (January 1995).

001—Direction and
Administration—

(25) 03—Provision for
Machinery Division
at Headquarter—

O	25.00	}	35.00	35.00
R	10.00			

Augmentation of provision by Rs. 10 lakhs through reappropriation in March 1994 was due to purchase of machinery and spare parts.

2575—Other Special Area
Programmes—

60—Others—

102—Soil Conservation—

(26) 01—Integrated Watershed
Development Project
(Hills), Soil
Conservation Part—

O	2,56.47	3,70.69	2,94.82	—75.87
R	1,14.22			

Augmentation of provision by Rs. 1,14.22 lakhs through reappropriation in March 1994 was due mainly to complete the ongoing 'Minor Works' (Rs. 1.00 lakhs), (ii) payment of additional dearness allowance to Government employees (Rs. 11 lakhs) and (iii) purchase of new vehicle (Rs. 2.70 lakhs).

Reasons for the final saving of Rs. 75.87 lakhs have not been intimated (January 1995).

2702—Minor Irrigation—

02—Ground Water—

103—Tubewells—

(27)01—Boring and Tubewells
Organisation—

O	1,60.94	1,64.20	1,77.46	+13.26
R	3.26			

Augmentation of provision by Rs. 3.26 lakhs through reappropriation in March 1994 was due mainly to purchase of 'Machinery and Equipment' (Rs. 6.04 lakhs), partly set off by saving due mainly to posts remaining vacant (Rs. 2.27 lakhs).

Reasons for the final excess of Rs. 13.26 lakhs have not been intimated (January 1995).

2406—Forestry and Wild
Life—

01 —Forestry—

102 —Social and Farm
Forestry—

(28)02—Integrated Waste lands
Development Project for
raising Plantation in
Ravine lands Saline, Alkaline
and Regeneration of degraded
Forests—National Regeneration—
(Centrally Sponsored Scheme)

O	2,00.00	2,40.40	2,04.92	—35.48
S	2.10			
R	38.30			

Augmentation of provision by Rs. 38.30 lakhs through reappropriation in March 1994 was due to Post-budget decision of the Government to provide more funds under the scheme (Rs. 39.84 lakhs), partly set off by saving due to change in the scope of the scheme (Rs. 1.54 lakhs).

Reasons for the final saving of Rs. 35.48 lakhs have not been intimated (January 1995).

Capital :

(vi) Rupees 96.64 lakhs were surrendered in March 1994; ultimate saving was Rs. 6,92.12 lakhs.

(vii) Saving [partly set off by excess under other heads as mentioned in notes -(viii) and (ix) below] occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
6401—Loans for Crop Husbandry—			
-190—Loans to Public Sector and other undertakings—			
(1)01—Loans for purchase and distribution of fertilizers, seeds, inputs etc.			
O 10,00.00	10,00.00		
800—Other Loans—			
(2)05—Loan Assistance to Punjab Agro Industries Corporation—			
O 5,00.00			
R -3,00.00	2,00.00		-2,00.00

Reduction in provision by Rs. 3,00 lakhs through reappropriation in March 1994 was due to partially sanction of the scheme by the Planning Department.

6402—Loans for Soil and Water Conservation—			
102—Soil Conservation—			
(3)02—Advance for Soil and Water Conservation Programme in other areas of the State—			
O 46.67	46.67		-46.67

Reasons for non-utilization of the entire provision in the above cases (serial nos. 1 to 3) have not been intimated (January 1995).

(viii) Excess occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
6401—Loans for Crop Husbandry—			
800—Other Loans—			
(1)02—Purchase of debenture of Punjab State Co-operative Land Mortgage Bank Ltd. for purchase of tractors and Agricultural Implements—			
O 2,00.00			
R 1,50.00	3,50.00	3,50.00	

Augmentation of provision by Rs. 1,50 lakhs through reappropriation in March 1994 was due to provision of more loans to farmers for purchase of tractors and agriculture implements.

(2)01—Ordinary Debentures/ Special Debentures for ARDC/NABARD Schemes in Agriculture—			
O 1,05.00			
R 20.00	1,25.00	1,25.00	

Augmentation of provision by Rs. 20 lakhs through reappropriation in March 1994 was based on actual requirement of loan by Punjab State Co-operative Land Mortgage Bank.

6402—Loans for Soil and Water Conservation—

102—Soil Conservation—

(3)01—Advance for Soil and Water Conservation on Watershed basis in Kandi Non-Project Areas—

O	62·00	62·00	1,02·16	+40·16
---	-------	-------	---------	--------

Reasons for the final excess of Rs. 40·16 lakhs have not been intimated (January 1995).

(4)03—Advance for purchase of debentures floated by Punjab State Co-operative Land Mortgage Bank Ltd. for carrying out Soil and Water Conservation Works under ARDC/NABARD—

O	25·00	} 45·50	45·50	..
R	20·50			

Augmentation of provision by Rs. 20·50 lakhs through reappropriation in March 1994 was due to provision of more funds by NABARD.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
6401—Loans for Crop Husbandry—			
105—Manures and Fertilisers—			
(1)01—Loans for purchase of fertilisers—			
O	..	4,10·00	+4,10·00
190—Loans to Public Sector and other undertakings—			
(2) 02—Loans to Punjab State Agro-Industries Corporation for purchase and distribution of fertilizers, seed inputs etc.			
O	..	2,00·00	+2,00·00
4435—Capital Outlay on other Agricultural Programmes—			
01—Marketing and Quality Control—			
(3) 101—Marketing facilities—			
O	..	17·41	+17·41

Reasons for incurring expenditure without provision of funds in the above cases (serial nos. 1 to 3) have not been intimated (January 1995).

Grant No. 2—Animal Husbandry and Fisheries

	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Revenue :			
Major heads :			
2403—Animal Husbandry,			
2404—Dairy Development,			
2405—Fisheries and			
2415—Agricultural Research and Education			
Voted—			
Original 54,31,60,000	54,31,60,000	43,83,39,207	—10,48,20,793
Supplementary ..			
Amount surrendered during the year (March 1994)			7,85,92,000
Charged—			
Original 2,96,000	2,96,000	.. 1,12,990	—1,83,010
Supplementary ..			
Amount surrendered during the year (March 1994)			1,000
Capital :			
Major heads :			
4403—Capital Outlay on Animal Husbandry,			
6403—Loans for Animal Husbandry,			
6404—Loans for Dairy Development and			
6405—Loans for Fisheries			
Original 1,47,50,000	2,05,15,000	1,95,15,000	—10,00,000
Supplementary 57,65,000			
Amount surrendered during the year			

Notes and comments—**Revenue:**

(i) Rupees 7,85.92 lakhs were surrendered in March 1994; ultimate saving in the voted grant was Rs. 10,48.21 lakhs.

(ii) Saving in the voted grant (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)	
2403—Animal Husbandry—			
101—Veterinary Services and Animal Health—			
(1) 01—Veterinary Hospital and Dispensaries—			
O 19,80.42 }	16,67.34	16,00.17	—67.17
R —3,13.08 }			

Reduction in provision by Rs. 3,13.08 lakhs through reappropriation in March 1994 was due mainly to posts remaining vacant (Rs. 3,11.14 lakhs) and economy measures (Rs. 2.03 lakhs).

Reasons for the final saving of Rs. 67.17 lakhs have not been intimated (January 1995).

102—Cattle and Buffalo Development—

(2) 01—Cattle Development—

O 9,62.25 }	6,18.84	6,46.10	+27.26
R —3,43.41 }			

Reduction in provision by Rs. 3,43.41 lakhs through reappropriation in March 1994 was due mainly to posts remaining vacant.

Reasons for the final excess of Rs. 27.26 lakhs have not been intimated (January 1995).

101—Veterinary Services and Animal Health—

(3) 05—Establishment of State Animal Health Institute for disease diagnosis/production of vaccine against newly emerging livestock/poultry disease and setting up of Mobile Animal Health care units at District and Sub-Divisional level—

O 1,20.40 }	72.36	68.52	—3.84
R —48.04 }			

Reduction in provision by Rs. 48.04 lakhs through reappropriation in March 1994 was due mainly to non-release of funds (Rs. 45.10 lakhs) and posts remaining vacant (Rs. 10.30 lakhs), partly set off by excess due to increased expenditure on "Motor Vehicles" (Rs. 7.88 lakhs).

(4) 02—Scheme for Rinderpest Eradication Programme—

(Centrally Sponsored Scheme)

O 70.00 }	41.05	40.02	—1.03
R —28.95 }			

Reduction in provision by Rs. 28.95 lakhs through reappropriation in March 1994 was due to curtailment of the scope of the scheme (Rs. 53.95 lakhs), partly set off by excess based on actual requirement (Rs. 25 lakhs).

2415—Agricultural Research and Education—

03—Animal Husbandry—

120—Assistance to other Institutions—

(5) 01—Assistance to Punjab Agricultural University—

O	5,57.54	}	4,97.78	4,84.11	—13.67
R	—59.76				

Reduction in provision by Rs. 59.76 lakhs through reappropriation in March 1994 was based on actual requirement of Punjab Agricultural University.

Reasons for the final saving of Rs. 13.67 lakhs have not been intimated (January 1995).

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

Head	Total grant.	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
2405—Fisheries—			
101—Inland fisheries—			
(1) 01—Scheme for strengthening of Inland Fish Marketing infrastructure Machinery and Equipment— (Centrally Sponsored Scheme)			
O	1,00.00	1,00.00	—1,00.00
2403—Animal Husbandry—			
102—Cattle and Buffalo Development—			
(2) 06—Extension of Frozen Semen Technology for Cattle and Buffalo Development— (Centrally Sponsored Scheme)			
O	90.00	90.00	—90.00

Last year also, no expenditure was incurred against the budget provision of Rs. 1,00 lakhs in respect of scheme at serial no. 2.

Reasons for non-utilization of the entire provision in the above two cases (serial nos. 1 and 2) have not been intimated (January 1995).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
2403—Animal Husbandry—			
107—Fodder and Feed Development—			
(1) 04—Scheme for : Production and popularisation of newly evolved Fodder Varieties—			
O 85.00 } R 17.95 }	1,02.95	1,20.50	+17.55

Augmentation of provision by Rs. 17.95 lakhs through reappropriation in March 1994 was due mainly to payment of arrears on account of revision of pay scales of Government employees.

Reasons for the final excess of Rs. 17.55 lakhs have not been intimated (January 1995).

103—Poultry Development—

(2) 02—Strengthening of State Poultry Farms—			
O 20.00 } R 26.10 }	46.10	44.86	—1.24

Augmentation of provision by Rs. 26.10 lakhs through reappropriation in March 1994 was due mainly to payment of outstanding bills of material and supplies.

101—Veterinary Services and Animal Health—

(3) 01—Foot and mouth disease control programme—Project for Vaccination of Cattle and Buffalo in selected areas— (Centrally Sponsored Scheme)			
O 10.00 } R 20.00 }	30.00	29.98	—0.02

Augmentation of provision by Rs. 20 lakhs through reappropriation in March 1994 was due to release of more funds by the Government of India.

(4) 07—I.C.A.R. All India Co-ordinated Research Project— Epidomological studies in Foot and Mouth disease—			
O 2.80 } R 6.01 }	2.80	22.48	+19.68

Reasons for the final excess of Rs. 19.68 lakhs have not been intimated (January 1995).

001—Direction and Administration—

(5) 04—Scheme for Staff Component of District Plan Scheme—			
O 48.00 } R 6.01 }	54.01	58.53	+4.52

Augmentation of provision by Rs. 6.01 lakhs through reappropriation in March 1994 was due mainly to grant of additional dearness allowance to Government employees.

Reasons for the final excess of Rs. 4.52 lakhs have not been intimated (January 1995).

Capital :

(v) Saving occurred under the following head :—

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
6403—Loans for Animal Husbandry—			
190—Loans to Public Sector and other undertakings—			
01—Poultry, Piggery, Sheep breeding, Cattle feed processing units and camel carts etc.—			
O 40.00 } S 10.00 }	50.00	40.00	—10.00

In view of the final saving of Rs. 10 lakhs, the supplementary grant obtained in March 1994 proved unnecessary.

Reasons for the final saving of Rs. 10 lakhs have not been intimated (January 1995).

Grant No. 3—Co-operation

	Total grant/ appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Revenue :			
Major heads :			
2425—Co-operation and			
2851—Village and Small Industries			
Voted—			
Original 19,20,48,000	22,50,78,000	22,19,65,862	-31,12,138.
Supplementary 3,30,30,000			
Amount surrendered during the year (March 1994)			23,08,000
Charged—			
Original 75,000	1,98,000	1,72,224	-25,776
Supplementary 1,23,000			
Amount surrendered during the year			
Capital :			
Major heads :			
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,			
6404—Loans for Dairy Development and			
6425—Loans for Co-operation			
Original 29,72,90,000	29,72,92,000	8,22,48,141	-21,50,43,859
Supplementary 2,000			
Amount surrendered during the year (March 1994)			21,50,14,000

Notes and comments—

Revenue :

(i) In view of the final saving of Rs. 31.12 lakhs in the voted grant, the supplementary grant of Rs. 3,30.30 lakhs obtained in March 1994 proved excessive.

(ii) Saving in the voted grant [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)			
2425—Co-operation—			
101—Audit of Co-operatives—			
(1) 02—Audit Staff—			
O 4,56.94	4,78.96	4,53.50	—25.46
S 22.02			

In view of the final saving of Rs. 25.46 lakhs, the supplementary grant of Rs. 22.02 lakhs obtained in March 1994 proved unnecessary.

Reasons for the final saving of Rs. 25.46 lakhs have not been intimated (January 1995).

2851—Village and Small Industries—

110—Composite Village and Small Industries and Co-operatives—

(2) 03—Assistance for setting up of raw material (Yarn Bank) marketing of finished products of S.C. Weavers Co-operative Societies through Weavco—

(Centrally Sponsored Scheme)

O 30.00	10.00	10.00
R —20.00		

Reduction in provision by Rs. 20 lakhs through reappropriation in March 1994 was due to Post-budget decision of the Government to reduce the funds under the scheme.

Last year too, funds for Rs. 90 lakhs were reduced by the Government through reappropriation.

(3) 02—Assistance to Handloom Apex/ Primary Co-operative Societies— Sale Subsidy rebate—

(Centrally Sponsored Scheme)

O 25.00	10.00	10.00
R —15.00		

Reduction in provision by Rs. 15 lakhs through reappropriation in March 1994 was due to Post-budget decision of the Government to reduce the funds under the scheme.

(4) 03—Market Development Assistance and rebate to Apex Handloom and Primary Handloom Weavers Co-operative Societies—

O 25.00	10.00	10.00
R —15.00		

Reduction in provision by Rs. 15 lakhs through reappropriation in March 1994 was due to Post-budget decision of the Government to reduce the funds under the scheme.

(iii) Instances where the entire provision was withdrawn are given below :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
2425—Co-operation—			
108—Assistance to other Co-operatives—			
(1) 03—Processing Co-operatives—			
(Centrally Sponsored Scheme)			
O 5.00 } R -5.00 }			
2851—Village and Small Industries—			
110—Composite village and Small Industries and Co-operatives—			
(2) 01—Assistance for Technical and Promotional Cell of various Co-operative Apex Federation—			
(Centrally Sponsored Scheme)			
O 5.00 } R -5.00 }			

Withdrawal of the entire provision through reappropriation in March 1994 in the above two cases was due to Post-budget decision of the Government to reduce the funds under the schemes.

(iv) Excess occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
2851—Village and Small Industries—			
110—Composite village and Small Industries and Co-operatives—			
(1) 04—Scheme for providing subsidy to Weavco on Janta Cloth—			
(Centrally Sponsored Scheme)			
O 87.00 } R 33.00 }	1,20.00	1,20.00	

Augmentation of provision by Rs. 33 lakhs through reappropriation in March 1994 was due to Post-budget decision of the Government to provide more funds under the scheme.

2425—Co-operation—

101—Audit of
Co-operatives—(2) 01—Chief Auditor,
Co-operative Societies,
Punjab—

O	19.62	19.62	36.57	+16.95
---	-------	-------	-------	--------

Reasons for the final excess of Rs. 16.95 lakhs have not been intimated (January 1995).

Capital :

(v) Rupees 21,50.14 lakhs were surrendered in March 1994; ultimate saving was Rs. 21,50.44 lakhs.

(vi) Saving [partly set off 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)	
4425—Capital Outlay on Co-operation—			
190—Investments in Public Sector and other undertakings—			
02—Share Capital assistance/ rehabilitation assistance to Primary Marketing Societies in developed States—			

(Centrally Sponsored Scheme)

O	50.00	} 26.50	26.50	
R	-23.50			

Reduction in provision by Rs. 23.50 lakhs through reappropriation in March 1994 was due to Post-budget decision of the Government to reduce the funds under the scheme.

(vii) Instances where the entire provision was withdrawn are given below :—

Head	Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)	
6425—Loans for Co-operation—			
190—Loans to public sector and other undertakings—			
(1) 02—Loans to Punjab State Co-operative Supply and Marketing Federation for purchase and distribution of fertilizers—			
O	15,00.00	} ..	..
R	-15,00.00		

Withdrawal of the entire provision through reappropriation in March 1994 was due to non-sanction of the scheme by the Government.

(2) 04—Setting up of processing units—

(Centrally Sponsored Scheme)

O	3,00.00	}
R	—3,00.00	

(3) 03—Loan assistance to Housing Societies/Federation—

O	99.90	}
R	—99.90	

107—Loans to Credit Co-operatives—

(4) 07—Loan assistance to Co-operative Societies Credit Institutions in the Co-operatives under developed States/Special areas to meet the non-credit cover—

O	50.00	}
R	—50.00	

(5) 07—Loan assistance to Co-operative Societies/ Credit Institutions in Co-operatives under developed States/Special areas to meet the non-credit cover—

(Centrally Sponsored Scheme)

O	50.00	}
R	—50.00	

4425—Capital Outlay on Co-operation—

190—Investments in Public Sector and other undertakings—

(6) 03—Processing Co-operatives—

O	2,25.00	}
R	—2,25.00	

Withdrawal of the entire provision through reappropriation in March 1994 in the above cases (serial nos. 2 to 6) was due to Post-budget decision of the Government to reduce the funds under the schemes,

6404—Loans for Dairy Development—

800—Other Loans—

(7) 02—Loans for the Milkfed/Milk Unions and Milk Societies as Marginal money for raising working Capital—

O 2.00.00 }

R -2.00.00 }

Withdrawal of the entire provision through reappropriation in March 1994 was due to non-sanction of the scheme by the Government.

4851—Capital Outlay on Village and Small Industries—

109—Composite Village and Small Industries Co-operatives—

(8) 03—Scheme for Modernisation of Handloom in Co-operative Sector as share Capital—

(Centrally Sponsored Scheme)

O 20.00 }

R -20.00 }

(9) 01—Share Capital Contribution to Co-operative Handloom Apex Societies, Primary Societies equity base—

(Centrally Sponsored Scheme)

O 10.00 }

R -10.00 }

(10) 01—Participation in the Share Capital of Industrial Co-operative Societies Apex Handloom and Primary Handloom Weavers Co-operative Societies—

O 10.00 }

R -10.00 }

(11) 03—Scheme for Modernisation of Handloom in Co-operative Sector—

O 5.00 }

R -5.00 }

Withdrawal of the entire provision through reappropriation in March 1994 in the above cases (serial nos. 8 to 11) was due to Post-budget decision of the Government to reduce the funds under the schemes.

The entire provision in cases at serial nos. 8 and 11 was also withdrawn last year on the same analogy.

(viii) Excess occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
4425—Capital Outlay on Co-operation—			
190—Investments in Public Sector and other undertakings—			
(1) 01—Margin money assistance to State level Federations in developed States (MARKFED)—			
(Centrally Sponsored Scheme)			
O 1,00.00	2,24.40	2,24.40	
R 1,24.40			
Augmentation of provision by Rs. 1,24.40 lakhs through reappropriation in March 1994 was due to Post-budget decision of the Government to provide more funds under the scheme (Rs. 2,15.40 lakhs), partly set off by saving due to diversion of funds to the scheme "Share Capital participation for Expansion and setting up new Spinning Mills/Cotton Waste Spinning Mills" (Rs. 91 lakhs).			
107—Investments in credit Co-operatives—			
(2) 07—Share Capital to Apex Central and Primary Credit Institutions/Societies—			
O 2,50.00	3,50.00	3,50.00	
R 1,00.00			
108—Investments in other Co-operatives—			
(3) 01—Assistance for distribution of Consumer articles in rural areas—			
(Centrally Sponsored Scheme)			
O 9.60	34.90	34.90	
R 25.30			
4860—Capital Outlay on Consumer Industries—			
01—Textiles—			
195—Co-operative Spinning Mills—			

(4) 02- Share Capital participation, for Expansion and setting up new Spinning Mills/ Cotton Waste Spinning Mills—

(Centrally Sponsored Scheme)

O	0·10	}	91·10	91·00	—0·10
R	91·00				

Augmentation of provision through reappropriation in March 1994 in the above three cases (serial nos. 2 to 4) was due to Post-budget decision of the Government to provide more funds under the schemes.

Grant No. 4—Defence Services Welfare

	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Revenue:			
Major heads:			
2235—Social Security and Welfare and			
3604—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions			
Voted—			
Original 5,24,02,000	5,24,02,000	4,38,98,323	—85,03,677
Supplementary ..			
Amount surrendered during the year (March 1994)			26,55,000
Charged—			
Original 17,000	17,000	..	—17,000
Supplementary ..			
Amount surrendered during the year			

Capital:**Major head:**4235—Capital outlay
on Social Security
and Welfare**Voted—**

Original 10,000

Supplementary ..

10,000

—10,000

Amount surrendered during the year

Notes and comments—**Revenue:**

(i) The entire charged appropriation remained unutilized. This is the fourth year in succession that no expenditure was incurred against provision of Rs. 0.17 lakh.

(ii) Rupees 26.55 lakhs were surrendered in March 1994; ultimate saving in the voted grant was Rs. 85.04 lakhs.

(iii) Saving [partly set off by excess under 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)	
2235—Social Security and Welfare—			
60—Other Social Security and Welfare programmes—			
110—Other Insurance Schemes—			

10—District Soldiers,
Sailors and Airmen's
Welfare Board—

- (1) (vi) Training Scheme
for the ward of
Ex-servicemen and others
for entry to Technical/
Non-Technical trades of
Defence and Para-
military forces—

O	73.00	}	8.80	5.05	—3.75
R	—64.20				

Reduction in provision by Rs. 64.20 lakhs through reappropriation in March 1994 was due to Post-budget decision of the Government to reduce the funds under the scheme.

Reasons for the final saving of Rs. 3.75 lakhs have not been intimated (January 1995).

- (2) (iii)—Welfare of
Defence Services
Personnel—

O	2,22.32	2,22.32	1,92.07	—30.25
---	---------	---------	---------	--------

Reasons for the final saving of Rs. 30.25 lakhs have not been intimated (January 1995).

- (3) (vi)—Soft loan for
financing of Transport
vehicles to PESCO @5%
and @7% by PESCO to
the beneficiaries—

O	40.00	}	10.00	10.00
R	—30.00			

Reduction in provision by Rs. 30 lakhs through reappropriation in March 1994 was due to Post-budget decision of the Government to reduce the funds under the scheme.

(iv) An instance where the entire provision remained unutilized is given below :—

Head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
2235—Social Security and Welfare—			
60—Other Social Security and Welfare programmes—			
110—Other Insurance Schemes—			
10—District Soldiers, Sailors and Airmen's Welfare Board—			
(vii)—Creation of Staff for newly created Districts—			
O	8.14	8.14	—8.14

Reasons for non-utilization of the entire provision have not been intimated (January 1995).

(v) Excess occurred mainly under: —

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
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 20.00	90.00	70.00	—20.00
R 70.00			

Augmentation of provision by Rs. 70 lakhs through reappropriation in March 1994 was due to reimbursement of the Excise Duty to Cantonment Board Jalandhar Cantt. and Ferozepur. In view of the final saving of Rs. 20 lakhs, augmentation of provision by Rs. 70 lakhs through reappropriation in March 1994 proved excessive.

Reasons for the final saving of Rs. 20 lakhs have not been intimated (January 1995).

2235—Social Security and Welfare—

60—Other Social Security and Welfare programmes—

110—Other Insurance Schemes—

10—District Soldiers, Sailors and Airmen's Welfare Board—

(2) (i)—Sainik Board—

O 1,02.31	99.96	1,09.47	+9.51
R —2.35			

Reduction in provision by Rs. 2.35 lakhs through reappropriation in March 1994 was due to economy measures (Rs. 14.35 lakhs), partly set off by excess due to grant of additional dearness allowance to Government employees (Rs. 12 lakhs).

Reasons for the final excess of Rs. 9.51 lakhs have not been intimated (January 1995).

(3) (i)—Directorate of Sainik Welfare—

O 24.25	24.25	30.49	+6.24
--------------------	-------	-------	-------

Reasons for the final excess of Rs. 6.24 lakhs have not been intimated (January 1995).

Capital:

(vi) The entire provision remained unutilized.

Grant No. 5—Education

	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Revenue:			
Major heads :			
2058—Stationery and Printing,			
2071—Pensions and Other Retirement Benefits,			
2075—Miscellaneous General Services,			
2202—General Education,			
2204—Sports and Youth Services and			
2205—Art and Culture			
Voted—			
Original 6,96,17,79,000 } Supplementary 1,000 }	6,96,17,80,000	6,68,51,72,430	—27,66,07,570
Amount surrendered during the year (March 1994)			45,29,000
Charged—			
Original 9,81,06,000 } Supplementary 22,24,000 }	10,03,30,000	9,98,54,491	—4,75,509
Amount surrendered during the year			
Capital:			
Major heads:			
4058—Capital Outlay on Stationery and Printing and			
6202—Loans for Education, Sports, Art and Culture			
Original 5,88,25,000 } Supplementary .. }	5,88,25,000	13,90,085	—5,74,34,915
Amount surrendered during the year			

Notes and comments—

Revenue :

(i) Rupees 45.29 lakhs were surrendered in March 1994; ultimate saving in the voted grant was Rs. 27,66.08 lakhs.

(ii) Saving in the voted grant [partly set off by excess under other heads as mentioned in notes (v) and (vi) below] occurred mainly under the following heads :—

Head	Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)	
2202—General Education—			
01—Elementary Education—			
101—Government Primary Schools—			
(1) 01—Government Primary Schools—			
O	2,18,17.00	2,18,17.00	2,08,06.08 — 10,10.92
Reasons for the final saving of Rs. 10,10.92 lakhs have not been intimated (January 1995).			
02—Secondary Education—			
109—Government Secondary Schools—			
(2) 04—Border Area Development (Education) Programme—			
(Centrally Sponsored Scheme)			
O	10,00.00	10,00.00	4,36.63 — 5,63.37
Reasons for the final saving of Rs. 5,63.37 lakhs have not been intimated (January 1995).			
Last year too, the entire provision of Rs. 3,00 lakhs remained unutilized.			
(3) 05—Setting up of Vocational Wings at District/Directorate—			
Provision of Instructional Material in Schools etc.—			
O	7,71.94	7,71.94	2,78.02 — 4,93.92
Reasons for the final saving of Rs. 4,93.92 lakhs have not been intimated (January 1995).			
105—Teachers Training—			
(4) 03—Teachers Training—			
Setting up of 4-DIET—			
J. B. T. Training—			
(Centrally Sponsored Scheme)			
O	5,33.00	5,33.00	61.53 — 4,71.47

Reasons for the final saving of Rs. 4,71.47 lakhs have not been intimated (January 1995).

There was a saving of Rs. 3,96.24 lakhs during 1992-93 also.

109—Government Secondary Schools—				
(5)13—Upgradation of Government Middle Schools to High Standard—				
O	8,49.49	8,49.49	3,81.42	—4,68.07
Reasons for the final saving of Rs. 4,68.07 lakhs have not been intimated (January 1995).				
(6)08—Upgradation of Government Primary Schools to Middle Standard—				
O	7,01.21	7,01.21	2,90.17	—4,11.04
Reasons for the final saving of Rs. 4,11.04 lakhs have not been intimated (January 1995).				
01—Elementary Education—				
800—Other expenditure—				
(7)03—Operation Black Board—Provision of additional Teachers in Single Teacher Government Primary Schools— (Centrally Sponsored Scheme)				
O	4,80.00	4,80.00	2,39.92	—2,40.08
Reasons for the final saving of Rs. 2,40.08 lakhs have not been intimated (January 1995).				
02—Secondary Education—				
109—Government Secondary Schools—				
(8)15—Creation of posts of Laboratory Attendants—				
O	2,34.68	2,34.68	1,09.61	—1,25.07
Reasons for the final saving of Rs. 1,25.07 lakhs have not been intimated (January 1995).				
(9)18—Vocationalisation of 10+2 system of Education—				
O	1,00.00	1,00.00	20.93	—79.07
Reasons for the final saving of Rs. 79.07 lakhs have not been intimated (January 1995).				
001—Direction and Administration—				
(10)07—Setting up of Vocational Wings at District/ Directorate— Provision of Instructional Material in Schools etc.— (Centrally Sponsored Scheme)				
O	74.26	74.26	0.02	—74.24

Reasons for the final saving of Rs. 74.24 lakhs have not been intimated (January 1995).

The entire provision of Rs. 74.26 lakhs remained unutilised during 1992-93 also.

03—University and
Higher Education—

103—Government Colleges
and Institutes—

(11)02—Government
Professional
Colleges—

O	1,34.73	1,34.73	70.14	—64.59
---	---------	---------	-------	--------

Reasons for the final saving of Rs. 64.59 lakhs have not been intimated (January 1995):

02—Secondary
Education—

105—Teachers
Training—

(12)02—Setting up of
DIET in the State—

O	1,45.00	1,45.00	82.22	—62.78
---	---------	---------	-------	--------

Reasons for the final saving of Rs. 62.78 lakhs have not been intimated (January 1995).

03—University and
Higher Education—

103—Government Colleges
and Institutes—

(13)05—Improvement of
existing Government
Colleges—

O	1,80.00	1,80.00	1,17.34	—62.66
---	---------	---------	---------	--------

Reasons for the final saving of Rs. 62.66 lakhs have not been intimated (January 1995).

02—Secondary Education—

001—Direction and
Administration—

(14)01—Administration—

O	6,37.58	6,37.58	5,85.57	—52.01
---	---------	---------	---------	--------

Reasons for the final saving of Rs. 52.01 lakhs have not been intimated (January 1995).

01—Elementary Education—

101—Government Primary
Schools—

(15)02—Improvement of
Primary Schools—
Part-time Sweepers
in Schools—

O	40.00	40.00	1.22	—38.78
---	-------	-------	------	--------

Reasons for the final saving of Rs. 38.78 lakhs have not been intimated (January 1995).

102—Assistance to Non-Government Primary Schools—

(16)01—Assistance to Non-Government Primary Schools by Education Department—

O	2,00.00	2,00.00	1,66.36	—33.64
---	---------	---------	---------	--------

Reasons for the final saving of Rs. 33.64 lakhs have not been intimated (January 1995).

30—General—

001—Direction and Administration—

(17)01—Direction—

O	4,00.45	4,00.45	3,70.45	—30.00
---	---------	---------	---------	--------

Reasons for the final saving of Rs. 30 lakhs have not been intimated (January 1995).

02—Secondary Education—

109—Government Secondary Schools—

(18)05—Opening of Sports Wings and Strengthening of existing ones—

O	30.00	30.00	0.42	—29.58
---	-------	-------	------	--------

Reasons for the final saving of Rs. 29.58 lakhs have not been intimated (January 1995).

(19)10—Setting up of New Inservice Training Centres—

O	64.60	64.60	36.57	—28.03
---	-------	-------	-------	--------

Reasons for the final saving of Rs. 28.03 lakhs have not been intimated (January 1995).

(20)19—Inservice Training to Teachers/Masters/Mistresses—

O	35.28	35.28	7.72	—27.56
---	-------	-------	------	--------

Reasons for the final saving of Rs. 27.56 lakhs have not been intimated (January 1995).

(21)07—Posts of D.P.E's.—

O	26.00	26.00	1.63	—24.37
---	-------	-------	------	--------

Reasons for the final saving of Rs. 24.37 lakhs have not been intimated (January 1995).

2058—Stationery and Printing—

103—Government Presses—

(22)01—Government Presses—

O	6,81.90	6,81.90	5,52.52	—1,29.38
---	---------	---------	---------	----------

Reasons for the final saving of Rs. 1,29.38 lakhs have not been intimated (January 1995).

There was also a saving of Rs. 4,89.12 lakhs during 1992-93.

2204—Sports and Youth Services—

103—Youth Welfare Programmes for Non-Students—

(23)01—Centre for Training and Establishment of Border Youth—

O	2,00.00	2,00.00	1,00.00	—1,00.00
---	---------	---------	---------	----------

Reasons for the final saving of Rs. 1,00 lakhs have not been intimated (January 1995).

104—Sports and Games—

(24)12—Modern Sports Complex at Mohali—

O	1,50.00	1,79.00	79.00	—1,00.00
R	29.00			

Augmentation of provision by Rs. 29 lakhs through reappropriation in March 1994 was based on actual requirement.

Reasons for the final saving of Rs. 1,00 lakhs have not been intimated. (January 1995).

(25)08—Establishment of Hockey Academy Jalandhar—

O	54.00	23.60	5.00	—18.60
R	—30.40			

Reduction in provision by Rs. 30.40 lakhs through reappropriation in March 1994 was due to non-release of funds by the Finance department.

Reasons for the final saving of Rs. 18.60 lakhs have not been intimated (January 1995).

(26)07—Establishment of S.P.D.A. Centres—

O	85.00	83.00	55.62	—27.38
R	—2.00			

Reduction in provision by Rs. 2 lakhs through reappropriation in March 1994 was due to economy measures.

Reasons for the final saving of Rs. 27.38 lakhs have not been intimated (January 1995).

102—Youth Welfare Programmes for Students—

(27)01—National Cadet Corps—General Establishment—

O	3,47.60	3,47.60	3,18.27	—29.33
---	---------	---------	---------	--------

Reasons for the final saving of Rs. 29.33 lakhs have not been intimated (January 1995).

104—Sports and Games—

(28)01—Coaching Schemes—

O	43.03	22.65	23.23	+0.58
R	—20.38			

Reduction in provision by Rs. 20.38 lakhs through reappropriation in March 1994 was due to non-revision of diet rates.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
2205—Art and Culture—			
104—Archives—			
06—Maintenance/Micro-filming and Editing of Records/Documents—			
O 2.00			
R -2.00			

Withdrawal of the entire provision through reappropriation in March 1994 was due to non-clearance of the scheme.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
2202—General Education—			
01—Elementary Education—			
101—Government Primary Schools—			
(1)04—Border Area Development (Education) Programme— Provision of basic facilities in Primary Schools—			
(Centrally Sponsored Scheme)			
O 8,95.00	8,95.00		-8,95.00
02—Secondary Education—			
109— Government Secondary Schools—			
(2) 07—Provision of T. V. and Radio-cum-Cassettes Player— Elementary Schools for Educational Technology—			
(Centrally Sponsored Scheme)			
O 2,00.00	2,00.00		- 2,00.00

80—General—			
001—Direction and Administration—			
(3) 04—Strengthening of S.C.E.R.T, Punjab—			
O	1,00.00	1,00.00	—1,00.00
02—Secondary Education—			
109—Government Secondary Schools—			
(4) 01—Strengthening of existing Government Inservice Training Centres—			
(Centrally Sponsored Scheme)			
O	50.00	50.00	—50.00
(5) 08—Setting up of I. E. D. Cell at Headquarters—			
(Centrally Sponsored Scheme)			
O	40.00	40.00	—40.00
(6) 10—Environment Orientation to Schools Education—			
(Centrally Sponsored Scheme)			
O	40.00	40.00	—40.00
80—General—			
001—Direction and Administration—			
(7) 02—Setting up of Vocational Wings at District/Directorate— Provision of Instructional Material in Schools etc.—			
(Centrally Sponsored Scheme)			
O	29.22	29.22	—29.22
05—Language Development—			
102—Promotion of Modern Indian Languages and Literature—			
(8) 08—Promotion of Regional Language—			
(Centrally Sponsored Scheme)			
O	27.20	27.20	—27.20

The entire provision of Rs. 27.20 lakhs remained unutilized due to non-release of funds by the Government of India.

80—General—			
001—Direction and Administration—			
(9)	03—Setting up of Vocational Wings at District/Directorate— Provision of Instructional Material in Schools (At S.C.E.R.T. Level)—		
(Centrally Sponsored Scheme)			
	O 24.58	24.58	—24.58
02—Secondary Education—			
109—Government Secondary Schools—			
(10)	09—Improvement in rural area schools to be implemented on 50:50 Sharing basis—		
(Centrally Sponsored Scheme)			
	O 10.00	10.00	—10.00
(11)	02—Sports and Youth Services—Holding of Coaching Camps and Competitions—		
	O 8.00	8.00	—8.00
01—Elementary Education—			
800—Other expenditure—			
(12)	01—Assistance to Panchayati Raj Institutions by Education Department for repairs of Primary Schools—		
	O 7.00	7.00	—7.00
02—Secondary Education—			
109—Government Secondary Schools—			
(13)	09—Improvement of Science Education in Schools—		
	O 5.00	5.00	—5.00
03—University and Higher Education—			
103—Government Colleges and Institutes—			
(14)	06—Development of College Education and Hostel under U.G.C. aided projects—		
	O 5.00	5.00	—5.00

02—Secondary Education—			
109—Government Secondary Schools—			
(15) 03—Computer Literacy and studies in Schools—			
(Centrally Sponsored Scheme)			
O	4.00	4.00	—4.00
(16) 11—Promotion of Yoga—			
(Centrally Sponsored Scheme)			
O	3.90	3.90	—3.90
80—General—			
.800—Other expenditure—			
(17) 03—Hindi, Punjabi, Sanskrit Pathshalas—			
O	2.00	2.00	—2.00
03—University and Higher Education—			
104—Assistance to Non—Government Colleges and Institutes—			
(18) 02—Payment of interest to Khalsa College, Amritsar, Sikh Educational Committee, Amritsar and S. N. College, Qadian on the Endowments created by the Rulers of Princely States of Patiala, Jind and Kapurthala—			
O	1.33	1.33	—1.33
02—Secondary Education—			
109—Government Secondary Schools—			
(19) 16—Introduction of Library Service in Government High/Higher/Senior Secondary Schools—			
O	1.26	1.26	—1.26
(20) 03—Improvement in State School of Sports, Jalandhar—			
O	1.00	1.00	—1.00

03—University and Higher Education—			
103—Government Colleges and Institutes—			
(21) 08—Strengthening of Colleges of Teachers Education and Institutes of Advanced Studies in Education I.A.S.E— C.T.E.S.—			
(Centrally Sponsored Scheme)			
0	1.00	1.00	—1.00
107—Scholarships—			
(22) 02—Government of India Scholarships for the students of non-Hindi Speaking areas for studying Hindi—			
(Centrally Sponsored Scheme)			
0	1.00	1.00	—1.00
2204—Sports and Youth Services—			
104—Sports and Games—			
(23) 13—Establishment of Punjab State Sports Council—			
(Centrally Sponsored Scheme)			
0	1,50.00	1,50.00	—1,50.00
102—Youth Welfare Programmes for Students—			
(24) 01—National Service Schemes—			
(Centrally Sponsored Scheme)			
0	78.05	78.05	—78.05
104—Sports and Games—			
(25) 05—Sports Hostels—			
0	1.50	1.50	—1.50
2205—Art and Culture—			
105—Public Libraries—			
(26) 04—Matching grant to Raja Ram Mohan Rai Trust, Calcutta for supply of Books to Library—			
0	2.50	2.50	—2.50

(27) 05—Cultural Activities—
O 2.00 2.00 —2.00

2058—Stationery and
Printing—

101—Purchase and Supply
of Stationery Stores—

(28) 04—Cheque Books—

O 2.00 2.00 —2.00

Last year also, the entire provision remained unutilized in respect of items at serial nos. 1 to 10.

Reasons for non-utilization of the entire provision in the above cases (serial nos. 1 to 7 and 9 to 28) have not been intimated (January 1995).

(v) Excess occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
2202—General Education—			
02—Secondary Education—			
109—Government Secondary Schools—			
(1) 01—Government Secondary Schools—			
O 2,29,72.40	2,29,72.40	2,53,19.70	+23,47.30
Reasons for the final excess of Rs. 23,47.30 lakhs have not been intimated (January 1995).			
110—Assistance to Non— Government Secondary Schools—			
(2) 01—Assistance by Education Department—			
O 31,00.00	31,00.00	36,54.06	+5,54.06
Reasons for the final excess of Rs. 5,54.06 lakhs have not been intimated (January 1995).			
109—Government Secondary Schools—			
(3) 17—Introduction of 10+2 System of Education in Government Schools—			
O 11,50.00	11,50.00	14,27.71	+2,77.71
Reasons for the final excess of Rs. 2,77.71 lakhs have not been intimated (January 1995).			
01—Elementary Education—			
104—Inspection—			
(4) 01—Inspection—			
O 2,81.17	2,81.17	4,55.25	+1,74.08

Reasons for the final excess of Rs. 1,74.08 lakhs have not been intimated (January 1995).

03—University and
Higher Education—

102—Assistance to
Universities—

(5) 02—Grant to Guru
Nanak Dev
University—

O	10,85.86	10,85.86	11,88.86	+1,03.00
---	----------	----------	----------	----------

Reasons for the final excess of Rs. 1,03 lakhs have not been intimated (January 1995).

02—Secondary
Education—

109—Government
Secondary Schools—

(6)06—Improvement of
Science Education
in Schools—

(Centrally Sponsored Scheme)

O	3,00.00	3,00.00	3,90.74	+90.74
---	---------	---------	---------	--------

Reasons for the final excess of Rs. 90.74 lakhs have not been intimated (January 1995).

03—University and
Higher Education—

103—Government Colleges
and Institutes—

(7)01—Government Arts
Colleges—

O	17,95.20	17,95.20	18,48.88	+53.68
---	----------	----------	----------	--------

Reasons for the final excess of Rs. 53.68 lakhs have not been intimated (January 1995).

102—Assistance to
Universities—

(8)03—Grant to Punjabi
University—

O	16,07.35	16,07.35	16,51.37	+44.02
---	----------	----------	----------	--------

Reasons for the final excess of Rs. 44.02 lakhs have not been intimated (January 1995).

103—Government Colleges
and Institutes—

(9)03—Establishment of
Degree Colleges—

O	1,02.00	1,02.00	1,33.38	+31.38
---	---------	---------	---------	--------

Reasons for the final excess of Rs. 31.38 lakhs have not been intimated (January 1995).

2204—Sports and Youth
Services—

001—Direction and
Administration—

(10)01—Direction—

O	2,36.15	2,36.15	3,25.62	+89.47
---	---------	---------	---------	--------

Reasons for the final excess of Rs. 89.47 lakhs have not been intimated (January 1995).

102—Youth Welfare
Programmes
for Students—(11)03—National Service
Schemes—

O	92.95	92.95	1,07.67	+14.72
---	-------	-------	---------	--------

Reasons for the final excess of Rs. 14.72 lakhs have not been intimated (January 1995).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
2202—General Education—			
01—Elementary Education—			
101—Government Primary Schools—			
(1)05—Strengthening and improvement of Primary Education— (UNICEF)			
O		62.70	+62.70
800—Other expenditure—			
(2)05—Assistance to Local Bodies for Primary Education by Development Department—			
O		5.96	+5.96
(3)04—Assistance to Local Bodies by Education Department—			
O		3.99	+3.99
05—Language Development—			
102—Promotion of Modern Indian Languages and Literature—			
(4)05—Development of National Language, Hindi—			
O		1.75	+1.75

(5)06—Development of Urdu—				
O ..	..	1.75	..	+1.75
(6)07—Development of Sanskrit—				
O ..	..	1.17	..	+1.17
2205—Art and Culture—				
105—Public Libraries—				
(7)06—Assistance to Panchayats by the Development Department for starting Libraries—				
O ..	..	1.15	..	+1.15

Reasons for incurring expenditure without provision of funds in the above cases (serial nos. 1 to 7) have not been intimated (January 1995).

Capital :

(vii) There was an overall saving of Rs. 5,74.35 lakhs in the voted grant, but no amount was surrendered by the department during the year.

(viii) Saving occurred mainly under the following :—

Head	Total grant	Actual expenditure	Excess— Saving—
			(In lakhs of rupees)
4058—Capital Outlay on Stationery and Printing—			
103—Government Presses—			
(1)02—Purchase of Printing Machines, Allied Machinery and Equipments for Government Press, S. A. S. Nagar—			
O 3,00.00	3,00.00	..	—3,00.00
(2)03—Replacement of Machinery setting of repair and maintenance workshop—			
O 2,77.00	2,77.00	..	—2,77.00
6202—Loans for Education, Sports, Art and Culture—			
01—General Education—			
203—University and Higher Education—			
(3)01—Loans to deserving students under National Loan Scholarship Scheme— (Centrally Sponsored Scheme)			
O 1.00	1.00	..	—1.00

Reasons for non-utilization of the entire provision in the above cases (serial nos. 1 to 3) have not been intimated (January 1995).

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

The expenditure under this grant includes Rs. 40.39 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 1994 was Rs. 3,18.84 lakhs.

An account of transactions of the Fund is included in Statement No. 16 of the Finance Accounts 1993-94.

Grant No. 6—Elections

	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Revenue :			
Major heads :			
2015—Elections and			
2075—Miscellaneous General Services Voted—			
Original 5,84,68,000	5,84,68,000	2,08,27,986	—3,76,40,014
Supplementary ..			
Amount surrendered during the year			
Charged—			
Original 15,000	1,37,000	1,21,965	—15,035
Supplementary 1,22,000			
Amount surrendered during the year			

Notes and comments—

(i) There was an overall saving of Rs. 3,76.40 lakhs in the voted grant, but no amount was surrendered by the department during the year.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
2015—Elections—			
105—Charges for conduct of elections to Parliament—			
(1)01—Elections to Parliament—			
O 1,63.00	1,63.00	20.26	—1,42.74
Reasons for the final saving of Rs. 1,42.74 lakhs have not been intimated (January 1995).			
106—Charges for conduct of elections to State/ Union Territory Legislature—			
(2)01—Elections to State Legislature—			
O 1,06.00	1,06.00	10.10	—95.90
Reasons for the final saving of Rs. 95.90 lakhs have not been intimated (January 1995).			
104—Charges for conduct of elections for Lok Sabha and State/ Union Territory Legislature Assemblies when held simultaneously—			
(3)01—Conduct of simultaneous elections—			
O 1,17.00	1,17.00	43.81	—73.19

Reasons for the final saving of Rs. 73.19 lakhs have not been intimated (January 1995).

103—Preparation and
Printing of Electoral
rolls—

(4)01—Electoral rolls—

O	62.90	62.90	39.49	—23.41
---	-------	-------	-------	--------

Reasons for the final saving of Rs. 23.41 lakhs have not been intimated (January 1995).

2075—Miscellaneous
General Services—

800—Other expenditure—

(5)01—Elections under the
Sikh Gurdwara Act—

O	35.14	35.14	3.18	—31.96
---	-------	-------	------	--------

Reasons for the final saving of Rs. 31.96 lakhs have not been intimated (January 1995).

(iii) An instance where the entire provision remained unutilized is given below :—

Head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
2075—Miscellaneous General Services—			
800—Other expenditure—			
02—Tribunal under the Sikh Gurdwara Act—			
O	1.00	1.00	—1.00

Reasons for non-utilization of the entire provision have not been intimated (January 1995).

Grant No. 7—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 Commodities and Services			
Voted—			
Original 21,95,35,000	23,27,31,000	19,09,99,923	-4,17,31,077
Supplementary 1,31,96,000			
Amount surrendered during the year			
Charged—			
Original 2,12,000	3,75,000	3,12,251	-62,749
Supplementary 1,63,000			

Amount surrendered during the year

Notes and comments—

(i) In view of the final saving of Rs. 4,17.31 lakhs in the voted grant, the supplementary grant of Rs. 1,31.96 lakhs obtained in March 1994 proved excessive.

(ii) There was an overall saving of Rs. 4,17.13 lakhs in the voted grant, but no amount was surrendered by the department during the year.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
2040—Sales Tax—			
101—Collection Charges—			
(1) 01—District Establishment—			
O 12,15.00	12,15.00	9,39.91	-2,75.09
Reasons for the final saving of Rs. 2,75.09 lakhs have not been intimated (January 1995).			
001—Direction and Administration—			
(2) 01—Direction and Administration—			
O 4,48.39	4,48.39	3,22.32	-1,26.07
Reasons for the final saving of Rs. 1,26.07 lakhs have not been intimated (January 1995).			

2039—State Excise—

001—Direction and
Administration—

(3) 01—District Establishment—

O	4,64.82	4,64.82	3,56.24	-1,08.58
---	---------	---------	---------	----------

Reasons for the final saving of Rs. 1,08.58 lakhs have not been intimated (January 1995).

2045—Other Taxes and
Duties on Commodities
and Services—104—Collection Charges—
Taxes on Goods and
passengers—(4) 01—Taxes on Goods and
passengers—

O	2,10.56	2,10.56	1,90.56	-20.00
---	---------	---------	---------	--------

Reasons for the final saving of Rs. 20 lakhs have not been intimated (January 1995).

(iv) An instance where the entire provision remained unutilized is given below :—

Head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
2045—Other Taxes and Duties on Commodities and Services—			
101—Collection Charges— Entertainment Tax—			
01—Cost of Stamps—			
O	8.00	8.00	-8.00

Reasons for non-utilization of the entire provision in the above case have not been intimated (January 1995).

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

Head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
2039—State Excise—			
104—Purchase of Liquor and Spirits—			
02—Purchase of Molasses—			
S	1,31.96	1,31.96	2,64.73
			+1,32.77

Reasons for the final excess of Rs. 1,32.77 lakhs have not been intimated (January 1995).

Grant No. 8—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,			
3451—Secretariat—Economic Services			
and			
3604—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions			
Voted—			
Original 2,88,28,41,000	2,88,28,41,000	2,21,80,51,966	—66,47,89,034
Supplementary ..			
Amount surrendered, during the year (March 1994)			35,69,30,000
Charged—			
Original 9,42,14,17,000	10,43,37,91,000	10,42,30,55,302	—1,07,35,698
Supplementary 1,01,23,74,000			
Amount surrendered during the year			
Capital :			
Major heads :			
6003—Internal Debt of the State Govern- ment,			

6004—Loans and Advances
from the Central
Government,

7610—Loans to Government
Servants etc.
and

7615—Miscellaneous Loans

Voted—

Original	15,45,25,000	} 30,42,05,000	23,55,62,667	—6,86,42,333
Supplementary	14,96,80,000			

Amount surrendered during the year

Charged—

Original	15,02,22,10,000	} 15,02,22,10,000	7,80,48,11,401	—7,21,73,98,599
Supplementary				

Amount surrendered during the year
(March 1994)

5,59,94,83,000

Notes and comments—

Revenue :

(i) Rupees 35,69.30 lakhs were surrendered in March 1994 ; ultimate saving in the voted grant was Rs. 66,47.89 lakhs.

(ii) Saving in the voted grant [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)	
2070—Other Administrative Services—			
800—Other expenditure—			
(1)03—Lumpsum provision to meet the committed liabilities and other benefits—			
O	50,00.00	50,00.00	34.07
			—49,65.93

Last year, the entire provision of Rs. 30,00 lakhs was withdrawn.

Reasons for the final saving of Rs. 49,65.93 lakhs have not been intimated (January 1995).

2235—Social Security and Welfare—

60—Other Social Security and Welfare programmes—

110—Other Insurance Schemes—

(2)08—Ex-gratia payments to families of Ministers, Government Servants etc. dying in harness—

O	17,00.00	} 9,50.00	5,32.64	—4,17.36
R	—7,50.00			

Reduction in provision by Rs. 7.50 lakhs through reappropriation in March 1994 was due to decrease in number of victims (Rs. 8.00 lakhs), partly set off by excess based on actual requirement (Rs. 50 lakhs).

Reasons for the final saving of Rs. 4.17.36 lakhs have not been intimated (January 1995).

2075—Miscellaneous
General Services—

103—State Lotteries—

(3)01—Prizes—

O	12,77.50	}	7,12.76	6,67.31	—45.45
R	—5,64.74				

Reduction in provision by Rs. 5.64.74 lakhs through reappropriation in March 1994 was due to decision of the Government to drop some schemes.

Reasons for the final saving of Rs. 45.45 lakhs have not been intimated (January 1995).

2071—Pensions and
other Retirement
Benefits—

01—Civil—

102—Commuted value
of Pensions—

(4)01—Commuted Value
of Pensions—

O	19,14.97	}	15,34.20	14,69.03	—65.17
R	—3,80.77				

Reduction in provision by Rs. 3.80.77 lakhs through reappropriation in March 1994 was due to lesser number of pensioners than anticipated.

Reasons for the final saving of Rs. 65.17 lakhs have not been intimated (January 1995).

104—Gratuities—

(5)01—Gratuities—

O	25,10.62	}	20,38.14	24,21.38	+3,83.24
R	—4,72.48				

Reduction in provision by Rs. 4.72.48 lakhs through reappropriation in March 1994 was due to lesser number of pensioners than anticipated.

Reasons for the final excess of Rs. 3.83.24 lakhs have not been intimated (January 1995).

(6)109—Pensions to
Employees of State
aided Educational
Institutions—

O	40.00	}	2.89	2.42	—0.47
R	—37.11				

Reduction in provision by Rs. 37.11 lakhs through reappropriation in March 1994 was due to lesser number of pensioners than anticipated.

2054—Treasury and Accounts
Administration—

097—Treasury Establishment—

(7)01—Treasury Establishment—

O	5,26.19	}	5,28.15	4,19.15	-1,09.00
R	1.96				

Augmentation of provision by Rs. 1.96 lakhs through reappropriation in March 1994 was mainly due to increase in the rates of daily wages.

Reasons for the final saving of Rs. 1.09 lakhs have not been intimated (January 1995).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
2070—Other Administrative Services—			
800—Other expenditure—			
04—Lumpsum Provision for meeting expenditure to deal with Special Problems—			
O	30,00.00	}	.. .. .
R	-30,00.00		

Withdrawal of the entire provision through reappropriation in March 1994 was attributed to the sanction of the actual amounts in different demands through supplementary provision. This is the fourth year in succession where the entire provision was withdrawn.

(iv) Excess occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
2071—Pensions and other Retirement Benefits—			
01—Civil—			
101—Superannuation and Retirement Allowances—			
(1)01—Pensions and other retirement benefits—			
O	98,38.11	}	+16,77.52
R	10,92.92		
	1,09,31.03	1,26,08.55	

Augmentation of provision by Rs. 10,92.92 lakhs through reappropriation in March 1994 was based on actual requirement.

Reasons for the final excess of Rs. 16,77.52 lakhs have not been intimated (January 1995).

105—Family Pensions—

(2)01—Family Pensions—

O	20,00.47	}	20,91.65	25,09.55	+4,17.90
R	91.18				

Augmentation of provision by Rs. 91.18 lakhs through reappropriation in March 1994 was due to increase in the number of pensioners than anticipated.

Reasons for the final excess of Rs. 4,17.90 lakhs have not been intimated (January 1995).

103—Compassionate Allowance—

(3)01—Compassionate Allowance—

R	30.72	30.72	1,14.92	+84.20
---	-------	-------	---------	--------

There was no original budget provision. Funds were provided through reappropriation in March 1994 based on actual requirement.

Reasons for the final excess of Rs. 84.20 lakhs have not been intimated (January 1995).

2047—Other Fiscal Services—

103—Promotion of Small Savings—

(4)01—Direction—

O	3,61.72	} 7,95.52	7,79.08	-16.44
R	4,33.80			

Augmentation of provision by Rs. 4,33.80 lakhs through reappropriation in March 1994 was due mainly to payment of awards to districts.

Reasons for the final saving of Rs. 16.44 lakhs have not been intimated (January 1995).

Charged—

(v) In view of the final saving of Rs. 1,07.36 lakhs in the charged appropriation, the supplementary appropriation of Rs. 1,01,23.74 lakhs obtained in March 1994 proved excessive.

(vi) Saving in the charged appropriation [partly set off by excess under the head as mentioned in notes (vii) and (viii) below] occurred mainly under :—

Head	Total appropriation	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
2049—Interest Payments—			
01—Interest on Internal Debt—			
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 foodgrains—			
O	38,00.00	} 4,40.00	4,35.55
R	-33,60.00		
			-4.45

Reduction in provision by Rs. 33,60 lakhs through reappropriation in March 1994 was based on actual requirement.

101—Interest on Market Loans—				
(2) 01—Interest on Market Loans—				
O	46,04.33	} — 46,89.46	40,75.34	—6,14.12
R	85.13			

Augmentation of provision by Rs. 85.13 lakhs through reappropriation in March 1994 was based on actual requirement as per claims preferred by the subscribers.

Reasons for the final saving of Rs. 6,14.12 lakhs have not been intimated (January 1995).

200—Interest on Other Internal Debts—				
(3) 02—Interest on Ways and Means Advances and overdraft/short fall from Reserve Bank of India—				
O	2,00.00	} 1,00.00	58.49	—41.51
R	—1,00.00			

Reduction in provision by Rs. 1,00 lakhs through reappropriation in March 1994 was based on actual requirement.

Reasons for the final saving of Rs. 41.51 lakhs have not been intimated (January 1995).

04—Interest on Loans and Advances from Central Government—				
104—Interest on Loans for Non-Plan Schemes—				
(4) 03—Purchase of Fertilizers—				
O	1,23.75	} 59.25	59.25	
R	—64.50			

Reduction in provision by Rs. 64.50 lakhs through reappropriation in March 1994 was based on actual requirement.

(vii) Excess occurred mainly under :—

Head	Total appropriation	Actual expenditure	Excess+ Saving—	
		(In lakhs of rupees)		
2049—Interest Payments—				
03—Interest on Small Savings, Provident Funds etc.—				
(1) 104—Interest on State Provident Funds—				
O	1,07,19.00	} 1,19,80.00	1,24,88.12	+5,08.12
R	12,61.00			

Reasons for incurring expenditure without provision of funds have not been intimated (January 1995).

Capital :

(ix) In view of the final saving of Rs. 6,86.42 lakhs in the voted grant, the supplementary grant of Rs. 14,96.80 lakhs obtained in March 1994 proved excessive.

(x) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
7610—Loans to Government Servants etc.—			
800—Other Advances—			
(1) 06—Other Advances—			

S	10,46.80	10,46.80	5,22.81	—5,23.99
---	----------	----------	---------	----------

Reasons for the final saving of Rs. 5,23.99 lakhs have not been intimated (January 1995).

202—Advances for purchase of Motor Conveyances—

(2) 01—Advances for purchase of Motor Conveyances of Government Servants—

O	5,40.00	— 5,40.00	4,83.77	—56.23
---	---------	-----------	---------	--------

Reasons for the final saving of Rs. 56.23 lakhs have not been intimated (January 1995).

201—House Building Advances—

(3) 01—Advances to Officers of All India Services—

O	8,95.00	} 13,45.00	13,09.03	—35.97
S	4,50.00			

Reasons for the final saving of Rs. 35.97 lakhs have not been intimated (January 1995).

7615—Miscellaneous Loans—

200—Miscellaneous Loans—

(4) 02—Loans to M.L.A's/ M. L. C's for purchase of Motor Conveyances—

O	60.00	60.00	19.50	—40.50
---	-------	-------	-------	--------

Reasons for the final saving of Rs. 40.50 lakhs have not been intimated (January 1995).

(5) 01—Loans to M. L. A's/ M.L.C's for construction of houses—

O	50.00	50.00	20.50	—29.50
---	-------	-------	-------	--------

Reasons for the final saving of Rs. 29.50 lakhs have not been intimated (January 1995).

Charged—

(xi) Rupees 5,59,94.83 lakhs were surrendered in March 1994; ultimate saving in the charged appropriation was Rs. 7,21,73.99 lakhs.

(xii) Saving in the charged appropriation [partly set off by excess under other head as mentioned in note (xiii) below] occurred mainly under :—

Head	Total appropriation	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
6003—Internal debt of the State Government—			
107—Loans from the State Bank of India and other Banks—			
(1) 01 - Loans from the State Bank of India—			
O 7,00,50.00	} 1,50,00.00	} 1,50,00.00	
R —5,50,50.00			

Reduction in provision by Rs. 5,50,50 lakhs through reappropriation in March, 1994 was based on actual requirement.

(2) 110 - Ways and Means Advances from the Reserve Bank of India—

O 4,00,00.00	4,00,00.00	2,44,83.22	—1,55,16.78
-------------------	------------	------------	-------------

Reasons for the final saving of Rs. 1,55,16.78 lakhs have not been intimated (January 1995).

(3) 101—Market Loans—

O 20,04.64	20,04.64	13,71.94	—6,32.70
-----------------	----------	----------	----------

Reasons for the final saving of Rs. 6,32.70 lakhs have not been intimated (January 1995).

(4) 108—Loans from National Co-operative Development Corporation—

O 5,50.00	} 5,15.66	} 5,15.66	
R —34.34			

Reduction in provision by Rs. 34.34 lakhs through reappropriation in March 1994 was based on actual requirement as per claims preferred by the National Co-operative Development Corporation.

6004—Loans and Advances from the Central Government—

01—Non-plan Loans—

800—Other Loans—

(5) 03—Loans for Agricultural Manures and Fertilizers—

O 41,25.00	} 18,00.00	} 17,70.00	—30.00
R —23,25.00			

Reduction in provision by Rs. 23,25 lakhs through reappropriation in March 1994 was based on actual repayment of loans received from the Government of India.

Reasons for the final saving of Rs. 30 lakhs have not been intimated (January 1995).

(xii) Excess occurred mainly under :—

Head	Total appropriation	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
6004—Loans and Advances from the Central Government—			
02—Loans for State/ Union Territory Plan Schemes—			
101—Block Loans—			
O 1,98,27.88	} 2,12,33.33	2,12,33.33	..
R 14,05.45			

Augmentation of provision by Rs. 14,05.45 lakhs through reappropriation in March 1994 was based on actual repayment of loans received from the Government of India.

(xiv) Government has constituted a Sinking Fund for loans raised by it in the open market. The fund consists of two components i. e. Sinking Fund (Depreciation) and Sinking Fund (Amortisation). This Fund is credited by contributions from Revenue under the major head "2048—Appropriation for reduction or avoidance of debt". During the year 1993-94, no contribution was made.

The balance at the credit of these Funds on 31st March 1994 were shown below :—

	(In lakhs of rupees)
(i) Sinking Fund (Depreciation)	Nil
(ii) Sinking Fund (Amortisation)	1,42.30

For details please see Annexure to Statement No. 19 of Finance Accounts 1993-94.

Grant No. 9—Food and Supplies

	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess-/- Saving— Rs.
Revenue :			
Major head :			
3456—Civil Supplies			
Voted—			
Original 6,81,92,000	6,81,92,000	5,62,27,995	-1,19,64,005
Supplementary ..			
Amount surrendered during the year (March 1994)			1,06,90,000
Charged—			
Original 1,00,000	1,00,000	..	-1,00,000
Supplementary ..			
Amount surrendered during the year (March 1994)			25,000
Capital :			
Major head :			
4408—Capital Outlay on Food Storage and Warehousing			
Voted—			
Original 8,49,91,06,000	8,49,91,06,000	8,43,06,47,064	-6,84,58,936
Supplementary ..			
Amount surrendered during the year (March 1994)			26,37,34,000
Charged—			
Original 2,00,000	2,00,000	1,70,429	-29,571
Supplementary ..			
Amount surrendered during the year			..

Notes and comments—

Revenue :

(i) Rupees 1,06.90 lakhs were surrendered in March 1994; ultimate saving in the voted grant was Rs. 1,19.64 lakhs.

(ii) The entire charged appropriation remained unutilized. This remained unutilized last year also.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
3456—Civil Supplies—			
001—Direction and Administration—			
O 6,62.12	5,29.61	5,15.97	—13.64
R —1,32.51			

Reduction in provision by Rs. 1,32.51 lakhs through reappropriation in March 1994 was due mainly to non-drawal of arrears on account of revision of pay scales and dearness allowance of Government employees.

Reasons for the final saving of Rs. 13.64 lakhs have not been intimated (January 1995).

(iv) Excess occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
3456—Civil Supplies—			
800—Other expenditure—			
O 19.80	45.41	46.31	+0.90
R 25.61			

Augmentation of provision by Rs 25.61 lakhs through reappropriation in March 1994 was due mainly to (i) increase in rates of contingent articles (Rs. 7 lakhs), (ii) deployment of additional staff (Rs. 6.25 lakhs), (iii) Post-budget decision of the Government to provide more funds under the schemes "State Commission Punjab" and "District Forum" (Rs. 6 lakhs), (iv) increased expenditure on honorarium (Rs. 5.21 lakhs) and (v) more expenditure on rent, rates and taxes (Rs. 1.68 lakhs).

Capital :

(v) Rupees 26.37 crores were surrendered in March 1994; but actual saving in the voted grant was only Rs. 6.85 crores.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
4408—Capital Outlay on Food Storage and Warehousing—			
01— Food—			
101— Procurement and Supply—			
O 8,49,91.06	8,23,53.72	8,43,06.47	+19,52.75
R —26,37.34			

Reduction in provision by Rs. 26,37.34 lakhs through reappropriation in March 1994 was due mainly to (i) less procurement of wheat by the State Government (Rs. 24,05.92 lakhs), (ii) non-drawal of arrears on account of dearness allowance and revision of pay scales of Government employes (Rs. 2,33.25 lakhs), (iii) non-settlement of rent deed (Rs. 4.51 lakhs) and (iv) economy measures (Rs. 1.39 lakhs), partly set-off by excess due to (i) purchase of new vehicles (Rs. 5.87 lakhs) and (ii) increase in the rates of contingent articles (Rs. 1 lakh).

Reasons for the final excess of Rs. 19,52.75 lakhs have not been intimated (January 1995).

(vii) *Foodgrains Reserve Fund* :—The Fund is intended to meet the cost of construction of storage godowns for proper and scientific storage of foodgrains. The Fund was fed by a storage surcharge levied at the rate of Rs. 2 per quintal on exports of broken rice and the receipt of that surcharge were credited to the 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 is to be 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 1993-94. The balance at the credit of the Fund as on 31st March 1994 was Rs. 39.75 lakhs.

An account of transactions relating to the Fund is included in the Statement No. 16 of the Finance Account 1993-94.

(viii) Excessive provisions of Funds leading to large savings in the voted grant both under Revenue and Capital during the years 1987-88 to 1992-93 are detailed below :—

Year	Total grant	Actual expenditure	Saving	Percentage of Saving (rounded)
(In lakhs of rupees)				
1987-88				
Revenue	2,74.91	2,35.26	39.65	14
Capital	6,70,77.02	4,10,91.22	2,59,85.80	39
1988-89				
Revenue	3,12.31	2,78.20	34.11	11
Capital	5,15,44.26	1,94,68.56	3,20,75.70	62
1989-90				
Revenue	4,01.79	3,79.00	22.79	6
Capital	5,00,34.47	2,79,31.62	2,21,02.85	44
1990-91				
Revenue	3,91.07	3,63.08	27.99	7
Capital	5,39,01.90	5,28,01.26	11,00.64	2
1991-92				
Revenue	4,86.59	4,55.58	31.01	6
Capital	6,71,04.48	4,51,24.25	2,19,80.23	33
1992-93				
Revenue	6,49.89	4,70.83	1,79.06	28
Capital	7,40,42.51	4,76,11.52	2,64,30.99	36

Grant No. 10—General Administration

	Total grant/ appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue :			
Major heads :			
2012—President/Vice-President/ Governor, Administrator of Union Territory,			
2013—Council of Ministers,			
2052—Secretariat— General Services,			
2053—District Administration,			
2070—Other Administrative Services,			
2075—Miscellaneous General Services,			
2235—Social Security and Welfare,			
2251—Secretariat— Social Services and			
3451—Secretariat— Economic Services			
Voted—			
Original	26,91,55,000	29,37,99,000	28,22,52,919
Supplementary	2,46,44,000		
			-1,15,46,081
Amount surrendered during the year (March 1994)			9,49,000
Charged—			
Original	84,70,000	96,61,000	96,00,062
Supplementary	11,91,000		
			-60,938
Amount surrendered during the year			
Notes and comments—			

(i) In view of the final saving of Rs. 1,15.46 lakhs in the voted grant, the supplementary grant of Rs. 2,46.44 lakhs obtained in March 1994 proved excessive.

(ii) Rupees 9.49 lakhs were surrendered in March 1994; ultimate saving in the voted grant was Rs. 1,15.46 lakhs.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
2013—Council of Ministers—			
800—Other expenditure—			
(1)02—Miscellaneous—			
O 1,22.00	1,97.00	1,73.76	—23.24
S 70.00			
R 5.00			
Augmentation of provision by Rs. 5 lakhs through reappropriation in March 1994 was due to payment of telephone bills.			
Reasons for the final saving of Rs. 23.24 lakhs have not been intimated (January 1995).			
108—Tour Expenses—			
(2)01—Tour Expenses—			
O 20.00	20.00	2.47	—17.53
Reasons for the final saving of Rs. 17.53 lakhs have not been intimated (January 1995).			
101—Salary of Ministers and Deputy Ministers—			
(3)01—Salary of Ministers and Deputy Ministers—			
O 10.50	63.00	—49.45	—13.55
S 52.50			
Reasons for the final saving of Rs. 13.55 lakhs have not been intimated (January 1995).			
3451—Secretariat—			
Economic Services—			
090—Secretariat—			
(4)01—Secretariat—			
Economic Services—			
O 98.60	94.00	89.41	—4.59
R —4.60			
Reduction in provision by Rs. 4.60 lakhs through reappropriation in March 1994 was due to cut imposed by the Government (Rs. 5.75 lakhs), partly set off by excess due mainly to clearance of pending bills of medical reimbursement (Rs. 1 lakh).			
Reasons for the final saving of Rs. 4.59 lakhs have not been intimated (January 1995).			
2051—Secretariat—			
Social Services—			
090—Secretariat—			
(5)01—Secretariat—			
O 2,86.85	3,13.75	2,94.19	—19.56
S 13.93			
R 12.97			

Augmentation of provision by Rs. 12.97 lakhs through reappropriation in March 1994 was due mainly to grant of additional dearness allowance to Government employees (Rs. 11.07 lakhs) and clearance of pending bills of medical reimbursement (Rs. 1.75 lakhs).

Reasons for the final saving of Rs. 19.56 lakhs have not been intimated (January 1995).

(iv) An instance where the entire provision remained unutilized is given below :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
2013—Council of Ministers—			
102—Sumptuary and other Allowances—			
01—Sumptuary and other Allowances—			
O	18.00	18.00	—18.00

Reasons for non-utilization of the entire provision have not been intimated (January 1995).

(v) Excess occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
2235—Social Security and Welfare—			
60—Other Social Security and Welfare programmes—			
107—Swatantrata sainik samman Pension scheme—			
01—Pension and other Benefits to the Freedom Fighters and their wards—			
O	3,95.40	3,95.40	4,10.27
			+14.87

Reasons for the final excess of Rs. 14.87 lakhs have not been intimated (January 1995).

Grant No. 11—Health and Family Welfare

	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Revenue :			
Major heads :			
2210—Medical and Public Health,			
2211—Family Welfare and			
2235—Social Security and Welfare			
Voted—			
Original 2,24,96,10,000	2,24,96,12,000	2,24,21,66,413	—74,45,587
Supplementary 2,000			
Amount surrendered during the year (March 1994)			3,70,93,000
Charged—			
Original 6,80,000	14,63,000	7,11,126	—7,51,874
Supplementary 7,83,000			
Amount surrendered during the year (March 1994)			1,80,000

Notes and comments—

(i) Rupees 3,70.93 lakhs were surrendered in March 1994; ultimate saving in the voted grant was Rs. 74.46 lakhs. Thus surrender of Rs. 3,70.93 lakhs proved injudicious.

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

Heads	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
2211—Family Welfare—			
101—Rural Family Welfare Services—			
(1)01—Rural Family Welfare Services— (Centrally Sponsored Scheme)			
0	7,00.00	5,36.33	—1,63.67
Reasons for the final saving of Rs. 1,63.67 lakhs have not been intimated (January 1995).			
800—Other expenditure—			
(2)02—World Bank Aided Project Training and Manpower Development— (Centrally Sponsored Scheme)			
0	6,30.00	5,02.43	—1,27.57

Reasons for the final saving of Rs. 1,27.57 lakhs have not been intimated (January 1995).

Last year too, there was a saving of Rs. 2,42.48 lakhs.

108—Selected area
Programmes
(including India
population project)

(3)01—Health Guide Scheme—

(Centrally Sponsored Scheme)

O	81.52	81.52	7.70	—73.82
---	-------	-------	------	--------

Reasons for the final saving of Rs. 73.82 lakhs have not been intimated (January 1995).

106—Mass Education—

(4)01—Mass Education—

(Centrally Sponsored Scheme)

O	1,00.00	1,00.00	40.03	—59.97
---	---------	---------	-------	--------

Reasons for the final saving of Rs. 59.97 lakhs have not been intimated (January 1995).

001—Direction and
Administration—

(5)01—Direction and
Administration—

(Centrally Sponsored Scheme)

O	1,37.10	1,37.10	91.04	—46.06
---	---------	---------	-------	--------

Reasons for the final saving of Rs. 46.06 lakhs have not been intimated (January 1995).

105—Compensation—

(6)01—Compensation—

(Centrally Sponsored Scheme)

O	2,75.00	2,75.00	2,51.30	—23.70
---	---------	---------	---------	--------

Reasons for the final saving of Rs. 23.70 lakhs have not been intimated (January 1995).

003—Training—

(7)08—Opening of Two
M.P.W. (Male)
Training Schools—

(Centrally Sponsored Scheme)

O	27.30	27.30	4.60	—22.70
---	-------	-------	------	--------

Reasons for the final saving of Rs. 22.70 lakhs have not been intimated (January 1995).

2210—Medical and
Public Health—

01—Urban Health
Services—Allopathy—

110—Hospital and
Dispensaries—

(8)16—Medical Relief to
Sri Guru Gobind Singh
Hospital, Faridkot—

O	2,35.35	}	1,39.01	1,07.30	—31.71
R	—96.34				

Reduction in provision by Rs. 96.34 lakhs through reappropriation in March 1994 was due to (i) cut imposed by the Government (Rs. 98.96 lakhs), (ii) non-creation of posts (Rs. 11.40 lakhs), partly set off by excess due to (i) purchase of material and medicines (Rs. 10.50 lakhs) and (ii) clearance of pending liabilities (Rs. 3.52 lakhs).

Reasons for the final saving of Rs. 31.71 lakhs have not been intimated (January 1995).

05—Medical Education,
Training and Research—

105—Allopathy—

(9)06—Sri Guru Gobind
Singh Medical College,
Faridkot—

O	3,63.80	}	3,37.79	2,38.99	—98.80
R	—26.01				

Reduction in provision by Rs. 26.01 lakhs through reappropriation in March 1994 was due to (i) cut imposed by the Government (Rs. 15.94 lakhs), (ii) lesser number of eligible students than anticipated (Rs. 6.50 lakhs), (iii) non-creation of posts (Rs. 5.50 lakhs), partly set off by excess due to clearance of pending liabilities (Rs. 1.93 lakhs).

Reasons for the final saving of Rs. 98.80 lakhs have not been intimated (January 1995).

04—Rural Health
Services—
Other Systems of
medicine—

102—Homeopathy—

(10)02—Opening of
Homeopathic
Dispensaries in
the State—

O	1,02.65	}	59.65	6.29	—53.36
R	—43.00				

Reduction in provision by Rs. 43 lakhs through reappropriation in March 1994 was due to non-opening of the 50 new Homeopathic dispensaries by the Government.

Reasons for the final saving of Rs. 53.36 lakhs have not been intimated (January 1995).

06—Public Health—

101—Prevention and
Control of diseases—(11)04—Prevention and
Control of diseases—
AIDS—

(Centrally Sponsored Scheme)

O	1,12.00	1,12.00	22.39	-89.61
---	---------	---------	-------	--------

Reasons for the final saving of Rs. 89.61 lakhs have not been intimated (January 1995).

01—Urban Health
Services—
Allopathy—

110—Hospital and
Dispensaries—

(12)01—Medical Relief to
Sri Guru Teg Bahadur
Hospital, Amritsar—

O	6,92.30	} 6,34.61	6,26.81	-7.80
R	-57.69			

Reduction in provision by Rs. 57.69 lakhs through reappropriation in March 1994 was due mainly to (i) cut imposed by the Government (Rs. 54.84 lakhs), (ii) non-creation of posts (Rs. 10.85 lakhs), (iii) non-execution of supply orders (Rs. 2.70 lakhs), partly set off by excess due to (i) clearance of pending liabilities (Rs. 5.19 lakhs), (ii) purchase of material and medicines (Rs. 4 lakhs) and (iii) maintenance of CAT Scanning machine (Rs. 1.67 lakhs).

Reasons for the final saving of Rs. 7.80 lakhs have not been intimated (January 1995).

80—General—

004—Health Statistics
and Evaluation—

(13)01—World Bank Assistance
project for Training
and Manpower Develop-
ment Project—

O	70.00	70.00	9.19	-60.81
---	-------	-------	------	--------

Reasons for the final saving of Rs. 60.81 lakhs have not been intimated (January 1995).

05—Medical Education,
Training and Research—

105—Allopathy—

(14)03—Dental College,
Amritsar—

O	1,06.70	} 91.10	75.73	-15.37
R	-15.60			

Reduction in provision by Rs. 15.60 lakhs through reappropriation in March 1994 was due mainly to cut imposed by the Government.

Reasons for the final saving of Rs. 15.37 lakhs have not been intimated (January 1995).

02—Urban Health Services—
Other systems of
medicine—

101—Ayurveda—

(15)01—Direction—

O	79.52	}	60.24	50.99	—9.25
R	—19.28				

Reduction in provision by Rs. 19.28 lakhs through reappropriation in March 1994 was due to cut imposed by the Government.

Reasons for the final saving of Rs. 9.25 lakhs have not been intimated (January 1995).

01—Urban Health Services—
Allopathy—

110—Hospital and
Dispensaries—

(16)20—Setting up of B.Sc.
Nursing classes at
Medical Colleges, Amritsar
and Patiala—

O	32.00	}	20.30	7.71	—12.59
R	—11.70				

Reduction in provision by Rs. 11.70 lakhs through reappropriation in March 1994 was due mainly to cut imposed by the Government.

Reasons for the final saving of Rs. 12.59 lakhs have not been intimated (January 1995).

06—Public Health—

101—Prevention and
Control of diseases—

(17) 02—National Programme
for the control of
Visual Blindness—

(Centrally Sponsored Scheme)

O	35.50	35.50	12.02	—23.48
---	-------	-------	-------	--------

Reasons for the final saving of Rs. 23.48 lakhs have not been intimated (January 1995).

(18)05—Additional Laboratory
Technicians at each
P.H.C.—

(Centrally Sponsored Scheme)

O	26.00	26.00	3.75	—22.25
---	-------	-------	------	--------

Reasons for the final saving of Rs. 22.25 lakhs have not been intimated (January 1995).

01—Urban Health
Services—
Allopathy—

110—Hospital and
Dispensaries—

(19)19—Setting up of
School of Nursing
at Guru Gobind Singh
Medical College, Faridkot—

O	30.00	}	22.09	8.03	—14.06
R	—7.91				

Reduction in provision by Rs. 7.91 lakhs through reappropriation in March 1994 was due mainly to (i) cut imposed by the Government (Rs. 7.40 lakhs), (ii) economy measures (Rs. 1.53 lakhs), partly set off by excess due to payment of stipend to eligible students (Rs. 1.14 lakhs).

Reasons for the final saving of Rs. 14.06 lakhs have not been intimated (January 1995).

(20)31—Provincialisation
of Local Bodies,
Hospitals/Dispensaries—

O	39.30	39.30	17.73	-21.57
---	-------	-------	-------	--------

Reasons for the final saving of Rs. 21.57 lakhs have not been intimated (January 1995).

03—Rural Health
Services—

Allopathy—

110—Hospitals and
Dispensaries—

(21)02—Establishment
of Community
Health Centres—

O	97.74	97.74	77.58	-20.16
---	-------	-------	-------	--------

Reasons for the final saving of Rs. 20.16 lakhs have not been intimated (January 1995).

06—Public Health—

106—Prevention and
Control of diseases—

(22)03—Mass Vaccination in
Tuberculosis Programme—

O	53.86	53.86	34.01	-19.85
---	-------	-------	-------	--------

Reasons for the final saving of Rs. 19.85 lakhs have not been intimated (January 1995).

01—Urban Health
Services—

Allopathy—

110—Hospital and
Dispensaries—

(23)21—Dental Clinics at
Hospitals and C.H.Cs—

O	16.00	16.00	1.40	-14.60
---	-------	-------	------	--------

Reasons for the final saving of Rs. 14.60 lakhs have not been intimated (January 1995).

(24)02—Medical Relief to
Rajindra Hospital,
Patiala—

O	5,72.15	6,07.79	5,67.11	-40.68
R	35.64			

Augmentation of provision by Rs. 35.64 lakhs through reappropriation in March 1994 was due to (i) actual requirement under 'Salaries' (Rs. 41.50 lakhs), (ii) clearance of pending liabilities of machinery and equipment (Rs. 8.54 lakhs) and (iii) payment of electricity bills (Rs. 5.86 lakhs), partly set off by saving due mainly to (i) cut imposed by the Government (Rs. 11.97 lakhs), (ii) non-creation of post (Rs. 8.10 lakhs).

Reasons for the final saving of Rs. 40.68 lakhs have not been intimated (January 1995).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees).
2211—Family Welfare—			
800—Other expenditure—			
(1)01—Compensation—			
(Centrally Sponsored Scheme)			
O	3.50.00	3.50.00	—3.50.00
003—Training—			
(2)07—Training to Scheduled Castes Women Candidates M.P.W. (Female)—			
(Centrally Sponsored Scheme)			
O	14.30	14.30	—14.30
(3)03—Child Survival and Safe Motherhood Scheme—Involvement of TBA's in maternal care—			
(Centrally Sponsored Scheme)			
O	12.00	12.00	—12.00
(4)04—Training of Scheduled Castes Trainees at HFTC Khatar—			
(Centrally Sponsored Scheme)			
O	6.50	6.50	—6.50
(5)06—Special Training to Scheduled Castes Candidates M.P.W. (Male) at Kharar, Amritsar and Nabha—			
(Centrally Sponsored Scheme)			
O	2.60	2.60	—2.60
(6)05—Crash Training Programme of C.H.V's and A.N.M's—			
(Centrally Sponsored Scheme)			
O	2.50	2.50	—2.50

105—Compensation—				
(7)02—Drug and dressings—				
(Centrally Sponsored Scheme)				
0	2.40	2.40		—2.40
106—Mass Education—				
(8)02—Flexible approach Scheme—				
(Centrally Sponsored Scheme)				
0	2.20	2.20		—2.20
2210—Medical and Public Health—				
03—Rural Health Services—				
Allopathy—				
110—Hospitals and Dispensaries—				
(9)04—Opening/Establishment of P.H.C. by upgrading S.H.Cs.—				
0	3,06.56	3,06.56		—3,06.56
01—Urban Health Services—				
Allopathy—				
102—Employees State Insurance Scheme—				
(10)01—Employees State Insurance Scheme—				
(Centrally Sponsored Scheme)				
0	1,40.00	1,40.00		—1,40.00
03—Rural Health Services—				
Allopathy—				
110—Hospitals and Dispensaries—				
(11)03—Opening of New Sub-Centres—				
0	66.25	66.25		—66.25
103—Primary Health Centres—				
(12)04—Establishment of Community Health Centres—				
0	62.00	62.00		—62.00

02—Urban Health Services— Other systems of medicine—				
101—Ayurveda—				
(13)01—Establishment of Post-Graduate Institute at Ayurvedic College, Patiala—				
(Centrally Sponsored Scheme)				
0	40.00	40.00		—40.00
04—Rural Health Services— Other Systems of medicine—				
101—Ayurveda—				
(14)05—District Plan Schemes—				
0	22.00	22.00		—22.00
01—Urban Health Services— Allopathy—				
110—Hospital and Dispensaries—				
(15)23—Strengthening of Existing Dispensaries/Institutions in the Medium Towns—				
0	12.00	12.00		—12.00
05—Medical Education, Training and Research—				
105—Allopathy—				
(16)12—Continuing Education for PHC/Rural Health Staff—				
0	7.50	7.50		—7.50
(17)01—Continuing Education of PHC/Rural Health Staff—				
(Centrally Sponsored Scheme)				
0	7.50	7.50		—7.50
01—Urban Health Services— Allopathy—				
110—Hospital and Dispensaries—				

(18)22—Opening of New Dispensaries in Urban Slum Area/ other suitable places—				
0	5.00	5.00	..	—5.00
(19)30—Mobile Disaster Scheme—				
0	5.00	5.00	..	—5.00
02—Urban Health Services— Other systems of medicine—				
101—Ayurveda—				
(20)02—Establishment of Herb Garden at Moti Bagh, Patiala under the Ayurvedic College, Patiala—				
(Centrally Sponsored Scheme)				
0	5.00	5.00	..	—5.00
(21)03—Establishment of Drug Laboratory at Government Ayurvedic College, Patiala—				
(Centrally Sponsored Scheme)				
0	5.00	5.00	..	—5.00
(22)04—Grant-in-aid to Private Ayurvedic Colleges affiliated to Universities functioning in the State—				
(Centrally Sponsored Scheme)				
0	5.00	5.00	..	—5.00
01—Urban Health Services— Allopathy—				
110—Hospital and Dispensaries—				
(23)25—Establishment of Physiotherapy units in District level Hospitals—				
0	4.00	4.00	..	—4.00

(24)24—Opening of Psychiatric Clinics at District level Hospitals—	O	3.00	3.00	—3.00
(25)26—Providing of Mortuary Vans in District level Hospitals—	O	3.00	3.00	—3.00
05—Medical Education, Training and Research—				—3.00
105—Allopathy—				
(26)02—Training of Staff Nurses, Radiographers and Laboratory Technicians—				
(Centrally Sponsored Scheme)				
	O	2.13	1.62	—1.62
	R	—0.51		
Reduction in provision by Rs. 0.51 lakh through reappropriation in March 1994 was due to stoppage of training.				
04—Rural Health Services— Other Systems of medicine—				
101—Ayurveda—				
(27)03—Upgradation of Government Ayurvedic Hospital, Patiala—				
	O	2.00	2.00	—2.00
06—Public Health—				
101—Prevention and Control of diseases—				
(28)03—Goitre Control Cell at the State Headquarter under National Goitre Control Programme—				
(Centrally Sponsored Scheme)				
	O	2.00	2.00	—2.00
01—Urban Health Services—				
Allopathy—				
110—Hospital and Dispensaries—				

(29)29—Health Equipment and Maintenance Unit—

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

Reasons for non-utilisation of the entire provision in the above cases (serial nos. 1 to 29) have not been intimated (January 1995).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
2210—Medical and Public Health—			
02—Urban Health Services—			
Other systems of medicine—			
102—Homeopathy—			
07—Setting-up of Mobile Homeopathic Units—			
O	1.90 }		
R	—1.90 }		

Withdrawal of the entire provision through reappropriation in March 1994 was due to non-implementation of the scheme by the Government.

(v) Excess occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
2210—Medical and Public Health—			
01—Urban Health Services—			
Allopathy—			
102—Employees State Insurance Scheme—			
O	9,32.85	9,32.85	13,19.42 +3,86.57
Reasons for the final excess of Rs. 3,86.57 lakhs have not been intimated (January 1995).			
06—Public Health—			
101—Prevention and Control of diseases—			
(2)01—National Malaria Eradication Programme—			
(Centrally Sponsored Scheme)			
O	2,00.00	2,00.00	5,74.64 +3,74.64

Reasons for the final excess of Rs. 3,74.64 lakhs have not been intimated (January 1995).

03—Rural Health Services—				
Allopathy—				
103—Primary Health Centres—				
(3)02—Opening/Establishment of P.H.C's by upgrading existing S.H.C's—				
O	38.00	38.00	2,76.90	+2,38.90

Reasons for the final excess of Rs. 2,38.90 lakhs have not been intimated (January 1995).

(4)01—Primary Health Centres—				
O	13,47.34	13,47.34	15,35.19	+1,87.85

Reasons for the final excess of Rs. 1,87.85 lakhs have not been intimated (January 1995).

01—Urban Health Services—				
Allopathy—				
110—Hospital and Dispensaries—				
(5)13—Contribution to Union Territory, Chandigarh for the maintenance of General Hospital, Chandigarh—				
O	60.00	60.00	2,00.00	+1,40.00

Reasons for the final excess of Rs. 1,40 lakhs have not been intimated (January 1995).

06—Public Health—				
101—Prevention and Control of diseases—				
(6)01—National Malaria Eradication Programme—				
O	10,25.50	10,25.50	11,55.47	+1,29.97

Reasons for the final excess of Rs. 1,29.97 lakhs have not been intimated (January 1995).

03—Rural Health Services—				
Allopathy—				
110—Hospitals and Dispensaries—				
(7)01—Medical Relief to Hospitals and Dispensaries—				
O	11,42.80	11,42.80	12,38.33	+95.53

Reasons for the final excess of Rs. 95.53 lakhs have not been intimated (January 1995).

102—Subsidiary Health Centres—

(8)01—Subsidiary Health Centres—

O	28,39.08	28,39.08	29,31.33	+92.25
---	----------	----------	----------	--------

Reasons for the final excess of Rs. 92.25 lakhs have not been intimated (January 1995).

01—Urban Health Services—

Allopathy—

110—Hospital and Dispensaries—

(9)08—Medical Relief to other Hospitals and Dispensaries—

O	28,78.75	28,78.75	29,49.56	+70.81
---	----------	----------	----------	--------

Reasons for the final excess of Rs. 70.81 lakhs have not been intimated (January 1995).

03—Rural Health Services—

Allopathy—

103—Primary Health Centres—

(10)03—Establishment of Mobile Medical Teams in the Border Areas of the State—

O	5.00	5.00	51.14	+46.14
---	------	------	-------	--------

Reasons for the final excess of Rs. 46.14 lakhs have not been intimated (January 1995).

101—Health Sub-centres—

(11)02—Opening of new Sub-centres/ Strengthening of Sub-centres—

O	4.00	4.00	48.22	+44.22
---	------	------	-------	--------

Reasons for the final excess of Rs. 44.22 lakhs have not been intimated (January 1995).

(12)01—Health Sub-centres—

O	1,54.10	1,54.10	1,81.41	+27.31
---	---------	---------	---------	--------

Reasons for the final excess of Rs. 27.31 lakhs have not been intimated (January 1995).

01—Urban Health Services—

Allopathy—

001—Direction and Administration—

(13)01—Direction—

O	1,37.34	1,37.34	1,57.93	+20.59
---	---------	---------	---------	--------

Reasons for the final excess of Rs. 20.59 lakhs have not been intimated (January 1995).

110—Hospital and Dispensaries—				
(14)39—Medical Relief to T.B. Clinics and Sanatoria—				
(Centrally Sponsored Scheme)				
O	40.00	40.00	56.97	+16.97

Reasons for the final excess of Rs. 16.97 lakhs have not been intimated (January 1995).

02—Urban Health Services—				
Other systems of medicine—				
102—Homeopathy—				
(15)01—Direction—				
O	11.51	11.37	26.27	+14.90
R	-0.14			

Reasons for the final excess of Rs. 14.90 lakhs have not been intimated (January 1995).

04—Rural Health Services—				
Other Systems of medicine—				
101—Ayurveda—				
(16)02—Ayurvedic Hospitals—				
(Rural)				
O	9.90	8.61	24.39	+15.78
R	-1.29			

Reduction in provision by Rs. 1.29 lakhs through reappropriation in March 1994 was due to cut imposed by the Government.

Reasons for the final excess of Rs. 15.78 lakhs have not been intimated (January 1995).

05—Medical Education, Training and Research—				
105—Allopathy—				
(17)01—Glancy Medical College, Amritsar—				
O	6,31.40	5,77.90	6,33.34	+55.44
R	-53.50			

Reduction in provision by Rs. 53.50 lakhs through reappropriation in March 1994 was due mainly to (i) cut imposed by the Government (Rs. 39.92 lakhs), (ii) start of Residency system (Rs. 12.55 lakhs) and (iii) non-creation of posts (Rs. 1.85 lakhs), partly set off by excess due mainly to payment of outstanding bills of material and supplies (Rs. 1 lakh).

Reasons for the final excess of Rs. 55.44 lakhs have not been intimated (January 1995).

2211—Family Welfare—

103—Maternity and Child Health—

(18)02—Expansion of M.T.P. Services—

(Centrally Sponsored Scheme)

O	1.80	1.80	3.41.20	+3,39.40
---	------	------	---------	----------

Reasons for the final excess of Rs. 3,39.40 lakhs have not been intimated (January 1995).

200—Other Services and Supplies—

(19)01—Other Services and Supplies—

(Centrally Sponsored Scheme)

O	2,50.00	2,50.00	5,88.66	+3,38.66
---	---------	---------	---------	----------

Reasons for the final excess of Rs. 3,38.66 lakhs have not been intimated (January 1995).

003—Training—

(20)01—Training—

(Centrally Sponsored Scheme)

O	45.20	45.20	61.46	+16.26
---	-------	-------	-------	--------

Reasons for the final excess of Rs. 16.26 lakhs have not been intimated (January 1995).

2235—Social Security and Welfare—

60—Other Social Security and Welfare programmes—

110—Other Insurance Schemes—

(21)04—Reimbursement of Medical expenses to Punjab Government pensioners—

O	1,31.88	1,31.88	1,62.48	+30.60
---	---------	---------	---------	--------

Reasons for the final excess of Rs. 30.60 lakhs have not been intimated (January 1995).

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

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

(In lakhs of rupees)

2211—Family Welfare—

108—Selected area Programmes (including India population project)—

(1)02—USAID Assisted Area Project—			
(Centrally Sponsored Scheme)			
O	..	31.61	+31.61
2210—Medical and Public Health—			
01—Urban Health Services— Allopathy—			
110—Hospital and Dispensaries—			
(2)15—Grant-in-aid to other Institutions—			
O	..	16.46	+16.46
02—Urban Health Services—			
Other systems of medicine—			
101—Ayurveda—			
(3)07—Establishment of 10 Bedded Ayurvedic Hospital, Jalandhar—			
O	..	6.39	+6.39
01—Urban Health Services— Allopathy—			
110—Hospital and Dispensaries—			
(4)34—A—Visual Impairment of Multipurpose Workers scheme—			
O	..	2.04	+2.04

Reasons for incurring expenditure without provision of funds in the above cases (serial nos. 1 to 4) have not been intimated (January 1995).

Charged—

(vii) In view of the final saving of Rs. 7.52 lakhs, the supplementary appropriation of Rs. 7.83 lakhs obtained in March 1994 proved excessive.

(viii) Rs. 1.80 lakhs were surrendered in March 1994; ultimate saving in the charged appropriation was Rs. 7.52 lakhs.

(ix) Saving in the charged appropriation occurred mainly under :—

Head	Total appropriation	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
2210—Medical and Public Health—			
01—Urban Health Services—			
Allopathy—			
001—Direction and Administration—			
01—Direction—			
0	3.00	3.00	—3.00

Reasons for non-utilization of the entire provision in the above case have not been intimated (January 1995).

Grant No. 12—Home Affairs and Justice

		Total grant/ appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Revenue:				
Major heads :				
2014—Administration of Justice,				
2053—District Administration,				
2055—Police,				
2056—Jails,				
2070—Other Administrative Services,				
2075—Miscellaneous General Services,				
2235—Social Security and Welfare and				
2250—Other Social Services				
Voted—				
Original	4,01,94,10,000	4,65,06,23,000	4,52,22,30,067	—12,83,92,933
Supplementary	63,12,13,000			
Amount surrendered during the year				
Charged—				
Original	4,39,54,000	4,98,06,000	4,71,82,628	—26,23,372
Supplementary	58,52,000			
Amount surrendered during the year				
Capital :				
Major heads :				
4059—Capital Outlay on Public Works and				
4216—Capital Outlay on Housing				
Voted—				
Original	12,00,58,000	13,50,58,000	11,49,46,874	—2,01,11,126
Supplementary	1,50,00,000			
Amount surrendered during the year (March 1994)				
				58,000

Charged—

Original	}	1,16,000	1,15,545	-455
Supplementary 1,16,000				

Amount surrendered during the year

Notes and comments—

Revenue :

(i) In view of the final saving of Rs. 12,83.93 lakhs in the voted grant, the supplementary grant of Rs. 63,12.13 lakhs obtained in March 1994 proved excessive,

(ii) There was an overall saving of Rs. 12,83.93 lakhs in the voted grant, but no amount was surrendered by the department during the year.

(iii) In view of the final saving of Rs. 26.23 lakhs in the charged appropriation, the supplementary grant of Rs. 58.52 lakhs obtained in March 1994 proved excessive.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)]	Excess+ Saving—	
2055—Police—				
109— District Police—				
(1)01— District Police—				
(Proper)				
O 2,11,13.08	}	2,42,83.85	2,37,12.07	-5,71.78
S 34,28.58				
R -2,57.81				

Reduction in provision by Rs. 2,57.81 lakhs through reappropriation in March 1994 was due to (i) posts remaining vacant (Rs. 2,53.44 lakhs) (ii) less expenditure on rent, rates and taxes (Rs. 7.78 lakhs), (iii) less purchase of ration, clothing and tentage stores (Rs. 2.82 lakhs) and non-purchase of horses for District Police (Rs. 2.23 lakhs), partly set off by excess due to payment of wages to Special Police Officers (Rs. 8.46 lakhs).

Reasons for the final saving of Rs. 5,71.78 lakhs have not been intimated (January 1995).

114—Wireless and Computers—

(2)01—Police Wireless and Computer Staff—

O 11,68.82	}	14,62.29	12,93.43	-1,68.86
S 3,17.24				
R -23.77				

Reduction in provision by Rs. 23.77 lakhs through reappropriation in March 1994 was due mainly to posts remaining vacant (Rs. 27.95 lakhs) and economy measures (Rs. 5.61 lakhs), partly set off by excess due to grant of additional dearness allowance to Government employees (Rs. 10.44 lakhs).

Reasons for the final saving of Rs. 1,68.86 lakhs have not been intimated (January 1995).

101—Criminal Investigation
and Vigilance—(3)01—Criminal Investigation
Department—

O	20,43.62	}	24,91.28	24,98.73	+7.45
S	6,35.33				
R	-1,87.67				

Reduction in provision by Rs. 1,87.67 lakhs through reappropriation in March 1994 was due mainly to posts remaining vacant.

001—Direction and
Administration—(4)01—Direction and
Administration—

O	2,62.62	}	2,13.07	1,70.93	-42.14
R	-49.55				

Reduction in provision by Rs. 49.55 lakhs through reappropriation in March 1994 was due mainly to posts remaining vacant.

Reasons for the final saving of Rs. 42.14 lakhs have not been intimated (January 1995).

101—Criminal Investigation
and Vigilance—

(5)02—Agency Police—

O	1,13.72	}	73.38	67.18	-6.20
R	-40.34				

Reduction in provision by Rs. 40.34 lakhs through reappropriation in March 1994 was due mainly to posts remaining vacant.

111—Railway Police—

(6)01—Railway Police—

O	5,68.75	}	6,35.93	6,00.78	-35.15
S	66.50				
R	0.68				

Reasons for the final saving of Rs. 35.15 lakhs have not been intimated (January 1995).

113—Welfare of Police
Personnel—(7)02—Contribution towards
Police Amenities Funds—

S	80.00	80.00	60.00	-20.00
---	-------	-------	-------	--------

Reasons for the final saving of Rs. 20 lakhs have not been intimated (January 1995).

115—Modernisation of
Police Force—(8)01—Modernisation of
Police Force—

O	84.65	}	1,15.65	1,02.64	—13.01
S	31.00				

Reasons for the final saving of Rs. 13.01 lakhs have not been intimated (January 1995).

003—Education and
Training—(9)01—Police Training
College—

O	2,89.00	}	3,96.50	3,37.40	—59.10
S	56.11				
R	51.39				

Augmentation of provision by Rs. 51.39 lakhs through reappropriation in March 1994 was due mainly to grant of additional dearness allowance to Government employees (Rs. 49.42 lakhs) and increase in the rates of ration, clothing and tentage stores (Rs. 6.21 lakhs), partly set off by saving due to non-purchase of horses (Rs. 2.57 lakhs) and posts remaining vacant (Rs. 1.02 lakhs).

Reasons for the final saving of Rs. 59.10 lakhs have not been intimated (January 1995).

2070—Other Administrative
Services—

107—Home Guards—

(10)02—Home Guards
Border Wing—

O	9,43.87	}	10,40.27	9,53.36	—86.91
S	84.65				
R	11.75				

Augmentation of provision by Rs. 11.75 lakhs through reappropriation in March 1994 was due mainly to payment of wages to Home Guards Border Wing Volunteers (Rs. 15.35 lakhs), partly set off by saving due to posts remaining vacant (Rs. 4 lakhs).

Reasons for the final saving of Rs. 86.91 lakhs have not been intimated (January 1995).

106—Civil Defence—

(11) 01—Civil Defence—

O	1,40.17	}	1,23.17	1,11.08	—12.09
R	—17.00				

Reduction in provision by Rs. 17 lakhs through reappropriation in March 1994 was due to less expenditure on 'Maintenance Works' (Rs. 12 lakhs) and posts remaining vacant (Rs. 5 lakhs).

Reasons for the final saving of Rs. 12.09 lakhs have not been intimated (January 1995).

2053—District
Administration—094—Other
Establishments—

(12) 03—Other Establishments—

O	14.00	}	55.29	8.25	—47.04
S	41.29				

In view of the final saving of Rs. 47.04 lakhs, the supplementary grant of Rs. 41.29 lakhs proved unnecessary.

Reasons for the final saving of Rs. 47.04 lakhs have not been intimated (January 1995).

(v) Excess occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—		
2055—Police—					
104—Special Police—					
(1) 01—Special Police—					
O	63,29.03	}	81,07.48	78,08.34	—2,99.14
S	12,67.83				
R	5,10.62				

Augmentation of provision by Rs. 5,10.62 lakhs through reappropriation in March 1994 was due mainly to (i) payment of wages to Punjab Armed Police (Rs. 2,16.52 lakhs), (ii) actual requirement of salaries owing to sanction of action Plan and two more Commando Battalions (Rs. 2,93.86 lakhs) and (iii) increase in the rates of ration (Rs. 2.23 lakhs), partly set off by saving due to less expenditure on medical reimbursement (Rs. 2 lakhs).

Reasons for the final saving of Rs. 2,99.14 lakhs have not been intimated (January 1995).

2056—Jails—

101—Jails—

(2) 01—Central Jails—

O	8,90.51	}	9,36.26	9,67.73	+31.47
S	45.75				

Reasons for the final excess of Rs. 31.47 lakhs have not been intimated (January 1995).

(3) 02—District Jails—

O	4,71.07	}	5,13.30	5,33.57	+20.27
S	42.23				

Reasons for the final excess of Rs. 20.27 lakhs have not been intimated (January 1995).

2014—Administration
of Justice—105—Civil and Session
Courts—(4) 02—Subordinate
Courts—

O	5,55.52	}	6,09.94	6,35.48	+25.54
S	54.42				

The final excess of Rs. 25.54 lakhs was due to grant of additional dearness allowance to Government employees.

(5) 01—District and
Session Courts—

O	4,34.92	}	5,27.79	5,38.64	+10.85
S	92.87				

The final excess of Rs. 10.85 lakhs was due to grant of additional dearness allowance to Government employees.

2053—District
Administration—

094—Other Establishments—

(6) 04—Remuneration to
Chowkidars—

O	2,51.64	2,51.64	2,64.62	+12.98
---	---------	---------	---------	--------

Reasons for the final excess of Rs. 12.98 lakhs have not been intimated (January 1995).

Charged—

(vi) Saving in the charged appropriation occurred mainly under :—

Head	Total appropriation	Actual expenditure	Excess+ Saving—		
(In lakhs of rupees)					
2055—Police—					
109—District Police—					
(1) 01—District Police— (Proper)					
O	41.49	}	50.35	24.79	-25.56
S	7.07				
R	1.79				

Augmentation of provision by Rs. 1.79 lakhs through reappropriation in March 1994 was due to finalisation of more claims awarded by the Courts.

Reasons for the final saving of Rs. 25.56 lakhs have not been intimated (January 1995).

104—Special Police—

(2) 01—Special Police—

O	15.35	}	12.88	1.81	-11.07
R	-2.47				

Reduction in provision by Rs. 2.47 lakhs through reappropriation in March 1994 was due to non-maturity of claims pending in the Courts.

Reasons for the final saving of Rs. 11.07 lakhs have not been intimated (January 1995).

(vii) Excess in the charged appropriation occurred mainly under :—

Head	Total appropriation	Actual expenditure	Excess+ Saving—
2014—Administration of Justice—		(In lakhs of rupees)	
102—High Courts—			
02—High Courts—			
O 3,78.47	4,24.97	4,36.52	+11.55
S 46.40			
R 0.10			

The final excess of Rs. 11.55 lakhs was due mainly to grant of special pay to various categories of employees and change of ratio of cases instituted from the State of Punjab.

Capital:

(viii) In view of the final saving of Rs. 2,01.11 lakhs, the supplementary grant of Rs. 1,50 lakhs obtained in March 1994 proved unnecessary.

(ix) Saving occurred mainly under the following heads :

Head	Total grant	Actual expenditure	Excess+ Saving—
4216—Capital Outlay on Housing—		(In lakhs of rupees)	
01—Government Residential Buildings—			
107—Police Housing—			
(1) 01—Construction—			
O 10,00.00	10,00.00	8,99.44	—1,00.56
Reasons for the final saving of Rs. 1,00.56 lakhs have not been intimated (January 1995).			
4059—Capital Outlay on Public Works—			
60 —Other Buildings—			
(2) 051—Construction—			
O 2,00.58	3,50.00	2,50.03	—99.97
S 1,50.00			
R —0.58			

Reasons for the final saving of Rs. 99.97 lakhs have not been intimated (January 1995).

(X) Police, Clothing and Equipment Fund—

Expenditure under the voted grant includes Rs. 4,39.79 lakhs transferred to this Fund which is meant for purchase and renewals of clothing and equipment for non-gazetted police personnel. Government have prescribed different scales of clothing and equipment for various categories of district police force. The amount of annual contribution to the Fund is determined on the basis of total sanctioned strength and scales applicable to each category of district police force. Receipts from the sale of old stock and recoveries from the members of the force, who lose or cause undue damages to the articles in their possession are also credited to the Fund.

Rupees 5,28.02 lakhs were spent out of the Fund in 1993-94. The balance at the credit of the Fund at the end of March 1994 was Rs. 3,85.25 lakhs.

An account of transactions of the Fund is included in Statement No. 16 of the Finance Accounts 1993-94.

Grant No. 13—Industries

		Total grant/ appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	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	12,26,77,000	52,76,63,000	51,83,37,347	—93,25,653
Supplementary	40,49,86,000			
Amount surrendered during the year				
Charged—				
Original	1,10,000	1,10,000		—1,10,000
Supplementary				
Amount surrendered during the year				
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,				
6860—Loans for Consumer Industries and				
6885—Other Loans to Industries and Minerals				
Original	21,03,00,000	31,09,91,000	32,69,91,000	+1,60,00,000
Supplementary	10,06,91,000			
Amount surrendered during the year				

Reasons for non-utilization of the entire provision obtained through supplementary grant in March 1994 have not been intimated (January 1995).

(2)03—Scheme for the job training for manufacturing of Sports goods and guaranteed employment after training—

(Centrally Sponsored Scheme)

O	36.46	36.46		—36.46
---	-------	-------	--	--------

The entire provision of Rs. 83.50 lakhs remained unutilized during 1992-93.

Reasons for non-utilization of the entire provision have not been intimated (January 1995).

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

Head	Total grant	Actual expenditure	Excess + Saving—	
			(In lakhs of rupees)	
2851—Village and Small Industries—				
102—Small Scale Industries—				
(1)12—Setting up of District Industries Centres—				
S	66.57	66.57	1,40.04	+73.47

Reasons for the final excess of Rs. 73.47 lakhs have not been intimated (January 1995).

001—Direction and Administration—

(2)02—Administration—

O	1,53.83	1,53.83	1,83.58	+29.75
---	---------	---------	---------	--------

Reasons for the final excess of Rs. 29.75 lakhs have not been intimated (January 1995).

105—Khadi and Village Industries—

(3)01—Assistance to Khadi and Village Industries Board—

Rebate on the sale of Khadi—

O	68.46	68.46	87.53	+19.07
---	-------	-------	-------	--------

Reasons for the final excess of Rs. 19.07 lakhs have not been intimated (January 1995).

Capital :

(vi) The excess of Rs. 1,60 lakhs over the voted grant requires regularisation.

(vii) In view of the final excess of Rs. 1,60 lakhs, the supplementary grant of Rs. 10,06.91 lakhs obtained in March 1994 proved inadequate.

(viii) Excess in the voted grant (partly set off by saving under other heads as mentioned in note (x) below) occurred mainly under following heads:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
4851—Capital Outlay on Village and Small Industries—			
800—Other Expenditure—			
(1)09—Establishment of two Growth Centres— (Centrally Sponsored Scheme)			
0	4,00.00	5,16.00	+1,16.00

Reasons for the final excess of Rs. 1,16 lakhs have not been intimated (January 1995).

(2)09—Establishment of two Growth Centres—			
0	2,00.00	2,58.00	+58.00

Reasons for the final excess of Rs. 58 lakhs have not been intimated (January 1995).

4859—Capital Outlay on Telecommunication and Electronic Industries—			
02—Electronics—			
004—Research and Development—			
(3)01—Setting up of Electronic Research and Development Centre at S.A.S. Nagar (Mohali)—			
0	0.01	60.00	—59.99

Reasons for the final excess of Rs. 59.99 lakhs have not been intimated (January 1995).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
6851—Loans for Village and Small Industries—			
102—Small Scale Industries—			
(1)06—Loans to Punjab State Small Industries Corporation Limited for Development of Industrial focal points—			
0		16,12.00	+16,12.00

During 1992-93 also, an expenditure of Rs. 4,81 lakhs was incurred without provision of funds.

6885—Other Loans to
Industries and
Minerals—01—Loans to Industrial
Financial Institutions—190—Loans to Public
sector and other
undertakings—(2)02—Loans to Punjab
Financial Corporation—

0

6,62.50

+6,62.50

This is the fourth year in succession where expenditure has been incurred without provision of funds.

Reasons for incurring expenditure without provision of funds in the above cases (serial nos. 1 and 2) have not been intimated (January 1995).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
6851—Loans for Village and Small Industries—			
200—Other Village Industries—			
(1)01—Loans to Punjab Small Industries and Export Corpo- ration for setting up Industrial promotion park at Ludhiana—			
S	9,74.00	9,74.00	—9,74.00

Reasons for non-utilization of the entire provision obtained through supplementary grant in March 1994 have not been intimated (January 1995).

4851—Capital Outlay on
Village and Small
Industries—102—Small Scale
Industries—(2)01—Infrastructural
Development of
Punjab State
Small Industries
and Export Corpo-
ration including
infrastructural
work of other
Corporations—

0

5,47.50

5,47.50

—5,47.50

(3)02—Integrated Infra-structural Development for Small Scale Industries in rural/backward areas—	O	1,00·00	1,00·00	..	—1,00·00
(4)02—Integrated Infra-structural Development for Small Scale Industries in rural/backward areas—					
(Centrally Sponsored Scheme)					
O	1,00·00	1,00·00	..	—1,00·00	
800—Other Expenditure—					
(5)06—Research and Development Centre for Rubber Production, Jalandhar—	O	1,00·00	1,00·00	..	—1,00·00
(6)03—Bicycle Research and Development Centre Phase II, Ludhiana—	O	31·00	31·00	..	—31·00
(7)05—Development Centre for re-rolling Industries, Gobindgarh—	O	20·00	20·00	..	—20·00
(8)08—Upgrading the testing and common facilities Centre—	O	7·50	7·50	..	—7·50
4885—Other Capital Outlay on Industries and Minerals—					
01—Investments in Industrial Financial Institutions—					
190—Investments in Public sector and other undertakings—					
(9)01—Punjab Financial Corporation—Additional Share Capital—	O	4,62·50	4,62·50	..	—4,62·50

During the year 1992-93 too, the entire provision remained unutilised in the cases mentioned at serial nos. 2, 6, 7 and 8.

Reasons for non-utilisation of the entire provision in the above cases (serial nos. 2 to 9) have not been intimated (January 1995).

Grant No. 14—Information and Public Relations

	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Revenue :			
Major head :			
2220—Information and Publicity			
Voted—			
Original 7,19,53,000	7,19,53,000	6,47,26,559	-72,26,441
Supplementary ..			
Amount surrendered during the year			
Charged—			
Original 15,000	3,81,000	..	-3,81,000
Supplementary 3,66,000			

Amount surrendered during the year

Notes and comments—

- (i) There was an overall saving of Rs. 72.26 lakhs in the voted grant, but no amount was surrendered by the department during the year.
- (ii) The entire charged appropriation remained unutilized.
- (iii) Saving in the voted grant (partly set off by excess as mentioned in note (v) below) occurred mainly under :—

Head	Total grant	Actual expenditure	Excess +, Saving—
	(In lakhs of rupees)		
60—Others—			
106—Field Publicity—			
(1)02—Multi-media Campaign—			
O 1,00.00	1,00.00	70.00	-30.00
Reasons for the final saving of Rs. 30 lakhs have not been intimated (January 1995).			
(2)01—Field Publicity—			
O 54.25	54.25	33.51	-20.74
Reasons for the final saving of Rs. 20.74 lakhs have not been intimated (January 1995).			
(3)04— Creation of staff for newly created Districts of Fatehgarh Sahib and Mansa—			
O 15.00	15.00	3.21	-11.79
Reasons for the final saving of Rs. 11.79 lakhs have not been intimated (January 1995).			

01—Films—				
105—Production of films—				
(4)02—Purchase and Production of Films—				
O	13.00	} 8.32	2.66	—5.66
R	—4.68			

Reduction in provision by Rs. 4.68 lakhs through reappropriation in March 1994 was due to economy measures.

Reasons for the final saving of Rs. 5.66 lakhs have not been intimated (January 1995).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
01—Films—			
105—Production of films—			
(1)04—Setting up of Television Training Centre—			
O	13.00	13.00	—13.00
(2)01—Photo Services—			
O	2.65	} 2.40	—2.40
R	—0.25		

Reasons for non-utilization of the entire provision in the above cases (serial nos. 1 and 2) have not been intimated (January 1995).

(v) Excess occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
60—Others—			
001—Direction and Administration—			
(1)01—Direction—			
O	2,19.03	} 2,27.23	+7.08
R	8.20		

Augmentation of provision by Rs. 8.20 lakhs through reappropriation in March 1994 was due mainly to (i) construction of Martyrs Memorials (Rs. 15 lakhs), (ii) payment of enhanced rent of office buildings (Rs. 3.78 lakhs) and (iii) payment of bills for repair of vehicles (Rs. 1 lakh), partly set off by saving due to economy measures (Rs. 12.49 lakhs).

Reasons for the final excess of Rs. 7.08 lakhs have not been intimated (January 1995).

(2)02—District
Administration—

O	2,30.85	}	2,27.58	2,41.51	+13.93
R	-3.27				

Reduction in provision by Rs. 3.27 lakhs through reappropriation in March 1994 was due to economy measures (Rs. 10.22 lakhs), partly set off by excess due mainly to (i) payment of enhanced rent of telephones (Rs. 3.45 lakhs), (ii) clearance of pending bills of travelling allowance (Rs. 1.70 lakhs) and (iii) payment of bills for repair of vehicles (Rs. 1 lakh).

Reasons for the final excess of Rs. 13.93 lakhs have not been intimated (January 1995).

Grant No. 15— Irrigation and Power

		Total grant/ appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Revenue :				
Major heads :				
2045	Other Taxes and Duties on Commodities and Services,			
2070	Other Administrative Services,			
2701	Major and Medium Irrigation,			
2702	Minor Irrigation and			
2711	Flood Control and Drainage Voted—			
	Original	1,59,67,58,000		
	Supplementary	8,17,35,000		
		1,67,84,93,000	1,91,25,72,842	+23,40,79,842
Amount surrendered during the year				
<i>Charged—</i>				
	Original	6,20,000		
	Supplementary			
		6,20,000		—6,20,000
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,			
4801	Capital Outlay on Power Projects,			
6705	Loans for Command Area Development and			
6801	Loans for Power Projects			
	Original	7,62,77,20,000		
	Supplementary	11,91,40,000		
		7,74,68,60,000	7,85,85,40,372	+11,16,80,372

Amount surrendered during the year
(March 1994) 14,13,00,000

Notes and comments—

Revenue:

(i) Excess of Rs. 23,40,79,842 over the voted grant requires regularisation.

(ii) The entire charged appropriation remained unutilized.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
2701—Major and Medium Irrigation—			
03—Medium Irrigation—Commercial—			
104—Lining of Channels—			
(1)07—Other expenditure including interest—			
O	1,05.36	3,38.02	+2,32.66

Reasons for the final excess of Rs. 2,32.66 lakhs have not been intimated (January 1995).

There was an excess of Rs. 1,91.49 lakhs during 1992-93 also.

01—Major Irrigation—Commercial—

(2)129—Bhakra Dam Unit No. I—

O	6,17.43	8,48.66	+2,31.23
---	---------	---------	----------

Reasons for the final excess of Rs. 2,31.23 lakhs have not been intimated (January 1995).

112—Bhakra Main Line Canal System—

(3)08—Works expenditure—

O	1,69.50	3,95.00	+2,25.50
---	---------	---------	----------

Reasons for the final excess of Rs. 2,25.50 lakhs have not been intimated (January 1995).

Last year too, there was an excess of Rs. 1,52.20 lakhs.

141—Sutlej Yamuna Link Canal Project—

(4)07—Other expenditure including interest—

O	10,24.02	12,34.23	+2,10.21
---	----------	----------	----------

Reasons for the final excess of Rs. 2,10.21 lakhs have not been intimated (January 1995).

There was an excess of Rs. 2,77.52 lakhs during 1992-93 also.

03—Medium Irrigation—
Commercial—103—Extension and Improve-
ment of Shah Nahar—(5)07—Other expenditure
including interest—

O	2,18.57	2,18.57	3,69.61	+1,51.04
---	---------	---------	---------	----------

Reasons for the final excess of Rs. 1,51.04 lakhs have not been intimated (January 1995).

There was an excess of Rs. 1,25.17 lakhs during 1992-93 also.

01—Major Irrigation—
Commercial—101—Sirhind Canal
System—

(6)06—Suspense—

O	26.00	26.00	1,04.24	+78.24
---	-------	-------	---------	--------

Reasons for the final excess of Rs. 78.24 lakhs have not been intimated (January 1995).

Last year too, there was an excess of Rs. 42.20 lakhs.

102—Uppér Bari Dōāb
Canal System—

(7)06—Suspense—

O	50.00	50.00	1,23.25	+73.25
---	-------	-------	---------	--------

Reasons for the final excess of Rs. 73.25 lakhs have not been intimated (January 1995).

There was an excess of Rs. 86.53 lakhs during 1992-93 also.

104—Harike Project—

(8)06—Suspense—

O	10.00	10.00	81.65	+71.65
---	-------	-------	-------	--------

Reasons for the final excess of Rs. 71.65 lakhs have not been intimated (January 1995).

112—Bhakra Main Line
Canal System—

(9)06—Suspense—

O	4.00	4.00	70.54	+66.54
---	------	------	-------	--------

Reasons for the final excess of Rs. 66.54 lakhs have not been intimated (January 1995).

138—Beas Project—
Unit—II—
(Pong Dam)

(10)06—Suspense—

O	1.14	1.14	51.50	+50.36
---	------	------	-------	--------

Reasons for the final excess of Rs. 50.36 lakhs have not been intimated (January 1995).

101—Sirhind Canal System—				
(11)03—Execution—				
O	8,94.91	8,94.91	9,30.23	+35.32
Reasons for the final excess of Rs. 35.32 lakhs have not been intimated (January 1995).				
111—Sidhwan Canal System—				
(12)03—Execution—				
O	1,28.88	1,28.88	1,61.51	+32.63
Reasons for the final excess of Rs. 32.63 lakhs have not been intimated (January 1995).				
03—Medium Irrigation—				
Commercial—				
106—Modernisation of existing Canals—				
(13)07—Other expenditure including interest—				
O	12.19	12.19	42.27	+30.08
Reasons for the final excess of Rs. 30.08 lakhs have not been intimated (January 1995).				
01—Major Irrigation—				
Commercial—				
119—Rajasthan Feeder— (Punjab Portion)				
(14)08—Works expenditure—				
O	96.00	96.00	1,24.92	+28.92
Reasons for the final excess of Rs. 28.92 lakhs have not been intimated (January 1995).				
110—Bist Doab Canal System—				
(15)06—Suspense—				
O	2.00	2.00	25.13	+23.13
Reasons for the final excess of Rs. 23.13 lakhs have not been intimated (January 1995).				
102—Upper Bari Doab Canal System—				
(16)02—Supervision—				
O	15.43	15.43	30.29	+14.86
Reasons for the final excess of Rs. 14.86 lakhs have not been intimated (January 1995).				
03—Medium Irrigation—				
Commercial—				
102—Utilization of surplus Ravi Beas Water—				
(17)07—Other expenditure including interest—				
O	14.04	14.04	28.40	+14.36

Reasons for the final excess of Rs. 14.36 lakhs have not been intimated (January 1995).

80—General—

004—Research—

(18) 08—Works expenditure—

O	35.90	35.90	49.28	+13.38
---	-------	-------	-------	--------

Reasons for the final excess of Rs. 13.38 lakhs have not been intimated (January 1995).

01—Major Irrigation—
Commercial—

111—Sidhwan Canal
System—

(19) 06—Suspense—

O	0.50	0.50	13.25	+12.75
---	------	------	-------	--------

Reasons for the final excess of Rs. 12.75 lakhs have not been intimated (January 1995).

131—Nangal Hydel Channel
Unit—III—

(20) 08—Works expenditure—

O	8.65	8.65	20.73	+12.08
---	------	------	-------	--------

Reasons for the final excess of Rs. 12.08 lakhs have not been intimated (January 1995).

80—General—

004—Research—

(21) 08—Works expenditure—
(Centrally Sponsored Scheme)

O	1.61	1.61	10.55	+8.94
---	------	------	-------	-------

Reasons for the final excess of Rs. 8.94 lakhs have not been intimated (January 1995).

03—Medium Irrigation—
Commercial—

108—Directorate of Water
resources, Kandi Water
shed and Area Develop-
ment Project—

(22) 07—Other expenditure
including interest—

O	21.34	21.34	28.64	+7.30
---	-------	-------	-------	-------

Reasons for the final excess of Rs. 7.30 lakhs have not been intimated (January 1995).

80—General—

004—Research—

(23) 03—Execution—

O	4.10	4.10	10.38	+6.28
---	------	------	-------	-------

Reasons for the final excess of Rs. 6.28 lakhs have not been intimated (January 1995).

2711—Flood Control and
Drainage—

03—Drainage—

001—Direction and
Administration—

(24) 02—Supervision—

O	18.45	18.45	32.30	+13.85
---	-------	-------	-------	--------

Reasons for the final excess of Rs. 13.85 lakhs have not been intimated (January 1995).

2045—Other Taxes and
Duties on Commodities
and Services—

103—Collection Charges—
Electricity Duty—

(25) 02—Electrical
Inspectorate—

O	48.36	48.36	61.93	+13.57
---	-------	-------	-------	--------

Reasons for the final excess of Rs. 13.57 lakhs have not been intimated (January 1995).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
2701—Major and Medium Irrigation—			
01—Major Irrigation— Commercial—			
115—Bhakra Dam Administration B. B. M. B.—			
(1) 03—Other expenditure—			
O	..	6,84.25	+6,84.25
138—Beas Project Unit—II— (Pong Dam)			
(2) 10—Other expenditure—			
O	..	5,08.45	+5,08.45
03—Medium Irrigation— Commercial—			
(3) 112—Providing Irrigation facilities to Punjab Area under S.Y.L. Project—			
O	..	3,26.96	+3,26.96

01—Major Irrigation— Commercial—			
137—Beas Project— Unit-I— (B.S.L.)			
(4) 06—Suspense—			
O	74.53		+74.53
101—Sirhind Canal System—			
(5) 01—Direction—			
O	44.07		+44.07
04—Medium Irrigation— Non-Commercial—			
102—Store Procurement—			
(6) 01—Direction—			
O	36.78		+36.78
01—Major Irrigation— Commercial—			
102—Upper Bari Doab Canal System—			
(7) 01—Direction—			
O	21.48		+21.48
101—Sirhind Canal System—			
(8) 09—Pensionary Charges—			
O	19.98		+19.98
112—Bhakra Main Line Canal System—			
(9) 01—Direction—			
O	19.00		+19.00
80—General—			
004—Research—			
(10) 06—Suspense—			
O	15.28		+15.28
01—Major irrigation— Commercial—			
119—Rajasthan Feeder— (Punjab Portion)			
(11) 06—Suspense—			
O	14.92		+14.92

102—Upper Bari Doab
Canal System—

(12) 09—Pensionary Charges—

O	14.79	+14.79
-----------	-------	--------

104—Harike Project—

(13) 01—Direction—

O	13.18	+13.18
-----------	-------	--------

112—Bhakra Main Line
Canal System—

(14) 09—Pensionary Charges—

O	11.41	+11.41
-----------	-------	--------

111—Sidhwan Canal
System—

(15) 01—Direction—

O	7.60	+7.60
-----------	------	-------

104—Harike Project

(16) 09—Pensionary Charges

O	7.42	+7.42
-----------	------	-------

110—Bist Doab Canal
System—

(17) 01—Direction—

O	6.40	+6.40
-----------	------	-------

131—Nangal Hydel
Channel Unit-III—

(18) 06—Suspense—

O	5.00	+5.00
-----------	------	-------

103—Sutlej Valley Projects—

(19) 01—Direction—

O	4.84	+4.84
-----------	------	-------

(20) 09—Pensionary Charges—

O	3.97	+3.97
-----------	------	-------

111—Sidhwan Canal
System—

(21) 09—Pensionary Charges—

O	3.43	+3.43
-----------	------	-------

110—Bist Doab Canal System—			
(22) 09—Pensionary Charges—			
O	3.27		+3.27
113—Makhu Canal System—			
(23) 01—Direction—			
O	2.96		+2.96
109—Shah Nahar Canal System—			
(24) 01—Direction—			
O	2.47		+2.47
120—Madhopur Beas Link Project—			
(25) 01—Direction—			
O	1.87		+1.87
102—Upper Bari Doab Canal System—			
(26) 05—Machinery and Equipment—			
O	1.80		+1.80
04—Medium Irrigation— Non-Commercial—			
101—Checking of Nullahas and Rivers—			
(27) 06—Suspense—			
O	1.76		+1.76
2711—Flood Control and Drainage—			
03—Drainage—			
001—Direction and Administration—			
(28) 01—Direction—			
O	11.24		+11.24
(29) 799—Suspense—			
O	3.05		+3.05
2702—Minor Irrigation—			
01—Surface Water—			
102—Lift Irrigation Schemes—			
(Ravi and Sakki Nalah Area)			

(30) 08—Works expenditure—

O			9.02	+9.02
---	--	--	------	-------

Reasons for incurring expenditure without provision of funds in the above cases (serial nos. 1 to 30) have not been intimated (January 1995).

(v) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess— Saving—
2701—Major and Medium Irrigation—			
80—General—			
001—Direction and Administration—			
(1) 01—Direction—			
O 4,85.46	4,85.46	3,42.19	—1,43.27

Reasons for the final saving of Rs. 1,43.27 lakhs have not been intimated (January 1995).

01—Major Irrigation—
Commercial—

115—Bhakra Dam
Administration
B.B.M.B.—

(2) 02—Interest on Bhakra
Nangal Project—

O 2,80.00	} 4,11.35	2,80.00	—1,31.35
S 1,31.35			

Reasons for the final saving of Rs. 1,31.35 lakhs have not been intimated (January 1995).

119—Rajasthan Feeder—
(Punjab Portion)

(3) 03—Execution—

O 1,00.85	1,00.85	1.50	—99.35
----------------------	---------	------	--------

Reasons for the final saving of Rs. 99.35 lakhs have not been intimated (January 1995).

144—Dholbaha Check Dam—

(4) 03—Execution—

O 49.31	49.31	3.30	—46.01
--------------------	-------	------	--------

Reasons for the final saving of Rs. 46.01 lakhs have not been intimated (January 1995).

103—Sutlej Valley
Projects—

(5) 03—Execution—

O 2,24.65	2,24.65	1,84.15	—40.50
----------------------	---------	---------	--------

Reasons for the final saving of Rs. 40-50 lakhs have not been intimated (January 1995).

138—Beas Project—

Unit—II—

(Pong Dam)

[(6) 08—Works expenditure—

O	1,15-23	1,15-23	85-67	—29-56
---	---------	---------	-------	--------

Reasons for the final saving of Rs. 29-56 lakhs have not been intimated (January 1995).

02—Major Irrigation—

Non-Commercial—

101—Sutlej Yamuna Link
Canal Project—

(7) 02—Supervision—

O	2,19-84	2,19-84	1,91-20	—28-64
---	---------	---------	---------	--------

Reasons for the final saving of Rs. 28-64 lakhs have not been intimated (January 1995).

(8) 01—Direction—

O	1,21-96	1,21-96	96-57	—25-39
---	---------	---------	-------	--------

Reasons for the final saving of Rs. 25-39 lakhs have not been intimated (January 1995).

80—General—

005—Survey and
Investigation—

(9) 01—Direction—

O	32-00	32-00	7-49	—24-51
---	-------	-------	------	--------

Reasons for the final saving of Rs. 24-51 lakhs have not been intimated (January 1995).

04—Medium Irrigation—

Non-Commercial—

101—Checking of Nullahs
and Rivers—

(10) 03—Execution—

O	1,01-01	1,01-01	77-42	—23-59
---	---------	---------	-------	--------

Reasons for the final saving of Rs. 23-59 lakhs have not been intimated (January 1995).

01—Major Irrigation—

Commercial—

112—Bhakra Main Line
Canal System—

(11) 03—Execution—

O	5,43-02	5,43-02	5,26-28	—16-74
---	---------	---------	---------	--------

Reasons for the final saving of Rs. 16-74 lakhs have not been intimated (January 1995).

2711—Flood Control and Drainage—				
01—Flood Control—				
103—Civil Works—				
(12) 08—Works expenditure—				
0	4,70·40	4,70·40	3,84·47	= 85·93

Reasons for the final saving of Rs. 85·93 lakhs have not been intimated (January 1995).

03—Drainage—				
001—Direction and Administration—				
(13) 03—Execution—				
0	11,53·82	11,53·82	11,37·26	= 16·56

Reasons for the final saving of Rs. 16·56 lakhs have not been intimated (January 1995).

(vi) Instances where the entire provision remained unutilized are given below :—

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
2701—Major and Medium Irrigation—			
01—Major Irrigation— Commercial—			
152—Providing Irrigation facilities to Punjab Area under S.Y.L. Project—			
(1) 07—Other expenditure including interest—			
0	3,10·30	3,10·30	—3,10·30
144—Dholbaha Check Dam—			
(2) 08—Works expenditure—			
0	63·56	63·56	—63·56
115—Bhakra Dam Administration B.B.M.B.—			
(3) 02—Cost of Hydel Administration recoverable from P.S.E.B. (Anandpur Sahib Hydel Project Scheme)—			
0	40·32	40·32	—40·32

147—Low Dam in Kandi Area—Phase-I—				
(4) 08—Works expenditure—				
O	30.62	30.62		—30.62
109—Shah Nahar Canal System—				
(5) 06—Suspense—				
O	22.50	22.50		—22.50
80—General—				
004—Research—				
(6) 02—Research—				
O	12.96	12.96		—12.96
01—Major Irrigation—Commercial—				
138—Beas Project—Unit-II—				
(Pong Dam)				
(7) 05—Machinery and Equipment—				
O	11.15	11.15		—11.15
141—Sutlej Yamuna Link Canal Project—				
(8) 06—Suspense—				
O	5.00	5.00		—5.00
112—Bhakra Main Line Canal System—				
(9) 04—Medical—				
O	2.24	2.24		—2.24
109—Shah Nahar Canal System—				
(10) 05—Machinery and Equipment—				
O	1.00	1.00		—1.00

Reasons for non-utilization of the entire provision in the above cases (serial nos. 1 to 10) have not been intimated (January 1995).

Capital :

(vii) Excess of 11,16,80,372 (1.4 percent of the provision) over the voted grant requires regularisation.

(viii) In view of the final excess of Rs. 11,16.80 lakhs, the surrender of Rs. 14.13 lakhs in March 1994 proved injudicious.

(ix) Excess (partly counter balanced by saving as mentioned in notes (xi), (xii) and (xiii) below) occurred mainly under the following heads:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
6801—Loans for Power Projects—			
(1) 205—Transmission and Distribution—			
O 70,00·00	59,65·00	94,59·00	+34,94·00
R —10,35·00			

Reduction in provision by Rs. 10,35 lakhs through reappropriation in March 1994 was due to curtailment of the scope of the scheme.

Reasons for the final excess of Rs. 34,94 lakhs have not been intimated (January 1995).

(2) 800—Other Loans to Electricity Boards—

R	25,87·00	25,87·00	16,93·00	—8,94·00
---	----------	----------	----------	----------

Rupees 25,87 lakhs were provided through reappropriation in March 1994 due to Post-budget decision of the Government to allocate funds under the scheme.

Reasons for the final saving of Rs. 8,94 lakhs have not been intimated (January 1995).

4701—Capital Outlay on Major and Medium Irrigation—

01—Major Irrigation—

Commercial—

(3) 141—Sutlej Yamuna Link Canal Project—

O	1,00·00	1,00·00	13,23·65	+12,23·65
---	---------	---------	----------	-----------

Reasons for the final excess of Rs. 12,23·65 lakhs have not been intimated (January 1995).

There was an excess of Rs. 10,88·72 lakhs in 1992-93 also.

146—Shahpur Kandi Project—

(4) 06—Suspense—

O	45·00	45·00	—2,84·81	+2,39·81
---	-------	-------	----------	----------

Reasons for the final excess of Rs. 2,39·81 lakhs have not been intimated (January 1995).

An excess of Rs. 1,88·01 lakhs also occurred during 1992-93.

03—Medium Irrigation—

Commercial—

106—Modernisation of
existing Canals—

(5) 08—Works expenditure—

O	1,40.00	1,40.00	3,61.44	+2,21.44
---	---------	---------	---------	----------

Reasons for the final excess of Rs. 2,21.44 lakhs have not been intimated (January 1995).

103—Extension and
Improvement of
Shah Nahar—

(6) 08—Works expenditure—

O	9,77.76	9,77.76	11,37.38	+1,59.62
---	---------	---------	----------	----------

Reasons for the final excess of Rs. 1,59.62 lakhs have not been intimated (January 1995).

101—Extension of Non-
perennial irrigation
to areas in
U.B.D.C.—

(7) 08—Works expenditure—

O	7.00	7.00	72.93	+65.93
---	------	------	-------	--------

Reasons for the final excess of Rs. 65.93 lakhs have not been intimated (January 1995).

103—Extension and
Improvement of
Shah Nahar—

(8) 01—Direction—

O	24.50	24.50	82.91	+58.41
---	-------	-------	-------	--------

Reasons for the final excess of Rs. 58.41 lakhs have not been intimated (January 1995).

(9) 06—Suspense—

O	3,50.00	3,50.00	3,89.99	+39.99
---	---------	---------	---------	--------

Reasons for the final excess of Rs. 39.99 lakhs have not been intimated (January 1995).

112—Providing Irrigation
facilities to Punjab
areas under S.Y.L.
Project—

(10) 03—Execution—

O	71.12	71.12	88.35	+17.23
---	-------	-------	-------	--------

Reasons for the final excess of Rs. 17.23 lakhs have not been intimated (January 1995).

6705—Loans for Command
Area Development—190—Loans to Public
Sector and other
undertakings—(11) 01—Loans to Punjab State
Tubewell Corporation—

O	12,00.00	12,00.00	17,00.00	+5,00.00
---	----------	----------	----------	----------

Reasons for the final excess of Rs. 5,00 lakhs have not been intimated (January 1995).

4701—Capital Outlay on Minor Irrigation—

800—Other expenditure—

(12) 02—Share Capital to Punjab State Tubewell Corporation—

O	7,00.00	7,00.00	8,00.00	+1,00.00
---	---------	---------	---------	----------

Reasons for the final excess of Rs. 1,00 lakhs have not been intimated (January 1995).

4711—Capital Outlay on Flood Control Projects—

03—Drainage—

103—Civil Works—

(13) 08—Works expenditure—

O	5,15.27	5,15.27	5,94.17	+78.90
---	---------	---------	---------	--------

Reasons for the final excess of Rs. 78.90 lakhs have not been intimated (January 1995).

(x) 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—			
143—Thein Dam—			
(1) 06—Suspense—			
O		2,51,31.39	+2,51,31.39
03—Medium Irrigation—Commercial—			
(2) 104—Lining of Channels—Phase-II—			
O		22,47.41	+22,47.41
01—Major Irrigation—Commercial—			
115—Bhakra Dam Administration—(B.B.M.B.) Unit I—(Bhakra Dam).			

(3) 06—Suspense—			
O	..	..
(4) Bhakra Right Bank Power Plant—		6,52.97	+6,52.97
O	..	..
(5) Other expenditure—		3,79.91	+3,79.91
O	..	..
147—Low Dam in Kandi Area—		2,98.18	+2,98.18
(6) 06—Suspense—			
O	..	..
Bhakra Left Bank Power Plant—		2,24.45	+2,24.45
(7)—Amount transferred to P.S.E.B.—			
O	..	..
03—Medium Irrigation— Commercial—		94.12	+94.12
(8) 104—Lining of Channels— Phase—1—			
O	..	..
01—Major Irrigation— Commercial—		63.23	+63.23
(9) 114—Beas Project— Unit—I—			
O	..	..
(10) —Other expenditure—		61.23	+61.23
O	..	..
144—Dholbaha Check Dam—		55.28	+55.28
(11) 06—Suspense—			
O	..	..
03—Medium Irrigation— Commercial—		55.11	+55.11
126—Construction of Malkpur distributries—			
(12) 08—Works expenditure—			
O	..	..
		49.96	+49.96

01—Major Irrigation— Commercial—		
(13)125—Lining of Channels— (Centrally Sponsored Scheme)		
0	37.62	+37.62
118—Shah Nahar Feeder—		
(14)06—Suspense—		
0	31.68	+31.68
147—Low Dam in Kandl Area—		
(15)01—Direction—		
0	22.69	+22.69
03—Medium Irrigation— Commercial—		
106—Modernisation of existing Canals—		
(16)01—Direction—		
0	21.41	+21.41
108—Directorate of Water Resources Kandi Water Shed and Area Development Project—		
(17)08—Works expenditure—		
0	10.85	+10.85
01—Major Irrigation— Commercial—		
144—Dholbaha Check Dam—		
(18)01—Direction—		
0	6.12	+6.12
(19)114—Beas Project— Unit-II— (Beas Dam)		
0	6.02	+6.02
03—Medium Irrigation— Commercial—		
112—Providing Irrigation facilities to Punjab areas under S.Y.L. Project—		
(20)06—Suspense—		
0	5.46	+5.46

101—Extension of Non— perennial irrigation to areas in U.B.D.C.—			
(21)03—Execution—			
O	..	4.97	+4.97
(22)01—Direction—			
O	..	4.32	+4.32
108—Directorate of Water Resources Kandl Water Shed and Area Develop- ment Project—			
(23)06—Suspense—			
O	..	3.04	+3.04
102—Utilisation of Surplus Ravi Beas Water—			
(24)01—Direction—			
O	..	3.01	+3.01
4711—Capital Outlay on Flood Control Projects—			
03—Drainage—			
(25)799—Suspense—			
O	..	8,83.88	+8,83.88
01—Flood Control—			
(26)799—Suspense—			
O	..	1,22.53	+1,22.53
103—Civil Works—			
(27)01—Anti Water logging Drainage and Flood Control—			
O	..	68.75	+68.75
4702—Capital Outlay on Minor Irrigation—			
800—Other expenditure—			
(28)06—Suspense—			
O	..	5.52	+5.52

Reasons for incurring expenditure without provision of funds in the above cases (serial nos, 1 to 28) have not been intimated (January 1995).

(xi) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
6801—Loans for Power Projects—			
(1)201—Hydel Generation—			
O 2,56,00.00	2,46,00.00	58,00.00	—1,88,00.00
R —10,00.00			

Reduction in provision by Rs. 10,00 lakhs through reappropriation in March 1994 was due to curtailment in the scope of the scheme by the Planning department.

Reasons for the final saving of Rs. 1,88,00 lakhs have not been intimated (January 1995).

(2)202—Thermal Power Generation—			
O 87,00.00	92,35.00	41,35.00	—51,00.00
R 5,35.00			

Augmentation of provision by Rs. 5,35 lakhs through reappropriation in March 1994 was due to increase in allocation of funds in the Annual Plan for Rice Straw Thermal Plant (Rs. 6,35 lakhs) partly set off by saving due to reduction in allocation of funds for R.T.P. Stage-III (Rs. 1,00 lakhs).

Reasons for the final saving of Rs. 51,00 lakhs have not been intimated (January 1995).

4701—Capital Outlay on Major and Medium Irrigation—			
01—Major Irrigation—			
143—Thein Dam—			
(3)05—Machinery and Equipment—			
O 44,88.00	56,79.40	28,84.38	—27,95.02
S 11,91.40			

In view of saving of Rs. 27,95.02 lakhs, the supplementary grant of Rs. 11,91.40 lakhs obtained in March 1994 proved unnecessary.

Reasons for the final saving of Rs. 27,95.02 lakhs have not been intimated (January 1995).

(4)08—Works expenditure—			
O 1,53,54.22	1,53,54.22	1,38,64.95	—14,89.27

Reasons for the final saving of Rs. 14,89.27 lakhs have not been intimated (January 1995).

146—Shahpur Kandi
Project—

(5)08—Works expenditure—

O	11,05.00	11,05.00	38.58	—10,66.42
---	----------	----------	-------	-----------

Reasons for the final saving of Rs. 10,66.42 lakhs have not been intimated (January 1995).

143—Thein Dam—

(6)01—Direction—

O	21,57.78	21,57.78	16,15.94	—5,41.84
---	----------	----------	----------	----------

Reasons for the final saving of Rs. 5,41.84 lakhs have not been intimated (January 1995).

147—Low Dam in
Kandi Area—

(7)08—Works expenditure—

O	6,97.44	6,97.44	3,82.97	—3,14.47
---	---------	---------	---------	----------

Reasons for the final saving of Rs. 3,14.47 lakhs have not been intimated (January 1995).

146—Shahpur Kandi
Project—

(8)01—Direction—

O	3,00.00	3,00.00	98.07	—2,01.93
---	---------	---------	-------	----------

Reasons for the final saving of Rs. 2,01.93 lakhs have not been intimated (January 1995).

03—Medium Irrigation—
Commercial—119—Communication
system on
Canals—

(9)08—Works expenditure—

O	50.00	50.00	1.51	—48.49
---	-------	-------	------	--------

Reasons for the final saving of Rs. 48.49 lakhs have not been intimated (January 1995).

80—General—

(10)001—Direction
and Administration—

O	1,32.00	1,32.00	99.50	—32.50
---	---------	---------	-------	--------

Reasons for the final saving of Rs. 32.50 lakhs have not been intimated (January 1995).

03—Medium Irrigation—
Commercial—120—Training abroad to
senior officers of
Irrigation Department—

(11)08—Works expenditure—

O	50.00	50.00	27.20	—22.80
---	-------	-------	-------	--------

Reasons for the final saving of Rs. 22.80 lakhs have not been intimated (January 1995).

121—Setting up of
Punjab Irrigation
Management Training
Institute—

(12)08—Works expenditure—

O	22.00	22.00	8.33	—13.67
---	-------	-------	------	--------

Reasons for the final saving of Rs. 13.67 lakhs have not been intimated (January 1995).

4711—Capital Outlay
on Flood Control
Projects—

03—Drainage—

001—Direction and
Administration—

(13)03—Execution—

O	1,68.98	1,68.98	1,42.38	—26.60
---	---------	---------	---------	--------

Reasons for the final saving of Rs. 26.60 lakhs have not been intimated (January 1995).

(xii) Instances where the entire provision remained unutilized 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—			
125—Lining of Channels—			
(1)08—Works expenditure—			
O	7,45.23	7,45.23	—7,45.23
(2)03—Execution—			
O	3,89.55	3,89.55	—3,89.55
(3)06—Suspense—			
O	3,50.00	3,50.00	—3,50.00
03—Medium Irrigation— Commercial—			
117—Bhakra Dam— (Unit No. I)			
(4)06—Suspense—			
O	2,61.71	2,61.71	—2,61.71

01—Major Irrigation— Commercial—				
125—Lining of Channels—				
(5)02—Supervision—				
O	88.67	88.67	..	—88.67
(6)01—Direction—				
O	65.05	65.05	..	—65.05
146—Shahpur Kandi Project—				
(7)05—Machinery and Equipment—				
O	50.00	50.00	..	—50.00
125—Lining of Channels—				
(8)05—Machinery and Equipment—				
O	11.50	11.50	..	—11.50
147—Low Dam in Kandi Area—				
(9)06—Suspense—				
O	2.00	2.00	..	—2.00
4711—Capital Outlay on Flood Control Projects—				
01—Flood Control—				
103—Civil Works—				
(10)08—Works expenditure— (Centrally Sponsored Scheme)				
O	4,00.00	4,00.00	..	—4,00.00
4801—Capital Outlay on Power Projects—				
01—Hydel Generation—				
202—Bhakra Right Bank Power Project—				
(11)06—Suspense—				
O	2,77.02	2,77.02	..	—2,77.02
201—Bhakra Left Bank Power Project—				
(12)06—Suspense—				
O	35.10	35.10	..	—35.10

6801—Loans for Power
Projects—

(13)204—Rural Electrification—

O	27,00·00	} 2,00·00	—2,00·00
R	—25,00·00		

Reduction in provision by Rs. 25,00 lakhs through reappropriation in March 1994 was due to reduction in allocation by the Planning department.

(xiii) *Review of Direction and Administration and Machinery and Equipment Charges in Irrigation Department.**Major Head "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 of Works Outlay during 1991-92, 1992-93 and 1993-94 :—

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 Canal	1991-92	1,49·45	4,51·64	0·23	3,02·20	0·15
	1992-93	3,18·09	4,92·76	1·00	1,54·99	0·31
	1993-94	3,95·00	5,63·25	0·98	1,42·59	0·24
Thein Dam	1991-92	79,06·22	13,44·19	8,43·07	17·00	10·66
	1992-93	1,72,71·96	14,83·33	7,75·23	8·58	4·48
	1993-94	1,38,64·95	16,30·93	28,84·37	11·76	20·80
Dholbaha Check Dam	1991-92	25·60	34·60	..	1,35·15	..
	1992-93	63·23	1,04·13	0·24	1,64·88	0·37
	1993-94	60·18	62·28	..	1,03·48	..
Shahpur Kandi Project	1991-92	1,20·77	1,05·11	3·94	87·03	3·26
	1992-93	64·52	1,22·71	0·29	1,90·18	0·44
	1993-94	38·58	83·06	..	2,15·29	..
Low Dam in Kandi Area	1991-92	6,87·44	2,02·19	0·66	29·41	0·09
	1992-93	5,87·98	1,92·93	..	32·83	..
	1993-94	3,82·97	3,53·80	..	92·38	..
Harike Project	1991-92	1,02·05	2,88·87	0·08	2,83·06	0·07
	1992-93	1,21·13	3,17·05	0·04	2,61·74	0·03
	1993-94	1,11·21	3,70·82	0·08	3,33·44	0·07
Sutlej Yamuna Link Project	1991-92	10,63·10	7,97·79	..	75·04	..
	1992-93	11,73·47	8,13·23	..	69·30	..
	1993-94	12,17·28	8·12	..	0·66	..
Open Canals	1991-92	10,50·17	23,18·36	5·38	2,20·76	0·51
	1992-93	13,03·75	25,61·02	5·20	1,96·43	0·39
	1993-94	11,27·45	28,35·95	6·80	2,51·53	0·60

Suspense Transactions :—(i) The expenditure under this grant includes Rs. 2,93,61.96 lakhs booked under the minor head 'Suspense'. The minor head 'Suspense' is not a final head of account. It accommodates interim transactions where further payments or adjustments of value are necessary before the transactions can be considered complete and finally accounted for. Accordingly the transactions under this head, if not adjusted to the final head of account, are carried forward from year to year. The 'Suspense' head has three sub-divisions viz. (1) Stock, (2) Miscellaneous Works Advances and (3) Workshop Suspense.

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

(1) *Stock*—This head is debited with the value of materials acquired not for any particular work but for the general use of the division. It is credited with the value of the materials issued or transferred to other divisions or otherwise disposed off. 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 1993-94 is given below :—

Head	Opening balance +Debit -Credit	Debit	Credit	Closing balance +Debit -Credit
(In lakhs of rupees)				
2701—Major and Medium Irrigation—				
Stock	+3,54.08	6,47.48	6,45.78	+3,55.78
Miscellaneous Works Advances	+8,00.22	2,39.11	1,30.84	+9,08.49
Total	+11,54.30	8,86.59	7,76.62	+12,64.27
2702—Minor Irrigation—				
Stock	+8.19	..	..	+8.19
Miscellaneous Works Advances	+5.93	..	..	+5.93
Total	+14.12	..	..	+14.12
2711—Flood Control and Drainage—				
Stock	-7.56	0.73	0.99	-7.82*
Miscellaneous Works Advances	+0.19	2.31	0.05	+2.45
Total	-7.37	3.04	1.04	-5.37

*The minus balance is due to misclassification by the department. The matter is under correspondence with the department.

4701—Capital Outlay on
Major and Medium
Irrigation—

Stock	+83,75·71	2,12,01·89	1,89,25·94	+1,06,51·66
Miscellaneous Works Advances	+55,92·93	60,16·02	55,00·50	+61,08·45
Workshop Suspense	+11·43	2,42·49	2,42·49	+11·43
Total	+1,39,80·07	2,74,60·40	2,46,68·93	+1,67,71·54

4702—Capital Outlay
on Minor Irrigation—

Stock	+20·77	3·82	1·09	+23·50
Miscellaneous Works Advances	+25·06	1·70	15·06	+11·70
Total	+45·83	5·52	16·15	+35·20

4711—Capital Outlay
on Flood Control
Projects—

Stock	+5,06·82	8,62·74	8,43·05	+5,26·51
Miscellaneous Works Advances	+6,07·27	1,43·67	11·52	+7,39·42
Total	+11,14·09	10,06·41	8,54·57	+12,65·93

Grant No. 16—Labour and Employment

	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Revenue :			
Major head :			
2230—Labour and Employment			
Voted—			
Original 7,28,83,000	7,28,83,000	6,15,48,559	—1,13,34,441
Supplementary ..			
Amount surrendered during the year (March 1994)			76,09,000
Charged—			
Original 55,000	55,000	..	—55,000
Supplementary ..			
Amount surrendered during the year			..

Notes and comments—

- (i) The entire charged appropriation remained unutilized. This is the fourth year in succession that no expenditure was incurred against the charged appropriation.
- (ii) Rupees 76.09 lakhs were surrendered in March 1994 ; ultimate saving in the voted grant was Rs. 1,13.34 lakhs.
- (iii) Saving in the voted grant occurred mainly under the following head :—

Head	Total grant	Actual expenditure	Excess+ Saving—
02—Employment—			
800—Other expenditure—			
(1)02—Unemployment			
Allowance to Educated unemployed persons—			
O 77.46	58.61	49.02	—9.59
R —18.85			

Reduction in provision by Rs. 18.85 lakhs through reappropriation in March 1994 was mainly due to cut imposed by the Finance department.

Reasons for the final saving of Rs. 9.59 lakhs have not been intimated (January 1995).

101—Employment Services—			
(2)01—Employment Exchange—			
O 2,07.54	1,95.59	1,90.63	—4.96
R —11.95			

Reduction in provision by Rs. 11.95 lakhs through reappropriation in March 1994 was mainly under 'Salaries' due to non-availing of L.T.C. by staff members.

Reasons for the final saving of Rs. 4.96 lakhs have not been intimated (January 1995).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)	
01—Labour—			
102—Working Conditions and Safety—			
(1)02—Strengthening of Directorate of Factories—			
O	23.00		
R	—21.00	2.00	—2.00

Reduction in provision by Rs. 21 lakhs through reappropriation in March 1994 was due to cut imposed by the Finance department.

Reasons for the final saving of Rs. 2 lakhs have not been intimated (January 1995).

02—Employment—			
101—Employment Services—			
(2)03—Setting up of Town Employment Exchange at Tehsil Level—			
O	6.00		
R	—5.00	1.00	—1.00

Reduction in provision by Rs. 5 lakhs through reappropriation in March 1994 was due to non-sanction of posts by the Government.

Reasons for the final saving of Rs. 1 lakh have not been intimated (January 1995).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)	
01—Labour—			
101—Industrial Relations—			
05—Creation of Labour Courts at Sangrur and Ludhiana—			
O	4.00		
R	—4.00		

Withdrawal of the entire provision through reappropriation in March 1994 was due to non-implementation of the scheme.

Grant No. 17—Local Government, Housing and Urban Development

	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Revenue :			
Major heads :			
2216—Housing,			
2217—Urban Development,			
3475—Other General Economic Services and			
3604—Compensation and Assignments to Local Bodies and Panchayat Raj Institutions			
Voted—			
Original 29,13,58,000	51,96,43,000	51,94,10,211	—2,32,789
Supplementary 22,82,85,000			
Amount surrendered during the year			
Charged—			
Original 10,000	10,000	..	—10,000
Supplementary ..			
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,			
6216—Loans for Housing and			
6217—Loans for Urban Development			
Original 36,65,16,000	45,65,16,000	28,21,50,844	—17,43,65,156
Supplementary 9,00,00,000			
Amount surrendered during the year			

Notes and comments—**Revenue :**

- (i) The entire charged appropriation remained unutilised,
- (ii) Saving in the voted grant (partly set off by excess under other heads as mentioned in note (iv) below) occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
2217—Urban Development—			
80—General—			
001—Direction and Administration—			
(1) 01—Urban Estates Directorate—			
O 66.83	34.53	14.25	-20.28
R -32.30			

Reduction in provision by Rs. 32.30 lakhs through reappropriation in March 1994 was due to cut imposed by the Finance department.

Reasons for the final saving of Rs. 20.28 lakhs have not been intimated (January 1995).

(2) 04—Town Planner—			
O 3,87.21	3,47.13	3,63.96	+16.83
R -40.08			

Reduction in provision by Rs. 40.08 lakhs through reappropriation in March 1994 was due to cut imposed by the Finance department.

Reasons for the final excess of Rs. 16.83 lakhs have not been intimated (January 1995).

(3) 03—Municipal Elections—			
O 27.89	14.46	14.41	-0.05
R -13.43			

Reduction in provision by Rs. 13.43 lakhs through reappropriation in March 1994 was due to cut imposed by the Finance department.

(4) 02—Local Government Directorate—			
O 84.82	74.84	81.51	+6.67
R -9.98			

Reduction in provision by Rs. 9.98 lakhs through reappropriation in March 1994 was due to cut imposed by the Finance department.

Reasons for the final excess of Rs. 6.67 lakhs have not been intimated (January 1995).

2216—Housing—			
80—General—			
001—Direction and Administration—			
(5) 01—Direction and Administration—			
O 27.58	2.12	0.33	-1.79
R -25.46			

Reduction in provision by Rs. 25.46 lakhs through reappropriation in March 1994 was due to cut imposed by the Finance department.

3475—Other General
Economic Services—201—Land Ceilings—
(other than agricultural
land)(6) 01—Implementation of
provisions of the Urban
Land (Ceiling and
Regulation) Act, 1976—

O	9.20	} 0.60	0.06	-0.54
R	-8.60			

Reduction in provision by Rs. 8.60 lakhs through reappropriation in March 1994 was due to cut imposed by the Finance department.

(iii) An instance where the entire provision remained unutilized is given below :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
2216—Housing—			
03—Rural Housing—			
102—Provision of house site to the landless—			
01—House-site to the landless workers in rural areas—			
O	2.90	} 1.25	-1.25
R	-1.65		

Reduction in provision by Rs. 1.65 lakhs through reappropriation in March 1994 was due to cut imposed by the Finance department.

Reasons for non-utilization of the entire provision in the above case have not been intimated (January 1995).

(iv) Excess occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
2217—Urban Development—			
80—General—			
191—Assistance to local Bodies, Corporations, Urban development Authorities, Town Improvement Boards etc.—			
(1)01—Grant-in-aid to Local Bodies—			
O	1,74.01	} 5,15.95	-0.01
S	2,46.15		
R	95.79		

Augmentation of provision by Rs. 95.79 lakhs through reappropriation in March 1994 was due to Post-budget decision of the Government to provide more funds for payment of interest on loans from L.I.C.

3604—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions—

200—Other Miscellaneous Compensations and Assignments—

(2)12—Grant-in-aid to Municipal Committees/Corporations/Notified Area Committees in lieu of abolition of Octroi in the State—

O	21,30.84	}	42,03.40	42,03.40
S	20,36.70			
R	35.86			

Augmentation of provision by Rs. 35.86 lakhs through reappropriation in March 1994 was due to payment of additional excise duty in lieu of abolition of octroi on liquor and Beer.

Capital :

(v) In view of the final saving of Rs. 17,43.65 lakhs, the supplementary grant of Rs. 9.00 lakhs obtained in March 1994 proved unnecessary.

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

Head	Total grant	Actual expenditure	Excess— Saving—
		(In lakhs of rupees)	
4217—Capital Outlay on Urban Development—			
60—Other Urban Development Schemes—			
800—Other expenditure—			
(1)01—Nehru Rozgar Yojna— (Centrally Sponsored Scheme)			
O	1,80.00	1,80.00	66.04
			—1,13.96

Reasons for the final saving of Rs. 1,13.96 lakhs have not been intimated (January 1995).

(2)01—Nehru Rozgar Yojna—

O	1,20.00	1,20.00	44.02	—75.98
---	---------	---------	-------	--------

Reasons for the final saving of Rs. 75.98 lakhs have not been intimated (January 1995).

4216—Capital Outlay
on Housing—01—Government
Residential
Buildings—106—General Pool
Accommodation—(3)01—Construction of
Houses for Government
employees at District/
Tehsil Headquarters
and other Places—

O	50.80	50.80	24.32	—26.48
---	-------	-------	-------	--------

Reasons for the final saving of Rs. 26.48 lakhs have not been intimated (January 1995).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
4217—Capital Outlay on Urban Development—			
60—Other Urban Development Schemes—			
050—Land—			
(1)02—World Bank Aided Water Supply and Sewerage Project—			
O	5,00.00	5,00.00	—5,00.00
800—Other expenditure—			
(2)02—Prevention of Pollution of Safety River—			
O	5,00.00	5,00.00	—5,00.00
(3)02—Prevention of Pollution of Safety River—			
(Centrally Sponsored Scheme)			
O	5,00.00	5,00.00	—5,00.00
6217—Loans for Urban Development—			
03—Integrated Development of Small and Medium Towns—			
800—Other Loans—			
(4)01—Loans for Development of Small and Medium Towns—			
(Centrally Sponsored Scheme)			
O	1,50.00	1,50.00	—1,50.00

Last year too, the entire budget provision of Rs. 1,50 lakhs remained unutilized.

Reasons for non-utilization of the entire provision in the above four cases (serial nos. 1 to 4) have not been intimated (January 1995).

(vii) Excess occurred under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
4216—Capital Outlay on Housing—			
01—Government Residential Buildings—			
106—General Pool Accommodation—			
02—Construction of Government Accommodation for Government employees at Chandigarh—			
Purchase of Land—			
O	3,36.46	4,59.24	+1,22.78

Reasons for the final excess of Rs. 1,22.78 lakhs have not been intimated (January 1995).

(ix) Suspense transactions :—No amount was debited under 'Suspense' during the year. The nature of Suspense transactions has been explained under the Appropriation Accounts of Grant No. "15 Irrigation and Power".

An analysis of the "Suspense" transaction in the grant in 1993-94 together with the opening and closing balance is given below—

Head	Opening balance +Debit —Credit	Debit	Credit	Closing balance +Debit —Credit
------	--------------------------------------	-------	--------	--------------------------------------

(In lakhs of rupees)

Major head :

4217—Capital Outlay on Urban Development—				
Stock	+23.22			+23.22

Grant No. 18—Personnel and Administrative Reforms

	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Revenue :			
Major heads :			
2051—Public Service Commission and			
2070—Other Administrative Services —			
Voted—			
Original 63,71,000	64,30,000	56,05,000	—8,25,000
Supplementary 59,000			
Amount surrendered during the year			
Charged—			
Original 60,78,000	60,78,000	60,24,245	—53,755
Supplementary ..			
Amount surrendered during the year (March 1994)			88,000

Notes and comments—

(i) In view of the final saving of Rs. 8.25 lakhs in the voted grant, the supplementary grant of Rs. 0.59 lakh obtained in March 1994 proved unnecessary.

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

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	11.71		
R	—11.71		

Withdrawal of the entire provision through reappropriation in March 1994 was due to non-constitution of Subordinate Services Selection Board.

Grant No. 19—Planning

	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Revenue :			
Major heads :			
3451—Secretariat— Economic Services and			
3454—Census Surveys and Statistics			
Voted—			
Original 3,45,29,65,000	3,45,29,65,000	2,24,14,58,054	-1,21,15,06,946
Supplementary			
Amount surrendered during the year (March 1994)			60,90,48,000
Charged—			
Original 16,000	1,75,000	1,43,784	-31,216
Supplementary 1,59,000			

Amount surrendered during the year

Notes and comments—

(i) Rupees 60,90,48 lakhs were surrendered in March 1994; ultimate saving in the voted grant was Rs. 1,21,15.07 lakhs.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
3451—Secretariat— Economic Services—			
101—Planning Commission— Planning Board—			
(1)01—Planning Board—			
O 3,40,70.67	2,80,62.39	2,20,78.46	-59,83.93
R -60,08.28			

Reduction in provision by Rs. 60,08.28 lakhs through reappropriation in March 1994 was due to (i) Post-budget decision of the Government to reduce the outlay under the scheme "Formulation of district Plan at District Headquarters" (Rs. 59,57.28 lakhs), (ii) posts remaining vacant (Rs. 18.50 lakhs) and (iii) non-completion of the study of the scheme in time (Rs. 2.50 lakhs).

Reasons for the final saving of Rs. 59,83.93 lakhs have not been intimated (January 1995).

3454—Census Surveys and Statistics—			
02—Surveys and Statistics—			
204—Central Statistical Organisation—			
(2)01—Economic Advice and Statistics—			
O 2,81.39	2,77.07	2,50.03	-27.04
R -4.32			

Reduction in provision by Rs. 4.32 lakhs through reappropriation in March 1994 was due to posts remaining vacant (Rs. 5.81 lakhs), partly set off by excess mainly due to payment of outstanding liabilities of office expenses (Rs. 1 lakh).

Reasons for the final saving of Rs. 27.04 lakhs have not been intimated (January 1995).

(ii) Instances where the entire provision was withdrawn are given below :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
3454—Census Surveys and Statistics—			
02—Survey and Statistics—			
204—Central Statistical Organisation—			
(1) 10—Identification of Weaker Section in Punjab—			
O 40.00			
R —40.00			
Withdrawal of the entire provision through reappropriation in March 1994 was due to non-clearance of the scheme.			
(2) 08—Estimates of District Income of Punjab—			
O 15.00			
R —15.00			
(3) 09—Strengthening of Ministerial Staff at Headquarter—			
Q 6.00			
R —6.00			
Withdrawal of the entire provision through reappropriation in March 1994 in the above cases (serial nos. 2 and 3) was due to non-sanction of the posts.			
(4) 04—Setting up of Socio-Economic Research Analysis Unit—			
O 6.00			
R —6.00			
(5) 05—Preparation of Input Output Table—			
O 3.00			
R —5.00			
(6) 06—Strengthening of National Sample Survey Wing at Headquarters—			
O 2.75			
R —2.75			

Withdrawal of the entire provision through reappropriation in March 1994 in the above cases (serial nos. 4 to 6) was due to non-sanction of posts under these schemes by the Government.

Grant No. 20—Programme Implementation

		Total grant	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Revenue :				
Major head :				
3451—Secretariat— Economic Services				
Original	4,00,000	4,00,000	43,052	—3,56,948
Supplementary	..			
Amount surrendered during the year (March 1994)				3,40,000

Notes and comments—

(i) Rupees 3.40 lakhs were surrendered in March 1994 on account of economy in expenditure ; ultimate saving was Rs. 3.57 lakhs.

(ii) This is the fourth year in succession where saving occurred from 80 to 100 per cent, which reflects injudicious planning.

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,			
2211—Family Welfare,			
2215—Water Supply and Sanitation,			
2216—Housing,			
2235—Social Security and Welfare,			
2401—Crop Husbandry,			
2403—Animal Husbandry,			
2515—Other Rural Development Programmes,			
3054—Roads and Bridges and			
3451—Secretariat-Economic Services			
Voted—			
Original 2,28,91,99,000	2,28,91,99,000	3,37,65,63,225	+1,08,73,64,225
Supplementary ..			
Amount surrendered during the year (March 1994)			9,72,000
Charged—			
Original 2,56,00,000	2,65,18,000	48,55,308	—2,16,62,692
Supplementary 9,18,000			
Amount surrendered during the year (March 1994)			50,000
Capital :			
Major heads :			
4059—Capital Outlay on Public Works,			
4202—Capital Outlay on Education, Sports, Art and Culture,			
4210—Capital Outlay on Medical and Public Health,			
4211—Capital Outlay on Family Welfare,			

4216—Capital Outlay on Housing,

4217—Capital Outlay on Urban Development,

4235—Capital Outlay on Social Security and Welfare,

4250—Capital Outlay on Other Social Services,

4403—Capital Outlay on Animal Husbandry,

4851—Capital Outlay on Village and Small Industries,

5053—Capital Outlay on Civil Aviation and

5054—Capital Outlay on Roads and Bridges Voted—

Original	1,22,35,76,000	}	1,22,35,76,000	68,29,44,473	—54,06,31,527
Supplementary	..				

Amount surrendered during the year

Charged—

Original	..	}	..	1,51,24,153	+1,51,24,153
Supplementary	..				

Amount surrendered during the year

Notes and comments—

Revenue :

(i) The excess of Rs. 1,08,73,64,225 over the voted grant requires regularisation.

(ii) In view of final excess of Rs. 1,08.74 crores ; the surrender of Rs. 9.72 lakhs in March 1994 proved injudicious.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
2059—Public Works—			
80—General—			
(1) 799—Suspense—			
O	3,70.00	3,70.00	77,72.12
			+74,02.12

Reasons for the final excess of Rs. 74,02.12 lakhs have not been intimated (January 1995).

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

Reasons for the final excess of Rs. 33.50 lakhs have not been intimated (January 1995).

052—Machinery and Equipment—

(6)03—Repairs and Carriage—

O	8.19	8.19	25.12	+16.93
---	------	------	-------	--------

Reasons for the final excess of Rs. 16.93 have not been intimated (January 1995).

2215—Water Supply and Sanitation—

01—Water Supply—

(7)799—Suspense—

O	8,20.13	8,20.13	25,39.95	+17,19.82
---	---------	---------	----------	-----------

Reasons for the final excess of Rs. 17,19.82 lakhs have not been intimated (January 1995).

The budget provision under this head was for a gross amount of Rs. 8,20.13 lakhs. The budget also anticipated matching recoveries of Rs. 8,20.13 lakhs which are adjusted in the accounts as reduction of expenditure.

There have been wide variations between the actual expenditure and recoveries vis-a-vis the budget provision as detailed below from 1983-84 to 1993-94 :—

Year	Gross Expenditure			Recoveries			Net Expenditure	
	Provision	Actuals	Excess	Provision	Actuals	Excess	Provision	Actuals
1983-84	1,00.00	12,40.35	11,40.35	1,00.00	12,84.78	11,84.78	..	-44.43
1984-85	1,00.00	10,95.22	9,95.22	1,00.00	15,99.88	14,99.88	..	-5,04.66
1985-86	1,00.00	21,84.30	20,84.30	1,00.00	19,42.32	18,42.32	..	+2,41.98
1986-87	6,61.32	25,38.64	18,77.32	1,00.00	22,59.88	21,59.88	..	+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
1988-89	9,07.83	26,91.09	17,83.26	6,49.70	26,23.72	19,74.02	..	+67.37
1989-90	10,88.00	26,92.58	16,04.58	6,75.57	24,80.44	18,04.87	..	+2,12.14
1990-91	8,20.13	22,42.75	14,22.62	8,20.13	19,23.42	11,03.29	..	+3,19.33
1991-92	8,20.13	37,59.51	29,39.38	8,20.13	35,66.37	27,46.24	..	+1,93.14
1992-93	8,20.13	52,00.68	43,80.55	8,20.13	47,78.31	39,58.18	..	+4,22.37
1993-94	8,20.13	25,39.95	17,19.82	8,20.13	24,60.02	16,39.89	..	+79.83

001—Direction and Administration—

(8)01—Direction—

O	1,10.05	1,10.05	1,60.44	+50.39
---	---------	---------	---------	--------

Reasons for the final excess of Rs. 50.39 lakhs have not been intimated (January 1995).

01—Water Supply—		
005—Survey and Investigation—		
(3)01—Survey and Investigation—	9.55	+9.55
0		
3054—Roads and Bridges—		
80—General—		
001—Direction and Administration—		
(4)02—Transfer of Establishment charges on prorata basis to the major head '3054— Roads and Bridges'—	17,90.76	+17,90.76
0		
3451—Secretariat— Economic Services—		
(5)092—Other Offices—	5,98.06	+5,98.06
0		
2515—Other Rural Development Programmes—		
(6)799—Suspense—	2,71.09	+2,71.09
0		
2059—Public Works—		
60—Other Buildings—		
052—Machinery and Equipment—		
(7)05—Deduct,—prorata transfer of Tools and Plants charges to the Major head '2216—Housing, and '3054—Roads and Bridges'—	19.89	+19.89
0		
2210—Medical and Public Health—		
03—Rural Health Service— Allopathy—		
(8)110—Hospitals and Dispensaries—	8.67	+8.67
0		
2211—Family Welfare—		
(9)800—Other expenditure—	2.17	+2.17
0		
(10)101—Rural Family Welfare Services—	1.04	+1.04
0		

Reasons for incurring expenditure without provision of funds in the above cases (serial nos. 1 to 10) have not been intimated (January 1995).

(v) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)	
2215—Water Supply and Sanitation—			
01—Water Supply—			
001—Direction and Administration—			
(1)03—Execution—			
O	32,21.19	32,21.19	4,87.42 —27,33.77
Reasons for the final saving of Rs. 27,33.77 lakhs have not been intimated (January 1995).			
102—Rural Water Supply Programmes—			
(2)01—Rural Water Supply— (Centrally Sponsored Scheme)			
O	21,50.00	21,50.00	5,51.97 —15,98.03
Reasons for the final saving of Rs. 15,98.03 lakhs have not been intimated (January 1995).			
(3)800—Other expenditure—			
O	13,00.00	13,00.00	27.87 —12,72.13
Reasons for the final saving of Rs. 12,72.13 lakhs have not been intimated (January 1995).			
2059—Public Works—			
80—General—			
001—Direction and Administration—			
(4)02—Execution—			
O	56,35.86	56,35.86	29,88.91 —26,46.95
Reasons for the final saving of Rs. 26,46.95 lakhs have not been intimated (January 1995).			
(5)06—Supervision—			
O	2,98.88	2,98.88	2,18.70 —80.18
Reasons for the final saving of Rs. 80.18 lakhs have not been intimated (January 1995).			
60—Other Buildings—			
051—Construction—			
(6)07—Other Administrative Services—			
O	31.62	31.62	15.67 —15.95
Reasons for the final saving of Rs. 15.95 lakhs have not been intimated (January 1995).			

052—Machinery and Equipment—

(7)02—New Supplies—

O	14.33	14.33	0.09	—14.24
---	-------	-------	------	--------

Reasons for the final saving of Rs. 14.24 lakhs have not been intimated (January 1995).

3054—Roads and Bridges—

04—District and Other Roads—

(8)800—Other expenditure—

O	42,00.00	42,00.00	38,17.41	—3,82.59
---	----------	----------	----------	----------

Reasons for the final saving of Rs. 3,82.59 lakhs have not been intimated (January 1995).

2216—Housing—

01—Government Residential Buildings—

106—General Pool Accommodation—

(9)06—Other expenditure—

O	1,76.81	1,76.81	1,04.82	—71.99
---	---------	---------	---------	--------

Reasons for the final saving of Rs. 71.99 lakhs have not been intimated (January 1995).

2401—Crop Husbandry—

(01)800—Other expenditure—

O	1,42.04	1,42.04	93.33	—48.71
---	---------	---------	-------	--------

Reasons for the final saving of Rs. 48.71 lakhs have not been intimated (January 1995).

(vi) Instances where the entire provision remained unutilized are given below:—

Head	Total grant	Actual expenditure	Excess + Saving —
	(In lakhs of rupees)		
3054—Roads and Bridges—			
01—National Highways—			
337—Road Works—			
(1)01—Road Works—			
O	5,00.00	5,00.00	—5,00.00
101—National Highways— Permanent Bridges—			
(2)01—Bridges—			
O	30.00	30.00	—30.00
80—General—			
(3)107—Railway Safety Works—			
O	30.00	30.00	—30.00

(4) 800—Other expenditure—

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

Reasons for non-utilization of the entire provision in the above cases (serial nos. 1 to 4) have not been intimated (January 1995).

Last year too, the entire provision of Rs. 5.63 lakhs in the above four cases remained unutilized.

Charged --

(vii) In view of the final saving of Rs. 2,16.63 lakhs in charged appropriation, the supplementary appropriation of Rs. 9.18 lakhs obtained in March 1994 proved excessive.

(viii) Saving in the charged appropriation (partly set off by excess under other heads as mentioned in notes (ix) and (x) below) 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	2,00.00	2,00.00	—2,00.00
2059—Public Works—			
60—Other Buildings—			
051—Construction—			
(2) 06—Civil Works—			
O	40.50	40.68	—40.68
S	00.18		
(3) 07—Other Administrative Services—			
O	2.00	7.00	—7.00
S	5.00		

Reasons for non-utilization of the entire provision in the above cases (serial nos. 1 to 3) have not been intimated (January 1995).

(ix) Excess occurred mainly under :—

Head	Total appropriation	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
2059—Public Works—			
60—Other Buildings—			
053—Maintenance and Repairs—			
O	11.00	43.44	+28.44
S	4.00		

Reasons for the final excess of Rs. 28.44 lakhs have not been intimated (January 1995).

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

Head	Total appropriation	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
3054—Roads and Bridges—			
04—District and Other Roads—			
800—Other expenditure—			
O		5.11	+5.11

Reasons for incurring expenditure without provision of funds in the above case have not been intimated (January 1995).

Capital :—

(xi) Saving in the voted grant was Rs. 54,06.32 lakhs but no amount was surrendered.

(xii) Saving in the voted grant (partly set off by excess under other heads as mentioned in notes (xiv) and (xv) below) occurred mainly under the following heads :—

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
5054—Capital Outlay on Roads and Bridges—			
03—State Highways—			
(1)800—Other expenditure—			
O	9,60.00	2,04.60	—7,55.40

Reasons for the final saving of Rs. 7,55.40 lakhs have not been intimated (January 1995).

(2)052—Machinery and Equipment—

O	52.50	15.97	—36.53
---	-------	-------	--------

Reasons for the final saving of Rs. 36.53 lakhs have not been intimated (January 1995).

4202—Capital Outlay on Education, Sports, Art and Culture—

02—Technical Education—

(3)105—Engineering/Technical Colleges and Institutes—

O	6,83.27	1,15.65	—5,67.62
---	---------	---------	----------

Reasons for the final saving of Rs. 5,67.62 lakhs have not been intimated (January 1995).

4059—Capital Outlay on Public Works—

80—General—

(4)051—Construction—

O	18,79.17	16,04.54	—2,74.63
---	----------	----------	----------

Reasons for the final saving of Rs. 2,74.63 lakhs have not been intimated (January 1995).

(5)051—Construction—

(Centrally Sponsored Scheme)

O	1,00.00	1,00.00	0.15	—99.85
---	---------	---------	------	--------

Reasons for the final saving of Rs. 99.85 lakhs have not been intimated (January 1995).

4210—Capital Outlay on
Medical and Public
Health—

03—Medical Education,
Training and
Research—

(6)105—Allopathy—

O	5,35.00	5,35.00	2,94.55	—2,40.45
---	---------	---------	---------	----------

Reasons for the final saving of Rs. 2,40.45 lakhs have not been intimated (January 1995).

01—Urban Health
Services—

(7)110—Hospital and
Dispensaries—

O	4,70.00	4,70.00	3,66.95	—1,03.05
---	---------	---------	---------	----------

Reasons for the final saving of Rs. 1,03.05 lakhs have not been intimated (January 1995).

4403—Capital Outlay on
Animal Husbandry—

(8)102—Cattle and Buffalo
Development—

O	30.00	30.00	0.10	—29.90
---	-------	-------	------	--------

Reasons for the final saving of Rs. 29.90 lakhs have not been intimated (January 1995).

(xiii) Instances where the entire provision remained unutilized are given below:—

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
5054—Capital Outlay on Roads and Bridges—			
01—National Highways—			
(1)337—Road Works—			
O	29,36.76	29,36.76	—29,36.76
(2)101—Permanent Bridges—			
O	9,34.00	9,34.00	—9,34.00
4211—Capital Outlay on Family Welfare—			
(3)800—Other expenditure—			
(Centrally Sponsored Scheme)			
O	6,70.00	6,70.00	—6,70.00

(4)101—Rural Family Welfare Service—			
(Centrally Sponsored Scheme)			
O	52.10	52.10	—52.10
4202—Capital Outlay on Education, Sports, Art and Culture—			
02—Technical Education—			
(5)800—Other expenditure—			
O	4,40.00	4,40.00	—4,40.00
4250—Capital Outlay on other Social Services—			
201—Labour—			
(6)01—Buildings—			
(Centrally Sponsored Scheme)			
O	58.00	58.00	—58.00
5053—Capital Outlay on Civil Aviation—			
02—Air Ports—			
(7)102—Aerodromes—			
O	22.50	22.50	—22.50
4210—Capital Outlay on Medical and Public Health—			
03—Medical Education, Training and Research—			
(8)102—Homeopathy—			
O	15.00	15.00	—15.00
4235—Capital Outlay on Social Security and Welfare—			
02—Social Welfare—			
(9)102—Child Welfare—			
O	10.00	10.00	—10.00
(10)102—Child Welfare—			
(Centrally Sponsored Scheme)			
O	10.00	10.00	—10.00

Reasons for non-utilization of the entire provision in the above cases (serial nos. 1 to 10) have not been intimated (January 1995).

(xiv) Excess occurred mainly under:—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
4202—Capital Outlay on Education, Sports, Art and Culture—			
02—Technical Education—			
(1)104—Polytechnics—			
O 13,50.46	13,50.46	16,46.61	+2,96.15
Reasons for the final excess of Rs. 2,96.15 lakhs have not been intimated (January 1995).			
01—General Education—			
(2)203—University and Higher Education—			
O 51.00	51.00	1,20.74	+69.74
Reasons for the final excess of Rs. 69.74 lakhs have not been intimated (January 1995).			
(3)205—Languages Development—			
O 50.00	50.00	76.95	+26.95
Reasons for the final excess of Rs. 26.95 lakhs have not been intimated (January 1995).			
4211—Capital Outlay on Family Welfare—			
(4)106—Services and Supplies—			
(Centrally Sponsored Scheme)			
O 50.00	50.00	2,02.59	+1,52.59
Reasons for the final excess of Rs. 1,52.59 lakhs have not been intimated (January 1995).			
5054—Capital Outlay on Roads and Bridges—			
02—Strategic and Border Roads—			
(5)337—Road Works—			
O 1,00.00	1,00.00	1,54.41	+54.41
Reasons for the final excess of Rs. 54.41 lakhs have not been intimated (January 1995).			
4250—Capital Outlay on Other Social Services—			
201—Labour—			
(6)01—Buildings—			
O 1,41.00	1,41.00	1,66.84	+25.84

Reasons for the final excess of Rs. 25.84 lakhs have not been intimated (January 1995).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
4250—Capital Outlay on Other Social Services—			
(1)800—Other expenditure—			
O		2,42.74	+2,42.74
5054—Capital Outlay on Roads and Bridges—			
03—State Highways—			
(2)337—Road Works—			
O		2,30.41	+2,30.41
(3)001—Direction and Administration—			
O		1,11.76	+1,11.76
04—District and Other Roads—			
(4)337—Road Works—			
O		82.29	+82.29
02—Strategic and Border Roads—			
(5)800—Other expenditure—			
O		54.93	+54.93
4211—Capital Outlay on Family Welfare—			
(6)101—Rural Family Welfare Services—			
O		1,34.21	+1,34.21
(7)106—Services and supplies—			
O		30.77	+30.77
(8)800—Other expenditure—			
O		25.48	+25.48
(9)102—Urban Family Welfare Services—			
O		18.00	+18.00

4202—Capital Outlay on Education, Sports, Art and Culture—				
03—Sports and Youth Services— Sports Stadia—				
(10)800—Other expenditure— (Centrally Sponsored Scheme)				
0		1,13.25		+1,13.25
01—General Education—				
11(202)—Secondary Education—				
0		34.33		+34.33
02—Technical Education—				
(12)104—Polytechnics— (Centrally Sponsored Scheme)				
0		18.02		+18.02
4059—Capital Outlay on Public Works—				
80—General—				
(13)001—Direction and Administration—				
0		1,00.87		+1,00.87
052—Machinery and Equipment—				
(14)01—Percentage Charges for Machinery and Equipment transferred from Revenue—				
0		14.41		+14.41
4403—Capital Outlay on Animal Husbandry—				
(15)101—Veterinary Services and Animal Health—				
0		12.54		+12.54

Reasons for incurring expenditure without provision of funds in the above cases (serial nos. 1 to 15) have not been intimated (January 1995).

Charged—

(xvi) Excess of Rs. 1,51,24,153 over the charged appropriation requires regularisation.

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

Head	Total appropriation	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
5054—Capital Outlay on Roads and Bridges—			
03—State Highways—			
337—Road Works—			
0		1,51.24	+1,51.24

Reasons for incurring expenditure without provision of funds in the above case have not been intimated (January 1995).

(xviii) Subvention 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.

No subvention was received and accordingly no expenditure was adjusted against the deposit account during the year 1993-94. The balance at the credit of deposit account on 31st March 1994 was nil.

(xix) Review of Machinery and Equipment Charges in Public Works Department, Buildings and Roads Branch—

Machinery and equipment charges compared to the works expenditure for 1991-92, 1992-93 and 1993-94 were as under :—

	1991-92	1992-93	1993-94
			(In lakhs of rupees)
Works expenditure under Revenue Head (excluding Public Health Branch)	63,30.58	81,92.84	86,34.94
Machinery and Equipment Charges	(—)10,91.31	(—)1,13.31	(—)46.03

(xx.) Review of Establishment charges in Public Works Department, Buildings and Roads Branch—The percentage of establishment charges to Works expenditure for 1991-92, 1992-93 and 1993-94 are given below :—

	1991-92	1992-93	1993-94
			(In lakhs of rupees)
Works expenditure under Revenue Heads (excluding Public Health Branch)	63,30.58	81,92.85	86,34.94
Establishment Charges	20,30.00	23,41.28	34,26.93
Percentage of establishment charges to works expenditure	32.06	28.57	39.68

(xxi) Suspense Transactions—The expenditure under the grant includes Rs. 1,19,83.45 lakhs under 'Suspense'. The nature of 'Suspense' transactions has been explained under the Appropriation Account of Grant No. "15-Irrigation and Power".

An analysis of Suspense transactions in this grant for 1993-94 together with the opening and closing balance is given below :—

Head	Opening balance +Debit —Credit	Debit.	Credit	Closing balance +Debit —Credit
2059—Public Works—				
Stock	+16,51.42	66,91.33	74,88.57	+8,54.18
Miscellaneous Works Advances	+10,36.14	10,80.79	6,19.81	+14,97.12
	+26,87.56	77,72.12	81,08.38	+23,51.30
2215—Water Supply and Sanitation—				
Stock	+17,17.12	21,14.40	21,04.93	+17,26.59
Miscellaneous Works Advances	+7,18.32	4,25.55	3,55.09	+7,88.78
	+24,35.44	25,39.95	24,60.02	+25,15.37
2515—Other Rural Development Programmes—				
Stock	+47.05	2,29.81	2,00.08	+76.78
Miscellaneous Works Advances	+85.88	41.28	72.12	+55.04
	+1,32.93	2,71.09	2,72.20	+1,31.82
3054—Roads and Bridges—				
Stock	+94.19	10,05.67	10,65.34	+34.52
Miscellaneous Works Advances	+74.53	3,94.62	1,64.91	+3,04.24
	+1,68.72	14,00.29	12,30.25	+3,38.76
4059—Capital Outlay on Public Works—				
Stock	+0.55	..	..	+0.55
Miscellaneous Works Advances	+0.36	..	..	+0.36
	+0.91	..	..	+0.91*

*The debit balance pertains to the period prior to 1st April 1974 which is yet to be adopted by the Public Works Division 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	Actual expenditure	Excess + Saving—
	Rs.	Rs.	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,			
2250—Other Social Services;			
3451—Secretariat— Economic Services,			
3464—Census Surveys and Statistics			
and			
3604—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions			

Voted—

Original	1,07,52,02,000	1,83,39,00,000	1,36,60,62,550	—46,78,37,450
Supplementary	75,86,98,000			

Amount surrendered during the year

Charged—

Original	10,05,000	18,46,000	4,08,047	—14,37,953
Supplementary	8,41,000			

Amount surrendered during the year

Notes and comments—

(i) There was an overall saving of Rs. 46,78.37 lakhs in the voted grant, but no amount was surrendered by the department during the year. This is the fourth year in succession that no amount was surrendered by the department despite overall saving in the voted grant.

(ii) In view of the final saving of Rs. 46,78.37 lakhs in the voted grant, the supplementary grant of Rs. 75,86.98 lakhs obtained in March, 1994 proved excessive.

(iii) Saving in the voted grant (partly set off by excess under other heads as mentioned in notes (vi) and (vii) below) occurred mainly under the following heads :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
2245—Relief on account of Natural Calamities—			
02—Floods, Cyclones etc.—			
(1) 101—Gratuitous Relief—			
O 3,60.00	} 26,78.29	12,55.16	—14,23.13
S 23,18.29			
Reasons for the final saving of Rs. 14,23.13 lakhs have not been intimated (January 1995).			
(2) 282—Public Health—			
S 2,10.00	2,10.00	0.01	—2,09.99
Reasons for the final saving of Rs. 2,09.99 lakhs have not been intimated (January 1995).			
(3) 109—Repairs and restoration of damaged water supply, drainage and sewerage works—			
S 1,75.00	1,75.00	1,12.34	—62.66
Reasons for the final saving of Rs. 62.66 lakhs have not been intimated (January 1995).			
80—General—			
(4) 800—Other expenditure—			
O 10.00	} 1,48.23	97.04	—51.19
S 1,38.08			
R 0.15			
Reasons for the final saving of Rs. 51.19 lakhs have not been intimated (January 1995).			
2235—Social Security and Welfare—			
60—Other Social Security and Welfare programmes—			
110—Other Insurance Schemes—			
(5) 09—Relief to persons affected by riots—			
O 15,53.15	} 11,53.15	7,16.55	—4,36.60
R —4,00.00			

Reduction in provision by Rs. 4,00 lakhs through reappropriation in March 1994 was based on actual requirement.

Reasons for the final saving of Rs. 4,36.60 lakhs have not been intimated (January 1995).

(6) 15—Subsistence allowance
to victims of terrorist
violence in Punjab—

O	7,16.00	}	11,16.00	6,71.81	—4,44.19
R	4,00.00				

Augmentation of provision by Rs. 4,00 lakhs through reappropriation in March 1994 was based on actual requirement.

Reasons for the final saving of Rs. 4,44.19 lakhs have not been intimated (January 1995).

2029—Land Revenue—

103—Land Records—

(7) 102—District
Establishment—

O	20,06.40	}	19,55.79	18,06.36	—1,49.43
R	—50.61				

Reduction in provision by Rs. 50.61 lakhs through reappropriation in March 1994 was due mainly to posts remaining vacant (Rs. 52.01 lakhs), partly set off by excess due mainly to payment of rent, rates and taxes (Rs. 1.44 lakhs).

Reasons for the final saving of Rs. 1,49.43 lakhs have not been intimated (January 1995).

2053—District
Administration—093—District
Establishments—(8) 01—District
Establishments—

O	17,48.49	}	17,44.74	17,29.88	—14.86
R	—3.75				

Reduction in provision by Rs. 3.75 lakhs through reappropriation in March 1994 was due mainly to (i) posts remaining vacant (Rs. 83.32 lakhs), (ii) economy measures (Rs. 3.30 lakhs) and (iii) less expenditure on touring (Rs. 3.23 lakhs), partly set off by excess due mainly to Post-budget decision of the Government to provide more funds for 'Motor Vehicles' (Rs. 53.67 lakhs) and clearance of pending bills of electricity (Rs. 29.98 lakhs).

Reasons for the final saving of Rs. 14.86 lakhs have not been intimated (January 1995).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
2245—Relief on account of Natural Calamities—			
02—Floods, Cyclones etc.—			
(1) 113—Assistance for repairs/reconstruction of Houses—			
O	1,00.00	}	23,51.59
S	22,51.59		
			—23,51.59

(2) 193—Assistance to Local bodies and other non-Government Bodies/Institutions—	S	2,00.00	2,00.00	..	—2,00.00
(3) 117—Assistance to Farmers for purchase of livestock—	O	10.00	1,09.96	..	—1,09.96
	S	99.96			
(4) 115—Assistance to Farmers to clear sand/silt/salinity from lands—	S	1,00.00	1,00.00	..	—1,00.00
01—Drought—					
(5) 101—Gratuitous Relief—	O	1,00.00	1,00.00	..	—1,00.00
(6) 104—Supply of Fodder—	O	50.00	50.00	..	—50.00
02—Floods, Cyclones etc.—					
(7) 104—Supply of Fodder—	O	50.00	50.00	..	—50.00
(8) 112—Evacuation of population—	O	10.00	18.34	..	—18.34
	S	8.34			
(9) 111— <i>Ex-gratia</i> payments to bereaved families—	O	10.00	10.00	..	—10.00
(10) 119—Assistance to artisans for repairs/ replacement of damaged tools and equipments—	O	10.00	10.00	..	—10.00

Reasons for non-utilization of the entire provision in the above cases (serial nos. 1 to 10) have not been intimated (January 1995).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
2029—Land Revenue—			
800—Other Expenditure—			
04—War Jagirs—			
O 20.00			
R —20.00			

Withdrawal of the entire provision through reappropriation in March 1994 was due to non-finalisation of Jagir cases.

This is the fifth year in succession that the entire budget provision remained unutilized.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
2245—Relief on account of Natural Calamities—			
02—Floods, Cyclones etc.—			
(1)106—Repairs and restoration of damaged roads and bridges—			
S 2,75.00	2,75.00	11,51.51	+8,76.51

Reasons for the final excess of Rs. 8,76.51 lakhs have not been intimated (January 1995).

(2)105—Veterinary care—			
S 75.00	75.00	1,16.94	+41.94

Reasons for the final excess of Rs. 41.94 lakhs have not been intimated (January 1995).

(3)107—Repairs and restoration of damaged Government Office Buildings—			
S 80.00	80.00	1,15.48	+35.48

Reasons for the final excess of Rs. 35.48 lakhs have not been intimated (January 1995).

2235—Social Security and Welfare—			
60—Other Social Security and Welfare programmes—			
110—Other Insurance Schemes—			

(4)14—Subsistence allowance to victims of November 1984 Riots—

O	94.00	94.00	2,44.93	+1,50.93
---	-------	-------	---------	----------

Reasons for the final excess of Rs. 1,50.93 lakhs have not been intimated (January 1995).

2030—Stamps and Registration—

02—Stamps—
Non-Judicial—

101—Cost of Stamps—

(5)01—Cost of Stamps—

O	50.00	} 1,00.00	99.43	-0.57
R	50.00			

Augmentation of provision by Rs. 50 lakhs through reappropriation in March 1994 was due to payment of outstanding bills of Central Stamps depot.

2052—Secretariat—
General Services—

099—Board of Revenue—

(6)01—Revenue, Excise and Taxation—

O	3,69.39	} 4,11.89	4,09.81	-2.08
S	11.62			
R	30.88			

Augmentation of provision by Rs. 30.88 lakhs through reappropriation in March 1994 was due mainly to (i) provision of more funds for reimbursement of medical claims of Government employees (Rs. 15.02 lakhs), (ii) increase in the rates of lubricants (Rs. 9.25 lakhs), (iii) increase in the rates of contingent articles (Rs. 6.21 lakhs) and (iv) payment of additional dearness allowance to Government employees (Rs. 3.93 lakhs), partly set off by saving due to non-purchase of vehicle (Rs. 4.60 lakhs).

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

Head	Total grant	Actual expenditure	Excess+ Saving-
		(In lakhs of rupees)	
2245—Relief on account of Natural Calamities—			
02—Floods, Cyclones etc.—			
108—Repairs and Restoration of damaged Government Residential buildings—			
O		21.97	+21.97

Reasons for incurring expenditure without provision of funds have not been intimated (January 1995).

Charged—

(viii) Saving in the charged appropriation occurred mainly under :—

Head	Total appropriation	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
2029—Land Revenue—			
103—Land Records—			
02—District Establishment—			
O	3.00	2.55	- 10.45
S	8.41		
R	1.59		
	13.00		

Augmentation of provision by Rs. 1.59 lakhs through reappropriation in March 1994 was due to finalisation of pending court cases.

Reasons for the final saving of Rs. 10.45 lakhs have not been intimated (January 1995).

Calamity Relief Fund— The expenditure in the voted grant includes contributions of Rs. 28 crores to the Calamity Relief Fund for the purpose of financing natural calamity relief expenditure.

The fund was established by the Government of India on the recommendations of the Ninth Finance Commission to enable the State Government for financing of expenditure for relief of distress caused by natural calamities.

The Government of India has fixed an annual contribution of Rs. 28 crores to the Fund for Punjab State. Of this 75 percent is contributed by Government of India and the remaining amount by the State Government. The contribution is credited to the head "8235—General and other Reserve Funds—111—Calamity Relief Fund" by contra debit to the head "2245—Relief on account of Natural Calamities—05—Calamity Relief Fund—101—Transfer to Reserve Fund and Deposit Accounts—Calamity Relief Fund".

The contributions to the Fund are required to be invested in accordance with the pattern of investment as approved by the Government of India and the accretions to the fund alongwith the income earned on the investments of the Fund is to be used to meet all expenditure on provision of relief assistance on the occurrence of a natural calamity in the State.

As per the scheme formulated by the Government of India, the provision for expenditure on relief is required to be made in budget of the State Government under the relevant heads. The extent of relief expenditure to be financed from the fund shall be withdrawn from the fund by disposal of the investments and brought to account under the head "2245—Relief on account of Natural Calamities—05—Calamity Relief Fund—901—Deduct—Amount met from Calamity Relief Fund." During the year 1993-94, an expenditure of Rs. 21,32.10 lakhs was met from the fund and the balance at the credit of the Fund was Rs. 89,86.92 lakhs.

An account of the transactions of the fund is included in Statement No. 16 of Finance Accounts 1993-94.

Grant No. 23—Rural Development and Panchayats

	Total grant/ appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue:			
Major heads:			
2013—Council of Ministers,			
2202—General Education,			
2204—Sports and Youth Services,			
2216—Housing,			
2415—Agricultural Research and Education,			
2501—Special Programmes for Rural Development,			
2505—Rural Employment,			
2515—Other Rural Development Programmes and			
3604—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions			
Voted—			
Original 44,74,12,000	} 45,64,49,000	45,60,95,199	-3,53,801
Supplementary 90,37,000			
Amount surrendered during the year			
Charged—			
Original 1,44,000	} 1,44,000	4,000	-1,40,000
Supplementary ..			

Amount surrendered during the year

Notes and comments—

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

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
2505—Rural Employment—			
01—National Programmes—			
702—Jawahar Rozgar Yojna—			
(1)01—Jawahar Rozgar Yojna—			
(Centrally Sponsored Scheme)			

O	16.00.00	}	14,00.00	13,91.27	- 8.73
R	-2.00.00				

Reduction in provision by Rs. 2.00 lakhs through reappropriation in March 1994 was due to economy measures.

Reasons for the final saving of Rs. 8.73 lakhs have not been intimated (January 1995).

2515—Other Rural Development Programmes—

800—Other expenditure—

(2)02—National Project on Demonstration of Improved Chullahs in Rural Areas—

(Centrally Sponsored Scheme)

O	78.50	}	51.98	5.18	-46.80
R	-26.52				

Reduction in provision by Rs. 26.52 lakhs through reappropriation in March 1994 was due to economy measures.

Reasons for the final saving of Rs. 46.80 lakhs have not been intimated (January 1995).

(i) In the following cases, the entire provision remained unutilized :—

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
2515—Other Rural Development Programmes—			
800—Other expenditure—			
(1)02—Creation of staff at District Headquarters—			
O	7.89	7.89	-7.89
(2)01—Issue of Yellow Cards for identification of weaker Section—			
O	2.00	2.00	-2.00

Reasons for non-utilization of the entire provision in the above cases (serial nos. 1 and 2) have not been intimated (January 1995).

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

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
3604—Compensation and Assignments to Local Bodies and Panchayat Raj Institutions—			

200—Other Miscellaneous
Compensations and
Assignments—(1)11—Compensation to Gram
Panchayat Samities in
lieu of Tax on the
Sale of Country Liquor—

O	11,90.00	}	13,50.00	13,50.84	+0.84
S	90.37				
R	69.63				

Augmentation of provision by Rs. 69.63 lakhs through reappropriation in March 1994 was based on actual requirement.

2515—Other Rural
Development
Programmes—001—Direction and
Administration—

(2)01—Administration—

O	8,85.38	}	9,03.09	9,41.78	+38.69
R	17.71				

Augmentation of provision by Rs. 17.71 lakhs through reappropriation in March 1994 was due to payment of arrears on account of revision of pay scales of Government employees (Rs. 24.50 lakhs), partly set off by saving due to economy measures (Rs. 6.79 lakhs).

Reasons for the final excess of Rs. 38.69 lakhs have not been intimated (January 1995).

101—Panchayati Raj—

(3)01—Panchayati Raj
Public Works Circle—

O	2,09.97	}	2,16.43	2,58.04	+41.61
R	6.46				

Augmentation of provision by Rs. 6.46 lakhs through reappropriation in March 1994 was due mainly to payment of arrears on account of pay scales of Government employees.

Reasons for the final excess of Rs. 41.61 lakhs have not been intimated (January 1995).

(4)02—Directorate of
Panchayats—

O	1,28.31	}	1,84.35	1,72.21	—12.14
R	56.04				

Augmentation of provision by Rs. 56.04 lakhs through reappropriation in March 1994 was due mainly to (i) payment of outstanding bills of travelling allowance (Rs. 24.49 lakhs), (ii) payment of arrears on account of revision of pay scales of Government employees (Rs. 17.94 lakhs), (iii) increased expenditure on "office expenses" (Rs. 10 lakhs) and (iv) clearance of pending bills of rent, rates and taxes (Rs. 3.56 lakhs).

Reasons for the final saving of Rs. 12.14 lakhs have not been intimated (January 1995).

2013—Council of
Ministers—

105—Discretionary grant by Ministers—

(5)01—Discretionary grants for development purposes—

O	1,00.00	}	1,39.00	1,38.20	-0.80
R	39.00				

Augmentation of provision by Rs. 39 lakhs through reappropriation in March 1994 was due to increase in the norms of discretionary grants by the Government.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)	
2204—Sports and Youth Services—			
104—Sports and Games—			
(1)02—Assistance to Panchayati Raj Khed Parishad by the Development Department—			
O		28.15	+28.15
3604—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions—			
200—Other Miscellaneous Compensations and Assignments—			
(2)01—Grants to Local Bodies as Compensation for the loss of their income from magisterial fines under certain Acts—			
O		2.69	+2.69
2515—Other Rural Development Programmes—			
(3)102—Community Development—			
O		2.34	+2.34

Reasons for incurring expenditure without provision of funds in the above cases (serial nos. 1 to 3) have not been intimated (January, 1995).

Charged—

(v) An instance where the entire provision remained unutilized is given below :—

Head	Total appropriation	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)	
2515—Other Rural Development Programmes—			
001—Direction and Administration—			
01—Administration—			
O	1.00	1.00	-1.00

Reasons for non-utilization of the entire provision have not been intimated (January 1995).

Reduction in provision by Rs. 18 lakhs through reappropriation in March 1994 was due to cut imposed by the Government.

Reasons for the final saving of Rs. 6.27 lakhs have not been intimated (January 1995).

(3)02—Community and Institutional Biogas Plants—

O	15.00	}	4.50	4.50
R	-10.50			

Reduction in provision by Rs. 10.50 lakhs through reappropriation in March 1994 was due to cut imposed by the Government.

(4)01—Mass Awareness Programme—

O	13.00	}	7.00	3.00	-4.00
R	-6.00				

Reduction in provision by Rs. 6 lakhs through reappropriation in March 1994 was due to cut imposed by the Government.

Reasons for the final saving of Rs. 4 lakhs have not been intimated (January 1995).

(iii) Instances where the entire provision was withdrawn are given below :—

Head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
3435—Ecology and Environment—			
03—Environmental Research and Ecological Regeneration—			
800—Other expenditure—			
(1)06—Time targetted action plan to deal with most polluted areas in the State—			
O	20.00	}	
R	-20.00		
(2)01—Monitoring of Rivers and tributaries to determine the Water Quality of Inland surface water in Punjab—			
O	8.00	}	
R	-8.00		

(3)02—Extension of Board services to the Districts—				
O	6.00	}		
R	—6.00			
(4)04—State aid to Punjab Pollution Control Board—				
O	3.00	}		
R	—3.00			
(5)07—Assessment of Soil Pollution by Industrial effluents—				
O	1.30	}		
R	—1.30			
(6)09—Monitoring of ground water quality of cities of Punjab—				
O	1.30	}		
R	—1.30			
3425—Other Scientific Research—				
60—Others—				
200—Assistance to other Scientific bodies—				
(7)11—Demonstration/ studies of Energy etc.—				
O	8.00	}		
R	—8.00			
(8)10—Use of Flyash for building material—				
O	5.00	}		
R	—5.00			
(9)17—Power generation from Agro Waste—				
O	5.00	}		
R	—5.00			
(10)14—Improved Portable Chullah—				
O	1.00	}		
R	—1.00			

(11)15—Biomass based gasifier—

O	1.00	}
R	-1.00	

(12)16—Urja Grams—

O	1.00	}
R	-1.00	

Withdrawal of the entire provision through reappropriation in March 1994 in the above cases (serial nos. 1 to 12) was due to non-implementation of the schemes by the Government.

(iv) An instance where the entire provision remained unutilized is given below :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
3425—Other Scientific Research—			
60—Others—			
200—Assistance to other Scientific bodies—			
07—Infrastructural support to various Environment Centres in the State—			
O	2.00	1.00	-1.00
R	-1.00		

Reduction in provision by Rs. 1 lakh through reappropriation in March 1994 was due to cut imposed by the Government.

Reasons for non-utilization of the entire provision have not been intimated (January 1995).

Capital :

(v) In view of the final saving of Rs. 7,58.71 lakhs, the supplementary grant of Rs. 14,59.16 lakhs obtained in March 1994 proved excessive.

(vi) Saving (partly set off by excess as mentioned in note (ix) 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)13—Promotion and Development of the Mini/Micro Hydel Projects—			
S	14,52.10	7,50.00	-7,50.00
R	47.90		
	15,00.00		

Augmentation of provision by Rs. 47.90 lakhs through reappropriation in March 1994 was due to Post-budget decision of the Government to provide more funds under the scheme.

Reasons for the final saving of Rs. 7.50 lakhs have not been intimated (January 1995).

(2)02—Sponsored Science and Technology pilot tralls—

Extension through approved Institutions in the State—

O	20.00	}	9.00	4.30	—4.70
R	-11.00				

Reduction in provision by Rs. 11 lakhs through reappropriation in March 1994 was due to cut imposed by the Government.

Reasons for the final saving of Rs. 4.70 lakhs have not been intimated (January 1995).

(3)01--Community and Institutional Biogas Plant—

O	15.00	}	4.50	4.50	..
R	-10.50				

Reduction in provision by Rs. 10.50 lakhs through reappropriation in March 1994 was due to cut imposed by the Government.

(vi) Instances where the entire provision was withdrawn are given below :—

Head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
5425—Capital Outlay on other Scientific and Environmental Research—			
800— Other expenditure—			
(1)05—Demonstration/ studies of energy etc.—			
O	7.00	}	..
R	-7.00		
(2)03—Project for utilization of Flyash for building material—			
O	5.00	}	..
R	-5.00		
(3)09—Biomass based Gasifier--			
O	4.00	}	..
R	-4.00		

181

1.00 }
1.00 }

(5)12—Technical and Secretariat ~~Staff~~ for the State Council for Science and Technology—

O 2.00 }
R -2.00 }

(6)04—Popularisation of Science—

O 2.00 }
R -2.00 }

208—Ecology and Environment—

(7)02—Extension of Board services to the Districts—

O 2.00 }
R -2.00 }

(8)04—Assessment of Soil Pollution by Industrial effluents—

O 1.70 }
R -1.70 }

(9)05—Monitoring of ground water quality of cities in Punjab—

O 1.20 }
R -1.20 }

800—Other expenditure—

(10)08—Improved portable Chullahs—

O 1.00 }
R -1.00 }

Withdrawal of the entire provision through reappropriation in March, 1994 in the above cases (serial nos. 1 to 10) was due to non-implementation of the schemes by the Government.

(viii) An instance where the entire provision remained unutilized is given below :—

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+ Saving—
5425—Capital Outlay on other Scientific and Environmental Research—			
208—Ecology and Environment—			
01—Providing Ambient Air Quality Monitoring Stations—			
O 4.00 } R -2.00 }	2.00	..	-2.00

Reduction in provision by Rs. 2 lakhs through reappropriation in March 1994 was due to cut imposed by the Government.

(ix) Excess occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
5425—Capital Outlay on other Scientific and Environmental Research—			
800—Other expenditure—			
11—Solar passive Architecture—			
S 0.01 } R 12.00 }	12.01	12.00	-0.01

Augmentation of provision by Rs. 12 lakhs through reappropriation in March 1994 was due to Post-budget decision of the Government to provide more funds under the scheme.

Grant No. 25—Social and Women's Welfare and Welfare of Scheduled Castes and Backward Classes

	Total grant/ appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Revenue :			
Major heads :			
2225—Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes and			
2235—Social Security and Welfare			
Voted—			
Original 55,08,96,000	55,09,01,000	51,42,91,050	—3,66,09,950
Supplemen- tary 5,000			
Amount surrendered during the year (March 1994)			1,53,14,000
Charged—			
Original 1,00,000	1,00,000	29,538	—70,462
Supplementary			
Amount surrendered during the year			
Capital :			
Major heads :			
4235—Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes and			
4235—Capital Outlay on Social Security and Welfare			
Original 15,20,000	1,35,03,000	85,00,000	—50,03,000
Supple- mentary 1,19,83,000			
Amount surrendered during the year			
Notes and comments—			
Revenue :			

(1) The ultimate saving in the voted grant was Rs. 3,66.10 lakhs. However, Rs. 1,53.14 lakhs were anticipated as saving and surrendered in March 1994.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
2235—Social Security and Welfare—			
60 —Other Social Security and Welfare programmes—			
102—Pension under Social Security Schemes—			
(1)01—Old Age Pension—			
O 12,13.59	8,39.87	8,44.92	+5.05
R —3,73.72			

Reduction in provision by Rs. 3,73.72 lakhs through reappropriation in March 1994 was due to lesser number of eligible beneficiaries than anticipated (Rs. 3,80.50 lakhs), partly set off by excess due mainly to Post-budget decision of the Government to provide more funds under the scheme (Rs. 4.45 lakhs) and clearance of pending bills of medical reimbursement (Rs. 1.78 lakhs).

02—Social Welfare—			
103—Women's Welfare—			
(2)03—Financial Assistance to Widows and Destitute Women			
O 1,80.16	1,46.37	1,34.23	—12.14
R —33.79			

Reduction in provision by Rs. 33.79 lakhs through reappropriation in March 1994 was due mainly to lesser number of eligible beneficiaries than anticipated.

Reasons for the final saving of Rs. 12.14 lakhs have not been intimated (January 1995). Last year also, there was a saving of Rs. 25.01 lakhs.

2225—Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—			
01—Welfare of Scheduled Castes—			
277—Education—			
(3)14 Grant for purchase of Plant for Economic Ventures/Commercial Activities— (Centrally Sponsored Scheme)			
O 2,00.00	1,00.26	70.00	—30.26
R —99.74			

Reduction in provision by Rs. 99.74 lakhs through reappropriation in March 1994 was due to Post-budget decision of the Government to reduce the funds under the scheme.

Reasons for the final saving of Rs. 30.26 lakhs have not been intimated (January 1995).

(4)02—Scholarships for
Post-Matric Students
for Scheduled Castes—

O	2,90.00	}	2,58.71.	2,35.88	—22.83
R	—31.29				

Reduction in provision by Rs. 31.29 lakhs through reappropriation in March 1994 was due to lesser number of eligible beneficiaries than anticipated.

Reasons for the final saving of Rs. 22.83 lakhs have not been intimated (January 1995).

02—Welfare of Scheduled
Tribes—

277—Education—

(5)01—Promotion of
Education among educationally
Backward Classes—

O	7,50.00	7,50.00	7,05.60	—44.40
---	---------	---------	---------	--------

Last year too, there was a saving of Rs. 1,09.03 lakhs.

Reasons for the final saving of Rs. 44.40 lakhs have not been intimated (January 1995).

01—Welfare of Scheduled
Castes—

277—Education—

(6)07—Scheme for setting up
of Institute for training
to Scheduled Castes
Candidates in Stenography—

(Centrally Sponsored Scheme)

O	47.93	}	8.15	7.95	—0.20
R	—39.78				

Reduction in provision by Rs. 39.78 lakhs through reappropriation in March 1994 was due to Post-budget decision of the Government to reduce the funds under the scheme.

(7)09—Grant to Scheduled
Castes Girls Students
Studying in Post-
Matric and Post-
Graduate Classes—

O	45.35	}	30.35	25.02	—5.33
R	—15.00				

Reduction in provision by Rs. 15 lakhs through reappropriation in March 1994 was due to lesser number of eligible beneficiaries than anticipated.

Reasons for the final saving of Rs. 5.33 lakhs have not been intimated (January 1995).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
2235—Social Security and Welfare—			
60—Other Social Security and Welfare programmes—			
102—Pension under Social Security Schemes—			
(1)01—Old Age Pension—			
O 12,13.59	8,39.87	8,44.92	+5.05
R —3,73.72			

Reduction in provision by Rs. 3,73.72 lakhs through reappropriation in March 1994 was due to lesser number of eligible beneficiaries than anticipated (Rs. 3,80.50 lakhs), partly set off by excess due mainly to Post-budget decision of the Government to provide more funds under the scheme (Rs. 4.45 lakhs) and clearance of pending bills of medical reimbursement (Rs. 1.78 lakhs).

02—Social Welfare—

103—Women's Welfare—

(2)03—Financial Assistance to Widows and Destitute Women—

O 1,80.16	1,46.37	1,34.23	—12.14
R —33.79			

Reduction in provision by Rs. 33.79 lakhs through reappropriation in March 1994 was due mainly to lesser number of eligible beneficiaries than anticipated.

Reasons for the final saving of Rs. 12.14 lakhs have not been intimated (January 1995). Last year also, there was a saving of Rs. 25.01 lakhs.

2225—Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—

01—Welfare of Scheduled Castes—

277—Education—

(3)14 Grant for purchase of Plant for Economic Ventures/Commercial Activities—
(Centrally Sponsored Scheme)

O 2,00.00	1,00.26	70.00	—30.26
R —99.74			

Reduction in provision by Rs. 99.74 lakhs through reappropriation in March 1994 was due to Post-budget decision of the Government to reduce the funds under the scheme.

Reasons for the final saving of Rs. 30.26 lakhs have not been intimated (January 1995).

(4)02—Scholarships for
Post-Matric Students
for Scheduled Castes—

O	2,90.00	}	2,58.71	2,35.88	—22.83
R	—31.29				

Reduction in provision by Rs. 31.29 lakhs through reappropriation in March 1994 was due to lesser number of eligible beneficiaries than anticipated.

Reasons for the final saving of Rs. 22.83 lakhs have not been intimated (January 1995).

02—Welfare of Scheduled
Tribes—

277—Education—

(5)01—Promotion of
Education among educationally
Backward Classes—

O	7,50.00	7,50.00	7,05.60	—44.40
---	---------	---------	---------	--------

Last year too, there was a saving of Rs. 1,09.03 lakhs.

Reasons for the final saving of Rs. 44.40 lakhs have not been intimated (January 1995).

01—Welfare of Scheduled
Castes—

277—Education—

(6)07—Scheme for setting up
of Institute for training
to Scheduled Castes
Candidates in Stenography—

(Centrally Sponsored Scheme)

O	47.93	}	8.15	7.95	—0.20
R	—39.78				

Reduction in provision by Rs. 39.78 lakhs through reappropriation in March 1994 was due to Post-budget decision of the Government to reduce the funds under the scheme.

(7)09—Grant to Scheduled
Castes Girls Students
Studying in Post-
Matric and Post-
Graduate Classes—

O	45.35	}	30.35	25.02	—5.33
R	—15.00				

Reduction in provision by Rs. 15 lakhs through reappropriation in March 1994 was due to lesser number of eligible beneficiaries than anticipated.

Reasons for the final saving of Rs. 5.33 lakhs have not been intimated (January 1995).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
2225—Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—			
01—Welfare of Scheduled Castes—			
277—Education—			
(1)13—Capital Subsidy for Economic Ventures/ Commercial Activities under the Scheme—			
(a) Subsidy for the purchase of plot for commercial and economic activities (b) Houses for Houseless S.C's Agro labourers and others-(P.S.C.F.C.)—			

(Centrally Sponsored Scheme)

O	5,00.00	2,00.00	—2,00.00
R	—3,00.00		

Reduction in provision by Rs. 3,00 lakhs through reappropriation in March 1994 was due to Post-budget decision of the Government to reduce the funds under the scheme.

(2)06—Post-Matric Scholarships to Scheduled Castes Students—

(Centrally Sponsored Scheme)

O	30.00	30.00	—30.00
---	-------	-------	--------

Last year also, the entire provision of Rs. 30 lakhs remained unutilized.

(3)04—Setting up of Residential Institute for I.A.S./P.C.S. and Allied Services/ Banking/L. I. C. Services for Coaching to Scheduled Castes—

O	12.62	8.45	—8.45
R	—4.17		

Reduction in provision by Rs. 4.17 lakhs through reappropriation in March 1994 was due to lesser number of students than anticipated.

(4)02—Setting up of Residential Institute for I.A.S./P.C.S. Allied Services/ Banking/L.I.C. for Coaching to Scheduled Castes at S.A.S. Nagar (Mohali)—

(Centrally Sponsored Scheme)

O	12.62	}	2.21	...	—2.21
R	—10.41				

Reduction in provision by Rs. 10.41 lakhs through reappropriation in March 1994 was due to Post-budget decision of Government to reduce the funds under the scheme.

03—Welfare of Backward Classes—

277—Education—

(5) 01—Scholarships to the poor and deserving persons etc.—

O	7.00	}	1.20	...	—1.20
R	—5.80				

Reduction in provision by Rs. 5.80 lakhs through reappropriation in March 1994 was due to lesser number of eligible beneficiaries than anticipated.

102—Economic Development—

(6) 01—Employment Oriented Career Agents in collaboration with L. I. C.—

O	2.20		2.20	...	—2.20
---	------	--	------	-----	-------

800—Other expenditure—

(7) 01—Establishment of Punjab State Backward Classes Commission—

S	0.01	}	22.97	..	—22.97
R	22.96				

Augmentation of provision by Rs. 22.96 lakhs through reappropriation in March 1994 was due to Post-budget decision of the Government to provide funds under the scheme.

277—Education—

(8) 04—Reimbursement of enhanced tuition fee to Backward Classes Students studying in Medical/Engg./Polytechnic/ I. T. I's Courses—

S	0.01	}	11.74	..	—11.74
R	11.73				

Augmentation of provision by Rs. 11.73 lakhs through reappropriation in March 1994 was due to Post-budget decision of the Government to provide funds under the scheme.

Reasons for non-utilization of the entire provision in the above cases (serial nos. 1 to 8) have not been intimated (January 1995).

(iv) Instances where the entire provision was withdrawn are given below:—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
2225—Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—			
01—Welfare of Scheduled Castes—			
277—Education—			
(1) 11—Rehabilitation of Male Scavengers— National Scheme of Liberation and Rehabilitation of Scavengers and their dependents—			
(Centrally Sponsored Scheme)			
O 4.08.00 } R -4.08.00 }			
(2) 08—Training for 300 persons— Un-employed Scheduled Castes as Light/Heavy Vehicles Drivers @ Rs. 3,000 per individual—			
(Centrally Sponsored Scheme)			
O 9.00 } R -9.00 }			
(3) 12—Economic upliftment of Wayside 300 Cobblers @ Rs. 8,000 per head—			
(Centrally Sponsored Scheme)			
O 5.00 } R -5.00 }			

2235—Social Security
and Welfare—

02—Social Welfare—

103—Women's Welfare—

(4) 01—Setting up of S. O's
Village Juvenile Homes
for Girls and widows—
Short stay Home including
resettlement of terrorist affected
girls—

(Centrally Sponsored Scheme)

O	50.00	}
R	—50.00	

(5) 07—Setting up of S. O's
Village Juvenile Homes
for girls and widows—
Short stay Home
including resettlement
of terrorist affected
girls—

O	50.00	}
R	—50.00	

Withdrawal of the entire provision through reappropriation in March 1994 in the above cases (serial nos. 1 to 5) was due to non-clearance of the schemes by the Government.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)	
2225—Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—			
01—Welfare of Scheduled Castes—			
277—Education—			
(1) 11—Free Books to Scheduled Castes Students (1 to 10th Classes)—			
R	6,30.13	6,30.13	6,30.13

Rs. 6,30.13 lakhs were provided through reappropriation in March 1994 due to Post budget decision of the Government to transfer the scheme from Non Plan to Plan.

- (2) 10—Capital subsidy under Bank tie-up loaning programme for below poverty line Scheduled Castes through P. S. C. F. C.—

(Centrally Sponsored Scheme)

O	1,00.00	}	5,49.74	5,49.74	..
R	4,49.74				

Augmentation of provision by Rs. 4,49.74 lakhs through reappropriation in March 1994 was due to Post-budget decision of the Government to provide more funds under the scheme.

- (3) 13—Pre-Matric Scholarships to the wards whose parents are engaged in unclean occupations—

R	1,16.65	1,16.65	80.42	—36.23
---	---------	---------	-------	--------

Rupees 1,16.65 lakhs were provided through reappropriation in March 1994 due to Post-budget decision of the Government to transfer the scheme from Non-Plan to Plan.

Reasons for the final saving of Rs. 36.23 lakhs have not been intimated (January 1995).

- (4) 09—Scheme for Job Training for Scheduled Castes Women in Shawl/Loi/ Cloth weaving, hosiery garments and Socks weaving through

PUNWAC—

(Centrally Sponsored Scheme)

S	0.01	}	20.40	20.40	..
R	20.39				

Augmentation of provision by Rs. 20.39 lakhs through reappropriation in March 1994 was due to Post-budget decision of the Government to provide more funds under the scheme.

- (5) 04—Pre-matric Scholarships to Scheduled Castes Students studying in 6 to 10th Classes, whose parents are engaged in unclean occupations—

(Centrally Sponsored Scheme)

O	50.00	}	61.12	60.77	—0.35
R	11.12				

Augmentation of provision by Rs. 11.12 lakhs through reappropriation in March 1994 was due to Post-budget decision of the Government to provide more funds under the scheme.

2235—Social Security
and Welfare—

02—Social Welfare—

102—Child Welfare—

(6)01—Integrated Child
Development Service
Scheme—

(Centrally Sponsored Scheme)

O	8,66.77	}	8,83.78	10,18.45	+1,34.67
R	17.01				

Augmentation of provision by Rs. 17.01 lakhs through reappropriation in March 1994 was due mainly to utilisation of funds released by Government of India (Rs. 70.37 lakhs) and payment of outstanding liabilities of rent, rates and taxes (Rs. 7.84 lakhs), partly set off by saving due to cut imposed by the Finance department (Rs. 55.41 lakhs) and economy measures (Rs. 5.79 lakhs).

Reasons for the final excess of Rs. 1,34.67 lakhs have not been intimated (January 1995).

(7)04—Financial Assistance to
the Dependent Children—

O	1.79	}	1.78	10.18	+8.40
R	-0.01				

Reasons for the final excess of Rs. 8.40 lakhs have not been intimated (January 1995).

001—Direction and
Administration—(8)01—Directorate of
Social Welfare—

O	33.53	}	40.91	40.93	+0.02
R	7.38				

Augmentation of provision by Rs. 7.38 lakhs through reappropriation in March 1994 was due mainly to grant of additional dearness allowance to Government employees.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
2235—Social Security and Welfare—			
60— Other Social Security and Welfare programmes—			
110— Other Insurance Schemes—			
(1)01—Deposit Linked Insurance Scheme—			
O		86.19	+86.19

2225--Welfare of Scheduled
Castes, Scheduled
Tribes and other
Backward Classes--

01- Welfare of Scheduled
Castes--

277--Education--

(2)14 -Grant to Dr. Ambedkar
Study Circle--

0

5.00

+5.00

03--Welfare of Backward
Classes--

277 -Education -

(3)03 -Promotion of Education
among educationally
Backward Classes--

0

4.16

+4.16

Reasons for incurring expenditure without provision of funds in the above cases (serial nos. 1 to 3) have not been intimated (January 1995).

Capital :

(vii) In view of the final saving of Rs. 50.03 lakhs in the voted grant, the supplementary grant of Rs. 1.19.83 lakhs obtained in March 1994 proved excessive.

(viii) Saving in the voted grant [partly set off by excess under other heads as mentioned in note (iv) below] occurred mainly under the following head :-

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--			
03--Welfare of Backward Classes--			
190--Investments in Public Sector and other undertakings--			
(1)01--Share Capital Contribution to the Punjab Backward Classes Land Development and Finance Corporation--			
O 1.00	50.03	..	-50.03
S 46.83			
R 2.20			

Provision of funds by Rs. 2.20 lakhs through reappropriation in March 1994 was augmented to cover all the eligible beneficiaries under the scheme.

Reasons for non-utilization of entire provision of Rs. 50.03 lakhs have not been intimated (January 1995).

(ix) Instances where the entire provision was withdrawn are given below :—

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) 03—Share Capital Contribution to the Punjab Scheduled Castes Land Development and Finance Corporation—			
(Centrally Sponsored Scheme)			
O	1.10		
R	—1.10		
(2) 01—Contribution to the Share Capital of the Punjab Scheduled Castes Land Development and Finance Corporation—			
O	1.00		
R	—1.00		

Withdrawal of the entire provision through reappropriation in March 1994 in above cases (serial nos. 1 and 2) was due to non-clearance of the schemes by the Government.

4235—Capital Outlay
on Social Security
and Welfare—

02—Social Welfare—

190—Investments in Public
Sector and other
undertakings—

(03) 02—Share Capital
Contribution to
PANWAC—

(Centrally Sponsored Scheme)

O	1.00
R	—1.00

Withdrawal of the entire provision through reappropriation in March 1994 was due to non-clearance of the scheme by the Government of India.

Grant No. 26—State Legislature

	Total grant / appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Revenue :			
Major heads :			
2011—Parliament/State/ Union Territory Legislatures and			
2235—Social Security and Welfare			
Voted—			
Original	3,99,46,000		
Supplementary	..		
	3,99,46,000	3,26,02,364	—73,43,636
Amount surrendered during the year (March 1994)			7,61,000
Charged—			
Original	6,13,000		
Supplementary	..		
	6,13,000	4,43,562	—1,69,438
Amount surrendered during the year			..

Notes and comments—

(i) Rupees 7.61 lakhs were surrendered in March 1994; ultimate saving in the voted grant was Rs. 73.44 lakhs.

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

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
2011—Parliament/State/ Union Territory Legislatures—			
02—State/Union Territory Legislatures—			
101—Legislative Assembly—			
(1) 01—Legislative Assembly—			
O	1,82.51		
R	—7.91		
	1,74.60	1,34.15	—40.45

Reduction in provision by Rs. 7.91 lakhs through reappropriation in March 1994 was due to post-budget decision of the Government to reduce funds under the scheme.

The final saving of Rs. 40.45 lakhs was due mainly to non-drawal of conveyance/travelling allowance claims and non-purchase of Bullet proof car.

103—Legislative
Secretariat—

(2) 01—Legislative
Secretariat—

O	2,02.30			
R	—4.55	1,97.75	1,77.98	—19.77

Reduction in provision by Rs. 4.55 lakhs through reappropriation in March 1994 was due to Post-budget decision of the Government to reduce funds under the scheme (Rs. 12.90 lakhs), partly set off by excess due to payment of arrears on account of revision of pay scales of Government employees (Rs. 5 lakhs) and increased expenditure on 'Travel Expenses' due to Commonwealth Parliamentary Conference (Rs. 3.35 lakhs).

The final saving of Rs. 19.77 lakhs was due mainly to non-payment of Electricity bills (Rs. 12.93 lakhs) and posts remaining vacant (Rs. 5.53 lakhs).

Grant No. 27—Technical Education and Industrial Training

	Total grant/ appropriation Rs.	Actual expenditure Rs	Excess+ Saving— 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	40,27,51,000	42,48,89,000	36,86,29,836
Supplementary	2,21,38,000		
			—5,62,59,164
Amount surrendered during the year (March 1994)			78,10,000
Charged—			
Original	2,00,000	2,00,000	10,172
Supplementary	..		
			—1,89,828
Amount surrendered during the year (March 1994)			50,000
Capital :			
Major head :			
4250—Capital Outlay on other Social Services			
Original	36,89,000	36,89,000	32,48,795
Supplementary	..		
			—4,40,205
Amount surrendered during the year			..

Notes and comments—**Revenue :**

(i) In view of the final saving of Rs. 5,62.59 lakhs in the voted grant, the supplementary grant of Rs. 2,21.38 lakhs obtained in March 1994 proved excessive.

(ii) Rupees 78.10 lakhs were surrendered in March 1994; ultimate saving in the voted grant was Rs. 5,62.59 lakhs.

(iii) Rupees 0.50 lakh were surrendered in March 1994; ultimate saving in the charged appropriation was Rs. 1.90 lakhs.

(iv) Saving in the voted grant (partly set off by excess under other heads as mentioned in notes (vi) and (vii) 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	14,55.71		
R	-34.04		
	14,21.67	11,89.91	-2,31.76

Reduction in provision by Rs. 34.04 lakhs through reappropriation in March 1994 was due mainly to (i) posts remaining vacant (Rs. 34.95 lakhs), (ii) non-payment of bills of medical reimbursement (Rs. 1.51 lakhs), (iii) economy measures (Rs. 0.75 lakh) and (iv) actual payment of rent, rates and taxes (Rs. 0.70 lakh), partly set off by excess due to clearance of pending bills (Rs. 4.27 lakhs).

Reasons for the final saving of Rs. 2,31.76 lakhs have not been intimated (January 1995).

(2) 01—Training of Craftsmen—

(Centrally Sponsored Scheme)

O	2,65.23	2,65.23	1,06.06	-1,59.17
---	---------	---------	---------	----------

Reasons for the final saving of Rs. 1,59.17 lakhs have not been intimated (January 1995).

001—Direction and Administration—

(3) 01—Directorate of Industrial Training—

O	79.05			
R	-0.36			
		78.69	63.58	-15.11

Reasons for the final saving of Rs. 15.11 lakhs have not been intimated (January 1995).

2203—Technical Education—

105—Polytechnics—

(4) 02—Assistance to Non-Government Polytechnics—

O	3,73.30	3,73.30	2,38.60	-1,34.70
---	---------	---------	---------	----------

Reasons for the final saving of Rs. 1,34.70 lakhs have not been intimated (January 1995).

(5) 01—Government Polytechnics—
 O 5,20.61 5,20.61 4,24.70 —95.91
 Reasons for the final saving of Rs. 95.91 lakhs have not been intimated (January 1995).

112—Engineering/ Technical Colleges and Institutes—

(6) 01—Setting up of Regional Engineering College at Jalandhar—
 O 1,00.00 1,00.00 27.00 —73.00
 Reasons for the final saving of Rs. 73 lakhs have not been intimated (January 1995).

2225—Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—

01—Welfare of Scheduled Castes—
 800— Other expenditure—

(7) 02—Contribution to Industrial Training Centres—
 O 58.09 }
 R —14.54 } 43.55 36.29 —7.26

Reduction in provision by Rs. 14.54 lakhs through reappropriation in March 1994 was due mainly to less payment of stipend to trainees (Rs. 9.35 lakhs) and posts remaining vacant (Rs. 4.37 lakhs).

Reasons for the final saving of Rs. 7.26 lakhs have not been intimated (January 1995).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving (-)
2203— Technical Education—			
112—Engineering/Technical Colleges and Institutes—			
(1) 03—Setting up of Apex Institute of Entrepreneurship and Business Development—			
O 20.00	20.00		0
001—Direction and Administration—			
(2) 03—Establishing/Continuing Education Centres—			
O 2.00	2.00		0

Reasons for incurring expenditure without provision of funds in the above cases (2002) have not been intimated (January 1995).

The entire provision also remained unutilized in respect of item at Sr. No. 2 last year.

Reasons for non-utilization of the entire provision in the above two cases (serial nos. 1 and 2) have not been intimated (January 1995).

(vi) Excess occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
2203—Technical Education—			
112—Engineering/Technical Colleges and Institutes—			
02—Setting up of College of Engineering Technology at Bhatinda—			

O	2,00.00	2,00.00	3,27.19	+1,27.19
---	---------	---------	---------	----------

Reasons for the final excess of Rs. 1,27.19 lakhs have not been intimated (January 1995).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
2203—Technical Education —			
112—Engineering/Technical Colleges and Institutes—			
(1) 04—Five new Engineering Colleges under special initiative grant—			
O	..	1,34.85	+1,34.85
2230—Labour and Employment—			
03—Training—			
101—Industrial Training Institutes—			
(2) 19—Substitution of unpopular Trades with popular ones and introduction of new Trades in I.T.Is. and Addition to and replacement of Tools and Equipment in I. T. Is.—			
O	..	1.84	+1.84
(3) 14—Modernisation of I. T. I. Patiala—			
O	..	1.79	+1.79
(4) 06—Expansion of I. T. I. Located in Rural Areas—			
O	..	1.48	+1.48

Reasons for incurring expenditure without provision of funds in the above cases (serial nos. 1 to 4) have not been intimated (January 1995).

Grant No. 28—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 2,39,13,000	2,48,03,000	2,39,66,175	—8,36,825
Supplementary 8,90,000			
Amount surrendered during the year			
Charged—			
Original 1,77,000	1,77,000	74,729	—1,02,271
Supplementary ..			
Amount surrendered during the year			
Capital :			
Major head :			
5452—Capital Outlay on Tourism			
Voted—			
Original 70,50,000	70,50,000	7,00,000	—63,50,000
Supplementary ..			
Amount surrendered during the year			

Notes and comments—**Revenue :**

- (i) In view of the final saving of Rs. 8.37 lakhs in the voted grant, the supplementary grant of Rs. 8.90 lakhs obtained in March 1994 proved excessive.
- (ii) Saving in the voted grant [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 (In lakhs of rupees)	Excess + Saving—
2205—Art and Culture—			
102—Promotion of Arts and Culture—			
04—Revival of Punjabi Culture—			
S	8.05	3.00	—5.05

Reasons for the final saving of Rs. 5.05 lakhs have not been intimated (January 1995).

(ii) Instances where the entire provision remained unutilized are given below :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
2205—Art and Culture—			
102—Promotion of Arts and Culture—			
(1) 09—Pension to Artists—			
O	15.00	15.00	—15.00
(2) 08—Promotion of Punjabi Films and Theatres—			
O	5.00	5.00	—5.00
3452—Tourism—			
01—Tourist Infrastructure—			
800—Other expenditure—			
(3) 02—Promotion and Publicity—			
O	1.50	1.50	—1.50
80—General—			
001—Direction and Administration—			
(4) 02—Promotion and Publicity— (Centrally Sponsored Scheme)			
O	1.50	1.50	—1.50

Reasons for non-utilization of the entire provision in the above four cases (serial nos. 1 to 4) have not been intimated (January 1995).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
2205—Art and Culture—			
102—Promotion of Arts and Culture—			
(1) 107—Holding of Musical and Cultural Conferences/Seminars and Celebration of Birth Anniversaries, Melas and sponsoring of Cultural Troupes—			
O	30.00	50.12	+20.12

Reasons for the final excess of Rs. 20.12 lakhs have not been intimated (January 1995).
102—Promotion of Arts and Culture—

107—Museums—			
(2) 10—Museums—			
O	38.46	45.49	+7.03

Reasons for the final excess of Rs. 7.03 lakhs have not been intimated (January 1995).

102—Promotion of Arts and Culture—

(3) 02—Strengthening of Cultural Affairs—

0	3.02	3.02	8.31	+5.29
---	------	------	------	-------

Reasons for the final excess of Rs. 5.29 lakhs have not been intimated (January 1995).

Capital :

(v) There was an overall saving of Rs. 63.50 lakhs in the voted grant, but no amount was surrendered by the department, during the year.

(vi) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
5452—Capital Outlay on Tourism—			
01—Tourist Infrastructure—			
800—Other expenditure—			
02—Acquisition and Development of land for Yatri Niwas—			
(Centrally Sponsored Scheme)			
0	15.00	15.00	4.20
			—10.80

Reasons for the final saving of Rs. 10.80 lakhs have not been intimated (January 1995).

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

Head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
5452—Capital Outlay on Tourism—			
01—Tourist Infrastructure—			
800—Other expenditure—			
(1) 01—Providing wayside Amenities and Construction of Log Huts—			
(Centrally Sponsored Scheme)			
0	33.00	33.00	..
			—33.00
(2) 02—Acquisition and Development of Land for wayside Amenities—			
0	15.00	15.00	..
			—15.00

Reasons for non-utilization of the entire provision in the above two cases (serial nos. 1 and 2) have not been intimated (January 1995).

Grant No. 29—Transport

	Total grant/ appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Revenue :			
Major heads :			
2013—Council of Ministers,			
2041—Taxes on Vehicles,			
3053—Civil Aviation and			
3055—Road Transport			
Voted—			
Original 1,45,61,24,000	1,75,14,30,000	1,76,19,35,033	+1,05,05,033
Supplementary 29,53,06,000			
Amount surrendered during the year (March 1994)			2,52,000
Charged—			
Original 30,40,000	30,40,000	25,36,453	-5,03,547
Supplementary ..			
Amount surrendered during the year			
Capital :			
Major heads :			
5053—Capital Outlay on Civil Aviation and			
5055—Capital Outlay on Road Transport			
Original 25,42,00,000	37,47,00,000	36,13,63,405	-1,33,36,595
Supplementary 12,05,00,000			
Amount surrendered during the year (March 1994)			95,41,000
Notes and comments—			
Revenue :			

(i) The excess of Rs. 1,05,05 lakhs over the voted grant requires regularisation.

(ii) In view of the final excess of Rs. 1,05.05 lakhs, the supplementary grant of Rs. 29,53.06 lakhs obtained in March 1994 proved inadequate.

(iii) Excess in the voted grant [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 (In lakhs of rupees)	Excess + Saving—
3055—Road Transport—			
201—Government Transport Services—			
Punjab Roadways—			
(1) Punjab Roadways, Jagraon—			
O	5,18.04		
R	1,43.99		
	6,62.03	6,65.50	+3.47

Augmentation of provision by Rs. 1,43.99 lakhs through reappropriation in March 1994 was due mainly to (i) payment of Special Road Tax (Rs. 1,36.93 lakhs), (ii) more contribution to Depreciation Reserve Fund (Rs. 4.91 lakhs), (iii) more coverage of mileage (Rs. 3.85 lakhs), (iv) payment of overtime to the Government employees (Rs. 3.70 lakhs), (v) payment of more claims awarded by the Courts (Rs. 3.49 lakhs) and (vi) payment of additional dearness allowance to Government employees (Rs. 2.13 lakhs), partly set off by saving due mainly to (i) less contribution to Motor Transport Reserve Fund (Ins.) (Rs. 4.34 lakhs), (ii) economy measures (Rs. 4.22 lakhs), (iii) decrease in interest charges (Rs. 3.53 lakhs) and (iv) posts remaining vacant (Rs. 1.75 lakhs).

(2) 18—Punjab Roadways, Nangal—

O	5,35.59		
R	70.43		
	6,06.02	6,12.68	+6.66

Augmentation of provision by Rs. 70.43 lakhs through reappropriation in March 1994 was due mainly to (i) payment of Special Road Tax (Rs. 1,14.56 lakhs), (ii) increase in interest charges (Rs. 4.26 lakhs), (iii) payment of outstanding bills of uniform cloth (Rs. 4.10 lakhs), (iv) more expenditure on 'Material and Supplies' (Rs. 2.66 lakhs) and (v) payment of bills of repairs of vehicles (Rs. 2.24 lakhs), partly set off by saving due mainly to (i) less coverage of mileage (Rs. 14.23 lakhs), (ii) non-finalisation of claims pending in the Courts (Rs. 11.84 lakhs), (iii) posts remaining vacant (Rs. 11.68 lakhs), (iv) less contribution to Depreciation Reserve Fund (Rs. 4.70 lakhs), (v) non-receipt of bills relating to printing of tickets (Rs. 4.69 lakhs) and (vi) economy measures (Rs. 2.72 lakhs).

Reasons for the final excess of Rs. 6.66 lakhs have not been intimated (January 1995).

(3) 05—Punjab Roadways, Chandigarh—

O	8,08.20		
S	2,05.28		
R	60.32		
	10,73.80	10,82.02	+8.22

Augmentation of provision by Rs. 60.32 lakhs through reappropriation in March 1994 was due mainly to (i) payment of overtime to Government employees (Rs. 29.64 lakhs), (ii) more contribution to Motor Transport Reserve Fund (Ins.) (Rs. 15.72 lakhs), (iii) payment of more claims awarded by the Courts (Rs. 10.24 lakhs), (iv) more coverage of mileage (Rs. 8.86 lakhs), (v) payment of additional dearness allowance to Government employees (Rs. 5.04 lakhs) and (vi) payment of outstanding bills of uniform cloth (Rs. 2.20 lakhs), partly set off by saving due mainly to (i) less contribution to Depreciation Reserve Fund (Rs. 3.77 lakhs), (ii) decrease in interest charges (Rs. 3.50 lakhs), (iii) actual payment of lubricants (Rs. 2.81 lakhs) and (iv) economy measures (Rs. 2.60 lakhs).

Reasons for the final excess of Rs. 8.22 lakhs have not been intimated (January 1995).

(4) 16—Punjab Roadways, Ropar—

O	6,75.60		
S	84.60		
R	60.10		
	8,20.30	8,16.87	—3.43

Augmentation of provision by Rs. 60.10 lakhs through reappropriation in March 1994 was due mainly to (i) payment of Special Road Tax (Rs. 41.48 lakhs), (ii) more contribution to Motor Transport Reserve Fund (Ins.) (Rs. 18.20 lakhs), (iii) payment of more claims awarded by the Courts (Rs. 18 lakhs) and (iv) purchase of more spare parts being hill routes (Rs. 3 lakhs), partly set off by saving due mainly to (i) less coverage of mileage (Rs. 5 lakhs), (ii) less expenditure on touring (Rs. 4.56 lakhs), (iii) non-receipt of bills of printing of tickets (Rs. 3 lakhs), (iv) decrease in interest charges (Rs. 2.95 lakhs) and (v) less contribution to Depreciation Reserve Fund (Rs. 2.24 lakhs).

(5) 10—Punjab Roadways,
Ferozepur—

O	9,96.52	}	12,55.84	12,62.71	+6.87
S	2,24.96				
R	34.36				

Augmentation of provision by Rs. 34.36 lakhs through reappropriation in March 1994 was due mainly to (i) more coverage of mileage (Rs. 37.87 lakhs), (ii) payment of outstanding bills of uniform cloth (Rs. 4.85 lakhs), (iii) payment of additional dearness allowance to Government employees (Rs. 4.50 lakhs) and (iv) more contribution to Depreciation Reserve Fund (Rs. 3.76 lakhs), partly set off by saving due mainly to (i) decrease in interest charges (Rs. 5.76 lakhs), (ii) posts remaining vacant (Rs. 4.62 lakhs), (iii) economy measures (Rs. 4 lakhs) and (iv) non-receipt of bills of printing of tickets (Rs. 3.18 lakhs).

Reasons for the final excess of Rs. 6.87 lakhs have not been intimated (January 1995).

(6) 13—Punjab Roadways,
Tarn Taran—

O	4,23.96	}	5,53.89	5,67.04	+13.15
S	1,12.42				
R	17.51				

Augmentation of provision by Rs. 17.51 lakhs through reappropriation in March 1994 was due mainly to (i) payment of overtime to the Government employees (Rs. 16.10 lakhs), (ii) payment of more claims awarded by the Courts (Rs. 9 lakhs), (iii) more contribution to Motor Transport Reserve Fund (Ins.) (Rs. 5.18 lakhs), (iv) payment of outstanding bills of uniform cloth (Rs. 4.68 lakhs) and (v) increase in interest charges (Rs. 2.16 lakhs), partly set off by saving due mainly to (i) less coverage of mileage (Rs. 9.34 lakhs), (ii) less contribution to Depreciation Reserve Fund (Rs. 4.41 lakhs), (iii) less expenditure on touring (Rs. 4 lakhs) and (iv) non-receipt of bills of printing of tickets (Rs. 3 lakhs).

Reasons for the final excess of Rs. 13.15 lakhs have not been intimated (January 1995).

(7) 09—Punjab Roadways,
Hoshiarpur—

O	6,66.80	}	8,42.91	8,42.31	-0.60
S	1,53.14				
R	22.97				

Augmentation of provision by Rs. 22.97 lakhs through reappropriation in March 1994 was due mainly to (i) payment of overtime to the Government employees (Rs. 11.30 lakhs), (ii) more coverage of mileage (Rs. 9.73 lakhs), (iii) more contribution to Depreciation Reserve Fund (Rs. 3.42 lakhs), (iv) payment of additional dearness allowance to Government employees (Rs. 3.05 lakhs), (v) payment of more claims awarded by the Courts (Rs. 2.91 lakhs) and (vi) actual payment of lubricants (Rs. 2.24 lakhs), partly set off by saving due mainly to decrease in interest charges (Rs. 6.38 lakhs), and less contribution to Motor Transport Reserve Fund (Ins.) (Rs. 3.19 lakhs).

001—Direction and
Administration—

(8) 05—Construction Cell,
Transport Department,
Chandigarh—

O	22.00	}	37.00	37.87	+0.87
R	15.00				

Augmentation of provision by Rs. 15 lakhs through reappropriation in March 1994 was due to increase in the rates of wages.

201—Government Transport Services—

Punjab Roadways—

(9) 08—Punjab Roadways, Ludhiana—

O	9,89.11	} 12,44.94	12,46.75	+1.81
S	2,45.54			
R	10.29			

Augmentation of provision by Rs. 10.29 lakhs through reappropriation in March 1994 was due mainly to (i) payment of more claims awarded by the Courts (Rs. 13.03 lakhs), (ii) payment of overtime to Government employees (Rs. 11.80 lakhs), (iii) more contribution to Motor Transport Reserve Fund (Ins.) (Rs. 8.17 lakhs), (iv) increase in interest charges (Rs. 7.78 lakhs) and (v) payment of outstanding bills of uniform cloth (Rs. 3.67 lakhs), partly set off by saving due mainly to (i) less coverage of mileage (Rs. 20.41 lakhs), (ii) economy measures (Rs. 4.36 lakhs), (iii) non-receipt of bills of printing of tickets (Rs. 4.06 lakhs), (iv) non-receipt of bills of printing of stationery forms (Rs. 2 lakhs) and (v) non-receipt of bills for outside repairs of vehicles (Rs. 1.92 lakhs).

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

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

201—Government Transport Services—

Punjab Roadways—

(1) 01—Punjab Roadways, Amritsar—I—

O	7,67.48	} 8.13.77	8,28.47	+14.70
S	1,62.53			
R	—1,16.24			

Reduction in provision by Rs. 1,16.24 lakhs through reappropriation in March 1994 was due mainly to (i) less coverage of mileage (Rs. 68.23 lakhs), (ii) non-finalisation of claims pending in the Courts (Rs. 17.59 lakhs), (iii) posts remaining vacant (Rs. 14.71 lakhs), (iv) less contribution to Depreciation Reserve Fund (Rs. 7.35 lakhs), (v) decrease in interest charges (Rs. 3.27 lakhs), (vi) non-receipt of bills of printing of tickets (Rs. 2.89 lakhs) and (vii) less contribution to Motor Transport Reserve Fund (Ins.) (Rs. 2.47 lakhs).

Reasons for the final excess of Rs. 14.70 lakhs have not been intimated (January 1995).

(2) 02—Punjab Roadways, Amritsar—II—

O	7,14.51	} 7,99.97	8,15.71	+15.74
S	1,61.35			
R	—75.89			

Reduction in provision by Rs. 75.89 lakhs through reappropriation in March 1994 was due mainly to (i) less coverage of mileage (Rs. 37.77 lakhs), (ii) posts remaining vacant (Rs. 15.86 lakhs), (iii) non-finalisation of claims pending in the Courts (Rs. 6.59 lakhs), (iv) economy measures (Rs. 4.62 lakhs), (v) less receipt of uniform cloth (Rs. 3.75 lakhs), (vi) less contribution to Motor Transport Reserve Fund (Ins.) (Rs. 3.18 lakhs), (vii) less contribution to Depreciation Reserve Fund (Rs. 2.78 lakhs), (viii) decrease in interest charges (Rs. 2.06 lakhs) and (ix) non-receipt of bills of printing of tickets (Rs. 2 lakhs), partly set off by excess due mainly to payment of additional dearness allowance to Government employees (Rs. 2.50 lakhs).

Reasons for the final excess of Rs. 15.74 lakhs have not been intimated (January 1995).

(3) 11—Punjab Roadways,
Batala—

O	7,96.85			
S	1,71.35	9,10.01	9,23.86	+13.85
R	-58.19			

Reduction in provision by Rs. 58.19 lakhs through reappropriation in March 1994 was due mainly to (i) less coverage of mileage (Rs. 25.19 lakhs), (ii) non-finalisation of claims pending in the Courts (Rs. 13.96 lakhs), (iii) less contribution to Motor Transport Reserve Fund (Ins.) (Rs. 12.74 lakhs), (iv) decrease in interest charges (Rs. 4.36 lakhs), (v) non-receipt of bills of printing of tickets (Rs. 4 lakhs), (vi) less contribution to Depreciation Reserve Fund (Rs. 3.43 lakhs) and (vii) economy measures (Rs. 2.50 lakhs), partly set off by excess due mainly to payment of outstanding bills of uniform cloth (Rs. 3.76 lakhs) and increase in the rates of tyres and tubes (Rs. 3.02 lakhs).

Reasons for the final excess of Rs. 13.85 lakhs have not been intimated (January 1995).

(4) 04—Punjab Roadways,
Jalandhar—II—

O	6,97.82			
S	1,89.18	8,54.76	8,54.31	-0.45
R	-32.24			

Reduction in provision by Rs. 32.24 lakhs through reappropriation in March 1994 was due mainly to (i) less coverage of mileage (Rs. 18.32 lakhs), (ii) non-finalisation of claims pending in the Courts (Rs. 15.84 lakhs), (iii) less contribution to Motor Transport Reserve Fund (Ins.) (Rs. 9.98 lakhs), (iv) posts remaining vacant (Rs. 4.95 lakhs), (v) economy measures (Rs. 2.75 lakhs) and (vi) non-receipt of bills of printing of tickets (Rs. 2.50 lakhs), partly set off by excess due mainly to (i) increase in interest charges (Rs. 13.66 lakhs), (ii) payment of overtime to Government employees (Rs. 7.77 lakhs) and (iii) payment of additional dearness allowance to Government employees (Rs. 3.28 lakhs).

001—Direction and
Administration—

(5) 03—Divisional Office,
Transport Department,
Jalandhar—

O	4,17.52			
R	-30.84	3,86.68	3,86.21	-0.47

Reduction in provision by Rs. 30.84 lakhs through reappropriation in March 1994 was due to less purchase of spare parts (Rs. 35.21 lakhs), partly set off by excess due mainly to payment of additional dearness allowance to Government employees (Rs. 3.52 lakhs).

(6) 02—Divisional Office,
Transport Department,
Chandigarh—

O	3,84.69			
R	-24.84	3,59.85	3,59.74	-0.11

Reduction in provision by Rs. 24.84 lakhs through reappropriation in March 1994 was due mainly to less purchase of spare parts.

201—Government
Transport
Services—Punjab
Roadways—(7) Punjab Roadways,
Nawan Shahar—

O	8,65.79	}	10,49.07	10,65.42	+16.35
S	2,07.25				
R	-23.97				

Reduction in provision by Rs. 23.97 lakhs through reappropriation in March 1994 was due mainly to (i) less coverage of mileage (Rs. 21.83 lakhs), (ii) non-receipt of bills of printing of tickets (Rs. 7.83 lakhs), (iii) posts remaining vacant (Rs. 7.39 lakhs) and (iv) less contribution to Depreciation Reserve Fund (Rs. 6.57 lakhs), partly set off by excess due to (i) payment of more claims awarded by the Courts (Rs. 11.58 lakhs), (ii) payment of outstanding bills of uniform cloth (Rs. 3.82 lakhs), (iii) more contribution to Motor Transport Reserve Fund (Ins.) (Rs. 2.71 lakhs) and (iv) payment of bills for outside repairs of vehicles (Rs. 2.30 lakhs).

Reasons for the final excess of Rs. 16.35 lakhs have not been intimated (January 1995).

2041—Taxes on Vehicles—

102—Inspection of Motor
Vehicles—(8) 01—Inspection of
Motor Vehicles—

O	2,07.88	}	2,50.41	2,22.00	-28.41
S	42.53				

Reasons for the final saving of Rs. 28.41 lakhs have not been intimated (January 1995).

Capital :

(v) In view of the final saving of Rs. 1.33.37 lakhs in the voted grant, the supplementary grant of Rs. 12.05 lakhs obtained in March 1994 proved excessive.

(vi) Saving in the voted grant [partly set off by excess under other heads as mentioned in notes (viii) and (ix) below] occurred under the following heads :—

Head	Total grant	Actual expenditure	Excess+ Saving—	
(In lakhs of rupees)				
5053—Capital Outlay on Civil Aviation—				
80—General—				
800—Other expenditure—				
(1) 01—Advance Training of Pilots—				
O	13,40.50	}	12,17.59	-27.50
R	-95.41			
	12,45.09			

Reduction in provision by Rs. 95.41 lakhs through reappropriation in March 1994 was due to partial clearance of the scheme by the Government.

Reasons for the final saving of Rs. 27.50 lakhs have not been intimated (January 1995).

5055—Capital Outlay on
Road Transport—

(2) 800—Other expenditure—

O	50.50	}	37.50	19.89	-17.61
R	-13.00				

Reduction in provision by Rs. 13 lakhs through reappropriation in March 1994 was due to economy measures.

Reasons for the final saving of Rs. 17.61 lakhs have not been intimated (January 1995).

(3) 103—Workshop Facilities—

O	30.00	}	2.14	2.13	-0.01
R	-27.86				

Reduction in provision by Rs. 27.86 lakhs through reappropriation in March 1994 was due to non-finalisation of order for the purchase of Machinery.

(vii) An instance where the entire provision remained unutilised is given below :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess— Saving—	
5055—Capital Outlay on Road Transport—				
050—Lands and Buildings—				
O	71.00	}	6.00	-6.00
R	-65.00			

Reduction in provision by Rs. 65 lakhs through reappropriation in March 1994 was due to late sanction of the scheme by the Government.

Reasons for non-utilization of the entire provision have not been intimated (January 1995).

(viii) Excess occurred under the following head :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess— Saving—		
5055— Capital Outlay on Road Transport—					
102— Acquisition of Fleet—					
O	5,50.00	}	18,60.86	17,60.86	-1,00.00
S	12,05.00				
R	1,05.86				

Augmentation of provision by Rs. 1,05.86 lakhs through reappropriation in March 1994 was due to replacement of overaged buses.

Reasons for the final saving of Rs. 1 crore have not been intimated (January 1995).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess— Saving—
5055— Capital Outlay on Road Transport—			
799— Suspense—			
O		1,13.17	+1,13.17

This is the third year in succession where expenditure has been incurred without provision of funds, reasons for which have not been intimated (January 1995).

(x) *Suspense transactions*—The expenditure under the grant includes Rs. 1,13.17 lakhs under 'Suspense'. The nature of Suspense transactions has been explained under the Appropriation Accounts of Grant No. "15—Irrigation and Power".

An analysis of the 'Suspense' transactions in the grant in 1993-94 together with the opening and closing balance is given below :—

Head	Opening balance +Debit —Credit	Debit	Credit	Closing balance +Debit —Credit
(In lakhs of rupees)				
Major head :				
5055— Capital Outlay on Road Transport—				
799— Suspense—				
Stock	+10.67	13.15	2.80	+ 21.02
Miscellaneous Works				
Advances	+12.86	1,00.02	..	+ 1,12.88
Total	+23.53	1,13.17	2.80	+ 1,33.90

(xi) The expenditure under the grant includes contribution (Rs. 24,57.02 lakhs) and adjustment (Rs. 19,98.88 lakhs) against the Reserve Funds shown below :—

Name of Reserve Fund and its purpose	Contribution during the year (1993-94)	Interest on accu- mulations under the Fund	Total amount credited to the Fund during 1993-94	Expenditure adjusted during 1993-94	Balance at the credit of the Fund on 31st March 1994
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.	22,18.97	32.93	22,51.90	17,60.86	4,91.04
(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)	2,38.05	..	2,38.05	2,38.02	6.47

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

The Motor Transport (Accident) Reserve Fund is credited with an amount equal to the annual insurance premium due on each vehicle in commission for a period of four years. Government vehicles are exempted from insurance. The actual expenditure is debited in the first instance under the grant. Subsequently the expenditure is transferred to the fund 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 1993-94.

Grant No. 30—Vigilance

		Total grant/ appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Revenue :				
Major head :				
2070 —Other Administrative Services				
Voted—				
Original	2,94,61,000	2,95,47,000	2,82,90,482	—12,56,518
Supplementary	86,000			
Amount surrendered during the year				
Charged—				
Original	7,000	7,000	—	—7,000
Supplementary	..			
Amount surrendered during the year				

Notes and comments—

- (i) In view of the final saving of Rs. 12.57 lakhs in the voted grant, the supplementary grant of Rs. 0.86 lakh obtained in March 1994 proved unnecessary.
- (ii) The entire charged appropriation remained unutilized.

APPENDIX

Consolidated Statement of Recoveries

Grant-wise details of estimates and actuals of recoveries adjusted in the account for 1993-94 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	Revenue	Capital	Revenue	Capital
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1—Agriculture and Forests—	..	1,30,00,000	..	1,56,86,877	..	+26,86,877
3—Co-operation—	..	..	..	4,60,64,069	..	+4,60,64,069
5—Education—	..	10,00,000	..	..	..	-10,00,000
9—Food and Supplies—	..	8,56,87,50,000	..	7,73,01,07,591	..	-83,86,42,409
12—Home Affairs and Justice—	16,77,000	..	14,83,000	..	-1,94,000	..
13—Industries—	..	..	..	67,825	..	+67,825
15—Irrigation and Power—	16,15,58,000	2,48,70,56,000	36,11,19,303	2,76,60,55,972	+19,95,61,303	+27,89,99,972
21—Public Works—	23,60,96,000	..	1,45,29,88,316	3,48,705	+1,21,68,92,316	+3,48,705
22—Revenue and Rehabilitation—	7,00,00,000	..	21,32,10,054	..	+14,32,10,054	..
29—Transport—	2,50,00,000	5,50,00,000	2,38,02,124	17,63,65,932	-11,97,876	+12,13,65,932
Total	49,43,31,000	11,12,48,06,000	2,65,26,02,797	10,73,46,96,971	+1,55,82,71,797	-39,01,09,029