



**GOVERNMENT OF
ARUNACHAL PRADESH**

**APPROPRIATION ACCOUNTS
1990-91**



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APPROPRIATION ACCOUNTS
1990-91

(ii)

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This compilation containing the Appropriation Accounts of the Government of Arunachal Pradesh for the year 1990—91 presents the accounts of sums expended in the year ended on 31st March, 1991 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 reappropriation, withdrawals or surrenders sanctioned by a competent authority.

-Charged appropriations and expenditure are shown in italics.

SUMMARY OF APPROPRIATION ACCOUNTS

SUMMARY OF APPROPRIATION ACCOUNTS - 1990-91.

Number and name of Grant or Appropriation	Total grant/Appropriation		Actual Expenditure		Saving		Excess	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1. Legislative Assembly								
Voted	72,71,000	..	69,04,497	..	3,66,503	..	..	..
Charged	4,23,000	..	3,55,637	..	67,363	..	..	..
2. Governor								
Voted	..	..	..	..	..	..	..	..
Charged	53,33,000	..	28,32,735	..	25,00,265	..	..	..
3. Council of Ministers								
Voted	96,68,000	..	93,86,456	..	2,81,544	..	..	..
4. Elections								
Voted	99,00,000	..	98,46,950	..	53,050	..	..	..
5. Secretariat Administration								
Voted	3,85,64,000	3,75,000	4,31,16,995	3,75,000	..	..	45,52,995	..
6. District Administration								
Voted	12,63,05,000	..	10,20,36,693	..	2,42,68,307	..	..	..
7. Treasury and Accounts Administration								
Voted	47,00,000	..	44,68,807	..	2,31,193	..	..	..
8. Police Department								
Voted	14,94,35,000	..	14,98,17,394	..	..	..	3,82,394	..
9. Motor Garage								
Voted	2,00,00,000	..	1,82,38,003	..	17,61,997	..	..	..
10. Other General, Social and Community Services								
Voted	6,28,000	..	3,30,725	..	2,97,275	..	..	..
11. Relief on account of Natural Calamities								
Voted	5,35,26,000	..	2,05,82,884	..	3,29,43,116	..	..	..

SUMMARY OF APPROPRIATION ACCOUNTS - 1990-91-Contd.

Number and name of Grant or Appropriation	Total grant/Appropriation		Actual Expenditure		Saving		Excess	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
12. Stamps and Registration, Social Security and Welfare Voted	4,46,55,000	..	..	..	4,46,55,000	..	..	..
13. Directorate of Accounts Voted	4,30,76,000	..	4,58,68,083	..	..	..	27,92,083	..
14. Education Department Voted	37,81,24,000	..	34,55,34,490	..	3,25,89,510	..	..	..
15. Medical Department Voted	14,32,06,000	..	15,14,40,316	..	..	..	82,34,316	..
16. Social and Cultural Affairs Department Voted	1,55,36,000	..	1,39,20,402	..	16,15,598	..	..	..
17. Gazetteer Department Voted	4,65,000	..	4,53,755	..	11,245	..	..	..
18. Research Department Voted	60,77,000	..	60,77,000	..	..	..	..	..
19. Industries Department Voted	3,04,09,000	2,86,00,000	3,04,76,692	95,07,500	..	1,90,92,500	67,692	..
20. Labour Department Voted	23,14,000	..	13,87,486	..	9,26,514	..	..	..
21. Food and Nutrition	14,61,10,000	2,98,82,000	12,55,00,396	2,43,66,513	2,06,09,604	55,15,487	..	..
22. Civil Supplies Department Voted	1,39,66,000	..	1,36,51,802	..	3,14,198	..	..	..
23. Forest Department Voted	18,18,88,000	24,00,000	17,75,59,286	48,01,345	43,28,714	..	..	24,01,345

SUMMARY OF APPROPRIATION ACCOUNTS - 1990-91. - Contd.

Number and name of Grant or Appropriation	(1)	Total grant/Appropriation		Actual Expenditure		Saving		Excess	
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
24. Agriculture Department	Voted	6,57,41,000	..	6,70,77,346	..	..	..	13,36,346	..
25. Rehabilitation and Settlement Department	Voted	29,55,000	..	24,49,004	..	5,05,996	..	..	..
26. Rural Works Department	Voted	24,11,03,000	9,10,66,000	23,12,89,622	9,13,36,491	98,13,378	..	..	2,70,491
27. Panchayat Department	Voted	46,58,000	30,000	34,76,402	..	11,81,598	30,000	..	..
28. Animal Husbandry and Veterinary Department	Voted	5,09,42,000	..	4,97,67,300	..	11,74,700	..	..	..
29. Co-operative Department	Voted	1,28,44,000	68,00,000	1,17,97,574	45,08,663	10,46,426	22,91,337	..	..
30. State Transport Department	Voted	3,38,00,000	2,00,00,000	3,51,30,098	1,64,08,522	..	35,91,478	13,30,098	..
31. Public Works Department	Voted	45,45,61,000	40,39,20,000	47,47,31,418	29,36,57,974	..	11,02,62,026	2,01,70,418	..
32. Roads and Bridges	Voted	8,16,53,000	39,68,74,000	8,04,77,696	40,13,24,147	11,75,304	..	..	44,50,147
33. North Eastern Areas	Voted	6,36,10,000	6,80,45,000	19,44,178	6,80,37,344	6,16,65,822	7,656	..	..
34. Power Project	Voted	9,23,00,000	32,54,00,000	9,40,91,762	30,33,93,500	..	2,20,06,500	17,91,762	..

SUMMARY OF APPROPRIATION ACCOUNTS - 1990-91. - Contd.

Number and name of Grant or Appropriation	(1)	Total grant/Appropriation		Actual Expenditure		Saving		Excess	
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
35. Publicity Department Voted		1,54,95,000	..	1,43,40,639	..	11,54,361	..	..	..
36. Statistics Department Voted		1,03,45,000	..	91,73,413	..	11,71,587	..	..	..
37. Legal Metrology Department Voted		31,61,000	..	29,68,788	..	1,92,212	..	..	..
38. Irrigation and Flood Control Project Voted		12,74,000	1,50,00,000	10,76,322	78,90,596	1,97,678	71,09,404	..	..
39. Loans to Government Servants Voted		..	70,00,000	..	62,82,780	..	7,17,220	..	..
40. Housing Voted		3,89,70,000	5,70,80,000	3,83,77,925	5,79,28,482	5,92,075	..	..	8,48,482
41. Land Record Department Voted		61,91,000	..	48,02,240	..	13,88,760	..	..	..
42. Rural Development Department Voted		7,39,41,000	8,00,000	7,29,01,454	8,00,000	10,39,546	..	..	..
43. Fisheries Department Voted		1,32,84,000	..	1,23,62,772	..	9,21,228	..	..	..
44. Attached Offices of the Secretariat Administration Voted		35,69,000	..	35,77,976	..	..	..	..	8,976
45. Central/Centrally Sponsored Schemes Voted		21,21,28,000	8,00,000	19,64,27,679	6,82,771	1,57,00,321	1,17,229	..	..

SUMMARY OF APPROPRIATION ACCOUNTS - 1990-91. - Contd.

Number and name of Grant or Appropriation	Total grant/Appropriation		Actual Expenditure		Saving		Excess	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
46. State Public Service Commission	Charged 31,06,000	..	22,02,458	..	9,03,542	..	..	..
47. Administration of Justice	Charged 2,24,000	..	3,600	..	2,20,400	..	..	..
48. Horticulture Department	Voted 2,40,23,000	30,00,000	2,42,22,820	..	..	30,00,000	1,99,820	..
49. Village Defence	Voted 10,000	..	..	..	10,000	..	..	..
PUBLIC DEBT	Charged 19,00,00,000	27,98,00,000	16,21,24,423	51,70,71,069	2,78,75,577	..	..	23,72,71,069
TOTAL	Noted 293,23,81,000	145,70,72,000	270,90,63,540	129,13,01,628	26,41,84,360	17,37,40,837	4,08,66,900	79,70,465
	Charged 19,90,86,000	27,98,00,000	16,75,18,853	51,70,71,069	3,15,67,147	..	..	32,72,71,069
GRAND TOTAL	313,14,67,000	173,68,72,000	287,65,82,393	180,83,72,697	29,57,51,507	17,37,40,837	4,08,66,900	24,52,41,534

SUMMARY OF APPROPRIATION ACCOUNTS - Contd.

Excess over the following grants requires regularisation :-

REVENUE SECTION

Serial number	Number and name of grant
1.	5-Secretariat Administration
2.	8-Police Department
3.	13-Directorate of Accounts
4.	15-Medical Department
5.	19-Industries Department
6.	24-Agriculture Department
7.	30-State Transport Department
8.	31-Public Works Department
9.	34-Power Project
10.	44-Attached Offices of the Secretariat Administration
11.	48-Horticulture Department

CAPITAL SECTION

1.	23-Forest Department
2.	26-Rural Works Department
3.	32-Roads and Bridges
4.	40-Housing

Excess over charged appropriation under 'Public Debt' (Capital) also requires regularisation.

As the grants and appropriations are for gross amounts required for expenditure, the expenditure figures shown against them do not include recoveries which are adjusted in the accounts in reduction of expenditure. The net expenditure figures are shown in the Finance Accounts.

SUMMARY OF APPROPRIATION ACCOUNTS - Contd.

The reconciliation between the total expenditure according to the Appropriation Accounts for the year 1990-91 and that shown in the Finance Accounts for that year is shown below :

Total expenditure shown in the Approp- riation Accounts	Voted Rs.	Charged Rs.	Total Rs.
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Revenue	270,90,63,540	16,75,18,853	287,65,82,393
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Capital	129,13,01,628	51,70,71,069	180,83,72,697
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Total	400,03,65,168	68,45,89,922	468,49,55,090
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Deduct - Recoveries
shown in Appendix

Revenue	29,43,76,448	..	29,43,76,448
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Capital	2,63,28,827	..	2,63,28,827
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Total	32,07,05,275	..	32,07,05,275
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Net-Total
expenditure shown
in Statement No. 9
of the Finance Accounts.

Revenue	241,46,87,092	16,75,18,853	258,22,05,945
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Capital	126,49,72,801	51,70,71,069	178,20,43,870
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Total	367,96,59,893	68,45,89,922	436,42,49,815
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SUMMARY OF APPROPRIATION ACCOUNTS - Concl'd.

The Appropriation Accounts have been prepared and examined under my direction in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. On the basis of the information and explanations that my officers required and have obtained, I certify that these accounts are correct, subject to the observations in my Report on the accounts of the Government of Arunachal Pradesh for the year 1990-91.

New Delhi,

The

9 JUL 1993

(C. G. SOMIAH)
Comptroller and Auditor General of India

GRANT NO.1 - LEGISLATIVE ASSEMBLY

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
REVENUE			
Major Heads : 2011- Parliament/State/Union Territory Legislature and 2235-Social Security and Welfare			
Voted Rs.			
Original 72,71,000	72,71,000	69,04,497	- 3,66,503
Supplementary ..			

Amount surrendered during the year (March 1991) 3,11,000

Charged Rs.

Original 4,23,000	4,23,000	3,55,637	- 67,363
Supplementary ..			

Amount surrendered during the year (March 1991) 19,000

Notes and Comments :

1. Saving occurred Voted mainly under :

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
A(a)101(2)			
M.L.As			
O. 18.41	15.79	15.68	— 0.11
R— 2.62			

Reasons for anticipated saving of Rs.2.62 lakhs and final saving of Rs. 0.11 lakh were reportedly due to (i) less performance of tour and (ii) non-finalisation of some leave travel concesssion claims.

GRANT NO. 2 - GOVERNOR (All Charged)

	Total appropriation Rs.	Actual expenditure Rs.	Excess Saving Rs.	+	-
REVENUE					
Major Head : 2012-President, Vice-President/Governor/Administrator of Union Territories					
Original	Rs. 47,50,000				
Supplementary	5,83,000	28,32,735	25,00,265		
	53,33,000				
Amount surrendered during the year					

Notes and Comments :

1. No part of the saving was surrendered.
2. In view of the saving of Rs. 25.00 lakhs, supplementary appropriation of Rs. 5.83 lakhs obtained in March 1991 proved wholly unnecessary.
3. Saving occurred mainly under :

Serial number	Head	Total appropriation (In lakhs of rupees)	Actual expenditure	Excess Saving	+	-
(i)	A(a)800-Other Expenditure					
	O. 18.18					
	S. 2.60					
	R.— 1.34	19.44	2.08	— 17.36		

Anticipated saving of Rs. 1.34 lakhs was stated to be due to non-purchase of a car for Governor.

Reasons for final saving of Rs. 17.36 lakhs have not been stated (May, 1992).

(ii)	A(a)108-Tour Expenses					
	O. 2.06					
	S. 2.36	4.42	0.20	— 4.22		

Reasons for saving of Rs. 4.22 lakhs have not been stated. (May, 1992).

GRANT NO. - GOVERNOR - Concl'd.

Serial number	Head	Total appropriation	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)		
(iii)	A(a)102-Discretionary Grant			
	O. 4.00	4.00	1.41	- 2.59

Reasons for saving of Rs. 2.59 lakhs have not been stated (May, 1992).

4. Saving mentioned in note 3 above was partly offset by excess mainly under :

Head	Total appropriation	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
A(a) 03 Governor/ Administrator of Union Territories			
O. 10.83			
S. 0.87			
R. 1.40	13.10	12.84	- 0.26

Anticipated excess of Rs. 1.40 lakhs was stated to be due to undertaking of more tours by officials and purchase of a new Ambassador Car.

GRANT NO. 3 - COUNCIL OF MINISTERS
(All Voted)

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
REVENUE			
Major Head : 2013-Council of Ministers			
Original	Rs. 77,50,000 96,68,000		
Supplementary			
		93,86,456	- 2,81,544
Amount surrendered during the year			

GRANT NO. 4 - ELECTIONS (All Voted)

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
REVENUE			
Major Head : 2015-Elections			
	Rs.		
Original	59,74,000	98,46,950	- 53,050
Supplementary	39,26,000		
Total			
	99,00,000		
Amount surrendered during the year			

GRANT NO. 5 - SECRETARIAT ADMINISTRATION (All Voted)

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving Rs.
REVENUE			
Major Head : 2052-Secretariat General Services, 2251-Secretariat Social Services, 2205-Art and Culture and 3451-Secretariat Economic Services			
	Rs.		
Original	3,17,58,000		
Supplementary	68,06,000		
	3,85,64,000	4,31,16,995	+ 45,52,995
Amount surrendered during the year (March 1991)			5,45,000

CAPITAL

Major Head : 4416-Investment in
Agricultural Financial Institution

	Rs.		
Original	..		
Supplementary	3,75,000	3,75,000	3,75,000
Amount surrendered during the year			

Notes and Comments:

REVENUE

1. Grant in the revenue section closed with an excess expenditure of Rs. 45,52,995 ; the excess requires regularisation.

2. In view of excess expenditure of Rs. 45.53 lakhs, supplementary provision of Rs. 68.06 lakhs obtained in March 1991 proved inadequate.

GRANT NO. 5 - SECRETARIAT ADMINISTRATION - Contd.

3. Excess occurred mainly under :

Serial number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
(i)	3451-Secretariat Economic Services			
	C(j) 090-Secretariat			
	C(j) 090(1) Salaries			
	O. 17.73			
	S. 5.77			
	R.— 2.30	20.90	51.71	+30.81
up of	Anticipated saving of Rs. 2.60 lakhs was reappropriated reportedly due to non-filling of vacant posts.			
(ii)	C(j)090-Secretariat			
	C(j)090(4)Office expenses			
	O. 6.05			
	S. 0.10			
	R. 7.60	13.75	24.61	+10.86
	Reasons for anticipated excess of Rs. 7.60 lakhs have not been stated (May 1992).			
(iii)	C(j)090-Secretariat			
	C(j)090(5)Other Charges			
	O. 2.10			
	R. - 0.70	1.40	10.90	+ 9.50
	Anticipated saving of Rs. 0.70 lakh was reportedly due to lower expenditure on other charges. Reasons for lower expenditure have however, not been stated (May 1992).			
(iv)	C(j)090-Secretariat			
	C(j)090(3)Travel expenses			
	O. 4.15			
	S. 0.90			
	R.— 2.45	2.60	10.45	+ 7.85
	Reasons for anticipated saving of Rs. 2.45 lakhs have not been stated (May 1992).			

GRANT NO. 5 - SECRETARIAT ADMINISTRATION - Contd.

Serial number	Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess+ Saving—
(v)	2052-Secretariat General Services- A(d)090-Secretariat A(d)090(3) Home Department A(d)090(3)(1)Salaries			
	O. 12.86			
	S. 1.00			
	R. 4.27	18.13	17.38	— 0.75
Anticipated excess of Rs. 4.27 lakhs was reportedly due to payment of Dearness Allowance, Bonus etc.				
Final saving of Rs. 0.75 lakh was reportedly due to non-filling up of the post of Joint Secretary (Pol) and less payment of leave travel concession and Medical Reimbursement claims.				
(vi)	2205-Art and Culture B(a)105-Public Libraries B(a)105(1)Central Library B(a)105(1)(3)Travel Expenses			
	O. 0.18			
	R. 0.18	0.36	0.31	— 0.05
Anticipated excess of Rs. 0.18 lakh was reportedly due to increased number of tours and higher expenditure on leave travel concession.				
(vii)	2052-Secretariat General Services- A(d)090-Secretariat A(d)090(5) Law Department A(d)090(5)(1) Salaries			
	O. 11.75			
	R. 2.87	14.62	14.48	— 0.14

Anticipated excess of Rs. 2.87 lakhs was reportedly due to increase of quantum of Dearness Allowance and sanction of Additional Dearness Allowances etc.

GRANT NO. 5 - SECRETARIAT ADMINISTRATION - Contd.

Serial number	Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess + Saving—
(viii)	2251-Secretariat Social Services- B(h) 090-Secretariat B(h)090(1) Supply and Transport Department B(h)090(1)(1) Salaries			
	O. 24.78			
	S. 1.63			
	R. 1.91	28.32	28.07	— 0.25

Reasons for anticipated excess of Rs. 1.91 lakhs have not been stated (May 1992).

(ix)	2205-Art and Culture B(a)105-Public Libraries B(a)105(1)Central Library B(a)105(1)(2)Wages			
	O. 1.28			
	S. 1.07			
	R. 0.30	2.65	2.62	— 0.03

Anticipated excess was reportedly due to engagement of a larger number of Contingency Staff, reasons for which have not been stated (May 1992).

(x)	2052-Secretariat General Services- A(d)090(4) Finance Department A(d)090(4)(1) Salaries			
	O. 30.05			
	S. 2.50			
	R. 2.05	34.60	34.00	— 0.60

Anticipated excess of Rs. 2.05 lakhs was reportedly due to additional quantum of dearness allowance and additional dearness allowance.

Final saving of Rs. 0.60 lakh was reportedly due to non-filling up of vacant post and for less payment of leave travel concession claims and Medical Reimbursement claims.

GRANT NO. 5 - SECRETARIAT ADMINISTRATION - Contd.

Serial number	Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess+ Saving—
(xi)	2052-Secretariat General Services- A(d)090(2) General Adminis- tration Department A(d)090(2)(3) Travel Expenses			
	O. 5.33			
	R. 1.75	7.08	6.70	— 0.38

Anticipated excess of Rs. 1.75 lakhs is reportedly due to lower number of tour/leave travel concession.

Reasons for final excess/savings in the above cases have not been stated (May, 1992).

4. Excess mentioned at not note 3 above was partly offset by savings under :

Serial number	Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess+ Saving—
(i)	2052-Secretariat General Services A(d)090(2)General Adminis- tration Department A(d)090(2)(1) Salaries			
	O. 95.14			
	S. 36.14			
	R.- 13.92	1,17.36	1,15.51	— 1.85

Anticipated saving of Rs. 13.92 lakhs and final saving of Rs. 1.85 lakhs was reportedly due to non-filling up of vacant posts and less payment of Leave Travel Concession claims and medical reimbursement.

(i) 2205-Art and Culture
B(a)105-Public Libraries
B(a)105(1)Central Library
B(a)105(1)(5) Other Charges

O.	18.31			
R.-	7.88	10.43	7.99	— 2.44

Reasons for anticipated saving of Rs. 7.88 lakhs have not been stated (May 1992).

GRANT NO. 5 - SECRETARIAT ADMINISTRATION - Concl'd.

Serial number	Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess+ Saving—
(iii)	2052-Secretariat General Services A(d)090(4)Finance Department A(d)090(4)(3)Office Expenses			
	O. 2.00	0.20	0.09	— 0.11
	R.— 1.80			
	Anticipated Saving of Rs. 1.80 lakhs was attributed to economy measures.			
(iv)	2251-Secretariat Social Services- B(h)090-Secretariat B(h)090(1) Supply and Transport Department B(h)090(1)(3)Office Expenses			
	O. 15.27	13.74	13.59	— 0.15
	R.— 1.53			

Reasons for anticipated saving of Rs. 1.53 lakhs have not been stated (May 1992).

Reasons for final savings in the above cases have not been intimated (May 1992).

GRANT NO. 6 - DISTRICT ADMINISTRATION

(All Voted)

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
REVENUE			
Major Heads : 2053-District Administration and 3451-Secretariat- Economic Services			
	Rs.		
Original	12,48,60,000		
Supplementary	14,45,000		
	12,63,05,000	10,20,36,693	- 2,42,68,307
Amount surrendered during the year (March 1991)			24,20,000

Notes and Comments :

1. Out of the available saving of Rs 2,42,68 lakhs, Rs. 24.20 lakhs only were surrendered.
2. The actual expenditure did not come up even to the original provision and supplementary provision of Rs. 14.45 lakhs obtained in March 1991 proved wholly unnecessary.
3. Saving occurred mainly under :

Serial number	Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess + Saving—
(i)	3451-Secretariat- Economic Services C(J)102-District Planning Machinery C(j)102(1) District Decentralised Planning (United Fund)			
	O. 2,20.00			
	R.- 24.20	1,95.80	12.13	— 1,83,67

Reasons for anticipated saving of Rs. 24.20 lakhs have not been stated (May 1992).

GRANT NO. 6 DISTRICT ADMINISTRATION - Contd.

Serial number	Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess + Saving—
(ii)	2053-District Administration A(d)093(3)D.C. Ziro			
	O. 1,35.83 R.— 2.10	1,33.73	1,26.50	— 7.22
	Anticipated saving was stated to be due to (i) vacancy in contingency staff (ii) economy measures and (iii) lower requirement of funds than anticipated.			
(iii)	A(d)093(8) D.C. Daporijo			
	O. 94.69 R.— 1.59	93.10	86.54	— 6.56
	Anticipated saving was stated to be due to (i) lower expenditure on L.T.C. (ii) Less Touring (iii) lower requirement of fund than anticipated and due to economy measures.			
(iv)	A(d)093(1) D.C. Along			
	O. 1,24.20 S. 1.51 R. 1.00	1,26.71	1,22.35	— 4.36
	Anticipated excess was due to sanction of dearness allowance and additional dearness allowance and due to increasing of G.Bs.			
(v)	A(d)094(1) Additional D. C. Naharlagun			
	O. 35.52 R. — 1.93	33.59	30.55	— 3.04
	Anticipated saving of Rs. 1.93 lakhs was reportedly due to less drawal of L.T.C., fewer tours for economy.			

GRANT NO. 6 - DISTRICT ADMINISTRATION - Concl'd.

Serial number	Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess + Saving—
(vi)	A(d)093(5) D.C. Khonsa			
	O. 78.36			
	R.— 1.02	77.34	75.53	—1.81
Anticipated saving of Rs. 1.02 lakhs was reportedly due to (i) lower requirement of fund than anticipated and also for (ii) fewer tours and expenditure on L.T.C.				
(vii)	A(d)093(11) D.C. Changlang			
	O. 54.77			
	S. 0.95	55.72	53.51	— 2.21
(viii)	A(d)093(7) D.C. Anini			
	O. 46.63			
	S. 0.50	47.13	44.98	— 2.15

Reasons for final savings in the above cases have not been stated (May 1992).

4. Saving mentioned at note 3 above was partly offset by excess under :

Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess + Saving—
A(d)093(6) D.C. Pasighat			
O. 94.52			
S. 4.36			
R. 5.00	1,03.88	1.03.18	— 0.70

Anticipated excess of Rs. 5.00 lakhs was reportedly due to (i) sanction of dearness allowance and additional dearness allowance (ii) engagement of more contingent staff and for payment of more honorarium to G.Bs.

GRANT NO. 7 - TREASURY AND ACCOUNTS ADMINISTRATION (All Voted)

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE			
Major Head : 2054 - Treasury and Accounts Administration			
	Rs.		
Original	42,86,000	44,68,807	- 2,31,193
Supplementary	4,14,000		
	47,00,000		
Amount surrendered during the year			

GRANT NO. 8 - POLICE DEPARTMENT (All Voted)

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE			
Major Heads : 2055 - Police, 2070-Other Administrative Services and 2235-Social Security and Welfare			
	Rs.		
Original	12,33,96,000	14,98,17,394	+ 3,82,394
Supplementary	2,60,39,000		
	14,94,35,000		
Amount surrendered during the year			

GRANT NO. 8 - POLICE DEPARTMENT - Contd.

Notes and Comments :

1. The expenditure exceeded the grant by Rs. 3,82,394 ; the excess requires regularisation.
2. In view of the excess of Rs. 3.82 lakhs, supplementary provision of Rs. 2,60.39 lakhs obtained in March 1991 proved inadequate.
3. Excess occurred under :

Serial number	Head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)		
(i)	Major Head : 2055-Police A(d)108-District Police			
	O. 7,45.43			
	S. 1,00.00			
	R. 2,04.59	10,50.02	10,55.08	+ 5.06

Augmentation of provision by reappropriation (Rs. 2, 04.59 lakhs) was reportedly due to the following contributory factors :

- (i) more tour on law and order duty
- (ii) higher cost of articles than anticipated
- (iii) escalation in the cost of arms and ammunition
- (iv) increased rate of clothing items of police personnel.

Reasons for final excess of Rs. 5.06 lakhs have not been stated (May 1992).

(ii)	A(d)001-Direction and Administration			
	O. 38.82			
	S. 0.43			
	R. 2.77	42.02	43.02	+ 1.00

Augmentation of provision by reappropriation (Rs. 2.77 lakhs) was reportedly due to payment of additional dearness allowance and bonus and to higher cost of articles than anticipated.

Reasons for final excess of Rs. 1.00 lakh have not been stated (May 1992).

GRANT NO. 8 - POLICE DEPARTMENT - Contd.

4. Excess mentioned in note 4 above was partly offset by saving mainly under :

Serial number	Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess + Saving -
(i)	Major Head : 2055-Police A (d) 104-Special Police			
	O. 1,68.35			
	S. 1,00.00			
	R.- 82.34	1,86.01	1,85.76	- 0.25

Withdrawal of funds (Rs. 82.34 lakhs) by reappropriation was reportedly due to (i) vacant posts (ii) non-receipt of articles indented for and (iii) economy effected in expenditure.

(ii)	Major Head : 2055-Police A(d)113-Wireless and Computers			
	O. 1,60.45			
	S. 57.00			
	R.- 70.58	1,46.87	1,46.74	- 0.13

Withdrawal of funds (Rs. 70.58 lakhs) by reappropriation was reportedly due to (i) vacant posts, (ii) fewer transfer and posting of staff and (iii) non-receipt of articles and equipments indented for.

(iii)	Major Head : 2055-Police A(d)114-Modernisation of Police Force			
	O. 77.43			
	R.- 50.37	27.06	27.02	- 0.04

Withdrawal of funds (Rs. 50.37 lakhs) by reappropriation was reportedly due to non-receipt of articles and equipment indented for and economy effected in expenditure.

Reasons for final saving at Sl. No. (i) to (iii) above have not been stated (May 1992).

GRANT NO. 8 - POLICE DEPARTMENT - Concl'd.

Serial number	Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)				
	Major Head : 2070-Other Administrative Services			
(iv)	A(d)108-Fire Protection and Control			
	A(d)108(1) Protection and Control			
	O. 40.28			
	S. 2.88			
	R. — 3.84	39.32	37.50	— 1.82

Withdrawal of funds (Rs. 3.84 lakhs) by reappropriation was reportedly due to non-receipt of articles indented for and economy effected in expenditure.

Reasons for final saving (Rs. 1.82 lakhs) have not been stated (May 1992).

GRANT NO. 9 - MOTOR GARAGE

(All Voted)

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
REVENUE			
Major Head : 2070-Other Administrative Services			
Original Rs. 1,73,00,000	2,00,00,000	1,82,38,003	— 17,61,997
Supplementary Rs. 27,00,000			

Amount surrendered during the year

GRANT NO. 9 - MOTOR GARAGE - Concl'd.**Notes and Comments :**

1. No part of the saving was surrendered.
2. In view of the saving of Rs. 17.62 lakhs ; supplementary provision of Rs. 27.00 lakhs obtained in March 1991 proved excessive.
3. Saving occurred mainly under 'A(d)114-Purchase and Maintenance of Transport' -A(d)114(1)-Motor Garages etc - A(d)114(1)(1) Motor Vehicles (Provision : Rs. 40.00 lakhs expenditure : Rs. 25.00 lakhs). Reasons for saving of Rs. 15.00 lakhs have not been stated (May 1992).

GRANT NO. 10 - OTHER GENERAL, SOCIAL AND COMMUNITY SERVICES
(All Voted)

	Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
REVENUE			
Major Heads : 2070-Other Administrative Services, 2075-Miscellaneous General Services and 2252-Other Social Services			
	Rs.		
Original	2,48,000		
Supplementary	3,80,000		
	6,28,000	3,30,725	— 2,97,275
Amount surrendered during the year			

Notes and Comments :

1. No part of the saving was surrendered.
2. In view of the saving of Rs. 2.97 lakhs, supplementary provision of Rs. 3.80 lakhs obtained in March 1991 proved excessive.
3. Saving occurred mainly under "Major Head : 2252-Other Social Services-B.H.800-Other Expenditure-B.H.800(1) Other Charges" (Provision : Rs. 4.66 lakhs ; expenditure : Rs. 1.77 lakhs), reasons for which have not been stated (May 1991).

GRANT NO. 11 - RELIEF ON ACCOUNT OF NATURAL CALAMITIES (All Voted)

	Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
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REVENUE

Major Head : 2245-Relief on
Account of Natural Calamities

Original	Rs. 50,00,000	}	5,35,26,000	2,05,82,884	- 3,29,43,116
Supplementary	4,85,26,000				

Amount surrendered
during the year

Notes Comments :

The grant closed with a savings of Rs. 3,29,43 lakhs ; but no part of the savings was surrendered.

Consequent on savings remaining unsundered, funds stood blocked which could have been diverted to much needed areas starved of provision.

2. In view of the savings of Rs. 3,29.43 lakhs, supplementary provision of Rs. 4,85.26 lakhs obtained in March 1991 prove excessive.

3. Saving was the net results of savings and excess under various head, the more important of which are mentioned in the succeeding notes.

Serial number	Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess+ Saving—
(i)	2245-Relief on account Natural Calamities			
	B(g)02-Floods, Cyclones etc.			
	B(g)02-112-Evacution of population			
	B(g)02-112(1) Expenditure on air lifting operation			
	O. 2,85.26	3,35.26	..	- 3,35.26
	R. 50.00			

GRANT NO. 11 - RELIEF ON ACCOUNT OF NATURAL CALAMITIES - Contd.

The original provision of Rs. 2,85.26 lakhs was augmented to Rs. 3,35.26 lakhs by way of reappropriation (Rs. 50.00 lakhs) reportedly due to anticipation of more expenditure on air lifting operation. But eventually the entire amount remained unutilised ; reasons therefore have not been intimated (May 1992).

Serial number	Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess+ Saving—
(ii)	B(g)02-Floods, Cyclones etc. B(g)02-101-Gratuitious Relief			
	B(g)02-101(2)Cost of Clothing and Utensiles distributed to the flood affected families			
	O. 50.00			
	R.— 50.00	..	1.45	+ 1.45

The entire provision of Rs. 50.00 lakhs was withdrawn by reappropriation reportedly due to lower demand but ultimately there was an excess expenditure of Rs. 1.45 lakhs ; reasons therefore have not been stated (May 1992).

(iii)	B(g)02-(106) Repairs restoration of damaged Roads and Bridges			
	S. 47.68	47.68	40.02	- 7.66

Reasons for final savings of Rs. 7.66 lakhs have not been stated (May 1992).

(iv)	B(g)02-(122)(3) Repairs and restoration of damaged Micro Hydel Schemes			
	S. 6.32	6.32	..	- 6.32

The reasons for non-utilisation of the provision made by supplementary grant have not been stated (May 1992).

(v)	B(g)02(122) Repairs and Restoration of damaged irrigation and Flood Control Works			
	S. 26.71	26.71	23.03	- 3.68

GRANT NO. 11 - RELIEF ON ACCOUNT OF NATURAL CALAMITIES - Contd.

The reasons for Final savings of Rs. 3.68 lakhs have not been sated (May 1992).

Serial number	Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess + Saving—
(vi)	B(g)02-115(1) Assistance to farmers to clear Sand/Silt Salinity from land			
	S. 16.74	16.74	13.43	- 3.31

The reasons for final savings of Rs. 3.31 lakhs have not been stated (May 1992).

(vii)	B(g)02(109) Repairs and restoration of damaged Water Supply, Drainage and Sewerage Works			
	S. 10.48	10.48	8.89	- 1.59

The reasons for final savings of Rs. 1.59 lakhs have not been stated (May 1992).

5. Savings mentioned at note 4 above are partly offset by excess under :

Serial number	Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess + Saving—
(i)	B(g) 02-Floods, Cyclones etc. B(g)02-(122) Repairs and restoration of damaged Irrigation and Flood Control Works			
	S. 16.00	16.00	29.45	+13.45

The reasons for final excess of Rs. 13.45 lakhs have not been stated (May 1992).

(ii)	B(g) 02 (106) (2) Repairs and restoration of damaged Roads and Bridges			
	S. 52.00	52.00	61.21	+ 9.21

The reasons for final excess of Rs. 9.21 lakhs have not been stated (May 1992).

GRANT NO. 11 - RELIEF ON ACCOUNT OF NATURAL CALAMITIES - Concl.

Serial number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
(iii)	B(g)02(107)(1) Repairs and restoration of damaged Office Buildings maintained by P.W.D.			
	S. 2.60	2.60	5.09	+ 2.49
	The reasons for final excess of Rs. 2.49 lakhs have not been stated (May, 1992).			
(iv)	B(g)02(109) Repairs and restoration of damaged water Supply drainage and Sewerage Works			
	S. 10.40	10.40	12.10	+ 1.70
	The reasons for final excess of Rs. 1.70 lakhs have not been stated (May, 1992).			

GRANT NO. 12 - STAMP AND REGISTRATION, SOCIAL SECURITY AND WELFARE

(All Voted)

REVENUE

Major Heads : 2030- Stamps and Registration and 2235-Social Security and Welfare

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Original	4,46,55,000		
Supplementary	..	4,46,55,000	- 4,46,55,000
Amount surrendered during the year (March 1991)			4,46,55,000

GRANT NO.12 - STAMP AND REGISTRATION, SOCIAL SECURITY AND WELFARE - Concl'd**Notes and Comments :**

The entire provision remained unutilised and was surrendered in March 1991. Reasons for non-utilisation of the provision have not been stated (May 1992).

GRANT NO. 13 - DIRECTORATE OF ACCOUNTS

(All Voted)

	Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
REVENUE			
Major Head : 2047-Other Fiscal Services, 2054-Directorate of Accounts Administration, 2071-Pension and Other Retirement Benefits and 2030-Stamps and Registration			
	Rs.		
Original	3,29,82,000		
Supplementary	1,00,94,000		
	4,30,76,000	4,58,68,083	+27,92,083
Amount surrendered during the year			...

Notes and Comments :

1. The grant closed with an excess expenditure of Rs. 27,92,083 ; the excess requires regularisation.
2. In view of excess expenditure of Rs. 27.92 lakhs, supplementary provision of Rs. 1,00.94 lakhs made in March 1991 proved inadequate.

GRANT NO. 13 - DIRECTORATE OF ACCOUNTS - Contd.

3. Excess occurred mainly under :

Serial number	Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess+ Saving-
(i)	2071-Pension and Other Retirement Benefits			
	A(e)01-Civil			
	A(e)01-101-Superannuation and Retirement Allowances			
	O. 1,10.00			
	S. 72.00			
	R. 16.51	1,98.51	2,31.63	+ 33.12

Anticipated excess of Rs. 16.51 lakhs was stated to be due to retirement of more officials than anticipated.

(ii) A(e)01-01-Civil

A(e)01-102-Commuted Value of Pension

O. 32.25				
S. 10.03				
R. 12.01	54.29	46.28		- 8.01

Anticipated excess of Rs. 12.01 lakhs was reportedly due to retirement of more officials than anticipated.

Reasons for final excess/saving in above two cases have not been intimated (May, 1992).

4. Excess mentioned at note 3 above was partly offset by saving under :

Serial number	Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess+ Saving-
(i)	2071-Pension and Other Retirement Benefits			
	A(e)01-Civil			
	A(e)01-104-Gratuities			
	O. 1,14.14			
	R. 44.37	69.77	95.98	+ 26.21

Anticipated saving of Rs. 44.37 lakhs was attributed to non-payment of Gratuities. Reasons for non-payment have not been stated (May, 1992).

Reasons for final excess of Rs. 26.21 lakhs have also not been intimated (May, 1992).

GRANT NO. 13 - DIRECTORATE OF ACCOUNTS - Concl'd.

Serial number	Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess + Saving—
(ii)	A(e)-Civil A(e)01-105-Family Pension			
	O. 39.95			
	S. 14.06			
	R. 16.37	70.38	47.94	- 22.44

Anticipated excess of Rs. 16.37 lakhs was reportedly due to retirement of more officials than anticipated. Reasons for final saving of Rs.22.44 lakhs have not been stated (May,1992).

GRANT NO. 14 - EDUCATION DEPARTMENT
(All Voted)

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
REVENUE			
Major Heads : 2202-General Education, 2236-Nutrition and 2204-Sports and Youth Services			
	Rs.		
Original	31,48,63,000		
Supplementary	6,32,61,000		
	37,81,24,000	34,55,34,490	- 3,25,89,510
Amount surrendered during the year (March 1991)			3,43,31,000

1. Rupees 3,43.31 lakhs were anticipated as savings and surrendered in March 1991 ; final saving, however, worked out to be Rs. 3,25.90 lakhs.

GRANT NO. 14 - EDUCATION DEPARTMENT - Contd.

2. In view of saving of Rs. 3,25.90 lakhs, supplementary provision of Rs. 6,32.61 lakhs obtained in March 1991 proved excessive.

3. Saving occurred mainly under :

Serial number	Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess+ Saving—
(i)	2202-General Education B(a)80-General B(a)800-Other Expenditure B(a)800(2) Minor Work			
	O. 1,50.00		7.58	..
	R.— 1,42.42	7.58		

Anticipated saving of Rs. 1,42.42 lakhs was reportedly due to adoption of economy measures.

(ii)	2236-Nutrition B(g)800(i) Nutrition			
	R. 1,00.00	1,00.00	..	- 1,00.00

Reasons for non-utilisation of the provision made by reappropriation have not been stated.

(iii)	2202-General Education B(a)04-Adult Education B(a)002-Direction and Administration			
	O. 82.45			
	S. 21.97			
	R.— 36.06	68.36	67.98	- 0.38

Anticipated saving of Rs. 36.06 lakhs was reportedly due to (i) fewer transfer and posting of staff and (ii) non-receipt of stores in time.

GRANT NO. 14 - EDUCATION DEPARTMENT - Contd.

Serial number	Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess + Saving—
(iv)	2202-General Education B(a)03-University and Higher Education B(a)103-Govt. College and Institutes B(a)001-Direction and Administration			
	O. 1,10.83			
	S. 28.08			
	R.- 17.41	1,21.50	1,12.88	- 8.62

Anticipated saving of Rs. 17.41 lakhs was reportedly due to (i) non-filling up of vacant posts (ii) engagement of fewer contingency staff (iii) fewer transfers and postings of staff.

(v)	B(a)01-Elementary Education B(a) 800-Other Expenditure B(a)800(2)(2)/Grants-in-aid.			
	O. 98.00			
	R.- 8.70	89.30	73.95	- 15.35

Anticipated saving of Rs. 8.70 lakhs was reportedly due to less payment of teacher's salary etc.

(vi)	B(a)02-Secondary Education B(a)106-Text Books B(a)106(1)Procurement of text books for students of Secondary Level of Education			
	O. 66.00			
	R. - 29.90	36.10	43.67	+ 7.57

Reasons for anticipated saving of Rs. 29.90 lakhs have not been stated (May, 1992).

GRANT NO. 14 - EDUCATION DEPARTMENT - Contd.

Serial number	Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess + Saving—
	2202-General Education			
(vii)	B(a)02-Secondary Education			
	B(a)109-Govt. Secondary Schools			
	B(a)001-Direction and Administration			
	O. 6,02.69		1,10.83	
	S. 1,73.21		28.08	
	R.- 1,20.88	6,55.02	6,56.11	+ 1.09
Anticipated saving of Rs. 1,20.88 lakhs was reportedly due to (i) engagement of fewer Contingency Staff (ii) fewer transfers and postings of staff and (iii) due to non receipt of indented stores in time.				
(viii)	2204-Sports and Youth Services			
	B(a)001-Direction and Administration			
	O. 88.74		98.00	
	S. 0.89		8.70	
	R.- 46.75	42.88	80.49	+ 37.61
Anticipated saving of Rs. 46.75 lakhs was reportedly due to non receipt of stores in time and fewer transfers and posting of staff.				
(ix)	2202-General Education			
	B(a)80-General			
	B(a)001-Direction and Administration			
	O. 63.21		66.00	
	S. 1.73		29.90	
	R.- 10.11	54.83	55.89	+ 1.06
Anticipated saving of Rs. 10.11 lakhs was reportedly due to non filling up of vacant posts and non receipt of articles in time.				

GRANT NO. 14 - EDUCATION DEPARTMENT - Contd.

Serial number	Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess + Saving—
	2202-General Education			
(x)	B(a)02-Secondary Education B(a)800-Other Expenditure B(a)800(2)Grants-in-aid			
	O. 60.00			
	R. 3.00	63.00	54.37	- 8.63

Anticipated excess of Rs. 3.00 lakhs was reportedly due to payment of more grants-in-aid than anticipated, reasons for which have not been stated.

(xi)	B(a)02-Secondary Education B(a)800-Other Expenditure B(a)800(1) Stipend to Students of Secondary Level of Education			
	O. 85.00			
	S. 11.05			
	R. 41.73	1,37.78	90.68	- 47.10

Reasons for anticipated excess of Rs. 41.73 lakhs was reportedly due to payment of more stipend owing to increase in number of students.

(xii)	B(a)01-Elementary Education B(a)001-Direction and Administration			
	O. 12,39.38			
	S. 3,83.98			
	R. 1,20.98	15,02.38	16,18.03	+1,15.65

Anticipated saving of Rs. 1,20.98 lakhs was reportedly due to (i) Non receipt of Stores in time (ii) fewer transfers and posting of staff (iii) lower expenditure in regard to advertisements.

Reasons for final savings/excess at SL. (iii) to (xii) above have not been stated (May, 1992).

GRANT NO.14 - EDUCATION DEPARTMENT - Contd.

4. Savings mentioned at note 3 above were partly offset by excess under :

Serial number	Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess + Saving -
(i)	2202-General Education B(a)01-Elementary Education B(a)800-Other Expenditure B(a)800(1) Nutrition Programme B(a)800(1)(1) Midday Meal			
	O. 33.00 R. 98.05	1,41.05	67.65	- 63.40
	Anticipated excess of Rs. 98.05 lakhs was reportedly due to increase in number of students.			
(ii)	B(a)03-University and Other Higher Education B(a)800-Other Expenditure B(a)800(2)Grants-in-aid to University			
	O. 1,50.00 R. 25.00	1,75.00	1,75.00	...
	Reasons for augmentation of provision by Rs. 25.00 lakhs through reappropriation have not been intimated. (May, 1992).			
(iii)	B(a)01-Elementary Education B(a)106-Text Books B(a)106(1)Procurement of Text Books for students of Elementary level of Education			
	O. 1,00.00 R. 20.85	79.15	1,22.00	+ 42.85

GRANT NO. 14 - EDUCATION DEPARTMENT - Concl'd.

Anticipated saving of Rs. 20.85 lakhs was reportedly due to non receipt of text books in time.

Reasons for final savings at sl. No. 1 and excess at sl. No. 3 above have not been stated (May, 1992).

GRANT NO. 15 - MEDICAL DEPARTMENT

(All Voted)

	Total grant	Actual expenditure	Excess + Saving—
Rs.	Rs.	Rs.	Rs.
REVENUE			
Major Head : 2210-Medical and Public Health and 3606-Aid Materials and Equipments			
Original	Rs. 12,36,45,000		
Supplementary	1,95,61,000		
	14,32,06,000	15,14,40,316	+ 82,34,316
Amount surrendered during the year			...

Notes and Comments :

1. Expenditure exceeded the grant by Rs. 82,34,316 ; the excess requires regularisation.
2. In view of excess of Rs. 82.34 lakhs, supplementary provision of Rs. 1,95.61 lakhs obtained in March 1991 proved inadequate.

GRANT NO. 15 - MEDICAL DEPARTMENT - Contd.

3. Excess occurred mainly under :

Serial number	Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess + Saving -
(i)	2210-Medical and Public Health B(b)03 Rural Health Services B(b)03-110 Hospital and Dispensaries			
	O. 9,94.99			
	S. 1,23.58	11,18.57	11,39.54	+ 20.97
	Reasons for final excess of Rs. 20.97 lakhs have not been intimated (May, 1992).			
(ii)	B(b)06-Public Health B(b)06-101-Prevention and control of Diseases B(b)06-101(1)Malaria Eradication Programme			
	O. 35.32			
	S. 3.02			
	R.- 0.39	37.95	97.84	+ 59.89

Anticipated saving of Rs. 0.39 lakh was reportedly due to adoption of economy measures.

Reasons for final excess of Rs. 59.89 lakhs have not been stated (May, 1992).

GRANT NO. 15 - MEDICAL DEPARTMENT - Concl'd.

Serial number	Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess + Saving—
(iii)	3606-Aid Materials and Equipments 234-Swedish International Development Agency	...	1.49	+ 1.49

Reasons for incurring expenditure without provision of funds have not been stated (May, 1992).

**GRANT NO. 16 - SOCIAL AND CULTURAL AFFAIRS DEPARTMENT
(All Voted)**

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
REVENUE			
Major Heads : 2202-General Education, 2205-Art and Culture, 2210-Medical and Public Health, 2235-Social Security and Welfare and 2851-Village and Small, Industries			
	Rs.		
Original	1,55,36,000		
Supplementary	...	1,55,36,000	1,39,20,402
			- 16,15,598
Amount surrendered during the year (March 1991)			28,88,000

GRANT NO. 16 - SOCIAL AND CULTURAL AFFAIRS DEPARTMENT - Contd.

Notes and Comments :

1. An amount of Rs. 28.88 lakhs was anticipated as saving and surrendered in March 1991. Ultimate savings in the grant were, however, Rs. 16.16 lakhs.

2. Saving occurred mainly under :

Serial number	Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess + Saving—
(i)	2205-Art and Culture B(a)102-Promotion of Art and Culture B(a)102(1)Grants-in-aid			
	O. 81.77			
	R.- 25.98	55.79	71.67	+ 15.88

Anticipated saving of Rs. 25.98 lakhs was reportedly due to revised Plan allocation as approved by State Planning Board. Reasons for final excess of Rs. 15.88 lakhs have not been stated (May, 1992).

(ii)	2202-General Education B(a)01-Elementary Education B(a)01-800-Other Expenditure B(a)01-800(1) Grants-in-aid			
	O. 23.50			
	R.- 5.00	18.50	18.40	- 0.10

Reasons for anticipated saving of Rs. 5.00 lakhs have not been stated (May, 1992).

Reasons for final saving of Rs. 0.10 lakhs have not been stated (May, 1992).

GRANT NO. 16 - SOCIAL AND CULTURAL AFFAIRS DEPARTMENT - Concl'd.

Serial number	Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess + Saving —
(iii)	2235-Social Security Welfare B(g)02-Social Welfare B(g)02-104-Welfare of aged infirm and destitute B(g)02-104(1) Programme for Services of Children in need of care and Protection B(g)02-104(2) State Schemes			
	O. 3.37 R.- 0.66	2.71	0.10	- 2.61

Anticipated saving of Rs. 0.66 lakh was reportedly due to adoption of economy measures.

Reasons for final saving of Rs. 2.61 lakhs have not been stated (May, 1992).

3. Saving mentioned at note 2 above was partly offset by excess under :

Serial number	Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess + Saving —
(i)	2235-Social Security and Welfare B(g)02-107-Assistance to Voluntary Organisation-Grants-in-aid			
	O. 33.17 R. 3.12	36.29	36.29	..
	Reasons for anticipated excess of Rs. 3.12 lakhs have not been stated (May, 1992).			
(ii)	B(g)02-Social Welfare B(g)02-001-Direction and Administration			
	O. 10.35 R.- 0.04	10.31	12.12	+ 1.81

Reasons for net excess of Rs. 1.77 lakhs have not been stated (May, 1992).

GRANT NO. 17 - GAZETTEER DEPARTMENT
(All Voted)

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
REVENUE				
Major Head : 2070-Other Administrative Services				
Original	Rs. 4,45,000	4,65,000	4,53,755	- 11,245
Supplementary	20,000			
Amount surrendered during the year				...

GRANT NO. 18 - RESEARCH DEPARTMENT
(All Voted)

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
REVENUE				
Major Head : 2205-Art and Culture				
Original	Rs. 50,89,000	60,77,000	60,77,000	...
Supplementary	9,88,000			
Amount surrendered during the year				...

GRANT NO. 19 - INDUSTRIES DEPARTMENT
(All Voted)

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
REVENUE			
Major Head : 2230-Labour and Employment, 2851-Village and Small Industries, 2853-Non-Ferrous Mining and Metallurgical Industries, 3425-Other Scientific Research and 2885-Other Outlays on Industries and Minerals			
Original	Rs. 2,84,10,000		
Supplementary	19,99,000		
	3,04,09,000	3,04,76,692	+ 67,692
Amount surrendered during the year (March 1991)			8,30,000

CAPITAL

Major Heads : 4853-Capital Outlay on Non-Ferrous Mining and Metallurgical Industries, 4885-Other Capital Outlay on Industries and Minerals, 5425-Capital Outlay on Other Scientific and Environmental Research, 6851-Loans for Village and Small Industries and 6885-Other Loans to Industries and Minerals

Original	Rs. 2,86,00,000		
Supplementary	...		
	2,86,00,000	95,07,500	- 1,90,92,500
Amount surrendered during the year (March 1991)			1,83,38,000

Notes and Comments :

1. Expenditure exceeded the grant by Rs. 67,692 ; the excess requires regularisation.

GRANT NO. 19 - INDUSTRIES DEPARTMENT - Contd.

2. In view of excess expenditure of Rs. 0.68 lakh, supplementary provision of Rs. 19.99 lakhs obtained in March 1991 proved inadequate.

CAPITAL

1. Out of the available savings of Rs. 1,90.93 lakhs, Rs. 1,83.38 lakhs were surrendered.
2. Saving occurred mainly under :

Serial number	Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess + Saving
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- (i) 4885-Other Capital Outlay on Industries and Minerals

C(b) 60 Others

C(b) 60-800 Other Expenditure

O. 1,16.00

R.- 1,16.00

Reasons for withdrawal of the entire amount by way of reappropriation have not been intimated (May, 1992).

- (ii) 6885-Other Loans to Industries and Minerals-01-Loans to Industrial Financial Institution

O. 1,60.00

R. - 75.50

84.50

84.50

Reasons for anticipated saving of Rs. 75.50 lakhs have not been intimated (May, 1992).

- (iii) 6851-Loans for Village and Small Industries

F-102-Industries

F-102(2) District Industries

R. 12.00

12.00

4.45

Reasons for final savings of Rs. 7.55 lakhs have not been intimated (May, 1992).

GRANT NO. 19 - INDUSTRIES DEPARTMENT - Concl'd.

Serial number	Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess + Saving —
(iv)	5425-Capital Outlay, on Other Scientific and Environmental Research			
	C(e) 800-Other Expenditure			
	O. 6.00			
	R.- 6.00			

Reasons for withdrawal of the entire amount of provision by reappropriation has not been intimated (May, 1992).

GRANT NO. 20 - LABOUR DEPARTMENT
(All Voted)

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
REVENUE			
Major Head : 2230-Labour and Employment			
Original	Rs. 18,44,000		
Supplementary	4,70,000		
	23,14,000	13,87,486	- 9,26,514

Amount surrendered during the year (March 1991) 9,20,000

Notes and Comments :

1. As the actual expenditure was less than the original provision, supplementary provision of Rs. 4.70 lakhs obtained in March 1991 proved wholly unnecessary.

GRANT NO. 20 - LABOUR DEPARTMENT - Concl'd.

2. Saving occurred under :

Serial number	Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess + Saving —
(i)	B(f)02-Employment B(f)02-001-Direction and Administration O. 6.00 S. 2.56 R.- 5.10	3.46	3.35	- 0.11
	Reasons for anticipated as well as final saving have not been intimated (May, 1992).			
(ii)	B(f)01-Labour B(f)01-001-Direction and Administration O. 12.44 S. 2.14 R.- 4.10	10.48	10.52	+ 0.04

Anticipated saving of Rs. 4.10 lakhs was reportedly due to (i) revision of plan outlay and (ii) lower requirement of Fund. Reasons for lower requirement of fund have not been stated (May, 1992).

GRANT NO. 21 - FOOD AND NUTRITION
(All Voted)

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
REVENUE			
Major Head : 2408-Food, Storage and Warehousing			
	Rs.		
Original	14,61,10,000		
Supplementary	...		
	14,61,10,000	12,55,00,396	-2,06,09,604
Amount surrendered during the year (March, 1991)			88,75,000

GRANT NO. 21 - FOOD AND NUTRITION - Contd.

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
CAPITAL			
Major Head : 4408-Capital Outlay on Food, Storage and Warehousing			
Original	Rs. 2,98,82,000		
Supplementary	...	2,98,82,000	2,43,66,513
			- 55,15,487
Amount surrendered during the year (March, 1991)			4,50,000

Notes and Comments :

REVENUE

1. Out of the available saving of Rs. 2,06.10 lakhs, Rs. 88.75 lakhs only were surrendered.
2. Saving occurred mainly under :

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

- (i) C(a)02 Storage and Warehousing
C(a)001 Direction and Administration

O.	1,38.68			
R.	6.81	1,45.49	48.56	- 96.93

Anticipated excess was reportedly due to (i) engagement of a larger number of contingency paid staff (ii) increased number of staff (iii) and payment of bonus and additional instalment of Dearness Allowance.

- (ii) C(a)800-Other Expenditure
C(a)800(1) Air Freight Charges

O.	10,82.72			
R.-	71.82	10,10.90	10,07.45	- 3.45

Reasons for anticipated saving of Rs. 71.82 lakhs have not been stated (May, 1992).

GRANT NO. 21 - FOOD AND NUTRITION - Concl'd.

Serial number	Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess + Saving —
(iii)	C(a)800(5)SDEs/PMs			
	O. 1,74.00			
	R.- 22.00	1,52.00	1,40.83	- 11.17
Anticipated saving of Rs. 22.00 lakhs was reportedly due to non receipt of SDEs / PMs in time.				
(iv)	C(a)800(3) Land Transport Charges			
	O. 15.00	15.00	11.01	- 3.99
(v)	C(a)800(2) Ejection Crew			
	O. 30.00			
	R.- 3.40	26.60	26.60	...

Anticipated saving of Rs. 3.40 lakhs was reportedly due to non receipt of outstanding bills in time.

Reasons for final savings at sl. (i) to (iv) above have not been stated (May, 1992).

CAPITAL

3. Out of the available saving of Rs. 55.15 lakhs, Rs. 4.50 lakhs only were anticipated as saving and were surrendered.

4. Saving occurred mainly under "C(a)101-Procurement and Supply C(a)101(1) Procurement of Food Staff and Other Essential Commodities-(Provision : Rs. 2,94.32 lakhs ; expenditure : Rs. 2,43.67 lakhs). Reasons for final savings of Rs. 50.65 lakhs have not been intimated (May, 1992).

GRANT NO. 22 - CIVIL SUPPLIES DEPARTMENT (All Voted)

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
REVENUE			
Major Heads : 3456-Civil Supplies and 2408-Food, Storage and Warehousing			
Original	Rs. 1,26,25,000		
Supplementary	13,41,000		
	1,39,66,000	1,36,51,802	- 3,14,198
Amount surrendered during the year			

GRANT NO. 23 - FOREST DEPARTMENT (All Voted)

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
REVENUE			
Major Heads : 2406-Forestry and Wild Life and 3435-Ecology and Environment			
Original	Rs. 16,50,86,000		
Supplementary	1,68,02,000		
	18,18,88,000	17,75,59,286	- 43,28,714
Amount surrendered during the year			

GRANT NO. 23 - FOREST DEPARTMENT - Contd.

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
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CAPITAL

Major Head : 4406-Capital Outlay on
Forestry and Wild Life

	Rs.			
Original	19,00,000	}	24,00,000	48,01,345
Supplementary	5,00,000			
Amount surrendered during the year				+ 24,01,345
				...

Notes and Comments :

REVENUE

- No part of the saving of Rs. 43.29 lakhs was surrendered.
- In view of saving of Rs. 43.29 lakhs, supplementary provision of Rs. 1,68.02 lakhs obtained in March 1991 proved excessive.
- Saving occurred mainly under :

Serial number	Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess + Saving —
(i)	2406-Forestry and Wild Life C(a)01-Forestry- C(a)01-102-Social and Farm Forestry C(a)01-102(1) State Plan Schemes			
	O. 4,25.16			
	S. 54.21			
	R. — 1,21.40	3,57.97	3,49.21	- 8.76
...				

Anticipated saving of Rs. 1,21.40 lakhs was reportedly due to :

- Revision of Annual Operating Plan
- Lower demand for expenditure in Wages and Contingent expenses.
- Fewer number of tours performed.
- Less quantity of stores purchased.

GRANT NO. 23 - FOREST DEPARTMENT - Contd.

Serial number	Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)				
	2406-Forestry and Wild Life			
(ii)	C(a)01-Forestry- C(a)01-001-Direction and Administration			
	O. 4,49.34			
	S. 71.08			
	R.- 22.25	4,98.17	4,97.55	- 0.62
	Anticipated saving of Rs. 22.25 lakhs was reportedly due to :			
	(i) Lower requirement of fund, reason for which have not been stated.			
	(ii) Fewer number of tours by the staff.			
	(iii) Due to economy measures.			
	(ix) Purchase of lower quantity of stores.			
	(iii) C(a)01-Forestry C(a)01-070-Communications and Buildings-			
	C(a)01-070(1) Roads			
	C(a)01-070(1) Major Works			
	O. 20.00			
	R.- 5.40	14.60	14.10	- 0.50
	Anticipated saving of Rs. 5.40 lakhs was reportedly due to revision of Annual Operating			
Plan.				
(iv)	C(a)01-070(1)(2) Maintenance			
	O. 7.72			
	R.- 2.24	5.48	4.74	- 0.74
	Reasons for anticipated saving in the above case and final saving at sl. (i) to (iv) above have not been stated (May, 1992).			

GRANT NO. 23- FOREST DEPARTMENT - Contd.

4. Savings mentioned at note 3 above were partly offset by excess under :

Serial number	Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess + Saving —
(i)	2406-Forestry and Wild Life C(a)01 Forestry- C(a)01-070-Communications and Buildings C(a)01-070(2) Buildings C(a)01-070(2)(1) Major Works			
	O. 40.00			
	R. 49.40	89.40	90.59	+ 1.19

Anticipated excess of Rs. 49.40 lakhs was reportedly due to revision of Plan allocation by State Planning Board.

(ii)	C(a)01-Forestry- C(a)01-800 Other Expenditure C(a)01-800(1) Orchids and Mechanic Logging and Marketing of Timbers			
	O. 43.51			
	R. 16.04	59.55	61.09	+ 1.54

Anticipated excess of Rs. 16.04 lakhs was reportedly due to (i) revision of Plan allocation as approved by State Planning Board.

(iii)	C(a)02-Environmental Forestry and Wild life C(a)02-110-Wild Life C(a)02-110(2) State Schemes			
	O. 81.18			
	R. 6.44	87.62	87.69	+ 0.07

Anticipated excess is reportedly due to revision of Plan allocation by State Planning Board.

GRANT NO. 23 - FOREST DEPARTMENT - Contd.

Serial number	Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess + Saving —
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2406-Forestry and Wild Life

(iv)

C(a)02-112 Public Garden
C(a)02-112(1) Other Charges
(Recreation Forestry)

O. 36.61

R. 18.18

54.79

53.91

- 0.88

Anticipated excess under the head was reportedly due to (i) revision of Plan allocation by State Planning Board and (ii) requirement of more funds than anticipated.

Reasons for increased requirement of fund have not been stated (May, 1992).

(v)

C(a)01-800(3) Expenditure
on Supply of Sawn timber

O. 2.30

R. 14.33

16.63

16.62

- 0.01

Anticipated excess of Rs. 14.33 lakhs was reportedly due to (i) revised Plan allocation as approved by the State Planning Board and (ii) for incurring more expenditure for supply of more Sal Sleeper to Haldia Deck Complex, Mednapore.

(vi)

C(a)01-005-Survey of
Forest Resources

O. 44.94

R. 7.56

52.50

52.49

- 0.01

Anticipated excess of Rs. 7.56 lakhs is reportedly due to (i) revised Plan allocation made by State Planning Board (ii) and for payment of additional instalment of Dearness Allowance.

(vii)

C(a)02-III Zoological Park

O. 24.53

R. 4.78

29.31

28.49

- 0.82

Anticipated excess of Rs. 4.78 lakhs was reportedly due to revision of Annual Operational Plan.

GRANT NO. 23 - FOREST DEPARTMENT - Concl'd.

Serial number	Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess + Saving -
(viii)	2406-Forestry and Wild Life			
	C (a) 01-800 (4) Expenditure for supply of Sal Sleeper to Haldia			
	S.	10.85		
	R.	1.00	11.85	...

Anticipated excess in the above case is reportedly due to revised Plan allocation as approved by State Planning Board.

Reasons for final excess/saving at Sl. (i) to (viii) above have not been stated. (May, 1992)

Capital

5. Expenditure exceeded the grant by Rs. 24,01,345 ; the excess requires regularisation.

6. In view of excess expenditure of Rs. 24.01 lakhs, supplementary provision of Rs. 5.00 lakhs obtained in March 1991 proved inadequate.

7. Excess occurred under "4406-Capital Outlay on Forestry and Wildlife-C (a) 01-Forestry-C (a) 01-070-Communication and Buildings-C (a) 01-070 (1) Major Works (Provision-Rs. 24.00 lakhs, expenditure : Rs. 48.01 lakhs). Reasons for incurring excess expenditure of Rs. 24.01 lakhs over the budget provision have not been stated (May, 1992).

GRANT NO. 24 - AGRICULTURE DEPARTMENT

(All Voted)

REVENUE	Total grant Rs.	Actual expenditure Rs.	Excess Saving Rs.	+ —
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Major Heads : 2401-Crop Husbandry,
2415-Agricultural Research and Education
and 2435-Other Agricultural Programmes.

	Rs.			
Original	5,64,19,000			
Supplementary	93,22,000	6,57,41,000	6,70,77,346	+ 13,36,346

Amount surrendered during the year. ...

Notes and Comments

1. Expenditure exceeded the grant by Rs. 13,36,346 ; the excess requires regularisation.
2. In view of excess expenditure of Rs. 13.36 lakhs, supplementary provision of Rs. 93.22 lakhs made in March 1991 proved inadequate.
3. Excess occurred mainly under :

Serial number	Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess Saving	+ —
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(i) 2401-Crop Husbandry
C (a) 113-Agriculture
Engineering

O. 33.12

S. 1.49

R. 36.61

71.22

71.26

+ 0.04

Anticipated excess of Rs. 36.61 lakhs was reportedly due to (i) increase in Contingency Staff (ii) purchase of new vehicle (iii) maintenance of new Schemes and (iv) higher requirement of fund than anticipated.

GRANT NO. 24 - AGRICULTURE DEPARTMENT - Contd.

Serial number	Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess+ Saving-
(ii)	2401-Crop Husbandry			
	C(a)001-Direction and Administration			
	O. 1,39.25			
	S. 21.42			
	R. 14.95	1,75.62	1,86.76	+ 11.14
Anticipated excess of Rs. 14.95 lakhs was reportedly due to (i) sanction of Dearness Allowance (ii) engagement of more Contingent Staff, (iii) requirement of more fund than anticipated. Reasons for requirement of more fund not intimated (May, 1992)				
(iii)	C(a)109(1) Extension and Training			
	O. 54.49			
	R. 19.57	74.06	74.67	+ 0.61
Anticipated excess was reportedly due to (i) excess payment of Wages owing to increase of Contingency Staff (ii) due to implementation of new Schemes and (iii) requirement of more fund than anticipated.				
(iv)	C(a) 105-Manures and Fertilisers			
	O. 19.26			
	R. 15.88	35.14	35.25	+ 0.11
Anticipated excess was reportedly due to (i) excess payment of Wages owing to engagement of more Contingency Staff, (ii) requirement of more fund for materials and supplies and also for (iii) sanction of more D.A/L.T.C etc. to the Staff.				
(v)	C(a)103(2) Seeds (Multiplication and Distribution of Seeds)			
	O. 20.33			
	R. 14.66	34.99	35.56	+ 0.57

GRANT NO. 24 - AGRICULTURE DEPARTMENT - Contd.

Anticipated excess was reportedly due to (i) sanction of D. A (ii) engagement of more Contingency Staff (iii) Replacement of old vehicles (iv) more requirement of fund for materials and supplies and for maintenance of schemes. Reasons for more requirement of fund have not been stated (May, 1992).

Serial number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
(vi)	2401-Crop Husbandry C(a)107-Plant Protection			
	O. 43.26			
	S. 14.38			
	R. 3.40	61.04	61.53	+ 0.49

Anticipated excess was reportedly due to (i) sanction of two instalments of D. A. , (ii) requirement of more fund due to increase of Contingency Staff, and purchase of materials and supplies.

(vii)	2415-Agricultural Research and Education C(a)277-Education			
	O. 1.50			
	R. 2.50	4.00	4.00	

Reasons for anticipated excess of Rs. 2.50 lakhs have not been intimated (May, 1992).

Reasons for final excess at Sl. No. (i) to (vi) above have not been stated (May, 1992).

4. Excess mentioned at note 3 above was partly offset by saving under :

Serial number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
(i)	2401-Crop Husbandry C(a)103(1)Seeds (High Yielding Varieties Programme)			
	O. 95.56			
	S. 55.40			
	R.— 46.26	1,04.70	1,00.52	— 4.18

GRANT NO. 24—AGRICULTURE DEPARTMENT—Contd.

Anticipated saving of Rs. 46.26 lakhs was reportedly due to (i) non filling up of vacant posts (ii) lower requirement of materials and supplies (iii) lower requirement of fund in maintenance and travel expenses. Reasons for lower requirement of fund have not been stated.

Serial number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
(ii)	2435-Other Agricultural Programmes			
	C (a) 01-Marketing and Quality Control			
	C (a) 101-Marketing Facilities			
	O. 47.95			
	S. 0.53			
	R.— 33.45	15.03	19.79	4.76

Anticipated saving of Rs. 33.45 lakhs was reportedly due to (i) non filling up of vacant posts and (ii) lower requirement of fund than anticipated earlier. Reasons for lower requirement of fund have not been intimated (May, 1992).

(iii) 2401-Crop Husbandry

C (a) 800-Other Expenditure

C (a) 800 (1) Animal Power

O.	18.27			
R. —	16.27	2.00	2.00	

Anticipated saving of Rs. 16.27 lakhs was reportedly due to lower requirement of fund than anticipated.

(iv) C (a)—104—Agriculture Farm

O.	33.65			
R.—	6.72	26.93	26.67	0.26

Anticipated saving of Rs. 6.72 lakhs was attributed to (i) non filling up of vacant posts and (ii) lower requirement of fund than anticipated. Reasons for lower requirement of fund have not been intimated (May, 1992).

GRANT NO. 24—AGRICULTURE DEPARTMENT—Concl'd.

Serial number	Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess Saving	+
(v)	2415—Agricultural Research and Education-				
	C (a) 004-Agriculture Research				
	O. 4.50				
	R.— 2.95	1.55	1.55		

Anticipated saving of Rs. 2.95 lakhs was reportedly due to lower requirement of fund than anticipated. Reasons for lower requirement of fund have not been stated (May, 1992).

Reasons for final excess/savings at Sl. No. (i), (ii) and (iv) above have not been stated (May, 1992).

GRANT NO. 25 - REHABILITATION AND SETTLEMENT
(All Voted)

	Total grant Rs.	Actual expenditure Rs.	Excess Saving Rs.	+
REVENUE				
Major Heads : 2235-Social Security and Welfare and 2551—Hill Areas				
	Rs.			
Original	29,55,000			
Supplementary	...	24,49,004	5,05,996	
Amount surrendered during the year (March 1991)			3,99,000	

Notes and Comments :

1. Against the available saving of Rs. 5.06 lakhs, Rs. 3.99 lakhs were surrendered.

**GRANT NO. 25 - REHABILITATION AND SETTLEMENT
DEPARTMENT-Concl'd.**

2. Saving occurred mainly under :

Head	Total grant (In lakhs of rupees)	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
2235-Social Security and Welfare			
01-Rehabilitation			
B(g)-001 Direction and Administration			
O. 27.22			
R.— 23.75	3.47	3.47	

Out of the total amount of anticipated saving of Rs. 23.75 lakhs, Rs. 23.00 lakhs were withdrawn and taken to the major head '2551' Hill Areas as this major head was opened to accommodate expenditure on Resettlement of Scattered Villages. Reasons for balance amount of Rs. 0.75 lakh have not been stated (May 1992).

3. Saving mentioned at note 2 above were partly offset by excess under :

Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess+ Saving—
2551-Hill Areas			
C(c)60-Other Hill Areas			
C(c)60(1) Resettlement of Scattered Villages			
O. 0.95			
R. 20.01	20.96	20.02	0.94

Anticipated excess by reappropriation was reportedly due to accommodating of expenditure on Resettlement of Scattered Villages on opening of the new major Head 2551-Hill Areas.

GRANT NO. 26 - RURAL WORKS DEPARTMENT
(All Voted)

	Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
REVENUE			
Major Heads : 2215-Water Supply and Sanitation, 2216-Housing, 2235-Social Security and Welfare, 2401-Crop Husbandry, 2402-Soil and Water Conservation, 2405-Fisheries, 2415-Agricultural Research and Education, 2501-Special Programmes for Rural Development, 2701-Major and Medium Irrigation, 2702-Minor Irrigation, 2705-Commend Area Development, 2810-Non-Conventional Source of Energy and 3054-Roads and Bridges			

	Rs.				
Original	23,49,47,000				
Supplementary	61,56,000	24,11,03,000	23,12,89,622	—	98,13,378.

Amount surrendered during the year

CAPITAL

Major Heads : 4202-Capital Outlay on Education, Sports Art and Culture, 4215-Capital Outlay on Water Supply and Sanitation, 4402-Capital Outlay on Soil and Water Conservation, 4405-Capital Outlay on Fisheries, 4515-Capital Outlay on Rural Development, 4702-Capital Outlay on Minor Irrigation, 5054-Capital Outlay on Roads and Bridges and 5475-Capital Outlay on Other General Economic Services

	Rs.				
Original	8,50,00,000				
Supplementary	60,66,000	9,10,66,000	9,13,36,491	—	2,70,491

Amount surrendered during the year

GRANT NO. 26 - RURAL WORKS DEPARTMENT-Contd.

Notes and Comments :

Revenue

1. No part of the saving of Rs. 98.13 lakhs was surrendered.
2. In view of saving of Rs. 98.13 lakhs, supplementary provision of Rs. 61.56 lakhs obtained in March 1991 proved excessive.
3. The saving was the net result of savings and excess under various heads, the more important of which are mentioned in succeeding notes.
4. Saving occurred mainly under :

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

2702-Minor Irrigation

(i) C (d) 80-799 Stock Suspense

0.	3,00.00	3,00.00	1,98.21	—1,01.79
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Reasons for saving of Rs. 1,01.79 lakhs have not been stated (May, 1992.)

2215-Water Supply and Sanitation—

(ii) B (c) 01-Water Supply
B (c) 01-102-Rural Water Supply—

B (c) 101-102 (1) Rural Piped Water Supply

0.	2,70.00			
R.—	34.63	2,35.37	2,35.37	

Reasons for anticipated saving of Rs. 34.63 lakhs have not been stated (May, 1992).

(iii) 2702-Minor Irrigation

C (d) 01-800-Other Expenditure
C (d) 01-800 (1) Maintenance of Scheme

0.	1,15.00			
R.—	38.30	76.70	76.70	

Anticipated saving of Rs. 38.30 lakhs was reportedly due to adoption of economy measures.

GRANT NO. 26 - RURAL WORKS DEPARTMENT - Contd.

Serial number	Head	Total grant	Actual expenditure	Excess + Saving -
(In lakhs of Rupees)				
(iv)	2402-Soil and Water Conservation			
	C (a) a 203-Land Reclamation and Development			
	O. 2,23.00			
	R.— 29.50	1,93.50	1,93.51	+ 0.01

Anticipated saving of Rs. 29.50 lakhs was reportedly due to revision of Annual Operating Plan and lower requirement of fund than anticipated. Reasons for lower requirement of fund have not been stated (May, 1992).

(v)	2702-Minor Irrigation			
	C (d) 80-General			
	C (d) 80-001-Direction and Administration			
	O. 1,79.84			
	S. 27.01			
	R.— 31.08	1,75.77	1,74.78	- 0.99

Anticipated saving was reportedly due to revision of Annual Operating Plan and also due to adoption of economy measures.

(vi)	2215-Water Supply and Sanitation			
	B (c) 01-800-Other Expenditure			
	800 (3) Maintenance of Rural Water Supply			
	O. 90.18			
	R.— 24.87	65.31	65.31	...

Anticipated saving of Rs. 24.87 lakhs was reportedly due to adoption of economy measures.

(vii)	3054-Roads and Bridges			
	C (g) 04-District and Other Roads			
	C (g) 04-800 (2) Construction of Rural Link Roads			
	O. 33.50			
	R.— 22.73	10.77	10.77	...

GRANT NO. 26 - RURAL WORKS DEPARTMENT - Contd.

Reasons for withdrawal of provision (Rs. 22.73 lakhs) by way of reappropriation have not been stated (May, 1992).

Serial number	Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess— Saving—
(viii)	2810-Non-Conventional Sources of Energy			
	C(e)60- Others			
	C(e)60-600-Other Sources of Energy			
	O. 14.61			
	R.— 14.61	...	...	...

The entire provision was withdrawn by reappropriation reportedly due to revision of Annual Operating Plan.

(ix)	2402-Soil and Water Conservation			
	C(a)001-Direction and Administration			
	O. 1,32.59			
	R.— 12.26	1,20.33	1,20.33	...

Reasons for anticipated saving of Rs. 12.26 lakhs have not been stated (May, 1992).

(x)	2216-Housing			
	B(c)03-Rural Housing			
	800-Other Expenditure			
	800(1)Distribution of C.G.I. Sheets in lieu of Cash			
	O. 50.00			
	R.— 10.80	39.20	39.20	...

Anticipated saving of Rs. 10.80 lakhs was reportedly due to revision of Annual Operating Plan.

GRANT NO. 26 - RURAL WORKS DEPARTMENT- Contd.

Serial number	Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess+ Saving—
(xi)	2702-Minor Irrigation C(d)80-General C(d)80-052-Machinery and Equipment O. 16.55 R.— 5.49	11.06	10.86	0.20
Anticipated saving of Rs. 5.49 lakhs was reportedly due to revision of Annual Operating Plan.				
(xii)	3054-Roads and Bridges C(g)04-District and Other Roads C(g)04-800-Other Expenditure C(g)04-800(3)Buildings/ Minor Works O. 8.00 R.— 5.20	2.80	2.80	
Reasons for withdrawal of provision by reappropriation have not been stated.				
(xiii)	2501-Special Programmes for Rural Development C(b)04-101-Development of Design and Approach for Area bound block level I and E Projects C(b)04-101(1) Implementation of Integrated Rural Energy Programme O. 20.57 R.— 3.02	17.55	17.55	...

Anticipated saving of Rs. 3.02 lakhs was reportedly due to lower demand of fund than anticipated ; reasons therefore have not been stated (May, 1992).

GRANT NO. 26—RURAL WORKS DEPARTMENT—Contd.

Serial number	Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess Saving	+ —
(xiv)	2810-Non-Conventional Source of Energy-				
	C (e) 02-Solar				
	C (e) 02-101 (1) Solar Thermal (State)				
	O. 6.73				
	R.— 3.12	3.61	3.61		...
	Anticipated saving of Rs. 3.12 lakhs was reportedly due to adoption of economy measures.				
(xv)	2402-Soil and Water Conservation				
	C (a) 101-Soil Survey and Testing-				
	O. 9.67				
	R.— 2.82	6.85	6.85		...
	Out of the anticipated saving of Rs. 2.82 lakhs, Rs. 1.00 lakh was reappropriated reportedly due to non-filling up of vacant posts; reasons for balance saving of Rs. 1.82 lakhs have not been intimated (May, 1992).				
(xvi)	2501-Special Programmes for Rural Development				
	C (b) 104-109-Monitoring				
	C (b) 104-109 (2) Minor Works				
	O. 4.93				
	R.— 1.88	3.05	3.05		...
	Reasons for anticipated saving of Rs. 1.88 lakhs have not been stated (May 1992).				
(xvii)	2215-Water Supply and Sanitation-				
	B (c) 02-Sewerage and Sanitation				
	B (c) 02-005-Sanitation Services				
	O. 15.00				
	R. 3.00	18.00	13.18		4.82

GRANT NO. 26—RURAL WORKS DEPARTMENT—Contd.

The original provision was augmented by reappropriation of Rs. 3.00 lakhs, but ultimately there was a saving of Rs. 4.82 lakhs. Reasons for anticipated excess and final savings have not been stated (May, 1992).

Serial number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving	+ —
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(xviii) 2402-Soil and Water Conservation

C (a) 109-Education and Training

O. 8.86

R.— 1.72

7.14

7.14

...

Anticipated saving of Rs. 1.72 lakhs was reportedly due to fewer tours and transfers of staff.

5. Saving mentioned at note 4 above was partly offset by excess under :

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

(i) 2702-Minor Irrigation

C (d) 01-Surface Water

C (d) 01-103-Diversion Schemes

O. 4,76.00

R. 1,34.32

6,10.32

6,10.35

+

0.03

The original provision was augmented by Rs. 1,34.32 lakhs by way of reappropriation at post budget stage; reasons therefor have not been intimated.

(ii) 2701-Major and Medium Irrigation-

C (d) 04-800-Other Expenditure

C (d) 04-800 (1) Schemes

R. 44.50

44.50

44.50

...

Funds were provided by reappropriation reportedly due to revision of Annual Operating Plan.

GRANT NO. 26 - RURAL WORKS DEPARTMENT - Contd.

Serial number	Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess Saving + -
(iii)	2415-Agricultural Research and Education			
	800-Other expenditure			
	800 (1) Construction of Buildings			
	R. 20.00	20.00	18.04	— 1.96
Funds were provided by reappropriation reportedly due to higher expenditure on construction of buildings than anticipated earlier. Reasons for final saving of Rs. 1.96 lakhs have not been stated (May, 1992).				
(iv)	2215-Water Supply and Sanitation			
	B (c) 001-Direction and Administration			
	O. 80.15			
	S. 5.00			
	R. 2.30	87.45	1,01.82	+ 14.37
Anticipated excess of Rs. 2.30 lakhs was reportedly due to payment of A.D.A. and bonus etc. Reasons for final excess of Rs. 14.37 lakhs have not been stated (May, 1992).				
(v)	2402-Soil and Water Conservation —			
	C (a) 800-Other Expenditure			
	C (a) 800 (5) Power Driven Agricultural Machineries			
	O. 1,35.72			
	R. 15.00	1,50.72	1,50.73	+ 0.01
The original provision was augmented by reappropriation of Rs. 15.00 lakhs reportedly due to revision of Annual Operating Plan.				
(vi)	2810-Non-Conventional Sources of Energy —			
	C (a) 60-Others			
	C (a) 60-800 (1) Micro Hydel			
	R. 10.24	10.24	10.24	...

GRANT NO. 26 - RURAL WORKS DEPARTMENT - Contd.

Funds were provided by reappropriation at post budget stage reportedly due to greater demand in Micro Hydel Scheme.

Serial number	Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess + Saving —
(vii)	2216-Housing			
	800-Other expenditure			
	800 (2) Stagging Hut			
	R. 5.30	5.30	5.30	...

Funds were provided by reappropriation at post budget stage reportedly due to revision of Annual Operating Plan.

(viii)	3054-Roads and Bridges			
	C (g) 80-General			
	C (g) 80-001-Direction and Administration			
	O. 9.50			
	S. 20.65			
	R. 7.89	38.04	35.34	— 2.70

Anticipated excess was reportedly due to filling up of vacant posts and grant of A.D.A. and bonus. Finally, there was a saving of Rs. 2.70 lakhs, reasons for which have not been stated (May, 1992).

(ix)	C (g) 80-052-Machinery and Equipments —			
	C (g) 80-052-(1)Purchase of Vehicles —			
	O. 4.00			
	R. 2.00	6.00	6.00	...

Reasons for anticipated excess of Rs. 2.00 lakhs have not been stated (May, 1992).

(x)	2501-Special Programmes for Rural Development —			
	C (b) 04-Integrated Rural Energy Planning Programme			
	C (b) 04-109-Monitoring			
	C (b) 04-109 (1) Setting up of IREP			
	Cell at headquarter/Block level (State)			
	O. 4.00			
	R. 1.86	5.86	5.86	...

GRANT NO 26 - RURAL WORKS DEPARTMENT-Contd.

Anticipated excess of Rs. 1.86 lakhs was reportedly due to revision of Annual Operating Plan.

Serial number	Head	Total grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)				
(xi)	2215-Water Supply and Sanitation- B (c) 01-800-Other Expenditure			
	800 (5) Metrological Observatory			
R.	1.78	1.78	1.78	...

Funds were provided by reappropriation at post budget stage reportedly due to revision of Annual Operating Plan.

Capital

6. The expenditure exceeded the grant by Rs. 2,70,491 the excess requires regularisation.

7. In view of the excess of Rs. 2.70 lakhs, supplementary provision of Rs. 60.66 lakhs obtained in March 1991 proved inadequate.

8. Excess occurred mainly under :

Serial number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(i)	4515-Capital Outlay on Rural Development			
	C (b) 101-Rural Development			
	C (b) 101 (1) Buildings against Schemes under Special Programmes			
O.	15.00			
S.	14.91			
R.	17.00	46.91	42.36	4.55

Anticipated excess of Rs. 17.00 lakhs was reportedly due to increase in the cost of installation of furniture. Reasons for final savings of Rs. 4.55 lakhs have not been stated (May, 1992).

GRANT NO. 26—RURAL WORKS DEPARTMENT—Contd.

Serial number	Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess Saving	+
(ii)	4402-Capital Outlay on Soil and Water Conservation				
	C (a) 800-Other Expenditure				
	C (a) 800 (1) Major Works				
	O. 60.00				
	S. 9.00				
	R. 11.00	80.00	80.03	+	0.03

Anticipated excess of Rs. 11.00 lakhs was reportedly due to requirement of more funds, reasons for which have not been stated (May, 1992).

(iii)	4702-Capital Outlay on Minor Irrigation				
	C (d) 800-Other Expenditure				
	C (d) 800 (2) Other Major Works				
	O. 70.00				
	S. 20.00				
	R. 10.00	1,00.00	1,00.04	+	0.04

Anticipated excess of Rs. 10.00 lakhs was reportedly due to construction of more buildings and also due to price escalation.

(iv)	4215-Capital Outlay on Water Supply and Sanitation				
	B (c) 01-Water Supply				
	B (c) 01-800-Other Expenditure				
	B (c) 01-800 (1) Major Works				
	O. 50.00				
	S. 6.00				
	R. 9.00	65.00	65.02	+	0.02

Anticipated excess of Rs. 9.00 lakhs was reportedly due to requirement of more funds than anticipated, reasons for which have not been stated (May, 1992).

GRANT NO. 26 - RURAL WORKS DEPARTMENT - Contd.

Serial number	Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess+ Saving—
(v)	4202-Capital Outlay on Education, Sports, Art and Culture			
	01-General Education			
	800-Other Expenditure			
	Buildings (General)			
	...	...	7.10	+ 7.10
Reasons for incurring expenditure of Rs. 7.10 lakhs without any budget provision have not been stated (May, 1992).				
(vi)	5054-Capital Outlay on Roads and Bridges			
	C(g) 04-800-Other Expenditure			
	C(g) 04-800 (3) Major Works Buildings			
	O. 80.00			
	R. 5.00	85.00	85.00	...
Anticipated excess of Rs. 5.00 lakhs was reportedly due to construction of more buildings.				
(vii)	4405-Capital Outlay on Fisheries			
	C(a)800-Other Expenditure			
	C(a)800(1) Major Works (Buildings)			
	O. 15.00			
	R. 1.00	16.00	16.01	+0.01

Reasons for anticipated excess of Rs. 1.00 lakh have not been stated (May, 1992).

GRANT NO. 26 - RURAL WORKS DEPARTMENT - Concl'd.

9. Excess mentioned at note 8 above was partly offset by saving under :

Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess + Saving —
5054-Capital Outlay on Roads and Bridges			
C(g)04-800-Other Expenditure			
C(g)04-800(1) Construction of Rural Link Roads			
O. 5,60.00			
R.— 53.00	5,07.00	5,07.03	+0.03

Rupees 53.00 lakhs was anticipated as saving and surrendered in March 1991 ; reasons, therefore have not been stated (May, 1992).

GRANT NO. 27 - PANCHAYAT DEPARTMENT
(All Voted)

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
REVENUE			
Major Head : 2515-Other Rural Development Programme Rs.			
Original 42,14,000	46,58,000	34,76,402	—11,81,598
Supplementary 4,44,000			
Amount surrendered during the year (March 1991)			9,22,000

GRANT NO. 27 - PANCHAYAT DEPARTMENT - Concl'd.

		Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
CAPITAL :				
Major Head: 4515-Capital Outlay on Rural Development Programme				
	Rs.			
Original	...	} 30,000		
Supplementary	30,000		...	— 30,000
Amount surrendered during the year				...

Notes Comments :

REVENUE :

1. Out of the available savings of Rs. 11.82 lakhs, Rs. 9.22 lakhs were surrendered.
2. In view of saving of Rs. 11.82 lakhs, supplementary provision of Rs. 4.44 lakhs obtained in March 1991 proved unnecessary.
3. Saving occurred under :

Serial number	Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess + Saving —
101-Panchayati Raj				
(i)	C(b) 001-Direction and Administration			
	O. 42.12			
	S. 4.44			
	R.— 9.22	37.36	34.77	— 2.59

Anticipated saving of Rs. 9.22 lakhs was reportedly due to revision of Annual Plan Outlay.

Reasons for final saving of Rs. 2.59 lakhs have not been intimated (May, 1992).

GRANT NO. 28 - ANIMAL HUSBANDRY AND VETERINARY DEPARTMENT

(All Voted)

	Total grant Rs	Actual expenditure Rs.	Excess + Saving — Rs.
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REVENUE :

Major Heads: 2403-Animal
Husbandry, 2415-Agriculture
Research and Education and
2404-Dairy Development

	Rs.			
Original	4,69,39,000	}	5,09,42,000	4,97,67,300
Supplementary	40,03,000			
				—11,74,700

Amount surrendered during
the year (March 1991) 18,33,000

Notes Comments :

1. Rupees 18.33 lakhs was anticipated as savings and surrendered in March 1991. Ultimate savings in the grant were, however, Rs. 11.75 lakhs
2. Savings occurred mainly under :

Serial number	Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess + Saving —
(i)	2403-Animal Husbandry			
	C(a) 103-Poultry Development			
	O. 69.80			
	R.— 19.96	49.84	50.54	+ 0.70

Anticipated saving of Rs. 19.96 lakhs as well as final excess of Rs. 0.70 lakhs was reportedly due to revision of Annual Operating Plan.

(ii)	2404-Dairy Development			
	C(a) 102-Cattle-Cum- Dairy Development Project			
	O. 35.61			
	R.— 14.50	21.11	21.13	+ 0.02

GRANT NO. 28. - ANIMAL HUSBANDRY AND VETERINARY DEPARTMENT—Contd.

Anticipated saving of Rs. 14.50 lakhs was reportedly due to revision of Annual Operating Plan.

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

(iii) 2403-Animal Husbandry

C(a) 105-Piggery Development

O.	27.63			
R.—	5.95	21.68	21.76	+ 0.08

Anticipated saving of Rs. 5.95 lakhs was reportedly due to revision of Annual Operating Plan.

3. Savings mentioned at note 2 above were partly offset by excess under :

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

(i) 2403-Animal Husbandry

C(a) 102-Cattle and Buffalo Development

O.	1,15.48			
S.	6.60			
R.	13.55	1,35.63	1,35.50	— 0.13

Anticipated excess of Rs. 13.55 lakhs was reportedly due to revision of Annual Operating Plan.

(ii) 2403-Animal Husbandry

C(a)001-Direction and Administration

O.	60.63			
S.	9.13			
R.	0.77	70.53	80.05	+ 9.52

Anticipated excess was reportedly due to revision of Plan Outlay.

Out of the final excess of Rs. 9.52 lakhs Rs. 0.63 lakh was reportedly due to revision of Annual Operating Plan at post budget stage. Reasons for balance amount of excess of Rs. 8.89 lakhs have not been specifically stated (May, 1992).

GRANT NO. 28 - ANIMAL HUSBANDRY AND VETERINARY DEPARTMENT—Concl'd.

Serial number	Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)				
(iii)	2403-Animal Husbandry			
	C(a)109-Extension and Training			
O.	10.55			
R.	4.11	14.66	13.43	— 1.23

Anticipated excess was reportedly due to revision of Annual Operating Plan. Reasons for final saving of Rs. 1.23 lakhs was reportedly due to (i) non-receipt of approval for creation of new posts (ii) modification of the schemes at post budget stage.

GRANT NO. 29 - CO-OPERATIVE DEPARTMENT

(All Voted)

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
REVENUE			
Major Head : 2425-Co-operation			
Rs.			
Original	1,13,67,000		
Supplementary	14,77,000	1,28,44,000	1,17,97,574
Amount surrendered during the year (March 1991)			— 10,46,426
			10,04,000

GRANT NO. 29 - CO-OPERATIVE DEPARTMENT - Contd.

CAPITAL		Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Major Heads : 4425-Capital Outlay on Co-operation and 6425-Loans to Co-operation				
	Rs.			
Original	68,00,000	68,00,000	45,08,663	—22,91,337
Supplementary	...			

Amount surrendered during the year (March 1991)

22,91,000

Notes and Comments :

REVENUE :

1. Out of the available savings of Rs. 10.46 lakhs, Rs. 10.04 lakhs was surrendered.
2. Saving occurred under :

Serial number	Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)				
(i)	C(a)001-Direction and Administration			
	O. 1,04.25	1,09.48	1,09.23	— 0.25
	S. 14.77			
	R.— 9.54			

Anticipated saving of Rs. 9.54 lakhs was reportedly due to revision of Annual Operational Plan by the State Planning Board.

(ii) C(a)101-Audit of Co-operatives

O.	9.42	8.92	8.74	— 0.18
R.—	0.50			

Reasons for anticipated saving of Rs. 0.50 lakh in the above case was reportedly due to lower requirement of fund under the head. Reasons for lower requirement of fund have not been stated (May, 1992).

GRANT NO. 29 - CO-OPERATIVE DEPARTMENT - Concl'd.

CAPITAL

3. Saving occurred under :

Serial number	Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)				
	4425-Capital Outlay on Co-operation			
	C(a) 200-Other Investment			
	C(a) 200(1) Share Capital			
	O. 68.00			
	R.— 22.91	45.09	5.95	— 39.14

Reasons for anticipated as well as final saving of Rs. 39.14 lakhs have not been stated (May, 1992).

4. Savings mentioned at note 3 above were partly offset by excess under "6425-Loans for Co-operation E. 108-Loans to Other Co-operatives (Provision: nil; expenditure: Rs. 39.14 lakhs). Reasons for incurring expenditure without budget provision have not been intimated.

GRANT NO. 30 - STATE TRANSPORT DEPARTMENT

(All Voted)

	Total grant Rs.	Actual Expenditure Rs.	Excess+ Saving— Rs.
REVENUE			
Major Head : 3055-Road Transport			
	Rs.		
Original	2,63,63,000	3,38,00,098	+13,30,098
Supplementary	74,37,000		
Amount surrendered during the year			...

GRANT NO. 30 - STATE TRANSPORT DEPARTMENT - Contd.

CAPITAL

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
Major Head : 5055-Capital Outlay on Road Transport			
Rs.			
Original 2,00,00,000	2,00,00,000	1,64,08,522	— 35,91,478
Supplementary ...			
Amount surrendered during the year (March 1991)			45,00,000

Notes and Comments :

REVENUE :

1. Expenditure exceeded the grant by Rs. 13,30,098 ; the excess requires regularisation.
2. In view of excess expenditure of Rs. 13.30 lakhs, supplementary provision of Rs. 74.37 lakhs obtained in March 1991 proved inadequate.
3. Excess occurred under "3055-Road Transport-C (9) 800-Other Expenditure-C(9)-800(2) Operation (Provision : Rs. 2,87.06 lakhs ; expenditure : Rs. 3,00.30 lakhs). Reasons for incurring expenditure in excess of budget provision have not been stated (May, 1992).

CAPITAL :

4. An amount of Rs. 45.00 lakhs was anticipated as savings and surrendered in March 1991 but the ultimate saving worked out to Rs. 35.91 lakhs.
5. Saving occurred under :

Serial number	Head	Total grant	Actual expenditure	Excess + Saving -
(i)	5055-Capital Outlay on Road Transport	(In lakhs of rupees)		
	C (9) 100 (1) Buildings			
	O. 35.00			
	R.— 35.00			
	

GRANT NO. 30 - STATE TRANSPORT DEPARTMENT—Concl'd.

Reasons for withdrawal of the entire provision in the above case have not been stated.

Serial number	Head	Total grant	Actual expenditure	Excess Saving	+	—
(In lakhs of rupees)						
(ii)	C (9) 103 Workshop Facilities					
	O. 17.00					
	R.— 10.00	7.00	16.09	+	9.09	

Reasons for anticipated savings of Rs. 10.00 lakhs and final excess of Rs. 9.09 lakhs have not been intimated (May 1992).

GRANT NO. 31 - PUBLIC WORKS DEPARTMENT
(All Voted)

	Total grant	Actual expenditure	Excess Saving	+	—
	Rs.	Rs.	Rs.		
REVENUE					
Major Heads : 2059-Public Works, 2205-Art and Culture, 2210-Medical and Public Health, 2215-Water Supply and Sanitation, 2403-Animal Husbandry, 2415-Agricultural Research and Education and 3053-Civil Aviation					
	Rs.				
Original	45,04,17,000	} 45,45,61,000	47,47,31,418	+	2,01,70,418
Supplementary	41,44,000				

Amount surrendered during the year (March 1991)

43,43,000

GRANT NO. 31 - PUBLIC WORKS DEPARTMENT - Contd.

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
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, 4215-Capital Outlay on Water Supply and Sanitation, 4220-Capital Outlay on Information and Publicity, 4250-Capital Outlay on Other Social Services, 4401-Capital Outlay on Crop Husbandry, 4403-Capital Outlay on Animal Husbandry, 4404-Capital Outlay on Dairy Development, 4415-Capital Outlay on Agricultural Research and Education, 4515-Capital Outlay on Rural Development, 4810 Capital Outlay on Non-Conventional Source of Energy, 4851-Capital Outlay on Village and Small Industries, 4885-Capital Outlay on Industries and Minerals, 5053-Capital Outlay on Civil Aviation, 5055-Capital Outlay on Road Transport, 5452-Capital Outlay on Tourism and 5475-Capital Outlay on Other General Economic Services.			
Original	Rs. 40,39,20,000		
Supplementary	...		
	40,39,20,000	29,36,57,974	— 11,02,62,026
Amount surrendered during the year (March, 1991).			10,08,57,000

GRANT NO. 31 - PUBLIC WORKS DEPARTMENT - Contd.

REVENUE :

1. Expenditure exceeded the grant by Rs. 2,01,70,418, the excess requires regularisation.
2. In view of excess expenditure of Rs. 2,01.70 lakhs, supplementary provision of Rs. 41.44 lakhs obtained in March 1991 proved inadequate.
3. Excess occurred mainly under :

Serial number	Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess + Saving —
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2059-Public Works

(i) A (d) 80 General

A (d) 80-799 Suspense

O.	25,00.000	25,00.00	26,09.04	+ 1,09.04
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Reasons for excess of Rs. 1,09.04 lakhs have not been stated (May, 1992).

(ii) A (d) General

A (d) 80-102 Maintenance and Repairs

O.	2,57.49			
S.	5.00			
R.	43.87	3,06.36	3,42.63	+ 36.27

In view of final excess of Rs. 36.27 lakhs, augmentation of provision by reappropriation (Rs. 43.87 lakhs) proved inadequate. Anticipated excess was reportedly due to carrying out of unavoidable essential works of the Capital Complex.

Reasons for final excess have not been stated (May, 1992).

(iii) A (d) 80 General

A (d) 80-001 (2) Execution

O.	6,76.20			
R.—	1.98	6,74.22	7,07.30	+ 33.08

Reasons for final excess of Rs. 33.08 lakhs have not been stated (May, 1992).

1	Republic Day	March 08	
2	Holi	1945 SAKA ERA	Chaitra 14
		April 04	Chaitra 17
3	Mahavir Jayanti	April 07	Vaisakha 02
			ha 15
			ia 08

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GRANT NO. 31 - PUBLIC WORKS DEPARTMENT - Contd.

Serial number	Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess + Saving —
(iv)	2215-Water Supply and Sanitation			
	B(c)01-Water Supply			
	B(c)01-101-Urban Water Supply			
	O. 1,04.21 /			
	R.— 0.65	1,03.56	1,19.63	+ 16.07

Reasons for anticipated saving (Rs. 0.65 lakh) and final excess of Rs. 16.07 lakhs have not been stated (May, 1992).

(v)	2403-Animal Husbandry			
	800-Other Expenditure			
	...	...	4.36	+ 4.36

Reasons for incurring expenditure without budget provision have not been stated (May, 1992).

(vi)	2059-Public Works			
	A(d)80-General			
	A(d)80-001(4)Architechtrual Planning			
	O. 12.08			
	R. 0.12	12.20	15.14	+ 2.94

Reasons for final excess of Rs. 2.94 lakhs have not been stated (May, 1992).

4. Excess mentioned at note 3 above was partly offset by saving under :

Serial number	Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess + Saving —
(i)	2059-Public Works			
	A(d) 80 General			
	A(d) 80-052 Machinery and Equipments			
	O. 6,19.05			
	R.— 92.86	5,26.19	5,94.12	+ 67.93

GRANT NO. 31 - PUBLIC WORKS DEPARTMENT - Contd.

In view of final excess of Rs. 67.93 lakhs, withdrawal of provision by reappropriation (Rs. 92.86 lakhs) proved unnecessary. Reasons for final excess of Rs. 67.93 lakhs have not been intimated (May, 1992).

Serial number	Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess + Saving —
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(ii) 2205-Art and Culture

B(a)800-Other
Expenditure
B(a)800(1) Buildings

S.	5.94	5.94	0.17	— 5.77
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Reasons for final savings of Rs. 5.77 lakhs have not been stated (May, 1992).

(iii) 2415-Agricultural
Research and Education
C(a)80-General
C(a)80-800(1) Buildings

S.	4.40	4.40	...	— 4.40
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Reasons for non-utilisation of the entire provision have not been stated (May,1992).

(iv) 2059-Public works
A(d) 80-General
A(d) 80-051-Construction
A(d) 80-051(1) Minor
Works

O.	90.70			
R.	6.39	97.09	88.09	— 9.00

Reasons for anticipated excess (Rs. 6.39 lakhs) and final savings (Rs. 9.00 lakhs) have not been stated (May, 1992).

(v) 3053-Civil Aviation
C(g) 80-General
C(g) 80-800-Other
Expenditure
C(g) 80-800 (1) Minor
works

S.	18.50	18.50	16.18	— 2.32
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Reasons for final saving of Rs. 2.32 lakhs have not been stated (May, 1992).

GRANT NO. 31 - PUBLIC WORKS DEPARTMENT - Contd.

5 (a) **Suspense Transactions** : The expenditure under the grant includes Rs. 26,09.04 lakhs booked under "suspense" which is not a final head of account. It accommodates transactions pending their adjustments to the final head of account. Therefore, balances under "suspense" heads are carried forward from year to year. Under the head "suspense" three sub-heads, viz., (i) Stock (ii) Purchase and (iii) Miscellaneous Works Advances are operated in the books of the State. The nature of transactions under each of these heads is explained below :—

(i) **Stock** : To this head are charged the values of materials acquired, not for any particular work but for the general use of the Division. It is credited with the value of materials issued for use on Works or sold or transferred to other division. This sub-head will, therefore, have a plus or debit balance normally for the book value of materials held in Stock and unadjusted charges connected with manufacture, if any.

(ii) **Purchase** : Upto March 1966, value of materials received for specific work or for general purpose, but not paid for within the month, was adjusted by debit to the accounts of the Work or Stock with corresponding credit to "Purchase". The value of such materials when paid for or adjusted by transfer was debited to the suspense head "Purchase" clearing the initial credit. With the introduction of revised procedure, separate sub-heads-within the accounts of the work or Stock, are not operated for recording the value of materials pending payment. The suspense head "Purchase" thus shows old balances, representing value of materials received but still not paid for or adjusted.

(iii) **Miscellaneous Works Advance** : Under the sub-head are booked 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 under this sub-head thus represents recoverable amount.

GRANT NO. 31 - PUBLIC WORKS DEPARTMENT - Contd.

(b) An analysis of transactions under the head "Suspense" included in this grant during 1990-91 is given below :

Sub-head	Opening balance on 1st April 1990 (In lakhs of rupees)	Debit	Credit	Closing Balance on 31st March 1991	
				Debit	Credit
Stock	8,95.88	23,97.44	20,65.34	+	12,27.98
Purchase	-21,86.40	...	...	-	21,86.40
Miscellaneous Works Advances	5,50.48	1,92.16	1,37.28	+	6,05.36
Workshop Suspense	1,24.58	19.44	12.92	+	1,31.10
Total :	-6,15.46	26,09.04	22,15.54	-	2,21.96(a)

(a) The balance prior to 15th August 1975 have not been transferred proforma from Central Government except those mentioned in foot note (Y) at Page 25 of the Appropriation Accounts 1977-78.

Capital :

5. Out of the available saving of Rs. 11,02.62 lakhs Rs. 10,08.57 lakhs were surrendered.

6. Saving occurred mainly under :

Serial number	Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess+ Saving—
(i)	4059-Capital Outlay on Public Works			
	A-80-General			
	A-80-051 Construction			
	A-80-051(2) Construction of Buildings			
	O. 18,15.23	...	...	...
	R.— 18,15.23			

The entire provision remained unutilised. Saving was partly withdrawn by reappropriation (Rs. 8,06.66 lakhs) reportedly due to revision of Plan Outlay, and partly surrendered (Rs. 10,08.57 lakhs) in March 1991, reasons for which have not been intimated (May, 1992).

GRANT NO. 31 - PUBLIC WORKS DEPARTMENT - Contd.

Serial number	Head	Total grant	Actual expenditure	Excess Saving	+ —
(In lakhs of rupees)					
(ii)	4210-Capital Outlay on Medical and Public Health				
	B (b) 80-General				
	B (b) 80-800-Other Expenditure				
	B (b) 80-800 (1) Buildings				
	O. 2,50.00				
	R.— 85.00	1,65.00	1,65.98	+	0.98
	Anticipated savings of Rs. 85.00 lakhs were reportedly due to revision of Plan outlay.				
(iii)	4401-Capital Outlay on Crop Husbandry—				
	C (a) 800 (1) Building for Crop Husbandry				
	O. 75.00				
	R.— 75.00	...	...		...
Plan	The entire provision was withdrawn by reappropriation reportedly due to revision of Outlay.				
(iv)	5053-Capital Outlay on Civil Aviation				
	C (g) 80-General				
	C (g) 800-Other Expenditure				
	C (g) 800 (1) Other Major Works				
	O. 2,00.00				
	R.— 40.50	1,59.50	1,59.86	+	0.36
	Anticipated saving of Rs. 40.50 lakhs was reportedly due to revision of Plan Outlay.				

GRANT NO. 31 - PUBLIC WORKS DEPARTMENT - Contd.

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

(v) 4250-Capital Outlay on
Other Social Services—

B (h) 201-Labour
B (h) 201 (1) Buildings

O.	41.00			
R.—	36.40	4.60	4.44	— 0.16

Anticipated saving of Rs. 36.40 lakhs was reportedly due to revision of Plan Outlay.

(vi) 5475-Capital Outlay on
Other General Economic
Services—

B (j) 102-Civil Supply
B (j) 102 (1) Buildings

O.	48.97			
R.—	21.14	27.83	25.59	— 2.24

Rupees 21.14 lakhs was withdrawn by reappropriation reportedly due to revision of Plan Outlay.

(vii) 4515-Capital Outlay on
Rural Development

C (b) 108 Panchayati Raj
C (b) 103 (1) Buildings

O.	6.00			
R.—	0.45	5.55	0.91	— 4.64

Anticipated saving of Rs. 0.45 lakh was reportedly due to revision of Plan Outlay.

(viii) 5452-Capital Outlay on
Tourism

C (j) 800-Other Expenditure
C (j) 800 (1) Buildings

O.	34.00			
R.—	22.19	11.81	12.15	+ 0.34

Out of the original provision (Rs. 34.00 lakhs), Rs. 22.19 lakhs was withdrawn by reappropriation reportedly due to revision of Plan Outlay.

GRANT NO. 31 - PUBLIC WORKS DEPARTMENT - Contd.

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

(ix) 4403-Capital Outlay on Animal Husbandry

C (a) 800-Other Expenditure

C (a) 800 (1) Buildings

O. 80.00

R.— 6.50

73.50

76.37

+ 2.87

Anticipated saving of Rs. 6.50 lakhs was reportedly due to revision of Plan Outlay.

(x) 4404-Capital Outlay on Dairy Development

C (a) 800-Other Expenditure

C (a) 800 (1) Buildings

O. 2.00

R. 0.40

2.40

0.31

— 2.09

Anticipated excess of Rs. 0.40 lakhs was reportedly due to revision of Plan Outlay.

Reasons for final savings/excess in the above cases have not been stated (May, 1992).

7. Saving mentioned at note 6 above were partly offset by excess under :

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

(i) 4059-Capital Outlay on Public Works

A-80-General

A-80-800-Other Expenditure

A-80-800(18) Buildings for Jail

R. 3,33.75

3,33.75

3,33.75

...

Funds were provided by reappropriation reportedly due to revision of Plan Outlay.

GRANT NO. 31 - PUBLIC WORKS DEPARTMENT - Contd.

Serial number	Head	Total grant	Actual expenditure	Excess + Saving —
(ii)	4059-Capital Outlay on Public Works	(In lakhs of rupees)		
	A-80-800 (1) Other Major Works including Public Buildings			
R.	90.50	90.50	1,31.61	+ 41.11

Funds were provided by reappropriation reportedly due to revision of Plan Outlay, but in view of final excess of Rs. 41.11 lakhs (reasons not stated) augmentation of provision by reappropriation proved inadequate.

(iii) 4202-Capital Outlay on Education, Sports, Art and Culture

B (a) 01 Office Buildings

B (a) 01-800-Other Expenditure

B (a) 01-800 (1) Buildings (General)

O. 12,04.000

R.	1.53.54	13.57.54	13,25.12	— 32.42
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Provision was augmented by reappropriation reportedly due to revisions of Plan Outlay; but finally there was a saving of Rs. 32.42 lakhs, reasons for which have not been stated (May, 1992).

(iv) 4851-Capital Outlay on Village and Small Industries

C (b) 800-Other Expenditure

C (b) 800 (1) Buildings

R.	78.99	78.99	81.82	+ 2.83
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Funds were provided by reappropriation reportedly due to revision of Plan Outlay; but it proved inadequate in view of final excess of Rs. 2.83 lakhs (reasons not intimated).

GRANT NO. 31 - PUBLIC WORKS DEPARTMENT - Contd.

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

(v) 4415-Capital Outlay on Agricultural
Research and Education —

C (a) 80-General

C (a) 80-800-Other Expenditure

C (a) 80-800 (1) Buildings (Agri.)

R.	68.85	68.85	65.20	— 3.65
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Funds were provided by reappropriation reportedly due to revision of Plan Outlay at post budget stage. Reasons for final savings of Rs. 3.65 lakhs have not been stated (May, 1992).

(vi) C (a) 80-800 (2) Buildings (Horti)

R.	59.93	59.93	48.33	— 11.60
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Funds were provided by reappropriation reportedly due to revision of Plan Outlay at post budget stage. Reasons for final savings of Rs. 11.60 lakhs have not been stated.

(vii) 5055-Capital Outlay on
Road Transport

C (g) 800 (1) Other Major Works

R.	45.00	45.00	45.03	+ 0.03
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Funds were provided by reappropriation reportedly due to revision of Plan Outlay at post budget stage.

GRANT NO. 31 - PUBLIC WORKS DEPARTMENT - Contd.

Serial number	Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)				
(viii)	4885-Capital Outlay on Industries and Minerals			
	C (b) 60-Others			
	C (b) 60-800-Other Expenditure			
	C (b) 60-800 (1) Buildings			
R.	50.86	50.86	40.96	— 9.90

Funds were reappropriated reportedly due to revision of Plan Outlay at post budget stage, but there was a final saving of Rs. 9.90 lakhs reasons for which have not been stated (May, 1992).

(ix)	4215-Capital Outlay on Water Supply and Sanitation			
	B (c) 01-Water Supply			
	B (c) 01-800-Other Expenditure			
	B (c) 01-800 (2) Water Supply Scheme under LIC loan			
R.	99.00	99.00	24.00	— 75.00

Funds were provided by reappropriation reportedly due to revision of Plan Outlay at post budget stage. However, in view of final saving of Rs. 75.00 lakhs, (reason not intimated), the provision proved excessive.

(x)	4250-Capital Outlay on Other Social Services—			
	B (h) 800-Other Expenditure			
	B (h) 800 (1) Buildings (ITI)			
R.	21.20	21.20	21.20	...

Funds were proved by reappropriation reportedly due to revision of Plan Outlay at post budget stage.

GRANT NO. 31 - PUBLIC WORKS DEPARTMENT - Contd.

Serial number	Head	Total grant	Actual expenditure	Excess + Saving -
		(In lakhs of rupees)		
(xi)	4059-Capital Outlay on Public Works			
	A 80-General A-80-800 Other Expenditure A-80-800 (3) Buildings for Co-operation Department			
	R. 17.95	17.95	18.95	+ 1.00
Funds were provided by reappropriation reportedly due to revision of Plan Outlay ; but finally there was an excess of Rs. 1.00 lakh, reasons for which have not been stated (May, 1992).				
(xii)	4202-Capital Outlay on Education, Sport, Art and Culture			
	B(a)04-800-Other Expenditure B(a)01-800(2) Buildings for Art and Culture (Research)			
	R. 18.00	18.00	18.07	+ 0.07
Funds were provided by reappropriation at post budget stage reportedly due to revision of Plan Outlay.				
(xiii)	4215-Capital Outlay on Water Supply and Sanitation			
	B(c)01-Water Supply B(c)01-800-Other Expenditure B(c)01-800(1) Other Major Works			
	O. 2,73.00 R. 13.10	2,86.10	2,85.67	- 0.43

Augmentation of provision (Rs. 13.00 lakhs) was made at post budget stage reportedly due to revision of Plan Outlay.

GRANT NO. 31 - PUBLIC WORKS DEPARTMENT - Contd.

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

(xiv) 4059-Capital Outlay on Public Works

A-80-General
A-80-800-Other
Expenditure

A-80-800(6) Buildings of
Stationery and Printing

R.	9.55	9.55	9.54	— 0.01
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Funds were provided by reappropriation at post budget stage reportedly due to revision of Plan Outlay.

(xv) 4202-Capital Outlay on Education, Sports, Art, and Culture

B(a)03-Sports and Youths
Service Stadium
B(a)03-100(1) Buildings

R.	3.00	3.00	4.92	+ 1.92
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Funds were provided by reappropriation, on account of revision of Plan Outlay at post budget stage, proved inadequate in view of final excess of Rs. 1.92 lakhs, reasons for which have not been stated (May, 1992).

(xvi) B(a)04-Art and Culture
B(a)04-800-Other
Expenditure
B(a)04-800(1) Library
Buildings

R.	9.24	9.24	4.72	— 4.52
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Funds were provided by reappropriation reportedly due to revision of Plan Outlay ; but finally there was a saving of Rs. 4.52 lakhs, reasons for which have not been stated (May 1992).

GRANT NO. 31 - PUBLIC WORKS DEPARTMENT - Contd.

Serial number	Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess + Saving—
(xvii)	4220-Capital Outlay on Information and Publicity			
	B(d) 60-Other			
	B(d)60-101-Buildings			
	O. 10.00			
	R. 3.25	13.25	13.87	+ 0.62

Original provision was augmented by reappropriation (Rs. 3.25 lakhs) reportedly due to revision of Plan Outlay at post budget stage.

(xviii)	4515-Capital Outlay on Rural Development			
	C(b)101-Rural Development			
	C(b) 101-(1)-Buildings			
	R. 3.09	3.09	3.44	+ 0.35
	Funds were provided by reappropriation at post budget stage reportedly due to revision of Plan Outlay.			

(xix)	4059-Capital Outlay on Public Works			
	A-80-General			
	A-80-800-Other Expenditure			
	A-80-800 (4) Buildings for Sectt. Economic Services			
	R. 2.15	2.15	2.14	— 0.01

Funds were provided by reappropriation reportedly due to revision of Plan Outlay at post budget stage.

(xx)	5475-Capital Outlay on Other General Economic Services			
	B (j) 112-Statistics			
	B (j) 112 (1) Buildings			
	R. 10.24	10.24	9.54	— 0.71

Funds were provided by reappropriation reportedly due to revision of Plan Outlay at post budget stage.

GRANT NO. 31 - PUBLIC WORKS DEPARTMENT - Concl'd.

Serial number	Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess+ Saving—
(xxi)	4810-Capital Outlay on Non-Conventional Source of Energy			
	C(e) 800-Other Expenditure			
	C (e) 800-(1) Major Works (S & T)			
R.	2.10	2.10	2.07	— 0.03

Funds were provided by reappropriation reportedly due to revision of Plan Outlay at post budget stage.

GRANT NO. 32 - ROADS AND BRIDGES
(All Voted)

	Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
REVENUE			
Major Head : 3054-Roads and Bridges			
	Rs.		
Original	6,43,43,000		
Supplementary	1,73,10,000		
	8,16,53,000	8,04,77,696	— 11,75,304
Amount surrendered during the year (March, 1991)			25,91,000

GRANT NO. 32 - ROADS AND BRIDGES - Concl'd.

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
CAPITAL				
Major Head : 5054-Capital Outlay on Roads and Bridges				
	Rs.			
Original	37,15,00,000	39,68,74,000	40,13,24,147	+ 44,50,147
Supplementary	2,53,74,000			
Amount surrendered during the year				...

Notes and Comments :

Capital :

1. Expenditure exceeded the grant by Rs. 44,50,147; the excess requires regularisation.
2. Excess occurred under "C (g) 04-District and other Roads-C (g) 04-800 other Expenditure-C (g) 04-800 (1) Constuction (Provision : Rs. 39,68.74 lakhs; expenditure : Rs. 40,13.24 lakhs). Reasons for incurring expenditure in excess of budget provision have not been stated (May, 1992).

GRANT NO. 33 - NORTH EASTERN AREAS

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
REVENUE			
Major Head : 2552-North Eastern Areas			
	Rs.		
Original	6,36,10,000	19,44,178	— 6,16,65,822
Supplementary	...		
Amount surrendered during the year (March 1991)			5,87,05,000

CAPITAL			
Major Head : 4552-Capital Outlay on North Eastern Areas			
	Rs.		
Original	69,90,000	6,80,37,344	— 7,665
Supplementary	6,10,55,000		
Amount surrendered during the year			...

Notes and Comments :

Revenue

1. Out of the available saving of Rs. 6,16.66 lakhs, Rs. 5,87.05 lakhs, were surrendered.

GRANT NO. 33 - NORTH EASTERN AREAS - Contd.

Serial number	Head	Total grant	Actual expenditure	Excess Saving	+	-
---------------	------	-------------	--------------------	---------------	---	---

(In lakhs of rupees)

- (i) Agriculture and Allied Programme
C (c) 800 (2) Forest

O. 1,60.10
R.— 1,60.10

...

...

...

- (ii) C (c) 800 (1) Horticulture

O. 1,50.00
R.— 1,50.00

...

2.08

+ 2.08

The entire provision remained unutilised and was surrendered in March 1991 (reasons not stated), but eventually there was an excess of Rs. 2.08 lakhs, reasons for which have not been intimated (May, 1992).

- (iii) C (c) 800 (6) Education Department

O. 1,55.00
R.— 1,55.00

...

...

...

The entire Provision remained utilised and was surrendered in March 1991, reasons for which have not been stated (May, 1992).

- (iv) C (c) 800 (3) Veterinary

O. 50.00
R.— 50.00

...

...

...

The entire provision remained unutilised and was surrendered in March 1991, reasons for which have not been stated. (May 1992).

- (v) C (c) 800 (4) Fishery

O. 50.00
R.— 50.00

...

...

...

The entire provision was anticipated as savings and was withdrawn in March 1991 by way of surrender; reasons for which have not been stated (May, 1992).

GRANT NO. 33 - NORTH EASTERN AREAS - Contd.

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

(vi) C (c) 800 (5) Sericulture
(Industry Department)

O. 25.00
R.— 25.00

...

...

...

The entire provision remained unutilised and was surrendered in March 1991, reasons for which have not been stated (May, 1992).

(vii) C (c) 800 (7) Sports and
Youth Services

O. 20.00
R.— 20.00

...

...

...

The entire provision remained unutilised and was surrendered in March 1991, reasons for which have not been stated (May, 1992).

(viii) C (c) 800 (8) Man Power
Development (Training)

C (c) 800 (8) (1) Fellowship
and Short term Training
Programme

O. 6.00
R.— 1.00

5.00

1.10

— 3.90

Reasons for anticipated saving of Rs. 1.00 lakh and final saving of Rs. 3.90 lakhs have not been intimated (May, 1992).

(ix) C (c) 800 (4) Fishery
C (c) 800 (4) (3) Pilot
Project on Running
Water Fish Culture

O. 5.00
R.— 2.00

3.00

1.12

— 1.88

Withdrawal of provision by reappropriation (Rs. 2.00 lakhs) was reportedly due to revised Plan allocation by the North Eastern Council.

Reasons for final saving of Rs. 1.88 lakhs have not been stated (May, 1992).

GRANT NO. 33 - NORTH EASTERN AREAS - Concl'd.

Serial number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(x)	C(c)800(4)(2) Regional Hatchery Complex for Cold Water Fish Culture			
	O. 5.00			
	R.— 2.00	3.00	2.37	— 0.63

Withdrawal of provision by reappropriation (Rs. 2.00 lakhs) was reportedly due to revised Plan allocation by the North Eastern Council.

(xi)	C(c)800(6) Education Department C(c)800(6)(1) Operation Black Board			
	O. 2.00	2.00	...	— 2.00

Reasons for final saving of Rs 2.00 lakhs have not been stated (May, 1992).

3. Saving mentioned at note 2 above was partly offset by excess under :

Serial number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
	Agriculture and Allied Programme—			
	C(c)800(4) Fishery C(c)800(4)(1) Reclamation of Beel Fisheries			
	O. 8.00			
	R. 13.05	21.05	12.54	— 8.51

Anticipated excess of Rs. 13.05 lakhs was reportedly due to revised Plan allocation by North Eastern Council. Reasons for final saving of Rs. 8.51 lakhs have not been intimated (May. 1992).

GRANT NO. 34 - POWER PROJECT
(All Voted)

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
REVENUE			
Major Head : 2401-Power			
Rs.			
Original 9,23,00,000	9,23,00,000	9,40,91,762	+ 17,91,762
Supplementary ...			
Amount surrendered during the year (March 1991)			32,30,000

CAPITAL

Major Head : 4801-Capital Outlay on Power Project			
Rs.			
Original 32,54,00,000	32,54,00,000	30,33,93,500	— 2,20,06,500
Supplementary ...			
Amount surrendered during the year (March 1991)			2,54,90,000
Revenue			

Notes and Comments :

Expenditure exceeded the grant by Rs. 17,91,762 lakhs; the excess requires regularisation.

2. Excess occurred under :

Serial number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
	2801-Power			
	C(e)-04 Diesel/Gas Power			
	Generation			
	C(e)04-800-Other Expenditure			
	C(e)04-800(1)Maintenance			
O.	9,23.00			
R.—	32.30	8,90.70	9,40.92	+ 50.22

Reasons for anticipated saving of Rs. 32.30 lakhs as well as final excess of Rs. 50.22 lakhs have not been intimated (May, 1992).

GRANT NO. 34 - POWER PROJECT - Contd.

Capital

3. An amount of Rs. 2,54.90 lakhs was anticipated as savings and was surrendered in March, 1991; final savings, however, worked out to Rs. 2,20.07 lakhs.

4. Savings occurred under :

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

(i) 4801-Capital Outlay Power Project

O. 32,54.00

R.— 32,54.00

The entire provision remained unutilised and was partly surrendered (Rs. 2,54.90 lakhs) in March, 1991 and partly withdrawn by reappropriation (Rs. 29,99.10 lakhs) to cover expenditure under certain heads where no provision was made in the budget.

5. Saving as mentioned in note 4 above was partly reappropriated to provide fund under the following heads consequent upon revision of Plan Outlay.

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

(i) C (e) 01-800 (1) Hydel Scheme (Fresh Loan from R.E.C-1991-92)

R. 4,25.00

4,25.00

4,95.38

+ 70.38

(ii) C (e) 05-Transmission and Distribution
C (e) 05-800-Other Expenditure
C (e) 05-800 (1) Transmission and Distribution (Earmarked)

R. 4,34.00

4,34.00

4,47.64

+ 13.64

(iii) C (e) 06 Rural Electrification
C (e) 06-800-Other Expenditure
C (e) 06-800 (1) Rural Electrification (N.N.A.)

R. 2,00.00

2,00.00

4,26.20

+ 2,26.20

GRANT NO. 34 - POWER PROJECT - Concl'd.

Serial number	Head	Total grant	Actual expenditure	Excess Saving	+ —
(In lakhs of rupees)					
(iv)	C (e) 04-Diesel/Gas Power Generation C (e) 04-Other Expenditure C (e) 04-800 (1) Generation (Earmarked)				
	R. 4,83.00	4,83.00	3,10.18	—	1,72.82
(v)	C (e) 80-General C (e) 80-800-Other Expenditure C (e) 80-800 (1) Unearmarked				
	R. 5,46.85	5,46.85	2,97.48	—	2,49.37
(vi)	C (e) 01-800 (3) Tago Hydel Scheme (Against unearmarked Fund)				
	R. 1,80.00	1,80.00	1,58.35	—	21.65
(vii)	C (e) 06-Rural Electrification C (e) 06-800-Other Expenditure C (e) 06-800 (2)-Rural Electrification (Loan from PFC arrear claims of 1989-90)				
	R. 58.69	58.69	1,13.72	+	55.03
(viii)	C (e) 01-800 (5) Gugdin Nala Hydel Scheme-(Other than recommended by Planning Commission)				
	R. 1,24.52	1,24.52	76.28	—	48.24

GRANT NO. 34 - POWER PROJECT - Concl'd.

Serial number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
(ix)	C(e)01-800(4) Sella Nala Hydel Scheme (Loan from REC Other than recommended by Planning Commission)			
	R. 70.32	70.32	70.89	+ 0.57
(x)	C(e)05-Transmission and Distribution			
	C(e)05-800-Other Expenditure			
	C(e)05-800(2) System Improvement (REC Loan Other than those recommended by Planning Commission)			
	R. 60.00	60.00	61.32	+ 1.32
(xi)	C(e)01-800(2) Hydel Scheme (Loan from REC from 1987-88 to 1989-90 arrear claim)			
	R. 1,13.72	1,13.72	58.68	— 55.04
(xii)	C(e)04-800(2) Diesel Generation			
	R. 3,03.00	3,03.00	1,17.00	— 1,86.00
Reasons for final excess/savings in the above cases have not been intimated (May, 1992).				
(xiii)	Rural Electrification State Schemes			
	...	...	5,16.65	+ 5,16.65

Reasons for incurring expenditure without budget provision in the above case have not been stated (May, 1992).

GRANT NO. 35 - PUBLICITY DEPARTMENT

(All voted)

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
REVENUE			
Major Heads : 2058-Stationery and Printing, 2220-Information and Publicity and 3452- Tourism			
	Rs.		
Original	1,32,26,000	1,54,95,000	1,43,40,639 — 11,54,361
Supplementary	22,69,000		
Amount surrendered during the year (March 1991)			10,15,000

Notes and Comments :

1. Out of the available saving of Rs. 11.54 lakhs, Rs. 10.15 lakhs were surrendered.
2. In view of final saving of Rs. 11.54 lakhs, supplementary provision of Rs. 22.69 lakhs obtained in March 1991 proved excessive.
3. Saving occurred mainly under :

Serial number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
(i)	2220-Information and Publicity			
	B(d)60 Others			
	B(d)60-001 Direction and Administration			
	O. 89.85	92.46	90.32	— 2.14
	S. 10.01			
	R.— 7.40			

Anticipated saving of Rs. 7.40 lakhs is reportedly due to revision of Plan allocation as approved by State Planning Board and also due to less number of tour performed by the staff.

GRANT NO. 35 - PUBLICITY DEPARTMENT - Concl'd.

Serial number	Head	Total grant	Actual expenditure	Excess Saving
(In lakhs of rupees)				
(ii)	3452-Tourism			
	C (J) 80-General			
	C (J) 001-Direction and Administration			
	O. 9.31			
	S. 2.76			
	R.— 2.21	9.86	10.69	+ 0.83

Anticipated savings of Rs. 2.21 lakhs was reportedly due to cartailment of expenditure on wages and also due to fewer tours by the Staff.

Reasons for final savings/excess in the above cases have not been stated (May, 1992).

4. Saving mentioned at note 3 above were partly offset by excess under :

Head	Total grant	Actual expenditure	Excess Saving
(In lakhs of rupees)			
3452-Tourism			
C (J) 800-Other Expenditure			
C (J) 800 (2) Other Charges			
O. 2.50			
R. 1.20	3.70	3.69	— 0.01

Reasons for net excess of Rs. 1.19 lakhs have not been intimated (May, 1992).

GRANT NO. 36-STATISTICS DEPARTMENT
(All Voted)

	Total grant Rs.	Actual expenditure Rs.	Excess Saving Rs.	+ —
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REVENUE

Major Head : 3454-Census
Surveys and Statistics

	Rs.			
Original	95,42,000	1,03,45,000	91,73,413	— 11,71,587
Supplementary	8,03,000			

Amount surrendered during
the year (March 1991)

6,00,000

Notes and Comments :

1. Out of the available saving of Rs. 11.72 lakhs, Rs. 6.00 lakhs only were surrendered.
2. In view of saving of Rs. 11.72 lakhs, supplementary provision of Rs. 8.03 lakhs obtained in March 1991 proved excessive.
3. Savings occurred under :

Serial number	Head	Total grant	Actual expenditure	Excess Saving	+ —
(In lakhs of rupees)					
(i)	C (J) 01-Census				
	C (J) 001-Direction and Administration				
O.	49.50				
S.	6.09				
R.—	6.94	48.65	48.45	—	0.20

Anticipated saving in the above case is attributed to (i) engagement of fewer Contingency Staff (ii) fewer tours performed and lower requirement of fund than anticipated. Reasons for lower requirement of fund have not been stated (May, 1992).

GRANT NO. 36 - STATISTICS DEPARTMENT - Concl'd.

Serial number	Head	Total grant	Actual expenditure	Excess Saving	+
(In lakhs of rupees)					
(ii)	C (J)-01-800-Other Expenditure				
	C (J)-01-800 (1) Population Census				
O.	32.86	32.86	28.85	—	4.01

Reasons for final saving of Rs. 4.01 lakhs have not been intimated (May, 1992).

GRANT NO. 37 - LEGAL METROLOGY DEPARTMENT
(All Voted)

		Total grant	Actual expenditure	Excess Saving	+
		Rs.	Rs.	Rs.	—
REVENUE					
Major Head : 3475-Other General Economic Services					
		Rs.			
Original	21,57,000	31,61,000	29,68,788	—	1,92,212
Supplementary	10,04,000				

Amount surrendered during the year (March 1991) 2,55,000

GRANT NO. 37 - LEGAL METROLOGY DEPARTMENT - Concl'd.

Notes and Comments

1. Rupees 2.53 lakhs were anticipated as savings and were surrendered in March 1991; the actual savings eventually worked out to Rs. 1.92 lakhs

2. Saving occurred under :

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

(i) C (j) 106 Regulation of Weights and Measures

O. 21.57

S. 10.04

R.— 2.55

29.06

29.69

+ 0.63

Anticipated saving of Rs. 2.55 lakhs was reportedly due to revision of Annual Operating Plan.

GRANT NO. 38 - IRRIGATION AND FLOOD CONTROL PROJECT
(All Voted)

Total grant	Actual expenditure	Excess Saving	+ —
Rs.	Rs.	Rs.	

REVENUE

Major Head : 2711-Flood Control

Rs.

Original	1,62,000	} 12,74,000	10,76,322	— 1,97,678
Supplementary	11,12,000			

Amount surrendered during the year

GRANT NO. 38 - IRRIGATION AND FLOOD CONTROL PROJECT - Contd.

	Total grant Rs.	Actual expenditure Rs.	Excess Saving Rs.	+
CAPITAL				
Major Head : 4711-Capital Outlay on Flood Control Projects				
Original	1,50,00,000			
Supplementary	1,50,00,000	78,90,596	—	71,09,404
Amount surrendered during the year (March, 1991)				72,12,000

Notes and Comments :

Revenue :

1. No part of the saving of Rs. 1.98 lakhs was surrendered and in view saving of Rs. 1.98 lakhs, supplementary provision of Rs. 11.12 lakhs obtained in March 1991 proved excessive.
2. Saving occurred under "C (d) 01-Flood Control-C (d) 01-800-Other Expenditure (Provision of Rs. 12.74 lakhs, expenditure : Rs. 10.76 lakhs). Reasons for saving of Rs. 1.98 lakhs have not been stated (May, 1992).

Capital :

3. An amount of Rs. 72.12 lakhs was anticipated as saving and was surrendered in March 1991. Final saving was, however, Rs. 71.09 lakhs.

GRANT NO. 38 - IRRIGATION AND FLOOD CONTROL PROJECT - Concl'd.

4. Saving occurred under :
HeadTotal
grantActual
expenditure
(In lakhs of rupees)Excess
Saving +
—4711-Capital Outlay on
Flood Control Projects

C (d) 01-Flood Control

C (d) 01-800-Other
Expenditure

O. 1,50.00

R.- 72.12

77.88

78.91

+ 1.03

Reasons for anticipated saving of Rs. 72.12 lakhs and final excess of Rs. 1.03 lakhs have not been stated (May, 1992).

GRANT NO. 39 - LOANS TO GOVERNMENTS SERVANTS
(All Voted)Total
grant
Rs.Actual
expenditure
Rs.Excess
Saving +
—
Rs.

CAPITAL

Major Head : 7610-Loans to
Government Servants etc.

Rs.

Original

70,00,000

Supplementary

70,00,000

62,82,780

— 7,17,220

Amount surrendered
during the year

GRANT NO. 39 - LOANS TO GOVERNMENT SERVANTS-Concl'd.

Notes and Comments :

1. No amount of savings of Rs. 7.17 lakhs were surrendered.
2. Savings occurred mainly under :

Serial number	Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess + Saving -
(i) F. 201. House Building Advance				
	O. 22.00			
	R.- 3.00	19.00	17.21	-1.79

Anticipated savings of Rs. 3.00 lakhs is reportedly due to lower demand for advance. Reasons for final savings of Rs. 1.79 lakhs have not been stated (May, 1992).

(ii) F.202-Advance for Purchase of Motor Conveyance				
	O. 46.00			
	R. 3.00	49.00	44.32	-4.68

The original provision of Rs. 46.00 lakhs was augmented by reappropriation (Rs. 3.00 lakhs) to meet the increased demand for Motor Car Advance from various department ; but ultimately there was a saving of Rs. 4.68 lakhs ; reasons for which have not been intimated (May, 1992).

GRANT NO. 40. - HOUSING
(All Voted)

REVENUE		Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
Major Head : 2216-Housing				
	Rs.			
Original	3,89,70,000	3,89,70,000	3,83,77,925	-5,92,075
Supplementary	...			
Amount surrendered during the year (March 1991)				17,59,000

GRANT NO. 40 - HOUSING - Concl'd.

	Total grant Rs.	Actual expenditure Rs.	Excess Saving Rs.	+ —
CAPITAL				
Major Heads : 4216-Capital Outlay on Housing and 4217-Capital Outlay on Urban Development				
Original	Rs. 5,20,00,000			
Supplementary	50,80,000			
	5,70,80,000	5,79,28,482	+ 8,48,482	

Amount surrendered during
the year

Notes and Comments :

Capital :

1. Expenditure exceeded the grant by Rs. 8,48,482 ; the excess requires regularisation.
2. Excess occurred under-4216-Capital Outlay on Housing-B(c)01-Government Residential Buildings-B(c)01-106-General Pool Accommodation-B(c)01-106(1) Housing-General (Provision Rs. 5,53.00 lakhs ; expenditure Rs. 5,62.96 lakhs). Reasons for excess expenditure of Rs. 9.96 lakhs have not been intimated (May, 1992).
3. Excess mentioned at note 2 above was partly offset by saving under : 4217-Capital Outlay on Urban Development-B(c)-60-Other Urban Development Schemes-B(c)-60-Rs. 16.33 lakhs). Reasons for saving of Rs. 1.47 lakhs have not been stated (May, 1992).

GRANT NO. 41 - LAND RECORD DEPARTMENT
(All Voted)

	Total grant Rs.	Actual expenditure Rs.	Excess Saving Rs.	+ —
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REVENUE

Major Heads : 2029-Land Revenue
and 2506-Land Reform

	Rs.			
Original	44,50,000	}	61,91,000	48,02,240
Supplementary	17,41,000			
Amount surrendered during the years (March 1991)				— 13,88,760
				11,50,000

Notes and Comments :

1. Against the available saving of Rs. 13.89 lakhs, Rs. 11.50 lakhs was surrendered.
2. In view of saving of Rs. 13.89 lakhs, supplementary provision of Rs. 17.41 lakhs obtained during March 1991 proved unnecessary.
3. Saving occurred mainly under :

Serial number	Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess Saving	+ —
(i)	2029-Land Revenue A (b) 103-Land Record				
	O. 44.50				
	S. 17.41				
	R.— 20.00	41.91	48.02	+ 6.11	

Reasons for anticipated savings of Rs. 20.00 lakhs and final excess in the above cases have not been stated (May, 1992).

- (ii) 2560-Land Reform
C (b) 800-Other Expenditure

R.	8.50	8.50	...	— 8.50
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Reasons for anticipated excess and non-utilisation of the provision have not been stated (May, 1992).

GRANT NO. 42 - RURAL DEVELOPMENT DEPARTMENT
(All Voted)

		Total grant Rs.	Actual expenditure Rs.	Excess Saving Rs.	+	-
REVENUE						
Major Heads : 2515-Other Rural Development Programme, 2501-Special Programme for Rural Development, 2236-Nutrition and 3454-Census Surveys and Statistics						
	Rs.					
Original	3,59,30,000	}	7,39,41,000	7.29,01,454	—	10,39,546
Supplementary	3,80,11,000					
Amount surrendered during the year						...

CAPITAL

Major Head : 4515-Capital Outlay on Rural Development Programme

	Rs.					
Original	...	}	8,00,000	8,00,000	...	...
Supplementary	8,00,000					
Amount surrendered during the year						...

GRANT NO. 43 - FISHERIES DEPARTMENT

(All Voted)

	Total grant	Actual expenditure	Excess Saving	+ —
	Rs.	Rs.	Rs.	
REVENUE				
Major Head : 2405-Fisheries				
	Rs.			
Original	1,21,64,000			
Supplementary	11,20,000	1,32,84,000	1,23,62,772	— 9,21,228
Amount surrendered during the year (March 1991)				12,00,000

Notes and Comments :

1. Rupees 12.00 lakhs were surrendered in March 1991 but the ultimate saving worked out to Rs. 9.21 lakhs.

2. In view of saving of Rs. 9.21 lakhs, supplementary provision of Rs. 11.20 lakhs obtained in March 1991 proved excessive.

3. Saving occurred under :

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

1. C (a) 001-Direction and
Administration

O. 64.56

S. 11.20

R.— 15.79

59.97

62.35

+ 2.38

Anticipated saving of Rs. 15.79 lakhs was reportedly due to (i) non-filling up of vacant posts (ii) fewer tours (iii) non-purchase of articles and (iv) less payment of stipend to students.

Reasons for final excess of Rs. 2.38 lakhs was reportedly due to enhancement of rate of Dearness Allowance and Bonus.

GRANT NO. 43 - FISHERIES DEPARTMENT - Concl'd.

4. Saving mentioned at note 3 above were partly offset by excess under :

Serial number	Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)				
C (a) 101-Inland Fisheries				
O.	55.98			
R.	0.39	56.37	56.83	+ 0.46

Anticipated excess is reportedly due to (i) excess expenditure on repairing vehicles (ii) increase of rates of T.A. and (iii) increase in rates of Wages.

Final excess of Rs. 0.46 lakh was reportedly due to escalation of the prices of fishery inputs and for taking up of preventive measures, natural calamities/epidemic, fish diseases etc.

GRANT NO. 44 - ATTACHED OFFICES OF THE SECRETARIAT ADMINISTRATION

(All Voted)

Total grant	Actual expenditure	Excess + Saving —
Rs.	Rs.	Rs.

REVENUE

Major Head : 2052-Secretariat
General Services

	Rs.			
Original	34.96,000	} 35,69,000	35,77,976	+ 8,976
Supplementary	73,000			
Amount surrendered during the year				...

Notes and Comments :

1. Expenditure exceeded the grant by Rs. 8,976 ; the excess requires regularisation.

GRANT NO. 45 - CENTRAL/CENTRALLY SPONSORED SCHEMES

(All voted)

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE			
Major Heads : 2202-General Education, 2204-Sports and Youth Services, 2210-Medical and Public Health, 2211-Family Welfare, 2235-Social Security and Welfare, 2401-Crop Husbandry, 2402-Soil and Water Conservation, 2403-Animal Husbandry, 2404-Dairy Development, 2405-Fisheries, 2406-Forestry and Wildlife, 2215-Water Supply and Sanitation, 2415-Agricultural Research and Education, 2435-Other Agricultural Programme, 2501-Special Programme for Rural Development, 2505-Rural Employment, 2702-Minor Irrigation of Energy, 2851-Village and Small Industries, 3054-Roads and Bridges and 3454-Census Surveys and Statistics.			
	Rs.		
Original	4,78,95,000	21,21,28,000	19,64,27,679
Supplementary	16,42,33,000		
Amount surrendered during the year			— 1,57,00,321

GRANT NO. 45 - CENTRAL/CENTRALLY SPONSORED SCHEMES - Contd.

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
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CAPITAL

Major Heads : 5462-Capital Outlay
on Tourism and 6851-Loan for
Village and Small Industries

Rs.

Original —	1,000	8,00,000	6,82,771	—	1,17,229
Supplementary	7,99,000				
Amount surrendered during the year					

Notes and Comments :

Revenue

1. No amount of the saving of Rs. 1,57.00 lakhs was surrendered during the year.
2. Provision was augmented by supplementary provision of Rs. 16,42.33 lakhs at the post budget stage, but in view of savings of Rs. 1,57.00 lakhs supplementary provision made proved excessive.
3. Saving was the net result of savings and excess under various heads, the more important of which are mentioned in succeeding notes :
4. Saving occurred mainly under :

Serial number	Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess + Saving —
(i)	2501-Special Programme for Rural Development			
	O.	4,75.26		
	R.—	4,75.26		

The entire provision of Rs. 4,75.26 lakhs withdrawn by reappropriation reportedly due to revision of Plan outlay.

GRANT NO. 45 - CENTRAL/CENTRALLY SPONSORED SCHEMES - Contd.

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

(ii) 2402-Soil and Water Conservation

C(a)800(1) Pilot Project on Shifting Cultivation

O.	0.01			
S.	1,99.99	2,00.00	1,03.47	— 96.53

Token provision made in the budget was augmented by supplementary provision of Rs. 1,99.99 lakhs but ultimately there was savings of Rs. 96.53 lakhs ; reasons therefore have not been stated.

In view of saving of Rs. 96.53 lakhs, supplementary provision of Rs. 1,99.99 lakhs made at post budget stage proved excessive.

(iii) 2211-Family Welfare

O.	0.03			
S.	91.45	91.48	...	— 91.48

The entire provision of Rs. 91.48 lakhs remained unsundered and unutilised. The reasons for non-utilisation have not been stated (May, 1992).

(iv) 2215-Water Supply and Sanitation

B(c)01-102(2) Accelerated Rural Water Supply including Scheme under Technology Mission and Purchase of Computer and Photo Metre

O.	0.01			
S.	4,32.99	4,33.00	3,57.66	— 75.34

Token provision of Rs. 0.01 lakh was augmented by supplementary grant at the post budget stage but ultimately there was a saving of Rs. 75.34 lakhs. In view of final savings, supplementary provision of Rs. 4,32.99 lakhs made in March 1991 proved excessive.

The reasons for final saving of Rs. 67.76 lakhs have not been stated (May, 1992).

GRANT NO. 45 - CENTRAL/CENTRALLY SPONSORED SCHEMES - Contd.

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

(v) 2202-General Education

B(a)800(2)(3) Construction of Girls Hostel

S.	59.95			
R.	0.05	60.00	17.89	— 42.11

Supplementary provision of Rs. 59.95 lakhs made at post budget stage was again augmented by reappropriation; but ultimately the head closed with a savings of Rs. 42.11 lakhs. The reasons for final savings have not been stated (May, 1992).

(vi) 2204-Sports and Youth Services

B(a)104(2) Play Field for Schools

S.	40.00	40.00	7.54	— 32.46
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The reasons for final savings of Rs. 32.46 lakhs have not been stated (May, 1992).

(vii) 2215-Water Supply and Sanitation

B(c)102-800(3) Scavengers free Schemes

O.	0.01			
S.	25.93	25.94	...	— 25.94

Token provision (Rs. 0.01 lakh) augmented by supplementary provision (Rs. 25.93 lakhs) remained unsundered and unutilised. The reasons for non-utilisation of the entire provision have not been stated (May, 1992).

(viii) 2235-Social Security and Welfare

B(g)02-104(1) Programme for Children in need of Care and Protection

O.	0.01			
S.	7.01	7.02	...	— 7.02

GRANT NO. 45 - CENTRAL/CENTRALLY SPONSORED SCHEMES - Contd.

Original provision was further augmented by obtaining supplementary grant at post budget stage remained unutilised and unsurrender. Reasons for non-utilisation of entire provision have not been stated (May, 1992).

Serial number	Head	Total grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)				
	2235-Social Security and Welfare			
(ix)	B (g) 02-200 (1) Prevention and Control of Social Maladjustment	9.20	9.20	— 9.20
	Reasons for non-utilisation of entire provision have not been stated (May, 1992).			
(x)	B (g) 02-200 (2) Handicapped Home	4.00	4.00	— 4.00
	Reasons for non-utilisation of entire provision have not been stated (May, 1992).			
(xi)	2202-General Education			
	B (a) 103 (1) Post Literacy and Follow up Programme	17.46	11.01	— 6.45
	The reasons for final savings of Rs. 6.45 lakhs have not been stated (May, 1992).			
(xii)	2401-Crcp Husbandry			
	C (a) 103 (3) Integrated Spices Development Programme			
	O. 0.01	4.50	0.72	— 3.78
	S. 4.48			
	R. 0.01			
	The reasons for final savings of Rs. 3.78 lakhs have not been stated (May, 1992).			

GRANT NO. 45 - CENTRAL/CENTRALLY SPONSORED SCHEMES - Contd.

The reasons for final savings of Rs. 3.78 lakhs have not been stated (May, 1992)

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

(xiii) 2403-Animal Husbandry

C (a) 800 (1) Rinder Pest Eradication Programme

O.	0.01			
S.	4.99	5.00	1.62	— 3.38

The reasons for final savings of Rs. 3.38 lakhs have not been stated (May, 1992).

(xiv) 2235-Social Security and Welfare

B (g) 102 (2) Integrated Child Development Programme (Training)

O.	0.01			
S.	3.94	3.95	0.76	— 3.19

The reasons for final savings of Rs. 3.19 lakhs have not been stated (May, 1992).

(xv) 2401-Crop Husbandry

C (a) 103 (1) Integrated Spices Development Programme (Buildings)

O.	2.95	2.95	—	2.95
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The reasons for non-utilisation of the entire provision of Rs. 2.95 lakhs have not been stated (May, 1992).

(xvi) 2406-Forestry and Wild Life

C (a) 02-110 (2) (1) Tiger Project

O.	0.01	38.92	36.04	— 2.88
S.	38.91			

The reasons for final savings of Rs. 2.88 lakhs have not been stated (May, 1992).

GRANT NO. 45 - CENTRAL/CENTRALLY SPONSORED SCHEMES - Contd.

Serial number	Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess + Saving —
2406-Forestry and Wildlife				
(Xvii)	C(a)02-110(2)(5) Development of Pakhui Lale Sanctuary			
	O. 0.01			
	S. 13.86	13.87	11.59	— 2.28
The reasons for final savings of Rs. 2.28 lakhs have not been stated (May, 1992).				
(xviii)	3454-Census, Survey and Statistics			
	C(J) 009-Extension of N.S.S. Work			
	S. 24.00	24.00	21.74	— 2.26
The reasons for final saving of Rs. 2.26 lakhs have not been stated (May, 1992).				
(xix)	2204-Sports and Youth Services B(a)102(1) National Service Schemes			
	S. 2.64	2.64	0.52	— 2.12
The reasons for final savings of Rs.2.12 lakhs have not been stated (May, 1992).				
(xx)	2406-Forestry and Wildlife			
	C(a)02-110(2)(2) Development of National Park (Snow Leopard)			
	O. 0.01			
	S. 11.16	11.17	9.28	— 1.89
The reasons for final savings of Rs. 1.89 lakhs have not been stated (May, 1992).				

GRANT NO. 45 - CENTRAL/CENTRALLY SPONSORED SCHEMES - Contd.

Serial number	Head	Total grant	Actual expenditure	Excess + Savings —
(In lakhs of rupees)				

(xxi) 2204--Sports and Youth Services

B(a)102(2) National Services Schemes-Regular Activities

S.	2.09	2.09	0.57	— 1.52
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The reasons for final savings of Rs. 1.52 lakhs have not been stated (May, 1992).

5. Savings mentioned at note 4 above were partly offset by excess under :

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

(i) 2505-Rural Employment

C(b)701-Jawahar Rozgar Yojana-

S.	1,21.58			
R.	2,10.96	3,32.54	3,22.29	— 10.25

Supplementary provision of Rs. 1,21.58 lakhs was further augmented by reappropriation of Rs. 2,10.96 lakhs reportedly due to revision of Plan outlay at post budget stage.

The reasons for final savings of Rs. 10.25 lakhs have not been stated (May, 1992).

(ii) 2501-Special Programme for Rural Development

C(b)01-Integrated Rural Development Programme

O.	0.01			
R.	1,61.43	1,61.44	1,61.44	...

Original token provision of Rs. 0.01 lakhs was augmented by reappropriation of Rs. 1,61.43 lakhs reportedly due to revision of Plan outlay at post budget stage.

GRANT NO. 45 - CENTRAL/CENTRALLY SPONSORED SCHEMES - Contd.

Serial number	Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess Saving	+
(iii)	2202-General Education				
	B (a) 80-800 (1) Hindi Teacher Scheme				
	O. 0.01				
	R.— 0.01	...	1,15.72	+ 1,15.72	

Token provision (Rs. 0.01 lakh) made was withdrawn by reappropriation but ultimately there was an excess of Rs. 1,15.72 lakhs. The reasons for incurring expenditure without budget provision have not been intimated (May, 1992).

(iv)	2202-General Education				
	B (a) 800 (2) (4) Operation Black Board				
	O. 0.01				
	R.— 0.01	...	87.29	+ 87.29	

Token provision made originally (Rs. 0.01 lakh) was withdrawn by reappropriation. The head finally closed with an excess expenditure of Rs. 87.29 lakhs; reasons therefore have not been stated (May, 1992).

(v)	2501-Special Programme for Rural Development				
	C (b) 001-Block Level Administration				
	O. 0.01				
	R. 77.79	78.00	78.00	...	

The provision was augmented by reappropriation of Rs. 77.99 lakhs reportedly due to revision of Plan outlay.

(vi)	2211-Family Welfare				
	001-Direction and Administration				
	...	...	52.17	+ 52.17	

The reasons for incurring expenditure without provision of funds have not been stated (May, 1992).

GRANT NO. 45 - CENTRAL/CENTRALLY SPONSORED SCHEMES - - Contd.

Serial number	Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess Saving	+ —
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(vii) 2501-Special Programme for Rural Development

C (b) 003-TRYSEM

O. 0.01

R. 9.99

10.00

9.94

— 0.06

Original provision was augmented by reappropriation of Rs. 9.99 lakhs reportedly due to revision of Plan outlay.

(viii) 2211-Family Welfare

106-Mass Education

...

...

4.13

+ 4.13

The reasons for incurring expenditure without provision of funds have not been stated (May, 1992).

(ix) 104-Transport

...

...

3.80

+ 3.80

The reasons for incurring expenditure without budget provision have not been stated (May, 1992).

(x) 108-Selected Area Programmes

...

...

3.62

+ 3.62

The reasons for making expenditure without provision of funds have not been stated (May, 1992).

(xi) 2202-General Education

B (a) 103-Rural Functional Literacy Programme

O. 0.01

S. 22.85

22.86

26.40

+ 3.54

The reasons for final excess of Rs. 3.54 lakhs have not been stated (May, 1992).

GRANT NO. 45 - CENTRAL/CENTRALLY SPONSORED SCHEMES - Contd.

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

(xii) 2501-Special Programme for Rural Development

C (b) 109-Monitoring

O.	0.01				
R.	4.99	5.00	3.40	—	1.60

Original token provision was augmented by reappropriation of Rs. 4.99 lakhs reportedly due to revision of Plan outlay. The reasons for final savings of Rs. 1.60 lakhs have not been stated (May, 1992).

(xiii) 2202-General Education

B (a) 80-800 (5) New Technology Scheme—Purchase of Radio and Cassette Players

O.	0.01				
R.—	0.01	...	2.86	+	2.86

Token provision made originally was withdrawn by reappropriation at post budget stage, but ultimately there was an excess expenditure of Rs. 2.86 lakhs; reasons therefor have not been stated (May, 1992).

(xiv) 2211-Family Welfare

105-Compensation

...	...	2.12	+	2.12
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The reasons for incurring expenditure without provision of funds have not been stated (May, 1992).

(xv) 2501-Special Programme for Rural Development

C (b) 101 (1) Development of Women and Children in Rural Areas

O.	0.01				
R.	2.03	2.04	2.04	...	

Original provision was augmented by reappropriation reportedly due to revision of Plan outlay.

GRANT NO. 45 - CENTRAL/CENTRALLY SPONSORED SCHEMES - Contd.

Serial number	Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess + Saving -
	2501-Special Programme for Rural Development			
(xvi)	C (b) 004-Strengthening of Extension of Training Centre at Pasighat			
	O. 0.01			
	R. 1.99	2.00	1.92	0.08

Original provision was augmented by reappropriation reportedly due to revision of Plan outlay.

(xvii)	2211-Family Welfare 103-Maternity and Child Health		1.34	+ 1.34
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The reasons for incurring expenditure without budget provision have not been stated (May, 1992).

(xviii)	2235-Social Security and Welfare			
	B (g) 102 (1) Integrated Child Development Schemes			
	O. 0.01			
	S. 1,27.29	1,27.30	1,30.77	+ 3.47

Nominal original provision of Rs. 0.01 lakh was augmented by obtaining supplementary provision at post budget stage, but finally there was an excess expenditure of Rs. 3.47 lakhs, reasons for which have not been stated (May, 1992).

GRANT NO. 45 - CENTRAL/CENTRALLY SPONSORED SCHEMES - Concl'd.

Capital :

6. No part of the savings of Rs. 1.17 lakhs was surrendered.
7. In view of savings of Rs. 1.17 lakhs, supplementary provision of Rs. 7.99 lakhs obtained in March 1991 proved excessive.
8. Saving occurred under : 6851-Loan for Village and Small Industries-L 102 (2) Margin money for S.S.I Unit-(Provision : Rs. 6.00 lakhs; expenditure : Rs. 4.82 lakhs); reasons therefore have not been stated (May, 1992).

GRANT NO. 46 - STATE PUBLIC SERVICE COMMISSION

(All Charged)

	Total appropriation Rs.	Actual expenditure Rs	Excess Saving Rs.	+
REVENUE				
Major Head : 2051-Public Service Commission				
	Rs.			
Original	31,06,000			
Supplementary	...	31,06,000	22,02,458	-9,03,542
Amount surrendered during the year (March 1991)				7,99,000

Notes and Comments :

1. Against the available saving of Rs. 9.04 lakhs, Rs. 7.99 lakhs were surrendered in March, 1991.

GRANT NO. 46 - STATE PUBLIC SERVICE COMMISSION -Concl'd.

2. Saving occurred under :

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

A (d) 102-State

Public Service Commission

O. 31.06

R.— 7.99

23.07

22.02

1.05

Provision of Rs. 7.99 lakhs was surrendered in March 1991, reasons for which have not been stated (May, 1992).

Reasons for final saving of Rs. 1.05 lakhs have also not been stated (May, 1992).

GRANT NO. 47 - ADMINISTRATION OF JUSTICE

(All Charged)

Total appropriation Rs.	Actual expenditure Rs.	Excess Saving	+ —
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REVENUE

Major Head : 2014-Administration of Justice

	Rs.			
Original	2,24,000	}	2,24,000	3,600
Supplementary	...			
Amount surrendered during the year (March 1991)				54,000

Notes and Comments :

1. Against the available saving of Rs. 2.20 lakhs, Rs. 0.54 lakh only were surrendered in March 1991.

GRANT NO. 47-ADMINISTRATION OF JUSTICE—Concl'd.

2. The total saving of Rs. 2.20 lakhs resulted from non-utilisation of the entire provision under the heads 'A (a) 116-State Administrative Tribunal' (Rs. 0.50 lakh) and 'A (c) 104 (1)-Advocate General' (Rs. 0.50 lakh) and part utilisation of fund under the following head :

Head	Total appropriation (In lakhs of rupees)	Actual expenditure	Excess + Saving —
A (a) 102-High Courts			
A (a) 102 (1) Circuit Bench of Guwahati High Court in State Capital			
O. 1.24			
R.— 0.42	0.82	0.04	— 0.78

Reasons for total saving of Rs. 1.20 lakhs have not been stated (May, 1992).

GRANT NO. 48 - HORTICULTURE DEPARTMENT
(All Voted)

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
REVENUE			
Major Head : 2401-Crop Husbandry			
Original Rs. 2,12,47,000	2,40,23,000	2,42,22,820	+ 1,99,820
Supplementary 27,76,000			
Amount surrendered during the year			

GRANT NO. 48 - HORTICULTURE DEPARTMENT - Contd.

	Total grant Rs.	Actual expenditure Rs.	Excess Saving Rs.	+	-
CAPITAL					
Major Head : 4401-Capital Outlay on Crop Husbandry					
Original	Rs. 30,00,000				
Supplementary	...	...	
	30,00,000			-	30,00,000
Amount surrendered during the year (March 1991)					30,00,000

Notes and Comments :

1. Expenditure exceeded the grant by Rs. 1,99,820 ; the excess requires regularisation.

Serial number	Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess Saving	+	-
(i)	C (a) 119-Horticulture and Vegetable Crops					
	O.	1,47.93				
	S.	19.76				
	R.	25.06				
		1,92.75	1,94.16		+	1.41

Anticipated excess is reportedly due to (i) increase of rates of T.A, (ii) due to implementing of new schemes and (iii) expenditure on repair works.

Reasons for final excess in the above case have not been stated (May, 1992).

GRANT NO. 48 - HORTICULTURE DEPARTMENT- Concl'd.

3. Excess mentioned at note 2 is partly offset by saving under :

Serial number	Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)				
(i)	C (a) 001-Direction and Administration			
	O. 64.54			
	S. 8.00			
	R.— 25.06	47.48	48.07	+ 0.59

Anticipated saving of Rs. 25.06 lakhs are due to (i) non-filling up of vacant posts (ii) non purchase of new vehicles and lower expenditure on maintenance of work.

GRANT NO. 49 - VILLAGE DEFENCE
(All Voted)

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
REVENUE			
Major Head : 2070-Other Administrative Services			
	Rs.		
Original	10,000		
Supplementary	...	10,000	— 10,000
Amount surrendered during the year.			

PUBLIC DEBT
(All Charged)

REVENUE	Total appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Major Head : 2049—Interest Payment			
Rs.			
Original 19,00,00,000	19,00,00,000	16,21,24,423	— 2,78,75,577
Supplementary ...			
Amount surrendered during the year (March 1991)			3,29,49,000

CAPITAL

Major Heads : 6003-Internal
Debt of the State Government
and 6004-Loans and Advances
from Central Government

Rs.			
Original 27,98,00,000	27,98,00,000	51,70,71,069	+ 23,72,71,069
Supplementary ...			
Amount surrendered during the year (March 1991)			14,73,58,000

Notes and Comments :

Revenue :

1. Amount surrendered (Rs. 3,29.49 lakhs) was in excess of the available saving (Rs. 2,78.76 lakhs) by Rs. 50.73 lakhs.

PUBLIC DEBT - Contd.

2. Adjustment of interest liabilities on loans in all cases (except Market Loans) was based on sanctions received from the Government.

3. Saving occurred mainly under :

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

(i) A(c)04-Interest on Loans and Advances from Central Government

A(c)04-101-Interest on Loan for State Plan Schemes

O.	7,08.07			
R.—	4,62.67	2,45.40	1,16.34	— 1,29.06

Provision of Rs. 4,62.47 lakhs was withdrawn partly by surrender (Rs. 2,67.63 lakhs) and partly by reappropriation (Rs. 1,95.04 lakhs). The factor which significantly contributed to saving was that provision though made under this head, expenditure on account of payment of consolidated interest on State Plan Loans for 1984-89 was adjusted under a separate head consequent on recommendation of 9th Finance Commission.

The reasons for final saving of Rs. 1,29.06 lakhs have not been stated (May, 1992).

(ii) A(c)01-Interest on Internal Debt

A(c)01-101-Interest on Market Loan

O.	1,27.00			
R.—	34.94	92.06	65.64	— 26.42

Out of provision made for discharge of interest liabilities on loan raised by the Government. Rupees 65.64 lakhs were utilised resulting in total saving of Rs. 61.36 lakhs, reasons for which have not been stated (May, 1992).

PUBLIC DEBT - Contd.

Serial number	Head	Total appropriation	Actual expenditure	Excess + Saving —
(In lakhs of rupees)				
(iii)	A(c)01-Interest on Internal Debt			
	A(c)01-200-Interest on Other Internal Debt			
	A(c)01-200(5) Interest on Loan from REC			
	O. 1,32.45			
	R.— 26.01	1,06.44	82.67	— 23.77

The reasons for anticipated savings of Rs. 26.01 lakhs and final saving of Rs. 23.77 lakhs have not been stated (May, 1992).

- (iv) A(c)01-Interest on Internal Debt
- A(c)01-200-Interest on Other Internal Debt
- A(c)01-200(6) Interest on Loan from PFC

O.	18.56			
R.—	0.91	17.65	16.49	— 1.16

The reasons for anticipated saving of Rs. 0.91 lakh and final saving of Rs. 1.16 lakhs have not been stated (May, 1992).

4. Saving mentioned in note 3 above was partly offset by excess mainly under :

Serial number	Head	Total appropriation	Actual expenditure	Excess + Saving —
(In lakh of rupees)				

- (i) A(c)03-Interest on Small Savings Provident Fund etc.

A(c)03-104-Interest on State Provident Fund

O.	4,10.00			
R.—	1,61.00	5,71.00	5,71.00	

Provision was augmented by reappropriation in order to met the expenditure in interest payment.

PUBLIC DEBT—Contd.

Serial number	Head	Total appropriation	Actual expenditure	Excess + Saving —
(In lakhs of rupees)				
(ii)	A (c) 04-104-Interest on Loans for Non-Plan Schemes			
	O. 4,66.24			
	R. 15.81	4,82.05	5,99.29	+ 1,17.24

In view of the excess, provision made was found inadequate to meet the requirement.

Anticipated excess of Rs. 15.81 lakhs was stated to be necessitated by more demand for fund to meet the interest liabilities. There was, however, final excess of Rs. 1,17.24 lakhs left uncovered, reasons for which have not been stated (May, 1992).

(iii)	Interest on 1984-89 State Plan Schemes Consolidated in terms of recommendation of 9th Finance Commission			
	...	...	1,19.13	+ 1,19.13

The head was operated upon for adjustment of consolidated position of interest liabilities on loans for the years 1984-89 consequent on recommendation of the 9th Finance Commission.

The reasons for non-provision of funds for accommodation of interest charges have not been stated (May, 1992).

(iv)	A (c) 01-Interest on Internal Debt			
	A (c) 01-200-Interest on Other Internal Debt			
	A (c) 01-200 (1) Interest on Ways and Means Advances from R.B.I			
	R. 13.20	13.20	7.99	— 5.21

Funds were provided by reappropriation for payment of interest charges on Ways and Means Advances from Reserve Bank of India; but finally there was a saving of Rs. 5.21 lakhs, reasons for which have not been stated (May, 1992).

PUBLIC DEBT—Contd.

Serial number	Head	Total appropriation	Actual expenditure	Excess + Saving —
(In lakhs of rupees)				
(v)	A (c) 04-Interest on Loans and Advances from Central Government			
	A (c) 04-102-Interest on Loan for Central Plan Schemes			
	O. 31.48			
	R. 2.90	34.38	34.38	...

Provision was augmented by reappropriation based on actual requirement.

(vi)	A (c) 01-200-Interest on Other Internal Debt			
	A (c) 01-20 (4) Interest on Loan from NABARD			
	R. 1.16	1.16	1.14	— 0.02

Funds were provided by reappropriation for accommodation of interest charges.

Capital :

5. Expenditure exceeded the appropriation by Rs. 23,72,71,069 ; the excess requires regularisation.

6. Expenditure towards discharge of debt service obligations (repayment of principal) was adjusted based on the sanction received from the Government.

7. In view of the excess of Rs. 23,72.71 lakhs, surrender of provision (Rs. 14,73.58 lakhs) proved injudicious.

PUBLIC DEBT - Contd.

8. Excess occurred mainly under :

Serial - number	Head	Total appropriation (In lakhs of rupees)	Actual expenditure	Excess Saving	+ —
(i)	Major Head : 6003-Internal Debt of the State Government				
	110-Ways and Means Advances from Reserve Bank of India				
	...	...	38,52.29	+	38,52.29

Government resorted to Ways and Means Advances from Reserve Bank of India; but no provision was made for discharge of obligations on debt, reasons for which have not been stated (May, 1992).

(ii)	E-105-Loans for National Bank for Agriculture and Rural Development				
	R.	23.00	23.00	17.00	6.00

Funds were provided by reappropriation for accommodation of expenditure towards discharge of interest liabilities; but finally there was a saving of Rs. 6.00 lakhs, reasons for which have not been stated (May, 1992).

(iii) Major Head : 6004-Loan and
Advances from Central
Government

E-05-101-Loans for N.E.C.
Schemes

O. 28.88

R. 6.26

35.14

35.14

Provision was augmented by reappropriation based on actual requirements.

PUBLIC DEBT - Concl'd.

9. Excess mentioned in note 8 above was partly offset by saving mainly under :

Serial number	Head	Total appropriation (In lakhs of rupees)	Actual expenditure	Excess Saving	+ —
(i)	Major Head : 6004-Loans and Advances from the Central Government				
	E-02-Loans for State Plan Schemes				
	E-02-101-Block Loans				
	O. 16,92.08				
	R.— 14,36.10	2,55.98	2,55.98		...
	Saving of Rs. 14,36.10 lakhs was anticipated due to re-assessment of actual requirement of funds.				
(ii)	E-01-Non-Plan Loans				
	E-01-101-Loans to cover gap in Resources				
	O. 10,71.01				
	R.— 66.98	10,04.03	10,04.24	+	0.21

Provision of Rs. 66.98 lakhs was withdrawn by surrender based on actual requirements of funds to meet the liabilities.

APPENDIX

(Referred to in the Summary of Appropriation Accounts at Page 7)
Grant-wise details of estimates and actuals of recoveries adjusted in the accounts in reduction of expenditure.

Number and name of grant	Budget Estimates			Actuals		Actuals as compared with budget estimate	
	Revenue	Capital	Revenue	Capital	Revenue	More + Less — Capital	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	
21. Food and Nutrition	1,00,00,000	2,29,82,000	23,65,551	2,63,28,827	—76,34,449	+ 33,46,827	
23. Forest Department	3,65,00,000	...	3,97,42,144	...	+32,42,144	...	
26. Rural Works Department	3,00,00,000	...	2,73,55,087	...	—26,44,913	...	
31. Public Works Department	30,00,00,000	...	22,49,13,666	...	—7,50,86,334	...	
TOTAL	: 37,65,00,000	2,29,82,000	29,43,76,448	2,63,28,827	—8,21,23,552	+ 33,46,827	

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