



GOVERNMENT OF KARNATAKA

# APPROPRIATION ACCOUNTS

1991-92





GOVERNMENT OF KARNATAKA

# APPROPRIATION ACCOUNTS

1991 – 92



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## INTRODUCTORY TO APPROPRIATION ACCOUNTS

This compilation containing the Appropriation Accounts of the Government of Karnataka for the year 1991-92 presents the accounts of sums expended in the year ended 31st March 1992, compared with the sums specified in the Schedules appended to the Appropriation Acts passed under Articles 204 and 205 and the Karnataka Contingency Fund (Temporary Amendment) Ordinance No.10 of 1991 and Karnataka Contingency Fund (Temporary) (Second Amendment) Ordinance No.11 of 1991 passed under Article 267 of the Constitution of India.

In these Accounts -

'O' stands for original grant or appropriation

'S' stands for supplementary grant or appropriation

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

Charged appropriations and expenditure are shown in italics.



(ii)  
SUMMARY OF

Number and Name of grants or appropriation	Amount of grant or appropriation Revenue Rs.	Capital Rs.	Expendi- Revenue Rs.
1. Soil and Water Conservation and Agriculture (Excluding Horticulture and Dry Land Development)			
Voted	1,36,07,69,000	17,92,50,000	1,05,33,67,118
Charged	81,000	....	....
2. Dry Land Development			
Voted	23,75,91,000	...	15,30,02,769
3. Horticulture			
Voted	30,25,35,000	41,00,000	26,00,37,746
4. Animal Husbandry and Dairy Development			
Voted	56,95,38,000	...	55,11,28,779
Charged	56,000	....	....
5. Fisheries			
Voted	10,82,27,000	97,50,000	10,16,24,184
Charged	1,94,000	...	1,93,657
6. Industries (Excluding Small Scale Industries, Industrial Co-operatives and Sericulture)			
Voted	41,07,07,000	26,21,35,000	34,02,74,180
Charged	1,35,000	...	...
7. Mines and Geology			
Voted	8,40,41,000	...	12,72,75,872
Charged	5,000	...	...
8. Small Scale Industries			
Voted	69,21,68,000	8,60,33,000	63,88,08,800
Charged	24,000	...	...
9. Industrial Co-operatives			
Voted	3,23,28,000	15,65,79,000	1,93,60,044
10. Sericulture			
Voted	92,04,06,000	9,33,29,000	78,09,32,091
11. Stationery and Printing			
Voted	17,33,68,000	...	17,73,00,294
Charged	...	...	41,441

(iii)  
APPROPRIATION ACCOUNTS

ture	Saving		Excess	
	Capital Rs.	Revenue Rs.	Capital Rs.	Revenue Rs.
	17,29,59,296	30,74,01,882	62,90,704	....
	....	81,000	....	...
	....	8,45,88,231	...	...
	40,00,000	4,24,97,254	1,00,000	...
	...	1,84,09,221	...	...
	....	56,000	....	....
	93,20,640	66,02,816	4,29,360	...
	...	343	...	...
	15,80,37,704	7,04,32,820	10,40,97,296	...
	...	1,35,000	...	...
	...	...	...	4,32,34,872
	...	5,000	...	...
	6,54,95,683	5,33,59,200	2,05,37,317	...
	...	24,000	...	...
	13,45,37,594	1,29,67,956	2,20,41,406	...
	4,95,21,920	13,94,73,909	4,38,07,080	...
	...	...	...	39,32,294
	...	...	...	41,441



(iv)

## SUMMARY OF

Number and Name of grants or appropriation	Amount of grant or appropriation		Expendi- Revenue Rs.
	Revenue Rs.	Capital Rs.	
12. Higher Education			1,98,20,37,648
Voted	2,09,57,66,000	25,00,000	...
Charged	55,000	...	...
13. Youth Services			15,79,02,080
Voted	16,75,25,000	...	...
Charged	95,000	...	...
14. Art, Culture and Development of Kannada			7,45,58,579
Voted	6,87,61,000	...	...
15. Primary Education			4,69,87,49,167
Voted	4,88,86,74,000	...	...
16. Secondary Education			2,72,62,84,909
Voted	2,89,58,37,000	...	...
Charged	29,000	...	...
... Reduction or Avoidance of Debt			52,44,00,000
Charged	57,44,00,000	...	...
... Interest Payments			5,14,53,26,116
Charged	5,23,21,15,000	...	...
.. Internal Debt, Loans from Central Government and Inter-State Settlement			...
Charged	...	8,58,48,61,000	...
17. Taxes on Income, Professions, Sales and Other Services			78,18,70,088
Voted	86,86,92,000	...	...
Charged	20,000	...	...
18. Insurance, Treasury and Accounts Administration			15,28,47,691
Voted	16,37,80,000	...	...
Charged	5,000	...	...
19. Pension and Other Retirement Benefits			2,95,31,67,073
Voted	3,01,47,50,000	...	88,79,028
Charged	1,10,00,000	...	...
20. Assistance to Government Servants and Miscellaneous Loans			5,19,40,128
Voted	5,40,00,000	27,18,03,000	...

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## APPROPRIATION ACCOUNTS

ture	Saving		Excess	
	Capital Rs.	Revenue Rs.	Revenue Rs.	Capital Rs.
	14,57,040	11,37,28,352	10,42,960	...
	...	55,000	...	...
	...	96,22,920	...	...
	...	95,000	...	...
	...	...	57,97,579	...
	...	18,99,24,833	...	...
	...	16,95,52,091	...	...
	...	29,000	...	...
	...	5,00,00,000	...	...
	...	8,67,88,884	...	...
	1,67,64,28,140	...	6,90,84,32,860	...
	...	8,68,21,912	...	...
	...	20,000	...	...
	...	1,09,32,309	...	...
	...	5,000	...	...
	...	6,15,82,927	...	...
	...	21,20,972	...	...
	22,48,33,392	20,59,872	4,69,69,608	...



(vi)  
SUMMARY OF

Number and name of grants or appropriation	Amount of grant or appropriation		Expendi- Revenue Rs.
	Revenue Rs.	Capital Rs.	
21. Small Savings Voted	4,93,00,000	...	4,59,04,447
22. Other Miscellaneous Services Voted	29,19,96,000	6,04,01,000	29,38,15,336
Charged	30,000	...	...
23. Food and Civil Supplies Voted	81,98,06,000	5,00,00,000	82,11,97,618
Charged	25,000	...	...
24. Forest Voted	1,16,21,73,000	25,24,000	94,82,18,405
Charged	5,00,51,000	...	5,08,41,835
25. State Excise Voted	15,11,98,000	...	11,79,10,505
Charged	2,000	..	...
26. Taxes on Vehicles Voted	9,89,16,000	...	8,12,66,223
Charged	5,00,000	...	...
27. Police Voted	2,06,75,91,000	5,00,000	1,95,88,07,600
Charged	1,07,000	...	...
28. Jails, etc. Voted	7,68,23,000	...	7,06,72,337
Charged	10,000	...	...
29. Information and Tourism Voted	16,61,18,000	1,10,00,000	15,35,69,324
30. Road Transport Voted	19,16,37,000	32,00,00,000	18,93,08,481
31. Medical, Family Welfare and Public Health Services Voted	3,07,33,79,000	...	2,80,26,31,445
Charged	75,000	...	...
32. Housing (Excluding Government Residential Buildings) Voted	44,53,18,000	17,71,96,000	37,34,79,693
33. Urban Development etc. Voted	63,04,60,000	65,12,93,000	53,76,71,482

APPROPRIATION ACCOUNTS

ture	Saving		Excess	
	Capital Rs.	Revenue Rs.	Revenue Rs.	Capital Rs.
...	...	33,95,553	...	...
5,64,19,500	...	30,000	39,81,500	18,19,336
...	...	...	...	...
5,00,00,000	...	25,000	...	13,91,618
...	...	...	...	...
23,00,000	21,39,54,595	...	2,24,000	...
...	...	...	...	7,90,835
...	3,32,87,495	...	...	...
...	2,000	...	...	...
...	1,76,49,777	...	...	...
...	5,00,000	...	...	...
43,07,556	10,87,83,400	...	...	38,07,556
...	1,07,000	...	...	...
...	61,50,663	...	...	...
...	10,000	...	...	...
81,48,200	1,25,48,676	28,51,800	...	...
32,00,00,000	23,28,519	...	...	...
...	27,07,47,555	...	...	...
...	75,000	...	...	...
12,01,88,910	7,18,38,307	5,70,07,090	...	...
60,68,54,924	9,27,88,518	4,44,38,076	...	...



(viii)

SUMMARY OF

Amount and name of part of appropriation	Amount of part of appropriation Rs.	Capital Rs.	Revenue Rs.
34. Communication and General Administration and Miscellaneous Votes	75,35,31,000	...	75,35,31,000
35. Water Irrigation Votes	42,70,71,000	21,02,14,000	42,70,71,000
Charged	...	91,34,000	...
36. Irrigation, Irrigation, Drainage and Flood Control Projects Votes	2,35,02,31,000	4,03,42,98,000	2,35,02,31,000
Charged	...	5,70,51,000	...
37. New Legislatures Votes	9,79,87,000	...	7,28,82,238
Charged	19,81,000	...	15,79,445
38. Administration of Justice Votes	37,34,05,000	...	34,15,98,450
39. Elections Votes	12,45,89,000	...	11,80,01,311
40. Governor, Ministers and Public Service Commission Votes	2,57,46,000	...	2,38,20,735
Charged	2,37,00,000	...	2,15,84,500
41. Secretariat Votes	21,91,64,000	...	20,62,96,789
Charged	99,000	...	1,32,999
42. District Administration Votes	32,96,77,000	...	31,07,31,219
Charged	28,000	...	...
43. Miscellaneous Demands of Chief Minister Votes	23,82,97,000	16,42,00,000	18,08,68,143
Charged	5,03,76,000	...	5,21,40,163
44. Demands of Planning Department etc. Votes	86,74,88,000	...	75,74,82,380

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APPROPRIATION ACCOUNTS

ture	Saving	Excess		
Capital Rs.	Revenue Rs.	Capital Rs.	Revenue Rs.	Capital Rs.
...	1,16,893	...	...	...
18,05,64,339	5,47,82,941	2,97,49,661	...	...
5,51,995	..	55,82,005	...	...
4,25,51,06,067	...	...	1,09,41,553	22,08,08,067
2,62,624	..	9,67,88,376	...	...
...	1,91,04,762	...	...	...
...	3,12,555	...	...	...
...	3,22,06,550	..	...	...
...	65,97,689	...	...	...
...	19,25,265	...	...	...
...	21,15,500	..	...	...
...	1,28,67,211	...	...	...
...	...	...	33,999	...
...	1,89,45,781	..	...	...
...	28,000	...	...	...
16,42,00,000	5,74,28,857	..	...	...
...	...	...	17,64,163	...
...	11,00,05,620	...	...	...



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SUMMARY OF

Number and name of grants or appropriation	Amount of grant or appropriation		Expenditure
	Revenue Rs.	Capital Rs.	
45. Public Works (Excluding Construction)			
Voted	1,08,67,86,000	...	1,23,69,19,201
Charged	10,89,000	...	6,51,622
46. Buildings			
Voted	13,71,01,000	52,95,74,000	14,69,70,488
Charged	5,00,000	50,93,000	4,93,263
47. Roads and Bridges			
Voted	1,30,55,34,000	49,21,91,000	1,40,79,55,795
48. Ports and Water Transport Services			
Voted	2,43,96,000	3,50,00,000	2,14,44,022
49. Power Projects			
Voted	2,25,17,90,000	5,50,92,80,000	2,25,01,79,012
50. Land Revenue etc.			
Voted	70,63,79,000	10,01,75,000	48,03,87,059
Charged	52,37,000	...	35,98,277
51. Stamps and Registration			
Voted	7,79,97,000	...	9,06,53,705
Charged	3,000	...	...
52. Relief on account of Natural Calamities			
Voted	75,83,37,000	2,00,000	72,61,50,816
53. Religious and Charitable Institutions, etc.			
Voted	16,52,99,000	...	15,94,34,009
54. Wakfs			
Voted	1,45,00,000	...	1,45,00,000
55. Co-operation (Excluding Regulated Markets)			
Voted	79,56,32,000	34,36,03,000	64,19,62,439
56. Regulated Markets			
Voted	13,15,98,000	...	12,15,33,965
57. Rural Water Supply and Sanitation			
Voted	77,20,00,000	...	79,17,58,697

(xi)  
APPROPRIATION ACCOUNTS

Nature	Saving		Excess	
	Capital Rs.	Revenue Rs.	Capital Rs.	Revenue Rs.
...	...	...	15,01,33,201	...
...	...	4,37,378	...	...
...	42,99,05,176	...	9,96,68,824	98,69,488
...	57,48,502	6,737	...	6,55,502
...	46,54,17,940	...	2,67,73,060	10,24,21,795
...	3,38,34,720	29,51,978	11,65,280	...
...	4,15,46,62,978	16,10,988	1,35,46,17,022	...
...	59,17,717	22,59,91,941	9,42,57,283	...
...	...	16,38,723	...	...
...	...	...	1,26,56,705	...
...	...	3,000	...	...
...	...	3,21,86,184	2,00,000	...
...	...	58,64,991	...	...
...	...	...	...	...
...	27,04,59,801	15,36,69,561	7,31,43,199	...
...	...	1,00,64,035	...	...
...	...	...	1,97,58,697	...



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## SUMMARY OF

Number and name of grants or appropriation	Amount of grant or appropriation		Expenditure
	Revenue Rs.	Capital Rs.	Revenue Rs.
58. Rural Development and Employment Voted	2,81,38,58,000	...	2,14,65,51,979
59. Labour and Employment Voted	48,10,34,000	...	38,84,94,845
Charged	8,000	...	...
60. Welfare of Scheduled Castes/ Scheduled Tribes and Backward Classes Voted	1,35,31,71,000	3,40,00,000	1,29,77,74,993
Charged	88,000	...	...
61. Women and Children Welfare Voted	1,41,88,76,000	2,00,00,000	1,16,84,29,749
Charged	19,000	...	...
Total Voted	48,50,60,81,000	13,81,12,28,000	44,84,25,97,894
Charged	5,95,21,53,000	8,69,31,39,000	5,80,99,62,346
GRAND TOTAL	54,45,82,34,000	22,50,43,67,000	50,65,25,60,240

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## APPROPRIATION ACCOUNTS

ture	Saving		Excess	
	Capital Rs.	Revenue Rs.	Capital Rs.	Revenue Rs.
...	...	66,73,06,021	...	...
...	...	9,25,39,155	...	...
...	...	8,000	...	...
2,94,06,810	5,53,96,007	45,93,190	...	...
...	88,000	...	...	...
2,00,00,000	25,04,46,251	...	...	...
...	19,000	..	...	...
11,99,78,57,907	4,02,54,40,244	2,03,79,85,716	36,19,57,138	22,46,15,623
1,68,29,91,261	14,48,21,092	7,01,08,03,241	26,30,438	6,55,502
13,68,08,49,168	4,17,02,61,336	9,04,87,88,957	36,45,87,576	22,52,71,125



(xiv)  
SUMMARY OF APPROPRIATION ACCOUNTS

The excesses over the following voted grants require regularisation.

Revenue portion

- (i) 7. Mines and Geology
- (ii) 11. Stationery and Printing
- (iii) 14. Art, Culture and Development of Kannada
- (iv) 22. Other Miscellaneous Services
- (v) 23. Food and Civil Supplies
- (vi) 36. Irrigation, Navigation, Drainage and Flood Control Projects
- (vii) 45. Public Works (Excluding Construction)
- (viii) 46. Buildings
- (ix) 47. Roads and Bridges
- (x) 51. Stamps and Registration
- (xi) 57. Rural Water Supply and Sanitation

Capital portion

- (i) 27. Police
- (ii) 36. Irrigation, Navigation, Drainage and Flood Control Projects

The excesses over the following charged appropriations require regularisation

Revenue portion

- (i) 11. Stationery and Printing
- (ii) 24. Forest
- (iii) 41. Secretariat
- (iv) 43. Miscellaneous Demands of Chief Minister

Capital portion

46. Buildings

The expenditure shown in the summary of Appropriation Accounts does not include an amount of Rs. 52,17,80,000 met advances from the Contingency Fund which were not regularised.

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SUMMARY OF APPROPRIATION ACCOUNTS

to the Fund before the close of the year.

The details of the expenditure are given below:

Major Head	Amount of advance sanctioned	No and Date of sanction	Expenditure from the advance	Date of recoupment of advance in the subsequent year, 1992-93
	Rs.		Rs.	
1. 2070. Other Administrative Services	1,58,10,000	FD 62 BCF 91, Dt.31.03.1992.	1,58,10,000	July 1992
2. 2205. Art and Culture	1,00,00,000	FD 63 BCF 91, Dt.31.03.1992.	1,00,00,000	- do -
3. 2210. Medical and Public Health	5,00,00,000	FD 61 BCF 91, Dt.31.03.1992.	5,00,00,000	- do -
4. 2225. Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	7,59,70,000	FD 64 BCF 91, Dt.31.03.1992.	7,59,70,000	- do -
5. 2515. Other Rural Development Programmes	10,00,00,000	FD 59 BCF 91, Dt.31.03.1992	10,00,00,000	- do -
6. 3055. Road Transport	25,00,00,000	FD 65 BCF 91, Dt.31.03.1992	25,00,00,000	- do -
7. 6885. Other Loans to Industries and Minerals	2,00,00,000	FD 60 BCF 91, Dt.31.03.1992	2,00,00,000	- do -
Total : Voted	52,17,80,000		52,17,80,000	
Charged	...		...	

As the grants and appropriations are for gross amounts required for expenditure, the expenditure figures shown against them do not include recoveries adjusted in the



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# SUMMARY OF APPROPRIATION ACCOUNTS

accounts in reduction of expenditure. The net expenditure figures are shown in the Finance Accounts.

The reconciliation between the total expenditure according to the Appropriation Accounts for 1991-92 and that shown in the Finance Accounts for that year is indicated below:-

	Revenue Rs.	Charged Capital Rs.	Revenue Rs.	Voted Capital Rs.
Total Expenditure according to Appropriation Accounts	5,80,99,62,346	1,68,29,91,261	44,84,25,97,894	11,99,78,57,
Deduct -				
Total of recoveries	...	...	1,11,13,72,056	73,96,02,
Net total expenditure as shown in the Statement No.10 of the Finance Accounts	5,80,99,62,346	1,68,29,91,261	43,73,12,25,838	11,25,82,55,

The details of the recoveries referred to above are given in the Appendix.

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 Karnataka for the year ended 31<sup>st</sup> March 1992

125 AUG 1993

New Delhi,  
The

(C.G. SOMIAH)

Comptroller and Auditor General of India

1

## GRANT NO. 1 - SOIL AND WATER CONSERVATION AND AGRICULTURE (EXCLUDING HORTICULTURE AND DRYLAND DEVELOPMENT)

Total grant or appropriation Rs.	Actual expenditure Rs.	Excess Saving Rs.	*
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MAJOR HEADS : 2401 CROP HUSBANDRY,  
2402 SOIL AND WATER CONSERVATION,  
2415 AGRICULTURAL RESEARCH AND EDUCATION,  
2702 MINOR IRRIGATION,  
4401 CAPITAL OUTLAY ON CROP HUSBANDRY,  
6401 LOANS FOR CROP HUSBANDRY,  
6402 LOANS FOR SOIL AND WATER CONSERVATION,  
6425 LOANS FOR CO-OPERATION AND  
6435 LOANS FOR OTHER AGRICULTURAL PROGRAMMES.

Revenue

Voted -

Original	1,34,97,23,000	1,36,07,69,000	1,05,33,67,118	- 30,74,01,882
Supplementary	1,10,46,000			

Amount surrendered during the year (March 1992)

24,44,98,226

Charged -

Original	81,000	81,000	....	- 81,000
Supplementary	....			

Amount surrendered during the year

....

Capital

Voted -

Original	17,92,50,000	17,92,50,000	17,29,59,296	- 62,90,704
Supplementary	...			

Amount surrendered during the year (March 1992)

1,95,000

## NOTES AND COMMENTS

(i) As the actual expenditure under the voted grant in the Revenue Section was less than the original provision, additional funds obtained through supplementary estimates during March 1992 was unnecessary.



## GRANT NO.1

(ii) In the Revenue Section of the voted grant, saving anticipated and surrendered was Rs.24,44.98 lakhs. However the actual saving was Rs.30,74.02 lakhs.

(iii) As against the saving of Rs.62.91 lakhs in the Capital Section saving anticipated and surrendered was Rs.1.95 lakhs only.

(iv) Apart from saving of Rs.3,09.06 lakhs (less than 10 percent of the provision) under '2401 Crop Husbandry - Assistance to Local Bodies, Corporations etc.,' (Rs.2,22.70 lakhs), 'Extension and Farmer's Training' (Rs.47.44 lakhs), '2402 Soil and Water Conservation - Assistance to Local Bodies, Corporations etc.,' (Rs.38.92 lakhs); saving under the voted grant in the Revenue Section occurred mainly under:

Head	Total grant	Actual expenditure	Excess Saving
(In lakhs of rupees)			
2402. SOIL AND WATER CONSERVATION			
102. Soil Conservation Schemes			
O 34,69.37 :			
R - 17,73.36 :	16,96.01	12,88.65	- 4,07.36

Anticipated saving under 'Comprehensive Land Use Management' (Rs.14,25.34 lakhs) due to discontinuance of the Scheme was surrendered. The entire provision under Soil and Water Conservation - Watershed Development Projects - Directorate of Watershed Development (Rs.4,26.00 lakhs) remained unutilised as the scheme was not sanctioned. This saving was reappropriated to the extent of Rs.1,68 lakhs to meet the requirement as per the rephased programme communicated by Government of India under 'Rainfed Dry Farming Project' with World Bank Assistance and the balance surrendered. Anticipated saving also occurred under 'Centrally Sponsored Scheme Reclamation of Saline and Alkaline Water Logged Areas' (Rs.43.30 lakhs) due to non-sanction of the Scheme, 'Divisional and Other Establishments' (Rs.25.22 lakhs) mainly due to vacant posts and non-fixation of rent, was partly reappropriated to other heads and the balance surrendered.

## GRANT NO.1

Final saving occurred mainly under 'Centrally Sponsored Scheme for Soil Conservation in the Catchment of River Valley Projects' (Rs.2,08.74 lakhs) due to non-filling up of vacant posts; 'Rainfed Dry Farming Project with World Bank Assistance' (Rs.1,00.94 lakhs) due to late receipt of Government Order for additional funds, 'Bangalore Urban (towards N.W.P.P)' (Rs.61.50 lakhs - entire provision remained unutilised) reasons for which are awaited and 'New World Bank Schemes' (Rs.21.29 lakhs) due to non-receipt of funds in time.

Head	Total grant	Actual expenditure	Excess Saving
(In lakhs of rupees)			
2401. CROP HUSBANDRY			
800. Other expenditure			
O 4,76.00 :			
R - 4,76.00 :		0.26	+ 0.26
Out of the anticipated saving of Rs.4,76.00 lakhs under Agriculture Department - Agriculture Development under Comprehensive Land Use Management Project, Rs.4.06 lakhs was surrendered and the balance of Rs.70 lakhs was reappropriated. Reasons for the anticipated saving have not been communicated (February 1973).			
2401. CROP HUSBANDRY			
001. Direction and Administration			
O 11,89.29 :			
R - 1,87.49 :	10,01.80	10,04.99	+ 3.19
Anticipated saving occurred mainly under 'National Agricultural Extension Project' (Rs.1,29.62 lakhs) due to less expenditure under Salaries, Civil Works and non-purchase of Vehicles, 'Agriculture Extension Project - Salaries' (Rs.14.23 lakhs), 'District Establishment - Salaries' (Rs.11.92 lakhs) mainly due to vacant posts, Agriculture Department - Directorate of Agriculture - Wages' (Rs.10.50 lakhs) due to payment of Wages under regular salary in view of the fact that all the labourers have been confirmed in the regular establishment and 'Computer Centre at the			



## GRANT NO.1

Directorate of Agriculture' (Rs.8.00 lakhs - entire provision) due to non-sanction of scheme were partly reappropriated and balance surrendered.

Final excess occurred mainly under 'Agriculture Extension Project' 'Works' (Rs.20.19 lakhs - expenditure incurred without budget provision) and 'Directorate of Agriculture' - 'Salaries' (Rs.10.67 lakhs) due to availment of leave encashment benefit and reimbursement of leave salary in respect of officials on deputation. These final excesses were counterbalanced by final saving under 'National Agricultural Extension Project' (Rs.30.1 lakhs), specific reasons for which have not been intimated.

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

## (4) 2401. CROP HUSBANDRY

## 103. Seeds

D	1,30.61 :		
R	- 25.05 :	1,05.56	1,00.76

Anticipated saving mainly under 'Seed Farms' (Rs.18.97 lakhs) due to vacant posts, economy measures and non-taking up of technical programme on account of adverse seasonal condition; 'Karnataka State Seeds Corporations - Subsidy on Buffer Stock Seeds' (Rs.5.00 lakhs - entire provision) due to non-receipt of claims from concerned institutions was partly reappropriated and balance surrendered.

## (5) 2401. CROP HUSBANDRY

104. Agricultural Farms -  
A State Sector Schemes

D	1,00.81 :		
R	- 16.58 :	84.23	78.76

Anticipated saving occurred mainly under 'Agricultural Development Centre Dharwar' (Rs.10.07 lakhs) due to excess provision made in the Budget and non-taking up of technical programme to full extent due to adverse seasonal conditions and confirmation of daily labourers as permanent establishment 'Agricultural Development Centre in Project Areas' (Rs.6.65 lakhs)

## GRANT NO.1

due to vacant posts and non-taking up of technical programmes to full extent on account of adverse seasonal conditions were surrendered.

(v) The saving detailed in note (iv) above was partly counterbalanced by excess under -

Head	Total grant	Actual expenditure	Excess Saving
	(In lakhs of rupees)		
2415. AGRICULTURAL RESEARCH AND EDUCATION.			
01. Crop Husbandry			
277. Education			
D	21,90.00 :		
R	+ 94.81 :	22,84.81	22,84.81

Additional funds were provided by reappropriation under 'University of Agricultural Sciences Bangalore - Grants-in-aid' (Rs.66 lakhs), 'University of Agricultural Sciences, Dharwar - Grants-in-aid' (Rs.46.50 lakhs) to meet increased expenditure due to sanctioning of new Agricultural Colleges at different places in the Jurisdiction of University of Agricultural Sciences at Bangalore and Dharwar. Out of Rs.46.50 lakhs mentioned above Rs.13.93 lakhs was again reappropriated to 'Dearness Allowance to Employees of University of Agricultural Sciences' to meet additional expenditure on account of enhanced Dearness Allowance and Rs.17.69 lakhs were surrendered due to restricting the release of grants to actual amount utilised.

## (2) 2401. CROP HUSBANDRY

## 114. Development of Oil Seeds

D	8.00 :		
R	+ 34.89 :	42.89	40.67

Reasons for obtaining additional funds by reappropriation under 'Oil Seeds Production Programme' (Rs.34.89 lakhs) have not been communicated (February 1993).



## GRANT NO.1

Head	Total grant	Actual expenditure	Excess Saving
	(In lakhs of rupees)		
(3) 2401. CROP HUSBANDRY			
107. Plant Protection			
O	39.84	48.66	46.62
R	8.82		

Anticipated excess occurred mainly under 'Centrally Sponsored Scheme Plant Protection on Gram and Arhar against Pod-order worm and termite under SFPP' (Rs.9.60 lakhs) reasons for which not been communicated (February 1993).

## (4) 2402. SOIL AND WATER CONSERVATION

## 109. Extension and Farmers Training

O	9.15	9.58	15.38
S	0.43		

Final excess occurred under 'Soil Conservation Training Centres' 'Salaries' (Rs.5.91 lakhs) due to drawal of salary for redeployed staff working under SCTC Mysore.

(vi) Saving in the Capital Section occurred mainly under :

## 6401. LOANS FOR CROP HUSBANDRY

## 105. Manures and Fertilisers

6,00.00	5,68.00	-
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Final saving occurred under 'Karnataka Agro Industries Corporation, Short Term Loan for purchase and sale of Fertiliser to Karnataka Agro Industries Corporation (Rs.32.00 lakhs) due to restriction of the Budget provision.

## (2) 6401. LOANS FOR CROP HUSBANDRY

103. Seeds	3,00.00	2,70.00	-
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Final saving occurred under 'Loans to Karnataka State Corporation Limited' (Rs.20.00 lakhs) and Loans to 'Karnataka Oil Seeds Growers Co-operative Federation Limited' (Rs.10.00 lakhs) due to restriction in the Budget Provision.

## GRANT NO.1

Head	Total grant	Actual expenditure	Excess Saving	+
	(In lakhs of rupees)			-
(3) 6435. LOANS FOR OTHER AGRICULTURAL PROGRAMMES				
60. Others				
277. Education	10.00	....	- 10.00	

Final saving occurred under 'Loans to the University of Agricultural Sciences Dharwar for sanction of H.B.A and other advances to Staff' (Rs.10.00 lakhs) as Government orders were not issued to countersign the bills presented by University of Agricultural Sciences (February 1993).

(vii) Saving mentioned in note (vi) was partly counterbalanced by

+ excess under :

## 6402. LOANS FOR SOIL AND WATER CONSERVATION

102. Soil Conservation	1,75.00	2,00.29	+ 25.29
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Final excess occurred under 'Centrally Sponsored Scheme of Soil Conservation in Catchment Area of River Valley Projects' (Rs.25.29 lakhs), reasons for which have not been intimated (February 1993).



GRANT NO.2 - DRY LAND DEVELOPMENT  
(ALL VOTED)

MAJOR HEAD : 2402 SOIL AND WATER CONSERVATION.

Revenue

Original	21,25,91,000	23,75,91,000	
Supplementary	2,50,00,000		
		15,30,02,769	- 8,45,88

Amount surrendered during the year (March 1992)

NOTES AND COMMENTS

(i) As against the actual saving of Rs.8,45.88 lakhs the anticipated and surrendered was Rs.6,94.90 lakhs only.

(ii) The savings occurred mainly under:

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

2402. SOIL AND WATER CONSERVATION

191. Assistance to Local Bodies, Corporations, etc.

O	18,25.91		
R	- 6,94.91	11,31.00	- 11,31

The saving anticipated under 'Zilla Parishads and Panchayats - Centrally Sponsored Scheme of National Water Development Programme' (Rs.6,94.91 lakhs) was due to the late release of the sanction for the scheme. However, expenditure connected with this scheme (Rs.9,20.09 lakhs) was accounted for under a different group head viz. '102 - Soil Conservation Schemes' to give effect to the scheme as a 'State Sector Scheme' instead of 'District Sector Scheme' but no provision was made under this head eventhough it was stated that separate orders were issued for reappropriation/transfer of the budget provision to this new head. Reasons for the saving (Rs.2,10.91 lakhs) have not been communicated (February 1993).

(iii) The saving mentioned at (ii) above was partly

GRANT NO.2

interbalanced by excess under:

Head	Total grant	Actual expenditure	Excess Saving	+
		(In lakhs of rupees)		-
03. Land Reclamation and Development				
O	3,00.00			
S	2,50.00	5,50.00	6,09.94	+ 59.94
Excess occurred under 'State Sector Scheme - Dry Land Development Works' (Rs.1,76.85 lakhs) was partly offset by saving under 'Dry Land Development Works' (Rs.1,16.91 lakhs). Reasons for the final excess/saving have not been communicated (February 1993).				



## GRANT NO. 3. HORTICULTURE

(ALL VOTED)

	Total grant Rs.	Actual expenditure Rs.	Excess Saving Rs.
MAJOR HEADS :			
2013 COUNCIL OF MINISTERS,			
2401 CROP HUSBANDRY,			
2406 FORESTRY AND WILD LIFE AND			
4401 CAPITAL OUTLAY ON CROP HUSBANDRY.			

## Revenue

Original	26,21,32,000	30,25,35,000	
Supple-			
mentary	4,04,03,000	26,00,37,746	- 4,24,97

Amount surrendered during the year

## Capital

Original	41,00,000	41,00,000	
Supple-			
mentary	...	40,00,000	- 1,00

Amount surrendered during the year

## NOTES AND COMMENTS

(i) As the expenditure in the Revenue Section was less than the original grant, the supplementary grant of Rs.4,04.03 lakhs obtained in March 1992 was unnecessary.

(ii) The original provision of Rs.26,21.32 lakhs in the Revenue Section included an error of Rs.5,000 in the Budget under the '2401 Crop Husbandry - 191 - Assistance to Local Bodies and Corporations etc. which remained unrectified.

(iii) Even though there was a saving of Rs.4,24.97 lakhs, none of it was anticipated and surrendered during the year.

(iv) Savings in the Revenue Section occurred mainly under :

## GRANT NO.3

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving	+
2401. CROP HUSBANDRY				
001. Direction and Administration				
O	10,33.84			
R	1.56	10,35.40	8,84.57	- 1,50.83
Anticipated saving mainly under 'Executive Establishment', Wages (Rs.20.75 lakhs) due to absorption of N.P.P and M.R.W as regular Government Servants, was reappropriated to other heads. Final savings occurred mainly under 'Executive Establishment' - 'Wages' (Rs.89.40 lakhs) 'Salaries' (Rs.40.55 lakhs) and 'Works' (Rs.12.69 lakhs) for which reasons have not been intimated (February 1993).				
2406. FORESTRY AND WILDLIFE				
02. Environmental Forestry and Wild Life				
112. Public Gardens				
O	3,93.73			
S	25.00	4,18.73	2,84.65	- 1,34.08
Anticipated savings mainly under 'Maintenance of Other Parks and Gardens in the State - 'Wages' (Rs.10.70 lakhs) due to absorption of N.P.P. and M.R.W. as regular Government Servants was reappropriated to other heads.				
As the actual expenditure incurred (Rs.2,84.65 lakhs) is far less than the original provision (Rs.3,93.73 lakhs), the additional funds (Rs.25.00 lakhs) obtained through Supplementary Estimates (March 1992) proved excessive. Final savings occurred mainly under 'Maintenance of Other Parks and Gardens in the State' (Rs.57.74 lakhs), 'Lalbagh Botanical Gardens and Development' (Rs.33.93 lakhs) and 'Maintenance and Development of Hill Stations in the State' (Rs.22.18 lakhs) for which reasons for the final savings have not been intimated (February 1993).				
2401. CROP HUSBANDRY				
191. Assistance to Local Bodies and Corporation Etc.	7,95.81	7,13.20	- 82.61	
The entire provision of Rs.67.36 lakhs under 'Lumpsum Provision				



## GRANT NO.3

Provision for Salaries of regularised employees from categories MRW NPP Gardens etc., remained unutilised. Reasons for the savings under the above head and also under 'Zilla Parishads Mandal Panchayats - Block Assistance' (Rs.16.82 lakhs) have been communicated (February 1993).

Head	Total grant	Actual expenditure	Excess Saving
	(In lakhs of rupees)	(In lakhs of rupees)	
(4) 2401. CROP HUSBANDRY			
119. Horticulture and Vegetable Crops			
O 2,10.70 :			
S 6.08 :			
R - 18.93 :	1,97.85	1,84.56	- 13.29

Anticipated saving mainly under 'Demonstration Laboratories - Scheme for Integrated Control of Pests and Diseases of Horticultural Crops' (Rs.10.81 lakhs) due to non purchase of vehicle for want of approval by the Government and not taking some works under the Scheme, 'Horticulture Building - Development of Processing and Marketing of Horticulture Produce' (Rs.6.2 lakhs) due to non finalisation of the proposal for repair of cold storage at Bangalore, were reappropriated to other heads. Final excess occurred under 'Horticulture Buildings' (Rs.7.14 lakhs) which was partly offset by savings mainly under 'Training of Farmers' (Rs.6.44 lakhs). Reasons for the savings/excesses are awaited (February 1993).

## (5) 2013. COUNCIL OF MINISTERS

800. Other expenditure	54.54	33.27	- 21.27
Final savings occurred mainly under 'Gardens Wages' (Rs.12.3 lakhs), 'Salaries' (Rs.8.37 lakhs) reasons for which are awaited (February 1993).			

## GRANT NO.4 - ANIMAL HUSBANDRY AND DAIRY DEVELOPMENT

	Total grant or appropriation	Actual expenditure	Excess Saving	+
	Rs.	Rs.	Rs.	-
MAJOR HEADS : 2403 ANIMAL HUSBANDRY AND 2404 DAIRY DEVELOPMENT.				
Original	54,40,38,000	56,95,38,000		
Apple-			55,11,28,779	
entary	2,55,00,000			- 1,84,09,221
Amount surrendered during the year (March 1992)				78,46,800

Charged -				
Original	56,000	56,000		
Apple-			....	
entary	....			- 56,000
Amount surrendered during the year				....

## NOTES AND COMMENTS

(i) Rupees 78.47 lakhs were surrendered in the Revenue Section of the voted grant as anticipated saving, the eventual saving however, was Rs.1,84.09 lakhs.

(ii) Apart from the total saving of Rs.54.36 lakhs (less than 10 per cent of the provision) which occurred under '2403 - Animal Husbandry - 102 - Cattle and Buffalo Development' (Rs.21.11 lakhs) and '2404 - Dairy Development - Assistance to Co-operatives and Other Bodies - 2 - Institute of Animal Health and Veterinary Biologicals - ICRP' (entire provision of Rs.33.25 lakhs was surrendered).

(iii) Saving in the voted grant occurred mainly under:

Head	Total grant	Actual expenditure	Excess Saving	+
		(In lakhs of rupees)		-
2403. ANIMAL HUSBANDRY				
191. Assistance to Local Bodies, Corporations etc., Zilla Parishad and Mandal Panchayats	28,76.33	27,32.25	- 1,44.08	

Saving occurred mainly under (i) 'Special Live Stock Production



## GRANT NO.4

Programme' (entire provision of Rs.1,42.50 lakhs remained unutilised (ii) 'C.S.S. of organising infertility Sterility Camps' (Rs.62 lakhs), (iii) net saving under 'Block Assistance' (Rs.31.68 lakhs) partly offset by excess under 'Special Fodder for Cattle Development' (Rs.93.04 lakhs) incurred without provision. Reasons for saving/excess have not been communicated (February 1993).

Head	Total grant	Actual expenditure	Excess Saving
		(In lakhs of rupees)	
(2) 103. Poultry Development			
O	98.05 !		
R	- 5.15 !	92.90	77.77 - 15.11

Anticipated saving under this head mainly due to non-purchase of birds was surrendered. Reasons for the final saving under 'Marketing Building' (Rs.10 lakhs which remained unutilised) have not been intimated.

(iii) Saving mentioned in note (ii) above was partly counterbalanced by excess mainly under:

## 2403. ANIMAL HUSBANDRY

## 101. Veterinary Services and Animal Health

O	6,39.41 !		
R	- 1.20 !	6,38.21	6,65.60 + 27.39

Excess occurred mainly under 'C.S.S. for establishment of Rinderpest Surveillance and containment Vaccination Programme and Eradication for Rinderpest Zero (100%)' (Rs.28.49 lakhs) and 'Veterinary Medical Stores' (Rs.8.43 lakhs). Reasons for the final excess have not been communicated (February 1993). The excess mentioned above was partly counterbalanced by saving under 'Hospital Necessaries' (Rs.13.60 lakhs), 'Disease Free Zone' (Rs.6.98 lakhs) and 'Opening of RVDS and upgrading of RVDS' (Rs.6.88 lakhs).

## (2) 104. Sheep and Wool Development

O	89.55 !		
R	- 12.51 !	77.04	1,03.53 + 26.49

Excess occurred mainly under 'Transferred Scheme of Large Scale Sheep Breeding Farm at Challakere - Salarpur'.

## GRANT NO.4

Reasons for which have not been communicated. This excess was partly offset by anticipated saving under 'C.S.S. for Organisation of Wool Board Corporation 50 : 50 State/Central' (Rs.10 lakhs) for want of sanction from Government of Karnataka, which was surrendered.

Head	Total grant	Actual expenditure	Excess Saving	+
		(In lakhs of rupees)		-
001. Direction and Administration				
O	99.92 !			
R	- 0.41 !	99.51	1,06.91	+ 7.40
Reasons for the final excess mainly under 'Executive Establishment' (Rs.6.90 lakhs) have not been communicated (February 1993).				

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## GRANT NO. 5 - FISHERIES

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess Saving Rs.
MAJOR HEAD : 2405	FISHERIES,		
4405	CAPITAL OUTLAY ON FISHERIES AND		
6405	LOANS FOR FISHERIES.		
Revenue			
Voted-			
Original	10,82,27,000	10,82,27,000	
Supple- mentary	....	10,16,24,184	- 66,02,816
Amount surrendered during the year (March 1992)			72,57,016
Charged-			
Original	73,000	1,94,000	
Supple- mentary	1,21,000	1,93,657	- 30,657
Amount surrendered during the year			
Capital			
Voted -			
Original	82,50,000	97,50,000	
Supple- mentary	15,00,000	93,20,640	- 4,29,360
Amount surrendered during the year (March 1992)			4,04,000

## NOTES AND COMMENTS

- (i) The ultimate savings under the voted grant was Rs.66.03 lakhs against the anticipated sum of Rs.72.57 lakhs.
- (ii) In the Capital Section, Rs.4.04 lakhs was surrendered anticipated savings; however, the final saving was Rs.4.29 lakhs.

## GRANT NO. 5

(iii) The saving under the voted grant occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving	+
2405. FISHERIES				
103. Marine Fisheries				
O	1,18.70			
R	- 51.60	67.10	75.70	+ 8.60
Anticipated saving partly reappropriated and partly surrendered under 'Subsidy on Incidence of Sales Tax on Diesel used by mechanised Fishing boats' (Rs.28.03 lakhs) due to decrease in claims for subsidy proved injudicious in view of the final excess of Rs.9.50 lakhs. Reasons for the excess are awaited (February 1993).				

Saving occurred under this head during earlier years also as detailed below :

Years	In Lakhs of Rupees
1988 - 89	15.83
1989 - 90	25.87
1990 - 91	27.06

The saving anticipated under (i) 'Remission of Central Excise Duty on High Speed Diesel used by Mechanised Fishing Boats' (Rs.15.87 lakhs) was due to less claims from the Fishermen and (ii) Malpe fishing Harbour Projects (Rs.10 lakhs) was due to non-approval of 'Marine Fisheries Act' by the Government of India.

## (2) 101. Inland Fisheries

O	1,45.52			
R	- 20.12	1,25.40	1,15.63	- 9.77

The anticipated saving under the scheme 'Fisheries Development under Comprehensive Land Use Management Project - CLUMP' (entire provision of Rs.47 lakhs) was surrendered due to non-finalisation of agreement between the Government of India and the Government of Japan and for want of sanction from the Government. Excess anticipated under 'Fish Seeds Production, Rearing and Distribution' (Rs.19.10 lakhs) due to increase in expenditure on Salaries consequent on the repatriation of the Government Servants who were on deputation to 'Karnataka Inland Fisheries Development Corporation' and funds augmented through



## GRANT NO. 5

reappropriation proved injudicious to the extent of final saving (Rs.12.37 lakhs) under the head. These savings were partly offset by the anticipated excess under the head 'Development and Exploitation of Reservoir and Lake Fisheries' (Rs. 18.91 lakhs) to meet the cost of Fish Seeds, final excess under 'Central Sector Scheme of Fish Farmer's Development Agency for Intensive Development of Inland Fish Culture' (Rs.7.02 lakhs). Reasons for the final saving/excess are awaited (February 1993).

Head	Total grant	Actual expenditure	Excess Saving
	(In lakhs of rupees)		
(3) 191. Assistance to Local Bodies, Corporations etc.,	5,37.07	5,22.49	+ 14.58

The entire provision under Grant - in - aid to F.F.D.A. for 'Intensive development of Inland Fish Culture' (Rs.74.45 lakhs) remained unutilised. This saving was offset by excess under 'Block Grants-Assistance to Zilla Parishads and Mandal Panchayats' (Rs.31.97 lakhs), 'N.C.D.C. Financial Assistance to Fisheries Co-operative Societies' (Rs.15.78 lakhs) against 'nil' provision and 'C.S.G. of F.F.D.A. for intensive development of Inland Fish Culture Grant - in - aid' (Rs.12.12 lakhs). The reasons for the final saving/ excess have not been intimated (February 1993).

Saving had occurred under F.F.D.A for intensive development of Inland Fish Culture during earlier years as follows :

Years	In lakhs of Rupees
1987 - 88	6.13
1988 - 89	15.30
1989 - 90	31.01
1990 - 91	62.90

Under Block Grants - Assistance to Zilla Parishads and Mandal Panchayats there was an excess of Rs.7.03 lakhs during 1990 - 91.

## GRANT NO. 5

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

## 796. Tribal Area Sub-Plan

O	10.00 :			
R	- 5.30 :	4.70	3.39	- 1.31

The anticipated saving under the head was due to the restriction of the implementation of the Scheme 'Tribal Area Sub-Plan' only to the place 'Periyapatna'.

(iv) The saving at (iii) above was counterbalanced by excess under :

## 800. Other Expenditure

O	1,38.65 :			
R	12.07 :	1,50.72	1,72.24	+ 21.52

The excess occurred mainly under 'Share of Expenditure on 'Tungabhadra Board Fisheries Scheme' (Rs.16.06 lakhs). The reasons for the excess are awaited (February 1993).



GRANT NO.6 - INDUSTRIES (EXCLUDING SMALL SCALE INDUSTRIES,  
INDUSTRIAL CO-OPERATIVES AND SERICULTURE)

Total grant or appropriation Rs.	Actual expenditure Rs.	Excess Saving Rs.
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MAJOR HEADS : 2057 SUPPLIES AND DISPOSALS,  
2852 INDUSTRIES,  
4852 CAPITAL OUTLAY ON IRON AND STEEL INDUSTRIES,  
4858 CAPITAL OUTLAY ON ENGINEERING INDUSTRIES,  
4859 CAPITAL OUTLAY ON TELECOMMUNICATION AND  
ELECTRONIC INDUSTRIES,  
4860 CAPITAL OUTLAY ON CONSUMER INDUSTRIES,  
6852 LOANS FOR IRON AND STEEL INDUSTRIES,  
6858 LOANS FOR ENGINEERING INDUSTRIES,  
6859 LOANS FOR TELECOMMUNICATION AND ELECTRONIC  
INDUSTRIES,  
6860 LOANS FOR CONSUMER INDUSTRIES AND  
6885 OTHER LOANS TO INDUSTRIES AND MINERALS.

Revenue

Voted -

Original	35,23,74,000	41,07,07,000	
Supple-			
mentary	5,83,33,000	34,02,74,180	- 7,04,32,8

Amount surrendered during  
the year (March 1992)

6,70,78,2

Charged -

Original	30,000	1,35,000
Supple-		
mentary	1,05,000	....

Amount surrendered during  
the year

- 1,35,00

Capital

Voted -

Original	12,13,00,000	26,21,35,000
Supple-		
mentary	14,08,35,000	15,80,37,704

Amount surrendered during  
the year (March 1992)

- 10,40,97,29

The expenditure in the Capital Section does not include  
Rs.2,00,00,000 spent from out of advances from the Contingency Fund  
sanctioned at the fag end of the year but not recouped to the Fund  
till the close of the year.

6,70,00,00

GRANT NO.6

NOTES AND COMMENTS

(i) As the actual expenditure under the voted grant in the Revenue Section was less than the original provision, the supplementary grant obtained in March 1992 (Rs.5,83.33 lakhs) was totally unnecessary and could have been restricted to token grants where necessary.

(ii) Out of the supplementary grant of Rs.5,83.33 lakhs obtained in March 1992, Rs.1,58.23 lakhs remained unutilised.

(iii) Against the final saving of Rs.7,04.33 lakhs, under the voted grant in the Revenue Section, saving of Rs.6,70.78 lakhs only was anticipated and surrendered.

(iv) Saving of Rs.6,70 lakhs under the voted grant in the Capital Section was anticipated and surrendered. However, there was a final saving of Rs.10,40.97 lakhs.

(v) Saving under the voted grant in the Revenue Section occurred mainly under:

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving	+
2852. INDUSTRIES				
01. Iron and Steel Industries				
105. Manufacture				
D	10,50.00			....
R	-3,25.00	7,25.00	7,25.00	

The saving anticipated under 'Visweshwaraiah Iron and Steel Limited - VISL Payment of Compensation' (Rs.50 lakhs) due to non-release of amounts and 'VISL Subsidy to VISL Energy Supply' (Rs.2,75 lakhs), reasons for which has not been communicated (February 1993), were surrendered.

(2) 80. General

800. Other expenditure

D	20,65.15			
S	5,51.60			
R	- 3,15.26	23,01.49	23,01.69	+ 0.20

Saving anticipated mainly under 'Software/Export Promotion Development Activity' (Rs.5 lakhs - entire provision)



## GRANT NO.6

'Establishment of Industrial Trade Centre Exhibition Complex Bangalore' (Rs.10 lakhs - entire provision) due to non-release of amounts and 'Growth Centre (3 locations)' (Rs.3.00 lakhs) due to release of only State Share, were surrendered. Reasons for the saving mainly under 'Regional Centre for Transfer of Technology' (Rs.8.92 lakhs) and 'Starting of New Industries in Notified Area Subsidy' (Rs.1,57.10 lakhs) have not been intimated (February 1993). The final saving was offset by 'final excess mainly under 'Growth Centres (3 locations)' (Rs.1,51.24 lakhs), 'Industrial Area Development New Naval Yard at Karwar' (Rs.7.50 lakhs) expenditure incurred without provision) and 'Technical Consultancy Service - Grant-in-aid' (Rs.6.35 lakhs), reasons for which have been communicated (February 1993).

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

## (3) 08. Consumer Industries

201. Sugar	38.60	12.31	
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The final saving occurred mainly under 'Erection of Storage facilities for Molasses in Sugar Factories' (Rs.25.00 lakhs entire provision) and 'Directorate of Sugar - Salaries' (Rs.0.64 lakhs) reasons for which have not been communicated (February 1993).

(vi) Saving in the Capital Section occurred mainly under :

## (1) 4852. CAPITAL OUTLAY ON IRON AND STEEL INDUSTRIES

## 02. Manufacture

## 190. Investment in Public Sector and other undertakings

O	5,00.00 ;
R	- 5,00.00 ;

Anticipated saving under 'Vijayanagar Steel Plant' (Rs.5,00 lakhs - entire provision) due to non-release of amounts, surrendered.

## GRANT NO.6

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

## 6860. LOANS FOR CONSUMER INDUSTRIES

## 04. Sugar

## 190. Loans to Public Sector and other undertakings

O	.... ;	3,43.65	1,14.60	- 2,29.05
S	3,43.65 ;			

Final savings occurred under 'Mysore Paper Mills Sugar Factory' (Rs.1,29.68 lakhs), 'Thungabhadra Sugar Works Shimoga' (Rs.5.74.37 lakhs - entire provision) and 'India Brewery Distillery Bidar' (Rs.25.00 lakhs - entire provision); reasons for which have not been communicated (February 1993). The supplementary grant of Rs.3,43.65 lakhs obtained in March 1992 for conversion of purchase tax into interest free loan proved excessive - only Rs.1,14.60 lakhs was spent.

## 6885. OTHER LOANS TO INDUSTRIES AND MINERALS

## 60. Others

800. Other Loans	1,50.00	8.08	- 1,41.92	
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Reasons for the final saving of Rs.1,41.92 lakhs under 'Loans against Sales Tax Concessions to Industries' have not been communicated (February 1993).

## 4) 6860. LOANS FOR CONSUMER INDUSTRIES

## 05. Paper and Newsprint

## 190. Loans to Public Sector and other undertakings

O	2,25.00 ;	1,25.00	1,25.00	....
R	- 1,00.00 ;			

Saving of Rs.75.00 lakhs under 'Loans to Mysore Paper Mills - DECF Modernisation Phase II' and Rs.25.00 lakhs under 'Loans to Mysore Paper Mills Limited - Forestry Project Phase II' due to non-release of amounts by Government were anticipated and surrendered.



## GRANT NO.6

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving
(5) 4859. CAPITAL OUTLAY ON TELECOMMUNICATION AND ELECTRONIC INDUSTRIES			
02. Electronics			
190. Investment in Public Sector and Other Undertakings			
D 55.00 :		....	....
R - 55.00 :		....	....
Anticipated saving under 'Karnataka Electronic Industries Corporation Limited - Investment' due to non-release of the amount by Government was surrendered.			

## (vii) DEPOSITS OF DEPRECIATION RESERVES OF GOVERNMENT COMMERCIAL UNDERTAKINGS

The expenditure under this grant includes Rs.1.38 lakh transferred from '2852 - Industries' to the Depreciation Fund of the Government Commercial Undertakings. The Fund is intended to provide reserves, sufficient to meet the cost of renewals and replacements of Plant and Machinery of Government Commercial Undertakings. The annual allowance for depreciation of Capital Assets is credited to the Fund by debt against provision made under this grant. The sale proceeds of unserviceable Plant and Machinery are also credited to the fund. The balance at the credit of the fund as on 31st March 1992 was Rs.11,21.55 lakhs. An account of the transactions of the fund is shown in Statement 16 of Finance Accounts 1991-92.

## GRANT NO.7 - MINES AND GEOLOGY

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess Saving Rs.	+
MAJOR HEAD : 2702 MINOR IRRIGATION AND				
2853 NON-FERROUS MINING AND METALLURGICAL INDUSTRIES				
Revenue				
Voted -				
Original 8,40,41,000 :	8,40,41,000	12,72,75,872	+ 4,32,34,872	
Supplementary ... :				
Amount surrendered during the year (March 1992)			1,26,16,715	
Charged -				
Original 5,000 :	5,000	...	- 5,000	
Supplementary ... :				
Amount surrendered during the year			....	

## NOTES AND COMMENTS

- (i) In the voted section, the expenditure exceeded the provision by Rs.4,32,34,872 which requires regularisation.
- (ii) In view of the final excess of Rs.4,32.35 lakhs, surrender of Rs.1,26.17 lakhs proved injudicious.
- (iii) Excess under the voted grant occurred under:

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving	+
2702. MINOR IRRIGATION				
02. Ground Water				
191. Assistance to Local Bodies, Corporations etc.,	1,14.71	7,38.87	+ 6,24.16	
Reasons for the excess under 'Zilla Parishads and Mandal Panchayats Block Assistance (Ground Water Schemes)' (Rs.6,24.16 lakhs) have not been intimated (February 1993), Excesses under this head during 1989-90 and 1990-91 were Rs.2,37.61 lakhs and Rs.5,69.61 lakhs				



## GRANT NO.7

respectively.

(iv) Excess mentioned in note (iii) above was partly counterbalanced by saving mainly under:

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving
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## 2702. MINOR IRRIGATION

02. Ground Water

005. Investigation

D	4,16.95 !			
R	- 64.08 !	3,52.87	3,12.56	- 40.31

Anticipated saving mainly under 'Exploratory Artificial Recharge Structure Constructions and Monitoring' (entire provision of Rs.30 lakhs) 'Drilling Unit' (Rs.12.40 lakhs) and 'Ground Water Development by Remote Sensing Technique Providing Binometer' (Rs.11.53 lakhs) due to enforcement of economy measures was surrendered. Reasons for the final saving mainly under 'Drilling Unit' (Rs.40.22 lakhs), 'New Scheme for Strengthening of Ground Water Organisation' (Rs.9.02 lakhs) as well as final excess mainly under 'Survey' (Rs.7.60 lakhs) and 'Special Component Plan for Scheduled Castes' (Rs.2.66 lakhs) have not been intimated (February 1993).

## 2853. NON-FERROUS MINING AND METALLURGICAL INDUSTRIES

02. Regulation and Development of Mines

102. Mineral Exploration

D	1,30.51 !			
R	- 55.16 !	75.35	62.40	- 12.95

Anticipated Savings mainly under 'Strengthening of the Department of Mines and Geology' (Rs.11.91 lakhs), 'Creation of Mineral Conservation Cell of Department of Mines and Geology' (Rs.11 lakhs - entire provision), 'Geo-Physical Investigation of Minerals' (Rs.7.45 lakhs - entire provision), 'Investigation of Sand Deposit in the State' (Rs.6.49 lakhs - entire provision), 'Environmental Geological wing of the Department' (Rs.4.20 lakhs - entire provision) and 'Structural Mapping of Schistose Rock Formation' (Rs.3.56 lakhs - entire provision) due to non-approval of the schemes by the Government

## GRANT NO.7

were surrendered. Reasons for the final saving under 'Strengthening of the Department of Mines and Geology' (Rs.12.34 lakhs) have not been intimated (February 1993).



## GRANT NO.8 - SMALL SCALE INDUSTRIES

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess Saving Rs.
MAJOR HEADS : 2225 WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES AND OTHER BACKWARD CLASSES,			
2235 SOCIAL SECURITY AND WELFARE,			
2851 VILLAGE AND SMALL INDUSTRIES,			
4851 CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES AND			
6851 LOANS FOR VILLAGE AND SMALL INDUSTRIES.			
Revenue			
Voted -			
Original	54,48,34,000	69,21,68,000	
Supple- mentary	14,73,34,000	63,88,08,800	
Amount surrendered during the year (March 1992)			- 5,33,59,200
Charged			
Original	24,000	24,000	
Supple- mentary	....	....	
Amount surrendered during the year			- 24,000
Capital			
Voted -			
Original	8,51,58,000	8,60,33,000	
Supple- mentary	8,75,000	6,54,95,683	
Amount surrendered during the year (March 1992)			- 2,05,37,317
NOTES AND COMMENTS			3,20,22,750

(i) As against saving of Rs.5,33.59 lakhs under the voted grant in the Revenue Section, saving anticipated and surrendered was Rs.3,24.56 lakhs only.

## GRANT NO.8

(ii) In the Capital Section, Rs.3,20.23 lakhs were surrendered as anticipated saving; the eventual saving was however, Rs.2,05.37 lakhs only.

(iii) Apart from saving of Rs.1,68.95 lakhs (less than ten percent of the provision) under 2851 - Village and Small Industries - 103 - Handloom Industries - State Sector Schemes, saving under the voted grant in the Revenue Section occurred mainly under :

Head	Total grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)			
2851. VILLAGE AND SMALL INDUSTRIES			

191. Assistance to Local Bodies, Corporations etc.,	5,81.30	3,34.86	- 2,46.44
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Reasons for the final saving mainly under 'C.S.S of Shed/Margin Money for Tiny and Small Scale Industries Units in Rural Areas', (Rs.1,33.00 lakhs - entire provision), 'C.S.S - District Industries Centre' (Rs.58.34 lakhs) and 'Block Assistance to Zilla Parishads and Mandal Panchayats' (Rs.44.18 lakhs) 'C.S.S of Improved Appliances (Loan) (Rs.9.27 lakhs - entire provision) have not been intimated (February 1993).

(2) 102. Small Scale Industries  
State Sector Scheme

O	6,21.12		5,29.48	+ 17.61
R	- 1,09.25	5,11.87		

Saving anticipated under 'Central Institute for Plastic Engineering and Technology (CIPET) Mysore', (Rs.49.50 lakhs), 'State Level Testing Centre at Bangalore' (Rs.16.50 lakhs), 'Group Insurance Scheme for Weavers and other Artisans including KUIB - Sector' (Rs.13.02 lakhs), 'Pilot Project under NABARD Assistance Handlooms' - 'Coir Leather based Industries' (Rs.14.00 lakhs) based on actual expenditure were surrendered. The above savings was partly offset by final excess under 'D.I.C - Promotional Scheme including Industries - sub Divisional Offices' (Rs.19.39 lakhs) Central Institute for Plastic Engineering and Technology, Mysore (Rs.7.00 lakhs) reasons for which have not been intimated (February 1993).



## GRANT NO.8

Head	Total grant (In lakhs of rupees)	Actual expenditure (In lakhs of rupees)	Excess Saving
(3) 105. Khadi and Village Industries	4,84.00	4,29.00	- 55

Final saving occurred under 'Karnataka State Khadi and Village Industries Board - Grant - in - aid' (Rs.55.00 lakhs), reasons for which have not been intimated (February 1993).

(iv) Saving mentioned in note (iii) above was partially counterbalanced by excess under :

## 2235. SOCIAL SECURITY AND WELFARE

## 02. Social Welfare

## 104. Welfare of aged infirm and destitute

D	5,75.00 !			
R	+ 22.00 !	5,97.00	5,98.11	+ 1.

Additional funds were provided by reappropriation under 'Distribution of Sarees, Dhotis etc., to Weaker Section' (Rs.22.00 lakhs) to make good the expenditure already incurred by Karnataka Handloom Development Corporation towards supply of grey calendered shirting under 'Saree Dhoti Scheme'.

(v) Saving in the Capital Section occurred mainly under :

## 6851. LOANS FOR VILLAGE AND SMALL INDUSTRIES

## 103. Handloom Industries

D	1,09.24 !			
R	- 1,01.23 !	8.01	8.51	+ 0.5

Anticipated saving mainly under 'C.S.S of Loan for Pre-Loom and Postloom Facilities' (Rs.50.00 lakhs) due to non-receipt of sanction from the Government of India for implementing the Scheme; 'Amalgamation of Apex Industries' (Rs.15.00 lakhs) and 'Export Oriented Handloom Project, Bhagyanagar' (Rs.13.34 lakhs), due to non-release of grants to the schemes; 'C.S.S of export Oriented Silk Pilot Production Project' (Rs.13.34 lakhs) due to non-receipt of sanction from Government of India; 'Modernisation of Loom' (Karnataka Handloom Development Corporation) (Rs.9.55 lakhs), due to non-release of Central share were surrendered.

## GRANT NO.8

Head	Total grant (In lakhs of rupees)	Actual expenditure (In lakhs of rupees)	Excess + Saving -
4851. CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES			

## 103. Handloom Industries

D	59.00 !			
R	- 59.00 !	....	....	....

Anticipated saving under 'Handloom Development Corporation - Advance Training Institute for Handloom Weavers Hubli - Bangalore' (Rs.44.00 lakhs) and 'Amalgamation of Apex Institutions' (Rs.15.00 lakhs) due to non-approval of the schemes by the Government were surrendered.

## 6851. LOANS FOR VILLAGE AND SMALL INDUSTRIES

## 102. Small Scale Industries

D	3,45.00 !			
R	- 1,18.66 !	2,26.34	2,96.06	+ 69.72

Anticipated saving under 'Dutch Assisted Project for Construction of Industrial Sheds' (Rs.50.00 lakhs) due to non-receipt of proposals from the concerned, 'UNDP - Assisted Project' (Rs.40.00 lakhs) and 'Industrial Co-operatives Share Capital Loan' (Rs.20.00 lakhs) due to non-release of funds, 'Seed Money for Revival of Small Sick Units' (Rs.8.66 lakhs) based on actuals were surrendered. Reasons for the final saving under - 'Government Tool Rooms and Training Centre - Construction of Building at Mysore' (Rs.1,20.00 lakhs - entire provision) offset by final excess under - 'Other Loans - Loans to Small Scale and Cottage Industries for other Miscellaneous Purposes' (Rs.2,00.30 lakhs) - expenditure incurred without budget provision which attracts the provision of 'New Service' have not been intimated (February 1993).



## GRANT NO.8

Head	Total grant (In lakhs of rupees)	Actual expenditure (In lakhs of rupees)	Excess Saving
4851. CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES			
102. Small Scale Industries			
D 2,70.00 :			
R - 30.00 :	2,40.00	2,30.03	- 9.97

Anticipated saving under 'C.S.S for Construction of District Industries Centre - Buildings' (Rs.20 lakhs) due to short release of funds and 'Industrial Co-operatives - Share Capital Loan' (Rs.10 lakhs) due to non-approval of the scheme by the Government were surrendered. Reasons for the final saving under 'Centrally Sponsored Scheme for Construction of District Industries Centre - Buildings' (Rs.9.97 lakhs) have not been intimated (February 1993).

## 4851. CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES

## 200. Other Village Industries

D	20.00 :		
R	- 10.00 :	10.00	10.00

Saving anticipated under 'Establishment of Effluent Treatment Plant (Lidkar)' (Rs.10 lakhs) due to non-approval of the scheme, was surrendered.

(vi) Saving mentioned in note (v) above was partially counterbalanced by excess under:

## 6851. LOANS FOR VILLAGE AND SMALL INDUSTRIES

## 200. Other Village Industries

2.50 51.01

+ 48.51

Reasons for the final excess under 'Seed/Margin Money for Training Small Scale Industrial units in the Rural Areas' (Rs.48.81 lakhs) have not been intimated (February 1993).

## GRANT NO.8

Head	Total grant (In lakhs of rupees)	Actual expenditure (In lakhs of rupees)	Excess + Saving -
4851. CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES			
106. Coir Industries	22.00	28.10	+ 6.10
Reasons for the excess expenditure incurred without the budget provision under - 'Investment in Primary Weaving Societies' (Rs.6.10 lakhs) have not been intimated (February 1993).			

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## GRANT NO.9 - INDUSTRIAL CO-OPERATIVES

(ALL VOTED)

	Total grant Rs.	Actual expenditure Rs.	Excess Saving Rs.
MAJOR HEADS : 2235 SOCIAL SECURITY AND WELFARE,			
2851 VILLAGE AND SMALL INDUSTRIES,			
4851 CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES,			
4860 CAPITAL OUTLAY ON CONSUMER INDUSTRIES,			
6425 LOANS FOR CO-OPERATION,			
6851 LOANS FOR VILLAGE AND SMALL INDUSTRIES AND			
6860 LOANS FOR CONSUMER INDUSTRIES.			

## Revenue

Original	2,74,96,000	3,23,28,000	
Supplementary	48,32,000		1,93,60,044
Amount surrendered during the year (March 1992)			- 1,29,67,000

## Capital

## Voted

Original	8,52,14,000	15,65,79,000	
Supplementary	7,13,65,000		13,45,37,594
Amount surrendered during the year (March 1992)			- 2,20,41,000

## NOTES AND COMMENTS :

(i) In the Revenue Section, saving of Rs.86.46 lakhs was anticipated and surrendered. However, there was a final saving of Rs.1,29.68 lakhs.

(ii) In the Capital Section, there was a final saving of Rs.2,20.41 lakhs as against the saving of Rs.47.74 lakhs anticipated and surrendered. The supplementary provision obtained was not fully utilised.

## GRANT NO.9

(iii) Saving in the Revenue Section occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving
2851. VILLAGE AND SMALL INDUSTRIES			
103. Handloom Industries			

O	2,74.96	1,88.50	1,45.29	- 43.21
R	- 86.46			

Savings occurred mainly under 'Marketing Development Assistance Scheme Co-operative grant (in lieu of special rebate)' Rs.47.72 lakhs of which Rs.1.61 lakhs was anticipated and surrendered), 'Production of Controlled Dhoties and Sarees in Handloom Sector Scheme' (Rs.44 lakhs anticipated and surrendered), Rebate on Sale of Handloom Cloth (Co-operative Societies)' Rs.29.24 lakhs was anticipated and surrendered - however, there was a final excess of Rs.3.79 lakhs under this scheme), 'NCDC Scheme for Handloom Society' (entire provision of Rs.5.56 lakhs was anticipated as saving and surrendered as proposals were not received from the Societies). The reasons for the saving/excess have not been intimated (February 1993).

(iv) Apart from the saving of Rs.18.95 lakhs (less than 10 per cent of the provision) under '4860 - Capital Outlay on Consumer Industries - Sugar - Investment in Public Sector and other undertakings', saving in the Capital Section occurred mainly under :

## 6425. LOANS FOR CO-OPERATION

## 108. Loans to Other Co-operatives

O	....	2,88.59	1,20.92	- 1,67.67
S	2,88.59			

Saving occurred under 'Conversion of Purchase Tax from Sugar Factories as Loan'. Reasons for the saving has not been intimated (February 1993).



## GRANT NO.9

Head	Total grant	Actual expenditure	Excess Saving
		(In lakhs of rupees)	
(2) 6851. LOANS FOR VILLAGE AND SMALL INDUSTRIES			
103. Handloom Industries			
O       17.14 :			
R       - 17.14 :	...	...	
Saving anticipated under 'Loans to Karnataka Handloom Development Corporation - Establishment of Handloom Intensive Development Project (Co-operatives) Woollen Apex Society' (Rs.7.50 lakhs) the scheme was being transferred to Karnataka Handloom Development Corporation and 'Other Loans - NCDC Scheme for Handloom Societies' (Rs.9.64 lakhs) as proposals were not received from the Societies were surrendered			
(3) 4851. CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES			
108. Powerloom Industries			
O       12.00 :			
R       - 10.10 :	1.90	....	
Saving of Rs.10 lakhs anticipated under 'Powerloom Comp. Investment' due to economy measures was surrendered.			

## GRANT NO.10 - SERICULTURE

(ALL VOTED)

	Total grant	Actual expenditure	Excess Saving	+
	Rs.	Rs.	Rs.	-
MAJOR HEADS : 2851 VILLAGE AND SMALL INDUSTRIES,				
2852 INDUSTRIES,				
4851 CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES AND				
6851 LOANS FOR VILLAGE AND SMALL INDUSTRIES.				
Revenue				
Original	82,22,32,000 :	92,04,06,000		
Supplementary	9,81,74,000 :	78,09,32,091	- 13,94,73,909	
Amount surrendered during the year (March 1992)			5,68,19,400	
Capital				
Original	9,33,29,000 :	9,33,29,000		
Supplementary	.... :	4,95,21,920	- 4,38,07,080	
Amount surrendered during the year (March 1992)			3,65,02,000	

## NOTES AND COMMENTS

(i) As the actual expenditure under the voted grant in the Revenue Section was less than even the original provision, the supplementary grant obtained in March 1992 (Rs.9,81.74 lakhs) was totally unnecessary and could have been restricted to token grants where necessary.

(ii) Out of the Supplementary grant of Rs.9,81.74 lakhs obtained in March 1992, Rs.4,83.28 lakhs remained unutilised.

(iii) Against the final saving of Rs.13,94.74 lakhs under the voted grant in the Revenue Section, the saving anticipated and surrendered was Rs.5,68.19 lakhs only.

(iv) In the Capital Section, as against the final saving of Rs.4,38.07 lakhs, saving anticipated and surrendered was Rs.3,65.02 lakhs only.



## GRANT NO.10

(v) Apart from a saving of Rs.47.49 lakhs (less than 10 percent of the provision) under '2852 Industries - 08 Consumer Industries - 202 Textiles' saving under the voted grant in the Revenue Section occurred mainly under :

Head	Total grant	Actual expenditure	Excess Saving
	(In lakhs of rupees)		
2851. VILLAGE AND SMALL INDUSTRIES			
107. Sericulture Industries			
O	48,42.10		
S	9,81.74		
R	- 5,32.76	52,91.08	42,94.29
			- 9,96.7

The saving anticipated and surrendered (Rs.5,32.76 lakhs) was mainly under '1 State Sericulture Industries - Karnataka Sericulture Project World Bank Assistance Phase II' (Rs.4,11.76 lakhs) due to economy measures, 'Incentive for Bivoltine Rearers and Reelers (Subsidy)' (Rs.65.87 lakhs) due to non-payment of incentives to rearers, 'Assistance to Sericulturists (SCP)' (Rs.34 lakhs) due to non-release of subsidy, 'Lumpsum provision for State Plan Scheme in District Sector arising out of Karnataka Sericulture Project' (Rs.9.50 lakhs) as amount set apart for purchase of voltage stabilisers to Cold Storage Plants were not provided due to drawal of specifications.

The final savings occurred mainly under 'World Bank Aided Project - Working Capital for Model Grainage' (Rs.1,20 lakhs-entire provision), 'Lumpsum provision for Price Stabilisation Fund Authority Schemes' (Rs.6,92.34 lakhs), 'Silk Exchange - Rent, Rates and Taxes' (Rs.10. lakhs), 'State Sericulture Industries - State Sector Schemes' - Lumpsum provision for State Plan Scheme in District Sector arising out of Karnataka Sericulture Project' (Rs.2,48.94 lakhs), 'Assistance to Sericulturists (SCP)' (Rs.73.83 lakhs), 'Grainages - Seeds Commercial' - 'Salaries' (Rs.73.83 lakhs) and 'Wages' (Rs.48.19 lakhs), 'Farms' - 'Salaries' (Rs.45.04 lakhs) and 'Wages' (Rs.32.52 lakhs), 'Cocoon Markets and Ranges' - 'Salaries' (Rs.25.98 lakhs) and 'Wages' (Rs.18.94 lakhs), 'Training - Salaries' (Rs.23.37 lakhs) 'Graft Nurseries - Wages' (Rs.15.77 lakhs). These savings were partly offset by final excess under

## GRANT NO.10

'State Sericulture Industries - State Sector Schemes' - Karnataka Sericulture Project- World Bank Assistance - Phase II' (Rs.1,74.62 lakhs), 'Grainages - Seeds Commercial' - 'Other Charges' (Rs.1,38.10 lakhs) - 'Office Expenses' (Rs.27.98 lakhs) and 'Purchase of Seed Cocoons' (Rs.16.12 lakhs), 'Karnataka Sericulture Project with the Assistance of World Bank - Grant in aid to KSSDI' (Rs.21.91 lakhs) and 'Farms - Office Expenses' (Rs.20.89 lakhs) '06 Graft Nurseries - Salaries' (Rs.14.94 lakhs). Reasons for the final savings/excesses have not been communicated (February 1993).

(vi) The saving mentioned in note (v) was partly offset by excess under :

Head	Total grant	Actual expenditure	Excess + Saving -
	(In lakhs of rupees)		
2851. VILLAGE AND SMALL INDUSTRIES			
797. Transfers to Reserve Funds/ Deposit Accounts	9,61.50	11,56.03	+ 1,94.53

Reasons for the excess realisation of receipts relating to 'Market Fees' and 'Licence Fee' which are ultimately transferred to the 'Karnataka Silk Worm Seed Cocoon and Silk Yarn Development Price Stabilisation Fund' have not been intimated (February 1993).

(vii) Saving in the Capital Section occurred mainly under :

4851. CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES			
107. Sericulture Industries			
O	8,88.79		
R	- 3,33.52	5,55.27	4,86.21
			- 69.06

The anticipated saving under 'World Bank Project - Phase II - Buildings' (Rs.4,17.79 lakhs) due to delay in execution of works, non-availability of labour and high tender bids warranting retenders was partly reappropriated and balance surrendered. Final saving occurred under 'World Bank Project - Phase II' - 'Buildings' (Rs.55.90 lakhs) and 'Suspense' (Rs.40.00 lakhs - entire provision)



## GRANT NO.10

for which reasons are awaited. Additional funds were provided under 'World Bank Project - Phase I' (Rs.84.29 lakhs) to meet expenditure towards reimbursement of payment made by Government of India for procurement of Cold Storages and towards Sales Tax on Cold Storages. However, there was a final excess of Rs.26.84 lakhs under this head reasons for which have not been communicated (February 1993).

Head	Total grant	Actual expenditure	Excess Saving
	(In lakhs of rupees)		
(2) 6851. LOANS FOR VILLAGE AND SMALL INDUSTRIES			
107. Sericulture Industries			
O 44.50 :			
R - 31.50 :	13.00	9.01	- 3.99
Out of the total saving of Rs.35.49 lakhs, Rs.31.50 lakhs under 'Loans to Government Servants - Loans to purchase of Vehicles under 'Karnataka Sericulture Project II-CNSP' was anticipated and surrendered due to non-recruitment of staff in view of economy orders. There was a saving of Rs.34.87 lakhs under this head during 1990-91 also.			

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## GRANT NO.11 - STATIONERY AND PRINTING

Total grant or appropriation	Actual expenditure	Excess Saving	+
Rs.	Rs.	Rs.	-

MAJOR HEAD : 2058 STATIONERY AND PRINTING.

Revenue

Voted -

Original	15,85,77,000	17,33,68,000		
Supplementary	1,47,91,000	17,73,00,294	+	39,32,294
Amount surrendered during the year				....

Charged -

Original	....	....		
Supplementary	....	41,441	+	41,441
Amount surrendered during the year				....

## NOTES AND COMMENTS

(i) In the Revenue Section, the expenditure exceeded the voted grant by Rs.39,32,294 which requires regularisation.

(ii) In view of the final excess over the grant, the supplementary grant of Rs.1,47.91 lakhs obtained in March 1992 proved inadequate.

(iii) The expenditure of Rs.41,441 under charged appropriation was incurred without provision which requires regularisation.

(iv) Excess occurred under:

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

## 2058. STATIONERY AND PRINTING

## 101. Purchase and Supply of Stationery Stores

O	5,71.13 :	5,69.50	5,99.64	+	30.14
R	- 1.63 :				

Anticipated saving was due to vacant posts. Reasons for the final excess under 'Purchase of Stationery Stores' (Rs.24.86 lakhs) and 'Office Expenses' (Rs.4.75 lakhs) have not been communicated

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## GRANT NO.11

(February 1993).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving
(2) 103. Government Presses			
O	8,97.01 :		
S	1,47.91 :		
R	23.95 :	10,68.87	10,69.97 +

Additional funds to the extent of Rs.75 lakhs were provided by reappropriation under 'Salaries' (Rs.30 lakhs) and supplementary grant (Rs.45 lakhs) to meet the payment of overtime allowances in connection with printing of Plan Documents of Vishwa Programme Cauvery Water Tribunal Document and the Ballot Papers for Parliamentary Elections. However, there was a final saving of Rs.52.08 lakhs under this head for reasons for which have not been communicated. Excess occurred under 'Materials and Supplies' (Rs.73.58 lakhs) in spite of obtaining additional funds by reappropriation (Rs.7.15 lakhs) and Supplementary Grant (Rs.7 lakhs) to meet the increased cost of printing materials. However, there was a final excess of Rs.6.6 lakhs, reasons for which have not been communicated (February 1993). Final excess also occurred under 'Office Expenses' (Rs.5.12 lakhs) 'Other Charges' (Rs.2.80 lakhs - incurred without provision) reasons for which have not been communicated (February 1993). The above mentioned excesses were partly counterbalanced by anticipated saving under 'Machinery and Equipment' (Rs.13.20 lakhs) due to postponement of purchase of machines and final saving of Rs.19.72 lakhs. Saving also occurred under:

(3) 104. Cost of Printing by Other Source

O	20.00 :
R	- 11.86 :

Anticipated saving due to non-supply of indented quantity of cheque books by Government of India Security Press, Nasik and restriction of Printing of Publications by the Private Printers, reappropriated to other heads.

## GRANT NO.12 - HIGHER EDUCATION

Total grant or appropriation Rs.	Actual expenditure Rs.	Excess Saving Rs.	+
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MAJOR HEADS :	2202	GENERAL EDUCATION,
	2203	TECHNICAL EDUCATION,
	2205	ART AND CULTURE,
	2852	INDUSTRIES,
	3425	OTHER SCIENTIFIC RESEARCH,
	3604	COMPENSATION AND ASSIGNMENTS TO LOCAL BODIES AND PANCHAYATI RAJ INSTITUTIONS AND
	6202	LOANS FOR EDUCATION, SPORTS, ART AND CULTURE.

Original	2,07,98,16,000	2,09,57,66,000	1,98,20,37,648	- 11,37,28,352
Supplementary	1,59,50,000			
Amount surrendered during the year (March 1992)				7,43,05,182
Charged -				
Original	55,000	55,000	...	- 55,000
Supplementary	...			
Amount surrendered during the year				....
Capital				
Voted -				
Original	25,00,000	25,00,000	14,57,040	- 10,42,960
Supplementary				

## NOTES AND COMMENTS

(i) As the expenditure of Rs.1,98,20.38 lakhs in the Revenue Section under the voted grant fell short of the original grant of Rs.2,07,98.16 lakhs, the Supplementary grant of Rs.1,59.50 lakhs obtained during the year proved unnecessary.

(ii) Rupees 7,43.05 lakhs were surrendered as anticipated saving in the Revenue Section of the voted grant. However, the final saving was Rs.11,37.28 lakhs.

(iii) Although there was a final saving of Rs.10.43 lakhs in the



## GRANT NO.12

Capital Section, no part of it was anticipated and surrendered.

(iv) Saving in the Revenue Section occurred mainly under:

Head	Total grant	Actual expenditure	Excess Saving
	(In lakhs of rupees)		
2202. GENERAL EDUCATION			
03. University and Higher Education			
103. Government Colleges and Institutes			
D 27,01.72 :			
R - 6,36.71 :	20,65.01	19,08.74	- 1,56.27

Anticipated saving mainly under 'Other Government Colleges - Salaries' (Rs.6,36.71 lakhs) due to non-implementation of U.G.C. Pay Scales was reappropriated to the extent of Rs.63.70 lakhs and the balance surrendered. Final saving occurred under the same head (Rs.1,73.51 lakhs) was partially offset by final excess under 'Office Expenses' (Rs.21.40 lakhs). Reasons for the final saving/excess have not been intimated (February 1993).

## (2) 2203 Technical Education

## 800 Other Expenditure

D 6,76.09 :			
R + 14.33 :	6,90.42	4,88.87	-2,01.55

Final saving occurred mainly under 'Strengthening of Technical Education with World Bank Assistance' (Rs.1,99.85 lakhs), reasons for which have not been communicated (February 1993).

## (3) 2202. General Education

## 03. University and Higher Education

## 102. Assistance to Universities

D 43,41.50 :			
R - 1,12.53 :	42,28.97	41,83.89	- 45.08

Anticipated saving mainly under 'Dearness Allowance to University Employees' (Rs.1,32.17 lakhs) due to non-release of II instalment of Dearness Allowance to University Employees was partly reappropriated

## GRANT NO.12

and balance surrendered. Final saving occurred mainly under 'Kuvempu University at Shimoga' (Rs.97.50 lakhs), 'Bangalore University' (Rs.90.25 lakhs), 'Dearness Allowance to University employees' (Rs.55.26 lakhs), 'Mangalore University' (Rs.19.02 lakhs) and the entire provision under 'New Universities including Technological Universities' (Rs.30 lakhs) was offset by final excess under 'Mysore University' 'Grant-in-aid' (Rs.1,31.46 lakhs), 'Others' 'Grant-in-aid' (Rs.96 lakhs) 'Karnataka University - Grant-in-aid' (Rs.19.49 lakhs). Reasons for the above saving/excess have not been intimated (February 1993).

Head	Total grant	Actual expenditure	Excess Saving	+
	(In lakhs of rupees)			
(4) 2203 Technical Education				
105. Polytechnics				
D 9,24.66 :				
R - 33.98 :	8,90.68	8,49.68	- 41.00	

Anticipated savings occurred mainly under 'Salaries' of 'Establishment of Institutions offering Diploma courses in New Disciplines' (Rs.21.90 lakhs), 'Polytechnics' (Rs.10.73 lakhs) due to vacant posts, non-supply of machinery items by firms and Cancellation of Educational Tours of the students, was partly reappropriated and balance surrendered. Final saving occurred mainly under 'Polytechnics' 'Salaries' -(Rs.40.63 lakhs), reasons for which have not been communicated (February 1993).

## (5) 2202. General Education

## 03. University and Higher Education

800 Other Expenditure	79.00	45.31	- 33.69
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Final saving occurred mainly under 'Establishment and Equipment to Students Hostels' - 'Salaries' (Rs.21.50 lakhs), 'Acquisition of land on behalf of Educational Institutions' (Rs.5.93 lakhs), 'Improving Library and Laboratory Facilities' (Rs.4.24 lakhs), reasons for which have not been intimated (February 1993).

(6) 107. Scholarships	90.84	68.50	- 22.34
Reasons for the final saving mainly under 'Government of India			



## GRANT NO. 12

National Scholarship' (Rs.17.81 lakhs) have not been intimated (February 1993).

Head	Total grant (In lakhs of rupees)	Actual expenditure (In lakhs of rupees)	Excess Saving
(7) 2203 Technical Education			
104. Assistance to Non-Government Colleges and Institutes			
D	8,65.52		
R -	23.32	8,42.20	8,44.78 + 2.58

Anticipated saving mainly under 'Non-Government Engineering Colleges' - 'Grant-in-aid' (Rs.17.43 lakhs) and 'Non-Government Institutions offering Diploma Course in New Disciplines' (Rs.8.05 lakhs) due to restricting the grant to the grant received during the previous year based on Audit Report of the Institutions and non-receipt of claims from the Aided Engineering Colleges and Polytechnics was re-appropriated to meet the excess expenditure elsewhere. Final saving occurred mainly under 'Non-Government Engineering Colleges' 'Grant-in-aid' (Rs.14.16 lakhs) was offset by final excess under 'Assistance to Non-Government Technical Colleges and Institutes', Arts Colleges, College of Fine Arts, Bangalore Vijayalalitha Kala College, Gadag, College of Visual Arts, Gulbarga, (Rs.16.75 lakhs). Reasons for the final saving/excess have not been intimated.

(v) Saving mentioned in noted (iv) was partly counterbalanced by excess under :

## 2202. GENERAL EDUCATION

## 02. Secondary Education

## 108. Examinations

D	2,12.78		
R +	62.65	2,75.43	2,65.73 - 9.70

Funds were augmented by reappropriation under 'Pre-University Education' - 'Examination charges' 'Materials and Supplies' - (Rs.59.35 lakhs) and Payment of Professional and Special Services' (Rs.4.35 lakhs) for purchase of Stationery articles required for March 1992 Examinations and increased expenditure towards payment of remuneration for rendering special services to the officials.

## GRANT NO. 12

Reasons for the final saving of Rs.14.78 lakhs under 'Materials and Supplies' which were partly offset by final excess (Rs.6.58 lakhs) under 'Payment of Professional and Special Services have not been intimated (February 1993).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving
2202. GENERAL EDUCATION			
03. University and Higher Education			
001. Direction and Administration			
Voted	96.84	1,58.12	+ 61.28

Reasons for the final excess occurred under 'Direction and Administration' (Rs.61.28 lakhs) have not been communicated (February 1993).

104. Assistance to Non-Government Colleges	88,37.00	88,91.97	+ 54.97
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Final excess occurred under 'Collegiate Education' 'Bringing private colleges under' - 'Grant-in-aid code' (Rs.70.61 lakhs) was partly offset by final saving under 'Teaching' - 'Grant-in-aid' (Rs.15.64 lakhs). Reasons for the above excess/saving have not been intimated (February 1993).

## (4) 2203. TECHNICAL EDUCATION

## 108. Examinations

D	56.39		
R +	33.61	90.00	84.55 - 5.45

Anticipating excess expenditure additional funds were augmented by re-appropriation under 'Examinations' (Rs.33.61 lakhs) for settlement of T.A. Claims, Remuneration Bills, Purchase of Stationery Articles and Payment of D.A. to the Hostel Staff.



## GRANT NO. 12

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving
(5) 2205. ART AND CULTURE			
105. Public Libraries			
Voted -			
O 4,17.21 :			
R - 21.53 :	3,95.68	4,33.25	+

In view of the final excess under 'Expansion of Library Services'

(Rs.36.67 lakhs), surrender of Rs.18.11 lakhs as anticipated saving due to vacant posts and economy measures was injudicious.

(vi) Saving in the Capital Section occurred under :

6202. LOANS FOR EDUCATION  
SPORTS, ART AND CULTURE

01. General Education

203. University and  
Higher Education

25.00

14.57

- 10

Reasons for the final saving under 'Scheme of National Scholarships' (Rs.10.43 lakhs) have not been intimated (February 1993).

## GRANT NO.13 - YOUTH SERVICES

MAJOR HEADS : 2204 SPORTS AND YOUTH SERVICES,  
2205 ART AND CULTURE AND  
3053 CIVIL AVIATION.

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess Saving Rs.	+
Original	15,86,15,000	16,75,25,000		
Supple-			15,79,02,080	- 96,22,920
mentary	89,10,000			
Amount surrendered during the year (March 1992)				42,33,557
Charged -				
Original	64,000	95,000		
Supple-				
mentary	31,000			- 95,000
Amount surrendered during the year				....

The expenditure in the Revenue Section of the voted grant does not include Rs.1,00,00,000 spent from out of advance from the Contingency Fund sanctioned at the fag end of the year but not recouped to the Fund till the close of the year.

## NOTES AND COMMENTS

(i) Saving anticipated and surrendered in the Revenue Section of the voted grant was Rs.42.34 lakhs, while the final saving was Rs.96.23 lakhs. As the actual expenditure was less than the original provision, additional funds obtained through supplementary grant proved excessive.

(ii) Out of the supplementary grant of Rs.54 lakhs obtained, entire grant of Rs.19 lakhs obtained under '102 - Youth Welfare Programmes for Students remained unutilised.

(iii) Apart from the saving of Rs.66.01 lakhs (less than 10 per cent of the provision) under '2204 - Sports and Youth Services - 102 - Youth Welfare Programmes for Students' (Rs.53.55 lakhs),



## GRANT NO.13

'191 - Assistance to Local Bodies, Corporations, etc.' (Rs.9.2 lakhs), '103 - Youth Welfare Programmes for Non-Students' (Rs.1.4 lakhs), '2205 - Art and Culture - 103 - Archaeology' (Rs.1.65 lakhs) saving occurred mainly under:

Head	Total grant	Actual expenditure	Excess Saving
		(In lakhs of rupees)	
2204. SPORTS AND YOUTH SERVICES			
104. Sports and Games			
O	1,69.66		
S	35.00		
R	- 34.11	1,70.55	1,70.46 - 0.09

Anticipated saving mainly under 'Central Sector Scheme for Development of Sports and Games' (Rs.17.38 lakhs) due to non-receipt of sanction from the Government of India was surrendered. Saving anticipated under 'Sports Schools, Sports Hostels and Divisions' (Rs.1.4 lakhs out of which Rs.4.83 lakhs was reappropriated and the balance surrendered due to economy measures) and 'Construction and development of Sports complex at District Level' (Rs.7.02 lakhs out of which Rs.6.02 lakhs was surrendered due to non-receipt of Government Order and the balance reappropriated).

Saving mentioned in note (iii) above was partly offset by final excess under:

## 2204. SPORTS AND YOUTH SERVICES

## 001. Direction and Administration

O	75.71		
R	1.26	76.97	86.40 + 9.43

Reasons for the final excess occurred mainly under 'Assistance to Youth Officers (NFC) - Salaries' (Rs.11.87 lakhs) have not been intimated (February 1993).

## GRANT NO.14 - ART, CULTURE AND DEVELOPMENT OF KANNADA

(ALL VOTED)

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

## MAJOR HEADS : 2205 ART AND CULTURE AND 2250 OTHER SOCIAL SERVICES.

## Revenue

Original	6,27,59,000	6,87,61,000	
Supplementary	60,02,000		
		7,45,58,579	+ 57,97,579
Amount surrendered during the year (March 1992)			10,00,396

## NOTES AND COMMENTS

- (i) Expenditure exceeded the voted grant by Rs.57,97,579 and requires regularisation.
- (ii) In view of the final excess of Rs.57.97 lakhs, surrender of Rs.10 lakhs proved injudicious and the supplementary grant of Rs.60.02 lakhs obtained was inadequate.
- (iii) Excess occurred mainly under:

Head	Total grant	Actual expenditure	Excess Saving
		(In lakhs of rupees)	
2205. ART AND CULTURE			
102. Promotion of Art and culture			
O	5,39.71		
S	50.50		
R	- 22.51	5,67.70	6,20.12 + 52.42

Excess occurred mainly under 'Pension to Artists in Indigent Circumstances' (Rs.38.97 lakhs), 'Incentive for use of Kannada Electronic Machines in Office' (Rs.13.21 lakhs), 'Rangha Ghataka' (Rs.5 lakhs), reasons for which have not been intimated (February 1993). In anticipation of excess expenditure, additional funds were augmented by re-appropriation for 'Purchase of Kannada Books' (Rs.10 lakhs), 'Publication of Popular Literature' (Rs.6 lakhs), 'Samskrithi Prachara' (Rs.5.15 lakhs), 'Financial Assistance to Kannada Sanghas



## GRANT NO.14

and Other Similar Institutions for building and Other Programs Grant-in-aid' (Rs.5.58 lakhs). The funds so augmented, are insufficient in view of the final excess of Rs.4.94 lakhs, Rs. lakhs, Rs.7.84 lakhs and Rs.3.77 lakhs respectively under the schemes. Transfer by reappropriation of saving anticipated under 'Special Schemes for Development of Kannada and Culture' (Rs.2 lakhs) due to non-implementation of the Scheme fully proved injudicious, in view of the final excess of Rs.35.12 lakhs under Scheme. Reasons for the final excess have not been intimated. However, the above excess was offset by final saving under 'Honorary to Poet Laureates, Famous Authors, Poets etc., (Rs.44.98 lakhs) 'non-utilisation of the entire provision under 'Assistance to University of Mysore for Kannada Encyclopaedia and Supplementary Encyclopaedia - Grant-in-aid' (Rs.6.40 lakhs), 'Development of Kannada' (Rs.5.03 lakhs), 'Janapada Loka' (Rs.5 lakhs). Reasons for the above excesses/savings have not been intimated (February 1993).

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

## (2) 2250. OTHER SOCIAL SERVICES

## 800. Other Expenditure

## 2. Other Items

O	11.93
S	9.52
R	+ 0.75

22.20

46.98

+ 24.78

Excess occurred mainly under 'Expenditure on account of Independence Day Celebrations' (Rs.29.23 lakhs), reasons for which have not been intimated (February 1993).

The additional funds (Rs.5.76 lakhs) provided under '2205 - Culture and Arts - 101 - Fine Arts Education, by reappropriation remained partially unutilised resulting in large savings (Rs.3.32 lakhs). Reasons for non utilisation are awaited (February 1993).

## GRANT NO.15 - PRIMARY EDUCATION

(ALL VOTED)

Total grant Rs.	Actual expenditure Rs.	Excess Saving Rs.
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## MAJOR HEADS : 2202 GENERAL EDUCATION,

2225 WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES AND OTHER BACKWARD CLASSES AND

2236 NUTRITION.

Revenue

Original	4,84,26,74,000	14,88,86,74,000	
Supplementary	4,60,00,000	4,69,87,49,167	- 18,99,24,833
Amount surrendered during the year (March 1992)			94,62,754

## NOTES AND COMMENTS

(i) As against the actual saving of Rs.18,99.25 lakhs saving of Rs.94.63 lakhs only was anticipated and surrendered.

(ii) As the expenditure was far less than the original provision, the supplementary grant obtained in March 1992 proved unjustified. Major portion of the supplementary grant (Rs.4,00 lakhs) relating to 'Block Assistance to Zilla Parishads and Mandal Panchayats' remained unutilised.

(iii) An error in the Budget to the extent of Rs.4,46.95 lakhs relating to the Major Head '2236 - Nutrition - 191 - Assistance to Local Bodies, Corporations, etc. - Mid Day Meals' stands included in the actual savings. Similar error involving a sum of Rs.4,08.87 lakhs was noticed during the year 1990-91 also. The proposal to open a distinct detailed head to account for this expenditure under this grant is pending with Government from May 1991.



## GRANT NO.15

(iv) Saving occurred mainly under:

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving
2202. GENERAL EDUCATION			
01. Elementary Education			
191. Assistance to Local Bodies, Corporations, etc,			
D 4,04,85.44 !			
S 4,00.00 !	4,08,85.44	4,03,77.41	- 5

Reasons for the final saving relating to the Schemes 'Assistance to Zilla Parishad and Mandal Panchayats' (Rs.4,18 lakhs), 'National Policy on Education 1986 - Central Plan Scheme Operation Black Board' (75.43 lakhs) and the entire provision under 'Central Sector Scheme of Non-formal Education Programme Continuing Education' (Rs.15.52 lakhs) have not been intimated.

## (2) 107. Teachers Training

D 8,34.97 !			
R - 69.66 !	7,65.31	5,50.17	- 2

Out of the total saving of Rs.2,84.80 lakhs, bulk of saving Rs.1,71.15 lakhs (anticipated Rs.58.72 lakhs and final Rs.1,12.43 lakhs) occurred under 'Inservice Teachers Training Teachers Training Institute' mainly due to vacant posts. Also entire provision under 'Inservice Training for Primary School Teachers' (Rs.91 lakhs) and 'New Policy of education for Inservice Teachers Training Institutes' (Rs. 6 lakhs) remained unutilised. Reasons for the above final saving have not been intimated (February 1993).

## (3) 109. Scholarships and Incentives

D 22,23.00 !			
S 60.00 !	22,83.00	20,31.99	- 2,5

Final saving occurred mainly under 'Special Programme Improving School Attendance' (Rs.1,92.01 lakhs) and the entire provision under 'National Policy on Education 1986-Central Plan Scheme of Operation Black Board' (Rs.59 lakhs) was not utilised. Reasons therefor have not been communicated (February 1993).

## GRANT NO.15

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(4) 101. Government Primary Schools			
D 22,44.44 !			
R 15.83 !	22,60.27	20,38.41	- 2,21.86

Funds were augmented by re-appropriation to the Scheme 'Special Programme for construction of Primary School Buildings' (Rs.28.17 lakhs) for construction of High Schools and Junior College Buildings. However, the final saving of Rs.41.82 lakhs did not justify the increase in provision.

A total saving of Rs.1,92.28 lakhs occurred under 'Primary Schools' (Rs.12.34 lakhs - anticipated due to non-approval of the scheme of 'Primary Schools Teachers Post and Rs.1,10.04 lakhs - final). Reasons for the final saving have not been intimated (February 1993).

(5) 052. Equipment	1,65.88	25.20	- 1,40.68
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Reasons for the final saving mainly under 'National Policy on Education 1986 - Central Plan Scheme for Education Technology' (Rs.1,30.82 lakhs) and 'Providing Libraries in Schools' (Rs.8.61 lakhs) have not been intimated (February 1993).

## (6) 2236. NUTRITION

02. Distribution of Nutritious food and beverages

## 102. Mid-Day Meals

D 1,46.89 !			
R - 69.00 !	77.89	51.69	- 26.20

Anticipated saving under 'Mid Day Meals in Schools (M.N.P)' (Rs.69 lakhs) was due to reduction in number of beneficiaries. However, reasons for the final saving of Rs.26.20 lakhs have not been communicated (February 1993).

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## GRANT NO.15

(v) Saving mentioned in note (iv) above was partly counterbalanced by excess over the provision under:

Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess Saving
2202. GENERAL EDUCATION			
01. Elementary Education			
102. Assistance to Non-Government Elementary Schools			
O 15,20.00 :			
R 38.70 :	15,58.70	15,66.98	+ 8

Additional funds provided by reappropriation under 'Elementary Schools - Grant-in-aid' (Rs.46.20 lakhs) was attributed to Payment of arrears of Dearness Allowance, encashment of Leave.. Reasons for final excess of Rs.8.28 lakhs have not been intimated (February 1992)

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## GRANT NO.16 - SECONDARY EDUCATION

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess Saving Rs.
MAJOR HEADS :			
2202 GENERAL EDUCATION			
2204 SPORTS AND YOUTH SERVICES AND			
2235 SOCIAL SECURITY AND WELFARE			
Revenue			
Voted -			
Original	2,85,51,37,000	2,89,58,37,000	
Supplementary	4,07,00,000	2,72,62,84,909	- 16,95,52,091
+ Amount surrendered during the year (March 1992)			98,91,281
Charged			
Original	29,000	29,000	
Supplementary	...	...	- 29,000
Amount surrendered during the year (March 1992)			...

## NOTES AND COMMENTS

(i) As the actual expenditure under the voted grant was far less than the original provision, additional funds obtained through supplementary estimates during March 1992 proved excessive.

(ii) As against the final saving of Rs.16,95.52 lakhs, the saving anticipated and surrendered was Rs.98.91 lakhs only.

(iii) Out of the supplementary grant of Rs. 4,07.00 lakhs obtained during the year 1991-92, Rs.7 lakhs remained unutilised.

(iv) Apart from the total saving of Rs.9,28.42 lakhs (less than 10 percent of the provision), which occurred mainly under '2202 - General Education - Secondary Education - Assistance to Local Bodies, Corporations etc.' (Rs.8,59.60 lakhs) and '106 - Text Books' (Rs.68.82 lakhs) saving occurred mainly under.



Head	Total grant (In lakhs of rupees)	Actual expenditure (In lakhs of rupees)	Excess + Saving -
2202. GENERAL EDUCATION			
02. Secondary Education			
109. Government Secondary Schools			
D 28,48.06 !			
R - 85.83 !	27,62.23	24,67.70	- 2,94.53

Out of the total saving under 'Government Higher Secondary Schools converted into Junior Colleges' (Rs.3,03.66 lakhs) under 'High Schools' (Rs.58.90 lakhs), saving anticipated Rs.1,36.68 lakhs under the former head and Rs.11 lakhs under latter head was due to vacant posts. Anticipating expenditure under 'Providing Infrastructural Facilities Government Secondary Schools converted into Junior Colleges Construction of High Schools and Junior College Buildings' additional funds to an extent of Rs.62.06 lakhs were augmented reappropriation. However, against the anticipation the actual expenditure was far less than the original provision resulting in final saving of Rs.91.52 lakhs. Also, there was a final excess under 'Providing Equipments to Secondary Schools' (Rs.11 lakhs). Reasons for final saving/excess have not been intimated (February 1993).

## (2) 2202. GENERAL EDUCATION

## 04. Adult Education

191. Assistance to Local Bodies Corporations Etc.,	7,70.26	5,26.84	- 2,43.42
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Final saving occurred mainly under 'Assistance to Local Bodies, Corporations etc., - Rural Functional Literacy Project' 'Central Sector Scheme' (Rs.1,61.06 lakhs) was due to dropping of Rural Functional Literacy Project during 1991-92 from 1-1-92 vide Government Order No.ED64 Yoethre 91, dated 10-12-91. Though the saving under this head was anticipated well in advance, no amount was neither reappropriated nor surrendered. Also, there was final saving under 'Block Assistance to Zilla Parishads and Mandal Panchayats' (Rs.79.47 lakhs) for want of Government sanction implementing the scheme of 'Aksharadeepa Project' and 'Janashikshana Nilaya (State) Projects'.

Head	Total grant (In lakhs of rupees)	Actual expenditure (In lakhs of rupees)	Excess + Saving -
05. Language Development			
191. Assistance to Local Bodies, Corporations Etc.,	3,51.48	1,89.55	- 1,61.93
Non-utilisation of the entire provision under 'Centrally Sponsored Scheme of Appointment of Hindi Teachers' has resulted in a final saving of (Rs.2,21.80 lakhs), which was partly offset by final excess under 'Block Assistance to Zilla Parishads and Mandal Panchayats' (Rs.59.87 lakhs). Reasons for final saving/excess have not been intimated (February 1993).			

## 4) 80. General

## 800. Other Expenditure

D 2,36.00 !			
R - 1.96 !	2,34.04	1,04.42	- 1,29.62

Non-utilisation of the entire provision under 'National Policy on Education 1986 - Central Plan Scheme of Improvement of Science Education in Schools in the State' has resulted in a final saving of (Rs.1,02.00 lakhs) also there was final saving under 'Central Sector Scheme of Integrated Education for Disabled Children' (Rs.26.33 lakhs) and 'Scheme of Educational Technological Project' (Rs.4.17 lakhs). Reasons for the above saving have not been intimated (February 1993).

## (5) 2202. GENERAL EDUCATION

## 02. Secondary Education

## 800. Other Expenditure

D 6,54.68 !			
R - 75.90 !	5,78.78	5,63.70	- 15.08

Out of the total saving of Rs.87.43 lakhs under 'National Policy on Education' - Central Plan Scheme - Vocationalisation of Secondary Education' (Anticipated Rs.38.33 lakhs; final 10.15 lakhs), 'Transferred Scheme of Vocationalisation of Higher Secondary Education' (Anticipated Rs.27.57 lakhs), final Rs.11.38 lakhs due to non-implementation of the courses by the Department, non-receipt of utilisation certificates and bills from the colleges was partly



## GRANT NO. 16

reappropriated and balance surrendered. In view of the final excess under 'Karnataka Secondary Education Examination Board' (Rs.12.96 lakhs) saving anticipated and re-appropriated (Rs.10 lakhs) under the scheme for want of sanction from the Government proved injudicious. Non-utilisation of the entire provision under 'Central Sector Scheme of Environmental Orientation to School Education' (Rs.6.50 lakhs) added to the final saving under this head. Reasons for the final saving/excess have not been intimated (February 1993).

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

## (6) 2202. GENERAL EDUCATION

## 03. University and Higher Education

## 104. Assistance to Non-Government Colleges and Institutes

D	1,25.00 !			
R	- 9.90 !	1,15.10	89.31	- 25.79

Anticipated saving under 'Assistance to Non-Government Colleges and Institutes' - 'Colleges of Education' - 'Maintenance' - 'Grant-in-aid' (Rs.9.90 lakhs) due to enforcement of economy measures surrendered. Reasons for the final saving under the same head (Rs.25.79 lakhs) have not been intimated (February 1993).

## (7) 80. General

191. Assistance to Local Bodies, Corporations Etc.,	53.02	32.98	- 20.04
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Reasons for the final saving under 'Block - Assistance to Zilla Parishads and Mandal Panchayats' (Rs.20.04 lakhs) have not been intimated (February 1993).

## 2235. SOCIAL SECURITY AND WELFARE

## 02. Social Welfare

## 101. Welfare of Handicapped - State Sector Schemes

D	33.63 !			
R	- 15.34 !	18.29	15.35	- 2.94

Anticipated saving under 'Pre-vocational Training Centre'

## GRANT NO. 16

(Rs.15.34 lakhs) due to administrative reasons for not conducting the training courses and opening Pre-vocational Training Centres was partly re-appropriated and balance surrendered. Reasons for the final saving have not been communicated (February 1993). (v) Saving mentioned in note (iv) above was partly counterbalanced by excess under.

Head	Total grant	Actual expenditure	Excess Saving
	(In lakhs of rupees)	(In lakhs of rupees)	
2202. GENERAL EDUCATION			
02. Secondary Education			
110. Assistance to Non-Government Secondary Schools			
D	27,15.60 !		
R	1,70.09 !	28,85.69	29,72.12 + 86.43

Anticipating excess expenditure due to sanction of additional instalments of Dearness Allowance and the extension of the benefits to the employees of Aided Educational Institutions, additional funds were provided by re-appropriation under 'Private Higher Secondary Schools converted into Junior Colleges' - 'Maintenance' - 'Grant-in-aid' (Rs.1,82.00 lakhs). Against anticipation there was a final excess of Rs.66.68 lakhs under this head. Also final excess occurred under 'Assistance to Non-Government Secondary Schools' - 'State Sector Scheme' - 'Maintenance' (Rs.33.29 lakhs). These excess were partly offset by final saving under 'Private High Schools completing Seven years of existence' - 'Grant-in-aid' (Rs.16.48 lakhs). Reasons for final excesses/savings have not been intimated (February 1993).

## (2) 04. Adult Education

200. Other Adult Education Programmes	0.84	55.58	+ 54.74
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Excess occurred mainly under 'Aksharasena Programme' (Rs.54.50 lakhs), due to incurring expenditure without provision for Total Literacy Programme in Raichur and Mandya Districts. It was proposed to meet the expenditure by reappropriation. However, no reappropriation order has been received.



# REDUCTION OR AVOIDANCE OF DEBT (ALL CHARGED)

	Total appropriation Rs.	Actual expenditure Rs.	Excess Saving Rs.
MAJOR HEAD : 2048 APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT.			
Revenue			
Original	57,44,00,000	57,44,00,000	
Supple- mentary		52,44,00,000	- 5,00,00,000
Amount surrendered during the year (March 1992)			5,00,00,000

## NOTES AND COMMENTS

Rupees 5,00 lakhs was surrendered in March 1992 as anticipated saving. The savings occurred under '200 - Other Appropriation' Repayments of Ad-hoc Loans taken from the Government of India to clear overdrafts on Reserve Bank of India as the State Government did not avail of Ways and Means Advances from Government of India.

### SINKING FUND AND DEPRECIATION FUND

The expenditure of Rs.52,44 lakhs represents contribution from Revenue to the Amortisation Fund and Depreciation Fund for ultimate repayment of Loans raised by the State Government in the Open Market.

The balances at the credit of the Fund as on 31st March, 1992 were as follows:

	(In lakhs of rupees)
(i) Sinking Fund for Amortisation of Loans	2,00,74.97
(ii) Sinking Fund for Depreciation of Loans	54,31.48

The accounts of the transaction of these Funds are given in Annexure to Statement No.19 of the Finance Accounts 1991-92.

# INTEREST PAYMENTS (ALL CHARGED)

## MAJOR HEAD : 2049 INTEREST PAYMENTS

	Total appropriation Rs.	Actual expenditure Rs.	Excess Saving Rs.
Revenue			
Original	5,23,21,15,000	5,23,21,15,000	
Supple- mentary	...	5,14,53,26,116	- 8,67,88,884
Amount surrendered during the year (March 1992)			22,26,51,028

## NOTES AND COMMENTS:

(i) The final saving turned out to be only Rs.8,67.89 lakhs as against the saving of Rs.22,26,51 lakhs anticipated and surrendered in March 1992.

(ii) Saving occurred mainly under:

Head	Total appropriation	Actual expenditure (In lakhs of Rupees)	Excess Saving
2049. INTEREST PAYMENTS			
04. Interest on Loans and Advances from Central Government			
O 3,02,59.81			
R - 15,15.50	2,87,44.31	2,94,62.47	+ 7,18.16
Anticipated savings (Rs.15,15.50 lakhs) due to less avilment of loans was surrendered in March 1992. However, reasons for the final excess have not been intimated (February 1993).			
(2) 01. Interest on Internal Debt			
200. Interest on other Internal Debt			
O 16,80.21			
R - 2,66.25	14,13.96	13,46.69	- 67.27

The savings anticipated was reappropriated/surrendered under (i) 'Clean and Secured Ways and Means Advances' (Rs.2,41.65 lakhs) and Short Falls in Cash Balance and Overdraft of the State Government



## INTEREST PAYMENTS

(Rs.20.00 lakhs) due to non-availing of these facilities by Government; (ii) 'Interest on Loans from the General Insurance Corporation of India' (Rs.35.92 lakhs) based on actuals.

Final saving was noticed under (i) 'Interest on Loans from Life Insurance Corporation of India-Housing Schemes' (Rs.46.42 lakhs); 'Purchase of Visweswaraiiah Centre Building' (Rs.38.60 lakhs); 'Interest on Compensation Bonds-Interest on Bonds issued under Urban Land Ceiling Act' (Rs.10.24 lakhs); and (iii) 'Interest on Loans from Indian Oil Corporation for purchase of Bulk Bitumen Equipments' (Rs. lakhs). Reasons for the final savings have not been communicated (February 1993).

Additional funds were provided by re-appropriation under (i) 'Interest on Loans from NCDC (Rs.19.49 lakhs) due to receipt of fresh sanctions and (ii) 'Interest on Loans from General Insurance Corporation - Fire Fighting Equipments' (Rs.8.17 lakhs) based on actuals.

The savings mentioned above was partly counterbalanced by excess under 'Purchase of flats from LIC in Jeevanbheemanagar' (Rs.35.8 lakhs) for which reasons have not been communicated (February 1993).

Head	Total appropriation	Actual expenditure	Excess Saving	
(In lakhs of rupees)				
(3) 03. Interest on Small Savings, Provident Fund etc				
108. Interest on Insurance and Pension Funds				
	71,43.19 /			
	R - 2,92.75 /	68,50.44	68,45.63	- 4.81

Anticipated savings mainly under 'State Life Insurance Fund' (Rs.2,41.10 lakhs) and 'State Government Employees Group Insurance Fund' (Rs.59.54 lakhs) was attributed to decreased interest liability consequent on drawal of more loans by the beneficiaries and reduction in claims. However, the reasons for the final saving of Rs. 4,10.19 lakhs under the latter head are awaited (February 1993). In view of the final excess of Rs.4,03.01 lakhs, the surrender of Rs.2,41.10 lakhs under 'State Life Insurance Fund' was unjustified.

## INTEREST PAYMENTS

Head	Total appropriation	Actual expenditure	Excess Saving	
(In lakhs of rupees)				
(4) 01. Interest on Internal Debt				
305. Management of Debt				
	27.22 /			
	R - 12.53 /	14.69	18.48	+ 3.79

Anticipated saving of Rs.8.55 lakhs under the head 'Commission charges payable to RBI towards management of State Debt' was surrendered as claims from the Reserve Bank of India were not received.

(iii) Saving mentioned in (ii) above was partly counterbalanced by excess mainly under:

01. Interest on Internal Debt

101. Interest on Market Loans

	89,11.20 /			
	R - 2,35.94 /	86,75.26	92,23.66	+ 5,48.40

Final excess occurred mainly under the following heads:

	Budget provision	Excess
In lakhs of Rupees)		
Interest on Current Loans		
i) 11.00 per cent Karnataka State Development Loan 2001	2,59.10	6,56.82
ii) 11.50 per cent Karnataka State Development Loan 2008	15,12.00	6,04.02
iii) 11.50 per cent Karnataka State Development Loan 2011	(No Budget Provision)	3,36.72
iv) 12 per cent Karnataka State Development Loan 2011	- do -	6.60
v) 11.50 per cent Karnataka State Development Loan 2009 (II)	- do -	91.35
vi) 8.25 per cent Karnataka State Development Loan 1995	2,61.00	36.77

Reasons for the final excess have not been communicated (February 1993).



## INTEREST PAYMENTS

Final excess was partly counterbalanced by saving mainly under:

	Budget provision (In lakhs of Rupees)	Saving
Interest on Current Loans		
i) 11.00 per cent Karnataka State Development Loan 2002	11,16.00	5,72.08
ii) Karnataka State Development Loan (New Loans)	3,40.06	3,36.95
iii) 9.75 per cent Karnataka State Development Loan 1998	7,45.60	2,22.86
iv) 11.50 per cent Karnataka State Development Loan 2009	16,33.00	31.92
v) 9.00 per cent Karnataka State Development Loan 1999	7,05.33	12.83

Reasons for the final saving have not been communicated (February 1993).

Head	Total appropriation (In lakhs of rupees)	Actual expenditure	Excess Saving
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(2) 60. Interest on other obligations.

101. Interest on Deposits

0	3,20.00 /		
R	+ 1,00.00 /	4,20.00	5,10.74 + 90.74

The excess occurred under 'Interest on Stocks held beyond 12 months payable by the Government of Karnataka to Karnataka Food and Civil Supplies Corporation (Rs.2,02.68 lakhs) due to adjustment of Entry Tax and Turn Over Tax payable by the Karnataka Food and Civil Supplies Corporation to the Government of Karnataka against the interest dues on stocks held beyond 12 months payable by the latter to the former relating to the years 1987-88 and 1988-89.

The excess mentioned above was partly counterbalanced by savings under the head 'Other Miscellaneous Deposits'. Anticipating less withdrawals under this head, additional funds (Rs.100 lakhs) were provided by re-appropriation. However, there was a final saving of Rs.111.94 lakhs under the head. Reasons for the savings are awaited (February 1993).

## INTEREST PAYMENTS

Head	Total appropriation (In lakhs of rupees)	Actual expenditure	Excess Saving
(3) 03. Interest on Small Savings, Provident Funds etc			
104. Interest on State Provident Funds			
0	39,53.70 /		
R	- 2.00 /	39,51.70	40,34.01 + 82.31
Excess occurred mainly under 'Contributory Provident Fund - Mysore State Aided School Employees Provident Fund' (Rs.1,79.27 lakhs) due to annual adjustment of Rs.3,00.70 lakhs as well as drawal of amounts by D.D.P.I. Bijapur' (Rs.1,31.32 lakhs) and 'D.D.P.I. Karwar' (Rs.47.95 lakhs). The amounts drawn by the department have been remitted back subsequently and are being adjusted in the accounts for the year 1992-93. The above excess was partially offset by saving of Rs.98 lakhs under the head 'General Provident Fund', reasons for which have not been communicated (February 1993).			



# INTERNAL DEBT, LOANS FROM CENTRAL GOVERNMENT AND INTER-STATE SETTLEMENT

(ALL CHARGED)

	Total appropriation Rs.	Actual expenditure Rs.	Excess Saving Rs.
MAJOR HEADS : 6003 INTERNAL DEBT OF THE STATE GOVERNMENT,			
6004 LOANS AND ADVANCES FROM THE CENTRAL GOVERNMENT AND			
7810 INTER - STATE SETTLEMENT.			
Capital			
Original	8,58,48,61,000	18,58,48,61,000	
Supple- mentary	...	1,67,64,28,140	- 6,90,84,32,80
Amount surrendered during the year (March 1992)			6,90,89,49,84

## NOTES AND COMMENTS

(i) Saving occurred mainly under:

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess Saving
6003. Internal Debt of State Government			
110. Ways and Means Advances from Reserve Bank of India			
	0 6,75,00.00 !		
	R - 6,75,00.00 !	...	...
(2) 6004. Loans and Advances from Central Government			
06. Ways and Means Advances			
800. Other Ways and Means Advances			
	0 5,00.00 !		
	R - 5,00.00 !	...	...

As the State Government did not avail of Ways and Means Advances from the Reserve Bank of India/Central Government, the anticipated saving under these heads was reappropriated to the extent of

# INTERNAL DEBT, LOANS FROM CENTRAL GOVERNMENT AND INTER-STATE SETTLEMENT

Rs.2,09.59 lakhs (Rs.1,06.26 + Rs.1,03.33) and the balance was surrendered.

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(3) 6004. LOANS AND ADVANCES FROM CENTRAL GOVERNMENT			
02. Loans for State Plan Schemes			
101. Block Loans			
	0 26,25.50 !		
	R - 10,51.69 !	15,73.81	15,73.81
Anticipated saving under 'Assistance for Externally Aided Projects' (Rs.10,51.69 lakhs) due to less repayments as the Central assistance was less than the estimates was surrendered.			
(4) 7810. Inter - State Settlement			
114. Maharashtra and Karnataka			
	0 1,00.00 !		
	R - 1,00.00 !	...	...

The Inter-State Settlement amount between Karnataka and Maharashtra was not released by the Government of Karnataka pending a final settlement in the matter. Hence the entire provision was surrendered in March 1992.

## (5) 6003. INTERNAL DEBT OF STATE GOVERNMENT

## 103. Loans from Life Insurance Corporation of India

0	3,53.97 !	3,15.67	3,15.67	....
R	- 38.30 !			

Anticipated saving occurred mainly under 'Construction of Houses destroyed/damaged by floods in South Kanara' (Rs.37.57 lakhs) was surrendered due to delay in drawal of Loan.

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# INTERNAL DEBT, LOANS FROM CENTRAL GOVERNMENT AND INTER-STATE SETTLEMENT

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess Saving
(6) 6003. INTERNAL DEBT OF STATE GOVERNMENT			
109. Loans from Other Institutions			
O 33.00 /			
R - 32.00 /	1.00	1.00	

Anticipated saving of Rs.32 lakhs under the head 'Loans Indian Oil Corporation for purchase of bulk bitumen equipments' due non-receipt of details from the Indian Oil Corporation surrendered.

## (7) 6004. LOANS AND ADVANCES FROM CENTRAL GOVERNMENT

04. Loans for Centrally Sponsored Schemes

### 270. Power Projects

O 47.98 /			
R - 29.01 /	18.97	18.97	

Anticipated saving of Rs.29.01 lakhs was due to the fact that State Government did not receive the scheduled loan of Rs.4.45 cro from the Central Government, thereby resulting in rescheduling of repayment liability.

## (8) 6003. INTERNAL DEBT OF STATE GOVERNMENT

### 101. Market Loans

2. Market Loans not bearing Interest

O 16.02 /			
R - 11.43 /	4.59	3.74	- 0.85

Anticipated savings mainly under the heads '5 3/4 per cent Development Loan 1984' (Rs.5 lakhs), '6 per cent Development Loan

# INTERNAL DEBT, LOANS FROM CENTRAL GOVERNMENT AND INTER-STATE SETTLEMENT

1987' (Rs.4 lakhs) and '6 1/2 per cent Karnataka State Development Loan 1989' (Rs.1.15 lakhs) were surrendered as Reserve Bank of India had not discharged the dues for want of claims.

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(9) 6004. LOANS AND ADVANCES FROM CENTRAL GOVERNMENT			
01. Non-Plan Loans			
201. House Building Advances			
O 20.03 /			
R - 10.00 /	10.03	10.03	....

## (10) 04. Loans for Centrally Sponsored Schemes

### 280. Roads and Bridges

01. Roads of Inter-State Importance

O 32.00 /			
R - 9.35 /	22.65	22.65	....

## (11) 07. Pre 1984-85 Loans

### 102. National Loan Scholarship Schemes

O 25.00 /			
R - 7.68 /	17.32	17.32	....

Anticipated savings, as stated above, were reportedly based on actuals.  
(ii) Savings mentioned in note (i) above were partly counterbalanced by excess mainly under:

## 6003. INTERNAL DEBT OF STATE GOVERNMENT

108. Loans from National Co-operative Development Corporation

O 4,00.00 /			
R 1,03.33 /	5,03.33	5,10.35	+ 7.02

Funds were augmented by way of reappropriation (1,03.33 lakhs) to



# INTERNAL DEBT, LOANS FROM CENTRAL GOVERNMENT AND INTER-STATE SETTLEMENT

meet the additional sanctions made by 'NCDC' and for refund assistance to NCDC on account of cancellation. However, there was final excess of Rs.7.02 lakhs under this head.

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess Saving
(2) 6004. LOANS AND ADVANCES FROM CENTRAL GOVERNMENT			
01. Non-Plan Loans			
106. Short Term Loans for Purchase and Distribution of Agricultural Inputs			
D 13.75.00 /			
R 80.00 /	14.55.00	14.55.00	

Additional funds were provided by reappropriation under this head (Rs.80 lakhs) to meet the increased expenditure towards repayment of the receipts from Government of India exceeded the anticipated amount.

## (3) 6004. LOANS AND ADVANCES FROM CENTRAL GOVERNMENT

### 04. Loans for Centrally Sponsored Schemes

#### 260. Co-operation

D	6.00 /		
R	11.63 /	17.63	17.63

#### 252. Soil and Water Conservation

D	35.86 /		
R	7.19 /	43.05	43.05

Funds were augmented by way of reappropriation reportedly to accommodate the actual expenditure on this account.

# GRANT NO.17 - TAXES ON INCOME, PROFESSION, SALES AND OTHER SERVICES

Total grant or appropriation Rs.	Actual expenditure Rs.	Excess Saving Rs.	+
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## MAJOR HEADS : 2020 COLLECTION OF TAXES ON INCOME AND EXPENDITURE,

### 2040 SALES TAX,

### 2045 OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES,

### 2852 INDUSTRIES AND

### 3604 COMPENSATION AND ASSIGNMENTS TO LOCAL BODIES AND PANCHAYATI RAJ INSTITUTIONS.

Revenue

oted -

Original	72,38,92,000	86,86,92,000		
Supple-			78,18,70,088	- 8,68,21,912
mentary	14,48,00,000			

Amount surrendered during  
the year (March 1992)

6,15,28,000

charged -

Original	20,000 /	20,000	...	20,000
Supple-				
mentary	...			

Amount surrendered during  
the year (March 1992)

20,000

## NOTES AND COMMENTS

(i) Rupees 6,15.28 lakhs were surrendered under the voted grant, as anticipated saving; the final saving, however, was Rs.8,68.22 lakhs.

(ii) Saving under the voted grant occurred mainly under:

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving	+
2852. INDUSTRIES				
08. Consumer Industries				
201. Sugar				
D	10,00.00 /			
S	9,58.00 /	14,25.00	12,96.56	- 1,28.44
R	- 5,33.00 /			

Additional funds were provided through supplementary grant in



## GRANT NO.17

March 1992 under 'Payment of incentive price for Sugarcane growers through Sugar Factories - Subsidy' due to more claims than expected from the Sugar cane growers for payment of subsidy. Anticipated saving of Rs.5,33 lakhs by reappropriation was due to non-payment of subsidy to Sugar cane growers for non-finalisation of the accounts. Final saving of Rs.1,28.44 lakhs was due to finalisation of accounts of some of the Sugar Factories.

## (2) 2040. SALES TAX

## 101. Collection Charges

D	20,31.20 :				
S	1,07.00 :				
R	- 2,18.40 :	19,19.80	19,09.63	-	10.

A supplementary Grant of Rs.1,07 lakhs was obtained in March 1992 under the heads 'Office Expenses' (Rs.68 lakhs) for creation of Division III, hiring of private vehicles for Tax Collection and Printing of 'C' Forms in Private Press; 'Motor Vehicles' (Rs.3 lakhs) for purchase of 12 Motor Vehicles for Tax Collection and 'Travel Expenses' (Rs.7 lakhs) for intensive tours to mobilise Tax Collection. Anticipated savings mainly under 'Salaries' (Rs.1.5 lakhs) due to non-filling up of vacant posts; 'Office Expenses' (Rs.57 lakhs) due to non-creation of New Divisions, non-receipt of bills for printing of forms and due to economy measures and 'Travel Expenses' (Rs.10 lakhs) was due to non-materialising of the proposed intensive tours in the intelligence wings. Final saving was mainly due to non-filling up of vacant posts and non-payment of salaries to the Gazetted officers who were promoted and no received concurrence from Karnataka Public Service Commission.

## (3) 001. Direction and Administration

D	4,62.20 :				
S	23.00 :				
R	- 83.30 :	4,01.90	4,01.34	-	0.5

A sum of Rs.23 lakhs was obtained in March 1992 through supplementary grant under 'Office Expenses' (Rs.20 lakhs) for creation of City Division III, hiring of private vehicles for Tax Collection and Printing 'C' Forms in Private Press and 'Travel Expenses' (Rs.3 lakhs) was due to intensive tours to mobilise Tax Collection.

## GRANT NO.17

Anticipated savings by reappropriation mainly under the heads 'Salaries' (Rs.34 lakhs) due to non-filling up of vacant posts, 'Office Expenses' (Rs.29 lakhs) due to non-creation of New Division, less number of Telephones installed and non-receipt of bills for printing of forms, 'Rent, Rates and Taxes' (Rs.16 lakhs) was due to non-receipt of demand for the rent and 'Travel Expenses' (Rs.3 lakhs) due to less number of tours.

(iii) Savings mentioned in note (ii) above were partly counterbalanced by excess under:

Head	Total grant	Actual expenditure	Excess Saving	+
			(In lakhs of rupees)	-
3604. COMPENSATION AND ASSIGNMENTS TO LOCAL BODIES AND PANCHAYATI RAJ INSTITUTIONS				

## 103. Entertainment Tax

D	35,10.00 :				
S	3,60.00 :				
R	2,50.00 :	41,20.00	40,26.80	-	93.20

Additional funds (Rs.3,60 lakhs) were obtained through Supplementary Grant in March 1992 for payment of arrears of Cess based on the Collections including payment of arrears of Cess to Local Bodies. Additional funds of Rs.2,50 lakhs were provided by reappropriation under the head for (a) Payment of surcharge to Local Bodies; (b) Payment of arrears of entertainment Tax relating to 1990-91 and (c) Payment due to Local Bodies on account of increased collection of Surcharge and Entertainment Tax during 1991-92. However, reasons for the final saving of Rs.93.20 lakhs was due to non-receipt of compensation claims from Municipality, Village Panchayat etc.



## GRANT NO.18 - INSURANCE, TREASURY AND ACCOUNTS ADMINISTRATION

MAJOR HEADS : 2054 TREASURY AND ACCOUNTS ADMINISTRATION AND  
2235 SOCIAL SECURITY AND WELFARE

## Revenue

## Voted -

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess Saving Rs.
Original	16,37,80,000	16,37,80,000	
Supplementary	...	15,28,47,691	- 1,09,32,309

Amount surrendered during the year (March 1992)

84,84

## Charged -

	Total grant	Actual expenditure	Excess Saving
Original	5,000	5,000	
Supplementary	...	...	- 5,000

Amount surrendered during the year (March 1992)

5,00

## NOTES AND COMMENTS

(i) The saving anticipated and surrendered under the voted grant was Rs.84.84 lakhs; the final saving was, however, Rs.1,09.32 lakhs.

(ii) Saving in the voted grant occurred mainly under :

Head	Total grant	Actual expenditure	Excess Saving
		(In lakhs of rupees)	
2054. TREASURY AND ACCOUNTS ADMINISTRATION			
095 Directorate of Accounts and Treasuries			
O	1,41.26		
R	62.39	78.87	77.95

Savings occurred mainly under 'Modernisation of Accounting Treasuries' (Rs.56.85 lakhs) due to non-installation of Computer account of economy measures, 'Strengthening of Treasuries' (Rs. lakhs) due to postponement of purchase of equipments, furniture and 'Director of Treasuries' (Rs.1.37 lakhs) due to economy measures. Savings under this head for similar reasons occurred during

## GRANT NO. 18

during earlier years also.

Year	Amount (In lakhs of Rupees)
1987-88	64.68
1988-89	76.86
1989-90	1,05.94
1990-91	75.22

Head	Total grant	Actual expenditure	Excess Saving
		(In lakhs of rupees)	
097. Treasury Establishment			
O	8,78.69		
R	16.50	8,62.19	8,39.04
			- 23.15

Out of the total saving of Rs.39.65 lakhs, the anticipated saving was attributed to (i) economy measures imposed by Government (Rs.15 lakhs) and (ii) non-filing up of vacant posts and postponement of encashment of leave (Rs.1.50 lakhs). Reasons for the final saving which occurred mainly under 'Salaries' (Rs.22.11 lakhs) and 'Office Expenses' (Rs.1.04 lakhs) have not been communicated.

There were saving for similar reasons during

Year	Amount (In lakhs of Rupees)
1989-90	47.87
1990-91	80.66

## iii) KARNATAKA GOVERNMENT INSURANCE FUND

The expenditure shown in the grant includes Rs.3,40.10 lakhs met from the Karnataka Government Insurance Fund.

The fund was created on the introduction of compulsory Insurance Scheme 1891 for the benefit of the State Government Employees. Premia recovered from the subscribers are credited to this Fund and all payments in settlement of the claims of the insured are met out of the Fund. The recurring cost of management of the scheme is initially debited under this grant but is transferred to the Fund at the end of the year. The balance in this Fund as on 31st March 1992 was Rs.4,86.80 crores.

The account of the transaction of the Fund is shown under '8011 - Insurance and Pension Funds - 105 - State Government Insurance' in Statement No.17 of the Finance Accounts 1991-92.



## GRANT NO.18 - INSURANCE, TREASURY AND ACCOUNTS ADMINISTRATION

MAJOR HEADS : 2054 TREASURY AND ACCOUNTS ADMINISTRATION AND  
2235 SOCIAL SECURITY AND WELFARE

## Revenue

## Voted -

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess Saving Rs.
Original	16,37,80,000	16,37,80,000	
Supplementary	...	15,28,47,691	- 1,09,32,309

Amount surrendered during the year (March 1992)

## Charged -

	Total grant	Actual expenditure	Excess Saving
Original	5,000	5,000	
Supplementary	...	...	- 84,84

Amount surrendered during the year (March 1992)

## NOTES AND COMMENTS

(i) The saving anticipated and surrendered under the voted was Rs.84.84 lakhs; the final saving was, however, Rs.1,09.32 lakhs.

(ii) Saving in the voted grant occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving
2054. TREASURY AND ACCOUNTS ADMINISTRATION			
095 Directorate of Accounts and Treasuries			
O	1,41.26		
R	62.39	78.87	77.95

Savings occurred mainly under 'Modernisation of Accounts Treasuries' (Rs.56.65 lakhs) due to non-installation of Computer account of economy measures, 'Strengthening of Treasuries' (Rs. lakhs) due to postponement of purchase of equipments, furniture of 'Director of Treasuries' (Rs.1.37 lakhs) due to economy measures. Savings under this head for similar reasons occurred during

## GRANT NO. 18

during earlier years also.

Year	Amount (In lakhs of Rupees)
1987-88	64.68
1988-89	76.86
1989-90	1,05.94
1990-91	75.22

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving
097. Treasury Establishment			
O	8,78.69		
R	16.50	8,62.19	8,39.04 - 23.15

Out of the total saving of Rs.39.65 lakhs, the anticipated saving was attributed to (i) economy measures imposed by Government (Rs.15 lakhs) and (ii) non-filing up of vacant posts and postponement of encashment of leave (Rs.1.50 lakhs). Reasons for the final saving which occurred mainly under 'Salaries' (Rs.22.11 lakhs) and 'Office Expenses' (Rs.1.04 lakhs) have not been communicated.

There were saving for similar reasons during

Year	Amount (In lakhs of Rupees)
1989-90	47.87
1990-91	80.66

## iii) KARNATAKA GOVERNMENT INSURANCE FUND

The expenditure shown in the grant includes Rs.3,40.10 lakhs met from the Karnataka Government Insurance Fund.

The fund was created on the introduction of compulsory Insurance Scheme 1891 for the benefit of the State Government Employees. Premia recovered from the subscribers are credited to this Fund and all payments in settlement of the claims of the insured are met out of the Fund. The recurring cost of management of the scheme is initially debited under this grant but is transferred to the Fund at the end of the year. The balance in this Fund as on 31st March 1992 was Rs.4,86.80 crores.

The account of the transaction of the Fund is shown under '8011 - Insurance and Pension Funds - 105 - State Government Insurance Fund' in Statement No.17 of the Finance Accounts 1991-92.



## GRANT NO. 19 - PENSION AND OTHER RETIREMENT BENEFITS

MAJOR HEAD : 2071 PENSIONS AND OTHER RETIREMENT BENEFITS

Revenue

Voted -

Original	2,97,80,00,000	13,01,47,50,000	
Supplementary	3,67,50,000		2,95,31,67,073

Amount surrendered during the year

Charged -

Original	1,10,00,000	1,10,00,000	
Supplementary	...		88,79,028

Amount surrendered during the year

## NOTES AND COMMENTS

(i) As the expenditure under the voted grant fell short of original provision itself, the supplementary grant of Rs.3,67.50 lakhs obtained in March 1992 was unnecessary.

(ii) Although there was a saving of Rs.6,15.83 lakhs under the voted grant, no part of the saving was anticipated and surrendered.

(iii) In the charged appropriation there was a saving of Rs.21 lakhs. No part of it was anticipated and surrendered.

(iv) Savings in the voted grant occurred mainly under :

Head	Total grant	Actual expenditure	Excess Saving
	(In lakhs of rupees)		
2071. PENSIONS AND OTHER RETIREMENT BENEFITS			
104. Gratuities			
O	47,40.00		
S	35.00		
	47,75.00	40,05.42	-7,69.58

Savings occurred mainly under 'Other Gratuities - Karnataka Death Cum Retirement Gratuities under revised Pension Rules'

## GRANT NO.19

(Rs.6,45.51 lakhs), 'Death Cum Retirement Gratuities under triple benefit Scheme' (Rs.65.82 lakhs), 'Gratuities to Ex-Shanbhogues, Karnams and Patwaries' (Rs.21.63 lakhs), 'Gratuities of Officers who were serving immediately before 1st November 1956 but retired on or after 1st November 1956' (Rs.18.46 lakhs), 'Bombay Gratuities after 1st April, 1936' (Rs.14.87 lakhs), 'Madras Gratuities after 1st October, 1953' (Rs.3.25 lakhs) was due to receipt of less number of pension cases than anticipated.

Head	Total grant	Actual expenditure	Excess + Saving -
	(In lakhs of rupees)		
(2) 102. Commuted Value of Pension	47,00.00	40,52.50	- 6,47.50
Savings occurred mainly under 'Other Payments - Payments to Karnataka Pensioners' (Rs.3,55.69 lakhs), 'Payments on account of Officers who retired after 1st November, 1956 but who have rendered service prior to 1st November 1956' (Rs.91.79 lakhs) was due to receipt of less number of Pension cases than anticipated.			
(3) 105. Family Pensions	38,94.00	32,77.41	- 6,16.59
Saving occurred mainly under 'Other Family Pension' (Rs.6,16.49 lakhs) was due to receipt of less number of pension cases than anticipated.			

(v) Saving mentioned in note (iv) above was partly offset by excess mainly under :

101. Superannuation and Retirement Allowances	1,56,00.00	1,69,39.77	+ 13,39.77
Excess occurred mainly under 'State Government Pensions - Pensions paid in India' (Rs.13,42.85 lakhs) was due to sanction of increase in Dearness Allowance to Pensioners.			
(2) 110. Pensions of employees of Local Bodies	8,00.00	9,06.50	+ 1,06.50
Excess under - 'Pensions of Employees of local bodies' (Rs.1,06.50 lakhs) was due to receipt of more number of pension cases than anticipated and sanction of Dearness Allowance.			



(vi) Savings in the charged appropriation occurred mainly under

	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess Saving
101. Superannuation and Retirement allowances	99.00	88.79	-

Savings occurred mainly under 'Payment of Pensionary Charges to other Governments under the State Re-organisation Act 1956' 'Tamil Nadu' (Rs.14.21 lakhs), 'Maharashtra' (Rs.3 lakhs), was to less debit raised by other states under 'State Re-organisation Act 1956'. The above saving was partly offset by excess under 'Payment of Pensionary Charges to other Government under the State Re-organisation Act 1956- Andhra Pradesh' (Rs.8 lakhs). Reason for the excess have not been communicated.

(2) 106. Pensionary Charges in respect of High Court Judges	8.00	....	-
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The entire provision under 'Pensionary charges in respect of High Court Judges was not utilised due to non-receipt of Debit from the Central Pension Accounting Office, New Delhi.

# GRANT NO.20 - ASSISTANCE TO GOVERNMENT SERVANTS AND MISCELLANEOUS LOANS

(ALL VOTED)

Total grant Rs.	Actual expenditure Rs.	Excess Saving Rs.	+
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MAJOR HEADS : 2216 HOUSING,

7610 LOANS TO GOVERNMENT SERVANTS AND

7615 MISCELLANEOUS LOANS.

## Revenue

Original	2,90,00,000	5,40,00,000	5,19,40,128	-	20,59,872
Supplementary	2,50,00,000				

Amount surrendered during the year (March 1992)

20,59,000

## Capital

Original	13,98,00,000	27,18,03,000	22,48,33,392	-	4,69,69,608
Supplementary	13,20,03,000				

Amount surrendered during the year (March 1992)

3,85,26,000

## NOTES AND COMMENTS

(i) In the Capital Section of the grant, the saving anticipated was Rs.3,85.26 lakhs whereas the actual saving worked out to Rs.4,69.70 lakhs.

(ii) The saving in the Capital Section of the grant occurred mainly under:

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving	+
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## 7615. MISCELLANEOUS LOANS

101. Loans to Contractors for Purchase of Machinery

O	7,00.00				
S	12,20.03				
R	3,03.76	16,16.27	16,41.26	+	24.99

The anticipated saving of Rs.3,40 lakhs relating to 'Karnataka



## GRANT NO.20

State Construction Corporation' and Rs.10 lakhs in respect of 'Land Army Corporation' was due to non-forwardal of proposals by these companies for purchase of Machinery etc. A further major saving was noticed under 'Other Contractors' (Rs.3,06.82 lakhs) due to release of Letter of Credit for a lesser amount than anticipated, in connection with carrying out of Ankola-Hubli Road Works.

The above savings were offset by certain increases in expenditure by reappropriation in respect of the following schemes (i) 'Land Army Corporation - World Bank Assisted India Population Project' (Rs.3,16.99 lakhs) and 'Karnataka State Construction Corporation - World Bank assisted India Population Project' (Rs.26.08 lakhs). However, reasons for the final excess of Rs.24.99 lakhs have not been communicated (February 1993).

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

## (2) 7610. LOANS TO GOVERNMENT SERVANTS

206. Advances for Purchase of Handloom Cloth/ Khadi	2,00.00	1,00.99	-	99.01
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Reasons for the final saving of Rs.99.01 lakhs against the schemes mentioned above have not been intimated

## (3) 201. House Building Advances

D	1,20.00 :			
R	- 48.42 :	71.58	71.48	- 0.10

Major portion of the saving, anticipated fall under the category of advances to 'All India Service Officers' (Rs.33.80 lakhs) the balance relates to 'Other Government Servants' (Rs.14.62 lakhs). The savings was due to the receipt of less number of applications from the Government Servants for obtaining advance.

## (4) 202. Advance for Purchase of Motor Conveyances

D	3,20.00 :			
S	1,00.00 :			
R	- 29.34 :	3,90.66	3,80.86	- 9.80

The savings were attributed to less demand for conveyance Advance from the Government Servants.

## GRANT NO.20

Head	Total grant	Actual expenditure	Excess Saving	+
		(In lakhs of rupees)		
(5) 800. Other Advances				
D	8.00 :			
R	- 1.60 :	6.40	1.60	- 4.80

The reasons for the saving of Rs.4.12 lakhs under 'Advances for Medical Treatment' are awaited (February 1993).

(iii) Saving mentioned at (ii) above was partly offset by excess under

## 7615. MISCELLANEOUS LOANS

200. Miscellaneous Loans	...	7.00	+	7.00
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An expenditure of Rs.7 lakhs was accounted without any provision resulting in the excess. Reasons for the same are awaited (February 1993).

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## GRANT NO.21 - SMALL SAVINGS

(ALL VOTED)

	Total grant Rs.	Actual expenditure Rs.	Excess Saving Rs.
MAJOR HEAD : 2047 OTHER FISCAL SERVICES			
Revenue			
Original	4,93,00,000	4,93,00,000	
Supple- mentary	....	4,59,04,447	- 33,95,553
Amount surrendered during the year (March 1992)			27,10,000

## NOTES AND COMMENTS

(i) As against the final saving of Rs.33.96 lakhs, saving anticipated and surrendered was Rs.27.10 lakhs.

(ii) Saving in the provision occurred under:

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving
103. Promotion of Small Savings			
O	4,93.00		
R	- 27.10	4,65.90	4,59.04 - 6.86

Out of the total savings of Rs.51.92 lakhs under 'Publicity and Propaganda' saving of Rs.40 lakhs due to reduction in the printing of advertisement and cost of publicity materials, was reappropriated and the saving of Rs.10 lakhs due to economy measures was surrendered. Saving under 'Director of Small Savings-Other charges' (Rs.2 lakhs) due to non-purchase of office equipments due to economy in expenditure was surrendered. Final saving occurred mainly under 'Director of Small Savings-Salaries' (Rs.11.31 lakhs) due to non-filling up of posts. The savings were partly counterbalanced by anticipated excess under 'Publicity and Propaganda - Cash and Incentive Awards' (Rs.40 lakhs) which was provided by reappropriation on account of introduction of new incentive schemes and due to more investment in 'Indira Vikas Patra'. But saving of Rs.13 lakhs anticipated due to less number of claims for payment of cash and incentive than expected, was surrendered in March 1992. However, there was a final excess of Rs.6.89 lakhs attributed to excess surrendered in March 1992.

## GRANT NO.21

Saving under this grant has been a recurring feature and the details relating to the previous five years are as under:

Year	(In lakhs of rupees)
1986 - 87	34.83
1987 - 88	92.08
1988 - 89	60.32
1989 - 90	38.14
1990 - 91	1,16.08

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## GRANT NO.22 - OTHER MISCELLANEOUS SERVICES

Total grant or  
appropriation Rs.  
Actual  
expenditure  
Rs.

MAJOR HEADS : 2070 OTHER ADMINISTRATIVE SERVICES,  
2075 MISCELLANEOUS GENERAL SERVICES,  
2205 ART AND CULTURE,  
2235 SOCIAL SECURITY AND WELFARE,  
2250 OTHER SOCIAL SERVICES,  
3454 CENSUS, SURVEYS AND STATISTICS,  
4416 INVESTMENTS IN AGRICULTURAL FINANCIAL  
INSTITUTIONS,  
4885 OTHER CAPITAL OUTLAY ON INDUSTRIES  
AND MINERALS AND  
6885 OTHER LOANS TO INDUSTRIES AND MINERALS.

Revenue

Voted -

Original	22,32,83,000	:	29,19,96,000	
Supple-		:		
mentary	6,87,13,000	:	29,38,15,336	

+ 18,19,336

Amount surrendered  
during the year  
(March 1992)

2,05,52,8

Charged -

Original	30,000	:	30,000	
Supple-		:		
mentary	...	:	...	

- 30,000

Amount surrendered  
during the year

Capital

Voted -

Original	6,03,00,000	:	6,04,01,000	
Supple-		:		
mentary	1,01,000	:	5,64,19,500	

- 39,81,500

Amount surrendered during  
the year (March 1992)

85,00,000

## NOTES AND COMMENTS

(i) Rupees 18,19,336 being the excess expenditure over the provision in the Revenue Section of the voted grant, requires regularisation.

## GRANT NO.22

(ii) Notwithstanding the excess as at (i) above, savings to the extent of Rs.2,05.53 lakhs were anticipated and surrendered.

(iii) In the Capital Section, saving anticipated and surrendered was Rs.85 lakhs; however, the actual saving was only Rs.39.81 lakhs.

(iv) Excess under the voted grant in the Revenue Section occurred under:

Head	Total grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)			
2075. MISCELLANEOUS GENERAL SERVICES			

## 103. State Lotteries

O	16,50.00			
S	6,82.13			
R	- 46.47	22,85.66	25,08.22	+ 2,22.56

Supplementary grant of Rs.6,82.13 lakhs was obtained under 'Advertising, Sales and Publicity Expenses - Payment of Commission to Agents' to effect the accounts adjustment for payment of Commission relating to period 1990-91 which was not carried out in 1990-91 for want of relevant particulars. However, there was a final excess (Rs.2,22.39 lakhs) under this head, due to increase in the payment of Commission to the agents consequent on increase in the number of draws and also introduction of 'Single Digit' Lottery. Excess also occurred under 'Service Charges for paying prizes' (Rs.2.32 lakhs), reasons for which have not been communicated (February 1993). Saving anticipated under 'Printing of Tickets' (Rs.46.20 lakhs) due to non-receipt of bills from the Press, was surrendered.

(v) Excess mentioned in note (iv) above was partly offset by savings under :

3454. CENSUS, SURVEYS  
AND STATISTICS

## 02. Surveys and Statistics

204. Central Statistical  
Organisation

O	4,50.82		3,28.75	3,30.01	+ 1.26
R	- 1,22.07				

Savings anticipated mainly under the following heads were

surrendered for reasons noted there against.



Head	Saving (In lakhs of rupees)	Reason
(a) Directorate of Economics and Statistics	55.12	Due to non-filling up of postson account of economy measures imposed by Government and non-settlement of arrears of rent.
(b) Central Sector Scheme of Agricultural Census	36.67	Due to restricting the expenditure to extent of approval and imposition of cut in plan outlay by Government of India.
(c) Provision of Vehicular Support to the Directorate/ District Statistical Offices.	9.62	Due to non-approval of the Scheme by the Government
(d) Central Sector Scheme of III Economic Census	7.96	Due to limiting the expenditure to the extent of approval and imposition of cut in plan outlay by Government of India.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving
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## (2) 203. Computer services

O	1,09.37
R	- 34.30

75.07 74.92

Saving anticipated under (a) 'Karnataka Government Computer Centre' (Rs.31.92 lakhs), due to non-filling of posts, enforcement of economy orders, non-payment of maintenance charges, non-receipt of Government sanction for the entire plan allocation, (b) 'Training cum Software Development Projects of Karnataka Government Computer Centre' (Rs.2.38 lakhs) due to minimising of training through outside agencies, was surrendered.

## (vi) Saving in the Capital Section occurred under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
6885 LOANS FOR OTHER INDUSTRIES AND MINERALS.			
01 Loans to Industrial Financial Institutions			
190 Loans to Public Sector and other undertakings			
O 4,00.00 !			
R - 4,00.00 !		...	...
2) 4885. CAPITAL OUTLAY ON INDUSTRIES AND MINERALS			
01. Investments in Industrial Financial Institutions			
190. Investments in Public Sector and other undertakings			
O 1,85.00 !			
S 0.01 !			
R 3,15.00 !	5,00.01	5,52.69	+ 52.68

The provision of Rs.4 crores made under '6885 Loans for Karnataka State Financial Corporation' was reappropriated in March 1992 to the head '4885-Karnataka State Financial Corporation - Investments' on the advice of the Industrial Development Bank of India. Again in March 1992 the provision of Rs.85 lakhs made under 4885-Karnataka State Financial Corporation - Investments' for conversion of loan in lieu of capital into share capital as per the phased programme fixed by the Industrial Development Bank of India was surrendered on the request of Karnataka State Financial Corporation as Karnataka State Financial Corporation felt that it was advantageous to pay interest on loans than payment of dividend on capital. Final excess under 'Investments' (Rs.52.68 lakhs) occurred as the account adjustment for conversion of loan into share capital during 1990-91 was carried out in 1991-92 accounts on receipt of certain relevant particulars.



## GRANT NO.22

Head	Total grant	Actual expenditure (In lakhs of rupees)
(3) 4416. INVESTMENTS IN AGRICULTURAL FINANCIAL INSTITUTIONS		
190. Investments in Public Sector and other Undertakings		
Q 18.00 :		
R 1.00 :	19.00	11.50

Saving occurred under 'Regional Rural Banks' (Rs.7.50 lakhs) to non-drawal of the released funds, by the Banks before the close of the Financial year.

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## GRANT NO.23 - FOOD AND CIVIL SUPPLIES

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess Saving Rs.	+
MAJOR HEADS : 2236 NUTRITION,				
2408 FOOD, STORAGE AND WARE HOUSING,				
3456 CIVIL SUPPLIES AND				
6408 CAPITAL OUTLAY ON FOOD, STORAGE AND WAREHOUSING.				
Revenue				
Voted -				
Original	74,88,06,000 :	81,98,06,000		
Supplementary	7,10,00,000 :	82,11,97,618		
Amount surrendered during the year (March 1992)				+ 13,91,618
Charged -				
Original	25,000 :	25,000		
Supplementary	..... :	.....		- 25,000
Amount surrendered during the year				.....
Capital				
Voted -				
Original	..... :	5,00,00,000		
Supplementary	5,00,00,000 :	5,00,00,000		.....
Amount surrendered during the year				.....

## NOTES AND COMMENTS

- (i) The expenditure exceeded the voted grant in the Revenue Section by Rs.13,91,618 which requires regularisation.
- (ii) In view of the excess of Rs.13.92 lakhs over the voted grant in the Revenue Section, the surrender of Rs.3,49.32 lakhs was judicious.



## GRANT NO.23

(iii) The original provision of Rs.74,88.06 lakhs in the Revenue Section included an error of Rs.4,23.44 lakhs in the Budget under the Major Head '2236 - Nutrition - 191 - Assistance to Local Bodies, Corporations, etc. The excess of Rs.13.92 lakhs includes this error in Budget which remained unrectified.

(iv) Excess occurred mainly under

Head	Total grant	Actual expenditure	Excess Saving
		(In lakhs of rupees)	
2408. FOOD, STORAGE AND WAREHOUSING			
01. Food			
001. Direction and Administration			
D	5,04.20 :		
S	1,75.00 :	6,79.20	7,02.87 + 23.67

Final excess under 'Executive Establishment' (Rs.1,17.47 lakhs) as well as final saving under 'Director; Food and Civil Supplies (Rs.1,12.79 lakhs) was due to transfer of 656 posts of Officers and Staff from Zilla Parishads to the department. Reasons for the final excess under 'Food and Civil Supplies Enforcement' (Rs.21.73 lakhs) have not been intimated (February 1993).

(v) Excess mentioned in note (iii) and (iv) above was partly counterbalanced by saving under:

## 2236. NUTRITION

## 02. Distribution of nutritious food and beverages

## 800. Other expenditure

D	50,00.00 :		
S	5,00.00 :		
R	- 3,49.25 :	51,50.75	51,41.47 - 9.28

Saving anticipated under 'Differential Cost of Food Grains and Transportation Charges' (Rs.3,49.25 lakhs) due to non-receipt of bills from wholesale nominees in time was surrendered.

## GRANT NO.23

Head	Total grant	Actual expenditure	Excess Saving
		(In lakhs of rupees)	
3456. CIVIL SUPPLIES			
800. Other expenditure	1,00.00	60.88	- 39.12
Final saving mainly under 'Implementation of Consumer Protection Act 1986' (Rs.34.12 lakhs) was stated to be due to non-formation of District Forums in all the Districts as expected.			



## GRANT NO.24 - FOREST

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess Saving Rs.
MAJOR HEADS : 2406 FORESTRY AND WILD LIFE AND			
4406 CAPITAL OUTLAY ON FORESTRY AND WILD LIFE			
Revenue			
Voted -			
Original	1,11,84,33,000	1,16,21,73,000	
Supplementary	4,37,40,000	94,82,18,405	- 21,39,54,595
Amount surrendered during the year			
Charged			
Original	5,00,51,000	5,00,51,000	
Supplementary	....	5,08,41,835	+ 7,90,835
Amount surrendered during the year			
Capital			
Original	25,24,000	25,24,000	
Supplementary	....	23,00,000	- 2,24,000
Amount surrendered during the year			

## NOTES AND COMMENTS

(i) As the actual expenditure under the voted grant in the revenue section was less than even the original provision the supplementary grant obtained in March 1992 (Rs.4,37.40 lakhs) proved excessive.

(ii) No part of the final saving of 21,39.55 lakhs under the voted grant in Revenue Section, was anticipated and surrendered.

(iii) In the Revenue Section, the expenditure exceeded the charged appropriation by Rs.7,90,835, which requires regularisation.

(iv) Apart from a saving of Rs.1,34.74 lakhs (less than 10 percent of provision) under 191 - Assistance to Local Bodies, Corporations etc., savings under the voted grant in the Revenue

## GRANT NO.24

Section occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving
2406. FORESTRY AND WILD LIFE			
01. Forestry			
101. Forest Conservation, Development and Regeneration			
O	20,53.82		
S	1,00.00		
R	+ 0.11	21,53.93	10,30.20 - 11,23.73

Final savings occurred mainly under 'Integrated Development of Western Ghats' (ODA) (Rs.10,39.85 lakhs), 'Integrated Development of Wastelands (100 percent Central)' (Rs.1,13.51 lakhs), 'Creation of protection force and re-organisation of State Forest Department for protection (100 percent Central)' (Rs.79.87 lakhs) and 'Protection from Fire - Works' (Rs.3.22 lakhs). Reasons for which have not been communicated. Part of saving under 'Cultural Operations Maintenance of Plantations and Sandal Regeneration' (Rs.4.28 lakhs) was due to non filling up of vacant posts. The saving was partly offset by excess mainly under 'Compensatory Plantations - Works' (Rs.1,15.29 lakhs) 'Rehabilitation of Degraded Forests - Works' (Rs.5.12 lakhs), 'Compensatory Plantations - Salaries' (Rs.3.95 lakhs), 'Protection from Fire - Salaries' (Rs.3.46 lakhs) and tending logged areas evergreen and semi evergreen (Rs.2.45 lakhs). Reasons for the saving/excess have not been communicated (February 1993)

## (2) 01. Forestry

## 800. Other expenditure

O	7,30.84	7,28.23	90.45	- 6,37.78
R	- 2.61			

Saving occurred mainly under 'Comprehensive Land Use Management Project' (Rs.5,35.49 lakhs), and entire provision under 'Special Component Plan for Scheduled Castes' (Rs.1,00.00 lakhs). Reasons for the savings have not been communicated (February 1993).



## GRANT NO.24

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(3) 01. Forestry			
102. Social and Farm Forestry			

O	20,71.08 !		
R	- 16.78 !	20,54.30	17,27.01

- 3,27.29

Final savings occurred mainly under 'CSS Area oriented Fuel/Fodder Project' (Rs.1,68.18 lakhs), 'World Bank/ODA of UK aided Social Forestry Project (MNP) State Sector' (Rs.71.65 lakhs), the entire provision under 'Modern Fire Control Methods' (Rs.40.60 lakhs), 'Karnataka Forest Development Fund Scheme - Other Plantations' (Rs.28.71 lakhs), 'Soil Conservation Afforestation' (Rs.15.76 lakhs) out of which Rs.11.03 lakhs was anticipated and surrendered due to vacant posts, the entire provision under 'Village Forest Committees' (Rs.15.00 lakhs), 'Teak Plantations - Salaries' (Rs.14.03 lakhs) out of which Rs.5.99 lakhs was anticipated and surrendered due to vacant posts, 'Central Sector Scheme of Seed Development' (Rs.13.97 lakhs), 'Karnataka Forest Development Fund Schemes - School Forestry' (Rs.9.51 lakhs), 'Match Wood Plantations - Salaries' (Rs.5 lakhs out of which Rs.1.22 lakhs were surrendered due to vacant posts) and CSS of decentralised Nurseries (Rs.4.90 lakhs). The saving was partly counterbalanced by excess mainly under 'Karnataka Forest Development Fund Schemes Matchwood Plantations' (Rs.10.43 lakhs), 'Establishment and Monitoring Cell' (Rs.25.15 lakhs), 'Roadside Plantations' (Rs.3.71 lakhs) and 'Central Sector Scheme of Minor Forest Produce' (Rs.3.16 lakhs). Reasons for the saving/excess have not been communicated (February 1993).

## (4) 02. Environmental Forestry and Wild Life

## 110. Wild Life Preservation

O	4,94.68 !
S	69.00 !
R	+ 10.00 !

5,73.68

4,65.60

- 1,08.08

Final saving occurred mainly under 'Centrally Sponsored Scheme of Bannerghatta National Park Project' (Rs.26.77 lakhs), 'CSS Development of other Wild Life Sanctuaries' (Rs.14.11 lakhs), 'Nilgiris Biosphere Reserve' (100 percent Central) (Rs.13.56

## GRANT NO.24

lakhs), 'CSS Nature Education and Interpretation' (Rs.11.95 lakhs), the entire provision of Rs. 10 lakhs provided through Supplementary budget under 'CSS Tribal Development' - Development of Villages of Bandipur, 'Ecological Development' around important protected areas CSS (Rs.8.85 lakhs), 'CSS for Captive Breeding and Rehabilitation of Endangered Species' (50:50) (Rs.8.68 lakhs), 'CSS Development of B.R. Temple Sanctuary' (Rs.7.02 lakhs), 'Nagarhole National Park' (50:50) (Rs.4.95 lakhs), 'Centrally Sponsored Scheme of Project Elephant' (Rs.3.96 lakhs) and 'Central Sector Scheme of Project Tiger, Bandipur' (Rs.2.79 lakhs). The saving was partly, counterbalanced by excess mainly under Nature Conservation of Wild life' (Rs.7.04 lakhs). The reasons for the saving/excess have not been communicated (February 1993).

(v) The savings mentioned in note (iv) above were partly offset by excess mainly under :

Head	Total grant	Actual expenditure	Excess + Saving -
		(In lakhs of rupees)	
2406. FORESTRY AND WILD LIFE			
01. Forestry			
105. Forest Produce			
O	15,94.64 !		
S	2,50.00 !		
R	66.56 !	19,11.20	19,53.12

Excess occurred mainly under 'Supply of Bamboos (to paper mills) - Works' (Rs.53.37 lakhs) for which additional funds of Rs.62 lakhs were provided by reappropriation for extraction of Bamboos in Canara Circle. However, there was a final saving of Rs.8.63 lakhs under this head. Additional funds provided through supplementary estimates under 'Timber Removed by Government Agency - Works' (Rs.1,00 lakhs) and 'Fire Wood and Charcoal including Supply to Iron and Steel Works Bhadravathi - Works' (Rs.1,00.00 lakhs) to meet the hike in wage rates for extraction of timber and logging proved inadequate in view of the final excess of Rs.41.16 lakhs and Rs.6.85 lakhs respectively. Reasons for the final excess have not been communicated (February 1993).



## GRANT NO.24

Head	Total grant	Actual expenditure	Excess + Saving -
	(In lakhs of rupees)		
(2) 2406. FORESTRY AND WILD LIFE			
01. Forestry			
001. Direction and Administration			
D 23,16.15 :			
S 18.40 :			
R - 88.90 :	22,45.65	23,94.69	+ 1,49.04

Additional funds provided under 'Executive Establishment - General Establishment' (Rs.18.40 lakhs) through supplementary estimates to meet the payment of building rents to offices of the Department and for payment of compensation for loss of crops and property by wild animals proved inadequate mainly on account of reappropriation of anticipated saving under 'Salaries' (Rs.1,28.27 lakhs) due to non-filling up of vacant posts which resulted in a final excess of Rs.1,41.43 lakhs. Excess also occurred under other charges Rs.6.60 lakhs 'Executive Establishment - General Establishment - Office Expenses' (Rs.3.47 lakhs). 'Establishment for Timber and other Produce removed by private Agency (Consumers and Purchasers)' (Rs.18.64 lakhs) and 'Charges for prevention of forest produce smuggling transferred from 2055 Police' (Rs.3.14 lakhs). Reasons for excess/saving have not been communicated.

## (3) 2406. FORESTRY AND WILD LIFE

## 004. Research

D 53.04 :			
R 31.07 :	84.11	72.91	- 11.20

Additional funds provided by reappropriation under this head (Rs.31.07 lakhs) to meet the increased expenditure towards arrears of salary, TA claims and increase in office expenditure, proved excessive in view of the final saving of Rs.11.20 lakhs. Reasons for the final saving have not been communicated (February 1993).

## (4) 02. Environmental Forestry and Wild Life

## 111. Zoological Parks

34.00	49.00	+ 15.00
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Excess occurred under Grants-in-Aid to Karnataka Zoo Authority reasons for which are awaited (February 1993).

## GRANT NO.24

Head	Total grant or appropriation	Actual expenditure	Excess + Saving -
	(In lakhs of rupees)		
(5) 070. Communication and Building			
D 47.10 :			
R 10.00 :	57.10	59.07	+ 1.97

Additional funds provided by reappropriation under 'Roads and Bridges (Maintenance) - Works' (Rs.6 lakhs) for special repairs to Roads and Bridges in Kollegal and Chitradurga, 'Buildings (Maintenance - Works)' (Rs.4 lakhs) for special repairs to Departmental Quarters proved inadequate in view of the final excess of Rs.1.97 lakhs, reasons for which have not been communicated (February 1993).

(vi) Excess in the charged appropriation occurred mainly under

01. Forestry			
797. Transfers to Reserve			
Funds/Deposit Accounts	5,00.00	5,08.42	+ 8.42

Reasons for the excess under Transfers to Reserve Funds/Deposit Accounts' (Rs.8.42 lakhs) have not been communicated.

## (vii) KARNATAKA FOREST DEVELOPMENT FUND

The revenue realised from forest Development Tax, the money recovered for raising compensatory plantation in lieu of the forest area made over for non-forestry purposes and Sandal surcharges collected for the development of Sandalwood resources are credited as revenue of the Government and an equal amount is transferred to deposit head 'Karnataka Forest Development Fund' against the provision made in the year.

The actual expenditure incurred on certain works of Forest Conservation and Development is also initially accounted for under this grant and subsequently transferred to the fund head.

There was a balance of Rs.7,05.46 lakhs at the credit of the Fund as on 1st April 1991. During the year 1991-92 an amount of Rs.12,81.37 lakhs were credited to the Fund, of which Rs.7,72.95 lakhs were directly credited by the Department to the Fund and Rs.5,08.42 lakhs by transfer. An expenditure of Rs.8,04.96 lakhs was met out of the fund leaving a balance of Rs.11,81.87 lakhs as on 31st March 1992.

The details of the transaction of the fund are given in Statement No.16 of stand included under '8229 - Development and



## GRANT NO.25 - STATE EXCISE

Total grant or  
appropriation  
Rs.

Actual  
expenditure  
Rs.

Excess  
Saving  
Rs.

MAJOR HEAD : 2039 STATE EXCISE.

Revenue

Voted -

Original	15,11,98,000	:	15,11,98,000	
Supple-		:		11,79,10,505
mentary	....	:		- 3,32,87,495

Amount surrendered during the year

Charged -

Original	2,000	:	2,000	
Supple-		:		...
mentary	...	:		- 2,000

Amount surrendered during the year

## NOTES AND COMMENTS

(i) No part of the saving of Rs.3,32.87 lakhs (constituting 22 percent of the total provision) was anticipated and surrendered. The Proposal made by the Department in February 1992 to meet the additional expenditure due to creation of 24 posts of additional Deputy Commissioner by reappropriation was not approved by Government before 31.3.92.

(ii) Saving under the voted grant occurred under:

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving	+
2039. STATE EXCISE				
001. Direction and Administration				
001. Direction and Administration	15,11.98	11,79.11	-3,32.87	

Savings occurred under 'Supervision of Private Distilleries, Breweries, etc.- Salaries' (Rs.1,65.78 lakhs), 'District Executive Establishment'-Salaries' (Rs.77.53 lakhs), 'Excise Intelligence Bureau

## GRANT NO.25

and Preventive Establishment- Salaries' (Rs.30.13 lakhs) due to non-filling up of vacant posts. Additional funds provided by reappropriation under 'Rents, Rates and Taxes' (Rs.5.00lakhs) for meeting additional expenditure for hiring of new building at higher rent was partly utilised resulting in saving of Rs.2.06 lakhs due to non-clearance of bills at the treasury. The total saving under 'District Executive Establishment - Motor Vehicles' (Rs.14.10 lakhs) of which (Rs.5 lakhs) was due to reduction in expenditure in maintenance of Vehicles and purchase of new Vehicles. Additional Funds provided by reappropriation under 'Excise Intelligence Bureau and Preventive Establishment - Motor Vehicles' (Rs.5 lakhs) for meeting additional expenditure on creation of five more divisions was not utilised and resulted in a final saving of (Rs.9.65 lakhs) due to non-receipt of sanction from Government for purchase of new Vehicles.



## GRANT NO.26 - TAXES ON VEHICLES

MAJOR HEADS : 2041 TAXES ON VEHICLES AND

3604 COMPENSATION AND ASSIGNMENTS TO LOCAL BODIES AND PANCHAYATI RAJ INSTITUTIONS.

Revenue

Voted-

Original	9,89,16,000	9,89,16,000	8,12,66,223	
Supplementary	...			- 1,76,49,777

Amount surrendered during the year (March 1992)

77,06,000

Charged -

Original	5,00,000	5,00,000	...	
Supplementary	...			- 5,00,000

Amount surrendered during the year (March 1992)

5,00,000

## NOTES AND COMMENTS

(i) As against the final saving of Rs.1,76.50 lakhs, the saving anticipated and surrendered was Rs.77.06 lakhs only.

(ii) Savings in the voted grant occurred mainly under

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

2041. TAXES ON VEHICLES

102. Inspection of Motor Vehicles

D	2,03.64			
R	- 52.52	1,51.12	96.50	- 54.42

Anticipated saving mainly under 'Salaries' (Rs.52.52 lakhs) due to non-filling up of vacant posts and due to higher allocation made towards Dearness Allowance. Reasons for the final saving Rs.54.62 lakhs have not been communicated (February 1993).

## GRANT NO.26

Head	Total grant or appropriation	Actual expenditure	Excess Saving	+
		(In lakhs of rupees)		-
(2) 101. Collection Charges				
D	6,84.83			
R	- 19.55	6,65.28	6.41.26	- 24.02

Anticipated savings were mainly under 'Regional Transport Authority' (Rs.29.70 lakhs) due to vacant posts and non-purchase of Smoke Meters, Gas analysers and non-filling up of vacant posts of drivers under 'Salaries' (Rs.13 lakhs) due to increased allocation of Dearness Allowance. The savings were partly counter balanced by excesses under 'Motor Vehicles' (Rs. 15 lakhs) due to purchase of 9 Jeeps and 'Office Expenses' (Rs.6.14 lakhs) due to installation of Computer at R.T.O's Offices of Bangalore South, Mysore, Mangalore and Dharwar. Reasons for the final saving of Rs.24.02 lakhs have not been communicated within (February 1993).

(3) 001. Direction and Administration

D	1,00.69			
R	- 4.99	95.70	74.90	- 20.80

Anticipated savings mainly under 'Commissioner for Transport - Salaries' (Rs.9 lakhs) due to vacant posts in Computer Wing was partly counterbalanced by excess under 'Other Charges' (Rs.6.07 lakhs) due to purchase of wireless sets for 5 Checkposts. Reasons for the final savings mainly under 'Commissioner for Transport' (Rs.18.03 lakhs) and 'State Transport Authority' (Rs.4.21 lakhs) have not been communicated (February 1993).

(iii) Saving in the charged appropriation occurred under:

3604. COMPENSATION AND ASSIGNMENTS TO LOCAL BODIES AND PANCHAYATI RAJ INSTITUTIONS

106. Taxes on Vehicles

D	5.00			
R	- 5.00			

Anticipated saving under 'Taxes on Vehicles' was surrendered as a separate provision was made under the head of account '2217 - Urban Development' for payment of compensation out of Motor Vehicle Taxes which is administered by Housing and Urban Development Department.



## GRANT NO. 27 - POLICE

Total grant or  
appropriation  
Rs.

Actual  
expenditure  
Rs.

Excess  
Saving  
Rs.

MAJOR HEADS : 2055 POLICE,

2070 OTHER ADMINISTRATIVE SERVICES,

2235 SOCIAL SECURITY AND WELFARE AND

6235 LOANS FOR SOCIAL SECURITY AND WELFARE.

Revenue

Voted -

Original	2,02,95,90,000	2,06,75,91,000	
Supple-			
mentary	3,80,01,000	1,95,88,07,600	- 10,87,83,400

Amount surrendered during  
the year

7,21,31,91

Charged

Original	1,07,000	1,07,000	
Supple-			
mentary	....		- 1,07,000

Capital

Original	5,00,000	5,00,000	
Supple-			
mentary	....	43,07,556	+ 38,07,556

## NOTES AND COMMENTS

(i) The expenditure under the voted grant in the Revenue Section was far less than the original provision. The anticipated saving surrendered under the voted grant in the Revenue Section was Rs.7,21.32 lakhs; the eventual saving was Rs.10,87.83 lakhs.

(ii) The supplementary grant of Rs.3,80 lakhs obtained for relief to persons affected by riots proved excessive as there was a final savings of Rs.1,44.25 lakhs under that head.

(iii) In the Revenue Section, the original provision of Rs.1.07 lakhs under the charged appropriation remained unutilised. No part of it was anticipated and surrendered.

(iv) Excess over the voted grant in the Capital Section amounting to Rs.38,07,556 requires regularisation. The excess

## GRANT NO. 27

occurred under 'Loans for Social Security and Welfare, - Other Social Security and Welfare Programme - Other Loans - Relief to persons affected by Riots etc, reasons for which have not been communicated.

(v) Apart from the saving of Rs.7,98.87 lakhs (less than 10 percent of the provision), under '2055 - Police - District Police' (Rs.5,69.61 lakhs), 'Special Police' (Rs.2,29.26 lakhs); saving under the voted grant in the Revenue Section occurred mainly under

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

2070. OTHER ADMINISTRATIVE SERVICES  
108. Fire Protection and Control

O	13,03.09			
R	- 4,93.20	8,09.89	7,36.39	- 73.50

Anticipated saving mainly under 'Protection and Control - Setting up of Fire Station' (Rs.4,14.05 lakhs) due to non-recruitment of staff and non-receipt of vehicles and Equipments etc., and sanction of less number of new fire stations. Final saving occurred mainly under 'Protection and control - Fire Station - Salaries' (Rs.80.47 lakhs), 'Setting up of Fire Station' (Rs.2,96.95 lakhs), which was partly offset by final excess under 'Protection and Control - Machinery and Equipment (Rs.2,75.46 lakhs), Office Expenses (Rs.10.66 lakhs), 'Training - Salaries' (Rs.6.28 lakhs), 'Equipments and Clothing' (Rs.4.12 lakhs). Reasons for the final saving/excess have not been communicated. not been communicated.

2235. SOCIAL SECURITY AND WELFARE

60. Other Social Security and  
Welfare Programmes  
200. Other Programmes

O	1,00.30			
S	3,80.00	4,55.49	3,36.05	- 1,19.44
R	- 24.81			

Saving anticipated and surrendered mainly under 'Relief to persons affected by Riots was Rs.24.81 lakhs while the final saving was Rs.1,19.44 lakhs. In view of the huge savings the supplementary grant could have been restricted. Reasons for final savings are



## GRANT NO. 27

Head  
Total grant  
Actual expenditure  
(In lakhs of rupees)

## (3) 2055. POLICE

## 101. Criminal Investigation and Vigilance

O	8,90.80 :		7,57.16
R	- 73.57 :	8,17.23	

The anticipated saving mainly under 'Criminal Investigation Department - Salaries' (Rs.1,03.00 lakhs) due to non filling up vacant post, 'Rent, Rates and Taxes' (Rs.13.00 lakhs) due to economy measures was surrendered. Reasons for the final saving which occurred mainly under 'Criminal Investigation Department Salaries' (Rs.45.81 lakhs), 'Travel Expenses' (Rs.5.25 lakhs), 'Forensic Science Laboratory - Salaries' (Rs.13.13 lakhs) have not been communicated (February 1993).

## (4) 2055. POLICE

## 115. Modernisation of Police Forces

O	1,20.00 :		
R	- 1,15.70 :	4.30	7.32

Anticipated saving of Rs.1,15.70 lakhs due to non-receipt of sanction of Government in time was surrendered. The final excess under the head was Rs.3.02 lakhs, reasons for which have not been communicated (February 1993).

(vi) The saving mentioned in note (v) was partly offset excess under :

## 2055. POLICE

## 108. State Head quarters Police

O	38,16.30 :		
R	- 56.99 :	37,59.31	43,38.56

Anticipated saving occurring mainly under 'Commissioner of Police - Salaries' (Rs.69.00 lakhs) due to vacant posts, 'Police Motor Transport - Salaries' (Rs.13 lakhs) and 'Establishment - Salaries' (Rs.55 lakhs) due to vacant posts, reappropriated to other heads to meet expenditure in connection with Election to Parliament and

## GRANT NO. 27

and the savings occurring under 'Rent rates and taxes' (Rs.35.86 lakhs) due to economy measures 'Machinery and Equipments' (Rs.18.95 lakhs) due to non receipt of sanction from Government in excess were surrendered. However, the final excess occurred under Commissioner of Police - Office Expenses' (Rs.9.23 lakhs), 'Other Charges' (Rs.5.90 lakhs), 'City Armed Reserve Police - Salaries' (Rs.89.85 lakhs), 'Travel Expenses' (Rs.2.12 lakhs), 'Police Maintenance School - Salaries' (Rs.10.80 lakhs), Commissioner of Police, Mysore - Salaries' (Rs.2,98.27 lakhs) and Commissioner of Police - Hubli-Dharwad - Salaries' (Rs.2,40.06 lakhs) 'Other Charges' (Rs.5.67 lakhs). These excesses were partly

offset by final saving mainly under 'Commissioner of Police - Salaries' (Rs.34.26 lakhs), 'City Armed Reserve Police - Motor Vehicles' (Rs.23.56 lakhs). Reasons for the final excess/saving have not been communicated (February 1993).

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

## (5) 2070. OTHER ADMINISTRATIVE SERVICES

## 107. Home Guards

O	2,68.10 :		
R	+ 1,07.07 :	3,75.17	3,76.11

+ Additional funds were provided by reappropriation of saving under 'Payment for Professional and Special Services' (Rs.1,16.35 lakhs), 'Travel Expenses' (Rs.4.50 lakhs) due to Lok Sabha Election and Heavy Deployment of Home Guards for other Law and Order duties. However, final saving of Rs.27.83 lakhs occurred under 'Payment for Professional and Special Services' as less number of Home Guards were called up for Law and Order duties.

## (3) 2055. POLICE

## 001. Direction and Administration

O	2,01.40 :		
R	+ 28.66 :	2,30.06	2,41.72

Additional funds were provided by reappropriation of savings under other heads to meet increased expenditure mainly under 'Other Charges' (Rs.11.25 lakhs), Grants-in-aids (Rs.9.32 lakhs), reasons for



## GRANT NO.27

which have not been intimated and 'Office Expenses' (Rs.6.11 lakhs) due to Parliament and Assembly Elections. Final excess occurred mainly under 'Other Charges' (Rs.10.56 lakhs), 'Travel Expenses' (Rs.5.83 lakhs), Rewards (Rs.5.03 lakhs) which was partly offset by saving under 'Salaries' (Rs.10.07 lakhs). Reasons for the final Excess/Saving have not been communicated.

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

## (4) 2055. POLICE

## 003. Education and Training

O	1,99.98 !			
R	1.36 !	2,01.34	2,19.23	+ 17.00

Final excess occurred mainly under Police Training School, Channapatna - Salaries (Rs.16.72 lakhs) 'Police Training College, Mysore - Salaries' (Rs.5.22 lakhs) 'Deputy Inspector General of Police' (Training) other charges (Rs.3.06 lakhs). These excesses were partly counterbalanced by savings under Police Research Cell (Rs.6.99 lakhs). Reasons for final excess/saving have not been intimated (February 1993).

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## GRANT NO.28 - JAILS ETC.,

Total grant or appropriation	Actual expenditure	Excess Saving	+
Rs.	Rs.	Rs.	-

## MAJOR HEADS : 2056 JAILS AND

## 2235 SOCIAL SECURITY AND WELFARE.

Revenue				
Voted	7,68,23,000	:	7,68,23,000	
Original		:		
Supplementary	...	:	7,06,72,337	- 61,50,663
Amount surrendered during the year (March 1992)				63,12,000

## Charged -

Original	10,000	:	10,000	
Supplementary	...	:	...	- 10,000
Amount surrendered during the year (March 1992)				10,000

## NOTES AND COMMENTS

- (i) Rs. 63.12 lakhs were surrendered as anticipated saving; the final saving was, however, Rs.61.51 lakhs.
- (ii) Saving in the voted grant occurred mainly under:

Head	Total grant	Actual expenditure	Excess Saving	+
		(In lakhs of rupees)		-
2056. JAILS				
101. Jails				

O	6,35,43 !			
R	- 46,37 !	5,89.06	5,89,34	+ 0.28

Anticipated saving of Rs.46.37 lakhs was mainly the net result of savings due to posts remaining vacant and economy measures (Rs.59.90 lakhs), non-framing of rules for taking over of Sub-Jails from Revenue Department (8.64 lakhs) partly offset by anticipated excess mainly under 'Diet Expenses' (Rs.17.50 lakhs) attributed to steep increase in prices of dietary articles, 'Office Expenses' (Rs.5 lakhs) due to rise in price. Entire provision made for taking over of Sub-jails remained unutilised during 1988-89 (Rs.10 lakhs) 1989-90 (Rs.16 lakhs) and 1990-91 (Rs.16 lakhs).



## GRANT NO.28

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving	*
(3) 2235. SOCIAL SECURITY AND WELFARE				
02. Social Welfare				
106. Correctional Services				
O 31.33 !				
R - 9.97 !	21.36	21.29	-	0.07

Anticipated savings mainly under 'Salaries' (Rs.4.75 lakhs) due to vacant posts, 'Materials and Supplies' (Rs.3.85 lakhs) due to Non-availability of teakwood logs and decrease in population of Borstal lads and 'Diet Expenses' (Rs.0.93 lakhs) due to decrease in inmates was surrendered.

## (3) 2056. JAILS

## 102. Jail Manufacture

O 50.35 !				
R - 6.72 !	43.63	43.58	-	0.05

Anticipated saving mainly under 'Salaries' (Rs.5.22 lakhs) due to non-rilling up of posts, 'Wages' (Rs.1.01 lakhs) attributed to non engaging of Daily Wage Staff was surrendered.

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## GRANT NO.29 - INFORMATION AND TOURISM

(ALL VOTED)

Total grant Rs.	Actual expenditure Rs.	Excess Saving Rs.	*
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MAJOR HEADS : 2220 INFORMATION AND PUBLICITY,  
2250 OTHER SOCIAL SERVICES,  
2852 INDUSTRIES,  
3452 TOURISM,  
4220 CAPITAL OUTLAY ON INFORMATION AND PUBLICITY AND  
5452 CAPITAL OUTLAY ON TOURISM.

Revenue

Original  
Supple-  
mentary

10,49,58,000 !	16,61,18,000	15,35,69,324	- 1,25,48,676
6,11,60,000 !			

Amount surrendered during  
the year (March 1992)

15,98,289

Capital

Original  
Supple-  
mentary

1,10,00,000 !	1,10,00,000	81,48,200	- 28,51,800
...	!		

Amount surrendered during  
the year

...

## NOTES AND COMMENTS

(i) As against the final saving of Rs.1,25.49 lakhs, in the Revenue Section the saving anticipated and surrendered was Rs.15.98 lakhs only.

(ii) Although there was a saving of Rs.28.52 lakhs in the Capital Section, no part of it was anticipated and surrendered.

(iii) Saving in the Revenue Section, occurred under :



## GRANT NO.29

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving
3452. TOURISM			
01. Tourist Infrastructure			
101. Tourist Centre			
O	77.00 !		
R	- 2.70 !	74.30	6.91 - 67.39

Final saving occurred under :

- (a) 'Development of Air Strip' (Rs.41 lakhs-entire provision),  
 (b) 'Sports Tourism' (Rs.22.58 lakhs) and  
 (c) 'Development of Beach Resort' (Rs.3.80 lakhs) reasons for

which have not been communicated.

Saving anticipated under 'Sports Tourism' (Rs.2.70 lakhs) due to non-receipt of sanction order for purchase of speed boats, was surrendered.

## (2) 80. General

## 104. Promotion and Publicity

O	1,80.04 !		
S	1,00.00 !		
R	5.84 !	2,85.88	2,21.66 - 64.22

Additional funds were obtained under 'Tourism Promotion' (Rs.12.24 lakhs) by reappropriation for execution of flood lighting to the Statue of Sangolli Rayanna at Sangoli. However, there was a final saving of Rs.60.24 lakhs under this head.

Due to non-finalisation of incentive schemes and concessions to be given to Tourism Industry, saving anticipated under 'Tourism as an industry' (Rs.5 lakhs) was reappropriated. However, there was a final excess of Rs.13.38 lakhs under this head. Reasons for the final savings/excesses under the above heads have not been communicated (February 1993).

## GRANT NO.29

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(3) 001. Direction and Administration			
O	42.03 !		
R	- 12.47 !	29.56	22.92 - 6.64

Saving anticipated under 'Salaries' (Rs.11.85 lakhs) due to non-approval of the re-organisation proposals of the Department. Final saving also occurred under this head (Rs.9.83 lakhs). There was a final excess under 'Travel Expenses, Office Expenses, Rent, Rates and Taxes, Motor Vehicle' (Rs.3.18 lakhs). Reasons for final saving/excess have not been communicated (February 1993).

## (4) 01. Tourist Infrastructure

## 102. Tourist Accommodation

O	31.32 !		
R	- 0.01 !	31.31	13.06 - 18.25

Reasons for the final savings under 'Tourist Lodges' (Rs.18.25 lakhs) have not been communicated (February 1993).

(iv) Savings mentioned at (iii) above were partly counterbalanced by excess under :

## 3452. TOURISM

## 01. Tourist Infrastructure

## 800. Other Expenditure

O	14.61 !		
S	59.62 !		
R	4.41 !	78.64	1,03.29 + 24.65

Anticipated excess (Rs.4.61 lakhs) as well as the final excess (Rs.25.38 lakhs) occurred under 'Scheme for resurrection of Hampi ruins'. Additional funds were obtained by reappropriation for construction of 'Public Convenience at Hampi'. Reasons for final excess have not been communicated (February 1993).



## GRANT NO.29

Head	Total grant (In lakhs of rupees)	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(2) 2852. INDUSTRIES			
80. General			
800. Other Expenditure			
D 40.03 !			
R - 0.86 !	39.17	68.38	+ 29.21

Final excess occurred under 'Mysore Dasara Exhibition - Other Expenditure' (Rs.29.40 lakhs), reasons for which have not been communicated (February 1993).

(v) Saving in the Capital Section occurred under:

## 5452. CAPITAL OUTLAY ON TOURISM

## 80. General

## 190. Investments in Public Sector and other undertakings

D 1,10.00 !	1,10.00	80.85	- 29.15
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Savings occurred under 'Karnataka State Tourism Development Corporation Investments' (Rs.29.15 lakhs), reasons for which have not been communicated (February 1993).

- - - - -

## GRANT NO.30 - ROAD TRANSPORT

(ALL VOTED)

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving -
MAJOR HEADS :			
3055 ROAD TRANSPORT AND			
5055 CAPITAL OUTLAY ON ROAD TRANSPORT			
Revenue			
Original	50,00,000 !	19,16,37,000	
Supple-mentary	18,66,37,000 !	18,93,08,481	- 23,28,519
Amount surrendered during the year			...
Capital			
Original	10,00,00,000 !	32,00,00,000	
Supple-mentary	22,00,00,000 !	32,00,00,000	...
Amount surrendered during the year			...

The expenditure shown in the Revenue Section does not include Rs.25 crores spent from out of advance from the Contingency Fund but not recouped to the Fund till close of the year.

## NOTES AND COMMENTS

- (i) Although there was a saving of Rs.23.29 lakhs in the Revenue Section, no part of it was anticipated and surrendered.
- (ii) Saving in the Revenue Section occurred under '3055 - 800 - Other expenditure - Amount paid to the operators of contract carriages acquired by Government' (Rs.23.29 lakhs), reasons for which have not been communicated (February 1993)

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## GRANT NO. 31 - MEDICAL, FAMILY WELFARE AND PUBLIC HEALTH SERVICES

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess Saving Rs.
MAJOR HEADS : 2210 MEDICAL AND PUBLIC HEALTH,			
2211 FAMILY WELFARE,			
2215 WATER SUPPLY AND SANITATION AND			
3606 AID MATERIALS AND EQUIPMENTS,			

Revenue

Voted -

Original	3,05,88,79,000	3,07,33,79,000	
Supple- mentary	1,45,00,000	2,80,26,31,445	-27,07,47,555

Amount surrendered during  
the year (March 1992)

3,79,76,850

Charged

Original	75,000	75,000	
Supple- mentary	...	...	- 75,000

Amount surrendered during  
the year

....

The expenditure in the Revenue Section does not include Rs. 500 lakhs spent out of an advance from the Contingency fund but not recouped to the fund till the end of the year.

## NOTES AND COMMENTS

(i) As the actual expenditure under the voted grant was far less than the original provision, additional funds obtained through supplementary estimates in March 1992 proved excessive.

(ii) As against the final saving of Rs.27,07.48 lakhs under the voted grant in the Revenue Section, saving anticipated and surrendered was Rs.3,79.77 lakhs only.

(iii) Apart from net saving of Rs.2,90.92 lakhs (less than 10 per cent of the provision) under '2211-Family Welfare -191 - Block Assistance to Local Bodies and Corporations (Rs.2,68.97 lakhs) and '108 - Selected Area Programme Including India Population Project (Rs.21.95 lakhs), saving in the Revenue Section of the voted grant

occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
2210. MEDICAL AND PUBLIC HEALTH			
80. General			
191. Assistance to Local Bodies and Corporations	1,03,70.33	90,68.06	- 13,02.27
The saving occurred under 'Block Assistance to Zilla Parishads and Mandal Panchayats' (Rs.12,67.27 lakhs) entire provision under 'National Programme for Prevention and Control of Blindness' (Rs.15 lakhs), 'National Leprosy Control Scheme' (Rs. 20 lakhs), reasons which have not been communicated. Saving was noticed under this head during previous years also (Rs.1,44.11 lakhs) during 1988-89, Rs.4,22.75 lakhs during 1989-90 and Rs.1,34.26 lakhs during 1990-91).			

(2) 3606. AID MATERIALS AND EQUIPMENTS	8,68.00	1,58.64	- 7,09.36
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The entire provision under 'Assistance from SIDA (Rs.8,68 lakhs) remained unutilised. Saving occurred under this head during earlier years also as detailed below :

1987-88	3,06.50 lakhs
1988-89	7,02.23 lakhs
1989-90	6,84.00 lakhs
1990-91	6,73.79 lakhs

The expenditure incurred against 'Assistance from WHO' (Rs.2 lakhs) 'Assistance from UNFPA' (Rs.48 lakhs) and 'Assistance from UNICEF' (Rs.1,08.64 lakhs) were without any Budget Provision.

(3) 2210. MEDICAL AND  
PUBLIC HEALTH

## 06. Public Health

101. Prevention and Control  
of Diseases

O	21,96.00	20,46.47	15,85.19	- 4,61.28
R	- 1,49.53			

(A) The savings occurred mainly under :



## GRANT NO.31

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving
(a) Malaria			
O 15,84.32 :			
R - 1,15.74 :	14,68.58	11,77.90	- 2,90.68

Anticipated saving under 'C.S.S. Urban Malaria Eradication Programme - Grants-in-Aid' (Rs. 50 lakhs) and 'C.S.S. of National Malaria Eradication Programme (Rural)' (Rs.34 lakhs) were surrendered without assigning any reason. The entire provision of Rs.31.74 lakhs re-appropriated from 'Malaria Maintenance Phase' due to economy orders and vacant posts proved injudicious in view of final excess of Rs.28.22 lakhs under the head. Final saving mainly under 'C.S.S. of National Malaria Eradication Programme (Rural)' (Rs.3,63.59 lakhs) was partly counterbalanced by excess under 'C.S.S. Urban Malaria Eradication Programme - cost of Material and Equipments supplied by Government of India' (Rs.25.99 lakhs) and 'NMEP - Continuation of Schemes sanctioned under V Plan' (Rs.20.53 lakhs). Reasons for the final savings/excesses have not been communicated (February 1993).

## (b) Leprosy

O 3,38.37 :			
R - 15.29 :	3,23.08	2,07.37	- 1,15.71

Final saving occurred mainly under 'Centrally Sponsored National Leprosy Control Schemes' (Rs.76.37 lakhs), and 'Leprosy Control Scheme' (Rs.36.16 lakhs) reasons for which have not been communicated (February 1993).

## (c) Blindness

O 1,96.86 :			
R - 12.00 :	1,84.86	1,42.82	- 42.04

Final saving occurred under 'C.S.S. of National Programme for Prevention and Control of Blindness DME' (Rs.27.37 lakhs) and 'C.S.S. of National Programme for Prevention and Control of Blindness and control of Visual impairment Blindness of Trachoma Control DHS' (Rs.14.68 lakhs). Reasons for final savings have not been communicated (February 1993).

## GRANT NO. 31

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(d) Other Diseases			
O 60.34 :			
R - 6.50 :	53.84	49.44	- 4.40

Final savings occurred mainly under 'Epidemic Diseases Control' (Rs.6.11 lakhs) and 'C.S.S. Guinea Worm Eradication Programme' (Rs.3.29 lakhs), was partly counterbalanced by excess under 'Anti Japanese Encephalities Measures' (Rs.5.15 lakhs). Reasons for final saving/excess have not been intimated (February 1993).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(4) 2210. MEDICAL AND PUBLIC HEALTH			
05. Medical Education, Training and Research			
101. Ayurveda			
O 3,39.68 :			
R - 20.97 :	3,18.71	2,75.71	- 43.00

The anticipated saving was due to non-filling up of vacant posts under 'Education' (Rs.15.82 lakhs), economy measures and non-filling up of vacant posts under 'Departmental Drugs Manufacture - Government Central Pharmacy, Bangalore Including D.T.L.' (Rs.5.24 lakhs). Reasons for the final saving mainly under 'College with attached Hospital - Grants-in-aid' (Rs.21.90 lakhs), 'Increase in Bed Strength in ISM & H Hospitals' (Rs.6.82 lakhs), 'Degree Courses in Shuddha Ayurveda, Bangalore' (Rs.4.74 lakhs) and 'Taranath 50 Bedded Hospital' (Rs.2.35 lakhs) have not been intimated (February 1993).

## (5) 2211. FAMILY WELFARE

102. Urban Family Welfare Services			
O 1,88.64 :			
R - 42.56 :	1,46.08	1,34.86	- 11.22

Anticipated saving was due to, non-filling up of 151 vacant posts under 'Urban Family Welfare Centres run by State Government - Salaries' (Rs.29.43 lakhs), non-receipt of Grant-in-aid bills in respect of 'Urban Family Centres run by Local Bodies and by



Voluntary Organisations - Grants-in-aid' (Rs.8.13 lakhs) and non-implementation of the scheme and 265 vacant posts under 'Family Welfare Programmes in Urban Slums' (Rs.5 lakhs). Reasons for the final saving mainly under 'Urban Family Welfare Centre Run by State Government' (Rs.12.25 lakhs) have not been intimated (February 1993).

Head	Total grant (In lakhs of rupees)	Actual expenditure (In lakhs of rupees)	Excess Saving
(6) 2210. MEDICAL AND PUBLIC HEALTH			
03. Rural Health Services - Allopathy			
800. Other Expenditure			
D 1,43.39 :			
R - 15.83 :	1,27.56	94.22	- 33.34

The saving occurred mainly under 'Free Health Checkup Scheme' (Rs.60.50 lakhs) and was partly counterbalanced by excess under 'Brain Fever' (Rs.23.52 lakhs), 'Incentive to SC/ST (Under General Sub-Plan' (Rs.3.84 lakhs) and 'Maintenance of Dispensaries by Taluk Boards - Grants-in-aid' (Rs.2.46 lakhs). The entire provision of Rs.10 lakhs re-appropriated and surrendered under 'Maintenance of Dispensaries by Taluk Boards - Grants-in-aid' due to economy measures of vacant posts proved injudicious in view of the final excess of Rs.2.46 lakhs under this head. Reasons for the final saving/excesses have not been intimated (February 1993).

## (7) 2211. FAMILY WELFARE

## 003. Training

D 1,80.00 :			
R - 52.30 :	1,27.70	1,32.44	+ 4.74

Anticipated savings occurred mainly under 'Training of Ancillary Nurse Mid-wives - Salaries' (Rs.32.59 lakhs), 'Regional Health Family Welfare Training Centres (100%) - Salaries' (Rs.5.43 lakhs) due to vacant posts, 'Training of Dais' (Rs.7.50 lakhs) due to non-supply of Dais-kits by any firm at the Government of India rates and under 'Training in IUD' (Rs.6.03 lakhs) without assigning any reasons. The excesses under 'Training of Ancillary Nurse Mid-wives' (Rs.10.39 lakhs) and 'Regional Health Family Welfare

Training Centres' (100%) (Rs.3.96 lakhs) were partly counterbalanced by final savings under 'Cost of Material and Equipment' supplied by Government of India (Rs.6 lakhs) and 'Training of Dais' (Rs.2.91 lakhs). Reasons for final savings/excesses have not been intimated (February 1993).

Head	Total grant (In lakhs of rupees)	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(8) 105. Compensation			
D 3,32.70 :			
R - 1,48.18 :	1,84.52	2,85.73	+ 1,01.21
Anticipated saving mainly under 'Compensation' was (Rs.1,41.33 lakhs) due to expected target not achieved. This proved unrealistic in view of final excesses mainly under 'Compensation' (Rs.70.72 lakhs), 'Procurement of Equipment and apparatus' (Rs.37.19 lakhs) without budget provision and 'Scheme of Issue of Karnataka Lottery Tickets to Acceptors of Sterilisation - State Government Expenditure' (Rs.2.75 lakhs). Final excesses were however, counterbalanced by savings under 'Special Incentive Scheme (State Expenditure)' (Rs.4.37 lakhs) and 'Ex-gratia Financial Assistance to Acceptors of Sterilisation' (Rs.3.11 lakhs). Reasons for final excesses/savings have not been communicated (February 1993).			

## (9) 2210. MEDICAL AND PUBLIC HEALTH

## 06. Public Health

800. Other Expenditure	41.50	8.40	- 33.10
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Final saving mainly under 'State Transport' (Rs.36.60 lakhs) was partly counterbalanced by excess under 'Financial Assistance to Professional Organisations Health' (Rs.2.74 lakhs). Reasons for final saving/excess have not been intimated. (February 1993).  
(iv) Savings mentioned in note (iii) above were partly counterbalanced by excesses mainly under :

## 2211. FAMILY WELFARE

101. Rural Family Welfare Services	75.00	2,04.22	+ 1,29.22
Final excess occurred under 'Rural Family Welfare Centres at P.H.C's' (Rs.75.38 lakhs), 'Rural Sub-Centres (opened under Family Welfare)' (Rs.48.62 lakhs) and 'Village Health Guides (Rs.5.22			



lakhs), reasons for which have not been intimated (February 1993).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(2) 2210. MEDICAL AND PUBLIC HEALTH			
01. Urban Health Services - Allopathy			
110. Hospitals and Dispensaries			
D 68,94.20 :			
S 30.00 :			
R 66.77 :	69,90.97	70,35.71	+ 44.74
A. Hospitals attached to Teaching Institutions			
D 33,47.12 :			
R 13.85 :	33,60.97	35,92.23	+ 2,31.26

Additional funds were obtained to augment anticipated excess through reappropriation mainly under 'Chigateri General Hospital, Davangere' (Rs.22.80 lakhs), 'District Hospital Belgaum' (Rs.11 lakhs) due to increased rates of items of expenditure, counterbalanced by anticipated savings mainly under 'District Hospital, Gulbarga' (Rs.10 lakhs) due to less demand for Diet Expenses and 'College Hospitals, Mysore' (Rs.6.50 lakhs) due to less demand of expenditure. Final excess occurred mainly under 'College Hospitals, Bangalore' (Rs.1,50.24 lakhs), 'Opening of S.T.D. Clinics' (Rs.1,50.04 lakhs) without budget provision which attract provisions of New Service and Dharmashala Committee, Victoria Hospital, Grant-in-aid (Rs.10 lakhs) also without budget provision 'Chigateri General Hospital, Davangere' (Rs.10.09 lakhs). Final excesses were partly counterbalanced by final savings mainly under 'College Hospitals, Bellary' (Rs.28.22 lakhs), 'Head Quarters Hospital, Mangalore' (Rs.19.41 lakhs), 'District Hospital Gulbarga' (Rs.15.15 lakhs), 'District Hospital, Belgaum' (Rs.13.65 lakhs) and 'Bowring and Lady Curzon Hospitals' (Rs.10.19 lakhs). In view of the final saving under 'District Hospital, Belgaum, additional funds obtained proved unnecessary. Reasons for final savings/excesses have not been intimated (February 1993).

Head

Total grant  
Actual expenditure  
(In lakhs of rupees)

Exces +  
Saving -

## B. Major Hospitals

D	27,80.07 :
S	30.00 :
R	80.67 :

28,90.74 27,96.25

- 94.49

Supplementary grant of Rs.30 lakhs was obtained under '2-Major Hospitals- Jayadeva Heart Foundation and the Cancer Drug (Trust), Jayadeva Institute of Cardiology - Grant-in-aid' (Rs.10 lakhs), 'Kidwai Memorial Institute of Oncology - Grant-in-aid' (Rs.10 lakhs) and 'Bangalore Kidney Foundation- Grant-in-aid' (Rs.10 lakhs). The entire provision under the last two Schemes remained unutilised, but was neither surrendered nor reappropriated. Funds were also augmented by re-appropriation mainly under 'The Bangalore Accidents Rehabilitation and other Services Society - Grant-in-aid' (Rs.1.50 lakhs) out of which (Rs.1.00 lakhs) was to match with the Government of India Grants and (Rs.50 lakhs) to the construction of main building of Sanjay Gandhi Institute of Accident Rehabilitation and Physical Medicine at Bairasandra to be completed by the end of March 1992 which was deposited with the P.W.D. Authorities and 'The National Institute of Mental Health and Neuro Sciences, Bangalore' (Rs.25 lakhs) was to match with the Government of India Grants. Savings were anticipated mainly due to economy orders, vacant posts and non-finalisation of tenders etc., under other 'Major and District Hospitals' (Rs.41.75 lakhs), 'Head District Hospital, Hassan' (Rs.9.96 lakhs) and due to economy orders, vacant posts less number of patients and non-finalisation of tenders etc. under 'K C General Hospital Malleswaram, Bangalore' (Rs.12.50 lakhs), 'Macgan District Hospital, Shimoga' (Rs.9.75 lakhs). Final savings occurred mainly under 'Other Major and District Hospitals, (Rs.98.11 lakhs), 'Provision for Equipment to District Hospitals' (Rs.26.21 lakhs), 'Macgan District Hospital, Teaching Hospitals' (Rs.11.80 lakhs), 'Mental Hospital Dharwad' (Rs.11.05 lakhs), 'Kidwai Memorial Institute of Oncology' (Rs.10 lakhs), 'Bangalore Kidney Foundation' (Rs.10 lakhs), 'Epidemic diseases Hospitals' (Rs.8.41 lakhs) and 'General Hospital,



## GRANT NO. 31

Jayanagar, Bangalore' (Rs.7.02 lakhs) which were counterbalanced by excesses mainly under 'The National Institute of Mental Health and Neuro Sciences, Bangalore' (Rs.54.45 lakhs), 'Development of Blood Transfusion Services' (Rs.14.47 lakhs), 'Sri Chamarajendra District Hospital, Hassan' (Rs.11.09 lakhs) and 'District Hospital, Tumkur' (Rs.5.26 lakhs). Reasons for final savings/excesses have not been intimated. (February 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)			
C. Tuberculosis Institutions			
O 6,63.20 :			
R - 14.15 :	6,49.05	5,20.33	- 1,28.72

Saving was anticipated mainly under 'Other Tuberculosis Sanatoria' (Rs.16 lakhs) due to economy orders, vacant posts etc. Final saving occurred mainly under 'Aid Material by Government of India' (Rs.50 lakhs), 'C.S.S. of National Tuberculosis Control Programme - Aid Materials by Central Government Operational Cost (State Share)' (Rs.45.76 lakhs), 'Other Tuberculosis Sanatoria' (Rs.14.47 lakhs), 'S.D.S. Sanatorium, Bangalore' (Rs.11.97 lakhs) and 'P.K. Sanatorium, Mysore' (Rs.9.77 lakhs) which were partly counterbalanced by excess under 'Domiciliary Treatment Centres' (Rs.8.14 lakhs), which were not covered by budget provision. Reasons for final savings/excesses have not been intimated. (February 1993)

## D. Other Hospitals

O 84.66 :			
R - 9.50 :	75.16	1,06.66	+ 31.50

Saving anticipated mainly under 'Local Fund Hospitals and Dispensaries (Public Health Unit)' (Rs. 9 lakhs) due to economy orders and vacant posts proved incorrect in view of the final excess under 'Other Government Hospitals and Dispensaries (Public Health Unit)' (Rs.17.86 lakhs), and 'Local Fund Hospitals and Dispensaries (Public Health Unit)' (Rs.13.64 lakhs) reasons for which have not been intimated (February 1993).

## GRANT NO.31

Head	Total grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)			
E. Primary Health Centres			
O 19.15 :			
R - 4.10 :	15.05	20.24	+ 5.19

Reasons for final excess mainly under 'Primary Health Units of Mysore Types' (Rs.4.97 lakhs) have not been intimated (February 1993).

## (3) 2211. FAMILY WELFARE

## 103. Maternity and Child Health

O 2,29.00 :			
R 5.99 :	2,34.99	3,39.27	+ 1,04.28

Additional funds obtained by re-appropriation under 'Universal Immunisation Programme' (Rs.7.50 lakhs) for communication purpose under UIP as per Government of India instructions, proved insufficient in view of the final excess of Rs.3.87 lakhs. Excess occurred also under 'Immunisation Programme Cost of Materials and Equipments supplied by Government of India' (Rs.97.63 lakhs), and 'Immunisation of Infant and Pre-School Children against DPT and of expectant Mothers against Tetanus' (Rs.2.50 lakhs) reasons for which have not been communicated (February 1993).

## (4) 2210. MEDICAL AND PUBLIC HEALTH

## 05. Medical Education, Training and Research.

## 105. Allopathy

O 25,06.01 :			
S 15.00 :			
R 84.91 :	26,05.92	26,06.46	+ 0.54

Supplementary grant of Rs.15 lakhs was obtained in March 1992 for the payment to Kidwai Memorial Institute of Oncology for the National Cancer Control Programme in Dharwad District which was released by Government of India. Additional funds were obtained by re-appropriation mainly under 'Jayadeva Institute of Cardiology' (Rs.1.25 lakhs) for the construction work of Jayadeva Institute of Cardiology Building, 'Institute of Child Health' (Rs.50 lakhs) to augment the insufficient budget provision, 'Kidwai Memorial



Institute of Oncology, Bangalore, (Rs.25 lakhs) for purchase of equipments, 'Education Including Education in Pharmacy - Grants-in-aid to Private Medical Colleges towards Stipends' (Rs.22.16 lakhs) for the payment of increased rates of stipends of interneers and Post Graduate Students, 'Institute of Speech and Hearing' (Rs.15 lakhs) for procurement of equipments and 'Lions Club Eye Hospital' (Rs.5 lakhs) for the release of GIA and 'Medical College Bangalore' (Rs.3 lakhs) due to increased rates of all items of expenditure. These anticipated excesses were counterbalanced by anticipated savings, mainly under 'Karnataka Medical College, Hubli' (Rs.1,20.16 lakhs) due to economy orders and vacant posts, 'Medical College, Bellary' (Rs.14 lakhs) due to less number of scholarships and stipends 'Dental College, Bangalore-Scholarships and stipends' (Rs.7.16 lakhs) due to less number of Scholarships and Stipends. Final excesses occurred mainly under 'Karnataka Medical College, Hubli' (Rs.84.95 lakhs), 'Kidwai Memorial Institute of Oncology, Bangalore' (Rs.80.26 lakhs), 'Medical College, Bangalore' (Rs.78.75 lakhs), 'Central Plan Scheme for Development of Post Graduate Courses in and Research work at Government College of Pharmacy, Bangalore' (Rs.25.17 lakhs), 'Starting of New Post Graduate Courses in Government Dental College, Bangalore' (Rs.8.41 lakhs) and 'College of Nursing, Bangalore' (Rs.5.73 lakhs) were counterbalanced by final. Saving under 'Medical College, Bellary' (Rs.72.44 lakhs), 'Nursing Schools' (Rs.65.51 lakhs), 'Medical College, Mysore' (Rs.27.32 lakhs) and 'Dental College, Bangalore' (Rs.14.85 lakhs), 'Grant-in-aid to Private Medical Colleges towards Stipends' (Rs.21.69 lakhs), 'C.S.S. for Re-orientation Medical Education' (Rs.10.64 lakhs) 'Jayadeva Institute of Cardiology' (Rs.11.58 lakhs) and 'Institute of Speech and Hearing' (Rs.15 lakhs). Reasons for final excesses/savings have not been intimated. (February 1993).

Head	Total grant	Actual expenditure	Excess + Saving
(In lakhs of rupees)			
(5). 2211. FAMILY WELFARE			
200. Other Services and Supplies			
O 3,11.00 ;			
R - 28.36 ;			
Anticipated saving occurred mainly under 'Post Partum Programme - (Rs.23.76 lakhs) surrendered due to 102 vacant posts	2,82.64	3,65.52	+ 82.88

and 'Static Sterilisation Units' (Rs.4.35 lakhs) surrendered without assigning reason. Reasons for the final excess which occurred mainly under 'Cost of Contraceptives supplied by Central Government' (Rs.67.10 lakhs), 'Static Sterilisation Units' (Rs.8.79 lakhs) and 'District Level Post Partum Programme' (Rs.7.30 lakhs) have not been intimated (February 1993).

Head	Total grant	Actual expenditure	Excess + Saving
(In lakhs of rupees)			
(6) 2210. MEDICAL AND PUBLIC HEALTH			
03. Rural Health Services - Allopathy			
103. Primary Health Centres			
O 1,16.64 ;			
R - 5.00 ;	1,11.64	1,56.93	+ 45.29

The final excesses occurring mainly under 'District Sector Schemes - Primary Health Centres, Government of India(MNP)' (Rs.45.88 lakhs) and 'Upgradation of Public Health Centres' (Rs.7.21 lakhs) were partly counterbalanced by final saving under 'Medical Sub-Centres (Primary Health Centres' (Rs.7.79 lakhs). Reasons for the excesses/saving have not been intimated (February 1993).

(7) 2211. FAMILY WELFARE			
106. Mass Education	16.00	34.42	+ 18.42
Reasons for the final excess under 'Publicity and Propaganda' (Rs.18.42 lakhs) have not been intimated (February 1993).			
(8) 2210. MEDICAL AND PUBLIC HEALTH			
06. Public Health			
001. Direction and Administration			
O 2,17.32 ;			
R - 18.72 ;	1,98.60	2,28.17	+ 29.57

Saving of Rs.18.72 lakhs anticipated and re-appropriated to other heads proved incorrect in view of the final excess mainly under 'Director of Health and Family Welfare Services'



(Rs.21.41 lakhs) 'District Establishments' (Rs. 4.36 lakhs) and 'Divisional Establishments' (Rs.3.73 lakhs). Reasons for the excesses have not been intimated. (February 1993).

Head	Total grant (In lakhs of rupees)	Actual expenditure (In lakhs of rupees)	Excess Saving
(9) 03. Rural Health Services-Allopathy			
101. Health Sub-Centres	2.95	13.35	+ 10.40
Reasons for final excess have not been intimated (February 1993).			
(10) 05. Medical Education Training and Research			
102. Homoeopathy			
O	11.61 :		
R	9.30 :	20.91	19.31

Additional funds obtained by re-appropriation (Rs.9.90 lakhs) under opening of Homoeopathy College at Bangalore for the payment of Rent of the building, Salaries to Teachers and Stipends to Students was excessive to the extent of final savings of Rs.5.60 lakhs. The saving however was counterbalanced by excess under 'Opening of 25 Bedded Hospitals in Homoeopathy at Bangalore' (Rs.3.98 lakhs). Reasons for final saving/excess have not been intimated (February 1993).

(11) 2211. FAMILY WELFARE

001. Direction and Administration

O 70.00 :  
R + 41.57 :

1,11.57 1,24.90 + 13.33

Additional funds obtained by re-appropriation mainly under 'State Family Welfare Bureau - 'Drugs and Chemicals' (Rs.47.32 lakhs) for the supply of drugs kits to the sub-centres sanctioned under Family Welfare Programme remained totally unutilised which was counterbalanced by the final excess mainly under 'Office Expenses' (Rs.47.01 lakhs), 'Salaries' (Rs.2.31 lakhs), 'District Family Welfare Bureau' (Rs.11.77 lakhs). Reasons for final saving/excess have not been intimated (February 1993).

Head	Total grant (In lakhs of rupees)	Actual expenditure (In lakhs of rupees)	Excess + Saving -
2210. MEDICAL AND PUBLIC HEALTH			
01. Urban Health Services-Allopathy			
800. Other Expenditure	6.76	9.90	+ 3.14
Reasons for the final excess mainly under 'I.C.D.S. Projects Health Component)' (Rs.4.53 lakhs) incurred without Budget provision have not been intimated (February 1993).			
(15) 05. Medical Education, Training and Research			
103. Unani			
O	19.82 :		
R	5.45 :	25.27	21.90

Excess of Rs.7.45 lakhs anticipated and re-appropriated under 'Opening of Unani College at Bangalore' for payment of Salary for Officers and Staff was insufficient in view of the final excess of Rs.1.63 lakhs. The final excess was partly counterbalanced by final savings under establishment of National Institute of Unani System of Medicine (Rs.5 lakhs).



## GRANT NO.32 - HOUSING (EXCLUDING GOVERNMENT RESIDENTIAL BUILDINGS)

(ALL VOTED)

Total  
grant  
Rs.

Actual  
expenditure  
Rs.

Excess  
Saving  
Rs.

MAJOR HEADS : 2216 HOUSING AND

6216 LOANS FOR HOUSING.

## Revenue

Original	23,24,25,000	:	44,53,18,000
Supple-		:	
mentary	21,28,93,000	:	37,34,79,693

Amount surrendered during the year (March 1992)

## Capital

Original	15,83,55,000	:	17,71,96,000
Supple-		:	
mentary	1,88,41,000	:	12,01,88,910

Amount surrendered during the year (March 1992)

## NOTES AND COMMENTS

(i) Saving in the Revenue Section anticipated and surrendered (Rs.3.93 lakhs) was far less than the actual saving. The eventual saving of Rs.7.18.38 lakhs was out of the original provision, whereas the entire supplementary provision was utilised in full.

(ii) In the Capital Section, the actual expenditure was less than the original provision and the supplementary provision obtained (Rs.1.88.41 lakhs) remained unutilised resulting in large saving.

(iii) Saving in the Revenue Section occurred mainly under:

Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess Saving
2216. HOUSING			
80. General			
191. Assistance to Local Bodies, Corporations, etc.,	7,29.93	2,07.04	- 5,22.89

The 'Block Grants' released to the 'Zilla Parishads and Mandal Panchayats' during 1991-92 were almost 1/3 of the provision

## GRANT NO.32

Originally made. Reasons for the final saving have not been intimated (February 1993).

Head

Total  
grant

Actual  
expenditure  
(In lakhs of rupees)

Excess  
Saving

03. Rural Housing

800. Other Expenditure

D 8,36.00 :

R - 3,78.00 :

4,58.00

4,69.65

+ 11.65

The Scheme 'Housing for Weaker Section under Comprehensive and use Management Project' (Rs.3.78 lakhs) was not implemented during 1991-92 as the guidelines relating to this project were not finalised before the close of the year. This provision was, however, surrendered. The said saving was offset by increase of Rs.11.65 lakhs under the scheme 'Additional support to Housing programmes for the weaker section in Rural Areas under Zilla Parishad Sector'. Reasons for the excess are awaited (February 1993).

80. General

103. Assistance to Housing Boards, Corporations etc.,

D 6,62.26 :

S 15,00.00 :

R - 15.00 :

21,47.26

21,44.63

- 2.63

The savings anticipated and surrendered was under 'Interest on CANFIN HOMES assisted PHS Loan' (Rs.15 lakhs) due to non-receipt of loans from M/s.CANFIN HOMES. Also, the entire provision pertaining to 'Assistance to Bangalore District (Rs.2.63 lakhs) was allowed to remain unutilised, reasons therefor are awaited (February 1993).

02. Urban Housing

101. Housing for Urban Poor

D 93.00 :

S 2,50.00 :

3,43.00

3,30.00

- 13.00

Reasons for the less release of funds as 'Subsidy to Municipalities' (Rs.13 lakhs) resulting in a final saving have not been intimated (February 1993).



## GRANT NO.32

(iv) The saving mentioned at (iii) above was counterbalanced by excess over the provision relating to ;

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

03. Rural Housing

102. Provision of House Sites for the Landless

O	...		
S	3,78.93	3,78.93	5,82.48

Reasons for the final excess of Rs.2,03.55 lakhs in respect of 'Acquisition and Development of Sites under 'Ashraya Scheme' have not been communicated (February 1993).

(v) Saving in the Capital Section was under the following Schemes:

## 6216. LOANS FOR HOUSING

02. Urban Housing

201. Loans to Housing Boards

O	3,80.00		
R	- 3,15.00	65.00	65.00

The unspent loans which were surrendered were intended to accommodate the loans in respect of (a) 'Ashraya Schemes' in Urban Areas (Bangalore City) (Rs.2,50 lakhs) falling under 'Urban Housing to Weaker Sections - Construction of Houses to Slum Dwellers in Bangalore City'. (B) 'Life Insurance Corporation assisted Middle and Low Income Group Housing Schemes' (Rs.62.50 lakhs) and 'Life Insurance Corporation assisted Rental Housing Scheme' (Rs.2.50 lakhs). The schemes wholly or partially, were not financed, since the 'Ashraya Scheme' was treated as work on subsidy basis to the Karnataka Housing Board instead of loans and the other saving due to release of 50 per cent of the provision only in view of the overdue position of the Board.

## GRANT NO.32

Head	Total grant	Actual expenditure	Excess Saving
(In lakhs of rupees)			
190. Loans to Public Sector and other Undertaking			
O	....		
S	1,88.41	1,88.41	....
			- 1,88.41

The Karnataka State Police Housing Corporation is engaged in construction of quarters and Office Building of Police Department. The Corporation raises loans from Financial Institutions to achieve its objective. The Principal and interest payable by the Corporation to these financial institutions is paid by the State Government as a loan to the Corporation and as and when the constructed buildings are handed over to the Department the value of the building is debited to the Capital head by contra credit to the Loan head. This revised accounting procedure has not been followed by the Department, reasons for which are awaited.

00. Other Loans

O	12,03.55		
R	- 66.67	11,36.88	11,36.89

Loans were released less to the 'Karnataka Housing Board' pertaining to the scheme 'Payment of difference in instalment under R.D.F.C. assisted P.H.S.' (Rs.29.17 lakhs) and 'Payment of difference in instalment under HUDCO assisted 'Bhagya Mandira' (Rs.27.50 lakhs). The short releases depended on the actual payment made by the Karnataka Housing Board. Also the loan of Rs.10 lakhs was not made under the Scheme 'Payment of difference of instalment under CANFIN HOMES assisted 'P.H.S.' as the loans from the financial agency was not obtained during 1991-92.



## GRANT NO.33 - URBAN DEVELOPMENT ETC.

(ALL VOTED)

	Total grant Rs.	Actual expenditure Rs.	Excess Saving Rs.
MAJOR HEADS :			
2215 WATER SUPPLY AND SANITATION,			
2217 URBAN DEVELOPMENT,			
3475 OTHER GENERAL ECONOMIC SERVICES,			
5475 CAPITAL OUTLAY ON OTHER GENERAL ECONOMIC SERVICES,			
6215 LOANS FOR WATER SUPPLY AND SANITATION AND			
6217 LOANS FOR URBAN DEVELOPMENT.			

## Revenue

Original	38,04,60,000	: 63,04,60,000	
Supple-			53,76,71,482
mentary	25,00,00,000	:	- 9,27,88,518

Amount surrendered during  
the year (March 1992)

10,27,29,000

## Capital

Original	12,87,93,000	: 65,12,93,000	
Supple-			60,68,54,924
mentary	52,25,00,000	:	- 4,44,38,076

Amount surrendered during  
the year (March 1992)

4,44,41,000

## NOTES AND COMMENTS :

(i) Rupees 10,27.29 lakhs were surrendered in the Revenue Section as anticipated saving; the eventual saving, however, was Rs.9,27.89 lakhs only.

## GRANT NO.33.

(ii) Saving in the Revenue Section occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving	+
2217. URBAN DEVELOPMENT				
80. General				
191. Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards etc.				
D	10,60.00	:		
S	25,00.00	:		
R	- 8,10.65	:	27,49.35	27,49.35

Saving anticipated and surrendered under 'Development Grants out of Motor Vehicles Tax Collection - Grant out of Motor Vehicle Tax Collections' (Rs.8,10 lakhs) was due to non-release of grants, as substantial grants and loans were already released to Karnataka Electricity Board and Karnataka Urban Water Supply and Drainage board by the Government, on behalf of the local bodies.

## (2) 2217. URBAN DEVELOPMENT

05. Other Urban  
Development Schemes001. Direction and  
Administration

D	2,28.14	:	1,65.59	1,65.93	+ 0.34
R	- 62.55	:			

Anticipated saving mainly under 'Opening of Town Planning Units' (Rs.37.31 lakhs) as the new units have not been created due to economy measures and 'Town Planning Establishments' (Rs.28.49 lakhs) due to non-filling up of vacant posts, was partly reappropriated and balance surrendered.

## (3) 80. General

## 800. Other expenditure

D	2,80.00	:	2,38.35	2,38.15	- 0.20
R	- 41.65	:			

The entire provision of Rs.25 lakhs under 'OECD Assisted Karnataka Tourism Development Project' was surrendered due to non-finalisation of the norms of the scheme/project. Saving of Rs.16.65



## GRANT NO.33

lakhs under 'C.S.S. of UNICEF Assisted Urban Basic Services Project' was attributed to regulation of the release of funds with reference to the assistance received from the Government of India.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving
(4) 3475. OTHER GENERAL ECONOMIC SERVICES			
109. Nehru Rozgar Yojana			
O 3,50.00 :			
R - 1,09.56 :	2,40.44	3,27.88	+ 87.44

Saving anticipated under 'Nehru Rozgar Yojana' (Rs.1,09.56 lakhs) due to limiting the expenditure to the matching share with reference to Central Subsidy received from the Government of India was surrendered. In view of the final excess of Rs.87.44 lakhs under the same head, due to drawal of funds by the Deputy Commissioners, surrender of funds proved injudicious.

(iii) Saving in the Capital Section occurred mainly under :

6217. LOANS FOR URBAN DEVELOPMENT  
04. Slum Area Development  
800. Other Loans

O 2,53.00 :	
R - 2,53.00 :	....

The entire provision of Rs.2,53 lakhs provided under 'Seed Capital towards construction of Houses for Slum Dwellers' was surrendered as the scheme has been entrusted to the Karnataka Housing Board to which funds were provided under the Major Head '2216 - Housing'.

(2) 03. Integrated Development of Small and Medium Towns  
191. Loans to Local Bodies, Corporations etc.

O 3,52.00 :	
R - 1,75.00 :	1,77.00

Saving of Rs.1,75 lakhs which occurred under 'Loans to Corporations-Centrally Sponsored Scheme of Integrated Development of Small and Medium Towns (Plan)' was due to restricting the expenditure to the assistance received from the Government of India.

## GRANT NO.34 - COMPENSATION AND GRANTS TO CORPORATIONS, MUNICIPALITIES, ETC.

(ALL VOTED)

Total grant	Actual expenditure	Excess Saving	*
Rs.	Rs.	Rs.	
MAJOR HEAD : 3604 COMPENSATION AND ASSIGNMENTS TO LOCAL BODIES AND PANCHAYATI RAJ INSTITUTIONS.			

Revenue	75,60,15,000	76,86,90,000	
Original			
Supplementary	1,26,75,000	76,85,73,107	- 1,16,893
Amount surrendered during the year			....



## GRANT NO. 35 - MINOR IRRIGATION

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess Saving Rs.
MAJOR HEADS :			
2702	MINOR IRRIGATION,		
4702	CAPITAL OUTLAY ON MINOR IRRIGATION AND		
4711	CAPITAL OUTLAY ON FLOOD CONTROL PROJECTS		

## Revenue

## Voted -

Original	47,78,71,000	48,18,71,000	
Supplementary	40,00,000		42,70,88,059
			- 5,47,82,941

Amount surrendered during the year (March 1992)

## Capital

## Voted -

Original	17,62,14,000	21,03,14,000	
Supplementary	3,41,00,000		18,05,64,339
			- 2,97,49,661

Amount surrendered during the year

## Charged -

Original	5,00,000	61,34,000	
Supplementary	56,34,000		5,51,995
			- 55,82,005

Amount surrendered during the year (March 1992)

## NOTES AND COMMENTS

(i) The actual expenditure under the voted grant in the Revenue Section was far less than the original provision. Out of the supplementary grant of Rs.40 lakhs obtained in March 1992 in the Revenue Section, Rs.37.24 lakhs remained unutilised.

(ii) As against the final saving of Rs.5,47.83 lakhs under the Voted Grant in the Revenue Section, saving of Rs. 8.94 lakhs only was anticipated and surrendered.

## GRANT NO.35

(iii) In view of the final saving of Rs.2,97.50 lakhs under Voted Grant in the Capital Section, the supplementary grant of Rs.41 lakhs obtained in March 1992 proved excessive. The entire supplementary grant of Rs.2,20 lakhs obtained under '4711 - Capital Outlay on Flood Control Projects - Flood Control - Civil Works' remained unutilised.

(iv) Although there was a saving of Rs.2,97.50 lakhs in the Capital Section, no part of it was anticipated and surrendered.

(v) Entire supplementary grant of Rs.56.34 lakhs obtained in March 1992 under the charged appropriation in the Capital Section, remained unutilised.

(vi) Apart from the saving of Rs.69.41 lakhs (Less than 10 per cent of the provision) under '2702 Minor Irrigation - General - Expense' (Rs.35.85 lakhs) and 'Surface Water - Lift Irrigation - Expenses' (Rs.33.56 lakhs), saving under the voted grant in the Revenue Section occurred mainly under :

Head	Total grant	Actual expenditure	Excess Saving	+
				-
				(In lakhs of rupees)
2702. MINOR IRRIGATION				
80. General				
191. Assistance to Local Bodies, Corporations etc.	21,36.13	13,53.09	- 7,83.04	
Reasons for the final saving under 'Zilla Parishads and Mandal Panchayats- Block Assistance (Minor Irrigation)' (Rs.7,83.04 lakhs) have not been intimated (February 1993). Saving under this head during the years 1988-89, 1989-90 and 1990-91 were Rs.7,38.37 lakhs, Rs.5,65.69 lakhs and Rs.5,69.68 lakhs respectively.				



## GRANT NO.35

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

## (2) 2702. MINOR IRRIGATION

## 80. General

## 001. Direction and Administration

D	10,68.12 :		
R	- 2.67 :	10,65.45	10,10.37 - 55.08

Final saving mainly under 'Other Minor Irrigation Projects Establishments - Execution' (Rs.1,33.68 lakhs), 'Lumpsum Provision for Salaries of Daily Wages Employees regularised' (Rs.1,25.56 lakhs - entire provision), 'Other Minor Irrigation Projects Establishments - Supervision' (Rs.25.02 lakhs - entire provision) and 'Survey Establishment' (Rs.8.50 lakhs) was partly offset by final excess mainly under 'World Bank Aided Tank Irrigation Projects - Execution' (Rs.1,41.81 lakhs), 'Chief Engineer, Minor Irrigation, Bangalore' (Rs.55.69 lakhs) and 'World Bank Aided Tank Irrigation Projects - Supervision' (Rs.38.57 lakhs). Reasons for the saving/excess have not been intimated (February 1993). Saving of Rs.59.05 lakhs and Rs.97.30 lakhs had occurred under this head during 1989-90 and 1990-91 respectively.

(vii) Saving mentioned in note (vi) above was partly counterbalanced by excess mainly under :

## 2702. MINOR IRRIGATION

## 01. Surface Water

## 101. Water Tanks

D	3,32.05 :		
S	40.00 :	3,72.05	7,11.94 + 3,39.89

Reasons for the final excess mainly under 'Maintenance and Repairs - Annual Maintenance and Repairs' (Rs.2,13.80 lakhs) and 'Special Repairs' (Rs.1,68.33 lakhs) as well as final saving under 'Repairs to Flood damages' (Rs.37.24 lakhs) have not been intimated (February 1993). Excess under this head during 1988-89, 1989-90 and 1990-91 was Rs.60.42 lakhs, Rs.3,09.19 lakhs and Rs.2,51.05 lakhs respectively.

## GRANT NO.35

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

## 80. General

## 052. Machinery and Equipment

	1,01.42	1,37.05	+ 35.63
--	---------	---------	---------

Reasons for the final excess under 'Chief Engineer, Minor Irrigation, Bangalore - Repairs and Carriages' (Rs.36.64 lakhs) have not been intimated (February 1993). Excess under this head during 1988-89, 1989-90 and 1990-91 was Rs.27.74 lakhs, Rs.22.51 lakhs and Rs.16.31 lakhs respectively.

## (3) 2702. MINOR IRRIGATION

## 80. General

## 800. Other Expenditure

D	12.32 :		
R	- 1.68 :	10.64	16.95 + 6.31

Reasons for the final excess mainly under 'Survey Works, Minor Irrigation, Bangalore' (Rs.9.84 lakhs) have not been intimated (February 1993).

(viii) Saving under the voted grant in the Capital Section occurred mainly under :

## 4702. CAPITAL OUTLAY ON MINOR IRRIGATION

800. Other expenditure	7,17.53	4,16.02	- 3,01.51
------------------------	---------	---------	-----------

Reasons for the final saving under 'Comprehensive Land Use Management Project' (Rs.2,89 lakhs - entire provision) and 'Establishment Charges transferred from 2702-Minor Irrigation' (Rs.2,04.76 lakhs) as well as final excess mainly under 'Land Acquisition Charges and Settlement of Claims' (Rs.1,28.71 lakhs) and 'Machinery and Equipment Charges transferred from 2702-Minor Irrigation' (Rs.62.22 lakhs) have not been intimated (February 1993).

Saving under this head during 1989-90 and 1990-91 was Rs.41.13 lakhs and Rs.1,41.14 lakhs respectively.

(ix) Saving mentioned in note (viii) was partly offset by excess mainly under :



## GRANT NO.35

Head      Total grant      Actual expenditure      Excess Saving

(In lakhs of rupees)

## 4702. CAPITAL OUTLAY ON MINOR IRRIGATION

## 101. Surface Water

O	9,84.61 :				
S	1,21.00 :	11,05.61	13,36.98	+	2,31.37

The supplementary grant of Rs.21 lakhs obtained in March 1992 under 'District Sector Schemes - Water Tanks, Construction of New Tanks, Pickups etc., - Chief Engineer, Minor Irrigation, Bangalore' proved inadequate as there was a final excess of Rs.35.93 lakhs under this head, reasons for which have not been intimated (February 1993). Final excess under 'World Bank Aided Tank Irrigation Projects - Works' (Rs.2,65.73 lakhs) was partly offset by final saving under 'Machinery and Equipment and New Supplies' (Rs.35 lakhs - entire provision) and 'Lift Irrigation Schemes - Chief Engineer, Minor Irrigation, Bangalore' (Rs.28.34 lakhs). Reasons for the final excesses/saving have not been intimated (February 1993). Excess under this head during 1988-89, 1989-90 and 1990-91 was Rs.3,68.07 lakhs, Rs.4,76.85 lakhs and Rs.2,93.29 lakhs respectively.

## (2) 4702. CAPITAL OUTLAY ON MINOR IRRIGATION

## 102. Ground Water

....	2.14	+	2.14
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Reasons for incurring expenditure without Budget Provision under 'Community Irrigation Works - Ganga Kalyan Scheme, - for Scheduled Castes and Scheduled Tribes (100 Wells)' have not been intimated (February 1993).

## (x) SUSPENSE TRANSACTIONS

The nature of transactions under 'Suspense' and the accounting procedure followed in Public Works Department are briefly explained in note (vi) under Grant No.45 - Public Works (Excluding Construction).

## GRANT NO.35

An account of the transactions under 'Suspense' during 1991-92 given below :

Head	Opening Balance on 1st April 1991	Debit	Credit	Closing Balance on 31st March 1992
	Debit (+)			Debit (+)
	Credit (-)			Credit (-)
(In Lakhs of Rupees)				
4702. MINOR IRRIGATION				
Purchase	- 15.20	....	....	- 15.20
Stock	+ 11.83	3,97.69	3,75.41	+ 34.11
Miscellaneous Works Advance	+ 88.00	71.46	56.54	+ 1,02.92
=====				
Total	+ 84.63	4,69.15	4,31.95	+ 1,21.83
=====				



# GRANT NO.36 - IRRIGATION, NAVIGATION, DRAINAGE AND FLOOD CONTROL PROJECTS

Total grant or  
appropriation  
Rs.

Actual  
expenditure  
Rs.

Excess  
Saving  
Rs.

MAJOR HEADS : 2701 MAJOR AND MEDIUM IRRIGATION,  
2705 COMMAND AREA DEVELOPMENT,  
2711 FLOOD CONTROL AND DRAINAGE,  
4701 CAPITAL OUTLAY ON MAJOR AND MEDIUM IRRIGATION AND  
4711 CAPITAL OUTLAY ON FLOOD CONTROL PROJECTS.

## Revenue

### Voted -

Original	2,29,45,91,000	2,35,62,91,000	
Supple-			
mentary	6,17,00,000	2,36,72,32,553	

Amount surrendered during  
the year (March 1992)

## Capital

### Voted -

Original	3,76,92,98,000	4,03,42,98,000	
Supple-			
mentary	26,50,00,000	4,25,51,06,067	

Amount surrendered during  
the year (March 1992)

### Charged -

Original	2,89,00,000	9,70,51,000	
Supple-			
mentary	6,81,51,000	2,62,624	

Amount surrendered during  
the year (March 1992)

## NOTES AND COMMENTS

(i) In the Revenue Section, expenditure exceeded the grant by Rs.1,09,41,553 which requires regularisation.

(ii) Under the voted grant in the Capital Section, the expenditure exceeded the grant by Rs.22,08,08,067 which requires regularisation.

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(iii) In view of the final excess of Rs.1,09.42 lakhs, under the voted grant in the Revenue Section, the surrender of Rs.1,96.88 lakhs proved injudicious.

(iv) In view of the final excess of Rs.22,08.08 lakhs over the voted grant in the Capital Section, the surrender of Rs.7,07.60 lakhs proved injudicious.

(v) As against the final saving of Rs.9,67.88 lakhs under the charged appropriation in the Capital Section, only Rs.60 lakhs were anticipated and surrendered.

(vi) As the actual expenditure under the charged appropriation in the Capital Section was far less than the original provision, the supplementary appropriation of Rs.6,81.51 lakhs obtained in March 1992 was wholly unnecessary. The supplementary appropriation of Rs.2,07 lakhs obtained under '4701 - Capital Outlay on Major and Medium Irrigation - 01 - Major Irrigation - Commercial - Upper Krishna Project - Land Acquisition, Resettlement and Rehabilitation' for payment of enhanced compensation to the land owners remained unutilised.

(vii) Excess in the Revenue Section occurred mainly under:

Head	Total grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)			
2701. MAJOR AND MEDIUM IRRIGATION			
01. Major Irrigation - Commercial			
224. Ghataprabha Project	3,94.43	7,52.25	+ 3,57.82
Reasons for the final excess under 'Maintenance and Repairs' (Rs.2,42.20 lakhs) and 'Maintenance Establishment' (Rs.1,15.62 lakhs) have not been intimated (February 1993).			
Excess of Rs.1,06.37 lakhs and Rs.1,71.47 lakhs were noticed under this project during 1989-90 and 1990-91 respectively.			
223. Malaprabha Project	5,31.33	8,29.41	+ 2,98.08
Reasons for the final excess under 'Maintenance and Repairs' (Rs.1,79.35 lakhs) and 'Maintenance Establishment' (Rs.1,18.73 lakhs) have not been intimated (February 1993).			



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Excess under this project has been a regular feature. The details of excess in the previous years are as follows:

Years	Excess (In lakhs of rupees)
1987 - 88	61.50
1988 - 89	57.86
1989 - 90	1,85.71
1990 - 91	63.50

## (3) 215. Bhadra Project

O	3,38.24 !			
R	41.23 !	3,79.47	5,64.47	+ 1,85.00

Additional funds were provided mainly under 'Maintenance Establishment - Salaries' (Rs.33.73 lakhs) to meet the salary expenses of daily wages employees on their absorption to regular establishment and 'Travel Expenses' (Rs.5.98 lakhs) reasons for which were not intimated. Reasons for the final excess mainly under 'Maintenance and Repairs' (Rs.1,70.40 lakhs), 'Maintenance Establishment - Salaries' (Rs.11.33 lakhs), 'Pensionary charges' (Rs.9.64 lakhs) have not been intimated (February 1993).

Excess of Rs.1,72.55 lakhs and Rs.97.74 lakhs occurred under this project during 1989 - 90 and 1990 -91 respectively.

(4) 218. Tungabhadra Project  
Left Bank

O	6,59.34 !			
R	2,00.00 !	4,59.34	8,43.91	+ 3,84.57

Final excess mainly under 'Maintenance and Repairs' (Rs.4,04.45 lakhs) was partly counterbalanced by final saving under 'Maintenance Establishment - Salaries' (Rs.20.22 lakhs). Reasons for the final excess/saving have not been intimated (February 1993). Anticipated saving of Rs.2,03.84 lakhs under 'Maintenance Establishment - Salaries' was partly reappropriated to other heads and the balance surrendered, reasons for which have not been intimated (February 1993).

(5) 225. Upper Krishna  
Project

	1,29.24	2,45.07	+ 1,15.83
Reasons for the final excess under 'Maintenance and Repairs' (Rs.1,78.83 lakhs) as well as saving of the entire provision under			

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'Extension and Improvements' (Rs.63 lakhs) have not been intimated (February 1993).

Head	Total grant (In lakhs of rupees)	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(6) 2705. COMMAND AREA DEVELOPMENT			
202. Command Area Development Authority for Malaprabha and Ghataprabha Projects	5,35.00	6,30.17	+ 95.17

Reasons for the final excess have not been intimated (February 1993). Excess of Rs.1,19.53 lakhs occurred under this head during 1990 -91 also.

(7) 2701. MAJOR AND MEDIUM  
IRRIGATION01. Major Irrigation-  
Commercial

226. Cauvery Anicut Channels	1,15.76	2,10.85	+ 95.09
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Final excess under 'Maintenance and Repairs' (Rs.88.27 lakhs) 'Extension and Improvements' (Rs.16.44 lakhs) was partly counterbalanced by saving under 'Establishment Charges' (Rs.9.62 lakhs). The reasons for the excess/savings have not been intimated (February 1993).

(8) 219. Tungabhadra Project-  
Right Bank

O	1,83.75 !			
R	25.85 !	2,09.60	2,44.99	+ 35.39

Additional funds were provided mainly under 'Maintenance Establishment - Salaries' (Rs.24.18 lakhs) to meet the salary expenses of daily wages employees on their absorption into regular establishment. Final excess mainly under 'Maintenance and Repairs' (Rs.36.53 lakhs) and Maintenance Establishment - Salaries' (Rs.7 lakhs) was partly counterbalanced by final saving mainly under 'Extension and Improvement' (Rs.11.52 lakhs). Reasons for the final excess/saving have not been intimated (February 1993).

## (9) 205. Kabini Project

Final excess occurred mainly under 'Maintenance and Repairs' (Rs.20.64 lakhs) and 'Extension and Improvements' (Rs.17.74 lakhs),



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reasons for which have not been intimated (February 1993).

Excess of Rs.20.54 lakhs and Rs.23.65 lakhs occurred under this project during 1989-90 and 1990-91 respectively.

Head	Total grant	Actual expenditure	Excess Saving	
		(In lakhs of rupees)		
(10) 201. Krishnarajasagar Works				
O	4,14.48 :			
R	- 8.50 :	4,05.98	4,47.09	+ 41.11

Final excess mainly under 'Maintenance Establishment - Salaries' (Rs.1,08.48 lakhs), 'Pensionary Charges' (Rs.10.83 lakhs) and 'Maintenance and Repairs' (Rs.31.02 lakhs) was partly counterbalanced by final saving mainly under 'Suspense - Debits - Stock' (Rs.91.63 lakhs), 'Miscellaneous Works Advance' (Rs.24.60 lakhs). In view of the final excess under 'Maintenance Establishment - Establishment Charges - Salaries' (Rs.1,08.48 lakhs) the reappropriation of anticipated saving of Rs.7 lakhs from this head was injudicious. Reasons for the final excess/saving as well as the anticipated saving of Rs.7 lakhs have not been intimated (February 1993).

(11) 227. Vijayanagara Channel

O	25.36 :			
R	9.70 :	35.06	55.63	+ 20.57

Additional funds were provided by reappropriation under 'Maintenance Establishment - Salaries' (Rs.9.61 lakhs) reasons for which were not furnished. Reasons for the final excess mainly under 'Maintenance and Repairs' (Rs.17.69 lakhs) have not been intimated (February 1993).

(12) 03. Medium Irrigation-Commercial

333. Tunga Anicut

O	22.83 :			
R	6.26 :	29.09	45.91	+ 16.82

Additional funds were provided by reappropriation mainly under 'Maintenance Establishment - Salaries' (Rs.6.23 lakhs) reasons for which were not intimated. Reasons for the final excess mainly under

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'Maintenance and Repairs' (Rs.15.95 lakhs) have not been intimated (February 1993).

There was an excess of Rs.7.41 lakhs under this head during 1990-91 also.

Head	Total grant	Actual expenditure	Excess Saving	
		(In lakhs of rupees)		
01. Major Irrigation Commercial				
217. Vanivilas Sagar Sub-Division, Hiriya				
O	22.81 :			
R	10.94 :	33.75	44.06	+ 10.31

Funds were augmented by reappropriation under 'Maintenance Establishment - Salaries' (Rs.10.36 lakhs) to meet the salary expenses of daily wages employees who were absorbed as regular employees. Reasons for the final excess mainly under 'Maintenance and Repairs' (Rs.11.97 lakhs) have not been intimated (February 1993).

Excess of Rs.11.06 lakhs and Rs.7.73 lakhs occurred under this head during 1989-90 and 1990-91 respectively.

(14) 03. Medium Irrigation-Commercial

345. Rajolibanda Project

O	16.33 :			
R	7.97 :	24.30	35.02	+ 10.72

Additional funds were provided mainly under 'Maintenance Establishment - Salaries' (Rs.7.51 lakhs) for which reasons were not intimated. Reasons for the final excess mainly under 'Maintenance and Repairs' (Rs.8.98 lakhs) have not been intimated (February 1993).

(15) 01. Major Irrigation-Commercial

206. Harangi

O	40.96 :			
R	- 7.00 :	33.96	56.07	+ 22.11

Anticipated saving under 'Extension and Improvement' (Rs.7 lakhs) was attributed to taking up of extension and improvements



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works wherever they were absolutely essential. Reasons for the final excess under 'Maintenance and Repairs' (Rs.22.41 lakhs) have not been communicated (February 1993).

Head	Total grant (In lakhs of rupees)	Actual expenditure (In lakhs of rupees)	Excess Saving
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## (16) 204. Nugu Project

O	23.00 !	30.70	38.04	+ 7.3
R	7.70 !			

Additional funds were provided by reappropriation mainly under 'Maintenance Establishment - Salaries' (Rs.6.74 lakhs) to meet the additional salary expenses of daily wages employees who were absorbed as regular employees. Reasons for the final excess mainly under 'Maintenance and Repairs' (Rs.6.04 lakhs) have not been intimated (February 1993).

(17) Final excess occurred under the following projects were mainly under 'Maintenance and Repairs'

	Provision	Expenditure	Excess
207. Hemavathy Project	71.00	86.01	+ 15.0
305. Taraka Project	8.10	18.71	+ 10.6
315. Gondi Anicut	5.14	12.83	+ 7.6
387. Kolachi Weir	1.46	8.06	+ 6.6

Reasons for the final excess have not been intimated (February 1993).

## (18) 303. Chikkahole Project

O	13.99 !			
R	4.69 !	18.68	20.00	+ 1.3

Additional funds were provided by reappropriation under 'Maintenance Establishment - Salaries' (Rs.6.10 lakhs) to meet the additional salary expenses of daily wages employees who were absorbed as regular employees.

## (19) 302. Suvarnavathy Project

O	3.26 !			
R	7.00 !	10.26	8.44	- 1.8

Funds were augmented by reappropriation under 'Maintenance and Repairs' (Rs.5 lakhs) and 'Extension and Improvements' (Rs.2 lakhs) for taking up canal works which was badly damaged during the monsoon

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to allow water for irrigation and also to meet the increased cost of maintenance.

Head	Total grant (In lakhs of rupees)	Actual expenditure (In lakhs of rupees)	Excess + Saving -
2711. FLOOD CONTROL AND DRAINAGE			
02. Anti Sea Erosion Projects			
103. Civil Works	11.00	14.50	+ 3.50

Reasons for the final excess have not been intimated (February 1993).

## 2701. MAJOR AND MEDIUM IRRIGATION

## 03. Medium Irrigation - Commercial

347. Kankanala Project	2.38	5.83	+ 3.45
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Reasons for the final excess have not been intimated (February 1993).

## (22) 311. Marconahalli Tank

O	5.24 !			
R	0.84 !	6.08	7.90	+ 1.82

Out of the total excess of Rs.2.66 lakhs, Rs.0.84 lakhs was anticipated under 'Maintenance and Repairs' to take up additional repair work on account of the damage caused by heavy rains and funds were provided by reappropriation. Reasons for the final excess of Rs.1.82 lakhs have not been intimated (February 1993).

## (23) 310. Kanva Project Ramanagara

O	2.38 !			
R	1.68 !	4.06	4.93	+ 0.87

Out of the total excess of Rs.3.85 lakhs, anticipated excess of Rs.2.43 lakhs under 'Maintenance and Repairs' to take up repair works on account of damages caused by heavy rains was provided by reappropriation. Reasons for the final excess of Rs.1.42 lakhs have not been intimated (February 1993).



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Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving
(24) 356. Ramanahalli Tank Bijapur District			
O	3.61	5.97	6.55
R	2.36		+ 0.58

In view of the final saving of Rs.4.31 lakhs under 'Extension and Improvements' the additional provision of Rs.3.71 lakhs provided by reappropriation under this head for taking up repair works on account of damage caused by heavy rains was wholly unnecessary. Reasons for the final excess under 'Maintenance and Repairs' (Rs.4.49 lakhs) as well as the final saving of Rs.4.31 lakhs under 'Extension and Improvements' have not been intimated (February 1993).

(vi) Excess mentioned in note (v) above was partly counterbalanced by savings mainly under:

## 2705. COMMAND AREA DEVELOPMENT

204. Command Area Development  
Authority for Upper  
Krishna Project

10,42.00 6,00.00 - 4,42.00

Reasons for the final saving have not been intimated (February 1993). No part of the saving was anticipated and surrendered.

## (2) 2701. MAJOR AND MEDIUM IRRIGATION

## 80. General

001. Direction and  
Administration

O 6,35.51  
S 27.00  
R - 38.28 6,24.23 3,55.34 - 2,68.89

The entire provision of Rs.27 lakhs obtained through the supplementary grant in March 1992 under 'Engineer in Chief cum Project Co-ordinator - Cauvery Basin Projects, Mysore for the creation of office with a view to having effective co-ordination and monitoring of all the Irrigation Projects of Cauvery Basin remained unutilised, reasons for which have not been intimated (February 1993). Final savings mainly under 'Chief Engineer, Irrigation

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(1) Belgaum' (Rs.1,88.41 lakhs) 'Chief Engineer - Upper Krishna Project, Almatti' (Rs.36.37 lakhs), 'Chief Engineer, Design Organisation, Upper Krishna Project, Bheemarayanagudi' (Rs.30.75 lakhs), 'Engineer in Chief cum Project Co-ordinator, Upper Krishna Project (Monitoring Unit), Almatti' (Rs.21.22 lakhs), 'Chief Engineer, Hemavathy Project, Tumkur' (Rs.12.22 lakhs), 'Chief Engineer, Upper Krishna Project Canal No.2, Kembhavi' (Rs.21.26 lakhs) was partly counterbalanced by final excess mainly under 'Chief Engineer, Upper Krishna Project, Canal Zone Bheemarayanagudi' (Rs.46.68 lakhs), 'Chief Engineer, Hemavathy Project, Gorur' (Rs.15.73 lakhs). The anticipated saving of Rs.43.16 lakhs mainly under 'Salaries' which was attributed to posts remaining vacant was partly reappropriated to other heads and the balance surrendered. Reasons for the final saving/excess have not been intimated (February 1993).

Head	Total grant	Actual expenditure	Excess Saving
(3) 2705. COMMAND AREA DEVELOPMENT			
205. Command Area Development Authority for Bhadra Project			
O	2,57.20	4,66.79	- 2,90.41
S	5,00.00	7,57.20	

In view of the final saving of Rs.2,90.41 lakhs, the supplementary provision of Rs.5,00 lakhs obtained in March 1992 for Command Area Development Works proved largely excessive, no part of the saving was anticipated and surrendered. Reasons for the large savings have not been intimated (February 1993).

## (4) 2701. MAJOR AND MEDIUM IRRIGATION

01. Major Irrigation-  
Commercial

2,85.00 99.99 - 1,85.01

222. Tungabhadra Board  
Reason for the final saving has not been intimated (February 1993).

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Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving
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## (5) 2705. COMMAND AREA DEVELOPMENT

State Sector Schemes	4,00.00	2,55.86	- 1,44.14
800. Other expenditure			
Final savings under 'Upper Krishna Project - Stage I'			

(Rs.1,25 lakhs) and 'Ghataprabha Project' (Rs.75 lakhs) were partly counterbalanced by final excess under 'Malaprabha Project' (Rs.55.86 lakhs). Reasons for the final saving/excess have not been intimated (February 1993).

## (6) 203. Command Area Development Authority for Cauvery Basin Projects

	5,96.50	4,91.86	- 1,04.64
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Reasons for the final saving have not been intimated (February 1993).

## (7) 201. Command Area Development Authority for Tungabhadra Project

O	3,95.86		
S	25.00	4,20.86	3,47.83

In view of the final saving of Rs.73.03 lakhs, the additional provision of Rs.25 lakhs obtained through the supplementary grant for taking up fresh Ayakut roads in Tungabhadra Project - Command Area was wholly unnecessary. Reasons for the final saving of Rs.73.03 lakhs have not been intimated (February 1993).

## (8) 2701. MAJOR AND MEDIUM IRRIGATION

80. General  
004. Research

O	81.60		
R	- 1.70	79.90	58.49

In view of the final excess under 'Research - Research Establishment - Salaries' (Rs.20.71 lakhs), the reappropriation/surrender of anticipated saving of Rs.4.76 lakhs due to vacant posts was injudicious. This final excess was partly counterbalanced by final saving mainly under 'Lumpsum for salaries of regularised employees' (Rs.24 lakhs) and 'Machinery and Equipment' (Rs.7.58 lakhs). Reasons for the final excess/saving have not been intimated (February 1993).

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(viii) The excess under the voted grant in the capital section was mainly under:

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
4701. CAPITAL OUTLAY ON MAJOR AND MEDIUM IRRIGATION			
01. Major Irrigation Commercial			
207. Hemavathy Project Dam, Gorur			
O	25,44.50		
R	+ 2,13.35	27,57.85	75,17.67 + 47,59.82

Additional funds provided by reappropriation under, 'tributaries' (Rs.5,05.45 lakhs) due mainly to (1) good progress in lining work from 9th Km to 22nd Km under No.2 Hemavathy Left Canal Sub-division, Halekote and also progress in respect of new works, (2) good progress in digging works in the tributaries No.12, 6 to 9, (3) Taking up work to strengthen the at Mandagere under K.R.Pet Division (0 to 189 meters), taking up work of extension and redistribution work of Karigenahalli pickup canal on top priority basis, and also taking lining work of Sub-division, (4) achieving good progress in work by contractors and 'Buildings' (Rs.16.95 lakhs) due to good progress in the repair work of residential quarters under Doddahalli Sub-division, Rest House at Akalagud, Bachelors' Residential Quarters in Sravanabelagola Division and also Temple construction work at Annemaranahalli, however, proved inadequate in view of the final excess of Rs.15,14.16 lakhs and Rs.49.77 lakhs under these heads respectively. Additional funds provided by reappropriation under Dam and 'Appurtenant Works' (Rs.37.28 lakhs) was due to incurring additional expenditure to lay Steel barbed wire through out the dam for its safety on account of the threat from LTTE and for providing necessary equipment to defence personnel part of these anticipated excesses were provided by reappropriation of anticipated savings mainly under 'Reservoir' (Rs.44.93 lakhs) due to non-finalisation of land acquisition cases and 'Roads' (Rs.24.05 lakhs) due to not achieving the anticipated progress. In view of the final excess



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under 'Canals and Branches' (Rs.13,03.71 lakhs) and 'Water Courses' (Rs.38.42 lakhs), the reappropriation of anticipated saving of Rs.2,25.13 lakhs under the former head due to not taking up the lining work in the canal as water was allowed in the Hemavathy Left Bank for summer crops and Rs.18.50 lakhs under the latter due to not taking up any work proved injudicious.

In view of the final excess under 'Project Establishment - Salaries' (Rs.79.74 lakhs) the reappropriation/surrender of anticipated saving of Rs.23 lakhs due to posts remaining vacant proved injudicious. Final excesses mainly under 'Suspense - Debits Project - Stock' (Rs.15,57.45 lakhs), 'Miscellaneous Works Advance' (Rs.2,33.39 lakhs), 'Machinery and Equipment - Project - New Supplies' (Rs.62.40 lakhs), 'Repairs and Carriages' (Rs.55.09 lakhs) were partly offset by final saving mainly under 'Project Establishment - Daily Wages Supernumerary Posts' (Rs.84.61 lakhs), 'Suspense - Debits - Central Mechanical Organisation - Stock' (Rs.20 lakhs), 'Establishment expenditure transferred from 2701 - Major and Medium Irrigation' (Rs.15.51 lakhs) and 'Machinery and Equipment - Central Mechanical Organisation - Repairs and Carriages' (Rs.10.89 lakhs). Reasons for the final excess/savings have not been intimated (February 1993).

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

## (2) 215. Bhadra Project

D	1,55.13 !		
S	5,00.00 !		
R	+ 3,96.21 !	10,51.34	14,93.22 + 4,41.88

Additional funds provided by reappropriation under 'Canals and Branches' (Rs.3,98.42 lakhs) for major repairs to canal and dam which were badly damaged during September 1991 and construction of 'Achut Channel under Right Bank to supply water to Ayacut Dam proved wholly unnecessary as there was a final saving of Rs.4,55.05 lakhs under this head. Reasons for the expenditure incurred without budget provision which has resulted in final excess mainly under 'Suspense Debits - Stock' (Rs.4,28.50 lakhs), 'Miscellaneous Works Advance' (Rs.1,74.21 lakhs), 'Dam and Appurtenant Works' (Rs.83.41

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'Establishment Charges transferred from 2701' (Rs.62.85 lakhs), 'Machinery and Equipment - New Supplies' (Rs.51.66 lakhs), 'Roads' (Rs.34.32 lakhs), 'Distributaries' (Rs.25.11 lakhs), 'Buildings' (Rs.6.40 lakhs) have not been intimated (February 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
	(In lakhs of rupees)		
218. Tungabhadra Project Left Bank			
O	9,11.35 !		
R	- 56.61 !	8,54.74	15,30.20 + 6,75.46

Anticipated saving was mainly under 'Project Establishment - Wages Supernumerary Posts' (Rs.37.53 lakhs), 'Project Establishment - Salaries' (Rs.18.50 lakhs) as the expenditure relating to daily wages staff were booked under various schemes other Major Heads where they were working. Additional funds provided by reappropriation under 'Other expenditure' (Rs.1,62.26 lakhs) for procurement of tools and plants and taking up inner strengthening works as per Technical Committee Report and also payment of arrear bills for the year 1990-91 proved inadequate in view of the final excess of Rs.2,34.26 lakhs under the head, reasons which have not been intimated (February 1993).

Final excess occurred mainly under 'Project Establishment - Salaries' (Rs.3,38.19 lakhs), 'Machinery and Equipment - Project - Repairs and Carriages' (Rs.77.97 lakhs), 'Project Establishment - Pensionary Charges' (Rs.20.29 lakhs), 'Travel Expenses' (Rs.12.05 lakhs), 'Machinery and Equipment - New Supplies' (Rs.5.23 lakhs). All these items of expenditure incurred without budget provision were partly counterbalanced by final savings mainly under 'Daily Wages Supernumerary posts' (Rs.1,62.84 lakhs - entire provision), 'Chief Engineers Establishment Charges' (Rs.31.30 lakhs), 'Suspense Debits - Project and Medium Irrigation' (Rs.13.15 lakhs) and 'Central Mechanical Organisation - Salaries' (Rs.8.97 lakhs). Reasons for the final excess/savings have not been intimated (February 1993).



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Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving
(4) 223. Malaprabha Project			
D 21,15.00 !	22,14.95	26,79.34	+ 4,64.39
R + 99.95 !			
Additional funds were provided by reappropriation under buildings (Rs.79.66 lakhs). Specific reasons for which were not intimated, 'Dam and Appurtenant Works' (Rs.20.84 lakhs) as the security work was also entrusted in addition to normal work, 'Other Expenditure - Reservoir' (Rs.13.03 lakhs) for payment of land acquisition cases, 'Special Land Acquisition Office - Office Expenses' (Rs.6.13 lakhs) towards payment of publication charges of Land Acquisition notifications. Additional funds provided by reappropriation under 'Distributaries' (Rs.24.33 lakhs) for payment of land acquisition cases and 'Transportation of World Food Programme Commodities' (Rs.24.71 lakhs) due to increase in cost of transportation due to hike in cost of oil price proved injudicious in view of the final savings of Rs.1,37.77 lakhs and Rs.42.81 lakhs under these heads respectively. In view of the final excess under 'Project Establishment - Salaries' (Rs.1,10.31 lakhs), the reappropriation of anticipated saving of Rs.1,01.03 lakhs due to vacant posts from this head was injudicious. Anticipated saving under 'World Food Programme - Salaries' (Rs.23.53 lakhs) due to posts remaining vacant was partly reappropriated to other heads (Rs.6.79 lakhs) and balance surrendered (Rs.16.74 lakhs). Additional funds provided by reappropriation under 'Machinery and Equipment - Repairs and Carriages' (Rs.68.17 lakhs) for frequent repairs to old machinery, proved inadequate in view of the final excess of Rs.17.71 lakhs under the head. Final excess mainly under 'Canals and Branches' (Rs.6,20.13 lakhs). 'Chief Engineers' establishment charges transferred from 2701 Major and Medium Irrigation' (Rs.1,39.86 lakhs), 'Suspense-Debits-projects-Miscellaneous Works Advance' (Rs.40.36 lakhs) was partly offset by final saving mainly under 'Establishment charges transferred from 2701 Major and Medium Irrigation' (Rs.1,30.16 lakhs), 'Suspense - Debits - Project - Stock' (Rs.42.75 lakhs), 'Suspense - Debits -			

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Central Mechanical Organisation - Stock' (Rs.35 lakhs), 'Machinery Equipment - Central Mechanical Organisation - Repairs and Carriages' (Rs.30.41 lakhs) and Project Establishment 'Salaries of Regularised Staff' (Rs.18.96 lakhs). Reasons for the final excess/saving have not been communicated (February 1993).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
228. Upper Krishna Project Canak Zone No.1 Bheemarayana Budi			
D 43,01.15 !			
R + 7,54.61 !	50,55.76	47,74.30	- 2,81.46
Additional funds were provided mainly under 'Canals and Branches' (Rs.8.67.49 lakhs) and 'Distributaries' (Rs.1,56.23 lakhs) for creation of irrigation potential, as per World Bank guidelines which was reimbursable. Anticipated saving mainly under 'Buildings' (Rs.1,16.41 lakhs) due to non-finalisation of Tenders as per World Bank procedure, 'Project Establishment - Daily Wages - Supernumerary posts' (Rs.37.84 lakhs) due to non regularisation of MRE/NMR employees and 'Machinery and Equipment - Project - Repairs and Carriages' (Rs.31.32 lakhs) reasons for which were not intimated, were partly reappropriated/surrendered. Anticipated saving under 'Project Establishment - Salaries' (Rs.88.74 lakhs net) due mainly to posts remaining vacant and non-receipt of Government Order regarding continuation of Project Allowance was surrendered. But there was a final excess of Rs.22.29 lakhs under this head, reasons for which have not been intimated. Final saving, mainly under 'Water and Land Management Institute Dharwar' under the control of Director' (Rs. 1,50 lakhs), 'Suspense - Debits - Project - Stock' (Rs.1,40.25 lakhs), 'Chief Engineers - Establishment Charges transferred from 2701 - Major and Medium Irrigation' (Rs.30.77 lakhs), 'Machinery and Equipment - Project - New Supplies' (Rs.37.68 lakhs), 'Suspense - Debit - Central Mechanical Organisation - Stock' (Rs.22.91 lakhs), 'Project Establishment - Daily Wages Supernumerary posts' (Rs.21.74 lakhs) was partly offset by final excess mainly under 'Suspense - Debits - Project - Miscellaneous Works Advance'			



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(Rs.73.91 lakhs), 'Machinery and Equipment - Central Mechanical Organisation - Repairs and Carriages' (Rs.36.21 lakhs) and 'Project Establishment - Payment for Professional and Special Services' (Rs.6.65 lakhs). Reasons for the final saving/excess have not been communicated (February 1993).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving	*
(6) 240. Karanja Project				
O	7.64.50 :	12,23.29	+ 2,66.25	
R	1,92.54 :	9,57.04		

Additional funds provided by reappropriation under 'Canals and Branches' (Rs.73.75 lakhs) for payment of Land compensation as per Court Orders and 'Machinery and Equipment - Repairs and Carriages' (Rs.8.73 lakhs) due to hike in fuel prices and increase in running costs proved inadequate, in view of the final excess of Rs.3,90.94 lakhs and Rs.17.94 lakhs under these heads respectively. Additional funds provided by reappropriation under 'reservoir' (Rs.46.80 lakhs) for payment of Land compensation as per court orders was wholly unnecessary in view of the final saving of Rs.89.80 lakhs under this head. Funds were also augmented by reappropriation mainly under 'Distributaries' (Rs.53.38 lakhs) for taking up works of raising and widening and rehabilitation works and 'Dam and Appurtenant Works' (Rs.24.08 lakhs) reasons for which have not been intimated. Final excess mainly under 'Project Establishment - Salaries' (Rs.39.83 lakhs), 'Suspense - Debits - Project - Stock' (Rs.29.26 lakhs) was partly offset by final savings mainly under 'Project Establishment - Salaries of Regularised Staff' (Rs.42.54 lakhs) and 'Chief Engineers Establishment Charges transferred from 2701 - Major and Medium Irrigation' (Rs.19.64 lakhs). Reasons for the final excess/saving have not been intimated (February 1993).

## (7) 239. Bannitora Project

O	4,58.00 :	4,76.09	- 38.60	
R	56.69 :	5,14.69		

Funds were augmented mainly under 'Reservoirs' (Rs.37.97 lakhs) for payment of land acquisition cases, 'Canals and Branches'

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(Rs.24.09 lakhs), 'Roads' (Rs.27.63 lakhs) reasons for which have been intimated. In view of the final excess of Rs.34.96 lakhs under 'Project Establishment - Salaries' the reappropriation of anticipated saving of Rs.8.07 lakhs net due to posts remaining was not justified. Anticipated saving under 'Dam and Appurtenant Works' (Rs.30.70 lakhs) was due to stoppage of work by contractor. Additional funds obtained by reappropriation under 'Machinery and Equipment - New Supplies' (Rs.11.01 lakhs) and 'Repairs and Carriages' (Rs.5.14 lakhs) reasons for which were not intimated, proved inadequate in view of the final excess of Rs.0.70 lakhs and Rs.10.73 lakhs under these heads respectively. Reasons for the final saving mainly under 'Suspense Debits - Projects - Stocks' (Rs.41.91 lakhs), 'Project Establishment - Salaries of Regularised Staff' (Rs.18.83 lakhs), 'Establishment Charges transferred from 2701 - Major and Medium Irrigation' (Rs.10.33 lakhs) have not been communicated (February 1993).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving	*
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## (8) 205. Kabini Project

O	17,45.00 :	21,62.35	21,94.35	+ 32.00
R	4,17.35 :			

Additional funds provided by reappropriation under 'Distributaries' (Rs.2,40 lakhs) for payment of arrears bills of previous year and payment of urgent bills of contractors, proved inadequate in view of final excess of Rs.1,08.73 lakhs under this head. Additional funds obtained by reappropriation under 'Canals and Branches' (Rs.2,34 lakhs) for payment of arrear bills of previous year proved excessive in view of the final saving of Rs.83.87 lakhs under the head. The anticipated excess under 'Project Establishment - Salaries' (Rs.38.73 lakhs) was due mainly to absorption of daily wages employees into regular establishment and 'Machinery and Equipment - Project - New Supplies' (Rs.6 lakhs) for purchase of machineries which were required immediately. Additional funds provided under 'Land and Drainage' (Rs.13 lakhs) for taking up land drainage works to allow water was wholly unnecessary as there was a final savings of Rs.13.36 lakhs under



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this head. Anticipated saving under 'Project Establishment - Daily Wages Supernumerary Posts' (Rs.85.50 lakhs) due to providing more funds in the Budget Estimates than the requirement of the Project, 'Machinery and Equipment - Repairs and Carriages' (Rs.20 lakhs) due to limiting the maintenance expenditure to the barest minimum were reappropriated to other heads. Final excess mainly under 'Suspense Debits - Stocks' (Rs.30.05 lakhs), 'Dam and Appurtenant Works' (Rs.17.04 lakhs) and 'Project Establishment - Pensionary Charges' (Rs.8.14 lakhs) was partly offset by final saving mainly under 'Chief Engineer - Establishment charges transferred from 2701 - Major and Medium Irrigation' (Rs.20.11 lakhs), 'Project Establishment - Daily Wages Supernumerary Posts' (Rs.15 lakhs). Reasons for the final excess/saving have not been intimated (February 1993).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(9) 03. Medium Irrigation			
301. Uduthore halla Project			
O 5,07.00 :			
R 1,37.93 :	6,44.93	9,40.27	+ 2,95.34

Additional funds provided by reappropriation under 'Dam and Appurtenant Works' (Rs.1,50.93 lakhs) due to good progress in work by contractor proved inadequate in view of the final excess of Rs.2,84.51 lakhs under this head. Anticipated saving under 'Reservoir' (Rs.9.56 lakhs) was due to land acquisition process for Reservoir was in its initial stages. Reasons for the final excess mainly under 'Canals and Branches' (Rs.11.01 lakhs - expenditure incurred without Budget Provision) have not been intimated (February 1993).

(10) 01. Major Irrigation Commercial			
224. Ghataprabha Project- Stage III			
O 17,30.80 :			
R 4,67.12 :	21,97.92	21,53.53	- 44.39
Funds were augmented by reappropriation mainly under 'Canals			

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'Canals and Branches' (Rs.2,58.98 lakhs) to meet the contractual obligation of major works like tunnel and canal works which were inevitable, 'Dam and Appurtenant Works' (Rs.74.80 lakhs) for taking up security arrangements. Additional funds provided under 'Machinery and Equipment - Repairs and Carriages' (Rs.29.81 lakhs) for extensive repairs to old machinery, 'Project Establishment - Salaries' (Rs.12.28 lakhs), 'Roads' (Rs.18.81 lakhs) for taking up road works from National Highway 4 to Panchapur Railway Station and other roads, proved inadequate as there were final excesses of Rs.12.52 lakhs, Rs.37.78 lakhs and Rs.0.76 lakh under these heads respectively. In view of the final saving of Rs.84.54 lakhs under 'Project Establishment - Salaries of Regularised Staff' the reappropriation of Rs.65.04 lakhs for payment of arrears of salary of NMR employees as per court orders to this head was wholly unnecessary. Final saving mainly under 'Chief Engineers Establishment charges transferred from 2701 - Major and Medium Irrigation' (Rs.75.56 lakhs), 'Suspense - Debits - Project - Miscellaneous Works Advance' (Rs.45.57 lakhs), 'Suspense Debits - Project - Stock' (Rs.24.84 lakhs), 'Suspense - Debits - Central Mechanical Organisation - Stock' (Rs.20 lakhs), 'Machinery and Equipment - Central Mechanical Organisation - Repairs and Carriages' (Rs.11.37 lakhs) was partly offset by final excess mainly under 'Other expenditure - Establishment Charges transferred from 2701 - Major and Medium Irrigation' (Rs.1,15.87 lakhs), 'Canals and Branches' (Rs.55.55 lakhs) and 'Project Establishments - Pensionary Charges' (Rs.7.14 lakhs). Reasons for the final saving/excess have not been intimated (February 1993).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(11) 250. National Water Management Project aided by World Bank			
O 9,60.00 :			
R 1,60.60 :	11,20.60	13,57.65	+ 2,37.05
Additional funds to the extent of Rs.1,77.18 lakhs were provided by reappropriation mainly to complete certain works by June			



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1992. In view of the final excess of Rs.2,37.05 lakhs, the additional funds provided by reappropriation proved inadequate. Reasons for the final excess have not been intimated (February 1993).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving
(12) 03. Medium Irrigation-Commercial			
343. Lower Mullamari Project			
O	1,30.00 :	4,02.12	+ 1,48.08
R	1,24.04 :	2,54.04	

Additional funds provided by reappropriation under 'Dam and Appurtenant Works' (Rs.77.85 lakhs) taking up of Dam and allied works on top priority basis to create more irrigational potential and 'Canals and Branches' (Rs.30.17 lakhs) for taking up canal works to provide water for irrigation, proved inadequate in view of the final excess of Rs.97.92 lakhs and Rs.43.23 lakhs under these heads respectively. Additional funds were provided under 'Project Establishment - Salaries' (Rs.13.94 lakhs) due to regularisation of daily wages employees but there was a final saving of Rs.6.26 lakhs under this head. Reasons for the final excess mainly under 'Suspense - Debits - Stock' (Rs.10.04 lakhs) have not been intimated (February 1993).

## (13) 01. Major Irrigation-Commercial

## 203. Modernisation of Krishnaraja Sagar Canal

O	5,83.00 :	8,27.02	- 68.98
R	3,13.00 :	8,96.00	

Funds were augmented by reappropriation under 'Canals and Branches' (Rs.2,71 lakhs) for modernisation of canals and taking up work of farming Link Canal departmentally so as to complete the Cauvery Basin Project expeditiously and 'Project Establishment - Salaries' (Rs.5.18 lakhs) due to absorption of daily wages employees into regular establishment. Additional funds provided under 'Dam and Appurtenant Works' (Rs.50 lakhs) for taking up security works at

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Krishnaraja Sagar Dam for the protection of the Dam against the threat by LTTE as per the direction of the Government, proved wholly necessary in view of the saving of the entire amount of Rs.50 lakhs under this head. These excesses were partly counterbalanced by anticipated saving under 'Buildings' (Rs.13.14 lakhs) due to not taking up construction of new buildings. Reasons for the final savings mainly under 'Suspense - Debit - Miscellaneous Works' (Rs.26.18 lakhs), 'Stock' (Rs.14.55 lakhs), 'Chief Engineers' Establishment charges transferred from 2701 - Major and Medium Irrigation' (Rs.9.20 lakhs) partly counterbalanced by final excess under 'Other Expenditure - Establishment Charges transferred from 2701 Major and Medium Irrigation' (Rs.35.40 lakhs) have not been intimated (February 1993).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving
(14) 4711. CAPITAL OUTLAY ON FLOOD CONTROL PROJECTS			
103. Civil Works	1,22.34	2,62.44	+ 1,40.10

Reasons for the final excess have not been intimated (February 1993).

## (15) 4701. CAPITAL OUTLAY ON MAJOR AND MEDIUM IRRIGATION

## 01. Major Irrigation-Commercial

## 202. Krishnaraja Sagar Right Bank Canal

O	6,44.00 :	7,60.95	+ 90.24
R	26.71 :	6,70.71	

Additional funds provided by reappropriation under 'Canals and Branches' (Rs.89.85 lakhs) for good progress in excavation and lining works, proved inadequate as there was a final excess of Rs.46.93 lakhs under this head. The anticipated excess under 'Project Establishment - Salaries' (Rs.28.65 lakhs) was due to absorption of daily wages employees into regular establishment. The



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anticipated saving surrendered under 'Daily Wages supernumerary posts' (Rs.48.85 lakhs), was due to distribution of salaries of these employees under various schemes in which they were working. Anticipated saving under 'Distributaries' (Rs.30 lakhs) as the work of Distributaries are yet to be taken up only after the completion of aqueduct work. Final excess mainly under 'Dam and Appurtenant Works' (Rs.77.96 lakhs - expenditure incurred without budget provision), 'Suspense - Debits - Stock' (Rs.14.75 lakhs), 'Project Establishment - Office Expenses' (Rs.14.65 lakhs) was partly counterbalanced by final saving mainly under 'Suspense - Debit - Miscellaneous Works Advance' (Rs.28.98 lakhs) 'Distributaries' (Rs.22.08 lakhs) and 'Buildings' (Rs.8.98 lakhs). Reasons for final excess/savings have not been intimated (February 1993).

Head	Total grant	Actual expenditure	Excess Saving
(In lakhs of rupees)			
(16) 01. Major Irrigation-Commercial			
219. Tungabhadra Project-Right Bank	...	85.79	+ 85.79
Reasons for incurring the expenditure without Budget provision have not been intimated (February 1993).			
(17) 03. Medium Irrigation-Commercial			
330. Feeder Canal to Ranikere			
O	10.00 :		
R	81.86 :	91.86	92.76 + 0.90

Additional funds provided by reappropriation under 'Buildings' (Rs.81.24 lakhs) on the ground that the funds provided in the Budget Estimates were meagre, remained fully unutilised reasons for which have not been intimated. Reasons for incurring expenditure of Rs.83.05 lakhs without Budget provision under 'Canals and Branches' have also not been intimated (February 1993).

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Head	Total grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)			
342- Upper Mullamari Project			
O	...		
R	9.91 :	9.91	75.38 + 65.47

Additional funds of Rs.9.71 lakhs were obtained under 'Project Establishment - Salaries', reasons for which have not been furnished (February 1993). Expenditure was incurred without Budget provisions mainly under 'Canals and Branches' (Rs.38.65 lakhs), 'Distributaries' (Rs.8.18 lakhs), 'Dam and Appurtenant Works' (Rs.5.31 lakhs), 'Reservoir' (Rs.3.21 lakhs), 'Repairs and Carriages' (Rs.3.38 lakhs) and 'Roads' (Rs.2.84 lakhs). Reasons for not providing funds to meet the expenditure have not been intimated (February 1993).

- (18) 01. Major Irrigation-Commercial  
220. Tungabhadra Project, High Level Canal Stage 2

O	3,02.00 :				+ 25.73
R	48.21 :	3,50.21	3,75.94		

Additional funds were provided by reappropriation mainly under 'Project Establishment - Salaries' (Rs.42.60 lakhs) due to absorption of daily wages employees into regular establishment and enhancement of Dearness Allowance. In view of the final saving under 'Distributaries' (Rs.15.88 lakhs), the reappropriation of Rs.46.24 lakhs to this head for taking up of lining work of Kuntanhal Branch and D. 116A beyond Hageri Aqueduct and payment of these excesses were provided by reappropriation of anticipated savings mainly under 'Roads' (Rs.40 lakhs) due to not tackling the road works. Reasons for the final excess mainly under 'Suspense - Debits - Stock' (Rs.42.15 lakhs) 'Canals and Branches' (Rs.18.18 lakhs) expenditure incurred without provision) partly counterbalanced by final saving under 'Other expenditure - Establishment charges transferred from 2701 - Major and Medium Irrigation' (Rs.25.09 lakhs) have not been intimated (February 1993).



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Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving
(20) 03. Medium Irrigation- Commercial			
305. Taraka Project			

O	...	13.14	30.09	+ 16.95
R	13.14			

Additional funds were provided by reappropriation under 'Canals and Branches' (Rs.13.14 lakhs) due to payment of pending bills and land acquisition charges which was inevitable. Reasons for the final excess mainly under 'Project Establishment' (Rs.16.38 lakhs) and 'Dam and Appurtenant Works' (Rs.5.31 lakhs) which were incurred without budget provision partly offset by final saving under 'Canals and Branches' (Rs.4.98 lakhs) have not been intimated (February 1993).

(ix) The excess mentioned in note (vii) above were partly counterbalanced by saving mainly under :

4701. CAPITAL OUTLAY ON  
MAJOR AND MEDIUM  
IRRIGATION01. Major Irrigation -  
Commercial208. Hemavathy Project  
Canal Tumkur

O	46,33.46			
R	+ 24.48	46,57.94	13,40.56	- 33,17.38

Anticipated saving mainly under 'Canals and Branches' (Rs.5.69 lakhs), due to not executing canal works on account of land acquisition problems, 'Project Establishment - Salaries' (Rs.46.99 lakhs) mainly due to vacant posts, 'Roads' (Rs.45.31 lakhs) due to non-execution of road works, 'Building' (Rs.34.15 lakhs). Reasons for which were not intimated, 'Project Establishment - Office Expenses' (Rs.7.87 lakhs) due to vacant posts were partly reappropriated and the balance surrendered. In view of the final savings under 'Distributaries' (Rs.14,20.64 lakhs), the additional provision of Rs.702.24 lakhs obtained by reappropriation to complete the balance works of distributaries, minor distributaries in order

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achieve targetted irrigational potential for the year and also commencement of new distributaries was wholly unnecessary as the allotment of Rs.14.20 lakhs remained unspent. Additional funds provided under 'Machinery and Equipment - New Supplies' (Rs.16.22 lakhs) for purchase of jeeps which were urgently required for the zone, - 'Repairs and Carriages' (Rs.8.55 lakhs) for repair of old vehicles and purchase of spare parts, 'Water Courses' (Rs.10.45 lakhs) for achieving targeted irrigational potential, proved to be wholly unnecessary in view of the final savings of Rs.57.89 lakhs, Rs.24.72 lakhs and Rs.41.52 lakhs under these heads respectively. Final savings mainly under 'Canals and Branches' (Rs.12,10.10 lakhs), 'Suspense - Debits - Stock' (Rs.5,03.43 lakhs), Establishment charges transferred from 2701 - Major and Medium Irrigation' (Rs.27.89 lakhs), 'Buildings' (Rs.56.61 lakhs) were partly offset by final excess mainly under 'Suspense - Debits - Miscellaneous Works Advance' (Rs.31.88 lakhs). Reasons for the final saving/excess have not been intimated (February 1993).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving
(2) 227. Upper Krishna Project (Dam) Alamatti			

O	35,41.26			
R	- 4,46.58	30,94.68	21,18.06	- 9,76.62

Anticipated savings mainly under 'Dam and Appurtenant Works' (Rs.5,64.71 lakhs) due to slow progress in construction work of Alamatti Dam, 'Roads' (Rs.1,42.16 lakhs) mainly due to not incurring expenditure on Command Area Development Authority approach roads, non-execution of asphaltting and seal coating works to Hunasagi roads, 'Buildings' (Rs.1,02.57 lakhs) due to not taking up building works during the year, 'Project Establishment Salaries' (Rs.43.82 lakhs) due to posts remaining vacant were partly reappropriated to other heads and the balance surrendered. The additional provision obtained by reappropriation under 'Reservoir' (Rs.1,98.41 lakhs) and 'Canals and Branches' (Rs.95.88 lakhs) mainly due to payment of land acquisition charges in respect of Resettlement and Rehabilitation works and Payment of Arbitration bills, proved largely excessive in

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view of the final savings of Rs.2,99.48 lakhs and 51.38 lakhs under these heads respectively. Additional funds were provided by reappropriation under 'Project Establishment - Daily Wages - Supernumerary Posts' (Rs.34.76 lakhs) for payment of arrear bills and supplementary bills of regularised nominal muster roll staff; however, there was a final saving of Rs.18.15 lakhs under this head, reasons for which have not been intimated (February 1993).

Additional funds provided under 'Distributaries' (Rs.68.42 lakhs) on the grounds that the funds provided in the Budget Estimates were insufficient, proved inadequate in view of the final excess of Rs.60.09 lakhs under this head. The final saving occurred mainly under 'Suspense - Debits - Stock' (Rs.4,60.25 lakhs) - 'Miscellaneous Works Advance' (Rs.1,04.85 lakhs) 'Chief Engineers Establishment Charges transferred from 2701 - Major and Medium Irrigation' (Rs.45.10 lakhs), 'Dam and Appurtenant Works' (Rs.37.29 lakhs), 'Machinery and Equipment - New Supplies' (Rs.12.80 lakhs) - 'Repairs and Carriages' (Rs.10.98 lakhs) was partly counterbalanced by final excess mainly under 'Project Establishment - Salaries' (Rs.29.19 lakhs), and 'Central Mechanical Organisation - Establishment Salaries' (Rs. 12.19 lakhs). Reasons for the final saving/excess have not been intimated (February 1993).

Saving under this project has been a regular feature, the savings in the preceeding four years being

Year	Savings (in lakhs of rupees)
1988-89	8,01.60
1989-90	7,50.12
1990-91	5,71.85

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

(3) 229. Upper Krishna Project  
Canal Zone No.2  
Kembhavi

O	38,71.80		
R	12,14.28	26,57.52	27,13.52
			+ 56.00

Anticipated saving occurred mainly under 'Canals and Branches' (Rs. 5,50.88 lakhs out of which Rs.56.07 lakhs was reappropriated to

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heads and the balance surrendered) mainly due to slow progress - 01 package by contractors, 'Distributaries' (Rs.3,99.13 lakhs) due to delay in commencement of IB - 02 and IB - 03 package 'Buildings' (Rs.1,17.22 lakhs) as the building works were delayed and new agency fixed and 'Roads' (Rs.96.88 lakhs) due to winding of AR - 01 and AR - 03 packages and slow progress of 'Project Establishment Salaries' (Rs.86.13 lakhs) due to posts remaining vacant, 'Salaries of Regularised Staff' (Rs.25.27 lakhs) due to non regularisation of MRE/NMR employees were appropriated to other heads/surrendered. Additional funds were provided mainly under 'Machinery and Equipment - New Supplies' (Rs.37.13 lakhs) for purchase of mechanised lining machinery for IBC works and - 'Repairs and Carriages' (Rs.18.94 lakhs) for which reasons were not furnished. The final saving mainly under 'Central Mechanical Organisation - Repairs and Carriages' (Rs.75.20 lakhs), 'Chief Engineers Establishment Charges Transferred from 2701 Major and Medium Irrigation' (Rs.24.03 lakhs) was counterbalanced by final excess mainly under 'Suspense - Debits - Project - Miscellaneous Works Advance' (Rs.72.18 lakhs) - 'Stock' (Rs.60.98 lakhs), 'Machinery and Equipment - Project - Repairs and Carriages' (Rs.39.86 lakhs) and 'Project Establishment - Salaries' (Rs.10.82 lakhs). Reasons for the final saving/excess have not been intimated (February 1993).

Saving under this project has been a regular feature. The details of saving in the earlier years are :

Year	Saving (in lakhs of Rupees)
	14,16.10
1987-88	7,05.43
1989-90	3,27.96
1990-91	



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Head	Total grant (In lakhs of rupees)	Actual expenditure (In lakhs of rupees)	Excess Saving
(4) 03. Medium Irrigation Commercial			
385. Mulawada Lift Irrigation			
O	.....	.....	.....
S	5,00.00		
R	- 5,00.00		

The entire additional provision of Rs.5,00 lakhs obtained through supplementary estimates in March 1992 for the speedy implementation of project works remained unutilised as the implementation of the scheme was stayed in the court of law. The provision of Rs.500 lakhs was, however, reappropriated to other heads.

## (5) 317. Iggalur Project

O	5,01.50			
R	- 4,15.66	85.84	93.99	+ 8.15

Anticipated saving mainly under 'Dam and Appurtenant Works' (Rs.1,73 lakhs), 'Canals and Branches' (Rs.1,20 lakhs), 'Roads' (Rs.54.16 lakhs), 'Reservoir' (Rs.52 lakhs) and 'Buildings' (Rs.13 lakhs) due to less progress in works as the works were commenced late; however, the provision was reappropriated to other heads. The final excess mainly under 'Suspense - Debits - Stock' (Rs.12.99 lakhs expenditure incurred without budget provision) was partly offset by final saving mainly under 'Dam and Appurtenant Works' (Rs.6.06 lakhs). Reasons for the final excess/saving have not been intimated (February 1993).

## (6) 01. Major Irrigation - Commercial

## 232. Upper Tunga Project

O	.....			
S	2,00.00			
R	- 1,35.70	64.30	13.00	- 51.30

Out of the sum of Rs.2,00 lakhs provided through the supplementary estimates in March 1992 for speedy implementation of the project works and after paying the inevitable payments of Rs.13

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balance of Rs.1,49.32 lakhs were reappropriated to other heads as the entire amount could not be utilised as the works were commenced only in March 1992.

Head	Total grant (In lakhs of rupees)	Actual expenditure (In lakhs of rupees)	Excess Saving
209. Yagachi			
O	6,66.26		
R	- 1,01.47	5,64.79	5,09.54 - 55.25

Anticipated saving mainly under 'Dam and Appurtenant Works' (Rs.1,93.49 lakhs) due to stoppage of dam and Appurtenant construction works by the contractor, 'Canals and Branches' (Rs.1,20.76 lakhs) due to non-settlement of land acquisition claims 'Canal Courses' (Rs.8 lakhs) due to not taking up any works, were reappropriated to other heads. Additional funds provided by reappropriation under 'Reservoir' (Rs.1,06.62 lakhs) for settlement of land acquisition cases proved wholly unnecessary in view of the final saving of Rs.170.20 lakhs under this head. Additional funds provided under 'Roads' (Rs.8.40 lakhs) was attributed to payment of arrears bills relating to asphaltting of roads of Yagachi colony. Reasons for the final excess mainly under 'Canals and Branches' (Rs.1,11.92 lakhs) and 'Suspense - Debits - Miscellaneous Works' (Rs.5.96 lakhs - expenditure - incurred without budget provision) have not been intimated (February 1993).

Head	Total grant (In lakhs of rupees)	Actual expenditure (In lakhs of rupees)	Excess Saving
03. Medium Irrigation - Commercial			
308. Chiklihole Project			
O	2,90.60		
R	- 1,53.60	1,37.00	1,34.20 - 2.80

Anticipated saving mainly under 'Canals and Branches' (Rs.138 lakhs) due to hold up in canal work as the land acquisition process was still in progress and 'Reservoir' (Rs.30 lakhs) as there were no awards for payment of Land acquisition charges was partly reappropriated to 'Dam and Appurtenant Works' (Rs.14 lakhs) for which reasons have not been intimated (February 1993).



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Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving
(9) 371. Huchanakoppal Lift Irrigation			
O 2,50.00 :	1,14.00	1,13.83	- 0.17
R - 1,36.00 :			

Anticipated saving due to non-approval of the scheme by Government was reappropriated to other heads. Reasons for the non-approval of the scheme as well as for incurring the expenditure have not been communicated (February 1993).

(10) 01. Major Irrigation  
- Commercial

226. Hipparagi Barrage Project

O 1,82.00 :			
S 3,50.00 :	4,16.26	4,17.25	+ 0.99
R - 1,15.74 :			

Anticipated saving mainly under 'Canals and Branches' (Rs.1,27.81 lakhs) as the works could not be tackled in full swing due to delay in purchase of material required for the work and 'Dam and Appurtenant Works' (Rs.68.36 lakhs) as the work could not be tackled due to non fixing the agency, was partly reappropriated to 'Suspense - Debits - Stock' (Rs.100 lakhs) for purchase of cement and Steel required for the project works. Final savings mainly under 'Canals and Branches' (Rs.2,22.44 lakhs) was counterbalanced by final excess under 'Suspense - Debits' (Rs.2,22.37 lakhs). Reasons for the final saving/excess have not been intimated (February 1993).

(11) 230. Upper Krishna Project

Land Acquisition  
Resettlement and  
Rehabilitation

O 8,42.97 :			
S 11,00.00 :	15,04.77	18,32.28	+ 3,27.51
R - 4,38.20 :			

Additional provision of Rs.11,00 lakhs was obtained through the supplementary grant for speedy implementation of the project works

## GRANT NO.36

'Canals and Branches' with a proposal to providing funds under other heads as the exact requirement of the funds for these heads could not be assessed at that time due to urgency work. In view of this the funds required under 'Reservoir' (Rs. 50 lakhs), 'Dam and Appurtenant Works' (Rs.50 lakhs), 'Distributaries' (Rs.26.59 lakhs) was provided by reappropriation from 'Buildings' (Rs.6,37.94 lakhs). Additional funds were provided under 'Machinery and Equipment - Repairs and Carriages' (Rs.13.84 lakhs) and 'Project Establishment Salaries' (Rs.6.77 lakhs) specific reasons for which are awaited. Savings anticipated under 'Project Establishment Salaries' (Rs.28.97 lakhs) due to vacant posts was partly reappropriated to 'Travelling Expenses etc.' (Rs.6.77 lakhs) and the balance surrendered; however, there was a final excess of Rs.61.39 lakhs under this head, reasons for which have not been intimated (February 1993). Final excess mainly under 'Reservoir' (Rs.11,64.07 lakhs), 'Suspense - Debits - Stock' (Rs.38.48 lakhs) - 'Miscellaneous Works Advance' (Rs.18.02 lakhs) and 'Distributaries' (Rs.20.24 lakhs) and 'Project Establishment - Travel Expenses' (Rs.16.58 lakhs) was offset by final saving mainly under 'Canals and Branches' (Rs.9,68.50 lakhs), and 'Special Land Acquisition Office Salaries' (Rs.41.70 lakhs). Reasons for the final excess/saving have not been intimated (February 1993).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving
(12) 03. Medium Irrigation Commercial			
307. Arkavathi Project			
O 4,72.00 :	4,21.15	3,66.59	- 54.56
R - 50.85 :			

Anticipated saving occurred under 'Canals and Branches' (Rs.25 lakhs), 'Roads' (Rs.12 lakhs) as the works in all the reaches were not to be taken up 'Machinery and Equipment - New Supplies' (Rs.10 lakhs) 'Repairs and Carriages' (Rs.5 lakhs) due to restricting the purchase of machinery to the required extent only (Rs.10 lakhs) and maintenance charges restricted to existing 2 sub-divisions only.



## GRANT NO.36

The final savings mainly under 'Canals and Branches' (Rs.1,33.95 lakhs) and 'Dam and Appurtenant works' (Rs.31.86 lakhs) was partly offset by the excess mainly under 'Suspense - Debits - Stock' (Rs.42.42 lakhs) - 'Miscellaneous Works Advance' (Rs.70.66 lakhs) and 'Reservoir' (Rs.7.77 lakhs). Reasons for the final saving/excess have not been intimated (February 1993).

Head	Total grant	Actual expenditure	Excess Saving
(In lakhs of rupees)			
(13) 315. Modernisation of Bhadra Anicut (at Gondi Anicut)			
D 1,00.00 :			
R + 84.36 :	1,84.36	...	- 1,84.36

Additional funds were provided by reappropriation with the reason that the works was in full swing. But the entire provision including the original provision remained unutilised resulting in a final saving of Rs.1,84.36 lakhs. No part of the final saving was anticipated for surrender.

(14) 319. Kama Samudram Lift Irrigation				
D 2,50.00 :				
R - 94.20 :	1,55.80	1,50.91	- 4.89	

Anticipated saving of Rs.94.20 lakhs was reappropriated to other heads as the administrative approval for the scheme as well as approval for the land acquisition were yet to be received. Reasons for providing funds for such immature schemes have not been intimated (February 1993).

(15) 01. Major Irrigation Commercial

## 225. Dudhaganga Project

D 1,00.00 :				
R - 94.77 :	5.23	5.23	...	

Anticipated saving of Rs.94.77 lakhs was reappropriated to other heads due to non-adjustment of the share of Karnataka towards the project.

## GRANT NO.36

## Head

## Total grant

## Actual expenditure

## Excess Saving

(In lakhs of rupees)

## 206. Harangi Project

D 19,00.76 :	
R - 93.00 :	

18,07.76

18,07.86

+ 0.10

Anticipated saving mainly under 'Daily Wages Supernumerary posts' (Rs.82.12 lakhs) as the wages in respect of daily wages staff were booked under various schemes in which they were working, 'Machinery and Equipment' - Project - 'New Supplies' (Rs.20 lakhs), 'Repairs and Carriages' (Rs.6 lakhs) as the purchases were restricted to the minimum since the project work was almost complete, 'Roads' (Rs. 10 lakhs) as the project work was nearing completion and road works taken up whenever necessary, 'Reservoir' (Rs.20 lakhs) as the payment in respect of land acquisition for purpose of 'Reservoir' was completed, were partly reappropriated to 'Dams and Appurtenant work' (Rs.20 lakhs) for taking up C.D. works, beautification and dam safety work, 'Buildings' (Rs.12 lakhs) for payment of arrear bills and completion of spill over works. In view of the final excess of Rs.61.38 lakhs under 'Canals and Branches' the reappropriation of the anticipated saving of Rs.1,31 lakhs due to Periyapatna Lift Irrigation under Harangi Canal was in the initial stages, was not justified. Additional funds provided under 'Distributaries' (Rs.1,29 lakhs) due to taking up distribution work so as to allow water for irrigation, was excessive in view of the final saving of Rs.20.45 lakhs under this head. Final savings mainly under 'Suspense - Debits - Project - Stock' (Rs.29.65 lakhs), 'Establishment charges transferred from 2701- Major and Medium Irrigation' (Rs.20.11 lakhs), 'Daily Wages of Supernumerary posts; (Rs.18.38 lakhs) was partly offset by final excess mainly under 'Project Establishment - Salaries' (Rs.23.63 lakhs), 'Suspense - Debits - Miscellaneous Works Advance' (Rs.16.05 lakhs). Reasons for the final saving/ excess have not been intimated (February 1993).



## GRANT NO.36

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving	*
(17) 03. Medium Irrigation Commercial				

## 309. Manchabale Project

O	3,06.50 :	3,13.84	2,22.56	- 91.28
R	+ 7.34 :			

Funds were provided by reappropriation mainly under 'Direction and Administration - Project Establishment - Salaries' (Rs.7.34 lakhs) to meet the salary expenses of the Daily Wages employees on their absorption in to regular establishment, 'Machinery and Equipment - New Supplies' (Rs.3.50 lakhs) for purchase of new machineries for early completion of project since the works were in good progress and 'Canals and Branches' (Rs. 9 lakhs) due to good progress in work which was tackled departmentally. Anticipated saving under 'Dam and Appurtenant Works' (Rs.7 lakhs) was due to less work as the dam works were nearing completion. Reasons for the final saving mainly under 'Suspense - Debit - Stock' (Rs.67.20 lakhs), 'Miscellaneous Works Advance' (Rs.16.23 lakhs), 'Canals and Branches' (Rs.11.25 lakhs) and 'Dam and Appurtenant works' (Rs.5.57 lakhs) have not been intimated (February 1993).

## (18) 340. Maskinola Project

O	1,35.50 :	50.55	52.70	+ 2.15
R	- 84.95 :			

Anticipated saving mainly under 'Dam and Appurtenant Works' (Rs.88.20 lakhs) due to taking up the work only from January 1992 was partly reappropriated to 'Roads' (Rs.9.90 lakhs) for under taking repair work of the roads which were damaged badly by heavy rains and block tapping in approach roads and to maintain the inspection path in good condition. Reasons for the final excess mainly under 'Other Expenditure - Reservoir' (Rs.8 lakhs) as well as final saving under 'Suspense - Debit - Stock' (Rs. 5 lakhs) have not been intimated (February 1993).

## GRANT NO.36

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving	+
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## 373. Chulkinala Project

O	4,31.00 :			
R	- 33.80 :	3,97.20	3,48.82	- 48.38

Anticipated saving mainly under 'Dam and Appurtenant works' (Rs.59.56 lakhs) due to slow progress of RCC Spilway Works and establishment, 'Salaries of Regularised Staff' (Rs.21.12 lakhs) reasons which were not furnished, were partly reappropriated to 'Machinery and Equipment - New Supplies' (Rs.20.66 lakhs) for new purchases, 'Repairs and Carriages' (Rs.6.53 lakhs) due to repairs of heavy vehicles, and also increase in cost of spares, 'Reservoir' (Rs.8.65 lakhs) for payment of land compensation. Reasons for the final savings mainly under 'Suspense - Debit - Miscellaneous Works Advance' (Rs.28.89 lakhs), 'Machinery and Equipment New Supplies' (Rs.18.10 lakhs) and 'Dam and Appurtenant works' (Rs.12 lakhs) partly offset by final excess mainly under 'Suspense - Debits - Stock' (Rs.15.83 lakhs) have not been intimated (February 1993).

## (20) 341. Amarja Project

O	4,02.00 :	3,06.53	3,36.29	+ 29.76
R	- 95.47 :			

Anticipated saving mainly under 'Dam and Appurtenant works' (Rs.1,15.74 lakhs) as the contractor for Spilway work did not show required progress due to non-approval of the revised rate, was partly reappropriated mainly to 'Roads' (Rs.20.68 lakhs), 'Canals and Branches' (Rs.19.05 lakhs) for taking up inevitable works. Final excess mainly under 'Suspense - Debits - Stock' (Rs.32.67 lakhs), 'Project Establishment Salaries' (Rs.9.94 lakhs) was partly offset by final saving mainly under 'Salaries of Regularised Staff' (Rs.18.01 lakhs). Reasons for the final excess/saving have not been intimated (February 1993).



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Head	Total grant (In lakhs of rupees)	Actual expenditure (In lakhs of rupees)	Excess Saving
(21) 01. Major Irrigation-Commercial 245. Varahi Project			

O	73.20 :	55.38	37.67	- 17.71
R	- 17.82 :			

Anticipated saving mainly under 'Reservoir' (Rs.10.79 lakhs) due to non-commencement of works and 'Project Establishment Salaries' (Rs.6.08 lakhs) due to technical posts remaining vacant were partly reappropriated to 'Buildings' (Rs.8.72 lakhs) due to good progress in the construction work of two new buildings and construction of compound wall in the colony and the balance surrendered (Rs.5.75 lakhs). Reasons for the final savings mainly under 'Suspense - Debits - Stock' (Rs.17.90 lakhs) have not been intimated (February 1993).

## (22) 251. Designs Organisation

O	1,69.71 :		1,40.23	- 28.62
R	- 0.86 :	1,68.85		

Anticipated savings mainly under 'Project Establishment - Salaries' (Rs.7.20 lakhs) was due to vacant posts. Additional funds were provided by reappropriation under 'Other Expenditure' (Rs.5.79 lakhs) specific reasons for which have not been intimated. Final savings occurred mainly under 'Chief Engineer's Establishment Charges Transferred' from 2701 Major and Medium Irrigation' (Rs.32.44 lakhs) and 'Suspense - Debits - Stock' (Rs.6.66 lakhs) was partly counterbalanced by final excess mainly under 'Machinery and Equipment' (Rs.16.53 lakhs). Reasons for the final saving/excess have not been intimated (February 1993).

(23) 03. Medium Irrigation  
Commercial

331. Diversion of Madirayanahalla to Jambadahalla	14.87	...	- 14.87
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The entire provision of Rs.14.87 lakhs remained utilised; reasons for which have not been intimated (February 1993).

## GRANT NO.36

(x) Saving in the charged appropriation in Capital Section  
incurred under:

Head	Total appropriation (In lakhs of rupees)	Actual expenditure (In lakhs of rupees)	Excess Saving
4701. CAPITAL OUTLAY ON MAJOR AND MEDIUM IRRIGATION			

O	2,89.00 :			
S	6,81.51 :			
R	- 60.00 :	9,10.51	2.63	- 9,07.88

Out of the total supplementary appropriation of Rs.6,81.51 lakhs, the provision under '230 - Upper Krishna Project - Land acquisition, Resettlement, Rehabilitation' (Rs.2,07 lakhs), '223 - Malaprabha Project' (Rs.2,00 lakhs), '215 - Bhadra Project' (Rs.31.51 lakhs) obtained for payment of enhanced compensation to land owners in respect of land acquired for the project remained utilised. Anticipated saving under '307 - Arkavathy Project' (Rs.60 lakhs) due to non-receipt of awards from Courts for payment of compensation to land owners was surrendered. Anticipated savings mainly under '308 - Chiklihole Project' (Rs.30 lakhs), '206 - Arangi' (Rs.13 lakhs), '240 - Karanja Project' (Rs.16.79 lakhs), '218 - Votahole Project' (Rs.7 lakhs) were due to non-receipt of awards from courts and '224 - Ghataprabha Project' (Rs.83.09 lakhs) due to receipts of less number of awards from the courts. Additional funds provided by reappropriation under '223 - Malaprabha Project' (Rs.1,06.88 lakhs) and '205 - Kabini Project' (Rs.10 lakhs) for payment of enhanced compensation to land owners remained utilised; reasons for which have not been intimated. Reasons for the final saving mainly under '207 - Hemavathy Project Dam, Gorur' (Rs.23 lakhs), '223 - Malaprabha Project' (Rs.3,96.88 lakhs - entire provision including the original provision), '240 - Karanja Project' (Rs.1,10.21 lakhs), '205 - Kabini Project' (Rs.60 lakhs), '224 - Ghataprabha Project - Stage III' (Rs.47.91 lakhs), '202 - Krishnaraja Sagar Right Bank Canal' (Rs.30.37 lakhs) have not been intimated (February 1993).



## GRANT NO.36

## (xi) SUSPENSE TRANSACTIONS

The expenditure under this grant includes Rs.72,03.80 lakhs booked under Suspense. An analysis of suspense transactions under the grant during 1991 - 92 with opening and closing balances is given below:

Head	Opening balance as on 1st April 1991 Debit (+) Credit (-)	Debits	Credits	Closing balance as on 31st March 1992 Debit (+) Credit (-)
(In lakhs of rupees)				
2701. MAJOR AND MEDIUM IRRIGATION	+ 84.53	15.97	18.01	+ 82.43
4701. CAPITAL OUTLAY ON MAJOR AND MEDIUM IRRIGATION	+ 3,74.14	71,87.83	66,23.54	+ 9,38.43
<b>GRAND TOTAL</b>	<b>(*)+ 4,58.67</b>	<b>72,03.80</b>	<b>66,41.55</b>	<b>+ 10,20.92</b>

(\*) Excludes the balance under '44 - Irrigation, Navigation, Embankment and Drainage Works as on 31st March 1974 which have since been allocated to 2702 - Minor Irrigation'. (Refer note in Appropriation Accounts of Grant no.35 - Minor Irrigation).

## GRANT NO.37 - STATE LEGISLATURE

Total grant or appropriation Rs.      Actual expenditure Rs.      Excess Saving Rs.      + -

## MAJOR HEADS : 2011 PARLIAMENT/STATE/UNION TERRITORY LEGISLATURES AND

## 2071 PENSIONS AND OTHER RETIREMENT BENEFITS

9,19,87,000	:	9,19,87,000		
....	:	7,28,82,238	-	1,91,04,762
Amount surrendered during the year (March 1992)				
				1,34,25,000
Charged -				
19,64,000	:	19,92,000		
28,000	:	16,79,445	-	3,12,555
Amount surrendered during the year (March 1992)				
				2,12,625

## NOTES AND COMMENTS

(i) Under the voted grant, Rs.1,34.25 lakhs were surrendered as anticipated saving; the final saving, however, was Rs.1,91.05 lakhs.

(ii) In the charged appropriation Rs.2.13 lakhs were surrendered as anticipated saving; the final saving, however, was Rs.0.13 lakhs.

(iii) Saving in the voted grant occurred mainly under:

Head	Total grant	Actual expenditure	Excess Saving	+ -
(In lakhs of rupees)				
011. PARLIAMENT/STATE/UNION TERRITORY LEGISLATURES				
002. State Legislatures				
002. Legislative Council				
Q	2,21.11	79.80	79.12	- 0.68
R	1,41.31			
Anticipated savings, mainly under 'Other Members - Salaries' (Rs.66.50 lakhs) due to providing large amounts than the actual requirement were partly				



## GRANT NO.37

reappropriated to other heads and the balance surrendered.

Savings of Rs.19.59 lakhs and Rs.19.74 lakhs were noticed under this head during 1989 - 90 and 1990 - 91 respectively.

Head	Total grant	Actual expenditure	Excess Saving
(In lakhs of rupees)			
(2) 2071. PENSIONS AND OTHER RETIREMENT BENEFITS			
111. Pension to Legislators	1,10.00	55.34	- 54.66
Even though there was a final saving of Rs.54.66 lakhs under this head due to non-drawal of pension by Ex-Members, no part thereof was anticipated and surrendered.			
(iv) The saving mentioned in note (iii) above was partly offset by excess under:			
2011. PARLIAMENT/STATE/UNION TERRITORY LEGISLATURES			
02. State Legislatures			
103. Legislative Secretariat			
O	1,84.76		
R	20.75	2,05.51	2,05.08 - 0.43

Additional funds were provided by reappropriation mainly under 'Other Charges' (Rs.10 lakhs) to meet more claims of telephone charges preferred by Presiding Officers and Parliamentary functionaries, 'Office Expenses' (Rs.5 lakhs) for purchase of more books and furniture (Rs.3 lakhs) and also to meet additional expenses in connection with the visit of Common Wealth Parliamentary Delegates and payment of annual membership fee for membership of 'Common Wealth Parliamentary Association' (Rs.2 lakhs), 'Rent, Rates and Taxes' (Rs.3.58 lakhs) for payment of rent to the private residences taken for providing residential accommodation to Parliamentary functionaries and Chief Whips of Legislative Assembly and Legislative Council and 'Travel Expenses' (Rs.3.25 lakhs) for performing more tours by different committees, than anticipated.

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GRANT NO.38 ADMINISTRATION OF JUSTICE  
(ALL VOTED)

HEADS	Total grant	Actual expenditure	Excess Saving
(In lakhs of rupees)			
2014. ADMINISTRATION OF JUSTICE,			
2052. SECRETARIAT - GENERAL SERVICES,			
2070. OTHER ADMINISTRATIVE SERVICE,			
2202. GENERAL EDUCATION,			
2225. WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES AND OTHER BACKWARD CLASSES AND			
2235. SOCIAL SECURITY AND WELFARE.			
	36,85,45,000	37,38,05,000	
	52,60,000	34,15,98,450	- 3,22,06,550
Amount surrendered during year (March 1992)			24,94,749

## REMARKS AND COMMENTS

- As the expenditure fell far short of the original estimates additional funds obtained through supplementary estimates in 1992 proved unnecessary.
- Rupees 24.95 lakhs were surrendered as anticipated savings, however, the eventual saving was Rs.3,22.07 lakhs.
- Savings occurred mainly under:

Head	Total grant	Actual expenditure	Excess Saving
(In lakhs of rupees)			
2014. ADMINISTRATION OF JUSTICE			
105. Civil and Session Courts			
O	27,72.74		
S	40.50	26,11.05	- 1,92.10
R	- 10.09	28,03.15	

Savings occurred mainly under Establishment Charges - Salaries' (Rs.1,92.65 lakhs). Reasons for the same have not been communicated (February 1993). Anticipated saving under Establishment of new and additional Courts' (Rs.8.77 lakhs) due



## GRANT NO.38

to non-establishment of sufficient number of courts was surrendered. The savings mentioned above was partly counterbalanced by excess under 'Office Expenses' (Rs.9.09 lakhs), reasons for which have not been communicated (February 1993). There was saving of Rs.2,08.88 lakhs during 1989-90 and Rs.3,51.05 lakh during 1990-91 also under this head.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving
(2) 114. Legal Advisers and Counsels			
D 4,96.27 !			
S 12.10 !	5,07.69	4,46.49	- 61.20
R - 0.68 !			

Saving occurred mainly under 'Department of Prosecution and Government Litigation' 'Salaries' (Rs.53.56 lakhs) and 'Advocate General Salaries' (Rs.7.61 lakhs) attributed to non filling up of vacant posts.

(3) 108. Criminal Courts	1,85.42	1,52.81	- 32.61
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The final saving occurred mainly under 'Establishment Charges-Salaries' (Rs.27.61 lakhs) 'Legal Assistance to accused under section 304 of Cr pc' (Rs.2.27 lakhs) and 'Batta to witnesses and Prosecutors' (Rs.2.21 lakhs). Reasons for the saving have not been communicated (February 1993).

## GRANT NO.39 - ELECTIONS

(ALL VOTED)

Total grant Rs.	Actual expenditure Rs.	Excess Saving Rs.	+
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## HEAD : 2015 ELECTIONS.

12,45,99,000	12,45,99,000		
...	11,80,01,311	- 65,97,689	
		98,53,000	

surrendered during  
March 1992)

## AND COMMENTS

(i) Rupees 98.53 lakhs were surrendered as anticipated the final saving, however, was Rs.65.98 lakhs only.

(ii) Saving occurred mainly under:

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

105. Charges for conduct of Elections to Parliament

D 10,00.01 !	8,67.03	8,84.90	+ 17.87
R - 1,32.98 !			

Anticipated savings under 'General Elections to Parliament' (Rs.132.97 lakhs) due to non-receipt of arrear bills relating to previous elections were partly reappropriated to other heads (Rs.46.39 lakhs) and the balance surrendered; however there was an excess of Rs.17.87 lakhs under this head due to payment of bills received from the Deputy Commissioners after the tender of grants.

104. Charges for conduct of elections for Lok Sabha and State Legislative Assemblies when held simultaneously

D 15.59 !	5.86	5.54	- 0.32
R - 9.73 !			

Anticipated savings under 'General Elections to Parliament and



## GRANT NO.39

State Legislative Assemblies' (Rs.9.73 lakhs) due to non-receipt of anticipated bills relating to previous elections were partly reappropriated to other heads (Rs.3.13 lakhs) and the balance surrendered

(iii) Savings mentioned in note (ii) above were partly offset by excess mainly under:

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving	*
103 Preparation and printing of Electoral Rolls				
D 33.00 :	79.39	76.41	-	2.98
R 46.39 :				

Additional funds were provided by reappropriation under 'Parliamentary and Assembly Constituency' (Rs.43.75 lakhs) and 'Legislative Council Constituencies' (Rs.2.64 lakhs) for settlement of arrears bills and for payment of daily allowance to Designated - Officers appointed to each polling station as per the directions of the Election Commissioner:

(2) 106 Charges for conduct of Elections to State Legislature.

D 0.12 :	3.20	10.90	+	7.70
R 3.08 :				

Funds were augmented by reappropriation mainly under 'State Legislative Assembly - Bye Elections' (Rs.2.22 lakhs) due to conduct of Bye-Elections and for Settlement of arrear bills. The final excess which occurred mainly under 'State Legislative Assembly - General Elections' (Rs.3.80 lakhs) was due to payment of urgent bills received from the Deputy Commissioners. The final excess under 'State Legislative Council - General Elections' (Rs.4.35 lakhs) also includes an expenditure of Rs.4.28 lakhs incurred by the Police Department for providing police 'Bando Basth' in connection with elections.

(3) 102 Electoral Officers

D 1,97.27 :	1,91.98	2,02.26	+	10.28
R - 5.29 :				

Final excess occurred mainly under 'Salaries' (Rs.9.59 lakhs) due to filling up of vacant posts and enhancement of D.A was partly

## GRANT NO.39

interbalanced by anticipated saving mainly, under 'Office expenses' (Rs.3.71 lakhs) due to non purchase of furniture on account of enforcement of economy measure. The final excess includes an expenditure of Rs.1.75 lakhs incurred by the Police Department for providing police 'Bando Basth' during elections.



## GRANT NO. 40 - GOVERNOR, MINISTERS AND PUBLIC SERVICE COMMISSION

Total grant or appropriation Rs.	Actual expenditure Rs.	Excess Saving Rs.
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MAJOR HEADS: 2012 PRESIDENT/VICE-PRESIDENT/GOVERNOR/ADMINISTRATOR OF UNION TERRITORIES,

2013 COUNCIL OF MINISTERS

2051 PUBLIC SERVICE COMMISSION

Revenue

Voted-

Original	1,73,46,000	2,57,46,000	
Supplementary	84,00,000		2,38,20,735
			- 19,25,265

Amount surrendered during the year (March 1992)

19,59,000

Charged -

Original	2,17,00,000	2,37,00,000	
Supplementary	20,00,000		2,15,84,500
			- 21,15,500

Amount surrendered during the year (March 1992)

9,73,100

## NOTES AND COMMENTS:

(i) As the actual expenditure in the charged section was less than the original appropriation, the supplementary appropriation of Rs. 20 lakhs obtained in March 1992 proved unnecessary.

(ii) In the charged appropriation a sum of Rs.9.73 lakhs only were surrendered as anticipated savings; the eventual saving, however, was Rs.21.15 lakhs.

(iii) Savings in the Voted grant occurred mainly under:

Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess + Saving -
2013. COUNCIL OF MINISTERS			
108. Tour Expenses			
O	33.00		
S	20.00		
R	8.14	44.86	44.14
			- 0.72

Additional funds of Rs.20 lakhs obtained through supplementary grant in March 1992 to meet the increased tour expenses due to

## GRANT NO.40

... of Ministry proved excessive in view of the surrender of Rs. 14 lakhs during the same month on account of enforcement of pay measure.

(iv) The savings mentioned above was partly counterbalanced by ... mainly under:

Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess + Saving -
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2013. COUNCIL OF MINISTERS

101. Salary of Ministers and Deputy Ministers

O	18.00		
S	14.00		
		32.00	35.44
			+ 3.44

Reasons for the final excess have not been intimated (February)



## GRANT NO.41 - SECRETARIAT

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess Saving Rs.
MAJOR HEADS : 2014 ADMINISTRATION OF JUSTICE,			
2052 SECRETARIAT - GENERAL SERVICES,			
2070 OTHER ADMINISTRATIVE SERVICES,			
2251 SECRETARIAT - SOCIAL SERVICES AND			
3451 SECRETARIAT - ECONOMIC SERVICES			
Revenue			
Voted-			
Original	19,55,16,000	21,91,64,000	
Supplementary	2,36,48,000	20,62,96,789	- 1,28,67,211

Amount surrendered during the year (March 1992)

Charged -

Original	99,000	99,000	
Supplementary	...	1,32,999	+ 33,999

Amount surrendered during the year (March 1992)

## NOTES AND COMMENTS

(i) Rupees 97.13 lakhs were surrendered as anticipated saving; the eventual saving, however, was Rs.1,28.67 lakhs.

(ii) Expenditure under charged appropriation exceeded the provision by Rs.33,999 which requires regularisation.

(iii) Apart from the total saving of Rs.35.34 lakhs (less than 10 percent of the provision) under '2251. Secretariat - Social Service - Secretariat' (Rs.22.12 lakhs) and '2052 Secretariat - General Service - Secretariat' (Rs.13.22 lakhs) due to non-filling up of vacant post and economy measures, saving in the voted grant occurred mainly under:

## GRANT NO. 41

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
2014. ADMINISTRATION OF JUSTICE			
2052. State Administrative Tribunal			
O	1,20.85		
S	1,19.29		
R	48.41	1,91.73	1,98.33 + 6.60
Anticipated Saving mainly under 'Karnataka Administrative Tribunal - Salaries' (Rs.34.67 lakhs) and 'Office Expenses' (Rs.11.83 lakhs) due to non-filling up of vacant post and economy measures, were surrendered. However there was final excess under the heads, reasons for which have not been communicated (February 1993).			

77,13,082 2070. OTHER ADMINISTRATIVE SERVICES

003. Training

O	1,66.63		
S	18.66	1,85.29	1,62.95 - 22.34
R			
Reasons for the final saving mainly under 'District Training Institute - Salaries' (Rs.11.36 lakhs) and 'Training of Karnataka Administrative Service Officers' (Rs.9.10 lakhs) have not been communicated (February 1993).			

2251. SECRETARIAT SOCIAL SERVICES

092. Other Offices

O	36.25		
R	31.01	5.24	17.13 + 11.89
Anticipated saving under 'Department of Ecology and Environment' (Rs.17.16 lakhs), 'Family Planning Cell' (Rs.7.46 lakhs) and 'Department of Science and Technology' (Rs.6.39 lakhs) to vacant posts and enforcement of economy measures, were surrendered.			

The savings mentioned above was partly counterbalanced by final excess under 'Department of Ecology and Environment' (Rs.7.22 lakhs), reasons for which have not been communicated (February 1993).



## GRANT NO. 41

Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess + Saving -
(4) 2052 SECRETARIAT GENERAL SERVICES			
092 Other Office			
O 20.98 :			
S 19.53 :			
R - 5.61 :	34.90	28.42	- 6.48

Anticipated saving mainly under 'Resident Commissioner, for Government of Karnataka, New Delhi - Salaries' (Rs.5.39 Lakhs) due to vacant posts and transfer of officials, was surrendered. Reasons for the final saving under 'Karnataka Pay Commission' obtained through Supplementary estimate in March 1992 have not been intimated (February 1993).

Saving mentioned in noted (iii) above was partly counterbalanced by excess under :

## (5) 3451 SECRETARIAT ECONOMIC SERVICES

## 090 Secretariat

O 4,36.91 :			
S 19.00 :			
R 13.38 :	4,69.29	4,65.46	- 3.83

Additional funds were provided by re-appropriation under 'Karnataka Government Secretariat mainly Salaries' (Rs.21.91 Lakhs) to meet the increased expenditure due to filling up of vacant posts by promotions and availment of H.T.C and L.T.C. However, saving of Rs.4.39 Lakhs was anticipated and surrendered under the same head due to non-filling up of vacant posts and economy measures.

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## GRANT NO.42 - DISTRICT ADMINISTRATION

Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving -
MAJOR HEAD : 2053 DISTRICT ADMINISTRATION.			
Revenue			
Original	32,48,72,000	32,96,77,000	
Supplementary	48,05,000	31,07,31,219	- 1,89,45,781
Amount surrendered during the year (March 1992)			1,23,12,269
Charged -			
Original	28,000	28,000	
Supplementary	...	...	-28,000
Amount surrendered during the year (March 1992)			4,000

## NOTES AND COMMENTS:

- The actual expenditure (Rs.31,07.31 lakhs) was far less than the original provision (Rs.32,48.72 lakhs). However, the supplementary provision was generally utilised.
- As against the final saving of Rs.1,89.46 lakhs the anticipated saving surrendered was Rs.1,23.12 lakhs only.
- Saving in the voted grant occurred mainly in the following group heads :

Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess + Saving -
2053. District Administration			
800. Other expenditure			
O 1,00.40 :		0.38	-99.82
R - 0.20 :	1,00.20		

The lumpsum provision made for 'Repairs to Buildings' (Rs.1,00 lakhs) remained unutilised resulting in a major final saving in the grant. Reasons for not anticipating this saving in advance have been communicated (February 1993).

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## GRANT NO. 42

Head	Total grant (In lakhs of rupees)	Actual expenditure (In lakhs of rupees)	Excess + Saving -
2. 093 District Establishments			
O 6,04.56 :			
S 10.05 :			
R -37.28 :	5,77.33	5,23.07	- 54.26

Savings were foreseen mainly under 'Salary grant' of 'Mysore Division' (Rs.18.28 lakhs) due to non-filling up of vacancies and 'Belgaum Division' (Rs.7.20 lakhs) and 'Office Expenses' of Belgaum Division (Rs.11.30 lakhs) for which no reasons are furnished. However, under 'Salary Grant' of 'Mysore Division' final saving of Rs.15 lakhs occurred. Reasons for the saving are awaited. The anticipated savings were offset by final excess under 'Office Expenses' (Rs.23.92 lakhs) in 'Belgaum Division' and 'Salaries' (Rs.5.72 lakhs) and 'Office Expenses' (Rs.7.83 lakhs) in Bangalore Division, reasons for which have not been communicated (February 1993).

The Provision in the following heads remained unutilised.

	(In lakhs of Rupees)
(a) 093-1 District Establishments Lumpsum Provision for	
(1) Travel Expenses	25.00
(2) Office Expenses	50.00
(b) 093-3 District Development Council	
(1) Bangalore Division	1.99
Total	76.99

(iv) The saving mentioned at (iii) above was partly counterbalanced by excess over the provision in respect of

094. Other Establishments			
O 23,94.21 :			
S 35.00 :			
R - 80.26 :	23,48.95	24,36.15	+87.20

Certain excesses of expenditure over the provision offset by certain savings under other Heads were as under :

## GRANT NO. 42

Head	Provision	Actual expenditure (In lakhs of rupees)	Excess + Saving -
2053. DISTRICT ADMINISTRATION			
094. Other Establishments			
(a) 7. Taluk Establishment			
02 Mysore Division	4,99.34	5,25.15	+ 25.81
Excess noticed in 'Salaries' (Rs.20.61 lakhs) and 'Office Expenses' (Rs.8.12 lakhs). Reasons for the excess are awaited. The excess was offset by anticipated saving under 'Salaries' (Rs.44.33 lakhs) due to non-filling up of vacancies and transfers of officers drawing higher salaries in the Division.			
04 Belgaum Division	4,47.91	4,78.70	+ 30.79
Final Excess occurred under the heads 'Salaries' (Rs.2.45 lakhs), 'Travel Expenses' (Rs.8.79 lakhs), 'Office Expenses' (Rs.21.91 lakhs) against anticipated saving of Rs.17 lakhs, Rs.2.75 lakhs and Rs.9.22 lakhs respectively, due to vacancies and economy measures. The above mentioned excesses were partly counterbalanced by savings under:			
01 Bangalore Division	6,56.04	6,44.13	- 11.91
03 Gulbarga Division	4,13.43	4,06.75	- 6.68
Reasons for the final saving of Rs.18.63 lakhs and lakhs respectively, under 'Salaries' are awaited.			
(b) 2. Acquisition of Land on behalf of Railways			
02 Mysore Division	Nil	34.63	+ 34.63
04 Belgaum Division	Nil	1.95	+ 1.95
Reasons for not providing funds and for the final excess are awaited.			
Head	Provision	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(c) 1. Assistant Commissioners			
04. Belgaum Division	70.59	83.71	+ 13.12
Reasons for the final excess of Rs.11.28 lakhs under 'Office Expenses' are awaited. However, the entire provision of Rs.5.13 lakhs under 'Office Expenses' were surrendered.			



## GRANT NO.42

Head	Provision	Actual expenditure (In lakhs of rupees)
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01. Bangalore Division 74.94 67.84

Reasons for the final saving of Rs.9.11 lakhs under

'Salaries' are awaited.

02. Mysore Division 70.69 79.38

Reasons for the final excess under 'Office Expenses' lakhs) are awaited.

5. Acquisition of Land on behalf of other acquiring bodies

02. Mysore Division ... 7.67

Reasons for incurring expenditure without any provision are awaited (February 1993).

Excess  
Saving

- 7.10

+ 8.69  
(Rs.7.19)

+ 7.67

## GRANT NO.43 - MISCELLANEOUS DEMANDS OF CHIEF MINISTER

Total grant or appropriation Rs.	Actual expenditure Rs.	Excess Saving Rs.	+	-
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MAJOR HEADS : 2014 ADMINISTRATION OF JUSTICE,  
2070 OTHER ADMINISTRATIVE SERVICES,  
2075 MISCELLANEOUS GENERAL SERVICES,  
2205 ART AND CULTURE,  
2217 URBAN DEVELOPMENT,  
2235 SOCIAL SECURITY AND WELFARE,  
2250 OTHER SOCIAL SERVICES,  
3425 OTHER SCIENTIFIC RESEARCH,  
3435 ECOLOGY AND ENVIRONMENT,  
3454 CENSUS, SURVEYS AND STATISTICS,  
3455 METEOROLOGY AND  
6215 LOANS FOR WATER SUPPLY AND SANITATION.

Revenue

oted -

Original  
Supple-  
mentary

22,20,47,000 : 23,82,97,000 18,08,68,143 - 5,74,28,857

1,62,50,000 : 5,27,56,098

Amount surrendered during  
the year (March 1992)

Charged

Original  
Supple-  
mentary

4,88,25,000 : 5,03,76,000 5,21,40,163 + 17,64,163

15,51,000 : 20,000

Amount surrendered during  
the year (March 1992)

Capital

oted -

Original  
Supple-  
mentary

13,42,00,000 : 16,42,00,000 16,42,00,000 ...

3,00,00,000 : ...

Amount surrendered during  
the year

The expenditure shown in the voted grant of the Revenue Section does not include Rs.1,58.10 lakhs spent from out of advance from the Contingency Fund but not recouped to the Fund till the close of the year.

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## NOTES AND COMMENTS

(i) Supplementary provision of Rs.1,62.50 lakhs obtained in March 1992 under the voted grant in the Revenue Section was excessive as the expenditure under the grant was less than the original provision.

(ii) Under the voted grant in the Revenue Section nearly 24 percent of the original provision (Rs.22,20.47 lakhs) was surrendered as anticipated savings (Rs.5,27.56 lakhs).

(iii) The actual expenditure under the charged appropriation in the Revenue Section, has exceeded by Rs.17,64,163 which requires regularisation.

(iv) Saving in the voted provision in the Revenue Section occurred mainly under:

Head	Total grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)			
2235. SOCIAL SECURITY AND WELFARE			
60. Other Social Security and Welfare Programmes			
107. Swatantrata Sainik Samman Pension Scheme			
	Q 12,76.00 ;		
	R - 4,10.00 ;	8,66.00	8,45.23 -20.77

Saving anticipated under 'Pension' (Rs.4,10.00 lakhs), attributed to non-sanction of Pension to Freedom Fighters under 'Goa Liberation Movement' and non-enhancement of pension to the level expected and provided in the Budget Estimates, was surrendered. Reasons for the final savings under this head (Rs.10.34 lakhs) and also under 'Railway Travel Concession to Freedom Fighters who are in receipt of State Honorarium' (Rs.9.25 lakhs) have not been communicated (February 1993).

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Head	Total grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)			
OTHER ADMINISTRATIVE SERVICES			
2070. Vigilance			
	Q 2,71.40 ;		
	R - 43.38 ;	2,28.02	2,14.59 - 13.43
Saving anticipated (Rs.32.51 lakhs) and final saving (Rs.13.22 lakhs) occurred mainly under 'Karnataka Lokayukta - Salaries' was attributed to non-filling up of vacant posts. Saving also anticipated under 'Motor Vehicle' (Rs.6.83 lakhs) due to economy measures, was surrendered.			
2217. URBAN DEVELOPMENT			
05. Other Urban Development Schemes			
001. Direction and Administration			
	Q 49.00 ;		
	R - 43.00 ;	6.00	6.00 - Bangalore
Saving anticipated under 'Establishment' - Bangalore Metropolitan Regional Development Authority' (Rs.43 lakhs) due to non-finalisation of the proposals and non-filling up of posts, was surrendered.			
(4) 2070. OTHER ADMINISTRATIVE SERVICES			
115. Guest Houses, Government Hostels etc.,			
	Q 2,33.61 ;		
	S 1,40.46 ;		
	R - 22.80 ;	3,51.27	3,64.73 + 13.46
Saving anticipated under (1) 'Carriages and Motor Cars for Guests - Headquarters - Motor Vehicles' (Rs.31.88 lakhs) due to non-receipt of repair/replacement bills of state cars. (2) 'Guest Houses - State Guest Houses - Salaries' (Rs.10.94 lakhs) due to vacant posts were surrendered. Additional funds were provided by reappropriation to meet the anticipated excess under (1) State Guest Houses - Hospitality Expenses' (Rs.13.19 lakhs) and 'Office Expenses' (Rs.4.30 lakhs) due to clearance of pending bills, increase in the prices of essential			

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commodities, increase in the number of State Guests/V.V.I.Ps, increase in electricity and water charges and purchase of new cars. However, there was a final excess of Rs.9.59 lakhs under this head and the entire amount reappropriated under the former head remained unutilised, reasons for which have not been communicated (February 1993). Excess was also anticipated under 'Carriages and Motor Cars for Guests - Headquarters - Office Expenses' (Rs.3.61 lakhs) due to raise in the prices of fuel and oil, repairs/replacement to State Cars. Excess also occurred under 'State Guest House - Other Charges' (Rs.11.17 lakhs) where expenditure was incurred without provision, reasons for which have not been communicated (February 1993).

(v) Savings mentioned at note (iv) above were partly counterbalanced by excess under :

Head	Total grant or appropriation	Actual expenditure	Excess Saving	+
(In lakhs of rupees)				
3454. CENSUS, SURVEYS AND STATISTICS				
02. Surveys and Statistics				
110. Gazetteer and Statistical Memoirs				
D	19.63 :			
R	4.62 :	24.25	24.27	+ 0.02

The reason attributed for obtaining additional allotment under 'Revision of District Gazetteers - Salaries' (Rs.4.95 lakhs) was to increase the allotment to the level of original provision which was wrongly shown in the errata to the Budget Documents for 1991-92.

(vi) Excess in the charged appropriation occurred under:

#### 2014. ADMINISTRATION OF JUSTICE

##### 102. High Courts

D	4.88.25 :
S	15.51 :
R	- 0.20 :

Final excess occurred under 'Judges - Salaries' (Rs.10.36 lakhs), 'Establishment Charges - Salaries' (Rs.5.19 lakhs) and 'Office Expenses' (Rs.7.04 lakhs), reasons for which have not been communicated (February 1993).

#### GRANT NO.44 - DEMANDS OF PLANNING DEPARTMENT ETC. (ALL VOTED)

	Total grant Rs.	Actual expenditure Rs.	Excess Saving Rs.	+
MAJOR HEADS : 2515 OTHER RURAL DEVELOPMENT PROGRAMMES AND 3451 SECRETARIAT - ECONOMIC SERVICES				
Revenue				
Original	86,74,88,000 :	86,74,88,000		
Supple- mentary	...	75,74,82,380	- 11,00,05,620	
Amount surrendered during the year (March 1992)			10,30,11,107	

The expenditure in the Revenue section does not include Rs.10,00,00,000 spent from out of advance from the Contingency Fund sanctioned at the fag end of the year, but not recouped to the fund till the close of the year.

#### NOTES AND COMMENTS

(i) As against the actual saving of Rs.11,00.06 lakhs the saving anticipated and surrendered was Rs.10,30.11 lakhs only.

(ii) Saving occurred mainly under:

Head	Total grant	Actual expenditure	Excess Saving	+
(In lakhs of rupees)				
2515. OTHER RURAL DEVELOPMENT PROGRAMMES				
800. Other expenditure				
D	80,00.00 :			
R	- 10,00.00 :	70,00.00	69,50.15	- 49.85

The saving anticipated under 'Model Village Schemes' (Rs.10,00.00 lakhs) due to Non-implementation of the scheme, was surrendered. Final saving under 'Hyderabad Karnataka Development Areas Development' (Rs.17,31.64 lakhs) was partly offset by final excess under 'Border Areas Development' (Rs.16,81.79 lakhs). Reasons for final saving/excess have not been communicated (February 1993).



## GRANT NO.44

Head	Total grant Rs.	Actual expenditure Rs.	Excess Saving Rs.
(2) 3451. SECRETARIAT- ECONOMIC SERVICES			
101. Planning Commission Planning Board			
O 1,08.89 !	78.78	65.12	- 13.66
R - 30.11 !			

Savings anticipated mainly under 'Project Formulation Division' (Rs.9.51 lakhs) and 'Central Sector Scheme of Strengthening of State Planning Machinery' (Rs.6.65 lakhs) due to vacant posts and economy measures were surrendered. There was a final saving of Rs.10.67 lakhs under 'Evaluation and Man Power Unit' and Rs.6 lakhs under 'Planning Board' reasons for which are awaited.

(3) 3451. SECRETARIAT-  
ECONOMIC SERVICES

191. Assistance to Local Bodies, Corporations, etc.	1,16.15	101.27	- 14.88
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Final saving of Rs.30.12 lakhs occurred under 'Centrally Sponsored Scheme of Strengthening of District Planning Machinery' was partly counterbalanced by final excess of Rs.15.24 lakhs under 'Zilla Parishads and Mandal Panchayats'. Reasons for the final savings/excess are awaited.

(iii) The saving mentioned above was partly offset by excess under:

102. District Planning Machinery	3.00	20.89	+ 17.89
Excess occurred under 'Centrally Sponsored Scheme of Strengthening of District Planning Machinery' Bangalore, reasons for which have not been communicated (February 1993).			

## GRANT NO.45 - PUBLIC WORKS (EXCLUDING CONSTRUCTION)

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess Saving Rs.	+
MAJOR HEADS :	2059 PUBLIC WORKS, 2070 OTHER ADMINISTRATIVE SERVICE AND 2701 MAJOR AND MEDIUM IRRIGATION.			
Revenue				
Voted -				
Original	1,07,43,36,000	1,08,67,86,000		
Supple- mentary	1,24,50,000	1,23,69,19,201	+15,01,33,201	
Amount surrendered during the year (March 1992)			3,69,000	
Charged				
Original	10,50,000	10,89,000		
Supple- mentary	39,000	6,51,622	-4,37,378	
Amount surrendered during the year			....	

## NOTES AND COMMENTS

(i) Expenditure exceeded the voted grant under Revenue Section by Rs.15,01,33,201 which requires regularisation.

(ii) In view of the final excess under the voted grant in the Revenue Section, surrender of Rs.3.69 lakhs was injudicious.

(iii) As the actual expenditure in the Revenue Section of the charged appropriation was less than the original provision, the supplementary grant of Rs.0.39 lakhs obtained proved wholly unnecessary.

(iv) Excess under the voted grant in the Revenue Section occurred mainly under :

Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess Saving	+
2059. PUBLIC WORKS				
80. General	35,83.12	44,59.19	+ 8,76.07	
799. Suspense				
Reasons for the final excess under 'Stock' (Rs.8,07.62 lakhs), 'Miscellaneous Work Advances' (Rs.68.45 lakhs) have not been communicated (February 1993).				



## GRANT NO.45

Head	Total grant	Actual expenditure	Excess Saving
(2) 001. Direction and Administration	34,27.19	38,76.74	+ 4,49.55
Final excess occurred mainly under 'Execution' (Rs.13,15.85 lakhs), 'Supervision' (Rs.1,02.36 lakhs), which was partly counterbalanced by final saving under 'Chief Engineer Communication and Building, North Dharwar' (Rs.4,49.30 lakhs), 'Chief Engineer, Communication and Building, South Bangalore' (Rs.4,66.67 lakhs), 'Accounts Unit' (Rs.54.90 lakhs). Reasons for the final excess/saving have not been communicated (February 1993).			

## (3) 053. Maintenance and Repairs

O	7,77.50 :		
R	64.50 :	8,42.00	10,05.30 + 1,63.30

Final excess occurred mainly under 'Buildings - Special Repairs - Other Departments' (Rs.73.53 lakhs), 'Buildings - Ordinary Repairs - Other Departments' (Rs.91.32 lakhs), 'Travellers Bungalow' (Rs.55.72 lakhs) which was partly counterbalanced by final saving under 'Buildings - Ordinary Repairs - Medical' (Rs.36.27 lakhs), 'Education' (Rs.8.00 lakhs), 'Buildings - Special Repairs - Medical' (Rs.6.76 lakhs), 'Education' (Rs.6.97 lakhs). Anticipated savings under Buildings-Ordinary Repairs (Rs.1,14.56 lakhs), Buildings Special Repairs (Rs.22.64 lakhs) due to non-receipt of proposals from the department were reappropriated within the same heads. Reasons for final excess/saving have not been intimated. (February 1993).

## (4) 052. Machinery and Equipment

	2,18.55	3,97.92	+ 1,79.37
Excess occurred under 'Repairs and Carriages' (Rs.1,20.14 lakhs), 'New Supplies' (Rs.59.23 lakhs), reasons for which are awaited (February 1993).			

## (5) 2070. OTHER ADMINISTRATIVE SERVICES

## 114. Purchase and Maintenance of Transport

O	5.00 :
S	60.00 :

Reasons for the final excess occurred under 16.49

## GRANT NO.45

Helicopter Services' (Rs.16.49 lakhs) have not been communicated (February 1993).

## Head

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

## (6) 2701. MAJOR AND MEDIUM IRRIGATION

80. General  
001. Direction and Administration

O	28.91 :		
R	- 0.43 :	28.48	32.40 + 3.92

Reasons for the final excess occurring mainly under 'Chief Engineer, Central Mechanical Organisation - Salaries' (Rs.1.67 lakhs), Pensionary charges (Rs.1.69 lakhs)- expenditure incurred without Budget Provision, are awaited (February 1993).  
(v) Excess mentioned in note (iv) above was partly offset by savings under:

## 2059. PUBLIC WORKS

191. Assistance to Local Bodies, Corporation etc.	25,32.17	23,78.00	- 1,54.17
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Reasons for the saving have not been communicated (February 1993)

(2) 800. Other expenditure	81.38	49.57	- 31.81
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Reasons for the final saving of Rs.31.81 lakhs under 'Traveller's Bungalows' have not been communicated (February 1993).

## (vi) SUSPENSE TRANSACTIONS

The nature of transactions under 'Suspense' and the accounting procedure followed in the Public Works Department are explained below:

The minor head 'Suspense' is not a final head of account, it accommodates interim transactions for which further payments or adjustments of value are necessary before the transactions can be considered as complete and finally accounted for. Accordingly, the transactions under this head, if not adjusted to the final heads of account, are carried forward from year to year, 'Suspense' head has two sub-division viz.,

- a) Stock and
- b) Miscellaneous Work Advance



## GRANT NO.45

The nature and accounting of transactions under each of these sub-divisions are explained below :-

a) Stock : This sub-division is debited with the value of stores 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 otherwise disposed off. This sub-division will, therefore, show a debit balance representing the book value of the materials held in stock plus unadjusted charges etc., connected with manufacture of materials, if any.

b) Miscellaneous Works Advance : This sub-division comprises debits for the value of stores sold on credit, payments made for stores not yet received, losses of stores or cash not written off and sums recoverable from other Government Departments, Government Servants, Local Bodies etc. A debit balance under this sub-division thus represents recoverable amounts.

The expenditure under this grant includes Rs.44,59.19 lakhs booked under 'Suspense'. An account of the transactions under 'Suspense' during 1991-92 together with the opening and closing balances is given below :

Head	Opening Balance on 1st April 1991	Debit	Credit	Closing Balance on 31st March 1992
	Debit + Credit -			Debit + Credit -
(In lakhs of Rupees)				
2059. PUBLIC WORKS				
Stock	- 11,95.87	36,74.12	35,09.06	- 10,39.81
Miscellaneous Works Advance	+ 7,54.88	7,85.07	4,04.50	+ 11,35.43
Total	- 4,40.99	44,59.19	39,13.56	+ 1,04.64

### REVIEW OF ESTABLISHMENT, MACHINERY AND EQUIPMENT OF THE PUBLIC WORKS DEPARTMENT

The gross expenditure on Establishment, Machinery and Equipment charges common to all Public Works Major Heads is initially accounted for under the Major Head '2059 - Public works'. From this the percentage recoveries for works on behalf of other Government Departments, Local Bodies, etc., are deducted and the

## GRANT NO.45

Balance is distributed among the respective Major Heads in proportion to the works expenditure recorded thereunder :-

The following table shows these charges for the year 1991-92:

			PERCENTAGE OF			
GRANT NO.	MAJOR HEAD	WORKS OUTLAY	ESTAB-	MACHI-	ESTAB-	MACHI-
			LISH	NERY	LISH	NERY
			MENT	AND	MENT	AND
			CHARGES	EQUIP-	CHARGES	EQUIP-
			EXCLUD-	MENT	TO WORKS	MENT
			ING PEN-	CHARGES	OUTLAY	CHARGES
			SIONARY	(TRANS-	(TRANS-	TO
						WORKS
			CHARGES	FERRED	FERRED	(TRANS-
			(TRANS-	FROM	FROM	FERRED
			FERRED	2059)	2059)	FROM
			FROM 2059)			2059)
(IN LAKHS OF RUPEES )						
45	2059.PUBLIC WORKS	75,15.19	9,57.32	1,36.85	12.74	1.82
35	2702.MINOR IRRIGATION	46,09.21	-	-	-	-
36	2701.MAJOR AND MEDIUM IRRIGATION	1,95,42.71	-	-	-	-
	4701.CAPITAL OUTLAY ON MAJOR AND MINOR IRRIGATION	3,52,86.39	-	-	-	-
47	3054.ROADS AND BRIDGES	1,26,38.95	5,18.36	57.92	4.10	0.46
	5054.CAPITAL OUTLAY ON ROADS AND BRIDGES	45,41.89	38.88	1,08.87	0.86	2.40



## GRANT NO. 46 - BUILDINGS

Total grant or  
appropriation  
Rs.

Actual  
expenditure  
Rs.

Excess  
Saving  
Rs.

## Revenue

## Voted -

Original	8,63,82,000	13,71,01,000	
Supple-			
mentary	5,07,19,000		14,69,70,488

Amount surrendered during  
the year (March 1992)

## Charged -

Original	5,00,000	5,00,000	
Supple-			
mentary	.....		4,93,263

Amount surrendered during  
the year

## Capital

## Voted -

Original	46,34,26,000	52,95,74,000	
Supple-			
mentary	6,61,48,000		42,99,05,176

Amount surrendered during  
the year (March 1992)

## Charged -

Original	2,50,000	50,93,000	
Supple-			
mentary	48,43,000		57,48,502

Amount surrendered during  
the year

## NOTES AND COMMENTS

- (i) The expenditure exceeded the voted grant in the Revenue Section by Rs.98,69,488 which requires regularisation.
- (ii) In view of the excess of Rs.98.69 lakhs over the voted grant in the Revenue Section, the surrender of Rs.17.73 lakhs as anticipated saving was injudicious.
- (iii) As the actual expenditure under the voted grant in the Capital Section was far less than the original grant, provision of

## GRANT NO.46

of funds through supplementary estimates during March 1992 and wholly unnecessary.

(iv) As against the final saving of Rs.9,96.69 lakhs under the grant in the Capital Section, saving anticipated and rendered was only Rs.5,29.38 lakhs.

(v) Under the charged appropriation in the Capital Section, expenditure exceeded the provision by Rs.6,55,502 which requires regularisation. The excess occurred under '4216 - Capital Outlay on Housing - Other Housing - Construction - Governor' (Rs.8.91 lakhs) which was partly offset by final saving under '4202 - Capital Outlay on Education, Sports, Art and Culture - Sports and Services - Sports Stadia - Gliding Centre at Gulbarga - Buildings' (Rs.2.67 lakhs), reasons for which have not been estimated (February 1993).

(vi) Excess over the Voted grant in the Revenue Section - 6,737 lakhs occurred mainly under:

(1) 'Public Works - Construction' (Rs.1,16.46 lakhs - which includes an error in Budget of Rs.1 lakh) due to final excess only under 'Public Works' (Rs.61 lakhs), 'Education' (Rs.14.20 lakhs) 'Stationery and Printing' (Rs.11.48 lakhs), 'Other Departments' (Rs.9.24 lakhs), 'Police' (Rs.9.23 lakhs) and 'Legislature' (Rs.6.12 lakhs). Anticipated saving mainly under '51 - Construction - District Administration' (Rs.6.90 lakhs), reasons for which are not intimated (February 1993) was appropriated to 'Other Heads'.

(2) 'Labour and Employment - Training- Industrial Training Institutes' (Rs.13.17 lakhs - expenditure incurred without provision).

(3) 'Social Security and Welfare - Social Welfare - Correctional Services' (Rs.8.32 lakhs).

(4) 'Medical and Public Health' (Rs.7.70 lakhs) due to final excess mainly under 'Urban Health Services - Allopathy - Hospitals and Dispensaries - Other Hospitals - State Sector Schemes - Establishment of Subsidiary Health Centre (MNP)' (Rs.29.72 lakhs) and 'Rural Health Services - Allopathy - Primary Health Centres' (Rs.4.83 lakhs) which was partly counterbalanced by final saving mainly under 'Urban Health Services - Allopathy - Hospitals and Dispensaries - Hospitals attached to Teaching Institutions' (Rs.16.85 lakhs) and 'Other expenditure - State Sector Scheme'.

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## GRANT NO.46

(Rs. 10 lakhs - entire provision).

(5) 'Technical Education - Polytechnics' (Rs.8.35 lakhs) and

(6) 'Village and Small Industries - Sericulture Industries - State Sericultural Industries' (Rs.3.18 lakhs) under which anticipated saving of Rs.17.73 lakhs due to policy issue on maintenance of old buildings, was surrendered. In view of the final excess, surrender of funds from this head proved injudicious.

(vii) The excesses mentioned in note (vi) above were partly counterbalanced by final saving mainly under:

(i) 'Housing' (Rs.25.57 lakhs) due to final saving under 'Government Residential Buildings - Police Housing - Karnataka State Police Housing Corporation - Interest Subsidy' (Rs.3,07.19 lakhs - entire supplementary provision) which was partly counterbalanced by final excess under 'Construction' (Rs.1,22.84 lakhs) under which the additional funds to the extent of Rs.9.24 lakhs were provided by reappropriation for the payment of previous years bills, 'Direction and Administration' (Rs.70.50 lakhs), 'Maintenance and Repairs' (Rs.70.30 lakhs) and 'Furnishings' (Rs.18.96 lakhs) and

(2) 'Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes - Welfare of Scheduled Castes - Education' (Rs.12.10 lakhs).

Anticipated saving of Rs.14.70 lakhs under 'Tourism - Tourist Infrastructure - Tourist Accommodation' was reappropriated to other heads without assigning any reason.

Reasons for the final excess/saving have not been intimated (February 1993).

(viii) In the Capital Section, anticipated saving occurred mainly under 'Capital Outlay on Education, Sports, Art and Culture - General Education - Secondary Education' (Rs.1,17.35 lakhs) due to sanction of new works during the fag end of the year and also for want of administrative approval, was surrendered.

Anticipated saving mainly under (1) 'Capital Outlay on Housing - Other Housing - Construction' (Rs.1,11.08 lakhs) mainly for want of administrative approval, (ii) 'Capital Outlay on Education, Sports, Art and Culture - Technical Education - Strengthening of Technical Education with World Bank Assistance' (Rs.1,00 lakhs - entire provision)

## GRANT NO.46

to non-finalisation of the programme, and 'General Education - Education' (Rs.33.10 lakhs) due to sanction of only one work during the last quarter and (iii) 'Capital Outlay on Social Security and Welfare - Social Welfare - Correctional Services' (Rs.33.85 lakhs) due to delay in fixing up the agency to take up the works; were reappropriated to other heads to meet increase in expenditure due to good progress in works.

Final savings occurred mainly under:

(1) 'Capital Outlay on Medical and Public Health - Medical Education - Training and Research - Allopathy' (Rs.2,69.68 lakhs) and 'Urban Health Services - Hospitals and Dispensaries' (Rs.1,14.32 lakhs),

(2) 'Capital Outlay on Tourism - Tourist Infrastructure - Tourist Accommodation' (Rs.1,52.94 lakhs),

(3) 'Capital Outlay on Fisheries - Other expenditure' (Rs.76.01 lakhs) and 'Marine Fisheries' (Rs.45.51 lakhs),

(4) 'Capital Outlay on Education, Sports, Art and Culture - General Education - University and Higher Education' (Rs.45.67 lakhs) and 'Construction of Vidya Bhavan' (Rs.25 lakhs),

(5) 'Capital Outlay on Social Security and Welfare - Social Welfare - Correctional Services' (Rs.35.17 lakhs) and

(6) 'Capital Outlay on Civil Aviation' (Rs.17.77 lakhs) were partly counterbalanced by final excess mainly under:

(1) 'Capital Outlay on Medical and Public Health - Rural Health Services - Primary Health Centres' (Rs.33.61 lakhs),

(2) 'Capital Outlay on Housing - Other Housing - Construction' (Rs.23.32 lakhs) due to excess mainly under 'Public Works; (Rs.56.80 lakhs - expenditure incurred without Budget Provision), 'Other Departments' (Rs.22.90 lakhs) was partly offset by final saving under 'Payments to KHB towards HUDCO Assisted Rental Housing Scheme for Government Servants' (Rs.41 lakhs - entire provision),

(3) 'Capital Outlay on Social Security and Welfare - Social Welfare - Welfare of Handicapped' (Rs.11.36 lakhs) and

(4) 'Capital Outlay on Crop Husbandry - Horticulture - Vegetable and Crops' (Rs.3.16 lakhs).

Reasons for the final saving/excess have not been intimated. In view of the final savings provision of additional funds by



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reappropriation under 'Medical and Public Health - Urban Health Services - Hospitals and Dispensaries' (Rs.21.99 lakhs), 'Medical Education - Training and Research - Allopathy' (Rs.15.51 lakhs) and 'Crop Husbandry - Other expenditure' (Rs.7.96 lakhs) proved injudicious.

(ix) The savings at note (vii) above was partly counterbalanced by excess in the following cases:

Additional funds were provided by reappropriation mainly under (i) 'Capital Outlay on Public Works - Construction - Public Works' (Rs.1,39.59 lakhs), 'District Administration' (Rs.1,11.53 lakhs), 'Secretariat and General Services' (Rs.32.64 lakhs), 'Jails' (Rs.22.28 lakhs), 'Administration of Justice' (Rs.22.20 lakhs), 'Treasuries' (Rs.17.54 lakhs) and 'Motor Vehicles' (Rs.14.51 lakhs) and (ii) 'Capital Outlay on Other Social Services' (Rs.17.06 lakhs) as the works were in good progress.

Anticipated saving under 'Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward classes - Welfare of Scheduled Castes - Education' (Rs.3,00 lakhs - entire provision) and 'Welfare of Backward classes - Education' (Rs.1,02.90 lakhs - entire provision) due to non-finalisation of the scheme were surrendered. The saving under (i) 'Capital Outlay on Public Works - Construction - Lumpsum provision to New Works' (Rs.70 lakhs - entire provision) and 'Technical Education' (Rs.13 lakhs - entire provision) for want of administrative approval and (ii) 'Capital Outlay on Family Welfare - Other expenditure' (Rs.14.86 lakhs) and 'Services and Supplies' (Rs.14.06 lakhs) due to completion of work were reappropriated.

The reasons for the final excess mainly under: (1) 'Capital Outlay on Family Welfare - Selected Area Programme (Including India Population Project) - World Bank Assisted Population Project III' (Rs.84.77 lakhs) under which additional funds (Rs.1,14.91 lakhs) were provided through supplementary estimates in March 1992, (ii) 'Capital Outlay on Public Works - Construction - Secretariat and General Service' (Rs.42.22 lakhs) and 'Legislature' (Rs.19.84 lakhs) and (iii) 'Capital Outlay on Village and Small Industries - Sericulture Industries' (Rs.28.50 lakhs), have not been intimated (February 1993). In view of the final excess under 'Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes' (Rs.4,77.87 lakhs),

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reappropriation of funds provided there under (Rs.4,02.90 lakhs) proved injudicious.

These excesses were partly offset by final saving mainly under 'Capital Outlay on Public Works - Construction - Public Works' (Rs.1,20.67 lakhs), 'District Administration' (Rs.66.59 lakhs) and 'Administration of Justice' (Rs.19.85 lakhs), 'Direction and Administration' (Rs.50.67 lakhs) and 'Machinery and Equipment' (Rs.50 lakhs - entire provision),

In view of the final savings as above the reappropriation under 'Capital Outlay on Public Works - Construction - Public Works' (Rs.1,39.59 lakhs), 'District Administration' (Rs.1,11.53 lakhs) and 'Administration of Justice' (Rs.22.20 lakhs) proved injudicious. However, reasons for the final savings have not been communicated (February 1993).



GRANT NO. 47 - ROADS AND BRIDGES  
(ALL VOTED)

	Total grant Rs.	Actual expenditure Rs.	Excess Saving Rs.
MAJOR HEADS : 3054 ROADS AND BRIDGES AND			
5054 CAPITAL OUTLAY ON ROADS AND BRIDGES.			
Revenue			
Original 1,27,24,18,000 / 1,30,55,34,000			
Supplementary 3,31,16,000 /		1,40,79,55,795	+ 10,24,21,795
Amount surrendered during the year (March 1992)	...	...	50,000
Capital			
Original 35,27,43,000 / 49,21,91,000			
Supplementary 13,94,48,000 /		46,54,17,940	- 2,67,73,060
Amount surrendered during the year (March 1992)			53,67,000

NOTES AND COMMENTS

- (i) In the Revenue Section, expenditure exceeded the grant by Rs.10,24,21,795 which requires regularisation.
- (ii) Excess in the Revenue Section occurred, even after obtaining supplementary grant of Rs.3,31.16 lakhs.
- (iii) In the Capital Section, Rs.53.67 lakhs were surrendered as anticipated saving; however, the final saving was Rs.2,67.73 lakhs.
- (iv) Excess in the Revenue Section occurred under:

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving
3054. ROADS AND BRIDGES			
03. State Highways			
337. Road Works			
G 39,55.89 ;			
R 1,80.00 ;			
Excess occurred under 'Ordinary Repairs' (Rs.10,33.52 lakhs)	41,35.89	52,88.72	+ 11,52.83

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GRANT NO. 47

'Special Repairs' (Rs.5,74.18 lakhs). Excess was partly interbalanced by final saving under 'Renewals' (Rs.4,54.88 lakhs). Reasons for the excess/saving have not been communicated (February 1993). Excess under this head in 1989-90 and 1990-91 was Rs.12,92.17 lakhs and Rs.16,01.76 lakhs respectively.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving
80. General			
001. Direction and Administration	2,44.31	5,18.35	+ 2,74.04
Excess occurred under 'State Sector Schemes - Prorata Establishment Charges Transferred from 2059 - Public Works', reasons for which have not been communicated (February 1993). During 1990-91 excess under this head was Rs.18.15 lakhs.			
01. National Highways			
799. Suspense (Debit)			
D 11,30.00 ;			
S 1,30.00 ;			
Final excess occurred under 'Miscellaneous Works Advance' (Rs.68.85 lakhs) and 'Stock' (Rs.27.17 lakhs), reasons for which have not been communicated (February 1993).	12,60.00	13,56.02	+ 96.02
04. District and Other Roads			
800. Other expenditure	3,60.35	4,48.09	+ 87.74
Reasons for the final excess under 'Repairs to Roads in Ayacut Areas' (Rs.87.74 lakhs) have not been communicated (February 1993).			
01. National Highways			
001. Direction and Administration			
D 4,60.12 ;			
S 1.16 ;			
R - 98.82 ;			
Final excess occurred mainly under 'Execution - Salaries' (Rs.1,54.07 lakhs), 'Office Expenses' (Rs.3.61 lakhs), 'Travel Expenses' (Rs.2.05 lakhs), reasons for which have not been	3,62.46	5,23.05	+ 1,60.59



## GRANT NO.47

Communicated (February 1993). Anticipated saving of entire provision under 'Lumpsum provision for salary of casual rate employees regularised' (Rs.98.82 lakhs) due to non-completion of the process of regularisation, was reappropriated.

Head	Total grant	Actual expenditure	Excess Saving
	(In lakhs of rupees)	(In lakhs of rupees)	
(6) 337. Road Works			
O	30.00 :		
S	20.00 :		
R	54.32 :	1,04.32	1,07.41

Excess anticipated under 'Maintenance of National Highway Roads running in Municipal Limits - Ordinary Repairs (Rs.42.54 lakhs) and 'Special Repairs' (Rs.11.78 lakhs) due to payment of increased salary and allowances to the unregularised gangmen, and the additional funds required therefor, was provided by reappropriation. However, there was final excess under 'Ordinary Repairs' (Rs.20.02 lakhs) and final saving under 'Special Repairs' (Rs.11.17 lakhs), reasons for which have not been communicated (February 1993). Excess occurred under the head in the earlier years are as follows:

1989-90	Rs.19.25 lakhs
1990-91	Rs. 7.92 lakhs

(7) 03. State Highways  
102. Bridges

	1,15.89	1,72.85	+ 56.96
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Reasons for the final excess under 'Repairs to Bridges' (Rs.56.96 lakhs) have not been communicated (February 1993).

(8) 01. National Highways  
052. Machinery and Equipment

O	91.00 :		
R	44.50 :	1,35.50	1,47.85

Additional funds to the extent of Rs.44.50 lakhs were obtained by reappropriation under 'Repairs and Carriages' due to payment of increased salary and allowances to unregularised Drivers and Cleaners. However, there was a final excess of Rs.3.89 lakhs under this head. Excess also occurred under 'Centrally Sponsored Scheme for Purchase of Road Making Machinery' (Rs.4.51 lakhs - expenditure incurred without provision), 'New Supplies' (Rs.3.94 lakhs),

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for which have not been communicated (February 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
	(In lakhs of rupees)	(In lakhs of rupees)	
80. General			
800. Other expenditure			
O	8.50 :		
R	- 0.50 :	8.00	18.11

Excess occurred under 'Roads and Buildings Statistics' (Rs.13.76 lakhs), reasons for which have not been communicated (February 1993).

(v) Excess mentioned in notes (iv) above was partly counterbalanced by savings under :

## 80. General

191. Assistance to Local Bodies, Corporations etc., 61,41.37 53,81.05 - 7,60.32

Saving occurred mainly under 'Zilla Parishads and Mandal Panchayats - Block Assistance' mainly under 'Gulbarga' (Rs.1,07.26 lakhs), 'Bellary' (Rs.89.83 lakhs), 'Mandya' (Rs.79.73 lakhs), 'Mysore' (Rs.63.72 lakhs), 'Bijapur' (Rs.54.80 lakhs), 'Shimoga' (Rs.53.22 lakhs), 'Belgaum' (Rs.49.24 lakhs), 'South Kanara District' (Rs.46.98 lakhs), 'Tumkur' (Rs.44.79 lakhs), 'Kolar' (Rs.44.77 lakhs), 'Raichur' (Rs.43.73 lakhs), 'Chickmagalur' (Rs.27.75 lakhs), reasons for which have not been communicated (February 1993).

(2) 797. Transfers to Reserve Fund/Deposit Account 1,01.30 45.00 - 56.30

Reasons for the final saving under 'Transfer of Grants from Central Road Fund to the Deposit Head - Subvention from Central Road Fund' (Rs.56.30 lakhs) have not been communicated (February 1993).

In the Revenue Section Excess has been a recurring feature. Excess in the earlier years are as under:

Year	Provision	Actual expenditure	Excess
	(In lakhs of rupees)	(In lakhs of rupees)	
1986-87	59,23.18	70,23.97	11,00.79
1987-88	74,54.00	77,84.53	3,30.53
1988-89	83,33.40	86,66.81	3,33.41
1989-90	96,36.14	99,38.20	2.06
1990-91	95,99.70	1,09,03.49	13,03.79



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(vi) Saving in the Capital Section occurred mainly under :

Head	Total grant	Actual expenditure	Excess Saving
		(In lakhs of rupees)	
5054. CAPITAL OUTLAY ON ROADS AND BRIDGES			
Lumpsum Provision for New Works			
O	1,50.00 !		
R	- 1,50.00 !	...	...

Reasons for the saving of entire provision of Rs.1,50 lakhs which was reappropriated, was not communicated (February 1993).

(2) 04. District and Other Roads

800. Other expenditure

O	1,75.73 !			
R	- 53.67 !	1,22.06	1,00.41	- 21.65

Saving of Rs.36.87 lakhs occurred under 'Central Road Fund Works - Bridges Financed from the Central Road Fund Allocation' out of which Rs.26.05 lakhs was anticipated, due to non-sanction of the Bridge work on Madikeri - Siddapur - Cannanoor Road and non-receipt of approved drawings in respect of Hamagiri Bridge, was surrendered. Saving under 'Roads financed from Central Road Fund - Ordinary Reserve' (Rs.23.68 lakhs) of which Rs.12.62 lakhs was anticipated due to non-sanction of Research Project Work by the Government of India and also non-achievement of desired progress in the case of four lane works of K.R.S.Road. Saving under 'Bridges financed from the Central Road Fund-ordinary Reserve' (Rs.15 lakhs) was anticipated due to non-sanction of the Bridge Work on Madikeri-Siddapur-Cannanoor Road and due to slow progress in the work relating to Koduvinahosahalli Bridge. Saving also occurred due to non-utilisation of entire provision under 'District Roads--District Sector Scheme--Construction of new Bridges and Culverts and improvement to existing ones' (Rs.5.31 lakhs), 'Asphalting of Roads treating sub-grade and preparing the surface' (Rs.4.50 lakhs) and 'Other Roads Formation' (Rs.4 lakhs). Savings were partly counterbalanced by final excess under 'Central Road Fund Allocations' (Rs.13.56 lakhs). Reasons for the final

## GRANT NO.47

ing/excess have not been communicated (February 1993).

Head	Total grant	Actual expenditure	Excess + Saving -
		(In lakhs of rupees)	
03. State Highways			
101. Bridges			
O	4,15.00 !		
S	1,63.88 !		
R	- 78.88 !	5,00.00	5,18.03 + 18.03

Saving anticipated under 'Construction of Bridges, Culverts Improvement to existing ones on State Highways' (Rs.78.88 lakhs) due to non-execution of some of the works consequent on communication of administrative approval in March 1992, was reappropriated. However, there was a final excess of Rs.18.03 lakhs under this head, reasons for which have not been communicated (February 1993).

(4) 80. General

107. Railway Safety Works

O	50.00 !	9.71	9.71	....
R	- 40.29 !			

Saving anticipated due to non-execution of the works for want of sanction to estimates by Railways, was reappropriated.

(5) 80. General

001. Direction and Administration

70.00	38.88	- 31.12
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Saving occurred under 'Pro-rata Establishment charges transferred from 2059-Public Works' (Rs.31.12 lakhs), reasons for which have not been communicated (February 1993).

(vii) Savings mentioned in note (vi) above was partly counterbalanced by excess under :

80. General

052. Machinery and Equipment

30.00	1,08.87	+ 78.87
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Final excess occurred under 'Pro-rata Machinery and Equipment charges transferred from 2059-Public Works' reasons for which have not been communicated (February 1993).



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Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving
(2) 03. State Highways			
337. Road Works			
O	10,21.00 :		
S	12,30.60 :		
R	2,32.37 :	24,83.97	22,68.09
			- 2,15.88

Excess anticipated under 'Special Road Improvement Works' due to taking up of spill over works of 1991-92 and additional funds were provided by reappropriation (Rs.2,53.63 lakhs). However, the entire additional allotment was not utilised, as there was a final saving of Rs.1,06.57 lakhs. Excess occurred under 'Asphalting of Roads TMCA forming sub-grade repair to new surface' (Rs.1,92.01 lakhs - out of which Rs.1,00 lakhs was anticipated and obtained by reappropriation). Excess occurred under 'Other Road Formation' (Rs.1,55.44 lakhs out of which Rs.1,35 lakhs was anticipated and additional funds obtained by reappropriation). Reasons for the anticipated and final excesses under the above heads have not been communicated (February 1993). Reasons for the funds provided by reappropriation under 'Karnataka Tourism Development Project (DECF Aided)' (Rs.13.23 lakhs), have not been communicated (February 1993). Excess were partly counterbalanced by savings under 'Development of Ankola - Hubli Road under Asian Development Bank (External Assistance)' (Rs.4,88.87 lakhs), out of which saving of Rs.2,69.49 lakhs was anticipated due to slow progress of works and due to land problems in several reaches of the road.

## (3) 05. Roads of Interstate or Economic Importance

## 337. Road Works

30.20	39.18	+ 8.98
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Final excess occurred under 'Centrally Sponsored Scheme of State Roads of Inter-State Importance' (Rs.11.37 lakhs), reasons for which have not been communicated (February 1993).

## (4) 101. Bridges

O	70.00 :
R	22.80 :

Additional funds were provided by reappropriation under 'Works

## GRANT NO.47

Economic Importance - Bridges (Rs.23 lakhs) as the provision was inadequate to fulfil the contractual obligations in the of 'Hagari Bridge' works. Final saving occurred under Centrally Sponsored Scheme of Bridges of Inter-State Importance, the entire provision (Rs.20 lakhs) remained unutilised, reasons which have not been communicated (February 1993).

## SUSPENSE TRANSACTIONS

The expenditure under this grant includes Rs.13,56.02 lakhs under 'Suspense'. The nature of transactions under 'Suspense' and the accounting procedure followed in Public Works Department have been explained in note (vi) under Grant No.45 - Public Works (Excluding Construction).

Head	Opening Balance as on 1st April 1991 Debit (+) Credit (-)	Debits	Credits	Closing Balance as on 31st March 1992 Debit (+) Credit (-)
				(In lakhs of rupees)
0054. ROADS AND BRIDGES		...	...	-6,31.15
Purchase	-6,31.15	11,37.17	13,78.26	+2,37.06
Stock	+4,78.15		62.35	+2,47.07
Miscellaneous Works Advance	+ 90.57	2,18.85		-1,47.02
		13,56.02	14,40.61	
TOTAL	- 62.43			

## SUBVENTION FROM CENTRAL ROAD FUND

The additional revenue realised from the increase in excise and import duties on motor spirit is credited to a fund constituted by the Central Government. Subventions are paid from this fund to the States for expenditure on schemes of road development approved by the Central Government. Amount received as subvention is credited as grant received from the Central Government, and an equal amount is transferred to a deposit account against provision made in this grant.



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The actual expenditure on the Scheme is also initially booked under this grant and is subsequently transferred to the deposit account 'Subvention from Central Road Fund'.

During 1991-92 subvention of Rs.45 lakhs was received and the disbursement was Rs.1,02.98 lakhs. There was a balance of Rs.1,64.00 lakhs as on 31st March 1992. The details of transactions relating to the Fund during the year are given in Statement No.16 of Finance Accounts 1991-92.

## KARNATAKA ROADS AND BRIDGES FUND

Consequent on the abolition of collection of surcharge on Motor Vehicles Tax and Taxes on goods and passengers with effect from 1.4.86, this head of account is not in operation now. However, there is a balance of Rs.0.34 lakhs under this fund as shown in Statement NO.16 of Finance Accounts 1991-92.

GRANT NO. 48 - PORTS AND WATER TRANSPORT SERVICES  
(ALL VOTED)

	Total grant Rs.	Actual expenditure Rs.	Excess Saving Rs.	+
HEADS :				
3051 PORTS AND LIGHTHOUSES				
3056 INLAND WATER TRANSPORT AND				
5051 CAPITAL OUTLAY ON PORTS AND LIGHTHOUSES				
Revenue	2,43,96,000	2,43,96,000	2,14,44,022	- 29,51,978
Original	...	...	...	...
Applicable	...	...	...	...
Expenditure	...	...	...	...
Amount surrendered during	...	...	...	...
the year	...	...	...	...
Capital	3,50,00,000	3,50,00,000	3,38,34,720	- 11,65,280
Original	...	...	...	...
Applicable	...	...	...	...
Expenditure	...	...	...	...
Amount surrendered during	...	...	...	...
the year	...	...	...	...

## NOTES AND COMMENTS

- (i) Although, there was a saving of Rs.29.52 lakhs in the Revenue Section and Rs.11.65 lakhs in the Capital Section, no part of it was anticipated and surrendered.
- (ii) Saving in the Revenue Section occurred mainly under :

Head	Total grant (In lakhs of Rupees)	Actual expenditure	Excess Saving	+
3051. PORTS AND LIGHTHOUSES				
02. Minor Ports				
102. Port Management	1,66.78	1,45.30	- 21.48	
(2) 3056. INLAND WATER TRANSPORT				
001. Direction and Administration	65.96	58.69	- 7.27	
Saving under these Heads was mainly under 'Salaries', reasons for which have not been intimated (February 1993). Saving under this head during the earlier year were :				



## GRANT NO. 48

Head	Years	Savings (In lakhs of Rupees)
(A) 3051. PORTS AND LIGHTHOUSES		
02. Minor Ports		
102. Port Management	1988-89	24.07
	1989-90	13.71
	1990-91	25.97
(B) 3056. INLAND WATER TRANSPORT		
001. Direction and Administration	1988-89	11.22
	1989-90	11.49
	1990-91	11.62

(iii) Saving in the Capital Section occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
5051. CAPITAL OUTLAY ON PORTS AND LIGHTHOUSES			
02. Minor Ports			
209. Development of Mangalore Port			
	D 1,81.00 ! R - 76.51 !	1,04.49	93.22 - 11.27

Anticipated savings mainly under 'Construction of Wharfs, Jetties and other facilities' (Rs.42.60 lakhs) due to non-availability of Quarries to Quarry the huge quantity of granite stones/blocks of various sizes for construction of break water works, 'Dredging' (Rs.37.15 lakhs) due to non-availability of shallow draft suitable dredges to dredge the inner channel, were reappropriated. Reasons for the final saving have not been intimated (February 1993).

## GRANT NO. 48

(iv). The saving mentioned in note (iii) above was partly counterbalanced by excess under :

Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess + Saving -
5051. CAPITAL OUTLAY ON PORTS AND LIGHTHOUSES			
02. Minor Ports			
201. Development of Karwar Port			
	D 1,60.00 ! R 79.71 !	2,39.71	2,37.87 - 1.84

Additional funds were provided by reappropriation under 'Dredging' (Rs.1,37.06 lakhs) to meet the increased expenditure towards the payment of interest free advance to 'Messrs Dredging Corporation of India' for undertaking dredging work. However, there was a final saving of Rs.20.86 lakhs under this head for which reasons are awaited. Excess also occurred under 'Workshop Facilities' (Rs.15.00 lakhs) for which reasons have not been communicated. The above excess was partly counterbalanced by anticipated saving reappropriated under 'Construction of Wharfs, Jetties and other facilities' (Rs.38.44 lakhs), due to want of sanction of estimate by the Government, 'Buildings' (Rs.8.14 lakhs) due to delay in finalisation of designs for the construction of administration block, 'Acquisition of land' (Rs.5.50 lakhs) due to non-rehabilitation of families from the acquired land on account of stay orders of the High Court.



## GRANT NO. 49 - POWER PROJECTS

(ALL VOTED)

Total grant Rs.	Actual expenditure Rs.	Excess Saving Rs.
-----------------------	------------------------------	-------------------------

MAJOR HEADS : 2045 OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES,

2801 POWER,

4801 CAPITAL OUTLAY ON POWER PROJECTS AND

6801 LOANS FOR POWER PROJECTS

## Revenue

Original	20,57,90,000	12,25,17,90,000	
Supple- mentary	2,04,60,00,000	2,25,01,79,012	
			- 16,10,988

Amount surrendered during the year

## Capital

Original	3,35,92,80,000	15,50,92,80,000	
Supple- mentary	2,15,00,00,000	4,15,46,62,978	
			- 1,35,46,17,022

Amount surrendered during the year (March 1992)

## NOTES AND COMMENTS

(i) Saving in the Capital Section occurred under:

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

6801. LOANS FOR POWER PROJECTS

205. Transmission and Distribution

D	1,10,24.80		
S	15,00.00		
R	- 74,28.00	50,96.80	50,96.80

Anticipated saving under 'Loans to Karnataka Electricity Board' due to limiting the release on the basis of its plan achievement and its dues to Government was surrendered.

## GRANT NO.49

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

201. Hydel Generation

D	1,80,54.40		
R	- 61,19.00	1,19,35.40	1,19,35.40

Anticipated saving under 'Loans to Karnataka Power Corporation' due to limiting the release on the basis of its plan achievement and its dues to Government, was surrendered.



## GRANT NO.50 - LAND REVENUE ETC.

Total grant or  
appropriation Rs.

Actual  
expenditure Rs.

Excess  
Saving  
Rs.

MAJOR HEADS :	2029	LAND REVENUE,
	2052	SECRETARIAT - GENERAL SERVICES,
	2070	OTHER ADMINISTRATIVE SERVICES,
	2075	MISCELLANEOUS GENERAL SERVICES,
	2235	SOCIAL SECURITY AND WELFARE,
	2506	LAND REFORMS,
	3454	CENSUS, SURVEYS AND STATISTICS,
	4515	CAPITAL OUTLAY ON OTHER RURAL DEVELOPMENT PROGRAMMES AND
	5475	CAPITAL OUTLAY ON OTHER GENERAL ECONOMIC SERVICES.

Revenue

Voted -

Original	70,23,78,000	:	70,63,79,000	
Supple-		:		48,03,87,059
mentary	40,01,000	:		

Amount surrendered during  
the year (March 1992)

Charged

Original	10,23,000	:	52,37,000	
Supple-		:		35,98,277
mentary	42,14,000	:		

Amount surrendered during  
the year

Capital

Voted -

Original	10,01,75,000	:	10,01,75,000	
Supple-		:		59,17,717
mentary	...	:		

Amount surrendered during  
the year

## NOTES AND COMMENTS

(i) As the actual expenditure of Rs.48,03.87 lakhs under voted grant in the Revenue section was far less than the Original provision of Rs.70,23.78 lakhs, the supplementary grant of Rs.40.01 lakhs obtained in March 1992 eventually proved excessive.

(ii) Under the voted grant in the Revenue Section, a sum of Rs.4,13.11 lakhs was surrendered as anticipated saving; the final

## GRANT NO.50

... however, was Rs.22,59.92 lakhs.

(iii) In the Capital Section, though there was a final saving Rs.9,42.57 lakhs, no portion thereof was anticipated and rendered.

(iv) Saving in the Revenue Section occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving
2075. MISCELLANEOUS GENERAL SERVICES			
800. Other expenditure			- 17,40.36
	20,02.10	2,61.75	
	0.01		

In view of the final saving of Rs.17,40.36 lakhs under the grant, supplementary grant of Rs.0.01 lakh obtained in March 1992 eventually proved unnecessary. Saving in the voted grant occurred mainly under 'Expenditure on Land Acquired on behalf of Government of India and Other Acquiring Bodies' (Rs.17,42.39 lakhs), reasons for which have not been communicated (February 1993).

Substantial saving under this head in the voted grant has been a recurring feature. The details of saving in earlier years are as follows:

Year	Savings (in lakhs of Rupees)
1988-89	13,82.33
1989-90	24,93.55
1990-91	23,65.94

## (2) 3454. CENSUS SURVEYS AND STATISTICS

01. Census	30.49	- 3,04.51
800. Other expenditure	3,35.00	
Final saving occurred under 'TA/DA for Enumerators, Supervisors and Charge Officers in connection with the 1991 Census' (Rs.2,84.83 lakhs) 'Salaries' (Rs.12.51 lakhs) 'Office Expenses/Other Charges' (Rs.7.17 lakhs) reasons for which have not been communicated (February 1993).		

AA-16



## GRANT NO.50

Head	Total grant (In lakhs of rupees)	Actual expenditure (In lakhs of rupees)	Excess Saving
(3) 2029. LAND REVENUE			
800. Other expenditure			
O 2,55.80 !			
R - 39.69 !	2,16.11	95.36	- 1,20.75

The entire provision under 'Issue of Agricultural Credit Pass Book' (Rs.1.00 lakhs) remained unutilised. Anticipated saving mainly under 'Compassionate Allowance to Ex-Shanbhogues-Village Establishments' (Rs.22.44 lakhs) and 'Compassionate Allowance to Ex-Patels' (Rs.16.16 lakhs) due to less number of claims was surrendered. Reasons for the non-utilisation of provision and final saving under 'Compassionate Allowance to Ex-Patels' (Rs.12.47 lakhs) 'Compassionate Allowance to Ex-Shanbhogues' (Rs.7.60 lakhs) have not been communicated (February 1993).

## (4) 2029. LAND REVENUE

## 103. Land Records

O 13,34.82 !			
R - 1,20.99 !	12,13.83	11,97.85	- 15.98

Anticipated saving under 'Survey Settlement and Land Records - Executive Establishments - Salaries' (Rs.1,14.75 lakhs) due to non-filling up of vacant posts was partly re-appropriated and balance surrendered. Anticipated saving under 'Resurvey of Kodagu District' (Rs.26.37 lakhs) due to vacant posts was surrendered. However final saving occurred mainly under 'Survey, Settlement and Land Records - Executive Establishment - Travel Expenses' (Rs.9.52 lakhs) due to enforcement of economy measures and 'Salaries' (Rs.7.18 lakhs) due to non-settlement of leave salary of Retired Officials and non-receipt of expected number of applications for surrender leave salary from the officials.

Saving mentioned above was partly offset by excess mainly under 'Record of Rights Establishments - Bangalore Division - Salaries' (Rs.7.36 lakhs). Additional funds were provided by way of re-appropriation under 'Survey Settlement and Land Records - Executive Establishment - Office Expenses' (Rs.16.00 lakhs) and 'Rents, Rates and Taxes' (Rs.5.94 lakhs) to meet additional expenditure on purchase of Postal Stamps, Electrical and Repair works, Telephones, Water Bills/ to settle the arrears of rent for

## GRANT NO.50

Buildings. Final saving (Rs.4.23 lakhs) occurred under the 'Rents, Rates and Taxes due to non-settlement of rent payable to the owners and non-encashment of bills in the treasury due to enforcement of economy measures. However, reasons for final excess have not been communicated (February 1993).

Head	Total grant (In lakhs of rupees)	Actual expenditure (In lakhs of rupees)	Excess + Saving -
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## 2506. LAND REFORMS

## 101. Regulation of Land Holdings and Tenancy

O 2,46.81 !			
R - 52.75 !	1,94.06	1,36.31	- 57.75

The entire provision under 'Special Squad for Detection for Hidden Tenancy and Benami Transactions' (Rs.62.00 lakhs) remained unutilised. However, no part of the saving was anticipated and surrendered under this head. Anticipated saving under 'Negilubhagya' (Rs.45.32 lakhs) due to non-implementation of the scheme, 'Annuity Payable to Religious Charitable and Other Institutions - Mysore Division' (Rs.10.36 lakhs) due to non-utilisation of grants was partly re-appropriated and balance was surrendered. However, reasons for the final saving under the same head (Rs.16.21 lakhs) have not been communicated (February 1993). The above mentioned savings were partly offset by excess mainly under :

- Setting up of Micro Films (Rs.14.65 lakhs);
- Land Reforms Appellate Authority (Rs.3.31 lakhs);
- T.A/D.A and Sitting Fee to Members of Land Tribunal (Rs.3.23 lakhs)
- Preparation of Land Records for Land Reforms and Land Tribunals (Rs.2.73 lakhs).

Reasons for the final excess have not been communicated.

## (6) 2506. LAND REFORMS

## 102. Consolidation of Holdings

O 31.89 !			
R - 31.89 !	...	2.76	+ 2.76

The entire provision under this head was surrendered reportedly due to the closing of the scheme. However, expenditure



## GRANT NO.50

Head	Total grant	Actual expenditure	Excess Saving
(3) 2029. LAND REVENUE			
800. Other expenditure			
O 2,55.80 :			
R - 39.69 :	2,16.11	95.36	- 1,20.75

The entire provision under 'Issue of Agricultural Credit Pass Book' (Rs.1.00 lakhs) remained unutilised. Anticipated saving mainly under 'Compassionate Allowance to Ex-Shanbhogues-Village Establishments' (Rs.22.44 lakhs) and 'Compassionate Allowance to Ex-Patels' (Rs.16.16 lakhs) due to less number of claims was surrendered. Reasons for the non-utilisation of provision and final saving under 'Compassionate Allowance to Ex-Patels' (Rs.12.47 lakhs) 'Compassionate Allowance to Ex-Shanbhogues' (Rs.7.60 lakhs) have not been communicated (February 1993).

## (4) 2029. LAND REVENUE

## 103. Land Records

O 13,34.82 :			
R - 1,20.99 :	12,13.83	11,97.85	- 15.98

Anticipated saving under 'Survey Settlement and Land Records - Executive Establishments - Salaries' (Rs.1,14.75 lakhs) due to non-filling up of vacant posts was partly re-appropriated and balance surrendered. Anticipated saving under 'Resurvey of Kodagu District' (Rs.26.37 lakhs) due to vacant posts was surrendered. However final saving occurred mainly under 'Survey, Settlement and Land Records - Executive Establishment - Travel Expenses' (Rs.9.52 lakhs) due to enforcement of economy measures and 'Salaries' (Rs.7.18 lakhs) due to non-settlement of leave salary of Retired Officials and non-receipt of expected number of applications for surrender leave salary from the officials.

Saving mentioned above was partly offset by excess mainly under 'Record of Rights Establishments - Bangalore Division - Salaries' (Rs.7.36 lakhs). Additional funds were provided by way of re-appropriation under 'Survey Settlement and Land Records - Executive Establishment - Office Expenses' (Rs.16.00 lakhs) and 'Rents, Rates and Taxes' (Rs.5.94 lakhs) to meet additional expenditure on purchase of Postal Stamps, Electrical and Repair Works, Telephones, Water Bills/ to settle the arrears of rent for

## GRANT NO.50

Office Buildings. Final saving (Rs.4.23 lakhs) occurred under the 'Rents, Rates and Taxes due to non-settlement of rent payable to the owners and non-encashment of bills in the treasury due to enforcement of economy measures. However, reasons for final excess have not been communicated (February 1993).

Head	Total grant	Actual expenditure	Excess + Saving -

## 2506. LAND REFORMS

## 101. Regulation of Land Holdings and Tenancy

O 2,46.81 :			
R - 52.75 :	1,94.06	1,36.31	- 57.75

The entire provision under 'Special Squad for Detection for Hidden Tenancy and Benami Transactions' (Rs.62.00 lakhs) remained unutilised. However, no part of the saving was anticipated and surrendered under this head. Anticipated saving under 'Negilubhagya' (Rs.45.32 lakhs) due to non-implementation of the scheme, 'Annuity Payable to Religious Charitable and Other Institutions - Mysore Division' (Rs.10.36 lakhs) due to non-utilisation of grants was partly re-appropriated and balance was surrendered. However, reasons for the final saving under the same head (Rs.16.21 lakhs) have not been communicated (February 1993).

The above mentioned savings were partly offset by excess mainly under :

- Setting up of Micro Films (Rs.14.65 lakhs);
- Land Reforms Appellate Authority (Rs.3.31 lakhs);
- T.A/D.A and Sitting Fee to Members of Land Tribunal (Rs.3.23 lakhs)
- Preparation of Land Records for Land Reforms and Land Tribunals (Rs.2.73 lakhs).

Reasons for the final excess have not been communicated.

## (6) 2506. LAND REFORMS

## 102. Consolidation of Holdings

O 31.89 :			
R - 31.89 :	...	2.76	+ 2.76

The entire provision under this head was surrendered reportedly due to the closing of the scheme. However, expenditure



## GRANT NO.50

to the tune of Rs.2.76 lakhs was incurred under this head. Reasons for the excess have not been communicated.

Head	Total grant (In lakhs of rupees)	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(7) 2029. LAND REVENUE			
102. Survey and Settlement Operations			
D 1,54.44 :			
R - 23.32 :	1,31.12	1,28.79	- 2.33

Anticipated saving mainly under 'Crash Survey Programme for resumption of 'C' and 'D' Class Lands Transferred to Forest Department' (Rs.23.34 lakhs) due to non-progress of work and 'Survey Settlement Establishment - City Survey Operations (Salaries and Travel Expenses)' (Rs.8.77 lakhs) due to vacant posts were surrendered.

(v) Savings mentioned at (iv) above were partly counterbalanced by excess mainly under :

## 2029. LAND REVENUE

## 101. Collection Charges

D 25,01.39 :			
R - 1,38.63 :	23,62.76	27,68.62	+ 4,05.86

Excess occurred mainly under 'Village Establishments - All Divisions - Bangalore Division' (Rs.1,04.09 lakhs), 'Mysore Division' (Rs.93.91 lakhs), 'Gulbarga Division' (Rs.1,21.86 lakhs), 'Belgaum Division' (Rs.87.15 lakhs) and 'Remuneration for Inferior Village Servants- Belgaum Division' (Rs.21.57 lakhs). Reasons for the final excess have not been communicated (February 1993). In view of the final excess the surrender of anticipated saving under 'Village Establishments - Belgaum Division' (Rs.36.13 lakhs), 'Mysore Division' (Rs.32.85 lakhs), 'Gulbarga Division; (Rs.23.61 lakhs) due to enforcement of economy measures and non filling up of vacant posts proved injudicious.

Anticipated saving occurring under 'Remuneration to Inferior Village Servants - Gulbarga Division' (Rs.29.05 lakhs) was also surrendered as unspent amount.

## GRANT NO.50

Head	Total grant or appropriation (In lakhs of rupees)	Actual expenditure	Excess + Saving -
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(vi) Saving in the charged appropriation in the Revenue Section occurred mainly under:

## 2075. MISCELLANEOUS GENERAL SERVICES

## 800. Other expenditure

D 10.23 /			
S 41.13 /	51.36	35.98	- 15.38

Saving in the Charged appropriation occurred mainly under 'Payment of Rent to Ambewadi Estate' (Rs.6.46 lakhs) 'Expenditure on Land Acquired on behalf of Government of India and other Acquiring Bodies' (Rs.4.56 lakhs) 'Acquisition of Land for Shifting/ Rehabilitation of Villages' (Rs.4.36 lakhs). Supplementary grant of Rs.4.13 lakhs obtained in March 1992, under 'Acquisition of Land for Shifting/Rehabilitation of Villages' remained wholly unutilised. Reasons for the savings are awaited.

(vii) Saving in the Capital Section mainly occurred under :

4515. CAPITAL OUTLAY ON  
OTHER RURAL DEVELOPMENT  
PROGRAMME

## 103. Rural Development

D 10,00.00 :			
R ... :	10,00.00	58.57	- 9,41.43

No part of the saving was anticipated and surrendered. Reasons for the final saving under 'Payments in Cash to Landlords for Lands invested in Government' (Rs.4,85.27 lakhs) and 'Payments to Landlords through Small Savings Certificates' (Rs.4,56.16 lakhs) have not been communicated.



## GRANT NO.51 - STAMPS AND REGISTRATION

Total grant or  
appropriation  
Rs.

Actual  
expenditure  
Rs.

Excess  
Saving  
Rs.

MAJOR HEAD : 2030 STAMPS AND REGISTRATION.

Revenue

Voted -

Original	7,72,97,000	:	7,79,97,000	
Supple-		:		9,06,53,705
mentary	7,00,000	:		+ 1,26,56,705

Amount surrendered during  
the year

Charged -

Original	3,000	:	3,000	
Supple-		:		....
mentary	....	:		- 3,000

Amount surrendered during  
the year

## NOTES AND COMMENTS

(i) In the voted grant, the expenditure exceeded the provision by Rs.1,26,56,705 which requires regularisation.

(ii) In view of the final excess of Rs.1,26.57 lakhs, the supplementary provision of Rs.7 lakhs obtained in March 1992 proved to be inadequate.

(iii) Excess occurred mainly under:

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving	+
2030. STAMPS AND REGISTRATION				
02. Stamps Non-Judicial				
102. Expenses on Sale of Stamps	1,85.00	2,89.14	+ 1,04.14	
(2) 01. Stamps - Judicial				
102. Expenses on Sale of Stamps	52.50	65.96	+ 13.46	
The final excess in both the cases was due to payment of				

## GRANT NO.51

Increased Commission to Stamp Vendors consequent on more sale of  
stamps at the end of the year.

Head

Total  
grant

Actual  
expenditure

(In lakhs of rupees)

Excess  
Saving

+

03. Registration

001. Direction and  
Administration

D	4,45.47	:		
S	7.00	:		
R	9.64	:	4,62.11	4,71.74 + 9.63

Additional funds were provided by reappropriation under  
'Office Expenses' (Rs.56.02 lakhs) for purchase of vehicles,  
franking machines and furniture to the department mainly from the  
anticipated savings under Salaries' (Rs.46.38 lakhs) due to non-  
filling up of vacant posts. The final excess which occurred mainly  
under 'Salaries' (Rs.10.54 lakhs) was due to claiming of arrears of  
pay and allowance of some officials and settlement of claims of  
some deceased officials of the department.

(iv) Excess mentioned in note (iii) above was partly offset by  
saving mainly under:

2030. STAMPS AND REGISTRATION

01. Stamps - Judicial

101. Cost of Stamps

D	45.00	:		
R	9.64	:	35.36	

Anticipated saving of Rs.9.64 lakhs was due to non-receipt of  
expected bills from Mint Press, Nasik



## GRANT NO.52 - RELIEF ON ACCOUNT OF NATURAL CALAMITIES

(ALL VOTED)

	Total grant Rs.	Actual expenditure Rs.	Excess Saving Rs.
MAJOR HEADS : 2245 RELIEF ON ACCOUNT OF NATURAL CALAMITIES AND			
6245 LOANS FOR RELIEF ON ACCOUNT OF NATURAL CALAMITIES			
Revenue			
Original	27,00,00,000	75,83,37,000	
Supple-			
mentary	48,83,37,000	72,61,50,816	
			- 3,21,86,184
Amount surrendered during the year			
Capital			
Original	2,00,000	2,00,000	
Supple-			
mentary	.....	.....	
			- 2,00,000
Amount surrendered during the year			

## NOTES AND COMMENTS

- (i) In the Revenue Section there was a final saving of Rs.3,21.86 lakhs. The anticipated savings was not surrendered.
- (ii) In view of the final savings, additional funds obtained through Supplementary Estimates in March 1992 (Rs.48,83.37 lakhs) proved excessive to the extent of Rs.3,21.86 lakhs.
- (iii) The entire provision of Rs.2 lakhs in the capital Section under 'Loans for Relief for Natural Calamities remained unutilised.

GRANT NO.52

(iv) Saving in the Revenue Section occurred mainly under:

Head

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

## 35. RELIEF ON ACCOUNT OF NATURAL CALAMITIES

80. General

800. Other expenditure

O 27,00.00 :  
S 48,10.00 :

75,10.00

72,61.51

- 2,48.49

Reasons for the final saving under 'Contribution to Natural Calamities Calamity Relief Fund Scheme' (Rs.2,48.49 lakhs) have not been communicated (February 1993).

01. Brought

102. Drinking Water Supply

O ..... :  
S 73.37 :

73.37

.....

- 73.37

Funds were provided through supplementary estimate in March 1992 to make payment to the Government of Maharashtra in connection with the release of water to River Krishna from Koyana Dam to meet shortage of Drinking Water during 1981, 1986 to 1990. Since monetary settlement was not made the provision remained unutilised. Reasons therefor are awaited (February 1993).

## FAMINE RELIEF FUND

As there was no transaction under this fund during the year, the balance at the credit of the fund as on 31st March, 1992 remained at Rs.72.45 lakhs as shown in Statement No.16 of the Finance Accounts 1991-92.



## GRANT NO.53 RELIGIOUS AND CHARITABLE INSTITUTIONS ETC

(ALL VOTED)

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

MAJOR HEAD : 2075 MISCELLANEOUS GENERAL SERVICES

2202 GENERAL EDUCATION AND,

2250 OTHER SOCIAL SERVICES

Revenue

Original	12,22,22,000	16,52,99,000
Supplementary	4,30,77,000	15,94,34,009

Amount surrendered during the year (March 1992)

- 58,64,991

9,11,904

## NOTES AND COMMENTS

(i) As against the final saving of Rs.58.65 lakhs, the saving anticipated and surrendered was Rs.9.12 lakhs only.

(ii) The saving occurred mainly under '2250 Other Social Services - 800 other expenditure' (Rs.35.98 lakhs) and '2075 Miscellaneous General Services - 101 - Pension in lieu of Resumed Jagirs, Lands, Territories, etc., - 1 - Land Revenue - Amount payable to 'Religious and Charitable Institution on abolition of Inams' (Rs.17.89 lakhs) is less than 10% of the provision made thereunder.

## GRANT NO. 54 - WAKFS

(ALL VOTED)

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

MAJOR HEAD : 2250 OTHER SOCIAL SERVICES.

90,00,000	1,45,00,000	1,45,00,000	....
55,00,000			....

Amount surrendered during the year

## NOTES AND COMMENTS

The State Government has constituted Karnataka State Wakfs Council. on the lines of Central Wakfs council for purposes of developing Wakf Properties. For this purpose a revolving fund has been constituted with a contribution of Rs.60 lakhs from the consolidated Fund. For this contribution a Supplementary Provision of Rs.30 lakhs was made and was intended to provide the balance of Rs.30 lakhs by diverting funds from savings elsewhere. However, the reappropriation of provision was not done by the Finance Department resulting in excess of expenditure under 'Karnataka State Wakf Development Fund' (Rs.30 lakhs) which was offset by savings mainly under Wakf Board (Rs.15 lakhs) and 'Repairs and Improvements for Wakfs Institutions' (Rs.13.12 lakhs).



## GRANT NO.55 - CO-OPERATION (EXCLUDING REGULATED MARKETS)

(ALL VOTED)

	Total grant Rs.	Actual expenditure Rs.	Excess Saving Rs.
MAJOR HEADS: 2230 : LABOUR AND EMPLOYMENT,			
2425 : CO-OPERATION,			
2435 : OTHER AGRICULTURAL PROGRAMMES,			
3456 : CIVIL SUPPLIES,			
3475 : OTHER GENERAL ECONOMIC SERVICES,			
4250 : CAPITAL OUTLAY ON OTHER SOCIAL SERVICES,			
4408 : CAPITAL OUTLAY ON FOOD, STORAGE AND WAREHOUSING			
4425 : CAPITAL OUTLAY ON CO-OPERATION,			
4860 : CAPITAL OUTLAY ON CONSUMER INDUSTRIES,			
5475 : CAPITAL OUTLAY ON OTHER GENERAL ECONOMIC SERVICES,			
6416 : LOANS TO AGRICULTURAL FINANCIAL INSTITUTIONS,			
6425 : LOANS FOR CO-OPERATION AND			
7475 : LOANS FOR OTHER GENERAL ECONOMIC SERVICES.			

## Revenue

Original	56,50,18,000	79,56,32,000	
Supple- mentary	23,06,14,000		64,19,62,439

Amount surrendered during the year (March 1992)

## Capital

Original	18,97,02,000	34,36,03,000	
Supple- mentary	15,39,01,000		27,04,59,801

Amount surrendered during the year (March 1992)

## NOTES AND COMMENTS :

- (i) In the Revenue Section, Rs.14,19.62 lakhs were surrendered as anticipated saving; however, the final saving was Rs.15,36.70 lakhs.
- (ii) In the Capital Section, Rs.3,13.04 lakhs only were surrendered as anticipated saving; however, the final saving was Rs.7,31.43 lakhs.
- (iii) In view of the final saving of Rs.7,31.43 lakhs in the Capital Section, the Supplementary grant of Rs.15,39.01 lakhs obtained in March 1992 proved excessive.

## GRANT NO.55

Savings in the Revenue Section occurred mainly under :

## Head

## 55. OTHER AGRICULTURAL PROGRAMMES

## 60. Others

## 101. Scheme for Debt Relief to Farmers

O	28,72.40			
S	15,00.00			
R	- 9,97.76	33,74.64	33,68.64	- 6.00

Saving anticipated under 'Agricultural and Rural Debt Relief - Subsidy' (Rs.9,97.76 lakhs) due to restricting the release of subsidy to the demand raised by NABARD was surrendered. Reasons for the final saving (Rs.6 lakhs) under the head have not been communicated (February 1993).

## 2425. CO-OPERATION

## 107. Assistance to Credit Co-operatives

O	4,56.54			
S	7,88.44			
R	- 3,28.91	9,16.07	9,18.59	+ 2.52

As the sanction to the proposals sent by the Government, was not received before the closing of the financial year, the entire provision (Rs.2,00 lakhs) remained unutilised and resulted in saving under 'F.A. to Failed Well Fund Scheme - out of which, Central Share' (Rs.1,00 lakhs), and 'State Share' (Rs.53.73 lakhs) were surrendered and Rs.46.27 lakhs was reappropriated. Saving anticipated under 'Assistance towards payment of Insurance Premium for Irrigation Borewells drilled after 1987 - State Share' (Rs.60 lakhs - entire provision), 'Central Share' (Rs.60 lakhs - entire provision) due to non-receipt of proposals from KAIC, were surrendered. Saving also anticipated under 'Establishment of Project under 'National Grid of Rural Godowns for storage of Agricultural Produce - Subsidy - State Share' (Rs.21 lakhs) 'Central Share' (Rs.18.01 lakhs) due to non-receipt of loan sanction from Government of India, was surrendered. Reasons for the

Ak-1b



## GRANT NO.55

final savings under this head 'Central Share' (Rs.10.93 lakhs) have not been communicated (February 1993). Saving anticipated under 'Interest Subsidy for Prompt Repayment of Current Short Term/Medium Term (Conversion)/Long Term Loans' (Rs.10 lakhs) due to restricting the expenditure to the sanctions made, was surrendered. However, there was a final excess of Rs.14.50 lakhs under this head, reasons for which have not been communicated (February 1993). In view of the final excess surrender of funds proved injudicious.

The saving mentioned above was partly counterbalanced by excess anticipated under 'Subsidy for common cadre of P.L.D Banks and Pool Officers' (Rs.41.77 lakhs) due to increase in the establishment cost of management of Common Cadre Authority which was met by reappropriation.

Saving was noticed under this head during 1988-89 (Rs.7,76.38 lakhs), 1989-90 (Rs.12,65.56 lakhs) and 1990-91 (Rs.7,49.20 lakhs) also.

Head	Total grant (In lakhs of rupees)	Actual expenditure (In lakhs of rupees)	Excess Saving
(3) 3456. CIVIL SUPPLIES			
191. Assistance to Local Bodies, Corporations etc.	82.10	0.21	- 81.89
Saving occurred mainly under the following heads :			

Head	Budget Grant (In lakhs of rupees)	Saving
NCDC Scheme Distribution of consumer Articles in Rural Areas	45.05	45.05
NCDC Scheme - Loans for Distribution goods in Rural Areas	24.45	24.45
Centrally Sponsored Scheme - Financial Assistance to open Small Branches	6.00	6.00
Centrally Sponsored Scheme - Financial Assistance for opening of Departmental Stores - Common Kitchens	5.40	5.40

Reasons for the non-utilisation of the grants have not been communicated (February 1993). Savings under this head during the previous three years were as under :

## GRANT NO.55

(In lakhs of Rupees)

Years			
1988-89	1,53.62		
1989-90	89.07		
1990-91	87.88		
Head	Total grant (In lakhs of rupees)	Actual expenditure (In lakhs of rupees)	Excess + Saving -

## 1425. CO-OPERATION

## 101. Audit of Co-operatives

O	7,28.52	7,17.81	6,76.65	- 41.16
R	- 10.71			
Saving occurred under 'Establishment - Salaries' (Rs.72.05 lakhs) due to retirement of Senior Officers, excess provision under allowances and non-filling up of posts in different cadres of which Rs.10.71 lakhs was surrendered and the balance was appropriated to meet the anticipated excess expenditure under 'Travel Expenses' (Rs.15 lakhs), 'Rent, Rates and Taxes' (Rs.3.10 lakhs) and 'Office Expenses' (Rs.2 lakhs) mainly due to less provision, increase in the number of T.A claims, and increase in the rates of petrol and oil charges.				
Saving was noticed under this head during 1988-89 (Rs.47.06 lakhs) 1989-90 (Rs.1,29.56 lakhs) and 1990-91 (Rs.1,05.34 lakhs) also.				

191. Assistance to Local Bodies, Corporation etc.,	3,24.67	2,79.26	- 45.41
Final saving occurred mainly under 'construction of Rural Godowns by PACs - NCDC (Loans)' (Rs.30.26 lakhs), and 'Share Capital to Co-operative Electricity Societies under R.E.C. Scheme' (Rs.12 lakhs) which was partly counterbalanced by final excess under 'Zilla Parishads and Mandal Panchayats - Block Assistance' (Rs.5.27 lakhs) which is net result of final excess mainly under 'Raichur' (Rs.18.33 lakhs), 'Gulbarga' (Rs.16.95 lakhs) and 'Belgaum' (Rs.14.56 lakhs) and final savings mainly under 'Chikmagalur' (Rs.15.15 lakhs), 'Chitradurga' (Rs.12.10 lakhs) and 'Hassan' (Rs.11.46 lakhs). Reasons for the final saving/excess have not been communicated (February 1993).			



## GRANT NO.55

Head	Total grant (In lakhs of rupees)	Actual expenditure (In lakhs of rupees)	Excess Saving
(6) 109. Agricultural Credit Stabilisation Fund.			
O	56.25 !		
R	- 24.00 !	32.25	32.25

Saving anticipated due to limiting the contribution to the amount sanctioned by the Government of India, was surrendered. There were savings under this head during 1987-88 (Rs.59.98 lakhs), 1988-89 (Rs.71.25 lakhs), 1989-90 (Rs.67.50 lakhs), 1990-91 (Rs.56.25 lakhs) also.

(v) Savings mentioned in note (iv) were partly counterbalanced by excess under:

## 2230. LABOUR AND EMPLOYMENT

## 01. Labour

191. Assistance to Local bodies/ Corporations etc.	2.86	13.22	+ 10.36
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Final excess occurred mainly under 'Zilla Parishads and Mandal Panchayats, Block grants to Labour Co-operatives-Tumkur' (Rs.9.27 lakhs), reasons for which have not been communicated (February 1993).

## (2) 2425. CO-OPERATION

## 108. Assistance to Other Co-operatives.

O	2.23 !		
R	+ 4.20 !	6.43	7.18 + 0.75

Funds were provided by reappropriation under 'Subsidy to Technical Staff of Spinning Mills Federation' (Rs.4.50 lakhs) to meet the expenditure on subsidy sanctioned by Government, since there was no budget provision.

Excess was noticed under this head during 1990-91 (Rs.6.15 lakhs) also.

## GRANT NO.55

(vi) Savings in the Capital Section occurred mainly under :

Head	Total grant (In lakhs of rupees)	Actual expenditure (In lakhs of rupees)	Excess Saving
6425. LOANS FOR CO-OPERATION			
107. Loans to Credit Co-operatives			
O	1,89.75 !		
S	9,70.00 !		
R	- 45.50 !	11,14.25	6,94.75 - 4,19.50

Saving anticipated under 'Loans to Bank to Cover the Blocked overdues of P.L.D. Banks' (Rs.37.50 lakhs - entire provision) due to non-receipt of proposals, was surrendered. Saving also anticipated under 'Centrally Sponsored Scheme of Agricultural Credit Stabilisation Fund' (Rs.8 lakhs) due to restricting the expenditure to the sanctions received from Government of India, was surrendered. As there was no provision, supplementary grant of Rs.9.70 lakhs were obtained under 'Centrally Sponsored Scheme - Non overdue cover Assistance under Special Rice Production Programme and Oil Seeds, Pulses' 'State Share' (Rs.4.85 lakhs) and 'Central Share' (Rs.4.85 lakhs), consequent on release of funds by Government of India, under the scheme. However, a major portion of the supplementary grant remained unutilised and resulted in the final saving of Rs.4.20 lakhs, reasons for which have not been communicated (February 1993). Saving was noticed under this head during 1988-89 (Rs.19.50 lakhs), 1989-90 (Rs.42.52 lakhs) and 1990-91 (Rs.20.75 lakhs) also.

## (2) 108. Loans to Other Co-operatives

O	1,12.30 !		
S	21.62 !		
R	- 89.50 !	44.42	45.52 + 1.10

Due to limiting the expenditure to the sanctions received from NCDC, saving anticipated under 'Central Sector schemes of NCDC - Loans for Small and Medium Sized Processing Units' (Rs.75.65 lakhs) and 'NCDC Scheme Loans for Integrated Co-operative Development Programme' (Rs.13.85 lakhs), out of which Rs.7.31 lakhs were reappropriated and the balance surrendered.



## GRANT NO.55

Head	Total grant	Actual expenditure	Excess Saving
	(In lakhs of rupees)		
(6) 109. Agricultural Credit Stabilisation Fund.			
D	56.25 !		
R	- 24.00 !	32.25	32.25

Saving anticipated due to limiting the contribution to the amount sanctioned by the Government of India, was surrendered. There were savings under this head during 1987-88 (Rs.59.98 lakhs), 1988-89 (Rs.71.25 lakhs), 1989-90 (Rs.67.50 lakhs), 1990-91 (Rs.56.25 lakhs) also.

(v) Savings mentioned in note (iv) were partly counterbalanced by excess under:

## 2230. LABOUR AND EMPLOYMENT

## 01. Labour

191. Assistance to Local bodies/ Corporations etc.	2.86	13.22	+ 10.36
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Final excess occurred mainly under 'Zilla Parishads and Mandal Panchayats, Block grants to Labour Co-operatives-Tumkur' (Rs.9.27 lakhs), reasons for which have not been communicated (February 1993).

## (2) 2425. CO-OPERATION

## 108. Assistance to Other Co-operatives.

D	2.23 !		
R	+ 4.20 !	6.43	7.18 + 0.75

Funds were provided by reappropriation under 'Subsidy to Technical Staff of Spinning Mills Federation' (Rs.4.50 lakhs) to meet the expenditure on subsidy sanctioned by Government, since there was no budget provision.

Excess was noticed under this head during 1990-91 (Rs.6.15 lakhs) also.

## GRANT NO.55

(vi) Savings in the Capital Section occurred mainly under :

Head	Total grant	Actual expenditure	Excess Saving
	(In lakhs of rupees)		
6425. LOANS FOR CO-OPERATION			
107. Loans to Credit Co-operatives			
D	1,89.75 !		
S	9,70.00 !		
R	- 45.50 !	11,14.25	6,94.75 - 4,19.50

Saving anticipated under 'Loans to Bank to Cover the Blocked overdues of P.L.D. Banks' (Rs.37.50 lakhs - entire provision) due to non-receipt of proposals, was surrendered. Saving also anticipated under 'Centrally Sponsored Scheme of Agricultural Credit Stabilisation Fund' (Rs.8 lakhs) due to restricting the expenditure to the sanctions received from Government of India, was surrendered. As there was no provision, supplementary grant of Rs.9.70 lakhs were obtained under 'Centrally Sponsored Scheme - Non overdue cover Assistance under Special Rice Production Programme and Oil Seeds, Pulses' 'State Share' (Rs.4.85 lakhs) and 'Central Share' (Rs.4.85 lakhs), consequent on release of funds by Government of India, under the scheme. However, a major portion of the supplementary grant remained unutilised and resulted in the final saving of Rs.4.20 lakhs, reasons for which have not been communicated (February 1993). Saving was noticed under this head during 1988-89 (Rs.19.50 lakhs), 1989-90 (Rs.42.52 lakhs) and 1990-91 (Rs.20.75 lakhs) also.

## (2) 108. Loans to Other Co-operatives

D	1,12.30 !		
S	21.62 !		
R	- 89.50 !	44.42	45.52 + 1.10

Due to limiting the expenditure to the sanctions received from NCDC, saving anticipated under 'Central Sector schemes of NCDC - Loans for Small and Medium Sized Processing Units' (Rs.75.65 lakhs) and 'NCDC Scheme Loans for Integrated Co-operative Development Programme' (Rs.13.85 lakhs), out of which Rs.7.31 lakhs were reappropriated and the balance surrendered.



## GRANT NO.55

There was a saving of Rs.31.81 lakhs under this head during 1990-91 also.

Head	Total grant	Actual expenditure	Excess Saving
(3) 4425. CAPITAL OUTLAY ON CO-OPERATION			
107. Investments in Credit Co-operatives			
D	1,00.00 :		
R	- 77.58 :	22.42	22.41 - 0.0

Saving anticipated under 'Share Capital to D.C.C/Land D.C.C Urban Banks under L.T.O Funds' from 'NABARD' (Rs.77.58 lakhs) due to restricting the expenditure to that sanctioned by NABARD was partly reappropriated and balance surrendered.

Saving of Rs.31.46 lakhs during 1989-90; and Rs.27.37 lakhs (Net Saving) in 1990-91, were noticed under this head.

(4) 4860. CAPITAL OUTLAY ON CONSUMER INDUSTRIES

01. Textiles

190. Investments in Public Sector and other undertakings

D	3,11.02 :		
R	- 32.66 :	2,78.36	2,78.36

Saving anticipated under Central Sector Scheme - Co-operative Spinning Mills, M.C.D.C - Investments' (Rs.32.66 lakhs) due to restricting the expenditure to sanctions made by the Government was surrendered.

(5) 4425. CAPITAL OUTLAY ON CO-OPERATION

796. Tribal Area Sub Plan

S	30.00 :		
R	- 30.00 :		

Supplementary grant of Rs.30 lakhs was obtained under 'Strengthening of Share Capital Base of LAMPS Societies - NCDC Scheme' consequent on continuance of the scheme by NCDC. However, the entire

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## GRANT NO.55

remained unutilised and was surrendered as the proposals recommended by State Government to NCDC, was not cleared before March 1992.

Head	Total grant	Actual expenditure	Excess Saving
6425. LOANS FOR CO-OPERATION			
796. Tribal - Area Sub - Plan			
	30.00	0.26	- 29.74
Final saving occurred under 'Central Sector Scheme for Assistance to Co-operative Institutions and Co-operative weak Tribal Areas', reasons for which have not been communicated (February 1993).			
(7) 5475. CAPITAL OUTLAY ON OTHER GENERAL ECONOMIC SERVICES			
102. Civil Supplies			
D	29.35 :		
R	- 28.35 :	1.00	16.55 + 15.55

Saving of entire provision anticipated under 'Rehabilitation of Weak Consumer Co-operative - State Share (Rs.10 lakhs) Central Share' (Rs.10 lakhs) due to non clearance of the proposals by the Government, was surrendered. Saving anticipated under 'Centrally Sponsored Scheme of Assistance for opening of Departmental Stores/L.S.R.O' (Rs.4 lakhs - entire provision) due to non-consideration of the proposals by Government of India, was surrendered. However, expenditure to the extent of Rs.5.80 lakhs was incurred under this head, resulting in excess expenditure, reasons for which have not been communicated (February 1993). Excess also occurred under 'Karnataka State Co-operative Consumers Federation - Investment' (Rs.6.05 lakhs expenditure incurred without provision); 'Central Sector Scheme of NCDC for providing margin money to Agricultural Credit Service Co-operative Societies for distribution of consumer goods in rural areas' (Rs.2.70 lakhs and 'Assistance for distribution of Consumer Articles (General Purpose)' (Rs.2 lakhs expenditure incurred without provision). Reasons for the excess have not been communicated (February 1993).

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## GRANT NO.55

(vii) Savings mentioned in note (vi) above were partly counterbalanced by excess mainly under:

Head	Total grant	Actual expenditure	Excess Saving
(In lakhs of rupees)			
4425. CAPITAL OUTLAY ON CO-OPERATION			
108. Investments in Other Co-operatives			
O	5,98.70 :		
S	5,17.39 :		
R	4.86 :	11,20.95	11,27.49

Excess anticipated under 'Central Sector Scheme of NCDC contribution towards Share Capital to Karnataka State Co-operative Marketing Federation Limited, Bangalore' (Rs.26 lakhs) and additional funds were provided by reappropriation to meet the requirement of additional financial assistance sanctioned by NCDC. Due to sanction of more number of proposals by NCDC, additional funds were provided by reappropriation to contribute equal share under (a) 'CSS for NCDC Share Capital for construction of godowns by PAC's/Marketing Societies Federation and for Cotton component under NCDC III Project through World Bank Assistance' (Rs.7.31 lakhs) and (b) 'Share Capital for construction of Godown by PAC/Marketing Societies/Federation under NCDC III Project through World Bank Assistance (State Component)' (Rs.5.85 lakhs).

Apart from the anticipated excess there was a final excess under 'CSS of NCDC - strengthening of Share Capital base and Primary Marketing Societies for revitalisation/development and business activities' (Rs.6 lakhs) reasons for which have not been communicated (February 1993). The above excess was partly offset by anticipated saving under 'Share Capital Contribution to Processing Societies and other Societies, for establishment of Processing Units NCDC Scheme' (Rs.28.31 lakhs) due to restricting the expenditure to the sanctions received from NCDC, which was surrendered.

(2) 4250. CAPITAL OUTLAY ON  
OTHER SOCIAL SERVICES

201. Labour	....	2.93	+ 2.93
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Excess occurred under 'Primary Labour Co-operative Societies -

## GRANT NO.55

(Rs.2.93 lakhs) as expenditure incurred without provision, reasons for which have not been communicated (February



## GRANT NO.56 - REGULATED MARKETS

(ALL VOTED)

	Total grant Rs.	Actual expenditure Rs.	Excess Saving Rs.
MAJOR HEAD : 3475 OTHER GENERAL ECONOMIC SERVICES			
Revenue			
Original	13,15,98,000	13,15,98,000	
Supple- mentary	....	12,15,33,965	- 1,00,64,035
Amount surrendered during the year (March 1992)			95,72,40

## NOTES AND COMMENTS

(i) Rupees 95.72 lakhs were surrendered as anticipated saving; the eventual saving however, was Rs.1,00.64 lakhs.

(ii) Saving occurred under:

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving
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## 107. Regulation of Markets

D	13,15.98 :			
R	- 95,72 :	12,20.26	12,15.34	- 4.92

Anticipated saving under 'Marketing Committees - Other charges' (Rs.28.79 lakhs) mainly due to non-conducting of elections to APMC's in the State during the year were partly offset by excess under 'Salaries' (Rs.8.25 lakhs) due to regularisation of 88 daily wages employees as per Government Order and payment of leave salary encashment for the block period 1991-92. Saving anticipated under (i) 'Karnataka State Agricultural Marketing Board - Grant-in-aid' (Rs.14 lakhs) due to non-receipt of sanction for the proposal by Government, (ii) 'Scheme for Market Development Project Engineering Cell - Salaries' (Rs.6.00 lakhs) due to non-filling up of vacant posts and non-sanction of DA, (iii) 'Scheme for grading of ghee, butter, edible oils, agricultural commodities, etc.' (Rs.5.54 lakhs) due to vacant posts and economy measures, (iv) 'Director of Agricultural Marketing Rent, Rates and Taxes' (Rs.4.32 lakhs) due to non-fixation of rents were surrendered and final savings of Rs.6.43 lakhs under 'Director of Agricultural Marketing and Rs.5.50 lakhs under Scheme for Market

## GRANT NO.56

Development Project Engineering cell were due to vacant posts. Saving also anticipated under 'C.S.S. for Development of Primary Rural Markets' (Rs.1,18.00 lakhs) due to non-sanction of proposals by Government of India out of which Rs.87.48 lakhs was reappropriated to 'C.S.S. for Development of Secondary Markets' for development of Secondary Markets at various districts, which was approved by Government of India and the balance (Rs.30.51 lakhs) surrendered. Excess under 'Scheme for providing expenditure on Marketing in IADP, IAAP Districts and Other Intensive Production Programmes' (Rs.2.58 lakhs) incurred without Budget Provision.



## GRANT NO.57 - RURAL WATER SUPPLY AND SANITATION.

(ALL VOTED)

Head	Total grant Rs.	Actual expenditure Rs.	Excess Saving Rs.
MAJOR HEAD : 2215. WATER SUPPLY AND SANITATION.			
Revenue			
Original	77,20,00,000	77,20,00,000	
Supplementary		79,17,58,697	+ 1,97,58,697

Amount surrendered during the year (March 1992)  
...

## NOTES AND COMMENTS

(i) The actual expenditure exceeded the grant by Rs.1,97,58,697 and requires regularisation.

(ii) The excess over the grant occurred mainly under:

Head	Total grant	Actual expenditure	Excess Saving
		(In lakhs of rupees)	
2215. WATER SUPPLY AND SANITATION			
01. Water Supply.			
191. Assistance to Local Bodies, Municipalities etc.,			
O	48,58.23		
R	45.16	49,03.39	51,94.33 + 2,90.94

Funds were augmented by reappropriation for providing Water Supply Scheme to the Mandal Panchyats, Pavagada Taluk (Rs.25 lakhs) and 'Centrally Sponsored Accelerated Rural Water Supply Programme' (Rs.20.16 lakhs). Final excess occurred under 'Block Assistance to Zilla Parishads and Mandal Panchayats' (Rs.5,37.57 lakhs) which was partly offset by final saving under 'Centrally Sponsored Accelerated Rural Water Supply Programme' (Rs.2,46.63 lakhs). Reasons for the final excess/saving have not been intimated (February 1993).

(2) 799. Suspense	11,25.00	14,53.48	+ 3,28.48
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The final excess occurred mainly under 'Public Health Engineering Circles - Stock' (Rs.66.53 lakhs) and 'Miscellaneous Works Advance' (Rs.2,41.95 lakhs). Reasons for the said

## GRANT NO.57

cess have not been intimated (February 1993).

Head	Total grant	Actual expenditure	Excess Saving
		(In lakhs of rupees)	
052. Machinery and Equipment	1,07.70	4,26.05	+ 3,18.35

Reasons for the final excess under 'Repairs and Carriages' (Rs.3,04.45 lakhs) and 'New Supplies' (Rs.13.90 lakhs) have not been intimated (February 1993). Reasons for not augmenting funds either through Supplementary Estimates or by an advance from the contingency Fund have not been intimated (February 1993). The excess expenditure under Repairs and Carriages ultimately attracts the provision of New Service.

(iii) The excess mentioned in note (ii) were partly counterbalanced by saving under:

## 2215. WATER SUPPLY AND SANITATION

## 01. Water Supply

## 102. Rural Water Supply Programme

O	10,90.00		
R	- 45.16	10,44.84	3,89.53 - 6,55.31

Anticipated saving under 'Schemes with Bilateral Assistance' (Rs.45.16 lakhs) was due to non-implementation of the Project during the current year. The final savings occurred mainly under 'Schemes with Bilateral Assistance' (Rs.5,16.65 lakhs), 'Additional Support to Zilla Parishads Sector' (Rs.2,00.00 lakhs), 'Piped Water Supply Scheme' (Rs.21.84 lakhs). The entire provision relating to 'Mini-Water Supply Scheme' (Rs.20 lakhs), 'Special Component Plan for Schedule Caste Borewells with Hand Pumps' (Rs.15 lakhs), 'Borewells with Hand Pumps' (Rs.10 lakhs), Maintenance of Piped Water Supply Scheme' (Rs.10 lakhs) were not utilised and were allowed to remain as a final saving. The above savings were partly offset by final excess under 'Maintenance of Borewells' (Rs.88.51 lakhs), 'Borewells with Power Pumps' - (Mini Water Supply Scheme) (Rs.47.68 lakhs), 'Public Health Engineering Department-Piped Water Supply Scheme' (Rs.14.26 lakhs). Reasons for the final saving/excess have not been intimated (February 1993).



## GRANT NO.57

Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess Saving
(2) 2215. WATER SUPPLY AND SANITATION			
02. Sewerage and Sanitation			
191. Assistance to Local Bodies, Municipalities, etc.,	66.82	0.64	- 66.18

The Expenditure of Rs.0.64 lakhs accounted was negligible compared to the provision of Rs.66.82 lakhs under 'Centrally Sponsored Rural Sanitation Programme'. Reasons for not implementing the Central Sector Scheme resulting in a final saving of Rs.66.18 lakhs have not been intimated (February 1993).

## (3) 2215. WATER SUPPLY AND SANITATION

01. Water Supply			
001. Direction and Administration	3,71.11	3,54.30	- 16.8

Final saving was mainly under 'Salaries' (Rs.23.50 lakhs) and was partly offset by final excess mainly under 'Execution - Travel Expenses' (Rs.4.74 lakhs). Reasons for final savings have not been intimated (February 1993).

## GRANT NO.58 - RURAL DEVELOPMENT AND EMPLOYMENT

(ALL VOTED)

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess Saving Rs.	+
MAJOR HEADS: 2215 WATER SUPPLY AND SANITATION,				
2230 LABOUR AND EMPLOYMENT,				
2501 SPECIAL PROGRAMMES FOR RURAL DEVELOPMENT,				
2505 RURAL EMPLOYMENT,				
2506 LAND REFORMS,				
2515 OTHER RURAL DEVELOPMENT PROGRAMMES,				
2551 HILL AREAS, AND				
2810 NON-CONVENTIONAL SOURCES OF ENERGY.				

## Revenue

Original	2,76,44,15,000	2,81,38,52,000		
Supplementary	4,94,43,000	2,14,65,51,979	- 66,73,06,021	
Amount surrendered during the year (March 1992)			77,78,41,600	

## NOTES AND COMMENTS

(i) Rupees 77,78.42 lakhs were surrendered in March 1992 as anticipated saving; the eventual saving however, was Rs.66,73.06 lakhs only.

(ii) As the actual expenditure was far less than the original grant, additional funds obtained through supplementary estimates in March 1992 was wholly unnecessary.

(iii) The original Budget Provision in respect of '2215 - Water Supply and Sanitation - Machinery and Equipment' (Rs.1,07.70 lakhs) and 'Assistance to Local Bodies, Municipalities etc., (Rs.46,58.23 lakhs) has been included under Grant No.57 where as the supplementary provision of Rs.65.54 lakhs under the same head was erroneously obtained under this grant.

(iv) Apart from the total saving of Rs.5,90.30 lakhs (less than 10 percent of the provision) which occurred under '2515 - Other Rural Development Programmes - Assistance to Local Bodies



## GRANT NO.58

Corporations etc., (Rs.3,84.40 lakhs); '2501 Special Programme for Rural Development - Assistance to Local Bodies, Corporation etc., - Block Assistance (Rs.1,08.35 lakhs) an expenditure under '2501 - includes Rs.4,42.91 lakhs incurred under 'TRYSEM Training' without Budget provision. Reasons for which have not been intimated (February 1993) and '2551 - Hill Areas - Assistance to Local Bodies and Corporations etc., (Rs.97.54 lakhs); saving occurred mainly under

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

## 2505. RURAL EMPLOYMENT

## 60. Other programmes

## 191. Assistance to Local Bodies, Corporation etc.,

D	1,51,29.55 :			
S	2,80.70 :			
R	- 51,67.49 :	1,02,42.76	1,12,23.40	+ 9,80.64

Anticipated saving under 'Jawahar Rozgar Yojana' (Rs.51,67.49 lakhs) due to a cut in the Central Share was surrendered. Reasons for the final excess (Rs.9,80.64 lakhs) under the same have not been intimated (February 1993).

## (2) 2515. OTHER RURAL DEVELOPMENT PROGRAMMES

## 101. Panchayati Raj

D	10,26.65 :			
R	- 10,11.29 :	15.36	0.24	- 15.12

Anticipated savings under 'Elections to Zilla Parishads and Mandal Panchayats' (Rs.10,00.00 lakhs) as no elections were held and 'Conference of Elected Members of Zilla Parishads and Mandal Panchayats (Rs.5 lakhs) as there were no proposals for Conference, were surrendered. Reasons for the final saving under 'Assistance to Panchayats towards Electricity charges (Rs.15 lakhs - entire provision) have not been communicated (February 1993).

## GRANT NO.58

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

## (3) 2810. NON - CONVENTIONAL SOURCES OF ENERGY

## 101. National Programme for Biogas Development

D	4,65.00 :			
R	- 2,70.00 :	1,95.00	1,80.74	- 14.26

The saving anticipated under 'National Programme for Bio-gas Development' (Rs.2,70 lakhs) consequent on downward revision of the target for installation of Bio-gas plants by the Central Government from 13,000 to 4,000, was surrendered. However, reasons for the final saving (Rs.14.26 lakhs) under the same head have not been communicated (February 1993).

## (4) 2515. OTHER RURAL DEVELOPMENT PROGRAMMES

## 102. Community Development

D	2,84.23 :			
R	- 2,47.21 :	37.02	37.78	+ 0.76

Anticipated saving under 'Transferred Scheme for Sammelans for non-officials' (Rs.2,28.21 lakhs) as no sammelans were held and 'European Economic Community aid to Training Institute of ATI' (Rs.18.41 lakhs) due to insufficiency of Central Share was surrendered.

## (5) 2501. SPECIAL PROGRAMMES FOR RURAL DEVELOPMENT

## 02. Drought Prone Areas Development Programmes

## 191. Assistance to Local Bodies, Corporations etc.,

D	13,72.00 :			
R	- 1,57.65 :	12,14.35	12,14.11	- 0.24

Anticipated saving mainly under 'Drought Prone Areas Programme' (Rs.1,55.65 lakhs) due to cut in Central Share and 5 percent cut in expenditure imposed due to economy measures was surrendered.



## GRANT NO.58

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(6) 2505. RURAL EMPLOYMENT			
01. National Programmes			
701. Jawahar Rozgar Yojana	3,70.45	3,27.89	- 42.56

Reasons for the final saving under 'Jawahar Rozgar Yojana' (Rs.42.56 lakhs) have not been intimated (February 1993). There was a saving of Rs.47.05 lakhs under this head during 1990-91.

## (7) 2501. SPECIAL PROGRAMME FOR RURAL DEVELOPMENT

## 04. Integrated Rural Energy Planning Programme

191. Assistance to Local Bodies and Corporations etc.,	52.59	22.49	- 30.10
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Reasons for the final saving under 'Zilla Parishads and Mandal Panchayats' (Rs.30.10 lakhs) have not been intimated (February 1993).

## (8) 2501. SPECIAL PROGRAMME FOR RURAL DEVELOPMENT

## 01. Integrated Rural Development Programme

## 003. Training

D	86.00 :		
R	- 28.82 :	57.18	56.68 - 0.50

Anticipated saving under 'Centrally Sponsored Scheme of National Scheme of Training Rural Youth for Self Employment (TRYSEM)' (Rs.28.83 lakhs) due to discontinuance of 'Antyodaya Scheme' and reduction in outlay of schemes, was surrendered.

## GRANT NO.58

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
2515 OTHER RURAL DEVELOPMENT PROGRAMMES			
003. Training			
D	6.00 :		
S	18.00 :		
R	- 4.25 :	19.75	3.37 - 16.38

Anticipated saving (Rs.4.25 lakhs) due to the closure of Institute of Training for Mandal Panchayat Secretary was surrendered. In view of the above saving, additional funds provided by supplementary grant (Rs.18 lakhs) proved unnecessary. Reasons for the final saving have not been communicated (February 1993).

## (10) 2501. SPECIAL PROGRAMMES FOR RURAL DEVELOPMENT

## 01. Integrated Rural Development Programme

## 800. Other expenditure

D	20.00 :
R	- 20.00 :

Anticipated saving (Rs.20.00 lakhs - entire provision) under 'C.R.T.C.C.' due to non-implementation of the Scheme was surrendered,

(v) The saving mentioned in note (iv) above was partly counterbalanced by excess under :-

## (i) 2501. SPECIAL PROGRAMMES FOR RURAL DEVELOPMENT

## 04. Integrated Rural Energy Planning Programme

## 103. Project Implementation

D	32.41 :		
R	5.20 :	37.61	74.60 + 36.99

Final excess under 'Project Implementation' (Rs.48.69 lakhs) was partly offset by final saving under 'Establishment of IREP Programme Centre' (Rs.11.70 lakhs - entire provision) where under



## GRANT NO.58

additional funds to the extent of Rs.5.20 lakhs were provided towards Establishment of IREP Training Centre. Reasons for the final excess have not been communicated (February 1993).

Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess Saving
(ii) 2515. OTHER RURAL DEVELOPMENT PROGRAMMES			
001. Direction and Administration	47.52	70.77	+ 23.25
Final excess occurred mainly under Development Commissioner 'Salaries' (Rs.15.15 lakhs) 'Office Expenses' (Rs.5.55 lakhs). Reasons for which have not been intimated (February 1993).			

## GRANT NO.59 - LABOUR AND EMPLOYMENT

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess Saving Rs.	
MAJOR HEADS :				
2210 MEDICAL AND PUBLIC HEALTH AND				
2230 LABOUR AND EMPLOYMENT.				
Revenue				
Original	45,85,52,000	48,10,34,000		
Supplementary	2,24,82,000			
Amount surrendered during the year. (March 1992)				
Charged				
Original	8,000	8,000		
Supplementary				
Amount surrendered during the year				

## NOTES AND COMMENTS

(i) As the actual expenditure under the voted grant in the Revenue Section was less than the original provision, the additional funds obtained through supplementary estimates during March 1992 proved excessive.

(ii) Rupees 6,07.82 lakhs were surrendered as anticipated saving; the final saving however, was Rs.9,25.39 lakhs.

(iii) Apart from a saving of Rs.66.60 lakhs (less than 10 percent of the provision) under '2230 - Labour and Employment - Employment Service - Assistance to Local Bodies, Corporations Etc.', reasons for which have not been intimated (February 1993), Saving under the voted grant occurred mainly under :

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## GRANT NO.59

Head	Total grant	Actual expenditure	Excess Saving
		(In lakhs of rupees)	
2210. MEDICAL AND PUBLIC HEALTH			
01. Urban Health Services - Allopathy			
102. Employees State Insurance Scheme			
O	20,35.35 :		
R	- 3,49.75 :	16.85.60	15,17.65

Anticipated saving under 'Other expenditure' (Rs.1,36.42 lakhs), 'Dispensary Unit' (Rs.1,11.13 lakhs) and 'Hospital Unit' (Rs.1,01.66 lakhs) due to economy measures and the ceiling limit fixed by Employees State Insurance Corporation was surrendered. Final saving mainly under 'Hospital Unit' (Rs.1,48.73 lakhs), 'Dispensary Unit' (Rs.1,48.15 lakhs) and 'Other expenditure' (Rs.29.12 lakhs) was partly offset by final excess under 'Administrative Unit' (Rs.1,58.04 lakhs). Reasons for the final saving/excess have not been communicated (February 1993). Saving under this head has been a recurring feature. Details of saving in earlier years are as follows :

Year	Saving
	(in lakhs of Rupees)
1986-87	3,39.06
1987-88	1,09.39
1988-89	1,56.15
1989-90	94.69
1990-91	2,91.80

## (2) 2230. LABOUR AND EMPLOYMENT

## 03. Training

## 101. Industrial Training Institutes

O	11,22.64 :		
R	- 1,14.78 :	10,07.86	9,03.90

Anticipated savings mainly under 'Modernisation of Industrial Training Institutes' (Rs.25 lakhs) due to poor response for the scheme, 'Central Sector Scheme for Establishment of New Industrial Training Institutes/Wings for Women' (Rs.23 lakhs), 'Central Sector Scheme of Introduction of new Trades in Industrial Training Institutes' (Rs.19.24 lakhs), Central Sector Scheme for Establishment

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## GRANT NO.59

of Advanced Vocational Training System' (Rs.18.88 lakhs), 'Central Sector Scheme for Establishment of Basic Training Centre' (Rs.14.50 lakhs) all due to non-receipt of sanctions in time by Central/State Government and 'Central Sector Scheme for Establishment of Equipment - Maintenance System' (Rs.11.80 lakhs) due to non-receipt of Government orders for the creation of posts in time were surrendered and partly reappropriated. Reasons for the final saving mainly under 'Central Sector Scheme of Introduction of new Trades in Industrial Training Institutes' (Rs.27.21 lakhs), 'Central Sector Scheme for Establishment of new Industrial Training Institutes/Wings for Women' (Rs.20.69 lakhs), 'Industrial Training Institutes/Centres' (Rs.15.68 lakhs), 'Central Sector Scheme for Establishment of Equipment Maintenance System' (Rs.12.76 lakhs), 'Modernisation of Industrial Training Institutes' (Rs.12.98 lakhs) and 'Central Sector Scheme for Establishment of R.I Centre' (Rs.7.43 lakhs) as well as final excess under 'Special Component Plan for 3rd Shift in Industrial Training Institutes' (Rs.7.72 lakhs - expenditure incurred without budget provision), have not been intimated (February 1993).

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

## (3) 2230. LABOUR AND EMPLOYMENT

## 01. Labour

## 101. Industrial Relations

O	3,59.89 :	2,53.15	2,56.04	+ 2.89
R	- 1,06.74 :			

Anticipated saving mainly under 'Enforcement of Labour Laws' (Rs.1,03.25 lakhs) as the Government has approved only two schemes and also due to vacant posts, was surrendered. However, this resulted in final excess of Rs.6.29 lakhs under this head.

## (4) 2230. LABOUR AND EMPLOYMENT

01. Labour  
102. Working Conditions and Safety

O	1,11.56 :	84.34	79.91	- 4.43
R	- 27.22 :			

Saving anticipated mainly under 'Advisory Training and Testing



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Cell' (Rs.15.22 lakhs - entire Provision) and 'Strengthening and Streamlining of the Enforcement Machinery' (Rs.11.25 lakhs) due to non-sanction of new schemes under plan, was surrendered.

(iv) The saving mentioned in note (iii) above were partly counterbalanced by excess mainly under :

Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess Saving
2230. LABOUR AND EMPLOYMENT			
02. Employment			
800. Other expenditure	....	22.15	+ 22.15

Expenditure was incurred under 'Stipendary Employment Scheme for Unemployed Post Graduates, Graduates and Diploma Holders' (Rs.22.15 lakhs) without any budget provision. Reasons therefor have not been intimated (February 1993).

## GRANT NO.60 - WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES AND BACKWARD CLASSES

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess Saving Rs.	
MAJOR HEADS :				
2225 WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES AND OTHER BACKWARD CLASSES				
2235 SOCIAL SECURITY AND WELFARE				
4225 CAPITAL OUTLAY ON WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES AND OTHER BACKWARD CLASSES AND				
6225 LOANS FOR WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES AND OTHER BACKWARD CLASSES				
Revenue				
Voted -				
Original	1,15,36,20,000	1,35,31,71,000		
Supplementary	19,95,51,000	1,29,77,74,993	- 5,53,96,007	
Amount surrendered during the year (March 1992)				3,11,92,600
Charged				
Original	88,000	88,000	....	- 88,000
Supplementary	....			...
Amount surrendered during the year				
Capital				
Voted				
Original	3,40,00,000	3,40,00,000	2,94,06,810	- 45,93,190
Supplementary	....			45,96,000
Amount surrendered during the year (March 1992)				Rs.7,59,70,000
The expenditure shown above does not include Rs.7,59,70,000 spent from out of advances from the Contingency Fund sanctioned at the fag end of the year but not recouped to the fund till the close of the year.				
NOTES AND COMMENTS				
(i) In the Revenue Section of the voted grant, as against the final saving of Rs.5,53.96 lakhs, the saving anticipated and				



## GRANT NO.60

surrendered was Rs.3,11.93 lakhs only.

(ii) A final saving of Rs.9,38.76 lakhs (less than 10 per cent of the provision) occurred under '2225 Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes - 80 - General Assistance to local Bodies, Corporations etc', which includes non-utilisation of the entire provision to the extent of Rs.4,58.45 lakhs, reasons for which are awaited.

(iii) Apart from the above, saving under the voted grant in the revenue section occurred mainly under ;

Head	Total grant (In lakhs of rupees)	Actual expenditure (In lakhs of rupees)	Excess Saving
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(1) 2225. WELFARE OF SCHEDULED CASTES,  
SCHEDULED TRIBES AND OTHER  
BACKWARD CLASSES

03. Welfare of Backward Classes

277. Education

O	2,82.74 :			
R	- 1,10.09 :	1,72.65	2,21.17	+ 48.5

Saving occurred mainly under 'Starting of 25 Pre-Matric Hostels' due to non-admission of students (Rs.49 lakhs); 'Starting of Two Residential Schools for Meritted Backward classes and Minority Students on Navodaya Pattern' (Rs.22.28 lakhs) of which Rs.19.75 lakhs was due to non-filling up of posts sanctioned to residential schools at Melkhed Gulbarga District and non starting of Two Residential Schools at Srirangapatna and Hidkal Dam Site; 'Fee concession to Students, Reimbursement of Fee/Money Order commission towards Reimbursement of Fee' (Rs.15.93 lakhs) due to non-receipt of sufficient proposals for reimbursement of fee from the Institutions in time; 'Ashrama Schools for Group 'A' Concentrated Areas' (Rs.15 lakhs out of which Rs.12.66 lakhs anticipated and Rs.2.34 lakhs final) due to non-filling up of posts and non-starting of two Ashrama Schools, 'Establishment of Late Sri Devaraj Urs Research Institute for Backward Classes' (Rs.9 lakhs - entire provision), due to delay in receiving the approval of Government', 'Construction of Backward Class Hostels and Special Repairs' (Rs.5.94 lakhs - entire provision), 'Coaching

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Centre' for Competitive Examination' (Rs.5.74 lakhs) of which Rs.3.49 lakhs due to non-filling up of posts, 'Orphanages and Foster Homes' (Rs.1.47 lakhs) due to less admission. The saving was partly offset by excess mainly under 'Payment of Extra Boarding charges over and above the post Matric Scholarship' (Rs.32.80 lakhs), 'Hostels for Denotified Tribes' (Rs.20.30 lakhs - expenditure incurred without Budget Provision). Reasons for the saving/excess have not been communicated (February 1993).

Head	Total grant (In lakhs of rupees)	Actual expenditure (In lakhs of rupees)	Excess + Saving -
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(2) 01. Welfare of Scheduled Castes

001. Direction and Administration

O	1,06.84 :			
R	- 26.00 :	80.84	81.39	+ 0.55

Anticipated saving under 'Director of Scheduled Castes, Scheduled Tribes Welfare' (Rs.26 lakhs) due to non-finalisation of the proposal for starting of 54 Taluk Social Welfare Offices was surrendered.

(iv) Saving mentioned in note (iii) above was partly counterbalanced by excess mainly under :

01. Welfare of Scheduled Castes

800. Other expenditure

O	1,78.62 :			
S	15,97.00 :			
R	- 45.59 :	17,30.03	20,04.67	+ 2,74.64

Excess occurred under 'Special Component Plan for Scheduled Castes' (Rs.2,86.49 lakhs) despite obtaining a supplementary grant of Rs.15,97 lakhs in March 1992. This was partly offset by saving under 'State Sector Schemes - Schemes for removal of untouchability' (Rs.49.19 lakhs) due to imposition of financial cuts in expenditure by the Government of India and less demands from District Social Welfare Offices (Rs.45.14 lakhs), and 'Centrally Sponsored Scheme of Machinery for enforcement of untouchability Offences Act' (Rs.6.74 lakhs). Reasons for the final Saving have not been intimated (February 1993).



## GRANT NO.60

Head	Total grant (In lakhs of rupees)	Actual expenditure (In lakhs of rupees)	Excess Saving
(2) 01. Welfare of Scheduled Castes			
793. Special Central Assistance for Scheduled Castes Component Plan			
O 16.35 :			
S 3,41.45 :	3,57.80	4,88.28	+ 1,30.

Supplementary grant of Rs.3,41.45 lakhs obtained in March 1992 due to receipt of more assistance from Government of India for Special Component Plan, proved inadequate in view of final excess of Rs.1,30.48 lakhs under this head, reasons for which have not been communicated (February 1993).

## (3) 01. Welfare of Scheduled Castes

## 277. Education

O 4,60.16 :			
R - 1,03.45 :	3,56.71	5,52.02	+ 1,95.

Final excess occurred mainly under 'Centrally Sponsored Scheme of Post Matric Scholarships to Scheduled Caste Candidates' (Rs.2,15.33 lakhs), 'Trainees in Industrial Training Institutes and Industrial Training Centres' (Rs.9.19 lakhs), 'Supply of Uniforms, Books, Slates etc.,' (Rs.4.02 lakhs - without budget provision), 'T.C.H. Training for Girls' (Rs.1.36 lakhs - without budget provision) reasons for which have not been communicated (February 1993). The excess mentioned above was partly offset by saving mainly under 'District Sector Schemes - Hostels' (Rs.73.37 lakhs), due to (a) The delay in receiving the approval of Government for starting of 39 new Pre-Matric Hostels resulted in non-payment for Boarding, Establishment and Cleaning charges for a major portion of the year (Rs.48.21 lakhs), (b) 'non-approval of the enhancement of the honorarium to Part Time Tutors (Rs.10 lakhs), and (c) 'non-approval for the supply of play materials' (Rs.5 lakhs) 'Starting of Government Hostels for College Students' (Rs.15.56 lakhs) due to non receipt of sanction from the Government for providing LPG connections to Post Matric Hostels (Rs.15 lakhs); 'Award of Pre-Matric Scholarships' (Rs.13.58 lakhs-Final Saving) 'Stipends to Law Graduates' (Rs.9.89 lakhs) due to late selection of the Candidates and implementation of the Scheme; 'Centrally Sponsored

## GRANT NO.60

Coaching and Allied Scheme' (Rs.9.39 lakhs) of which Rs.8.02 lakhs was surrendered due to imposing 5 per cent cut in the expenditure under C.S.S. Scheme, 'Training of SC/ST youth in Public Sector Undertaking; (Rs.6.77 lakhs) due to delay in selection of the candidate and other terms and condition of Public Sector Undertakings, 'Grant-in-aid to Depressed Class Hostels' (Rs.3.78 lakhs); 'Hostels for College Students - Salaries' (Rs.3.71 lakhs entire provision), 'Training Centres in Self-Employment Schemes' (Rs.1.75 lakhs entire provision). Reasons for the final excess/saving have not been intimated (February 1992).

Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess + Saving -
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## (4) 02. Welfare of Scheduled Tribes

## 277. Education

O 36.67 :			
R - 19.34 :	17.33	62.95	+ 45.62

Final excess occurred mainly under 'District Sector Schemes Award of Pre-Matric Scholarships' (Rs.23.02 lakhs against original provision of Rs.1.07 lakhs), 'Hostels' (Rs.21.88 lakhs) reasons for which are awaited. Rs.9.15 lakhs was surrendered under the head 'Hostels' due to non-receipt of sanction from Government. The above excess was partly counterbalanced by anticipated savings mainly under 'Ashrama Schools' (Rs.9.80 lakhs), due to delay in communication of orders for starting of 12 Ashrama Schools.

## (5) 01. Welfare of Scheduled Castes

## 102. Economic Development

O 42.96 :			
R - 0.17 :	42.79	52.99	+ 10.20

Reasons for the excess mainly under 'District Sector Schemes-Nursery-cum-Women Welfare Centres' (Rs.8.87 lakhs) and 'Training Centres for Women' (Rs.1.40 lakhs) have not been intimated (February 1993).



## GRANT NO.60

(v) Saving in the Capital Section occurred under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving
4225. CAPITAL OUTLAY ON WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES AND OTHER BACKWARD CLASSES			
01. Welfare of Scheduled Castes			
190. Investments in Public Sector and Other Undertakings			
D	2,00.00 :		
R	- 45.96 :	1,54.04	1,54.04

Anticipated saving under 'Karnataka Scheduled Castes, Scheduled Tribes Development Corporation' (Rs.45.96 lakhs) due to non-receipt of Government Sanction and payers receipts from SC/ST Development Corporations was surrendered.

(vi) Development Fund of the World Food Programme Projects 614 and 620.

The saving occurred as a result of the aid received under World Food Programme Projects 614 and 620 mainly for providing nutritious food to the inmates of hostels, Orphanages and other Institutions covered by the projects are credited to a deposit head 'Development Fund of the World Food Programme Projects 614 and 620' under the Major Head 8229 - Development and Welfare Funds'. The transfers to the Fund are effected through the Consolidated Fund at the close of the year.

Expenditure incurred on improvement of hygienic cooking, canteen facilities, etc., in the institutions is initially accounted for the Consolidated Fund and subsequently transferred to the Deposit Head.

During the year 1991-92 there was no transfer to the Fund and no part of the expenditure included in the grant was met from the Fund. There was a balance of Rs.49.22 lakhs at the credit of the Fund on 31st March 1992.

An account of the transactions relating to the Fund is given in Statement No. 16 of the Finance Accounts 1991-92 and stands included under '8229 - Development and Welfare Funds - Special Development and Reserve Funds'.

## GRANT NO. 61 - WOMEN AND CHILDREN WELFARE

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess Saving Rs.	+
MAJOR HEADS :				
2235 SOCIAL SECURITY AND WELFARE,				
2236 NUTRITION AND				
4235 CAPITAL OUTLAY ON SOCIAL SECURITY AND WELFARE				
Revenue				
Voted -				
Original	1,41,88,76,000	1,41,88,76,000		
Supplementary	.....	1,16,84,29,749	25,04,46,251	
Amount surrendered during the year (March 1992)			50,59,878	
Charged -				
Original	19,000	19,000		
Supplementary	.....			
Amount surrendered during the year			19,000	
Capital				
Voted -				
Original	2,00,00,000	2,00,00,000	2,00,00,000	
Supplementary	.....			
Amount surrendered during the year				

## NOTES AND COMMENTS :

(i) In the Revenue Section under voted grant as against the final saving of Rs.25,04.46 lakhs, only Rs.50.60 lakhs was anticipated and surrendered.



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(ii) Saving in the voted grant of the Revenue Section occurred mainly under :

Head	Total grant (In lakhs of rupees)	Actual expenditure (In lakhs of rupees)	Excess Saving
2235. SOCIAL SECURITY AND WELFARE			
60. Other Social Security and Welfare Programmes			
102. Pensions under Social Security Schemes	73,00.00	60,05.70	- 12,94.30

Reasons for the final savings under 'Old Age Pensions' (Rs.9,05.73 lakhs), 'Pensions to Destitute Widows' (Rs.3,50.61 lakhs) and 'Money Order Commissions on Account of Remittance of Pensions' (Rs.37.96 lakhs) have not been communicated (February 1993). The savings under this head during the previous years were as under :

Year	Savings (In lakhs of Rupees)
1988-89	18,24.61
1989-90	10,29.79
1990-91	9,93.59

## (2) 02. Social Welfare

191. Assistance to Local Bodies, Corporations etc.,	32,55.26	26,27.29	- 6,27.97
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Final saving occurred under 'C.S.S. Integrated Child Development Service' (Rs.9,89.51 lakhs) was partly counterbalanced by final excess under 'Zilla Parishads and Mandal Panchayats - Block Assistance to Zilla Parishads and Mandal Panchayats' (Rs.3,32.22 lakhs) and 'Central Sector Scheme of Destitute Cottages' (Rs.29.31 lakhs). Reason for the final saving/excess have not been communicated (February 1993). Saving under this head has been a regular feature, the savings in the preceding three years being :

Year	Savings (In lakhs of Rupees)
1988-89	39.21
1989-90	3,29.10
1990-91	6,62.68

## GRANT NO.61

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(3) 102. Child Welfare			
O	5,88.66		
R	25.13	6,13.79	3,20.63 - 2,93.16
Saving occurred mainly under 'Saturation of State ICDS Project' (Rs.2,17.33 lakhs) out of which Rs.37.16 lakhs savings was anticipated and re-appropriated to 'Schemes for Care and Maintenance of Destitute/Orphan Children'. However there was a final saving of Rs.32.76 lakhs under the latter head reasons for which have not been intimated (February 1993). Final savings also occurred under 'Central Sector Scheme of Training of Anganwadi Women Workers in Grama Sevikas Training Centres, Dharwar and Mandya' (Rs.32.72 lakhs), 'Centrally Sponsored Scheme of Integrated Child Development Service' (Rs.10.17 lakhs), 'Assistance for Children who are under Child Labour' (Rs.10 lakhs - entire provision), 'District Sector Schemes - Juvenile Service Bureau and Child Guidance Clinics' (Rs.7.51 lakhs), 'Grant - in - aid to Karnataka State Social Welfare Advisory Board for Family and Child Welfare Projects' (Rs.7.35 lakhs - entire provision), 'Night Shelter for Rag Pickers' (Rs.5.68 lakhs). Reasons for the saving have not been intimated (February 1993). The saving mentioned above was partly counterbalanced by excesses mainly under 'Centrally Sponsored Scheme for Care and Maintenance of Destitute/Orphan Children' (Rs.12.74 lakhs), 'Schemes for Care and Maintenance of Destitute/Orphan Children' (Rs.4.40 lakhs), 'Integrated Family Welfare Service Schemes' (Rs.3.43 lakhs), 'Grant-in-aid to Creches for Working Mothers' (Rs.2.48 lakhs) where under a provision of additional funds of (Rs.25.13 lakhs) was provided by re-appropriation for which a token grant was obtained in anticipation to cover the excess by re-appropriation of saving under other heads. However, there was a final saving of Rs.22.65 lakhs. Reasons for the excess/savings have not been communicated (February 1993).			
(4) 200. Other Programmes		2,33.00	.... - 2,33.00
Reasons for the non-utilisation of entire funds provided under 'Nutrition' (Rs.2,28 lakhs) and 'Setting up of Community			



## GRANT NO.61

Development Schemes for Rehabilitation of Slum Dwellers (Netherlands Assistance) (Rs.5 lakhs) have not been communicated (February 1993).

Head	Total grant (In lakhs of rupees)	Actual expenditure (In lakhs of rupees)	Excess Saving
(5) 103. Women's Welfare			
O 2,60.42 :			
R - 12.00 :	2,48.42	1,72.25	- 76.17

Reasons for the final savings under 'Starting of Girls Hostel' (Rs.31.69 lakhs), 'Rehabilitation of Devadasis in Karnataka - Netherland Assistance' (Rs.26 lakhs - major portion of the provision); 'Rehabilitation of Devadasi Women' (23.98 lakhs-major portion of provision) have not been communicated (February 1993). Saving also occurred under 'Maternity Allowance to Agricultural Landless Women Laboureres' (Rs.12.69 lakhs) out of which Rs.12 lakhs was surrendered due to non-receipt of proposals from the Department of Health and Family Welfare Services Bangalore (Urban)', 'Commission on Problems of Working women' (Rs. 5 lakhs - entire provision) reasons for which have not been communicated (February 1993). The saving was partly offset by final excess under 'Centrally Sponsored Scheme of Setting up of Women's Training Centres for Rehabilitation of Women in Distress' (Rs.13.27 lakhs) reasons for which have not been communicated (February 1993). The savings made under this head during the previous years were as under :

Year	Savings (In lakhs of Rupees)
1988 - 89	23.59
1989 - 90	32.13
1990 - 91	22.46

## (6) 001. Direction and Administration

O 1,29.60 :			
R 0.32 :	1,29.92	1,04.03	- 25.89

Reasons for final saving under 'Directorate of Women and Children Welfare' (Rs.23.45 lakhs) and 'Social Service Complex - Salaries' (Rs.1.25 lakhs) have not been communicated (February 1993).

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(iii) Saving mentioned in note (ii) above was partly counterbalanced by excess mainly under :

Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess + Saving -
2235. SOCIAL SECURITY AND WELFARE			
106. Correctional Services			

O 4,66.99 :			
R - 25.27 :	4,41.72	5,03.08	+ 61.36

Final excess occurred mainly under 'C.S.S. of prevention and control of Juvenile Social Maladjustment' (Rs.59.80 lakhs) for which additional funds of Rs.84.60 lakhs were provided by re-appropriation for release of funds received from Government of India for construction of Five Juvenile Homes, and three Observation Homes'. This order was however, not acted upon as it was defective and eventually there was as uncovered excess of Rs.59.80 lakhs. The excess was partly offset by anticipated savings under 'Certified Schools and Remand Homes' (Rs.25.13 lakhs) due to release of Rs.29.35 lakhs by Central Government for the Scheme. However, there was a final excess under this head (Rs.14.17 lakhs) reasons for which have not been communicated (February 1993). Final savings also occurred under 'District Sector Scheme - State Homes and Reception Centres' (Rs.7.56 lakhs). Reasons for the excess/saving have not been communicated (February 1993).

## (2) 101. Welfare of Handicapped

O 15,93.89 :			
R - 39.69 :	15,54.20	16,18.59	+ 64.39

Reasons for the final excess mainly under 'Monthly Financial Assistance for the Physically Handicapped and the Disabled Poor' (Rs.71.57 lakhs) have not been communicated (February 1993). The excess was partly offset by savings mainly under 'Scholarship and Financial Assistance to Physically Handicapped' (Rs.12.82 lakhs) out of which Rs.3.12 lakhs were surrendered due to non approval of the scheme by the Government of India. The entire provision under 'Community Based Rehabilitation' (Rs.7 lakhs) was surrendered for want of sanction.



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(iv) Development Fund of World Food Programme Projects 614 and 620.

No part of the expenditure incurred under this grant during the year was met out of the Development Fund of World Food Programme Projects 614 and 620. The nature of transactions and accounting procedure relating to the fund are explained under Grant No.60 - Welfare of Scheduled Castes, Scheduled Tribes and Backward Classes.

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STATEMENT OF EXPENDITURE AND BALANCE SHEET	
Particulars	Amount
1. Salaries and Wages	1,00,00,000
2. Gratuity	5,00,000
3. Pension	10,00,000
4. Medical	15,00,000
5. Education	20,00,000
6. Housing	25,00,000
7. Transport	30,00,000
8. Food	35,00,000
9. Clothing	40,00,000
10. Miscellaneous	45,00,000
11. Total	1,50,00,000
12. Balance	50,00,000
13. Total	2,00,00,000