



GOVERNMENT OF KARNATAKA

APPROPRIATION ACCOUNTS

1993 - 94



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APPROPRIATION ACCOUNTS

1993 - 94

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INTRODUCTORY TO APPROPRIATION ACCOUNTS

This compilation containing the Appropriation Accounts of the Government of Karnataka for the year 1993-94 presents the accounts of sums expended in the year ended 31st March 1994, compared with the sums specified in the Schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

In these Accounts -

'O' stands for original grant or appropriation

'S' stands for supplementary grant or appropriation

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

Charged appropriations and expenditure are shown in italics.

1. Salaries and allowances	1,20,00,000	1,20,00,000	1,20,00,000
2. Pension	1,20,00,000	1,20,00,000	1,20,00,000
3. Grants-in-aid	1,20,00,000	1,20,00,000	1,20,00,000
4. Subsidies	1,20,00,000	1,20,00,000	1,20,00,000
5. Capital expenditure	1,20,00,000	1,20,00,000	1,20,00,000
6. Revenue expenditure	1,20,00,000	1,20,00,000	1,20,00,000
7. Miscellaneous	1,20,00,000	1,20,00,000	1,20,00,000
8. Total	1,20,00,000	1,20,00,000	1,20,00,000
9. Grants-in-aid	1,20,00,000	1,20,00,000	1,20,00,000
10. Subsidies	1,20,00,000	1,20,00,000	1,20,00,000
11. Capital expenditure	1,20,00,000	1,20,00,000	1,20,00,000
12. Revenue expenditure	1,20,00,000	1,20,00,000	1,20,00,000
13. Miscellaneous	1,20,00,000	1,20,00,000	1,20,00,000
14. Total	1,20,00,000	1,20,00,000	1,20,00,000
15. Grants-in-aid	1,20,00,000	1,20,00,000	1,20,00,000
16. Subsidies	1,20,00,000	1,20,00,000	1,20,00,000
17. Capital expenditure	1,20,00,000	1,20,00,000	1,20,00,000
18. Revenue expenditure	1,20,00,000	1,20,00,000	1,20,00,000
19. Miscellaneous	1,20,00,000	1,20,00,000	1,20,00,000
20. Total	1,20,00,000	1,20,00,000	1,20,00,000

SUMMARY OF

APPROPRIATION ACCOUNTS

Number and Name of grant or appropriation	Amount of grant or appropriation		Expenditure
	Revenue Rs.	Capital Rs.	
1. Agriculture (Excluding Karnataka Agro Industries Corporation)			
Voted	2,63,74,23,000	9,32,40,000	2,36,73,11,551
Charged	11,20,000	...	6,19,263
2. Horticulture			
Voted	41,93,24,000	2,33,90,000	37,26,00,127
Charged	21,000	...	...
3. Animal Husbandry			
Voted	72,25,02,000	1,50,00,000	57,20,66,103
4. Fisheries			
Voted	18,58,47,000	3,35,10,000	14,50,45,368
Charged	5,31,000	...	4,36,674
5. Large and Medium Scale Industries (Excluding Textiles, Sugar and Sericulture)			
Voted	60,63,27,000	30,59,83,000	56,69,15,016
6. Mines and Geology			
Voted	12,09,14,000	...	8,26,26,898
7. Small Scale Industries			
Voted	76,67,95,000	30,85,40,000	28,03,91,984
8. Sericulture			
Voted	1,17,08,68,000	8,07,86,000	84,99,73,343
9. Textile Industries etc.			
Voted	35,81,47,000	16,60,79,000	26,97,45,949
10. Sugar Industries			
Voted	18,02,000	34,27,43,000	17,30,541

Expenditure	Savings		Excess	
	Capital Rs.	Revenue Rs.	Capital Rs.	Revenue Rs.
1. Agriculture (Excluding Karnataka Agro Industries Corporation)				
Voted	7,94,94,095	27,01,11,449	1,37,45,905	...
Charged	...	5,00,737	...	...
2. Horticulture				
Voted	1,10,73,828	4,67,23,873	1,23,16,172	...
Charged	...	21,000	...	...
3. Animal Husbandry				
Voted	1,50,00,000	15,04,35,897	...	...
4. Fisheries				
Voted	63,07,503	4,08,01,632	2,72,02,497	...
Charged	...	94,326	...	...
5. Large and Medium Scale Industries (Excluding Textiles, Sugar and Sericulture)				
Voted	22,07,98,665	3,94,11,984	8,51,84,335	...
6. Mines and Geology				
Voted	...	3,82,87,102	...	...
7. Small Scale Industries				
Voted	14,11,44,958	48,64,03,016	16,73,95,042	...
8. Sericulture				
Voted	6,79,74,911	32,08,94,657	1,28,11,089	...
9. Textile Industries etc.				
Voted	5,71,80,896	8,84,01,051	10,88,98,104	...
10. Sugar Industries				
Voted	23,38,01,000	71,459	10,89,42,000	...

(iv)
SUMMARY OF

Number and Name of grant or appropriation	Amount of grant or appropriation		Expenditure
	Revenue Rs.	Capital Rs.	
11. Stationery and Printing Voted	20,90,28,000	..	20,31,57,281
12. Public Libraries etc. Voted	34,77,02,000	...	23,61,70,855
13. Higher Education Voted	2,15,92,98,000	30,00,000	2,05,92,56,398
14. Youth Services Voted	21,71,63,000	...	17,56,93,007
Charged	1,000	...	...
15. Art, Culture and Development of Kannada Voted	13,95,33,000	...	13,29,54,195
Charged	36,000	...	19,728
16. Primary and Secondary Education Voted	11,37,79,49,000	45,00,000	10,19,91,39,060
Charged	36,000	...	...
... Reduction or Avoidance of Debt Charged	72,38,30,000	...	67,38,30,000
... Interest Payments Charged	7,31,48,72,000	...	7,17,97,35,379
... Internal Debt, Loans from Central Government and Inter-State Settlement Charged	... 17,09,25,82,000	...	...
17. Taxes on Income Professions, Sales and Other Services Voted	97,06,45,000	...	74,54,12,128
Charged	20,000	...	...

(v)
APPROPRIATION ACCOUNTS

Savings		Excess	
Capital Rs.	Revenue Rs.	Capital Rs.	Revenue Rs.
...	58,70,719	...	...
...	11,15,31,145	...	...
30,02,145	10,00,41,602	...	2,145
...	4,14,69,993	...	...
...	1,000	...	...
...	65,78,805	...	...
...	16,272	...	...
20,74,844	1,17,88,09,940	24,25,156	...
...	36,000	...	...
...	5,00,00,000	...	...
...	13,51,36,621	...	...
17,58,79,19,993	...	...	49,53,37,993
...	22,52,32,872	...	...
...	20,000	...	...

SUMMARY OF

Number and Name of grant or appropriation	Amount of grant or appropriation		Expenditure
	Revenue Rs.	Capital Rs.	
18. Treasury Administration			
Voted	14,41,77,000	...	11,96,20,962
Charged	5,000	...	...
19. Pension and Other Retirement Benefits			
Voted	4,13,72,98,000	...	4,09,00,01,634
Charged	1,09,00,000	...	98,94,909
20. Assistance to Government Servants and Miscellaneous Loans			
Voted	8,07,00,000	32,22,00,000	8,07,00,000
21. Small Savings and State Lottery Insurance and State Accounts			
Voted	39,47,66,000	30,00,000	33,41,22,631
22. Other Miscellaneous Services			
Voted	76,58,000	5,85,00,000	90,42,395
Charged	5,000	...	...
23. Food and Civil Supplies			
Voted	79,95,16,000	66,00,000	63,45,77,786
Charged	12,000	...	...
24. Forest			
Voted	1,41,63,72,000	20,00,000	1,32,48,14,628
Charged	7,56,93,000	...	9,02,31,173
25. State Excise			
Voted	28,40,95,000	4,00,00,000	25,65,03,049
Charged	5,000	...	...
26. Transport Services			
Voted	12,22,98,000	50,00,00,000	11,07,62,060
27. Police Services			
Voted	2,68,45,59,000	30,00,000	2,50,88,14,941
Charged	61,000	...	...

APPROPRIATION ACCOUNTS

Expenditure	Savings		Excess	
	Capital Rs.	Revenue Rs.	Capital Rs.	Revenue Rs.
...	...	2,45,56,038	...	...
...	...	5,000	...	...
...	...	4,72,96,366	...	...
...	...	10,05,091	...	...
10,99,89,282	...	21,22,10,718	...	...
...	6,06,43,369	30,00,000	...	...
5,00,00,000	...	85,00,000	13,84,395	...
...	5,000	...	...	...
66,00,000	16,49,38,214	...	...	...
...	12,000	...	...	...
...	9,15,57,372	20,00,000	...	...
...	...	...	1,45,38,173	...
4,00,00,000	2,75,91,951	...	...	...
...	5,000	...	...	...
50,00,00,000	1,15,35,940	...	...	...
5,000	17,57,44,059	29,95,000	...	...
...	61,000	...	...	...

SUMMARY OF

APPROPRIATION ACCOUNTS

Number and Name of grant or appropriation	Amount of grant or appropriation		Expenditure	Savings				
	Revenue Rs.	Capital Rs.		Capital Rs.	Revenue Rs.	Capital Rs.	Revenue Rs.	Capital Rs.
28. Jails, Fire Force and Sainik Welfare etc.								
Voted	28,66,54,000	...	20,67,98,262	...	7,98,55,738	...	...	...
Charged	1,000	...	...	...	1,000	...	...	...
29. Information and Publicity								
Voted	13,19,60,000	...	12,73,65,615	3,47,800	45,94,385	...	...	3,47,800
Charged	75,000	...	73,154	...	1,846	...	...	...
30. Tourism								
Voted	6,12,48,000	69,00,000	4,94,76,214	20,00,000	1,17,71,786	49,00,000	...	...
31. Medical, Education								
Voted	1,01,04,08,000	...	90,13,40,451	...	10,90,67,549	...	...	...
Charged	80,000	...	...	...	80,000	...	...	...
32. Health and Family Welfare Services								
Voted	3,19,09,51,000	...	2,80,98,91,877	...	38,10,59,123	...	...	...
33. Housing (Excluding Government Residential Buildings)								
Voted	77,34,11,000	1,16,33,29,000	24,31,76,217	81,57,02,646	53,02,34,783	34,76,26,354	...	...
Charged	4,21,000	...	4,21,000	...	...	...	...	...
34. Urban Development								
Voted	1,52,32,96,000	44,10,50,000	1,34,30,83,926	42,95,57,301	18,02,12,074	1,14,92,699	...	...
35. Minor Irrigation								
Voted	55,98,47,000	70,97,00,000	51,27,79,377	53,92,76,171	4,70,67,623	17,04,23,829	...	...
Charged	...	33,91,000	...	...	...	33,91,000	...	...
36. Major and Medium Irrigation								
Voted	2,80,70,10,000	8,26,12,41,000	2,82,12,79,570	7,55,77,49,000	...	70,34,92,000	1,42,69,570	...
Charged	...	6,78,55,000	...	63,42,465	...	6,15,12,535	...	...
37. State Legislature								
Voted	10,64,80,000	...	9,28,48,312	...	1,36,31,688
Charged	28,70,000	...	26,18,969	...	2,51,031

SUMMARY OF

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APPROPRIATION ACCOUNTS

Number and Name of grant or appropriation	Amount of grant or appropriation		Expenditure	Savings					Excess
	Revenue Rs.	Capital Rs.		Capital Rs.	Revenue Rs.	Capital Rs.	Revenue Rs.	Capital Rs.	
38. Administration of Justice Voted	49,46,59,000	...	44,50,79,973	...	4,95,79,027	...	...	...	...
39. Elections Voted	8,79,44,000	...	6,60,97,411	...	2,18,46,589	...	...	...	...
40. Governor, Ministers and Public Service Commission Voted	5,25,36,000	...	5,07,10,967	...	18,25,033	...	...	...	...
Charged	3,11,65,000	...	2,87,90,076	...	23,74,924	...	...	...	...
41. Secretariat Voted	27,96,18,000	...	25,68,04,532	...	2,28,13,468	...	...	...	...
Charged	30,000	...	...	...	30,000	...	...	...	...
42. District Administration Voted	95,04,15,000	2,00,000	94,13,87,988	...	90,27,012	2,00,000	...	...	...
Charged	16,000	...	...	...	16,000	...	...	...	...
43. General Administration etc. Voted	30,03,48,000	20,02,00,000	27,90,66,467	3,00,00,000	2,12,81,533	17,02,00,000	...	...	...
Charged	6,96,16,000	...	7,04,61,549	...	...	...	8,45,549	...	...
44. Planning and Institutional Finance Voted	9,70,69,000	34,00,000	7,58,87,869	2,00,000	2,11,81,131	32,00,000	...	...	...
45. Development of Backward Areas etc. Voted	1,49,70,00,000	...	96,43,24,211	...	53,26,75,789	...	...	...	...
46. Public Works (Excluding Construction) Voted	1,62,24,90,000	...	1,66,16,97,711	...	...	...	3,92,07,711	...	...
Charged	10,90,000	...	9,24,370	...	1,65,630	...	...	...	...
47. Buildings Voted	11,18,65,000	1,10,52,92,000	10,12,14,855	64,30,55,718	1,06,50,145	46,22,36,282	...	...	...
Charged	5,00,000	96,83,000	44,850	58,84,804	4,55,150	37,98,196	...	...	...
48. Roads and Bridges Voted	1,54,88,82,000	99,98,25,000	1,42,51,59,950	74,51,00,170	12,37,22,050	25,47,24,830	...	...	...

(x)
SUMMARY OF

Number and Name of grant or appropriation	Amount of grant or appropriation		Expenditure
	Revenue Rs.	Capital Rs.	
38. Administration of Justice Voted	49,46,59,000	...	44,50,79,973
39. Elections Voted	8,79,44,000	...	6,60,97,411
40. Governor, Ministers and Public Service Commission Voted	5,25,36,000	...	5,07,10,967
Charged	3,11,65,000	...	2,87,90,076
41. Secretariat Voted	27,96,18,000	...	25,68,04,532
Charged	30,000	...	...
42. District Administration Voted	95,04,15,000	2,00,000	94,13,87,988
Charged	16,000	...	...
43. General Administration etc. Voted	30,03,48,000	20,02,00,000	27,90,66,467
Charged	6,96,16,000	...	7,04,61,549
44. Planning and Institutional Finance Voted	9,70,69,000	34,00,000	7,58,87,869
45. Development of Backward Areas etc. Voted	1,49,70,00,000	...	96,43,24,211
46. Public Works (Excluding Construction) Voted	1,62,24,90,000	...	1,66,16,97,711
Charged	10,90,000	...	9,24,370
47. Buildings Voted	11,18,65,000	1,10,52,92,000	10,12,14,855
Charged	5,00,000	96,83,000	44,850
48. Roads and Bridges Voted	1,54,88,82,000	99,98,25,000	1,42,51,59,950

(xi)
APPROPRIATION ACCOUNTS

Expenditure	Savings		Excess	
	Capital Rs.	Revenue Rs.	Revenue Rs.	Capital Rs.
...	...	4,95,79,027	...	...
...	...	2,18,46,589	...	...
...	...	18,25,033	...	...
...	...	23,74,924	...	...
...	...	2,28,13,468	...	...
...	...	30,000	...	...
...	...	90,27,012	2,00,000	...
...	...	16,000	...	...
3,00,00,000	2,12,81,533	17,02,00,000	8,45,549	...
...
2,00,000	2,11,81,131	32,00,000	...	...
...	53,26,75,789	...	...	...
...	...	...	3,92,07,711	...
...	1,65,630	...	...	...
64,30,55,718	1,06,50,145	46,22,36,282	...	...
58,84,804	4,55,150	37,98,196	...	...
74,51,00,170	12,37,22,050	25,47,24,830	...	...

(xii)

SUMMARY OF

Number and Name of grant or appropriation	Amount of grant or appropriation		Expendi- Revenue Rs.
	Revenue Rs.	Capital Rs.	
49. Ports and Water Transport Services Voted	2,51,38,000	7,20,00,000	2,62,16,891
50. Power Projects Voted	78,18,10,000	6,21,90,01,000	46,15,77,667
51. Land Revenue etc. Voted	68,95,28,000	4,01,75,000	57,14,37,820
Charged	29,62,000	...	26,55,574
52. Stamps and Registration Voted	12,11,77,000	...	12,11,72,423
53. Religious and charitable Institutions etc Voted	28,72,30,000	...	19,91,36,208
54. Wakfs Voted	4,47,00,000	...	4,47,00,275
55. Co-operation Voted	67,86,65,000	57,61,08,000	53,73,64,266
Charged	73,000	...	42,039
56. Regulated Markets Voted	15,78,50,000	...	14,12,48,989
57. Rural Water Supply and Sanitation Voted	1,25,30,95,000	...	1,13,73,06,783
58. Rural Development and Employment Voted	3,67,18,60,000	...	3,58,49,93,641
59. Labour and Employment Voted	61,87,24,000	20,00,000	43,90,69,540
Charged	10,000

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APPROPRIATION ACCOUNTS

ture	Savings		Excess	
	Capital Rs.	Revenue Rs.	Capital Rs.	Revenue Rs.
7,97,25,856	...	...	10,78,891	77,25,856
4,93,15,71,000	32,02,32,333	1,28,74,30,000	...	...
1,83,10,633	11,80,90,180	2,18,64,367	...	...
...	3,06,426	...	...	...
...	4,577	...	...	...
...	8,80,93,792	...	...	...
...	...	...	275	...
20,98,68,053	14,13,00,734	36,62,39,947	...	...
...	30,961	...	...	...
...	1,66,01,011	...	...	...
...	11,57,88,217	...	...	...
...	8,68,66,359	...	...	...
27,960	17,96,54,460	19,72,040	...	...
...	10,000	...	...	...

SUMMARY OF

Number and Name of grant or appropriation	Amount of grant or appropriation		Expendi- ture Revenue Rs.
	Revenue Rs.	Capital Rs.	
60. Welfare of Scheduled Castes Scheduled Tribes and Other Backward Classes			
Voted	2,35,18,95,000	14,20,00,000	2,22,16,91,696
Charged	4,91,000	...	4,90,436
61. Women and Children Welfare			
Voted	1,81,63,23,000	2,00,00,000	1,61,38,34,950
62. Science and Technology and Malnad Area Development			
Voted	39,66,06,000	...	35,54,48,584
Voted	62,87,13,98,000		55,55,98,21,378
Total		22,27,44,92,000	
Charged	8,23,65,48,000		8,06,12,89,143
		17,17,35,11,000	
Grand Total	71,10,79,46,000		63,62,11,10,521
		39,44,80,03,000	

APPROPRIATION ACCOUNTS

ture	Savings		Excess	
	Capital Rs.	Revenue Rs.	Revenue Rs.	Capital Rs.
12,92,62,000	13,02,03,304	1,27,38,000	...	...
...	564	...	...	...
...	20,24,88,050	2,00,00,000	...	...
...	4,11,57,416	...	...	...
17,67,62,01,435	4,60,63,66,366	5,59,40,842	80,75,801	
	7,36,75,17,464			
17,60,01,47,262	6,87,01,731	1,53,83,722	49,53,37,993	
	19,06,42,579			
	7,55,81,60,043	7,13,24,564	50,34,13,794	
35,27,63,48,697	4,67,50,68,097			

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SUMMARY OF APPROPRIATION ACCOUNTS

The excesses over the following Voted Grants require regularisation.

Revenue Portion

- (i) 22 Other Miscellaneous Services
- (ii) 36 Major and Medium Irrigation
- (iii) 46 Public Works (Excluding Construction)
- (iv) 49 Ports and Water Transport Services
- (v) 54 Wakfs

Capital Portion

- (i) 13 Higher Education
- (ii) 29 Information and Publicity
- (iii) 49 Ports and Water Transport Services

The excesses over the following charged appropriation require regularisation.

Revenue Portion

- (i) 24 Forest
- (ii) 43 General Administration etc.

Capital Portion

- (i) Internal Debt, Loans from Central Government and Inter-State Settlement.

The expenditure shown in the Summary of Appropriation Accounts does not include an amount of Rs.1,75,00,000 met by advances from the Contingency Fund which were not recouped to the Fund before the close of the year.

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SUMMARY OF APPROPRIATION

The details of the expenditure are given below:

Major Head	Amount of advance sanctioned	No. & Date of Sanction	Expenditure from the advance	Date of recoupment of advance in subsequent years i.e. 1994-95
	Rs.		Rs.	
2505. RURAL EMPLOYMENT	2,00,00,000	FD 37 BCF 93 DATED 31.3.1994	1,75,00,000	Yet to be recouped

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 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 1993-94 and that shown in the Finance Accounts for that year is indicated below:

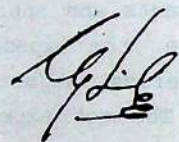
	Charged		Voted	
	Revenue Rs.	Capital Rs.	Revenue Rs.	Capital Rs.
Total expenditure according to Appropriation Accounts	8,06,12,89,143	17,60,01,47,262	55,55,98,21,378	17,67,62,01,435
Deduct - Total of Recoveries	...	...	1,53,86,15,661	1,09,89,92,766
Net total expenditure as shown in the Statement No.10 of Finance Accounts	8,06,12,89,143	17,60,01,47,262	54,02,12,05,717	16,57,72,08,669

(xviii)

SUMMARY OF APPROPRIATION

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 31st March 1994.



(C.G. SOMIAH)

Comptroller and Auditor General of India

New Delhi

The 24 MAY 1995

GRANT NO.1 - AGRICULTURE (EXCLUDING KARNATAKA AGRO INDUSTRIES CORPORATION)

1

	Total grant or Appropriation Rs.	Actual expenditure Rs.	Excess Saving Rs.	+
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 AND				
6425 - LOANS FOR CO-OPERATION.				

Revenue

Voted

Original	2,16,40,89,000	2,63,74,23,000		
Supple- mentary	47,33,34,000		2,36,73,11,551	-27,01,11,449
Amount surrendered during the year (March 1994)				10,00,48,135

Charged

Original	...	11,20,000		
Supple- mentary	11,20,000		6,19,263	- 5,00,737
Amount surrendered during the year				...

Capital

Original	6,32,40,000	9,32,40,000		
Supple- mentary	3,00,00,000		7,94,94,095	- 1,37,45,905
Amount surrendered during the year (March 1994)				23,58,000

NOTES AND COMMENTS

(i) In the Voted Grant of the Revenue Section, the actual saving was Rs.27,01.11 lakhs, however, the saving anticipated and surrendered was only Rs.10,00.48 lakhs which was 37.02 per cent of the actual saving. Saving under some of the heads of account namely 'Special Programme of assistance to Small and Marginal Farmers' (Rs.8,52.90

5398-4

ERRATA

Government of Karnataka, Appropriation Accounts 1993-94

Page No	Reference	For	Read

Table of contents - Grant No.21		Small Savings, Insurance and State Lottery.	Small Savings and State Lottery, Insurance and State Accounts.
13	17th line from top	Systematic control	Systematic control
67	18th line from bottom	2201	2202
70	16th line from top	Sanction	want of sanction
73	6th line from bottom (4th Column)	45.00	20.75
79	4th line from bottom	- 8.33	- 8.34
111	14th line from bottom	Rents, Rates and lakhs) and Rents, Rates and Taxe	Rents, Rates and Taxes (Rs.5.22 lakhs) have not been
127	2nd line from top	additional	additional requirement
143	11th line from top	Hyderabad and Karnataka Area	Hyderabad Karnataka Area
160	15th line from bottom	MAJOR AND MINOR	MAJOR AND MEDIUM
161	10th line from top	- do -	- do -
217	9th line from top (5th column)	- 5.55	- 5.56
240	5th line from top	237	337
275	13th line from top	- 107.85	- 107.84
277	7th line from bottom	0.99	- 0.99
291	6th line from bottom	617.71	- 617.71
305	Last line 7th column	+ 13,23,03,234	- 13,23,03,234

GRANT NO.1

lakhs), 'C.S.S. National Development Programme' (Rs.2,81.49 lakhs), 'Block Assistance to Zilla Parishads and Mandal Panchayats' (Rs.1,70.41 lakhs), 'Dry Land Development Board' (Rs.1,62.40 lakhs) and 'Project for Agricultural Training of Farm Women and youth with DANIDA assistance (Rs.55.54 lakhs) could have been anticipated and surrendered.

(ii) In the Capital Section the saving anticipated and surrendered (Rs.23.58 lakhs) works out to 17.15 per cent of the actual saving (Rs.1,37.46 lakhs), Non-release of Loans and Investment to 'Karnataka State Seed Corporation Ltd' (Rs.1,06.25 lakhs) and Rs.6 lakhs respectively and 'Loans to Karnataka Oil Seed Growers Federation' (Rs.35 lakhs) could have been anticipated and surrendered. However, the saving was offset by excess of expenditure under 'Centrally Sponsored Scheme of Soil Conservation on Catchment Areas of River Valley Projects' (Rs.33.37 lakhs) transferred from the Revenue Section due to execution of more land reclamation works.

(iii) Apart from the saving of Rs.11,22.14 lakhs in the Voted Grant of the Revenue Section, relating to the Heads '2401 - Crop Husbandry - Assistance to Local Bodies Corporations etc.' (Rs.4,60.05 lakhs), 'Manures and Fertilisers' (Rs.51.77 lakhs) 'Agricultural Farms' (Rs.4.89 lakhs), '2402 - Soil and Water Conservation - Soil Conservation Schemes' (Rs.4,12.74 lakhs) 'Assistance to Local Bodies Corporations etc.' (Rs.65.67 lakhs) 'Soil Survey and Testing' (Rs.3.48 lakhs) and '2415 - Agricultural Research and - Education - Education' (Rs.1,23.54 lakhs) being less than 10 per cent of the total provision, the saving occurred mainly under:

Head	Total grant	Actual expenditure	Excess + Saving
(In lakhs of rupees)			
2401. CROP HUSBANDRY			
800. Other Expenditure			
O 32,20.00			
R - 1,15.45	31,04.55	21,40.93	- 9,63.62
'Agricultural Development under CLUMP (Rs.1,00 lakhs) due to not			

GRANT NO.1

taking up the works and the scheme 'Revolving Fund for prototype Development and Production Centres of Modern Agricultural implements under University of Agricultural Sciences, Dharwar' (Rs.20 lakhs) due to not identifying the beneficiaries, was anticipated as saving and surrendered. However, reasons for the final saving under 'Special Programme of Assistance to Small and Marginal Farmers' (Central Plan Scheme' (Rs.8.52.90 lakhs) and Incentive for Sprinkler Irrigation (Rs.100 lakhs), have not been communicated (October 1994).

Head	Total grant	Actual expenditure	Excess + Saving
(In lakhs of rupees)			
(2) 2401. CROP HUSBANDRY			
001. Direction and Administration			
O 12,79.56			
R - 2,94.53	9,85.03	9,11.99	- 73.04
Saving anticipated and surrendered was mainly under 'Comprehensive Agricultural Development Project (Rs.2,48 lakhs) due to not taking a decision with regard to implementation of the scheme despite discussions with the World Bank authorities, 'Salaries' (Rs.104.10 lakhs) under all the schemes below the programme, generally due to vacant posts and economy measures, 'CSS for Special Sub Project for Communication Support' (Rs. 40 lakhs) due to cancellation of the scheme during 1993-94. 'Computer centre at the Directorate of Agriculture' (Rs. 20 lakhs) due to not taking up the work during 1993-94. The above saving was partly offset by increased allocation of provision under 'National Agricultural Extension Project (World Bank Aided Scheme) (Rs. 126.17 lakhs) mainly due to accounting of the value of 36 jeeps (received in 1992-93) during 1993-94. There was a final saving of Rs. 78.73 lakhs under this scheme, reasons for which have not been communicated. (October 1994).			
(3) 109. Extension and Training			
O 6,95.18			
R - 2,12.36	4,82.82	4,48.38	- 34.44
Major portion of the saving anticipated related to the scheme			

GRANT NO.1

lakhs), 'C.S.S. National Development Programme' (Rs.2,81.49 lakhs), 'Block Assistance to Zilla Parishads and Mandal Panchayats' (Rs.1,70.41 lakhs), 'Dry Land Development Board' (Rs.1,62.40 lakhs) and 'Project for Agricultural Training of Farm Women and youth with DANIDA assistance (Rs.55.54 lakhs) could have been anticipated and surrendered.

(ii) In the Capital Section the saving anticipated and surrendered (Rs.23.58 lakhs) works out to 17.15 per cent of the actual saving (Rs.1,37.46 lakhs), Non-release of Loans and Investment to 'Karnataka State Seed Corporation Ltd' (Rs.1,06.25 lakhs) and Rs.6 lakhs respectively and 'Loans to Karnataka Oil Seed Growers Federation' (Rs.35 lakhs) could have been anticipated and surrendered. However, the saving was offset by excess of expenditure under 'Centrally Sponsored Scheme of Soil Conservation on Catchment Areas of River Valley Projects' (Rs.33.37 lakhs) transferred from the Revenue Section due to execution of more land reclamation works.

(iii) Apart from the saving of Rs.11,22.14 lakhs in the Voted Grant of the Revenue Section, relating to the Heads '2401 - Crop Husbandry - Assistance to Local Bodies Corporations etc.' (Rs.4,60.05 lakhs), 'Manures and Fertilisers' (Rs.51.77 lakhs) 'Agricultural Farms' (Rs.4.89 lakhs), '2402 - Soil and Water Conservation - Soil Conservation Schemes' (Rs.4,12.74 lakhs) 'Assistance to Local Bodies Corporations etc.' (Rs.65.67 lakhs) 'Soil Survey and Testing' (Rs.3.48 lakhs) and '2415 - Agricultural Research and - Education - Education' (Rs.1,23.54 lakhs) being less than 10 per cent of the total provision, the saving occurred mainly under:

Head	Total grant	Actual expenditure	Excess Saving
(In lakhs of rupees)			
2401. CROP HUSBANDRY			
800. Other Expenditure			
O	32,20.00		
R	- 1,15.45		
	31,04.55	21,40.93	- 9,63.62
'Agricultural Development under CLUMP (Rs.1,00 lakhs) due to not			

GRANT NO.1

taking up the works and the scheme 'Revolving Fund for prototype Development and Production Centres of Modern Agricultural implements under University of Agricultural Sciences, Dharwar' (Rs.20 lakhs) due to not identifying the beneficiaries, was anticipated as saving and surrendered. However, reasons for the final saving under 'Special Programme of Assistance to Small and Marginal Farmers' (Central Plan Scheme' (Rs.8.52.90 lakhs) and Incentive for Sprinkler Irrigation (Rs.100 lakhs), have not been communicated (October 1994).

Head	Total grant	Actual expenditure	Excess Saving
(In lakhs of rupees)			
(2) 2401. CROP HUSBANDRY			
001. Direction and Administration			
O	12,79.56		
R	- 2,94.53		
	9,85.03	9,11.99	
Saving anticipated and surrendered was mainly			
'Comprehensive Agricultural Development Project (Rs.2,48 lakhs) not taking a decision with regard to implementation of			
despite discussions with the World Bank			
'Salaries' (Rs.104.10 lakhs) under all the schemes below			
generally due to vacant posts and economy measures,			
Sub Project for Communication Support' (Rs. 40			
cancellation of the scheme during 1993-94. 'Computer			
Directorate of Agriculture' (Rs. 20 lakhs) due to			
work during 1993-94. The above saving was partly			
allocation of provision under 'National Agriculture			
Project (World Bank Aided Scheme) (Rs. 126.17			
accounting of the value of 36 jeeps (received			
1993-94. There was a final saving of Rs. 7.00			
scheme, reasons for which have not been communicated			
(3) 109. Extension and Training			
O	6,95.18		
R	- 2,12.36		
	4,82.82		
Major portion of the saving anticipated			

GRANT NO.1

'Project for Agricultural Training of Farm Women and Youth with DANU assistance' 'Salaries' (Rs.62.28 lakhs) and 'Lumpsum - Plan' (Rs.39.90 lakhs) and was attributed to vacancies in the Department and also due to economy measures imposed by the Government. Further provision of Rs.65.24 lakhs was augmented by reappropriation towards Civil Works (Rs.57.02 lakhs) and 'Travel Expenses' (Rs.8.22 lakhs) which remained unutilised resulting in a final saving, reasons for which have not been communicated (October 1994). Further anticipated saving was under 'Human Resources Development' (Rs.1.00 lakhs) due to not considering the scheme for implementation, 'Entrepreneurship for unemployed in Agricultural Activities' (Rs.43.85 lakhs) due to not getting expected number of beneficiaries and 'Rural Development and Training centre' - 'Salaries' (Rs.19.75 lakhs) 'Scholarships and Stipends' (Rs.11.23 lakhs) due to vacancies in the Department and economy measures imposed by the Government.

Head

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

(4) 107. Plant Protection

O 2,64.21
R - 1,92.36

71.85

60.94

- 10.91

Anticipated saving was mainly due to not taking up the following schemes for implementation during 1993-94 namely 'Integrated Pest Management P.P Strengthening' (Rs.72 lakhs) 'Opening of New Insecticide Control Lab' (Rs.30 lakhs) 'Strengthening of Insecticide Control Lab' (Rs.24 lakhs) rendering the original provision made unnecessary. Also the saving under 'Scheme for Plant Protection Measure' (Rs.60 lakhs) anticipated and Rs.12.83 lakhs (final) was due to incorrect assessment as the project was taken up for the first time.

(5) 2402. SOIL AND WATER CONSERVATION

103. Land Reclamation and Development

9,00.00

7,37.60

- 1,62.40

Reasons for incurring less expenditure under 'Dry Land

GRANT NO.1

Development Board' resulting in a final saving (Rs.1,62.40 lakhs) have not been communicated (October 1994).

Head

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

(6) 2401. CROP HUSBANDRY

103. Seeds

O 2,19.23
R - 64.25

1,54.98

1,52.06

- 2.92

The saving of the entire provision under 'Seed Production and Marketing' (Rs.40 lakhs) was due to transfer of the scheme to Zilla Parishads and (Rs.12.77 lakhs) under 'Seed Farms' was mainly due to limiting the expenditure under the scheme.

(7) 108. Commercial Crops

O 1,60.96
R - 45.63

1,15.33

1,05.24

- 10.09

Saving anticipated was under 'Crop Competition for Sugarcane and Intensive Intercropping in Soya Bean' (Rs.15 lakhs - entire provision) due to not taking up the scheme for implementation and 'Drip Irrigation for Agriculture' (Rs.15 lakhs anticipated and Rs.9.77 lakhs final) mainly due to limiting the expenditure of the scheme. Also a saving of Rs.5 lakhs was anticipated under 'Central Sector Special Food Grain Production Programme for Maize and Millets' due to limiting the expenditure to the release of the Grant-in-Aid by the Government of India.

(8) 110. Crop Insurance

O 92.00
R - 25.00

67.00

67.00

...

Saving anticipated under 'Pilot Project for Crop insurance in Hassan District' (Rs.20 lakhs) was due to no claim for Insurance in Hassan District. Reasons for the balance anticipated saving under 'Group Insurance under Crop Insurance' (Rs. 5 lakhs) have not been communicated (October 1994).

GRANT NO.1

(iv) The saving at Note (iii) above was counterbalanced by excess expenditure over provision in respect of the following heads of account.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving
9) 2401. CROP HUSBANDRY			
112. Development of Pulses			
O 10.20			
S 5,00.02			
R 4,94.88	10,05.10	10,06.58	+ 1.48

Funds were augmented to meet the increased expenditure under 'Agricultural Production Programme' (Rs.4,99.99 lakhs) due to providing for compensation to the farmers who had experienced loss in the Tur Dal Crop due to Pod Borer disease during 1992-93.

(2) 114. Development of Oil Seeds

O 24.00			
R + 1,18.52	1,42.52	1,30.84	- 11.68

Additional funds (Rs.1,18.52 lakhs) were provided by re-appropriation out of the savings elsewhere to keep pace with the 'Centrally Sponsored Scheme of Oil Seed Production Programme' as per the guidance of the Central Government. However reasons for the final saving are awaited (October 1994).

(3) 190. Assistance to Public Sector and other Undertakings

O ...			
S 61.00			
R + 18.50	79.50	79.50	

Rupees 18.50 lakhs was augmented through re-appropriation to afford financial assistance to Karnataka Proteins Limited which is under voluntary liquidation to enable the company to meet its requirements in clearing the outstanding dues to the employees unsecured creditors and statutory liabilities.

GRANT NO.2 - HORTICULTURE

	Total grant or appropriation 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

Voted

Original	38,91,30,000	41,93,24,000	
Supplementary	3,01,94,000		37,26,00,127
			- 4,67,23,873

Amount surrendered during the year (March 1994)

2,38,78,500

Charged

Original	...	21,000	
Supplementary	21,000		...
			- 21,000

Amount surrendered during the year

...

Capital

Voted

Original	1,83,90,000	2,33,90,000	
Supplementary	50,00,000		1,10,73,828
			- 1,23,16,172

Amount surrendered during the year (March 1994)

92,91,000

NOTES AND COMMENTS

(i) As against saving of Rs.4,67.24 lakhs under the voted grant in the Revenue Section, saving anticipated and surrendered was Rs.2,38.79 lakhs only.

(ii) In the Capital Section Rs.92.91 lakhs were surrendered as anticipated saving; the eventual saving was Rs.1,23.16 lakhs.

GRANT NO.2

(iii) The savings under the voted grant in the Revenue Section occurred mainly under:

Head	Total grant	Actual expenditure	Excess Saving
		(In lakhs of rupees)	
2401. CROP HUSBANDRY			
108. Commercial Crops			
O	7,34.84		
S	3,01.94		
R	- 2,50.08		
	7,86.70	7,70.82	- 15.88

Anticipated saving under 'Central Sector Scheme for Drip Irrigation' (Rs.1,12.31 lakhs) due to less release of grants by Government of India 'Central Sector Scheme for Oil Palm Demonstration Project' (Rs.1,00.80 lakhs) due to restricted release of funds by Government and Oil Palm Cultivation in potential states (State Plan Schemes) (Rs.67.23 lakhs) due to non commissioning of Oil Palm Industries Processing Unit during 1993-94 were partly reappropriated and balance surrendered. Excess expenditure was anticipated under 'Central Sector Scheme for Development of Arecanut' (Rs.29.67 lakhs) due to sanction accorded by Government of India for the continuance of the scheme during 1993-94. The final saving under 'Oil Palm Cultivation in potential states (State Plan Schemes)' (Rs.52.77 lakhs) was counterbalanced by final excess under 'Oil Palm Cultivation in Potential States (75 : 25)' (Rs.35.35 lakhs) and 'Central Sector Scheme for Oil Palm Demonstration Project' (Rs.17.27 lakhs). Reasons for the final saving/excess have not been communicated (October 1994).

2) 2401. CROP HUSBANDRY
191. Assistance to Local Bodies and Corporations etc. 12,39.91 10,45.81 - 1,94.10
Reasons for final savings under 'Zilla Parishads and Mandal Panchayat - Block Assistance - Grant - in - Aid to Zilla Parishad' (Rs.1,69.08 lakhs) and 'Development of Coconut with assistance of Coconut Development Board' (Rs.21.72 lakhs - entire provision) have not been intimated (October 1994).

GRANT NO.2

Head	Total grant	Actual expenditure	Excess + Saving -
		(In lakhs of rupees)	
3) 2406. FORESTRY AND WILD LIFE			
02. Environmental Forestry and Wild Life			
112. Public Gardens			
O	4,59.81		
R	- 63.92		
	3,95.89	3,80.51	- 15.38

Anticipated saving mainly under 'Maintenance of other parks and Gardens in the State' - 'Salaries' (Rs.41.97 lakhs), 'Lalbagh Botanical Gardens Development' - 'Salaries' (Rs.10.44 lakhs) 'Comprehensive Development of Central Administrative Area' (Chamaraja Park and Vidhana Soudha Unit Gardens - 'Salaries' (Rs.9.53 lakhs) due to vacant posts were reappropriated to other heads. Final savings mainly under 'Lalbagh Botanical Gardens Development - Lumpsum' (Rs.21.53 lakhs), 'Comprehensive Development of Central Administrative Area - Lumpsum' (Rs.14.80 lakhs), 'Maintenance and Development of Hill Station in the State' (Rs.10.60 lakhs), 'Development of Botanical and Other Ornamental Gardens' (Rs.10.58 lakhs) were partly offset by final excess mainly under 'Lalbagh Botanical Gardens Development' 'Office Expenses' (Rs.28.33 lakhs) and 'Comprehensive Development of Central Administrative Area' 'Chamaraja Park and Vidhana Soudha Unit Gardens' 'Office Expenses' (Rs.18.39 lakhs). Reasons for the final savings/excess have not been communicated (October 1994).

(iv) The savings mentioned at note (iii) above were partly counterbalanced by excess under :

2401. CROP HUSBANDRY				
001. Direction and Administration				
O	10,23.15			
R	+ 62.57			
	10,85.72	11,02.40	+ 16.68	
Anticipated excess occurred mainly under 'Executive Establishment' - 'Salaries' (Rs.97.01 lakhs) on account of payment of				

GRANT NO.2

arrears to casual labourers consequent on decision taken by Supreme Court in the matter and under 'Other Charges' (Rs.4.21 lakhs) to meet increased expenditure. Anticipated savings also occurred under 'Director of Horticulture' 'Salaries' (Rs.35.42 lakhs) due to vacant posts. Reasons for final excess under 'Director of Horticulture' (Rs.23.84 lakhs) partly counterbalanced by final saving under 'Executive Establishment' (Rs.7.16 lakhs) have not been communicated (October 1994).

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

Head	Total grant	Actual expenditure	Excess Saving
		(In lakhs of rupees)	
4401. CAPITAL OUTLAY ON CROP HUSBANDRY			
119. Horticulture and Vegetable Crops			
O	1,83.90		
R	- 92.91	90.99	60.74 - 30.25

Anticipated saving occurred under 'Cold Storage' (Rs.50 lakhs) as it was proposed to establish Cold Storages under HOPCOMS with NCD assistance and 'HOPCOMS Bangalore' (Rs.42.91 lakhs) due to non sanction of project by Government of India. Reasons for final savings under 'Buildings'- 'Works' (Rs.24.35 lakhs) are awaited (October 1994).

GRANT NO.3 - ANIMAL HUSBANDRY

(ALL VOTED)

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
MAJOR HEADS : 2403 ANIMAL HUSBANDRY			
2404 DAIRY DEVELOPMENT AND			
6404 LOANS FOR DAIRY DEVELOPMENT			
Revenue			
Original	71,25,02,000	72,25,02,000	
Supplementary	1,00,00,000	57,20,66,103	-15,04,35,897
Amount surrendered during the year (March 1994)			80,34,500
Capital			
Original	1,50,00,000	1,50,00,000	
Supplementary	1,50,00,000		
Amount surrendered during the year			

NOTES AND COMMENTS

(i) As the actual expenditure in the Revenue Section was far less than the original provision, the additional funds obtained through supplementary estimate in January 1994 (Rs.100 lakhs) proved excessive.

(ii) The final saving in the Revenue Section was Rs.15,04.36 lakhs; the saving anticipated and surrendered was Rs.80.35 lakhs only.

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

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

2404. DAIRY DEVELOPMENT

195. Assistance to Co-operatives and Other bodies

O	15,71.78		
S	1,00.00	16,71.78	8,39.44 - 8,32.34

Final saving under 'Karnataka Milk Producers co-operatives Federation Limited - Subsidy towards losses of Dairies' (Rs.7.95 lakhs) was due to non-submitting of the audited accounts to the Government. Reasons for the final savings under 'Institute of Animal Health and Veterinary Biologicals - Strengthening Biological Production Unit for Production of new Biologicals' (Rs.15 lakhs - entire provision), 'All India Co-ordinated Research Project Development of System of Monitoring Surveillance and forecasting of important animal diseases' (Rs.7.95 lakhs), 'All India Co-ordinated Research Project for Epidemiological Studies on foot and mouth Diseases (ICAR) Foot and Mouth Virus Typing Centre' (Rs.7.83 lakhs), 'Strengthening of Central Diseases investigation Units four regional Units' (Rs.6.56 lakhs) have not been communicated (October 1994).

(2) 2403. ANIMAL HUSBANDRY

191. Assistance to Local Bodies, Corporations etc.

37,15.83	32,97.80	- 4,18.03
----------	----------	-----------

Partial utilisation of the provision under 'Zilla Parishads and Mandal Panchayats in all districts has resulted in final saving of Rs.4,15.03 lakhs. No part of it was anticipated and surrendered. Also there was final saving under 'Lumpsum Provision to Leave encashment prior to retirement' (Rs.3 lakhs - entire provision), reasons therefor have not been communicated (October 1994).

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

(3) 101. Veterinary Service and Animal Health

O	7,91.98		
R	13.60	8,05.58	6,98.31 - 1,07.27

Additional funds were provided by reappropriation under 'Veterinary Medical Stores - Drugs and Chemicals' (Rs.16 lakhs) for the purchase of drugs and chemicals for Veterinary Dispensaries, which remained wholly unutilised in view of final saving of Rs.20.32 lakhs under this head. Savings also occurred under 'Institute of Animal Health and Veterinary Biologicals and Clinical Laboratories Bangalore - Grant-in-aid' (Rs.56.25 lakhs), 'C.S.S. for rinderpest Zero (100 per cent Central Assistance)' (Rs.26.90 lakhs) and 'Disease Free Zone' (Rs.24.86 lakhs). The above savings were partly offset by excesses under 'Veterinary Medical Stores - Salaries' (Rs.13.39 lakhs), 'C.S.S. of Systematic Control of Live Stock Disease of National Importance and Surveillance of Diseases of Animal - Salaries' (Rs.9.89 lakhs), 'Hospitals and Dispensaries' (Rs.7.98 lakhs), 'Opening of Veterinary Centre and upgradation of Primary Veterinary Centres to Veterinary Dispensary - Lumpsum Provision' (Rs.6.64 lakhs). Reasons for the final excesses/savings have not been communicated (October 1994).

(4) 102. Cattle and Buffalo Development

O	5,16.38		
R	- 37.63	4,78.75	4,40.09 - 38.66

Entire provision under 'Embryo Transfer Technology and Import of Highly proven pedigreed embryo and frozen semen straws' (Rs.5 lakhs) and 'Strengthening of Frozen Semen Bank at Dharwad and Munirabad' (Rs.10 lakhs) were surrendered due to non-taking up of the scheme. However an expenditure of Rs.13.63 lakhs was incurred under this head, reasons for which have not been communicated. Reasons for the final saving of Salaries under 'Composite Live Stock Farm and Research Stations, Hessarghatta' (Rs.14.27 lakhs), 'Danish Model Farm

GRANT NO.3

Sub-Station, Kudige' (Rs.8.48 lakhs), 'Cattle Breeding Station' (Rs.6.94 lakhs) and 'Intensive Cattle Development' (Rs.5.17 lakhs) have not been communicated (October 1994).

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

(5) 103. Poultry Development

O	1,16.14		
R	- 25.43	90.71	83.25

Saving anticipated mainly under 'Strengthening of State Poultry Farm' (Rs.7.30 lakhs) due to non-taking up of the work and 'Assistant to Poultry Co-operative Societies (100 percent NCDC Assistance)' (Rs. lakhs - entire provision) due to non-completion of work were surrendered. Reasons for the final savings have not been communicated (October 1994).

(6) 104. Sheep and Wool Development

O	1,59.94		
R	- 18.55	1,41.39	1,33.91

Entire provision under 'Sheep Breeding Development Farm' (Rs.1 lakhs), 'C.S.S. for Organisation of Wool Board Corporation' (Rs.1 lakhs) and 'Development Bannur Breeding Sheep' (Rs.3 lakhs) were surrendered as anticipated saving due to non-taking up of the schemes. Reasons for the final savings have not been communicated (October 1994).

GRANT NO.4 - FISHERIES

Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving Rs.
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MAJOR HEADS : 2405 - FISHERIES,

4405 - CAPITAL OUTLAY ON FISHERIES AND

6405 - LOANS FOR FISHERIES

Revenue

Voted

Original	17,71,97,000	18,58,47,000	
Supplementary	86,50,000		14,50,45,368
			- 4,08,01,632

Amount surrendered during the year (March 1994)

4,63,70,000

Charged

Original	...	5,31,000	
Supplementary	5,31,000		4,36,674
			- 94,326

Amount surrendered during the year (March 1994)

94,000

Capital

Voted -

Original	3,20,10,000	3,35,10,000	
Supplementary	15,00,000		63,07,503
			- 2,72,02,497

Amount surrendered during the year (March 1994)

2,11,87,500

NOTES AND COMMENTS

(i) The ultimate saving under the voted grant in the Revenue Section was Rs.4,08.02 lakhs against the anticipated saving of Rs.4,63.70 lakhs.

(ii) In the Capital Section, Rs.2,11.87 lakhs was surrendered as anticipated saving. However, the final saving was Rs.2,72.02 lakhs. The actual saving includes an error in Budget to the extent of Rs. 10 lakhs.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving
2405. FISHERIES			
101. Inland Fisheries			
O	2,99.51		
S	86.50		
R	- 1,66.46	2,19.55	2,47.62 + 28.07

Huge savings were anticipated and surrendered under 'Fisheries Production Project with EEC assistance' (Rs.95 lakhs) due to non-receipt of approval from NCDC 'Karnataka Co-operative Inland Fisheries Federation in Mysore District with NCDC assistance' (Rs.30 lakhs) due to non-receipt of proposals from the Federation, 'Assistance to Fish Seed Production in Private Sector' (Rs.20.25 lakhs) due to less number of applications received from private parties, 'Fish Seed Production Rearing and Distribution - Salaries' (Rs.6.06 lakhs) due to vacant posts, 'Fisheries Development under CLUMP' (Rs.5 lakhs - entire provision) due to non-sanctioning of the scheme. These savings were partly offset by final excess under 'Augmenting Productive Capacity of Fish Ponds' (Rs.6.67 lakhs), 'Assistance to Fish Seed Production in Private Sector' (Rs.9.07 lakhs). Reasons for final excess have not been communicated (October 1994).

(2) 120. Fisheries Co-operatives

O	1,37.00		
R	- 1,27.49	9.51	9.75 + 0.24

The entire provision under 'C.S.S. saving cum relief scheme for Marine Fishermen' (Rs.1.00 lakhs) was surrendered as the amount drawn during 1992-93 was available for implementing the scheme during 1993-94. Major portion of the provision under 'NCDC assistance to Fishermen Co-operative Societies - Investment' (Rs.27 lakhs) also was surrendered due to non-sanctioning of proposal by NCDC.

(3) 191. Assistance to Local Bodies, Corporations etc. 6,87.55 5,83.94 - 1,03.61
Final saving occurred under 'Zilla Parishads and Mandal

Panchayats - Grants-in-Aid to FFDA for Intensive Development of Inland Fish Culture' (Rs.94.76 lakhs), 'Financial Assistance to Fishermen's Co-operative Societies (100% NCDC)' (Rs.6.50 lakhs). Reasons for the final saving have not been communicated (October 1994).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(4) 103. Marine Fisheries			
O	1,78.74		
R	- 82.87	95.87	96.62 + 0.75

The saving anticipated mainly under 'Implementation of Marine Fishing Regulation Act 1986' (Rs.50 lakhs) due to non-sanction of the scheme, 'Subsidy on incidence of Sales Tax on diesel used by Mechanised Fishing Boat' (Rs.20.43 lakhs) due to non-claiming of the diesel subsidy by the Fishermen and 'C.S.S. Motorisation of Traditional Crafts (Rs.6 lakhs) due to restriction of expenditure to the release of Central Share.

The above saving was reappropriated to the extent of Rs.27.74 lakhs and the balance surrendered.

(iv) The savings mentioned in note (iii) above were partly counterbalanced by excess under:

2405. FISHERIES
800. Other expenditure

O	2,77.69		
R	- 63.18	2,14.51	3,52.41 + 1,37.90

Additional funds were provided by reappropriation under 'Indo-Danish Project' (Rs.21.79 lakhs) to meet the expenditure towards repayment of Customs Duty to Denmark Government on Import of Tora Pumps. Reasons for the final excess under 'Share of expenditure on Tungabhadra Board Fisheries Scheme - Reservoir and fish Farm' (Rs.1,77.70 lakhs) have not been communicated (October 1994).

The above excess was partly offset by anticipated savings under 'Special Component Plan for Schedule Castes under State sector Scheme' (Rs.62 lakhs) due to withdrawal of the amount by Government and 'C.S.S. of Fishermen Welfare Fund' (Rs.19.49 lakhs) due to non-receipt

of sanction from Government.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving
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4405. CAPITAL OUTLAY ON FISHERIES

103. Marine Fisheries

Karnataka Fisheries
Development Corporation
Mangalore

O	10.00		
Error in Budget	- 10.00	7.50	+ 7.50

Due to error in budgeting the expenditure incurred under the head of account results in excess, which requires regularisation.

(2) 104. Fishing Harbour and Landing Facilities

O	2,00.00		
R	- 1,91.00	9.00	8.73

Saving anticipated and surrendered under 'Construction of Jetties and landing Centres-Centrally Sponsored Scheme' (Rs.1,91 lakhs) due to non-receipt of approval for Construction of Jetties at Hejmad Alvekodi from Government of India.

(3) 800. Other expenditure

Reasons for the final saving under 'Link Road Construction and Maintenance' (Rs.67.38 lakhs) have not been intimated (October 1994)

(4) 195. Investment in Co-operatives

O	20.10		
R	- 20.00	0.10	0.10

Saving anticipated and surrendered under 'NCDC Assistance for Mysore District Fisheries (Plan) Investment' (Rs.20 lakhs) due to non-receipt of proposals during the year.

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GRANT NO.5 - LARGE AND MEDIUM SCALE INDUSTRIES (EXCLUDING TEXTILES SUGAR AND SERICULTURE)

(ALL VOTED)

Total grant 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,
4854 CAPITAL OUTLAY ON CEMENT AND NON-METALLIC MINERAL INDUSTRIES,
4858 CAPITAL OUTLAY ON ENGINEERING INDUSTRIES,
4859 CAPITAL OUTLAY ON TELECOMMUNICATION AND ELECTRONIC INDUSTRIES,
4860 CAPITAL OUTLAY ON CONSUMER INDUSTRIES,
4885 OTHER CAPITAL OUTLAY ON INDUSTRIES AND MINERALS,
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

Original	60,63,27,000	60,63,27,000	56,69,15,016
Supplementary	...		- 3,94,11,984

Amount surrendered during the year (March 1994) 3,97,47,000

Capital

Original	23,55,00,000	30,59,83,000	22,07,98,665
Supplementary	7,04,83,000		-8,51,84,335

Amount surrendered during the year (March 1994) 8,51,81,000

NOTES AND COMMENTS

(i) Both in the Revenue Section and in the Capital Section, the provision nearing the actual saving was surrendered as anticipated saving, thereby minimising the unexplained final excess/saving.

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(ii) Apart from the saving of Rs.12.68 lakhs relating to 'Assistance to Local Bodies, Corporations etc,' under 'Industries General' being the block assistance to Zilla Parishads and Mandal Panchayats' which is less than 10 percent of the provision, the saving in the Revenue Section of the grant was noticed under:

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

2852. INDUSTRIES

01. Iron and Steel Industries

105. Manufacture

O	14,07.00		
R	- 4,42.90	9,64.10	9,64.10

The saving anticipated relating to various schemes in respect of Visveswaraiah Iron and Steel Limited, was mainly due to non-receipt of proposal for the scheme 'Payment of Compensation' (Rs.3.38 lakhs) payment of less subsidy under the scheme 'Subsidy to VISL-Energy Supply' (Rs.1,04.90 lakhs) to the Karnataka Electricity Board.

- (2) 80. General
003. Industrial Education,
Research and Training

O	1,84.00		
R	- 1,05.37	78.63	70.76 - 7.8

Bulk of the saving anticipated was mainly due to restricting the release of funds to the extent of the requirement and in view of economy measure under 'Udyoga Mitra' (Rs.40 lakhs - Provision Rs.5 lakhs) and 'Export Promotion activities of the Department' (Rs.34.0 lakhs - Provision Rs.50 lakhs). While the non-acceptance of the proposal resulted in a saving of Rs.20 lakhs (entire provision) under 'Entrepreneurial Development Institute, Dharwar-Phase II, saving under 'Entrepreneurial Development Institute, Dharwar' (Rs.10 lakhs) was attributed to lesser progress in the scheme. However, the reasons for the final saving of Rs.5 lakhs under 'Entrepreneurial Development Programmes' were not communicated (October 1994).

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

- (3) 001. Direction and Administration

O	1,76.64		
R	- 33.52	1,43.12	1,62.25 + 19.13

Around 83 percent of the saving anticipated (Rs.27.92 lakhs) was noticed in the provision made in respect of the office of the 'Director of Industries and Commerce'. A major portion of the saving related to 'Rent, Rates and Taxes' (Rs.19.83 lakhs) due to basing the saving on actual expenditure (specific reasons has not been communicated), 'Salaries' (Rs.10.50 lakhs) due to vacant posts and economy orders. However, much against the anticipation as mentioned above, expenditure under 'Salaries' was more by Rs.20.32 lakhs which remained as unexplained final excess (October 1994).

- (4) 06. Engineering Industries

103. Other Engineering Industries	35.44	24.55	- 10.89
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Reasons for the final saving mainly relating to 'Government Central Workshop, Mercara' under 'Salaries' (Rs.9.18 lakhs) have not been communicated (October 1994).

(iii) The saving at (ii) above was partly counterbalanced by excess expenditure over the provision relating to :

2852. INDUSTRIES

80. General

800. Other expenditure

O	40,67.90		
R	1,86.43	42,54.33	42,73.79 + 19.46

The anticipated excess was under 'Starting of New Industries in Notified Areas' (Rs.10.00 lakhs anticipated and Rs.17.08 lakhs final) due to honouring the pending subsidy claims by the Industries, 'Riots affected Industrial Units' (Rs.20.59 lakhs) in order to meet the

GRANT NO.5

Interest Subsidy payable to Banks on the loans given to the victims of riots. The above excess was partly offset by saving anticipated under 'Growth Centres' (Rs.6.00 lakhs) and 'Augmenting infrastructure facilities in the existing industrial Areas' (Rs.100 lakhs) due to restricting the expenditure on the basis of priority and progress of schemes, 'Software/Export Promotion Development Activity' (Rs.65 lakhs - entire provision) as proposals were not considered by Government for want of adequate details, 'Development of Industrial Areas in uncovered taluks in the State' (Rs.25 lakhs) as sanction of Government was restricted based on the progress made in the scheme (however, there was final excess of Rs.1.92 lakhs), 'Regional Centre for Transfer of Technology (Rs.15.90 lakhs-entire provision) due to the scheme being transferred to K.H.B and 'KEONICS - Maintenance Expenditure' (Rs.10 lakhs) as the proposal was not accepted by the Government.

(iv) Saving in the Capital Section was noticed mainly under Loans/Investments. In a number of cases entire provision was surrendered as anticipated saving. Thus the original provision was rendered futile. Details are as under:

Head	Original Provision	Anticipated Saving Expenditure (In lakhs of rupees)	Actual
6858. LOANS FOR ENGINEERING INDUSTRIES			
Loans to NGEF	4,60.00	2,60.00	2,00.00
Saving anticipated was due to release of loan to NGEF based on the progress made in the project.			
Mysore Electrical Engineering Industries	15.00	15.00	...
Since the necessity for the release of loan did not arise, entire provision was surrendered.			
6860. LOANS FOR CONSUMER INDUSTRIES			
Karnataka Soaps and Detergents	1,50.00	1,50.00	...
The necessity for the release of loan did not arise and resulted			

GRANT NO.5

in the saving of the entire provision.

Head	Original Provision	Anticipated saving Expenditure (In lakhs of rupees)	Actual
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Mysore Chrome Tanning company	50.00	50.00	...
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The project was not taken up during 1993-94, hence the saving of the entire provision.

Industrial Housing	30.00	30.00	...
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The scheme was not sanctioned by the Government, hence the saving.

Mysore Paper Mills OECF Modernisation Phase II	2,00.00	15.51	1,84.49
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Saving anticipated was due to restricting the release of loan to the progress achieved.

Mangalore Oil Refinery Project - Infrastructure Construction of Water Barrage	10.00	10.00	...
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The entire provision remained unutilised as the scheme was in preliminary stages and therefore the necessity for the release of loan did not arise.

Mysore Paper Mills Limited Forestry Project- Phase II	10.00	10.00	...
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Savings anticipated was reappropriated to 'Forestry Projects - Phase I' without giving any specific reasons.

6885. OTHER LOANS TO INDUSTRIES AND MINERALS

Establishment of Common Effluent treatment plant in Industrial Areas	1,40.00	1,40.00	...
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Necessity for the release of loan did not arise as the scheme was not implemented. Hence the saving.

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Head	Original Provision	Anticipated saving Expenditure (In lakhs of rupees)	Actual
4859. CAPITAL OUTLAY ON TELECOMMUNICATION AND ELECTRONIC INDUSTRY Karnataka Electronics Industries Development Corporation Limited Investment	1,00.00	1,00.00	

The proposal for the investment was not accepted by Government and therefore the anticipated saving.

4852. CAPITAL OUTLAY ON
IRON AND STEEL INDUSTRIES

Vijayanagar Steel Plant Investment	50.00	50.00	
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Since the scheme was in preliminary stages it was not taken up. Hence the saving in the investment.

6859. LOANS FOR TELECOMMUNICATION
AND ELECTRONIC INDUSTRIES

Loans for Infrastructure facility to Electronic City at Dharwar	20.00	20.00	
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The scheme was in its preliminary stages and therefore it was not taken up. Hence the entire provision was found as saving.

Loans for infrastructure
facility to electronic
city at Mysore

	20.00	11.30	8.7
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The saving anticipated was due to release of loan based on the actual need and in view of economy measures.

GRANT NO.6 - MINES AND GEOLOGY

(ALL VOTED)

Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
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MAJOR HEADS : 2702 MINOR IRRIGATION AND

2853 NON-FERROUS MINING AND METALLURGICAL INDUSTRIES.

Revenue

Original	12,09,14,000	12,09,14,000	
Supplementary	...		8,26,26,898
			- 3,82,87,102

Amount surrendered during
the year (March 1994)

3,35,04,000

NOTES AND COMMENTS

(i) The actual expenditure was far less than the original provision.

(ii) The saving anticipated and surrendered was Rs.3,35.04 lakhs, whereas the eventual saving was Rs.3,82.87 lakhs.

(iii) Saving occurred mainly under:

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

02. Ground Water

005. Investigation

O	6,98.26		
R	- 2,92.50	4,05.76	3,62.41 - 43.35

Anticipated saving mainly under 'Establishment of Ground Water R&D Unit and Training Cell (Plan)' (Rs.2,60.95 lakhs) reasons for which have not been intimated (October 1994) and 'Special Component Plan for Scheduled Castes - Maintenance' (Rs.27.36 lakhs) as the amount was withdrawn and pooled under '2235-Social Welfare' as per cabinet decision, were surrendered.

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Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving
(2) 2853. NON-FERROUS MINING AND METALLURGICAL INDUSTRIES			
02. Regulation and Development of Mines			
102. Mineral Exploration			
O 1,41.32			
R - 40.34	1,00.98	80.04	- 20

Anticipated saving mainly under 'Strengthening of Department Mines and Geology' (Rs.17.99 lakhs) as the proposal for purchase Vehicle and sanction of additional posts have not been considered the Government due to economy measures and 'Geo-Physical Investigation of Minerals' (Rs.10 lakhs) due to non-implementation of the scheme were surrendered. Reasons for the final saving under 'Strengthening of the Department of Mines and Geology' (Rs.7.57 lakhs) have not been intimated (October 1994).

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

2702. MINOR IRRIGATION

02. Ground Water

191. Assistance to Local Bodies, corporations etc.

1,49.75	1,65.74	+ 15
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Reasons for the excess under 'Zilla Parishads and Mandal Panchayats - Block Assistance (Ground Water Schemes)' (Rs.15 lakhs), (this is mainly due to the fact of release of more grants under 'North Kanara-Zilla Parishads' (Rs.9.16 lakhs), 'Kolar-Zilla Parishads' (Rs.7.47 lakhs), 'Bellary-Zilla Parishad' (Rs.6.77 lakhs) partly offset by release of less grants under 'Dharwar-Zilla Parishad' (Rs.2.91 lakhs), 'Chickmagalur-Zilla Parishad' (Rs.1.19 lakhs) have not been intimated (October 1994). Excess occurred under this head

GRANT NO.6

the earlier years as follows:

Years	Amount
1989-90	Rs.2,37.61 lakhs
1990-91	Rs.5,69.61 lakhs
1991-92	Rs.6,24.16 lakhs
1992-93	Rs.2,90.32 lakhs

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving	+
(2) 2853. NON-FERROUS MINING AND METALLURGICAL INDUSTRIES				
02. Regulation and Development of Mines				
001. Direction and Administration				
O 1,96.61				
R - 2.20	1,94.41	2,00.47	+ 6.06	

Reasons for the final excess under 'Director of Geology' (Rs.6.06 lakhs) have not been intimated (October 1994).

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GRANT NO.7 - SMALL SCALE INDUSTRIES

(ALL VOTED)

MAJOR HEADS : 2851 VILLAGE AND SMALL INDUSTRIES,

4851 CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES

6851 LOANS FOR VILLAGE AND SMALL INDUSTRIES.

Revenue

Original	76,67,95,000	76,67,95,000	
Supplementary	...		28,03,91,984
			-48,64,03,0

Amount surrendered during the year (March 1994)

45,76,45,0

Capital

Original	27,85,40,000	30,85,40,000	
Supplementary	3,00,00,000		14,11,44,958
			-16,73,95,0

Amount surrendered during the year (March 1994)

16,44,96,0

NOTES AND COMMENTS

(i) In the Revenue Section saving of Rs.45,76.45 lakhs was anticipated and surrendered. There was a final saving of Rs.2,87.1 lakhs only which works out to less than 6 per cent of the total saving.

(ii) Rupees 16,44.96 lakhs was surrendered as anticipated saving in the Capital Section. The final saving was only Rs.28.99 lakhs which works out to less than 2 per cent of the total savings.

GRANT NO.7

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

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

2851. VILLAGE AND SMALL INDUSTRIES

200. Other Village Industries

O	53,01.63		
R	- 44,53.93	8,47.70	8,29.65 - 18.05

Anticipated saving mainly under 'Special Programme for Rural Industrialisation' (Rs.23,81.18 lakhs - provision Rs.29,75.68 lakhs) due to unrealistic target, non-establishment of self employment and training institutes, non-modernisation and strengthening of existing Artisans Training Institutes and Reserve and DGDC Programmes not fully implemented, 'Vishwa - Special Component Plan' (Rs.10,82.26 lakhs - Provision Rs.12,00 lakhs) due to limiting the expenditure to sanction by Government, 'Udyog Jyothi Employment Scheme' (Rs.5,00 lakhs - entire provision) due to non-implementation of the scheme, 'Viswa Tribal area Sub Plan' (Rs.2,83.27 lakhs - provision Rs.3,00 lakhs) due to limiting the expenditure to the sanction by Government, 'Support to Food Processing Industries (Viswa)' (Rs.1,00 lakhs - entire provision) as the implementation of the scheme was not taken up since similar scheme is being operated by Government of India, 'Research and Development and Testing Facilities for Quality Control (Viswa - Agarbathi, Tiles and Ceramics' (Rs.55 lakhs) due to less demand than anticipated and 'Craft Complexes - Leather' (Rs.50 lakhs - entire provision) due to non-receipt of proposals in time was surrendered. Final saving occurred mainly under 'Special Programme for Rural Industrialisation' (Rs.29.38 lakhs) was partly counterbalanced by final excess mainly under 'Apiculture Industry' (Rs.8.07 lakhs) and 'Managerial grant for Raw Material Depots' (Rs.5.84 lakhs). Reasons for the final saving and excess have not been communicated (October 1994).

Saving (Rs.43,93.83 lakhs) occurred under this head during 1992-93 also.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving
(2) 191. Assistance to Local Bodies, Corporation etc.	6,17.43	4,39.51	- 1,77.92
Reasons for the final saving mainly under 'Zilla Parishads and Mandal Panchayats (Other Village and Small Industries including Handloom Industries)-Block Assistance' (Rs.1,59.96 lakhs), 'Centrally Sponsored Scheme of Improved appliances (Grant-in-Aid)' (Rs.10.24 lakhs - entire provision), 'Centrally Sponsored Scheme of Improved Appliances - Loan' (Rs.5.78 lakhs - entire provision) and 'Centrally Sponsored Scheme of Managerial Grants to Primary Handloom Weavers Co-operative Societies' (Rs.1.24 lakhs - entire provision) have not been communicated (October 1994).			

(3) 102. Small Scale Industries

O	9,52.47		
R	- 41.15	9,11.32	8,31.63 - 79.69
Saving mainly under 'Group Insurance Scheme for Weavers and Other Artisans including Khadi and Village Industries Board Sector' (Rs.15 lakhs), 'Lumpsum Provision for Special Component Plan (Corporations and Companies viz. LIDKAR, KVIB, KHDC AND KSCDS)' (Rs.10 lakhs) and 'Testing Quality Control and Standardisation' (Rs.9.70 lakhs) due to economy measures was anticipated and surrendered. Final saving occurred mainly under 'C.S.S. District Industries Centres - DIC Promotional Scheme including Industries (New Schemes)' (Rs.34.68 lakhs), 'C.S.S.-DIC Promotional Scheme including Industries (Sub-Divisional Offices)' (Rs.31.51 lakhs), 'Conducting of Seminars, refresher Courses for Staff, Publicity etc., by DICs' (Rs.9.47 lakhs) and 'C.S.S of District Industries Centre-Central Cell at Directorate Level' (Rs.9.32 lakhs) was partly counterbalanced by final excess under 'Government Tool Room and Training Centre for Small Scale Industries at Bangalore' (Rs.5.16 lakhs). Reasons for the above final saving and final excess have not been communicated (October 1994).			

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving +
(4) 106. Coir Industries			
O	88.00		
R	- 48.36	39.64	39.63 - 0.01
Saving mainly under 'Craft Complex - Coir' (Rs.40 lakhs - provision Rs.50 lakhs) due to limiting the expenditure to the sanctions by Government, 'Mahila Coir Yojana' (Rs.4 lakhs - entire provision) due to non-approval of proposal by Government and 'Rebate on Coir Products' (Rs.3.88 lakhs) due to economy measures was anticipated and surrendered.			
(5) 104. Handicraft Industries			
O	95.00		
R	- 24.68	70.32	64.97 - 5.35

Anticipated saving mainly under 'Craft Complexes - Handicrafts' (Rs.28.03 lakhs) due to restricting expenditure in view of economy measure was partly reappropriated to 'Rebate on Lesser Known Crafts' (Rs.4 lakhs) and 'Celebration of All India Handicrafts Week' (Rs.3 lakhs) and balance surrendered. Reasons for the final saving mainly under 'Supply of Sandal Wood to Artisans at Concessional rates - Subsidies' (Rs.5.72 lakhs) have not been communicated (October 1994).

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

4851. CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES

200. Other Village Industries

O	20,30.00		
R	- 14,10.10	6,19.90	5,21.90 - 98.00

Saving anticipated under 'Infrastructure Development under 'Vishwa' (Rs.13,00.10 lakhs) as the scheme was not fully implemented (it was decided to start growth Centres only in 3 districts on trial basis as against the initial decision of starting them in all districts), 'Functional Industrial Estates - Viswa' (Rs.1,00 lakhs - entire provision)-specific reasons for saving has not been intimated

GRANT NO.7

(October 1994) and 'Establishment of Effluent treatment plant (LIDKAR)' (Rs.10 lakhs - entire provision) as the proposal was approved by Government was surrendered. Final saving of Rs.1.09 lakhs under 'Infrastructure Development under Viswa' was partly counterbalanced by final excess under 'Functional Industrial Estate Viswa' (Rs.11 lakhs). Under this head the budget provision of Rs.1.11 lakhs was surrendered as the release of Rs.11 lakhs was to be met from Revenue Section. Reasons for the final saving and final excess have not been communicated (October 1994).

Head	Total grant	Actual expenditure	Excess Saving
(In lakhs of rupees)			
(2) 6851. LOANS FOR VILLAGE AND SMALL INDUSTRIES			
102. Small Scale Industries			
O 4,15.50			
S 3,00.00			
R - 1,83.99	5,31.51	6,31.51	+ 1,00.00

Savings under 'Other loans - Loans to Industrial Units affected by Riots' (Rs.83.95 lakhs - provision Rs.1,00 lakhs) due to non-receipt of proposals, 'Loans for Karnataka Small Industries Development Corporation-UNDP Assisted Project' (Rs.40 lakhs - entire provision) as the scheme was not sanctioned by Government of India 'Seed Money for revival of Small Sick Units' (Rs.30 lakhs - entire provision) as no cases were sanctioned, 'Development of Auto Complex at Belgaum' (Rs.20 lakhs - entire provision) as the proposal was not sanctioned by Government and 'Dutch Assisted Project of Construction of Industrial Sheds' (Rs.10.04 lakhs - provision Rs.13.50 lakhs) expenditure was restricted to actual claims, was anticipated and surrendered. The above anticipated saving was partly offset by final excess under 'Schemes under Viswa' (Rs.1,00 lakhs). This expenditure was incurred without any Budget provision (it was stated that funds would be provided by reappropriation from 'Capital Outlay on Villages and Small Industries) attracting the criteria for New Service.

GRANT NO.7

Head	Total grant	Actual expenditure	Excess Saving	+
(In lakhs of rupees)				
(3) 4851. CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES				
102. Small Scale Industries				
O 2,38.00				
R - 8.71	2,29.29	1,99.42	- 29.87	

Anticipated saving occurred under 'Share Capital contribution to KSIMC' (Rs.10 lakhs) due to economy measures was partly offset by anticipated excess under Industrial Co-operatives (Rs.1.29 lakhs). Reasons for the final saving of Rs.29.87 lakhs under 'Centrally Sponsored Scheme for Construction of District Industries Centre - Buildings' have not been communicated (October 1994).

(4) 800. Other expenditure

O 60.30			
R - 25.64	34.66	33.05	- 1.61

Saving (Rs.25.64 lakhs anticipated and Rs.1.61 lakhs final) occurred under 'Revitalisation of Industrial Co-operatives-Assistance to DSMI'. Due to non-receipt of eligible proposals the anticipated savings (Rs.25.64 lakhs) was partly reappropriated and balance surrendered.

(5) 106. Coir Industries

O 20.00			
R - 12.50	7.50	7.50	...

The investments in Karnataka State Coir Development Corporation was restricted to the amount sanctioned by Government. The remaining amount was anticipated as saving and surrendered.

Grants Expenditure
(In lakhs of rupees)

107-1-08 Assistance to
Sericulturist SCP

O	1,80.96	
R	- 1,80.96	

... 0.34

The entire grant was withdrawn and pooled under '2235 - Welfare' as per decision of the Cabinet.

107-1-14 Uzi Fly Eradication

O	22.85	
R	- 8.37	

14.48

17.67

107-1-15 Incentive for Bivoltine
Rearers and reelers
Subsidy

O	1,80.00	
R	- 25.00	

1,55.00

1,55.78

Under 14 and 15 the expenditure is stated to be restricted in view of economy measures.

Final saving under 'Sericulture Industries - Karnataka Silk Worm Seed Cocoon and Silk Yarn Development and Price Stabilisation Fund - Lumpsum Provision for PSFA Scheme' (Rs.3,70.89 lakhs), 'State Sericulture Industries - Karnataka Sericulture Project-World Bank Assistance Phase II - Machinery and Equipment' (Rs.2,01.07 lakhs), 'Grainage Seed/commercial - Purchase of Seed Cocoons' (Rs.1,28.12 lakhs), 'Cocoon Market and Ranges - Salaries' (Rs.75.48 lakhs), 'Karnataka Sericulture Project- World Bank Assistance Phase II - Materials and Supplies' (Rs.53.09 lakhs), 'Lumpsum Provision for State Plan Schemes in District Sector arising out of KSP Schemes - Salaries' (Rs.50.08 lakhs), 'Training - Salaries' (Rs.26.67 lakhs), 'Strengthening of Silk Filatures' (Rs.19.64 lakhs), 'Karnataka Sericulture Project - World Bank Assistance Phase II - Wages' (Rs.17.95 lakhs), 'Graft Nurseries - Wages' (Rs.11.58 lakhs), 'Farm Salaries' (Rs.9.90 lakhs), 'Karnataka Sericulture Project - World Bank Assistance Phase II - Travel Expenses' (Rs.9.42 lakhs) and 'Sericulture Industries - Karnataka Silk Worm Seed Cocoon and Silk

Yarn Development and Price Stabilisation Fund - Silk Exchange - Rent Rates and Taxes' (Rs.9.17 lakhs) was partly offset by final excess under 'State Sericulture Industries - Karnataka Sericulture Project - World Bank Assistance Phase II' (Rs.2,01.39 lakhs - {Salaries- Rs.1,19.55 lakhs, Grant-in-aid - Rs.49.21 lakhs and Office Expenses Rs.32.63 lakhs}), 'Bonus to Cocoon Production in Mysore Seeds Area' (Rs.29.72 lakhs), 'Grainages Seed/Commercial' (Rs.44.20 lakhs - Salaries Rs.23.42 lakhs and Office Expenses Rs.20.78 lakhs), 'SCP Evaluation and Monitoring Cell - Salaries' (Rs.13.32 lakhs) and 'Cocoon Market Ranges - Office Expenses' (Rs.9.44 lakhs). Reasons for the final saving and excess have not been communicated (October 1994).

Head

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

(2) 797. Transfer to Reserve
Fund and Deposit
Account

17,00.00

10,54.98

- 6,45.02

Reasons for the saving under 'Transfer of Market Fee and Licence Fee to Karnataka Silk Worm Seed Cocoon and Silk Yarn Development and Price Stabilisation Fund' has not been communicated (October 1994).

(3) 191. Assistance to Local
bodies, Corpo-
rations etc.

18,25.81

15,08.98

- 3,16.83

Reasons for the short release of grants under 'Block Assistance to Zilla Parishads and Mandal Panchayats (Sericulture)' (Rs.3,14.18 lakhs) mainly to 'Kolar' (Rs.65.68 lakhs), 'Bangalore (Rural)' (Rs.46.05 lakhs), 'Mysore' (Rs.41.53 lakhs), 'Hassan' (Rs.32.42 lakhs), 'Mandya' (Rs.22.39 lakhs), 'Chitradurga' (Rs.18.59 lakhs), 'Bijapur' (Rs.17.41 lakhs), 'Dharwar' (Rs.15.84 lakhs) and 'Shimoga' (Rs.14.82 lakhs) has not been communicated (October 1994).

(4) 2852. INDUSTRIES
08. Consumer Industries
202. Textiles

O	13,36.17	
R	- 3,57.03	

9,79.14

10,26.84

+ 47.70

The saving anticipated and surrendered (Rs.3,57.03 lakhs) was

GRANT NO.9 - TEXTILE INDUSTRIES ETC.

(ALL VOTED)

	Total grant Rs.	Actual expenditure Rs.	Excess Saving
MAJOR HEADS : 2235 SOCIAL SECURITY AND WELFARE,			
2851 VILLAGE AND SMALL INDUSTRIES,			
2852 INDUSTRIES,			
4851 CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES,			
4860 CAPITAL OUTLAY ON CONSUMER INDUSTRIES,			
6401 LOANS FOR CROP HUSBANDRY AND			
6851 LOANS FOR VILLAGE AND SMALL INDUSTRIES.			

Revenue

Original	35,75,47,000	35,81,47,000	
Supple- mentary	6,00,000		26,97,45,949
Amount surrendered during the year (March 1994)			- 8,84,01,

Capital

Original	12,98,34,000	16,60,79,000	
Supple- mentary	3,62,45,000		5,71,80,896
Amount surrendered during the year (March 1994)			-10,88,98,

NOTES AND COMMENTS

- (i) In the Revenue Section, saving of Rs.5,85.74 lakhs anticipated and surrendered. However, there was a final saving Rs.8,84.01 lakhs.
- (ii) In the Capital Section against the final saving Rs.10,88.98 lakhs only Rs.6,18.18 lakhs was anticipated surrendered.

GRANT NO.9

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

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

2851. VILLAGE AND SMALL INDUSTRIES

103. Handloom Industries

O	26,25.87			
R	- 4,17.52	22,08.35	21,81.44	- 26.91

Anticipated saving mainly under 'Production of Controlled Dhoties and Sarees in Handloom Sector - Central Scheme - KHDC' (Rs.1,18 lakhs) due to reduction in the target of Government of India and availment of benefit under package of Janatha Scheme as per advise of Government of India, 'Special Component Plan for Handloom Textiles' (Rs.100 lakhs) due to pooling of amount under '2235 - Social Security and Welfare, 'Advanced Training Institute for Handloom Weavers, Hubli-Dharwar' (Rs.52.80 lakhs - entire provision) due to non-release of share by Government of India, 'Interest subsidy on Loans to KHDC and Apex Societies' (Rs.40 lakhs - entire provision) due to non-implementation of the scheme, 'Handloom Coverage under Minority Development Programme' (Rs.36 lakhs - entire provision) due to non-receipt of sanction from Government of India, 'Price Fluctuation Fund' (Rs.32.60 lakhs - entire provision) due to economy measures, 'Tribal area sub-plan for Handloom Textiles' (Rs.32 lakhs - entire provision) in view of non-approval of scheme by Government of India, 'Work Shed KHDC' (Rs.26.46 lakhs) due to limiting the expenditure to the availability of Funds (surrender proved injudicious in view of final excess of Rs.6.66 lakhs), 'Production of Controlled Dhoties, Sarees in Handloom Sector Schemes' (Rs.25 lakhs - entire provision) due to non-receipt of eligible proposals, 'Thrift Fund Scheme -KHDC' (Rs.24 lakhs - entire provision) as there were no claims from KHDC (surrender proved injudicious in view of final excess of Rs.2.56 lakhs) and 'Marketing Development Assistance Scheme Co-operative Grant (in lieu of special rebate)' (Rs.22.81 lakhs) due to non-receipt of adequate proposals

GRANT NO.9

from Co-operative Societies were partly reappropriated and the balance surrendered. These savings were partly offset by anticipated 'excess' mainly under 'Marketing Development Assistance Scheme (KHDC) grant' lieu of Special Rebate' (Rs.62.79 lakhs) for the disposal of large inventories and 'Worksheds-Handloom Co-operatives' (Rs.48.94 lakhs) due to more proposals than anticipated. Additional funds which were provided by reappropriation proved excessive in view of final saving of Rs.31.98 lakhs. The final saving was partly offset by final excess mainly under 'Production of Controlled Dhoties and Sarees in Handloom Sector - Central Scheme-KHDC' (Rs.15.86 lakhs). Reasons for the final saving and final excess have not been communicated (October 1994).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving
(2) 2235. SOCIAL SECURITY AND WELFARE			
02. Social Welfare			
104. Welfare of Aged, Infirm and Destitutes			
O 9,05.00			
R - 1,26.70	7,78.30	5,06.80	- 2,71.50
Though the entire saving of Rs.3,98.20 lakhs under 'Distribution of Sarees Dhoties etc., to Weaker Section' was anticipated, only Rs.1,26.70 lakhs due to limiting the expenditure to the availability of funds was surrendered. The final saving of Rs.2,71.50 lakhs stated to have been withdrawn for pooling of SCP funds for implementation by Social Welfare Department was however not surrendered.			
(3) 2852. INDUSTRIES			
80. General			
800. Other expenditure			
O 39.60			
R - 39.60			

Entire provision of Rs.39.60 lakhs under 'Subventions to Binny

GRANT NO.9

Limited' was anticipated and surrendered as eligible proposal was not received.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving	+
4860. CAPITAL OUTLAY ON CONSUMER INDUSTRIES				
01. Textiles				
190. Investment in Public Sector and other undertakings				
O 4,00.00				
R - 4,00.00				

Entire provision of Rs.2,00 lakhs each under 'Co-operative Spinning Mills-Investment in Spinning Mills' and 'Central Sector Scheme of Co-operative Spinning Mills NCDC-Investment in Spinning Mills' was anticipated and surrendered. Specific reasons for the saving surrendered has not been communicated (October 1994).

(2) 4851. CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES				
103. Handloom Industries				
O 2,22.56				
S 3,56.05				
R - 1,33.62	4,44.99	2,75.94	- 1,69.05	

Anticipated saving mainly under 'KSTPL' (Rs.1,10 lakhs - entire provision) due to non-release of funds (similar saving was noticed in the year 1992-93 also), 'Advance Training Institute for Handloom Weavers Hubli-Dharwar' (Rs.26.40 lakhs), 'Setting of Handloom Technology Institute' (Rs.18.96 lakhs - provision Rs.24.00 lakhs), 'Export Garment Project' (Rs.12 lakhs - entire provision) and 'Amalgamation of Apex Societies' (Rs. 8 lakhs) due to limiting the expenditure to the availability of funds was partly reappropriated and the balance surrendered. The above saving was partly offset by anticipated excess under 'NCDC for Handloom Societies' (Rs.41.74 lakhs) for reviving 15 sick primary weavers co-operative Societies by

GRANT NO.9

providing share capital for which additional funds was provided by of reappropriation (similar excess was noticed under this head in year 1992-93 also). Reasons for the final saving of Rs.1,69.05 lakhs under 'Equity Assistance from Government of India under Package II Janatha Cloth Scheme' have not been communicated (October 1994).

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

- (3) 6401. LOANS FOR CROP HUSBANDRY
105. Manures and Fertilizers

5,00.00

2,11.25

- 2,88.

Reasons for the final saving of Rs.2,88.75 lakhs under 'Share Term Loan for purchase and sale of Fertilizers to Karnataka Agriculture Industries Corporation' has not been communicated (October 1994).

- (4) 6851. LOANS FOR VILLAGE AND SMALL INDUSTRIES
103. Handloom Industries

O	1,26.38
S	6.40
R	- 79.58

53.20

40.20

- 13.1

Anticipated saving mainly under 'Loans to Karnataka Handloom Development Corporation - Centrally Sponsored Scheme of Loan for Pre Loom and Post Loom facilities - processing facilities-Central Share (Rs.60 lakhs - entire provision) due to non-release of its share by Government of India, 'Other loans - NCDC Scheme for Handloom Societies' (Rs.11.56 lakhs - entire provision) due to non-receipt of proposals for release of amount and 'Other loans - Amalgamation of Apex Institutions' (Rs.8 lakhs) due to economy measures were surrendered. Reasons for final saving of Rs.10.42 lakhs under 'Other Loans - Modernisation of Looms - KHDC' has not been communicated (October 1994).

GRANT NO.10 - SUGAR INDUSTRIES

(ALL VOTED)

Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
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MAJOR HEADS : 2852 INDUSTRIES,

4860 CAPITAL OUTLAY ON CONSUMER INDUSTRIES,

6425 LOANS FOR CO-OPERATION AND

6860 LOANS FOR CONSUMER INDUSTRIES.

Revenue

Original
Supplementary

18,02,000

18,02,000

17,30,541

- 71,459

Amount surrendered during the year (March 1994)

2,71,420

Capital

Original
Supplementary

6,50,00,000

34,27,43,000

23,38,01,000

-10,89,42,000

Amount surrendered during the year (March 1994)

6,50,00,000

NOTES AND COMMENTS

(i) In the Capital Section saving of Rs.6,50 lakhs was anticipated and surrendered. However, there was a final saving of Rs.10,89.42 lakhs.

(ii) Apart from a saving of Rs.75 lakhs (less than 10 percent of the provision) under 'Loans for Consumer Industries-Sugar-Loans to Co-operative Sugar Mills', reasons for which have not been communicated (October 1994). saving in the Capital Section occurred mainly under:

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving
4860. CAPITAL OUTLAY ON CONSUMER INDUSTRIES			
04. Sugar			
190. Investments in Public Sector and other undertakings			
O 6,50.00			
R - 6,50.00

Entire provision of Rs.3,25 lakhs each under 'Co-operative Sugar Mills' and 'Central Sector Scheme of Co-operative Sugar Factories NCDC' was surrendered as no expenditure was incurred. Specific reasons for the saving have not been communicated (October 1994).

- (2) 6860. LOANS FOR CONSUMER INDUSTRIES
04. Sugar
190. Loans to Public Sector and other undertakings

O			
S 9,50.72	9,50.72	7,45.76	- 2,04.96

A sum of Rs.2,04.96 lakhs was provided in the Supplementary Estimates (First Instalment) for recoupment of Contingency Fund in which the amount is stated to have been released to Mysore Paper Mill Limited towards the conversion of purchase tax into interest free loan. As the amount was not drawn from the Contingency Fund, the provision made in the Supplementary Estimates (First Instalment) remained unutilised.

- (3) 6425. LOANS FOR CO-OPERATION

108. Loans to Other Co-operatives

O			
S 1,59.46	1,59.46	...	- 1,59.46

In the Supplementary Estimates (First Instalment) a sum of Rs.1,59.46 lakhs was provided for repayment to Contingency Fund from which the amount is stated to have been released to co-operative sugar

factories for the conversion of purchase tax into interest free loan. As the amount was not drawn from the Contingency Fund, the provision made in Supplementary Estimates (First Instalment) remained unutilised.

GRANT NO.11 - STATIONERY AND PRINTING

(ALL VOTED)

	Total grant Rs.	Actual expenditure Rs.	Excess Saving
MAJOR HEAD : 2058 STATIONERY AND PRINTING.			
Revenue			
Original	20,55,28,000	20,90,28,000	
Supple- mentary	35,00,000	20,31,57,281	- 58,70,71
Amount surrendered during the year (March 1994)			61,18,00

NOTES AND COMMENTS

(i) In view of the final saving (Rs.58.71 lakhs), the additional funds obtained through supplementary estimates in March 1994 (Rs.1 lakhs) proved excessive. This could have been obtained through reappropriation.

(ii) Rupees 61.18 lakhs were surrendered as anticipated saving the eventual saving however, was Rs.58.71 lakhs only.

(iii) Saving occurred mainly under:

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving
2058. STATIONERY AND PRINTING			
103. Government Presses			
O	11,54.36		
R	- 81.50		
	10,72.86	10,74.90	+ 2.04

The entire provision under 'Introduction of Photo Composing / DTP system in Central Press and Sub Urban Press Bangalore in connection with the printing of Budget Documents (Plan)' (Rs.45 lakhs) remained unutilised; no part thereof was anticipated and surrendered as saving. The entire provision under 2) 'Introduction of one more shift in the Government Sub-Urban Press Bangalore and Government Branch Press of Dharwad and Gulbarga' (Rs.35 lakhs) was surrendered due to economy orders, 3) 'Saving also anticipated under 'Introduction of Photo

GRANT NO.11

Composing Desk Top Publication System in the Central Press and Government sub-Urban Press Bangalore' (Rs.26.18 lakhs) due to economy measures was surrendered, and the balance of Rs.3.82 lakhs remained unutilised. Anticipated saving under Government Presses - Salaries' (Rs.13.79 lakhs) and 'Wages' (Rs.6.53 lakhs) due to non-filling up of vacant posts and restricting the employees for daily wages was reappropriated to other heads.

The above saving was partly offset by excess under 'Introduction of Modern Offset Printing Press Unit in the Government Branch Press of Dharwad and Gulbarga (Plan)' (Rs.48.81 lakhs). The reasons for the final excess and savings have not been communicated (October 1994).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving	+
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2. 001. Direction and Administration

O	1,14.60			
R	- 12.50	1,02.10	1,02.04	- 0.06

Anticipated saving under 'Director of Printing Stationery and Publications - Salaries' (Rs.7.96 lakhs) due to vacant posts and under 'Cost of Security Forces of Police transferred from 2055 Police' (Rs.4.51 lakhs) due to non-receipt of establishment bills from Police Department were reappropriated to other heads.

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

101. Purchase and Supply of Stationery Stores

O	7,50.70			
S	35.00			
R	34.83	8,20.53	8,20.34	- 0.19

Additional funds were provided by reappropriation under 'Purchase of Stationery Stores' (Rs.38 lakhs) towards purchase of 500 Kannada Typewriters.

GRANT NO.12 - PUBLIC LIBRARIES ETC.

(ALL VOTED)

	Total grant Rs.	Actual expenditure Rs.	Excess Saving
MAJOR HEADS : 2202 - GENERAL EDUCATION, 2205 - ART AND CULTURE, 2235 - SOCIAL SECURITY AND WELFARE AND 3604 - COMPENSATION AND ASSIGNMENTS TO LOCAL BODIES AND PANCHAYATI RAJ INSTITUTIONS.			

Revenue

Original	34,77,02,000	34,77,02,000	
Supple- mentary	...	23,61,70,855	-11,15,31,1
Amount surrendered during the year (March 1994)		12,24,54,8	

NOTES AND COMMENTS

i) Against anticipated saving and surrender of Rs.12,24.55 lakhs the eventual saving was Rs.11,15.31 lakhs only. Expenditure on opening of vocational sections in schools under Central Plan Scheme for which Grant from Government of India was received could have been anticipated and there by surrenders could have been suitably reduced

(ii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving
2202. GENERAL EDUCATION			
02. Secondary Education			
800. Other Expenditure			
O	16,60.93		
R	- 12,04.44		
	4,56.49	8,07.73	+ 3,51.1
Out of the total saving of Rs.8,53.20 lakhs, anticipated saving under 'National Policy on Education - Central Plan Scheme of Vocationalisation of Secondary Education' (Rs.11,02.17 lakhs) due to			

GRANT NO.12

release of 50% balance of Grants by Government of India at the fag end of the year (March 1994) and 'Transferred scheme of Vocationalisation of Higher Secondary Education' (Rs.1,02.27 lakhs) due to sanction of less number of courses and release of Central and State share accordingly were surrendered. Reasons for the final saving (Rs.1,80.63 lakhs) under 'Transferred Scheme of Vocationalisation of Secondary Education' have not been communicated. The savings noted above were partly offset by excess under 'National Policy on Education - Central Plan Scheme of Vocationalisation of Secondary Education' (Rs.5,31.86 lakhs), reasons for which have not been communicated (October 1994).

There was a final saving of Rs.9,27.07 lakhs during 1992-93 under this head.

Head	Total grant	Actual expenditure	Excess Saving	+
(In lakhs of rupees)				
2202. GENERAL EDUCATION				
04. Adult Education				
001. Direction and Administration				
O	7,57.00			
R	- 6.61	7,50.39	6,07.16	- 1,43.23
Reasons for the final saving under 'State Level Literacy Programme' (Rs.1,42.87 lakhs) have not been intimated (October 1994).				
2205. ART AND CULTURE				
105. Public Libraries				
O	7,24.36			
R	- 46.00	6,78.36	5,91.60	- 86.76

Anticipated saving under 'State Central Library, Bangalore' (Rs.72 lakhs) and 'Expansion of Library Services' (Rs.15.50 lakhs) due to non-receipt of sanction from Government for implementing the scheme during 1993-94, Administrative reasons and Economy measures were re-appropriated to meet the excess expenditure elsewhere. Additional funds were provided under 'Library Movement and Bulk Purchase of Books for Libraries' (Rs.47.50 lakhs) for starting of new Libraries and Purchase of Furniture. Final saving under 'Expansion of Library

GRANT NO.12

Services' (Rs.64.97 lakhs), 'State Central Library, Bangalore' (Rs.7.77 lakhs) due to vacant posts and 'Library Movement and Purchase of Books for Libraries' (Rs.7.03 lakhs) due to delay in sanctioning the scheme.

(iii) The saving mentioned in note (ii) above was partly counterbalanced by excess under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving
2202. GENERAL EDUCATION			
04. Adult Education			
101. Grants to voluntary Organisations			
O	50.00		
R	32.50		
	82.50	82.50	

Additional funds were provided by way of reappropriation 'Karnataka State Adult Education Council' 'Grant - in - Aid' (Rs.32 lakhs) for payment of salaries to staff.

GRANT NO.13 - HIGHER EDUCATION

(ALL VOTED)

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
MAJOR HEADS : 2202 - GENERAL EDUCATION,			
2203 - TECHNICAL EDUCATION,			
2852 - INDUSTRIES,			
3425 - OTHER SCIENTIFIC RESEARCH AND			
6202 - LOANS FOR EDUCATION, SPORTS ART AND CULTURE.			
Revenue			
Original	2,01,47,65,000	2,15,92,98,000	
Supplementary	14,45,33,000	2,05,92,56,398	-10,00,41,602
Amount surrendered during the year (March 1994)			9,85,32,176
Capital			
Original	...	30,00,000	
Supplementary	30,00,000	30,02,145	+ 2,145
Amount surrendered during the year			

NOTES AND COMMENTS

(i) As against the final saving of Rs.10,00.42 lakhs, saving anticipated and surrendered was Rs.9,85.32 lakhs only.

(ii) The Supplementary Grant (Rs.2,12.75) obtained during March 1994 to meet the demand of Government Colleges and for bringing more private colleges under Grant-in-Aid code under 'General Education-University and Other Higher Education-Government Colleges and Institutes'- 'Other Government Colleges' (Rs.1,52.75 lakhs), 'Assistance to Non-Government Colleges and Institutes - Collegiate Education' - 'Bringing more Private Colleges under

GRANT NO.13

'Grant-in-Aid Code' (Rs.60 lakhs) were neither utilised surrendered. The Supplementary Provision of Rs.5.01 obtained during September 1993 under 'Other Expenditure - University Review Commission' was not utilised due to non-auditing of accounts of the Commission.

(iii) In the Capital Section, the expenditure has exceeded grant by Rs.2,145/- which requires regularisation.

(iv) Apart from the saving of (Rs.4,82.52 lakhs) (less than per cent of the provision) mainly under '2202 - General Education University and other Higher Education' 'Government Colleges and Institutes' (Rs.2,53.47 lakhs) 'Assistance to Universities' (Rs.1,64.03 lakhs) and 'Assistance to Non-Government Colleges and Institutes' (Rs.65.02 lakhs). Saving occurred mainly under:-

Head	Total grant	Actual expenditure	Excess Saving
(In lakhs of rupees)			
2203. TECHNICAL EDUCATION			
800. Other Expenditure			
O	8,86.79		
R	- 5,50.52		
	3,36.27	5,30.03	+ 1,93.76

Saving anticipated and surrendered under 'Strengthening Technical Education with World Bank Assistance' (Rs.5,55 lakhs) due to non-supply of materials from D.G.S & D. Reasons for the final excess under the same head (Rs.1,88.39 lakhs) have not been intimated (October 1994).

105. Polytechnics

O	11,97.73		
R	- 2,21.46		
	9,76.27	9,82.70	+ 6.43

Anticipated savings under 'Polytechnics' (Rs.1,80.01 lakhs) due to vacant posts, Economy Orders, non-supply of materials and non-approval of sanction for implementing the scheme, 'Establishment of Institutions offering Diploma Courses in New Disciplines' - 'Salaries' (Rs.36.79 lakhs) due to vacant posts and 'Machinery and Equipment' (Rs.5.50 lakhs) due to non-supply of materials were partially reappropriated and balance surrendered.

GRANT NO.13

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

2202. GENERAL EDUCATION

03. University and Other Higher Education

800. Other Expenditure

O	1,39.93			
S	5.01			
R	- 10.77			
	1,34.17	69.29	- 64.88	

Anticipated saving under 'Acquisition of Land on behalf of Educational Institutions' (Rs.10.27 lakhs) due to non-settlement of acquisition of land within the specified period was surrendered. Reasons for the final saving mainly under 'Establishment and Equipment of Students Hostels' - 'Salaries' (Rs.37.05 lakhs) and 'Improving Library and Laboratory Facilities' (Rs.20.91 lakhs) have not been intimated (October 1994).

2203. TECHNICAL EDUCATION

103. Technical Schools

O	1,05.12			
R	+ 9.80			
	1,14.92	81.69	- 33.23	

Anticipating excess expenditure for payment of Leave Salary, Interim Relief, Enhanced Dearness Allowance to the staff under 'Junior Technical Schools additional provision was made by way of re-appropriation to an extent of Rs.10.31 lakhs. However, there was final saving under the head (Rs.33.78 lakhs), reasons for which, have not been intimated (October 1994).

(v) Saving mentioned in note (iv) above was partially counterbalanced by excess over the grant under the following.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving
2203. TECHNICAL EDUCATION			
104. Assistance to Non-Government Technical Colleges and Institutes			
O 11,09.34			
R + 1,06.55	12,15.89	12,16.52	+ 0.63

Additional funds were provided under 'Non-Government Engineering Colleges' - 'Grant-in-Aid' (Rs.1,27 lakhs) for payment of salary allowances to the staff. Reasons for the final excess under 'Non-Government Technical Schools' 'Grant-in-Aid' (Rs.35.03 lakhs) and 'Non-Government Engineering Colleges offering Diploma Courses in Disciplines' (Rs.20 lakhs) offset by final saving under 'Assistance to Non-Government Polytechnics' - 'Grant-in-Aid' (Rs.53.53 lakhs) have not been intimated (October 1994).

2202. GENERAL EDUCATION
03. University and Other Higher Education
001. Direction and Administration

O 1,09.75			
R - 4.23	1,05.52	1,55.09	+ 49.57

Reasons for the final excess under 'Direction and Administration' (Rs.49.57 lakhs) have not been intimated (October 1994).

2203. TECHNICAL EDUCATION

001. Direction and Administration

O 1,17.73			
R - 12.41	1,05.32	1,31.21	+ 25.89

Anticipated saving under 'Direction and Administration' (Rs.12.41 lakhs) due to non-filling of vacant posts and Economy Orders was surrendered. Reasons for the final excess under the same head (Rs.25.89 lakhs) have not been communicated (October 1994).

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

O 78.00				
R + 10.00	88.00	86.35	- 1.65	

Additional funds were augmented under the Scheme Examination 'Office Expenses' (Rs.5 lakhs) for purchase of Stationery items and 'Payment of Professional and Special Services' (Rs.5 lakhs) for spot payment of remuneration to the valuers of the centralised valuation of Supplementary Examination answer papers in respect of Technical Courses.

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GRANT NO.14 - YOUTH SERVICES

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess Saving
MAJOR HEADS : 2204 SPORTS AND YOUTH SERVICES AND			
3053 CIVIL AVIATION.			

Revenue

Voted -

Original	21,71,63,000	21,71,63,000	
Supple- mentary	...	17,56,93,007	
			- 4,14,69

Amount surrendered during
the year (March 1994)

Charged -

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

Amount surrendered during
the year (March 1994)

NOTES AND COMMENTS

(i) In the voted grant (Rs.3,40.05 lakhs) were surrendered anticipated saving, the eventual saving, however, was Rs.4,14 lakhs.

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

Head

Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving
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2204. SPORTS AND YOUTH SERVICES

104. Sports and Games

O	5,30.55	
R	- 1,39.47	

3,91.08

3,90.68

- 00.4

Anticipated saving mainly under 'Central Sector Scheme for Development of Sports and Games' (100 percent Central Assistance) (Rs.1,24.46 lakhs) due to non-sanction by the Government of India for

GRANT NO.14

Implementing the scheme and 'Construction and Development of Sports Complex at District Level' (Rs.10 lakhs) due to non-receipt of sanction by the Government were surrendered.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving
(2) 102. Youth Welfare Programme for Students			
O	7,60.29		
R	- 1,40.32	6,19.97	6,57.82 + 37.85
Anticipated savings under 'National Cadet Corps - NCC - Salaries' (Rs.1,02.47 lakhs) due to non-filling up of vacant posts and economy measures and 'Other Charges' (Rs.33.78 lakhs) due to non-enrolment of Cadets as the additional allotment was not released by Government were surrendered. The final excess under 'Salaries' (Rs.36.75 lakhs) was due to non-consideration of 'Salaries of Police Guards' deputed to NCC while surrendering the grants.			

(3) 191. Assistance to Local
Bodies, Corporations etc.

4,50.20 3,50.12 - 1,00.08

Reasons for the final saving under 'Block Assistance to Zilla Parishads' (Rs.99.60 lakhs) have not been intimated.

(4) 3053. CIVIL AVIATION
80. General
003. Training and Education

O	1,02.99		
R	- 65.10	37.89	37.63 - 00.26

Anticipated saving under 'Government Flying School - Machinery and Equipment' (Rs.50 lakhs) due to non-purchase of machinery and equipment for want of adequate funds and non-availability of infrastructure and under 'Salaries' (Rs.9.23 lakhs) due to non-filling up of vacant posts were surrendered.

GRANT NO.15 - ART, CULTURE AND DEVELOPMENT OF KANNADA

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess Saving
MAJOR HEADS : 2205 ART AND CULTURE AND			
2250 OTHER SOCIAL SERVICES.			
Revenue			
Voted -			
Original	11,71,27,000	13,95,33,000	
Supplementary	2,24,06,000	13,29,54,195	
Amount surrendered during the year (March 1994)			- 65.78
Charged -			
Original	36,000	36,000	
Supplementary	...	19,728	
Amount surrendered during the year			- 55.95

NOTES AND COMMENTS

- (i) In the voted grant (Rs.55.96 lakhs) were surrendered anticipated saving, the final saving, however was Rs.65.79 lakhs.
- (ii) Saving under the voted grant occurred mainly under:

Head

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

2205.ART AND CULTURE

101.Fine Arts Education

O	40.99
S	6.06
R	- 8.24

Anticipated saving under 'Jayachamarajendra Arts Academy, Mysore' (Rs.9.24 lakhs) due to vacant posts was surrendered.

38.81

39.55

+ 0.7

GRANT NO.15

Head	Total grant	Actual expenditure	Excess + Saving -
		(In lakhs of rupees)	
(2) 102. Promotion of Art and Culture			
O	6,35.83		
S	1,60.00		
R	- 40.26		
	7,55.57	7,11.10	- 44.47
Anticipated saving under 'Special Schemes for Development of Kannada and Culture' (Rs.18.40 lakhs), 'Financial Assistance to Kannada Sanghas and Other similar Institutions for Building Construction and Other Programmes' (Rs.8.69 lakhs), and 'Open Air Theatre' (Rs.4 lakhs) due to non-receipt of sanction from the Government for implementing the scheme were partly reappropriated and the balance surrendered. Non-utilisation of the entire provision under 'Assistance to University of Mysore for Kannada Encyclopaedia and subject Encyclopaedia - Grant -in-aid' (Rs.6 lakhs) has resulted in final saving. Final savings under 'Honararium to Poets, Laureates, Famous Authors, Poets etc.,' (Rs.46.99 lakhs), 'Development of Kannada' (Rs.23.54 lakhs) and 'Development of performing Arts Visual, Arts and Literature' (Rs.6.55 lakhs) were partly offset by final excess under 'Pension to Artists in Indigent Circumstances' (Rs.31.82 lakhs) and 'Publication of Popular Literature' (Rs.9.16 lakhs). Reasons for the final savings/excesses have not been intimated (October 1994).			
(iii) The saving mentioned in note (ii) above was partly counterbalanced by excess under			
2250. OTHER SOCIAL SERVICES			
800. Other expenditure			
O	37.25		
S	28.00		
	65.25	92.71	+ 27.46
The actual expenditure under the following schemes has exceeded the provision (i) 'Dasara Festivities' (Rs.19.71 lakhs), (ii) 'Rajyotsava Celebrations' (Rs.16.05 lakhs). Reasons for the above			

GRANT NO.15

excesses are awaited (October 1994). The supplementary grant obtained for celebration of Republic Day (Rs.2 lakhs) during March 1994 remained unutilised. However, there was a final saving of Rs.4 lakhs under the scheme, reasons for which are awaited (October 1994).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving
(2) 2205. ART AND CULTURE			
107. Museums			
Voted			
O	1,58.08		
S	30.00		
R	- 2.53	1,85.55	1,94.83

Reasons for the final excess under 'Government Museums - Lumpsum' (Rs.9.78 lakhs) have not been intimated (October 1994).

GRANT NO.16 - PRIMARY AND SECONDARY EDUCATION

	Total grant or Appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
MAJOR HEADS : 2202 - GENERAL EDUCATION,			
2225 - WELFARE OF SCHEDULED CASTE/SCHEDULED TRIBES AND OTHER BACKWARD CLASSES,			
2236 - NUTRITION AND			
4202 - CAPITAL OUTLAY ON EDUCATION, SPORTS, ART AND CULTURE			
Revenue			
Voted			
Original	11,37,79,49,000	11,37,79,49,000	
Supple- mentary	...	10,19,91,39,060 - 1,17,88,09,940	
Amount surrendered during the year (March 1994)			37,49,55,000
Charged			
Original	36,000	36,000	
Supple- mentary	...	...	- 36,000
Amount surrendered during the year (March 1994)			27,250
Capital			
Voted			
Original	45,00,000	45,00,000	
Supple- mentary	...	20,74,844 - 24,25,156	
Amount surrendered during the year			...

NOTES AND COMMENTS

(i) The saving anticipated and surrendered under the Revenue Section of the Voted Grant was Rs.37,49.55 lakhs, whereas the actual

saving was Rs.1,17,88.10 lakhs, which is more than three times anticipated saving.

(ii) Apart from the saving of Rs.30,72.07 lakhs (less than 10 per cent of the provision) occurred under '2202 - General Education Elementary Education - Assistance to Local Bodies, Corporations' (Rs.23,14.91 lakhs), 'Secondary Education - Assistance to Local Bodies, Corporations' (Rs.6,34.87 lakhs) 'Assistance to Non-Government Secondary Schools' (Rs.1,22.29 lakhs), saving occurred mainly under

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving
2202.GENERAL EDUCATION			
80. General			
800.Other Expenditure			
O 33,96.99			
R - 15.07			
	33,81.92	4,27.44	- 29,54.48

Reasons for the final saving mainly under 'District Institute for Education and Training and College for Teachers Education and Training' (Rs.21,90.02 lakhs), 'National Policy on Education 1986 - Central Plan Scheme of Improvement of Science Education in Schools in the State' (Rs.7,03.07 lakhs) and 'Central Sector Scheme of Integrated Education for Disabled Children' (Rs.52.57 lakhs) have not been intimated (October 1994).

(2) 01.Elementary Education
800.Other Expenditure

O 71,51.20			
R - 11,43.92			
	60,07.28	54,87.55	- 5,19.73

Anticipated saving under 'Ahara' (Rs.6,09.35 lakhs) due to late implementation of the Scheme, 'Pustakalaya' (Rs.4,80.25 lakhs) due to purchase of books relating to 5th and 7th standards from private publishers and free distribution of books to other classes, 'Providing Contingencies to Primary Schools covered under operation Black Board' (Rs.36 lakhs) due to non-utilisation of the funds provided for Contingencies, 'Project Functions Unit' (Rs.13 lakhs) due to non-

utilisation of the funds released with World Bank Assistance for preparation of reports in respect of primary education programme under Zilla Parishads were surrendered.

Reasons for the final saving/excess noticed under the following Programme have not been communicated (October 1994).

Scheme	Budget Provision (In lakhs of Rupees)	Excess (+) Saving (-)
1. Ahara	35,00.00	- 12,12.92
2. Providing Educational facilities to Scheduled Caste/Scheduled Tribes Children studying in Class I to IV Standards	1,60.00	- 1,56.40
3. Provision of play fields	3,00.00	- 1,45.81
4. Manoranjan Reading, Arts and Music Promotions, Games and Toys	2,00.00	- 49.62
5. Repairs to Class Rooms	1,00.00	- 42.26
6. Pustakalaya	7,00.00	- 36.91
7. Yatra-Interschool-Inter Taluk Visits	1,00.00	- 30.38
8. Supply of Two-in-one sets to Higher Primary Schools under Education Technology	28.00	- 28.00
9. Construction of classrooms exclusive to Class I	10,00.00	+ 8,29.50
10. Vastradhara	8,80.00	+ 3,03.74
11. Establishment of District Educational Library	13.00	+ 27.62
12. Providing Contingencies to Primary Schools covered under Operation Black Board	1,46.00	+ 18.84

GRANT NO.16

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving
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(3) 2202.GENERAL EDUCATION

02.Secondary Education

109.Government Secondary schools

O	52,42.62		
R	10,80.57	41,62.05	37,96.36

Out of the total saving of Rs.14,46.26 lakhs anticipated saving under 'High Schools' (District Sector Scheme) 'Rs.7,15.12 lakhs' 'Government Higher Secondary Schools converted into Junior Colleges' (District Sector Scheme) (Rs.3,64.33 lakhs) mainly due to vacant posts and non-availment of surrender leave benefits by the staff and economic measures were partly re-appropriated and balance surrendered. Reasons for the final saving under 'Government Higher Secondary Schools converted into Junior Colleges' (District Sector Scheme) (Rs.2,71.3 lakhs), 'High Schools - District Sector Scheme' (Rs.58.78 lakhs) 'Government Secondary Schools' (Rs.18.33 lakhs) and 'Providing Infrastructural facilities to Government Secondary Schools converted into Junior Colleges' (Rs.17.20 lakhs) have not been intimated (October 1994).

(4) 2202.GENERAL EDUCATION

01.Elementary Education

101.Government Primary Schools

O	34,68.11		
R	2,52.82	32,15.29	29,28.26

Anticipated saving under 'Primary Schools (Bangalore Urban)' 'Salaries' (Rs.2,00.00 lakhs) due to vacant posts and non-availment of encashment benefits by the staff, 'Special Programme for construction of primary schools buildings' (Rs.10 lakhs) due to less release of funds by the Government were partly reappropriated and balance surrendered. Reasons for the final saving under the former head (Rs.2,24.28 lakhs) and the latter head (Rs.77.50 lakhs) have not been intimated (October 1994).

GRANT NO.16

October 1994). In view of the final excess of Rs.15.23 lakhs, the surrender of Rs.43.04 lakhs under 'Primary Schools - Lumpsum' due to vacant posts proved injudicious.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
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(5) 2202.GENERAL EDUCATION

05.Language Development

191.Assistance to Local

Bodies,
Corporation etc.

4,94.77	1,62.75	- 3,32.02
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Reasons for the final saving, under 'Central Sector Scheme of Appointment of Hindi Teachers' (Rs.3,20.93 lakhs - entire provision), 'Leave Encashment prior to retirement' (Rs.1.09 lakhs) and 'Block Assistance to Zilla Parishads and Mandal Panchayats' (Rs.10 lakhs) have not been communicated (October 1994).

(6) 2201.GENERAL EDUCATION

01.Elementary Education

107.Teachers Training

O	8,98.95		
R	81.41	8,17.54	5,70.99

Saving anticipated under 'Inservice Teacher's Training Institute (B U) - 'Salaries' (Rs.76.86 lakhs) due to non-filling up of vacant posts and Economy measures was partly reappropriated and balance surrendered.

Reasons for the final saving mainly under 'Inservice Teachers Training' - 'Salaries' (Rs.1,60.34 lakhs) and 'Lumpsum' (Rs.60 lakhs - entire provision) and 'Professional Growth Activities' (Rs.19.23 lakhs) have not been intimated (October 1994).

(8) 052.Machinery and Equipment

O	4,14.50		
R	0.97	4,13.53	1,00.74

Reasons for the final saving under 'National Policy on Education 1986 - Central Plan Scheme of Education Technology' (Rs.2,50.00 lakhs

GRANT NO.16

- entire provision), 'Machinery and Equipment' (Rs.55.30 lakhs) and 'Providing Equipment in Primary Schools' (Rs.7.49 lakhs) have not been communicated (October 1994).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving
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(9) 2236. NUTRITION

02. Distribution of Nutritious Food and Beverages

102. Mid-day Meals

O	3,50.00
R	- 2,71.00

79.00

41.67

- 37.33

Anticipated saving under the programme 'Mid-day Meals in Schools (M.N.P)' (Rs.2.71 lakhs) were due to the provision made to clear arrears bills of 1992-93 proving excess consequent to release of funds in Supplementary Estimates in 1992-93 itself. Reasons for the final saving under the scheme (Rs.37.33 lakhs) have not been intimated (October 1994).

(10) 2202. GENERAL EDUCATION

01. Elementary Education

109. Scholarships and Incentives

O	11,97.50
R	- 5,20.24

6,77.26

9,77.82

+ 3,00.56

Anticipated saving under 'Supply of free Text Books (Vidya Vikasa Scheme)' (Rs.5,20.24 lakhs) due to short release of funds by Government was surrendered. However, there was a final excess of Rs.3,42.16 lakhs under this head, reasons for which are awaited. Reasons for the final saving under 'Preparation of Teachers Guides and other Materials' (Rs.23.20 lakhs), and 'Education Policy of 1986 - Operation Black Board' (Rs.18.40 lakhs) have not been intimated (October 1994).

GRANT NO.16

Head

Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving	+
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(11) 2202. GENERAL EDUCATION

02. Secondary Education

800. Other Expenditure

O	4,98.95
R	- 23.42

4,75.53

3,13.39

- 1,62.14

In view of the economy measures, entire provision under 'Strengthening of Staff Component of Directorate' (Rs.18 lakhs) was surrendered as anticipated saving. Also, saving anticipated under 'Karnataka Secondary Education Examination Board' - 'Lumpsum' (Rs.6.42 lakhs) due to not conducting the workshops and camps on time was surrendered. Reasons for the final saving under 'Karnataka State Secondary Education Examination Board' - 'Grant-in-aid' (Rs.1,36.14 lakhs), and non-utilisation of the entire provision under 'Central Sector Scheme of Environmental Orientation to School Education' (Rs.50 lakhs) resulting in final saving have not been intimated (October 1994).

(12) 2202. GENERAL EDUCATION

02. Secondary Education

106. Text Books

O	11,13.91
R	- 17.44

10,96.47

9,86.73

- 1,09.74

Anticipated savings under 'Bulk Purchase of Books' (Rs.10 lakhs) due to non-finalisation of the scheme pertaining to purchase of books in time, 'Directorate of Text Books' - 'Salaries' (Rs.4.72 lakhs) due to vacant posts on account of economy measures, were surrendered. Reasons for the final saving under 'Text Book Press, Mysore' - 'Materials and Supplies' (Rs.89.59 lakhs) and 'Machinery and Equipment' (Rs.11.60 lakhs) - entire provision have not been intimated (October 1994).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving
(13) 2202.GENERAL EDUCATION			
01.Elementary Education			
053. Maintenance of Buildings	2,10.00	1,22.39	- 87.61
Reasons for the final saving under the scheme of 'Maintenance of Buildings' have not been intimated (October 1994).			
(14) 2202.GENERAL EDUCATION			
01.Elementary Education			
104. Inspection			
O 1,62.96			
R - 49.87	1,13.09	1,03.78	- 9.31
Anticipated saving under 'Lumpsum' (Rs.46.80 lakhs) due to sanction for purchase of copying machine to all the 190 Assistant Education Officer's posts, was surrendered. Reasons for the final saving under 'lumpsum' (Rs.16.58 lakhs) offset by final excess under 'Office Expenses' (Rs.10.72 lakhs) are awaited. (October 1994).			
(15) 2202.GENERAL EDUCATION			
03.University Education and Other Higher Education			
103.Government Colleges and Institutes			
O 1,01.30			
R - 72.51	28.79	44.51	+ 15.72
Anticipated saving under the programme (Rs.72.51 lakhs) due to upgradation of six B.Ed Colleges after the finalisation of Budget Estimates was surrendered. Reasons for the final excess (Rs.15.72 lakhs) under the programme have not been intimated (October 1994).			

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(16) 104.Assistance to Non-Government Colleges and Institutes			
O 1,47.00			
R - 13.66	1,33.34	1,05.91	- 27.43
Saving anticipated and surrendered under the 'Colleges of Education - Maintenance - Grant-in-Aid' (Rs.13.66 lakhs) was due to non-filling up of vacant posts and Economy Measures. Reasons for the final saving under the same head (Rs.27.43 lakhs) have not been intimated (October 1994).			
(17) 2225.WELFARE OF SCHEDULED CASTE/SCHEDULED TRIBES AND OTHER BACKWARD CLASSES			
03.Welfare of Backward Classes			
277. Education	72.00	38.00	- 34.00
Reasons for the final saving under 'Supply of Free Text Books and Uniforms' [Vidya Vikasa Scheme] (Rs.34 lakhs) have not been intimated (October 1994).			
(18) 2202.GENERAL EDUCATION			
05.Language Development			
103.Sanskrit Education			
O 2,65.36			
R - 32.01	2,33.35	2,37.19	+ 3.84
Anticipated saving mainly under 'Government Sanskrit College' (Rs.26.89 lakhs) due to vacant posts, Economy Measures and non-receipt of claims from beneficiaries, 'Samskritha Patashalas' (Rs.6 lakhs) due to non-inclusion of the scheme under Grant-in-Aid Code, 'Reprinting of some Sanskrit works, Literature, Philosophy and Fine Arts' (Rs.4 lakhs), Preservation of Sanskrit Works (Tamrapatras) through Micro filming Xeroxing etc., (Rs.5 lakhs) due to non-receipt of sanction for			

implementing the scheme, was surrendered. Also saving anticipated under 'Translation of Works on Literature, Philosophy, Fine Arts etc. into Kannada' (Rs.5 lakhs) and Instituting Awards/Pension for Sanskrit Schools (Rs.5 lakhs) due to providing funds, some other heads were appropriated to meet the excess expenditure elsewhere.

Head	Total grant	Actual expenditure	Excess Saving
(19) 2202.GENERAL EDUCATION			

02. Secondary Education

107. Scholarships

O	79.13
R	+ 9.75

88.88

58.26

- 30.62

Reasons for the final saving under 'Inservice Training Program for Secondary School Teachers' (Rs.31.80 lakhs) have not been intimated (October 1994).

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

2202.GENERAL EDUCATION

01.Elementary Education

102.Assistance to Non-Government Elementary Schools

O	20,76.50
R	- 5.33

20,71.17

21,23.60

+ 52.43

Reasons for the final excess under 'Pre-Elementary Schools' 'Grant-in-Aid; (Rs.30.31 lakhs) and 'Elementary Schools' 'Grant-in-Aid' (Rs.22.12 lakhs) have not been communicated (October 1994).

Head

Total grant

Actual expenditure

Excess Saving

(In lakhs of rupees)

(2) 2202.GENERAL EDUCATION

02. Secondary Education

108. Examinations

O	3,64.85
R	+ 41.61

4,06.46

4,08.52

+ 2.06

Additional funds were augmented by way of re-appropriation for payment of Travel Expenses and Remuneration to the Valuers of II Year Pre-University Examination (Rs.41.61 lakhs). Reasons for the final excess under the programme have not been intimated (October 1994).

(iv) Saving in the Capital Section occurred under :

4202. CAPITAL OUTLAY ON EDUCATION, SPORTS, ART AND CULTURE.

01. General Education

202. Secondary Education	45.00	45.00	- 24.25
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Reasons for the final saving under 'Works' (Rs.18.25 lakhs) have not been intimated (October 1994). Non-utilisation of the entire provision under 'Establishment Charges Transferred from 'Public Works' (Rs. 5 lakhs) and 'Machinery and Equipment' (Rs.One lakh) have also been added to the final saving under scheme.

REDUCTION OR AVOIDANCE OF DEBT

(ALL CHARGED)

Total appropriation Rs.	Actual expenditure Rs.	Excess Savings
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MAJOR HEADS : 2048 APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT

Revenue

Original	72,38,30,000	72,38,30,000	
Supplementary	...	67,38,30,000	-5,00,00,000

Amount surrendered during the year (March 1994)

NOTES AND COMMENTS

The entire provision of Rs.5,00.00 lakhs under 'Other Appropriations - Repayment of Adhoc Loans taken from the Government of India to clear overdrafts on Reserve Bank of India was surrendered the State Government did not get any Ways and Means Advances from Government of India for the said purpose.

SINKING FUND AND DEPRECIATION FUND

The expenditure of Rs.67,38.30 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 31.3.1994 were as follows:

- (In lakhs of rupees)
- (i) Sinking Fund for Amortisation of Loans 2,55,36.23
 - (ii) Sinking Fund for Depreciation of Loans 79,36.72

The accounts of the transactions of these Funds are given in Annexure to Statement No.19 of the Finance Accounts 1993-94.

INTEREST PAYMENTS

(ALL CHARGED)

Total appropriation Rs.	Actual expenditure Rs.	Excess + Savings - Rs.
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MAJOR HEAD : 2049 INTEREST PAYMENTS.

Revenue

Original	6,71,53,72,000	7,31,48,72,000	
Supplementary	59,95,00,000	7,17,97,35,379	-13,51,36,621

Amount surrendered during the year (March 1994)

1,13,48,000

NOTES AND COMMENTS

- (i) The saving anticipated and surrendered was Rs.1,13.48 lakhs which was 8.40 percent of the actual saving of Rs.13,51.37 lakhs.
- (ii) The bulk of the final saving (Rs.3,22.30 lakhs) related to Karnataka State Development Loan New Loans - 13.5 percent Karnataka State Development Loan 2003' raised during 1993-94 due to less claims than anticipated (provision Rs.15,96.06 lakhs) and also under 13% Karnataka State Development Loan 2007 I, II & III Issue' (Rs.1,62.29 lakhs) and 11.5 % Karnataka State Development Loan 2009 I Issue' (Rs.1,55.13 lakhs). The other areas where large final saving noticed was under 'Interest on Insurance Funds - State Government Employees Group Insurance fund' (Rs.3,06.13 lakhs), 'Interest on State Provident Funds - General Provident Fund' (Rs.1,49.56 lakhs) and 'Interest on Deposits - Other Miscellaneous Deposits' (Rs.1,83.82 lakhs). Reasons for the saving are awaited (October 1994).

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	7,34,25,82,000	17,09,25,82,000	
Supplementary	9,75,00,00,000	17,58,79,19,993	+ 49,53,37,993
Amount surrendered during the year (March 1994)			19,51,57,000

NOTES AND COMMENTS

(i) The expenditure exceeded the appropriation by Rs.49,53,37,993 which requires regularisation.

(ii) In view of the overall excess of Rs.49,53.38 lakhs, the supplementary grant obtained in March 1994 (Rs.97,500 lakhs) proved inadequate.

(iii) In view of the overall excess, the surrender of Rs.19,51.57 lakhs during the year proved injudicious.

(iv) Excess occurred mainly under

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess Saving	+
6003. INTERNAL DEBT OF THE STATE GOVERNMENT				
110. Ways and Means Advances from RBI				
O 5,00,00.00				
S 9,75,00.00				
R - 8,85.50	14,66,14.50	15,36,87.80	70,73.30	

Anticipated saving under 'Overdraft with the Reserve Bank of India' (Rs.58,64.50 lakhs) due to less availment of Overdraft was

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

partly reappropriated for obtaining additional Ways and Means Advances from Reserve Bank of India and the balance surrendered. However, there was a final excess under 'Overdraft with Reserve Bank of India' (Rs.1,58,68.30 lakhs) which proved the surrender injudicious. The additional funds provided through reappropriation under 'Clean and Secured Ways and Means Advance' (Rs.49,79.00 lakhs) remained wholly unutilised resulting in large saving (Rs.87,95.00 lakhs) under this head. Reasons for the final excess/savings are awaited (October 1994).

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

- (2) 6004. LOANS AND ADVANCES FROM CENTRAL GOVERNMENT
04. Loans for Centrally Sponsored Schemes
288. Civil Supplies

O	11.50			
R	14.00	25.50	25.50	...

Additional funds were provided through reappropriation under 'Construction of Godowns in Karnataka' (Rs.13.20 lakhs) towards construction of new Godowns and under 'Retail Outlets in Remote and Tribal Areas' (Rs.0.80 lakh) towards repayment of loans.

- (3) 270. Power Project

O	18.97	31.14	31.14	...
R	12.17			

Additional funds were augmented by way of reappropriation under 'Transmission and Distribution Schemes' (Rs.12.17 lakhs) as the repayment of loans was more than anticipated.

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

(v) The excess mentioned in note (iv) above was partly counterbalanced by savings under:

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess Saving
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6004. LOANS AND ADVANCES FROM CENTRAL GOVERNMENT
06. Ways and Means Advances
101. Other Ways and Means Advances for Plan Schemes

O 5,00.00
R - 5,00.00

The State Government did not avail Ways and Means Advances from the Government of India during 1993-94. Hence the entire provision was surrendered.

- (2) 6004. LOANS AND ADVANCES FROM CENTRAL GOVERNMENT
01. Non-Plan Loans
106. Short term loans for purchase and distribution of Agricultural Inputs

O 14,00.00
R - 4,25.00

Anticipated savings of Rs.4,25 lakhs due to receipt of lesser amount of loan from the Government of India than anticipated was surrendered.

- (3) 6003. INTERNAL DEBT OF THE STATE GOVERNMENT

104. Loans from General Insurance Corporation of India

O 2,01.45
R - 8.64

Saving occurred mainly under 'Fire Fighting Equipments' (Rs.83.55 lakhs - entire provision) reasons for which have not been communicated (October 1994).

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

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

- (4) 6003. INTERNAL DEBT OF THE STATE GOVERNMENT
103. Loans from Life Insurance Corporation

O 4,48.41
R - 48.04

4,00.37 3,99.65 - 0.72

Rupees 48.04 lakhs was surrendered under 'Housing Schemes - Rural Housing Schemes' as the provision made for payment of principal towards loans for 1993-94 has not fallen due.

- (5) 6004. LOANS AND ADVANCES FROM CENTRAL GOVERNMENT
07. PRE-1984-85 LOANS
102. National Loan Scholarship Scheme

O 20.00
R - 20.00

The entire provision of Rs.20 lakhs was surrendered due to non-payment of Central Share to the Government of India.

- (6) 6003. INTERNAL DEBT OF THE STATE GOVERNMENT
109. Loans from Other Institutions

16.00 1.00 - 15.00

Reasons for the final saving of Rs.15 lakhs - entire provision under 'Loans from Indian Oil Corporation - Loans for Purchase of Bulk Bitumen Equipments' have not been communicated (October 1994).

- (7) 6004. LOANS AND ADVANCES FROM CENTRAL GOVERNMENT
04. Loans for Centrally Sponsored Plan Schemes
321. Village and Small Industries

O 41.12
R 0.76

41.88 33.54 - 8.33

Reasons for the final saving of Rs.8.33 lakhs under Scheme for Scheduled Caste/Scheduled Tribes have not been communicated (October 1994).

GRANT NO.17 - TAXES ON INCOME, PROFESSIONS, SALES AND OTHER SERVICE

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

Voted -

Original	92,71,45,000	97,06,45,000	
Supple- mentary	4,35,00,000	74,54,12,128	
		-22,52,32,87	

Amount surrendered during
the year (March 1994)

Charged

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

Amount surrendered during
the year (March 1994)

NOTES AND COMMENTS

(i) Rupees 16,56.55 lakhs were surrendered under the voted grant as anticipated saving; the final saving, however was Rs.22,52.33 lakhs.

GRANT NO.17

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

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

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

103. Entertainment Tax

O	48,60.00			
R	- 14,00.00	34,60.00	34,62.42	+ 2.42

Anticipated saving of Rs.14,00.00 lakhs due to payment of entertainment tax and surcharge to Local Bodies and Panchayati Raj Institutions as compensation based on actual tax collection was surrendered.

(2) 2852. INDUSTRIES

80. General

800. Other expenditure

O	10.00			
S	4,35.00	4,45.00	1.85	- 4,43.15

Additional funds provided through supplementary grant in March 1994 for the refund of Sales Tax as per Supreme Court Orders remained unutilised as the amount was released at the fag end of the year.

(3) 08. Consumer Industries

	10,50.00	8,82.89	- 1,67.11
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201. Sugar
Final saving under 'Payment of Incentive Price for Sugar Cane through Sugar Factories' (Rs.1,67.11 lakhs) was due to non-finalisation of accounts of some of the sugar factories.

(4) 2040. SALES TAX

101. Collection Charges

O	25,49.38			
R	- 1,55.36	23,94.02	24,06.00	

Anticipated saving mainly under 'Salaries' (Rs.1,96

GRANT NO.17

'Travel expenses' (Rs.7 lakhs) due to non-filling up of vacant and enforcement of economy measures in Travel expenses were offset by excess under 'Motor Vehicles' (Rs.28.35 lakhs) and 'Rates and Taxes' (Rs.20 lakhs) due to purchase of New Vehicles Department and payment of revised rents for the buildings and buildings for rent.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving
(5) 001. Direction and Administration			
O 6,37.94			
R - 59.99	5,77.95	5,80.95	

Anticipated saving mainly under 'Commissioner of Commercial Salaries' (Rs.56.52 lakhs) due to non-filling up of vacant posts non-regularisation of officers promoted under rule 32 KCSRS reappropriated to other heads.

GRANT NO.18 - TREASURY ADMINISTRATION

Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
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MAJOR HEADS : 2054 TREASURY AND ACCOUNTS ADMINISTRATION.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving - Rs.
Original	14,41,77,000	14,41,77,000	
Supplementary	...	11,96,20,962	-2,45,56,038
Amount surrendered during the year (March 1994)			2,36,75,000
Charged -			
Original	5,000	5,000	
Supplementary	...		- 5,000
Amount surrendered during the year (March 1994)			5,000

NOTES AND COMMENTS

(i) As against the final saving of Rs.2,45.56 lakhs under the voted grant, saving anticipated and surrendered was Rs.2,36.75 lakhs.

(ii) Apart from the saving of Rs.62.53 lakhs (less than 10 per cent of the provision) under '097 - Treasury Establishment' mainly due to economy measures, non-filling up of vacant post and change in rents, rates and taxes, saving occurred under:

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
2054. TREASURY AND ACCOUNTS ADMINISTRATION			
095. Directorate of Accounts and Treasuries			
O 2,86.32			
R - 1,74.99	1,11.33	1,03.29	- 8.04

Anticipated saving was attributed to non-purchase of machineries for 'Strengthening of Treasuries and Modernisation of Accounts in

GRANT NO.18

Treasuries' and economy measures. Reasons for the final saving not been communicated (October 1994).

Saving under this head for similar reasons occurred in earlier years as detailed below:

Year	Amount (In lakhs of rupees)
1987-88	64.68
1988-89	76.86
1989-90	105.94
1990-91	75.22
1991-92	0.92
1992-93	28.54

GRANT NO.19 - PENSION AND OTHER RETIREMENT BENEFITS

Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
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MAJOR HEADS : 2071 PENSIONS AND OTHER RETIREMENT BENEFITS

Revenue

Voted

Original	3,84,76,00,000	4,13,72,98,000	
Supple- mentary	28,96,98,000		4,09,00,01,634
			-4,72,96,366

Amount surrendered during
the year (March 1994)

9,71,452

Charged

Original	1,09,00,000	1,09,00,000	
Supple- mentary	...		98,94,909
			-10,05,091

Amount surrendered during
the year (March 1994)

...

NOTES AND COMMENTS :

(i) Saving under the voted grant which works out to only 1.14 per cent of the total provision occurred mainly under 'Commuted Value of Pensions' (Rs.17,12.03 lakhs), 'Gratuities' (Rs.19,91.75 lakhs), 'Family Pension' (Rs.9,53.15 lakhs), 'Other Pensions' (Rs.1,64.59 lakhs), and 'Pensions to Employees of State Aided Educational Institutions' (Rs.18.59 lakhs) due to less number of pension cases received than anticipated, was partly offset by excess under 'Super annuation and Retirement Allowances' (Rs.41,27.16 lakhs) and 'Pensions of Employees of Local Bodies' (Rs.2,46.97 lakhs) due to some excess pension cases received than anticipated.

GRANT NO.19

(ii) Saving in the Charged Appropriation occurred mainly under

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess Saving
2071. PENSION AND OTHER RETIREMENT BENEFITS			
01. Civil			
106. Pensionary Charges of High Court Judges	8.00	...	- 8.00
Final saving under Pensionary Charges of High Court Judges (Rs.8.00 lakhs) due to non-receipt of Pensionary Charges from Central Pension Accounting Office.			

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

(ALL VOTED)

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
MAJOR HEADS : 2216 HOUSING,			
7610 LOANS TO GOVERNMENT SERVANTS AND			
7615 MISCELLANEOUS LOANS.			
Revenue			
Original	8,00,00,000	8,07,00,000	
Supplementary	7,00,000	8,07,00,000	...
Amount surrendered during the year			...
Capital			
Original	32,22,00,000	32,22,00,000	
Supplementary	...	10,99,89,282	-21,22,10,718
Amount surrendered during the year (March 1994)			12,24,47,000

NOTES AND COMMENTS

(i) In the Capital Section of the Grant Rs.12,24.47 lakhs were surrendered in March 1994 as anticipated saving, the eventual saving was Rs.21,22.11 lakhs. The anticipated saving was 58 per cent of the actual saving.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
7610. LOANS TO GOVERNMENT SERVANTS			
201. House Building Advance			
O	10,90.00		
R	10,75.72	14.28	12.61 - 1.67

The saving noticed under 'House Building Advance to others (G.O's

GRANT NO.20

and NGO's) (Rs.10,33.20 lakhs) and 'House Building Advance to India Service Officers' (Rs.48.84 lakhs) were attributed to demand for the loan from the heads of departments.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving
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(2) 7615. MISCELLANEOUS LOANS

101. Loans to Contractors for purchase of Machinery

16,00.00

7,78.04

- 8,21

The entire provision under 'Karnataka State Construction Corporation' (Rs.1,00 lakhs) remained unutilised. Saving was all noticed under 'Other Contractors' (Rs.7,21.96 lakhs). Reasons for final savings have not been communicated (October 1994).

(3) 7610. LOANS TO GOVERNMENT SERVANTS

202. Advance for Purchase of Motor Conveyances

O 3,50.00
R - 1,32.51

2,17.49

1,82.84

- 34.1

Out of the total saving of Rs.1,67.16 lakhs saving of Rs.1,24.5 lakhs (Anticipated Rs.92.51 lakhs and Final saving Rs.32.07 lakhs) was due to less demand from the Heads of Departments and Rs.42.58 lakh (Anticipated Rs.40 lakhs and Final saving Rs.2.58 lakhs) was due to some of the members of the Legislature becoming Ministers in the State Cabinet.

(4) 203. Advance for Purchase of Other conveyances

O 60.00
R - 14.14

45.86

29.06

- 16.8

The Anticipated saving under 'Government Departments' (Rs.14.14 lakhs) was attributed to less demand for the loan from the Heads of the Departments. Reasons for the final saving have not been communicated (October 1994).

GRANT NO.20

Head

Total grant

Actual expenditure

Excess Saving

+

(In lakhs of rupees)

(5) 206. Advance for Purchase of Handloom Cloth

1,10.00

85.52

- 24.48

The reasons for the final saving of Rs.24.48 lakhs have not been communicated (October 1994).

GRANT NO.21 - SMALL SAVINGS AND STATE LOTTERY, INSURANCE AND
STATE ACCOUNTS

(ALL VOTED)

	Total grant Rs.	Actual expenditure Rs.	Excess Saving
MAJOR HEADS : 2047 OTHER FISCAL SERVICES,			
2054 TREASURY AND ACCOUNTS ADMINISTRATION,			
2070 OTHER ADMINISTRATIVE SERVICES,			
2075 MISCELLANEOUS GENERAL SERVICES,			
2235 SOCIAL SECURITY AND WELFARE AND			
4235 CAPITAL OUTLAY ON SOCIAL SECURITY AND WELFARE.			

Revenue

Original	35,87,22,000	39,47,66,000	
Supple- mentary	3,60,44,000		33,41,22,631

Amount surrendered during
the year (March 1994)

Capital

Original	30,00,000	30,00,000	
Supple- mentary	...		...

Amount surrendered during
the year

NOTES AND COMMENTS

(i) In the Revenue Section, the final saving was Rs.6,06,43 lakhs. However, only Rs.2,17,62 lakhs was anticipated surrendered.

(ii) In the Revenue Section, the actual expenditure was less than the original provision. Therefore the supplementary grant Rs.2,40.44 lakhs obtained in March 1994 proved excessive

GRANT NO.21

(iii) In the Capital Section, the entire provision made, remained unutilised and has not been surrendered.

(iv) Apart from a saving of Rs.45.69 lakhs (less than 10 percent) under 'Other Fiscal Services-Promotion of Small Savings and 'Treasury and Accounts Administration-Local Fund Audit' (Rs.26.29 lakhs) mainly due to vacant posts, saving in the Revenue Section occurred mainly under:

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

2075. MISCELLANEOUS GENERAL SERVICES
103. State Lotteries

O	20,25.00		
S	2,40.44		
R	- 1,37.02	21,28.42	17,29.98 - 3,98.44

Saving anticipated under (i) 'Advertising, Sales and Publicity Expenses-Payment of Commission to Agents' (Rs.1,15.67 lakhs) due to less number of tickets sold than expected, attributed to stiff competition, which correspondingly reduced the payment of commission, (ii) 'Printing of Tickets' (Rs.21.34 lakhs) due to non-receipt of Bills from the Printing Press in time, was surrendered. Final saving occurred under 'Payment of Prize Amount' (Rs.3,98.22 lakhs) due to sale of less number of tickets than anticipated and the saving could not be surrendered due to delayed receipt of details of undisbursed lower denomination prizes, from the Agent. However, the point that saving of Prize money on account of less sale of tickets is not valid as prizes are to be drawn on the tickets sold only.

(v) KARNATAKA GOVERNMENT INSURANCE FUND.

The expenditure shown in the grant includes Rs.4,37.85 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

GRANT NO.21

debited under this grant but is transferred to the Fund at the end of the year. The balance in the Fund as on 31st March 1994 was Rs.5,85.84 crores.

The account of the transaction of the Fund is shown under 'Insurance and Pension Fund-State Government Insurance Fund in Statement No.17 of the Finance Accounts 1993-94.

(vi) Saving in the Capital Section occurred under:

Head	Total grant	Actual expenditure	Excess + Saving
		(In lakhs of rupees)	
4235. CAPITAL OUTLAY ON SOCIAL SECURITY AND WELFARE			
60. Other Social Security and Welfare Programmes			
800. Other expenditure	30.00	...	- 30.00

Saving of entire provision occurred under 'Insurance Schemes-Buildings- KGID' (Rs.30 lakhs) due to delay in taking up the construction work.

GRANT NO.22 - OTHER MISCELLANEOUS SERVICES

	Total Grant or Appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
MAJOR HEADS :			
2075 - MISCELLANEOUS GENERAL SERVICES,			
2205 - ART AND CULTURE,			
2235 - SOCIAL SECURITY AND WELFARE,			
2250 - OTHER SOCIAL SERVICES AND			
4885 - OTHER CAPITAL OUTLAY ON INDUSTRIES AND MINERALS.			

Revenue			
Voted			
Original	18,58,000	76,58,000	
Supplementary	58,00,000	90,42,395	+ 13,84,395
Amount surrendered during the year (March 1994)			1,53,700
Charged			
Original	5,000	5,000	
Supplementary	...	...	- 5,000
Amount surrendered during the year (March 1994)			...
Capital			
Original	5,85,00,000	5,85,00,000	
Supplementary	...	5,00,00,000	- 85,00,000
Amount surrendered during the year (March 1994)			85,00,000

NOTES AND COMMENTS

- In the Revenue Section, the expenditure exceeded the grant by Rs.13,84,395; excess requires regularisation.
- In view of the overall excess in the Revenue Section, surrender of Rs.1.54 lakhs during the year proved injudicious.
- Excess in the Revenue Section occurred mainly under :

GRANT NO.22

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving
2250. OTHER SOCIAL SERVICES			
800. Other Expenditure			
O	10.00		
S	55.00		
R	- 0.30	64.70	78.86 + 14.16

Excess occurred under "2-Other Items - Miscellaneous - Grant-in-Aid" (Rs.14.16 lakhs). Excess occurred even after obtaining Supplementary Grants of Rs.5 lakhs in September 1993 and Rs.50 lakhs in January 1994 which proved inadequate. Reasons for the final excess have not been intimated (October 1994).

(iv) Saving in the Capital Section occurred under :

4885. OTHER CAPITAL OUTLAY ON INDUSTRIES AND MINERALS

01. Investments in Industrial Financial Institutions

190. Investments in Public Sector and other Undertakings

O	5,85.00		
R	- 85.00	5,00.00	5,00.00

Saving of Rs.85 lakhs was anticipated, under "Karnataka State Financial Corporation" as the conversion of loan into capital as per the phased programme was deferred on the advice of Karnataka State Financial Corporation. The anticipated saving was surrendered in March 1994.

Saving of Rs.85 lakhs was noticed under the head, for similar reason, during 1992-93 also.

GRANT NO.23 - FOOD AND CIVIL SUPPLIES

Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
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MAJOR HEADS : 2235 : SOCIAL SECURITY AND WELFARE,
2408 : FOOD STORAGE AND WAREHOUSING,
3456 : CIVIL SUPPLIES AND
6408 : LOANS FOR FOOD STORAGE AND WAREHOUSING.

Revenue

Voted

79,29,14,000	79,95,16,000	63,45,77,786	-16,49,38,214
Original			
Supple-			
mentary	66,02,000		

Amount surrendered during the year (March 1994)

7,92,90,000

Charged

Original
Supple-
mentary

12,000	12,000	...	- 12,000
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Amount surrendered during the year

...

Capital

Voted

Original
Supple-
mentary

66,00,000	66,00,000	66,00,000
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Amount surrendered during the year

....

NOTES AND COMMENTS

(i) As the actual expenditure under the voted grant in the Revenue Section was far less than the original provision, additional funds obtained through Supplementary Estimates in March 1994 proved excessive.

(ii) As against the final saving of Rs.16,49.38 lakhs, the saving anticipated and surrendered was Rs.7,92.90 lakhs only.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving
2408. FOOD STORAGE AND WAREHOUSING			
01. Food			
102. Food Subsidies			
O 70,00.00			
R - 11,99.28	58,00.72	49,47.65	- 8,53.07

Saving anticipated under 'Differential cost of Food Grains' (Rs.11,99.28 lakhs) due to non-receipt of bills from the wholesale nominees and also due to observation of formalities such as delay condonation, etc., was partly surrendered and partly reappropriated to other heads. Reasons for the final saving are awaited (October 1994).

(2) 2235. SOCIAL SECURITY AND WELFARE

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

O 2,16.00
R - 2,16.00

(3) 3456. CIVIL SUPPLIES
800. Other Expenditure

O
R 1,16.05

1,16.05 1,19.84 + 3.79

As the expenditure relating to various measures on Consumer Protection has to be classified under the Major Head 'Civil Supplies', the entire provision made under 'Other Programmes - Studies and Seminars on Consumer Awareness etc.' was reappropriated to 'Civil Supplies - Other Expenditure - Studies and Seminars on Consumer Protection'. Out of this, Rs.99.95 lakhs were surrendered due to non-filling up of vacant posts and also due to non-release of funds by the Government for strengthening of enforcement of Consumer Protection Act.

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

2408. FOOD STORAGE AND WAREHOUSING

01. Food

800. Other Expenditure

O 5.55
S 66.02
R 4,35.92

5,07.49 5,06.60 - 0.89

Additional funds were provided by reappropriation under 'Reimbursement of Entry Tax levied on levy sugar to Food Corporation of India and wholesale dealers' (Rs.2,80.99 lakhs) for refund of entry tax collected on levy sugar for the period from 1.4.1983 to 30.04.1992 and 'Other Items' (Rs.1,54.59 lakhs) for the payment of additional incidental charges to KFCSC and its agents for the stocks procured and stored beyond 12 months.

(2) 2408. FOOD STORAGE AND WAREHOUSING

01. Food

001. Direction and Administration

O 6,83.72
R 70.41

7,54.13 7,54.39 + 0.26

In order to clear the long pending bills, additional funds were provided by re-appropriation mainly under 'Executive Establishment - Travel Expenses' (Rs.23.15 lakhs) and 'Office Expenses' (Rs.43.80 lakhs).

Reasons for final excess under 'Director, Food and Civil Supplies' (Rs.45.20 lakhs) as well as final saving under 'Executive Establishment' (Rs.34.76 lakhs) and 'Internal Audit And Accounts' (Rs.10.18 lakhs) have not been intimated (October 1994).

GRANT NO.24 - FOREST

MAJOR HEADS : 2406 - FORESTRY AND WILD LIFE AND

4406 - CAPITAL OUTLAY ON FORESTRY AND WILD LIFE

Revenue

Voted

Original	1,34,02,52,000	1,41,63,72,000	
Supplementary	7,61,20,000		1,32,48,14,628
			- 9,15,57,378

Amount surrendered during the year

Charged

Original	7,56,93,000	7,56,93,000	
Supplementary	...		9,02,31,173
			+ 1,45,38,173

Amount surrendered during the year

CAPITAL

Original	20,00,000	20,00,000	
Supplementary	...		- 20,00,000

NOTES AND COMMENTS

(i) The expenditure under the voted grant in the Revenue Section was far less than the Original Provision. Additional funds obtained through Supplementary Estimates proved excessive and could have been restricted to token grant.

(ii) Although there was a saving of Rs.9,15.67 lakh in the Revenue Section, no portion of the saving was anticipated and surrendered during the year.

(iii) In the Charged Appropriation the expenditure exceeded the provision by Rs.1,45,38,173 which requires regularisation.

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(iv) In the Capital Section, the entire provision of Rs.20.00 lakhs remained unutilised; no part of it was anticipated and surrendered.

(v) Apart from the total saving of Rs.3,63.71 lakhs (less than 10 per cent of the provision) under 'Forestry - Social and Farm Forestry' (Rs.1,77.41 lakhs), 'Forest Conservation Development and Regeneration' (Rs.1,64.77 lakhs) and 'Assistance to Local Bodies, Corporation etc.' (Rs.21.53 lakhs); saving occurred mainly under :

Head

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

2406. FORESTRY AND WILD LIFE

03. Wasteland Development
191. Assistance to Local bodies, Corporations etc.

O	7,11.20	7,11.20	- 7,11.20
S			

Reasons for the non-utilisation of the additional provision obtained through supplementary grant under 'Zilla Parishads and Mandal Panchayats - Integrated Waste Land Development Programme' (Rs.7,11.20 lakhs) have not been communicated (October 1994).

2) 01. Forestry	2,02.96	94.67	- 1,08.29
800. Other Expenditure			

Reasons for the final saving mainly under 'Special Component Programme for S.C's (Rs.1,05.04 lakhs) and 'Vanamahotsava' (Rs.2.28 lakhs) have not been communicated. (October 1994).

3) 005. Survey of Forest Resources	2,89.85	2,54.76	- 35.09
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Reasons for the final saving mainly under 'Working Plan Finalisation - Salaries' (Rs.24.59 lakhs), 'Major Works' (Rs.9.27 lakhs), 'Demarcation and Survey - Lumpsum' (Rs.4.96 lakhs), 'Works' (Rs.3.73 lakhs) which was partly offset by final excess under 'Demarcation and Surveys - Salaries' (Rs.7.47 lakhs) have not been communicated (October 1994).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving
4) 02. Environmental Forestry and Wild Life			
111. Zoological Parks	60.00	30.00	- 30.00
Reasons for the final saving under 'Grant-in-Aid to Karnataka Zoo Authority' (Rs.30 lakhs) have not been communicated. (October 1994).			
(vi) Savings mentioned in note (v) above were partly counterbalanced by excess mainly under :			

01. Forestry

001. Direction and Administration	31,18.90	32,03.15	+ 84.25
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Final excess occurred mainly under 'Executive Establishment - General Establishment' (Rs.66.92 lakhs) 'Establishment for Timber and Other Produce removed by Private Agency' (Rs.15.07 lakhs) 'Charges for prevention of forest produce smuggling' (Rs.7.67 lakhs) 'Direction - Principal Chief Conservator of Forests' (Rs.32.94 lakhs) 'Chief Conservator of Forests - Bangalore' (Rs.9.39 lakhs) and 'Chief Conservator of Forest (Development), Bangalore' (Rs.9.04 lakhs) which was partly offset by final saving under Establishment for Timber and other produce removed by Government Agency (Rs.60.74 lakhs). Reasons for the savings and excesses are awaited (October 1994).

2) 02. Environmental Forestry and Wild Life

110. Wild Life

O	7,79.66		
R	30.00	8,09.66	8,60.47 + 50.81

Final excess occurred mainly under 'Nature Conservation of Wild Life - Maintenance' (Rs.78.75 lakhs) which includes (Rs.30 lakhs) reappropriated to meet additional expenditure for digging the elephant proof trenches to prevent damage to crops and property by wild elephants, 'Ghataprabha Sanctuary' (Rs.33.25 lakhs), 'Central Sector Scheme of Project Tiger - Bandipur' (Rs.25.12 lakhs), 'Nature Conservation of Wild Life - Salaries' (Rs.18.67 lakhs), 'Tribal

Development around National Park' (Rs.17.84 lakhs - expenditure incurred without provision), Project Elephant' (Rs.11.47 lakhs), and 'Nilgiris Biosphere Rescue' (Rs.4.90 lakhs) which was partly offset by final saving under 'C.S.S. of Bannerghatta National Park Project' (Rs.24.90 lakhs), 'C.S.S. for Control of Poaching and Trading of Wild Life' (Rs.24.10 lakhs) 'C.S.S. Development of Rani bennur Sanctuary' (Rs.20.51 lakhs), 'C.S.S. for Development of Biligiri Ranga Temple Sanctuary' (Rs.17.53 lakhs), 'C.S.S. Development of Bhadra Sanctuary' (Rs.14.44 lakhs), 'Dandeli Sanctuary' (Rs.9.00 lakhs), 'Nagarahole National Park' (Rs.7.30 lakhs), 'Nature Conservation of Wild Life - Lumpsum' (Rs.5.41 lakhs) and 'Centrally Sponsored Scheme of Shettyhalla Sanctuary' (Rs.5.36 lakhs). Reasons for the final excess/saving have not been communicated (October 1994).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving +
3) 01. Forestry			
105. Forest Produce	20,70.50	21,39.35	+ 68.85
Additional funds were provided through reappropriation under 'Timber Removed by Government - Works' (Rs.1,00.00 lakhs) to meet the expenditure for the clearance of tree growth under the Sharavathi Tail Race Project and Kadra - Kodalally Project in North Kanara for executing the works. However, there was a final excess of Rs.50.44 lakhs under the same head. This excess expenditure could have been covered through judicious savings noticed in other heads. Final excess also occurred under 'Feed and Fodder' (Rs.43.03 lakhs), 'Firewood and Charcoal including supply to Iron and Steel Works Bhadravathi - Works' (Rs.23.37 lakhs) and 'Grass and other Minor Forest Produce' (Rs.7.62 lakhs). The above excess was partly counterbalanced by total saving under 'Supply of Bamboos to Paper Mills - Works' (Rs.1,32.60 lakhs) out of which Rs.100 lakhs was anticipated and re-appropriated to other heads due to non extraction of Bamboos in Kollegal Forest Division where Task Force Activity is in full swing. Final saving also occurred under 'Sandal Extraction' (Rs.15.11 lakhs) and 'Timber removed by Government - Salaries'			

(Rs.6.19 lakhs). Reasons for the final excess/saving have not been communicated. (October 1994)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving +
4) 03. Wasteland Development			
101. National Wastelands Development Programme	6,04.70	6,53.03	+ 48.33
Final excess occurred under 'C.S.S. for area oriented Fuelwood/Fodder Project Scheme (50% : 50%)' (Rs.1,44.43 lakhs) which was partly offset by final savings mainly under 'Central Sector Scheme for Seed Development C.P.S. (100%)' (Rs.39.88 lakhs), 'Minor Forest Product Plantations Scheme CPS (100%)' (Rs.30.02 lakhs), 'Development of Fodder/Legumes' (Rs.20.00 lakhs - entire provision) and 'Integrated Wastelands Development Programme Medlari, Dharwad District' (Rs.6.07 lakhs). Reasons for the final excess/saving have not been communicated (October 1994).			
5) 01. Forestry			
070. Communication and Buildings	52.11	86.28	+ 34.17
Reason for the final excess under 'Buildings (Maintenance) - Works' (Rs.29.16 lakhs) and 'Roads and Bridges - Works' (Rs.6.21 lakhs) have not been communicated (October 1994).			
6) 01. Forestry			
004. Research	89.60	1,20.40	+ 30.80
Final excess occurred under 'Salaries' (Rs.33.13 lakhs), 'Office Expenses' (Rs.3.91 lakhs) which was partly offset by final saving under 'Works' (Rs.4.22 lakhs) and Rs.1.42 lakhs under 'lumpsum for Works. Reasons for the final excess/saving have not been communicated (October 1994).			

(vii) Excess in the Charged Appropriation occurred under :

Head	Total Grant or Appropriation	Actual expenditure (In lakhs of rupees)	Excess Saving +
01. Forestry			
797. Transfer to Reserve Funds and Deposit Accounts	7,56.00	9,02.31	+ 1,46.31

The final excess under 'Transfer of Forest Development Tax to Karnataka Forest Development Fund' (Rs.1,18.90 lakhs) and 'Transfer of Receipts from Compensatory Plantation to Karnataka Forest Development Fund (Rs.27.41 lakhs) was due to collection of additional revenue than anticipated.

(viii) Saving in the Capital Section occurred under :

4406. CAPITAL OUTLAY ON FORESTRY AND WILD LIFE			
01. Forestry			
190. Investment in Public Sector and Other Undertakings	20.00	...	- 20.00

Reasons for the non-utilisation of the provision under this head have not been communicated (October 1994).

(ix) KARNATAKA FOREST DEVELOPMENT FUND:

The revenue realised from Forest Development Tax, the money recovered for raising Compensatory Plantations 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 the 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.

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There was a balance of Rs.11,84.65 lakhs at credit of the fund as on 1st April 1993. During the year 1993-94 an amount of Rs.9,01.50 lakhs was credited to the fund. An expenditure of Rs.7,50.85 lakhs was met out of the fund leaving a balance of Rs.6,18.99 lakhs as on 31st March 1994, which includes a sum of Rs.7,16.37 lakhs being the rectification of incorrect Accounting followed in the earlier years.

The details of the transactions of the fund are given in Statement No.16 of the Finance Accounts 1993-94 and stand included under '8229 - Development and Welfare Funds - 200 - Other Development and Welfare Fund'.

GRANT NO.25 - STATE EXCISE

105

Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
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MAJOR HEADS : 2039 STATE EXCISE,

3465 GENERAL FINANCIAL AND TRADING INSTITUTIONS,

5465 INVESTMENT IN GENERAL FINANCIAL AND TRADING INSTITUTIONS AND

7465 LOANS FOR GENERAL FINANCIAL AND TRADING INSTITUTIONS

Revenue

Voted-

Original	18,90,95,000	28,40,95,000	
Supple- mentary	9,50,00,000		25,65,03,049
			-2,75,91,951

Amount surrendered during the year

Charged -

Original	5,000	5,000	
Supple- mentary	...		...
			- 5,000

Amount surrendered during the year

Capital

Voted

Original	...	4,00,00,000	4,00,00,000
Supple- mentary	4,00,00,000		...

Amount surrendered during the year

NOTES AND COMMENTS

(i) Though there was a final saving of Rs.2,75.92 lakhs in the Revenue Section under the voted grant no portion of it was anticipated and surrendered.

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GRANT NO.25

(ii) Apart from the final saving of Rs.1,73.82 lakhs (less than 10 percent of the provision) under '2039 - State Excise Direction and Administration', mainly due to non-filling up of vacant posts, saving in the revenue section occurred under:

Head	Total grant	Actual expenditure	Excess Saving
		(In lakhs of rupees)	
3465. GENERAL FINANCIAL AND TRADING INSTITUTIONS			
02. Trading Institutions			
192. Assistance to Trading Institutions			
O			
S	9,50.00	9,50.00	8,47.90 - 1,02.10

In view of the final saving of Rs.1,02.10 lakhs, supplementary grant obtained in March 1994 (Rs.2,50 lakhs) under 'Reimbursement of extra cost incurred in purchase of rectified spirit' proved excessive. The final saving was due to non-receipt of claim from MSIL and Mysugar Company intime.

GRANT NO. 26 - TRANSPORT SERVICES

107

(ALL VOTED)

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
MAJOR HEADS : 2041 TAXES ON VEHICLES,			
3055 ROAD TRANSPORT AND			
5055 CAPITAL OUTLAY ON ROAD TRANSPORT.			
Revenue			
Original	12,22,98,000	12,22,98,000	
Supplementary	...	11,07,62,060	-1,15,35,940
Amount surrendered during the year (March 1994)			1,07,45,287
Capital			
Original	22,00,00,000	50,00,00,000	
Supplementary	28,00,00,000	50,00,00,000	...
Amount surrendered during the year			...

NOTES AND COMMENTS

(i) As against the final saving of Rs.1,15.36 lakhs, in the Revenue Section, saving anticipated and surrendered was Rs.1,07.45 lakhs.

(ii) Saving in the provision occurred mainly under:

Head	Total grant	Actual expenditure	Excess + Saving -
		(In lakhs of rupees)	
2041. TAXES ON VEHICLES			
101. Collection Charges			
O	8,34.26	7,50.21	+ 8.29
R	- 84.05		

Anticipated saving under 'Regional Transport Authority' (Rs.84.06 lakhs) due to economy in expenditure was surrendered. In view of the

GRANT NO.26

final excess of Rs.8.30 lakhs, the above surrender proved excessive. However, reasons for final excess have not been communicated (October 1994).

(2) 001. Direction and Administration

O	1,13.00			
R	- 12.03	1,00.97	95.84	- 5.13

Anticipated saving mainly under 'Commissioner of Transport Salaries' (Rs.11.07 lakhs) due to non-filling up of vacant posts and economy in expenditure was surrendered.

(3) 102. Inspection of Motor Vehicles

O	2,25.72			
R	- 11.36	2,14.36	2,11.45	- 2.91

Anticipated saving under 'Inspection of Motor Vehicles Salaries' (Rs.11.36 lakhs) due to vacant posts and economy in expenditure was surrendered.

GRANT NO.27 - POLICE SERVICES

Total Grant or Appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
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MAJOR HEADS : 2055 POLICE,

2235 SOCIAL SECURITY AND WELFARE AND

6235 LOANS FOR SOCIAL SECURITY AND WELFARE.

Revenue

Voted

Original	2,68,30,59,000	2,68,45,59,000	
Supple- mentary	15,00,000	2,50,88,14,941	-17,57,44,059

Amount surrendered during
the year (March 1994)

11,44,90,000

Charged

Original	61,000	61,000	...
Supple- mentary	...		- 61,000

Amount surrendered during
the year

...

Capital

Original	30,00,000	30,00,000	5,000
Supple- mentary	...		-29,95,000

Amount surrendered during
the year

...

NOTES AND COMMENTS

(i) The Expenditure under the Voted Grant in the Revenue Section was far less than the original provision. However, the Supplementary Provision was fully utilised.

(ii) The anticipated saving surrendered under Voted Grant in the Revenue Section was Rs.11,44.90 lakhs, however, the eventual saving was Rs.17,57.44 lakhs.

Mysore - Salaries' (Rs.1,85.30 lakhs), 'City Police - Motor Transport - Motor Vehicles' (Rs.92.25 lakhs) due to increase in prices of POL and spare parts, 'Commissioner of Police - Office Expenses' (Rs.60.50 lakhs) and 'City Armed Reserve Police - Salaries' (Rs.36.34 lakhs) partly offset by final saving under 'Commissioner of Police - Salaries' (Rs.4,10.01 lakhs), 'Lent Establishment - Salaries' (Rs.69.32 lakhs), 'City Police Motor Transport - Salaries' (Rs.36.25 lakhs), 'Commissioner of Police - Machinery and Equipment' (Rs.25.17 lakhs), 'Rents, Rates and Taxes' (Rs.14.18 lakhs), 'Wages' (Rs.9.12 lakhs) and 'Travel Expenses' (Rs.5.51 lakhs). Reasons for the final excess/saving have not been communicated (October 1994).

Head	Total grant	Actual expenditure	Excess + Saving
(2) 800. Other Expenditure			

O	1,75.00		1,75.00	2,91.45	+ 1,16.45
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Reasons for the final excess under 'Opening of new Police Station' (Rs.1,04.49 lakhs) and 'Special Insurance Scheme' (Rs.11.95 lakhs) have not been communicated. (October 1994).

There was a saving of Rs.1,53.41 lakhs under this head during 1992-93.

(2) 2235. SOCIAL SECURITY AND WELFARE

60. Other Social Security and Welfare Programme

200. Other Programmes

O	2,00.00	|			
S	15.00	|	2,15.00	2,71.74	+ 56.74

Reasons for the final excess have not been communicated (October 1994).

Head

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

(4) 2055. POLICE

115. Modernisation of Police Force

1,57.50	2,14.02	+ 56.52
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Reasons for the final excess have not been communicated (October 1994).

There was a saving of Rs.1,21.79 lakhs under this head during 1992-93.

(5) 001. Direction and Administration

O	2,68.49	|	2,63.28	2,96.34	+ 33.06
R	- 5.21	|			

Final excess occurred mainly under 'Inspector General of Police - Other Charges' (Rs.31.24 lakhs) due to purchase of Telescopic Night Vision Sights, 'Maintenance of Law and Order and Ex-gratia Payment', 'Secret Service Expenditure' (Rs.10.41 lakhs) due to Task Force Operations, 'Office Expenses' (Rs.8.65 lakhs) due to maintenance of Law and Order and Mandal Panchayat Elections, and 'Grant-in-Aid' (Rs.4.20 lakhs) was partly offset by final saving under 'Salaries' (Rs.27.29 lakhs) reasons for which have not been communicated (October 1994).

(6) 116. Forensic Science

O	50.39	|	49.68	69.61	+ 19.93
R	- 0.71	|			

Reasons for the final excess under 'Office Expenses' (Rs.36.77 lakhs) partly offset by final saving under 'Salaries' (Rs.16.99 lakhs) have not been communicated (October 1994).

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GRANT NO.27

(vi) Saving in the Capital Section occurred under :

Head	Total grant	Actual expenditure	Excess Saving
	(In lakhs	of rupees)	
6235. LOANS FOR SOCIAL SECURITY AND WELFARE.			
60. Other Social Security and Welfare Programmes			
800. Other Loans			
0	30.00	30.00	0.05 - 29.95

Reason for the final saving have not been communicated (October 1994).

GRANT NO.28 - JAILS, FIRE FORCE, AND SAINIK WELFARE ETC.

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

MAJOR HEADS : 2056 JAILS.

2070 OTHER ADMINISTRATIVE SERVICES AND

2235 SOCIAL SECURITY AND WELFARE.

Revenue

Voted -

Original
Supple-
mentary

27,91,54,000

28,66,54,000

20,67,98,262

75,00,000

-7,98,55,738

Amount surrendered during the year (March 1994)

69,05,671.

Charged -

Original
Supple-
mentary

1,000

1,000

- 1,000

Amount surrendered during the year (March 1994)

1,000

NOTES AND COMMENTS

(i) The actual expenditure under the voted grant was far less than the original provision.

(ii) The supplementary grant of Rs.50 lakhs under 2235-60-200-2 obtained during March 1994 for 'Pensions to Veterans/Widows of Second World War' proved excessive as there was a saving of Rs.37.64 lakhs.

(iii) The anticipated saving surrendered under the voted grant was Rs.69.06 lakhs, however, the eventual saving was Rs.7,98.56 lakhs.

GRANT NO.28

(iv) Apart from the total saving of Rs.61.70 lakhs (Less than 10 per cent of the provision) under '2056 - Jails-Jails' mainly due to vacant posts, saving in the voted grant occurred mainly under:

Head	Total grant	Actual expenditure	Excess Saving
	(In lakhs of rupees)	(In lakhs of rupees)	(In lakhs of rupees)
2070. OTHER ADMINISTRATIVE SERVICES			
108. Fire protection and Control	14,00.47	7,14.88	- 6,85.59

Final saving occurred mainly under 'Protection and Control - Setting up of Fire Stations' (Rs.4,55.84 lakhs) due to non-receipt of Government Sanction for purchase of fire fighting equipments, 'Fire Stations - Salaries' (Rs.1,72.52 lakhs) due to non-filling up of vacant posts and economy measures, 'Machinery and Equipment' (Rs.95.28 lakhs) due to non-receipt of Government sanction to incur expenditure, 'Equipment and Clothing' (Rs.10.58 lakhs) due to non-receipt of Government Sanction for purchase of Kit Articles and 'Training-Training Contributions' (Rs.4.20 lakhs - entire provision) due to non-receipt of demand from concerned authorities was partly offset by final excess under 'Protection and Control - Fire Stations-Office Expenses' (Rs.22.91 lakhs), 'Workshop Establishment-Salaries' (Rs.15.82 lakhs), 'Fire Stations - Motor Vehicles' (Rs.8.34 lakhs) and 'Training-Salaries' (Rs.7.94 lakhs). Reasons for the final excess have not been communicated (October 1994).

- (2) 2235. SOCIAL SECURITY AND WELFARE
60. Other Social Security and Welfare Programmes
200. Other Programmes

O	71.17
S	75.00

1,46.17

1,02.54

- 43.63

Additional Funds provided through Supplementary Estimates during March 1994 under 'District Establishment of Sainik Welfare and Resettlement- Pension to Veterans/Widows of Second World War' (Rs.50 lakhs) remained partially unutilised resulting in final saving of Rs.37.64 lakhs under the head. Final saving also occurred under

GRANT NO.28

'Establishment charges-Salaries' (Rs.6.96 lakhs). Reasons for the above savings are awaited (October 1994).

Head

- (3) 2056. JAILS
102. Jail Manufactures

O	62.37
R	- 13.11

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

49.26 48.67 - 0.59

Savings anticipated and surrendered mainly under 'Salaries' (Rs.7.68 lakhs) due to vacant posts and economy measures and 'Materials and Supplies' (Rs.4.85 lakhs) due to economy measures.

- (4) 2070. OTHER ADMINISTRATIVE SERVICES
106. Civil Defence

O	34.71
R	- 13.64

21.07 21.24 + 0.17

Anticipated saving under 'Directorate of Civil Defence' (Rs.13.64 lakhs) mainly due to vacant posts and economy measures was partly reappropriated and balance surrendered.

- (5) 2235. SOCIAL SECURITY AND WELFARE
02. Social Welfare
106. Correctional Services

O	36.00
R	- 8.36

27.64 25.17 - 2.47

Anticipated saving under 'Borstal School' (Rs.8.36 lakhs) mainly due to vacant posts and less number of inmates was surrendered.

(vi) Savings mentioned in note (iv) above were partly counterbalanced by excess mainly under:

2056. JAILS
800. Other expenditure

O	24.50
R	20.07

44.57 44.57

Additional Funds (Rs.20.07 lakhs) obtained for modernisation of Jails was fully utilised.

GRANT NO.29 - INFORMATION AND PUBLICITY

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess Saving Rs.
MAJOR HEADS : 2220 INFORMATION AND PUBLICITY,			
2852 INDUSTRIES AND			
4220 CAPITAL OUTLAY ON INFORMATION AND PUBLICITY.			
Revenue			
Voted -			
Original	9,38,60,000	13,19,60,000	
Supple- mentary	3,81,00,000	12,73,65,615	- 45,94,385
Amount surrendered during the year (March 1994)			21,85,500
Charged -			
Original	...	75,000	
Supple- mentary	75,000	73,154	- 1,846
Amount surrendered during the year (March 1994)			1,000
Capital			
Voted -			
Original	...	...
Supple- mentary	...	3,47,800	+ 3,47,800
Amount surrendered during the year			

NOTES AND COMMENTS

(i) In the Revenue Section, under voted grant Rs.21.85 lakhs were surrendered as anticipated saving; however, the final saving was Rs.45.94 lakhs.

GRANT NO.29

(ii) The expenditure of Rs.3,47,800 incurred under the Capital Section requires regularisation, as it has been incurred without provision, though the Government order issued on 7th March 1994 stipulates to meet it from out of overall savings.

(iii) Apart from the anticipated saving under '2220 - Information and Publicity - Others - Direction and Administration' (Rs.10.76 lakhs which is less than 10 per cent of the provision), saving in the Revenue Section occurred mainly under:

Head	Total grant	Actual expenditure	Excess + Saving - (In lakhs of rupees)
2852. INDUSTRIES			
80. General			
800. Other Expenditure	42.61	23.17	- 19.44
Final saving occurred under 'Mysore Dasara Exhibition - Other Charges' (Rs.20 lakhs) reasons for which have not been communicated (October 1994).			
(iv) Excess under the Capital Section occurred under:			
4220. CAPITAL OUTLAY ON INFORMATION AND PUBLICITY			
01. Films			
190. Investments in Public Sector and Other Undertakings		3.48	+ 3.48

The drawal of this amount under Capital Section based on the government Order No.285 PIF 92 dated 07.03.1994, wherein it has been stated that, this will be met out of savings under this head. As there are no sub-heads with necessary budget provision this has resulted in excess expenditure which requires regularisation.

GRANT NO.30 - TOURISM

(ALL VOTED)

MAJOR HEADS : 3452 - TOURISM AND

5452 - CAPITAL OUTLAY ON TOURISM

Revenue

Original	5,87,48,000	6,12,48,000		
Supplementary	25,00,000		4,94,76,214	
				-1,17,71,786
Amount surrendered during the year (March 1994)				-1,09,81,000

Capital

Original	69,00,000	69,00,000		
Supplementary	...		20,00,000	
				-49,00,000
Amount surrendered during the year (March 1994)				9,00,000

NOTES AND COMMENTS:

(i) In the Revenue Section, Rs.1,09.81 lakhs were surrendered as anticipated saving, which was about 18 per cent of the total provision.

(ii) In the Capital Section, the final saving was Rs.49 lakhs. However, only Rs.9 lakhs was anticipated and surrendered.

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

Head	Total grant	Actual expenditure	Excess + Saving
(In lakhs of rupees)			
3452. TOURISM			
80. General			
104. Promotion and Publicity			
O	3,19.90		
S	25.00		
R	- 1,03.93		
		2,40.97	
Saving anticipated under 'Tourism as an Industry'		2,31.22	-9.75
			(Rs.72.35)

GRANT NO.30

lakhs) due to non-receipt of applications from eligible Hotel Managements, was surrendered. There was a final saving of Rs.9.75 lakhs under this head, reasons for which have not been communicated (October 1994). Savings were also anticipated and surrendered under

(i) 'Tourist Publicity' (Rs.21.22 lakhs) due to non-receipt of approval from the Government for opening Publicity and Tourist Offices

(ii) 'Tourism Festivals' (Rs.10.74 lakhs) due to non-existence of Tourism Offices in all the Districts to conduct the Festival.

(iv) Saving in the Capital Section occurred under :-

Head	Total grant	Actual expenditure	Excess + Saving
(In lakhs of rupees)			
5452. CAPITAL OUTLAY ON TOURISM			
01. Tourist Infrastructure			
102. Tourist Accommodation	40.00	...	-40.00
Reasons for the non-utilisation of the entire provision made under - 'Development of Choultries' (Rs.25 lakhs) and 'Setting up of Craft Complex (Rs.15 lakhs) have not been communicated (October 1994).			
(2) 80. General			
190. Investments in Public Sector and Other Undertakings			

O	29.00	20.00	20.00	...
R	- 9.00			

Saving anticipated under 'Karnataka State Tourism Development Corporation - Investments' (Rs.5 lakhs) due to non-receipt of assistance from O.E.C.F. and under 'Jog Development Authority' (Rs.4 lakhs) due to non-constitution of the 'Authority' by the Government, were surrendered in March 1994.

Saving of Rs.29.15 lakhs during 1991-92 and Rs.9,00.00 lakhs during 1992-93 were noticed under this head.

GRANT NO.31 - MEDICAL EDUCATION

MAJOR HEADS : 2210 - MEDICAL AND PUBLIC HEALTH

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess Saving Rs.
Revenue			
Original	94,70,08,000	1,01,04,08,000	
Supplementary	6,34,00,000	90,13,40,451	-10,90,67,549
Amount surrendered during the year (March 1994)			1,93,00,000
Charged			
Original	80,000	80,000	
Supplementary	...	...	- 80,000
Amount surrendered during 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 (Rs.6.34 lakhs) proved excessive and could have been restricted to token grant wherever necessary.

(ii) As against the final saving of Rs.10,90.68 lakhs under the voted grant, saving anticipated and surrendered was Rs.1.93 lakhs only.

(iii) Apart from net saving of Rs.53.69 lakhs (less than 10 per cent of the provision) under 'Medical and Public Health - Urban Health Services - Allopathy - Hospitals and Dispensaries', saving in the Voted Grant occurred mainly under :

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Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving
2210. MEDICAL AND PUBLIC HEALTH			
05. Medical Education Training and Research			
105. Allopathy			
O	34,31.99		
S	4,34.00		
R	- 2,53.06	36,12.93	28,49.31 - 7,63.62
Anticipated savings mainly under 'Jayadeva Institute of Cardiology Grants-in-Aid' (Rs.60 lakhs), 'Karnataka Medical College, Hubli' (Rs.17 lakhs), 'Kidwai Memorial Institute of Oncology, Bangalore' (Rs.40 lakhs), 'Medical College, Bellary' (Rs.14 lakhs), 'Medical College, Bangalore' (Rs.33 lakhs) 'Grant-in-Aid to private Medical Colleges towards Stipends' (Rs.32.85 lakhs), 'Establishment of University of Health Sciences' (Rs.28 lakhs) were partly re-appropriated and balance surrendered without specific reasons. Reasons for the final savings occurred mainly under 'Jayadeva Institute of Cardiology - Grants-in-Aid' (Rs.2,08.82 lakhs), 'Medical College Mysore' (Rs.1,24.68 lakhs), 'Indira Gandhi Institute of Child Health' (Rs.1,07 lakhs), 'Nursing Schools' (Rs.90.77 lakhs), 'Karnataka Medical College, Hubli' (Rs.66.08 lakhs), 'National Cancer Control Programme - C.S.S. 100 per cent' (Rs.49.99 lakhs), 'Medical College, Bellary' (Rs.44.43 lakhs), 'Kidwai Institute of Oncology, Bangalore' (Rs.29.48 lakhs), 'Library Facilities to Four Medical Colleges' (Rs.24.39 lakhs), 'Grant-in-Aid to Private Medical Colleges towards Stipends' (Rs.16.43 lakhs) partly counterbalanced by excess under 'Medical College, Bangalore' (Rs.50.19 lakhs). 'Medical Research Board at Bangalore Medical College' (Rs.2.19 lakhs) have not been intimated (October 1994).			
iv) Savings mentioned at note (iii) above was partly counterbalanced by excess under :			
06. Public Health			
003. Training	4.41	18.76	+ 14.35
Reasons for final excess under 'Rural Health Training Centres and Sub-Centres' (Rs.14.35 lakhs) have not been intimated (October 1994).			

GRANT NO.32 - HEALTH AND FAMILY WELFARE SERVICES

(ALL VOTED)

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving Rs.
MAJOR HEADS : 2210 MEDICAL AND PUBLIC HEALTH			
2211 FAMILY WELFARE AND			
3606 AID MATERIALS AND EQUIPMENTS			
Revenue			
Original	3,18,09,51,000	3,19,09,51,000	
Supple- mentary	1,00,00,000	2,80,98,91,877	
			-38,10,59,123
Amount surrendered during the year (March 1994)			4,38,56,000

NOTES AND COMMENTS

(i) As the actual expenditure was far less than the original provision additional funds obtained through supplementary estimates (Rs.100 lakhs) proved excessive and could have been restricted to token grant wherever necessary.

(ii) As against the final saving of Rs.38,10.59 lakhs, saving anticipated and surrendered was Rs.4,38.56 lakhs only.

(iii) Additional expenditure incurred in the following cases constitutes 'New Service'.

Head	Additional Expenditure (In lakhs of rupees)	Remarks
1. 2211-103-02 Immunisation Programme Cost of Materials and Equipment supplied by Government of India	4,73.69	Increase of expenditure exceeds twice the provision and Rs.1 crore.
2. 2211-191-1-02 District Family Welfare Bureau	2,19.12	Expenditure incurred without budget provision and exceeded Rs.1 crore.

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(iv) Apart from net saving of Rs.50.42 lakhs (less than 10 per cent of the provision) under '2210-Medical and Public Health-Urban Health Services - Allopathy-Medical Stores Depot' (Rs.23.85 lakhs) and Public Health - Direction and Administration' (Rs.26.57 lakhs), saving occurred mainly under:

Head	Total grant	Actual expenditure	Excess + Saving - (In lakhs of rupees)
2210. MEDICAL AND PUBLIC HEALTH			
80. General			
191. Assistance to Local Bodies, Corporations etc.	1,49,03.54	1,33,05.38	- 15,98.16

Reasons for final saving under Zilla Parishads and Mandal Panchayats - Block Assistance to Zilla Parishads and Mandal Panchayats have not been communicated (October 1994).

(2) 01. Urban Health Services
Allopathy

110. Hospitals and
Dispensaries

O	47,45.49		
R	- 2,05.00	45,40.49	32,41.60 - 12,98.89

A. Major Hospitals

O	41,89.27		
R	- 2,05.00	39,84.27	26,79.25 - 13,05.02

Anticipated savings occurred mainly under 'Other Major and District Hospitals' (Rs.50 lakhs), 'The Bangalore Accidents Rehabilitation and Other Services Society - Grants-in-Aid' (Rs.30 lakhs), 'Establishment of Hospital Pharmacy District Hospitals' (Rs.60 lakhs), 'General Hospital Jayanagar, Bangalore' (Rs.35 lakhs) and 'Development of District Hospital Raichur (OPEC)' (Rs.30 lakhs) were surrendered without furnishing specific reasons. Final savings occurred mainly under 'K.C.General Hospital, Malleswaram, Bangalore' (Rs.44.58 lakhs), 'Mcgan District Hospital, Shimoga' (Rs.23.64 lakhs),

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'Headquarters Hospital, Madikeri' (Rs.30.45 lakhs), 'Sri Chamarajendra Hospital Hassan' (Rs.17.05 lakhs), 'District Hospital, Tumkur' (Rs.33.61 lakhs), 'Epidemic Diseases Hospitals' (Rs.18.03 lakhs), 'Establishment of Hospital Pharmacy District Hospitals' (Rs.34.02 lakhs), 'Equipment to District and Major Hospitals' (Rs.26.31 lakhs), 'Development of Blood Transfusion Services (CSS 100%)' (Rs.1,99.87 lakhs), 'Health Facilities in Urban Slums (CSS 100%)' (Rs.7.65 lakhs - entire provision), 'Secondary Level Hospitals (CSS 100%)' (Rs.50 lakhs - entire provision), 'IPP III Stage II in 10 more Districts (CSS 100%)' (Rs.47.70 lakhs), 'Trauma Care Units' (Rs.49.79 lakhs), 'Development of District Hospital Raichur (OPEC)' (Rs.20 lakhs) and 'Peripheral Cancer Centres' (Rs.30 lakhs). Final savings were partly counterbalanced by final excesses mainly under 'Other Major and District Hospitals' (Rs.31.92 lakhs), 'The Bangalore Accident rehabilitation and Other Services Society' (Rs.50 lakhs) and 'General Hospital Jayanagar, Bangalore' (Rs.26.43 lakhs). Reasons for final savings/excesses have not been communicated (October 1994).

Head

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
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B. Tuberculosis Institutions

4,19.37

3,86.50

- 32.87

Final savings occurred under 'Other T.B. Sanatoria' (Rs.42.09 lakhs) and 'C.S.S. of National T.B. Control Programme - Aid Materials by Government of India, 'Operational Costs (States Share)' (Rs.38.91 lakhs) was counterbalanced by excess under 'CSS of National TB Control Programme - Aid Materials by Government of India' (Rs.48.13 lakhs). Reasons for final savings/excess have not been communicated (October 1994).

C. Other Hospitals

1,07.00

1,40.67

+ 33.67

Final excess occurred under 'Local Fund Hospitals and Dispensaries PHU (Rs.28.08 lakhs) and 'Other Government Hospitals and Dispensaries PHU' (Rs.9.18 lakhs), was mainly due to the fact of not reappropriating the additional requirement of Rs.11.93 lakhs and

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Rs.5.50 lakhs provided in Government Order, from out of the overall savings as per the directions of the Government. This additional was found necessary due to taking over of the Taluk level hospitals by the Government from the Zilla Parishads Sector. However, this excess was partly counterbalanced by final savings under 'Establishment of Sub Health Centres - Buildings MNP' (Rs.3.60 lakhs). Reasons for not reappropriating this additional fund have not been communicated (October 1994).

Head

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
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D. Primary Health Centres 23.50

30.13

+ 6.63

Reasons for final excess occurred mainly under 'Taking over of Taluk Development Board Dispensaries' (Rs.6.01 lakhs) have not been communicated (October 1994).

(3) 3606. AID MATERIALS AND EQUIPMENTS

8,44.00

2,56.95

- 5,87.05

Final savings occurred under 'Assistance from S.I.D.A' (Rs.8,38.77 lakhs) was partly counterbalanced by excess under 'Assistance from UNICEF' (Rs.2,51.72 lakhs) (expenditure incurred without budget provision). Reasons for final saving/excess have not been communicated (October 1994).

(4) 2210. MEDICAL AND PUBLIC HEALTH

06. Public Health

101. Prevention and Control of Diseases

O	24,81.50
R	- 20.00

24,61.50

19,60.18

- 5,01.32

Malaria

O	16,12.53
R	- 20.00

15,92.53

14,38.67

- 1,53.86

Anticipated savings occurred under 'Mental Health Projects' (Rs.20 lakhs) was surrendered without furnishing specific reasons.

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Final savings occurred mainly under 'Cost of Material and Equipment supplied by Government of India' (Rs.80 lakhs - entire provision unutilised), 'C.S.S. of Urban Malaria Eradication Programme - Grants-in-Aid' (Rs.77.27 lakhs) and 'NMEP continuation of scheme sanctioned under VI Plan' (Rs.10.23 lakhs) were partly counterbalanced by excesses mainly under 'C.S.S. of National Malaria Eradication Programme' (Rs.12.87 lakhs) and 'Malaria Maintenance Phase' (Rs.4.87 lakhs). Reasons for final savings /excesses have not been communicated (October 1994).

Head	Total grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)			
2. Leprosy	4,23.50	2,38.86	- 1,84.64
Final savings occurred mainly under 'C.S.S. of National Leprosy Control Schemes (C.S.S. 100%)' (Rs.1,02.06 lakhs) and 'Leprosy Control Scheme' (Rs.68.53 lakhs). Reasons for final savings have not been communicated (October 1994).			
3. Other Diseases	2,82.68	1,67.69	- 1,14.99
Reasons for final saving occurred mainly under 'AIDS Control Programme (C.S.S. 100%)' (Rs.1,10.93 lakhs) have not been communicated (October 1994).			
4. Control of Blindness	1,45.16	1,12.00	- 33.16
Reasons for final saving occurred mainly under 'Control of Blindness (State Plan Scheme)' (Rs.30 lakhs - entire provision) have not been communicated (October 1994).			
(5) 2211. FAMILY WELFARE			
102. Urban Family Welfare Services	3,11.97	1,93.30	- 1,18.67
Reasons for final savings occurred mainly under 'Urban Family Welfare Centres Run by State Government' - 'Salaries' (Rs.86.88 lakhs) and 'Urban Family Welfare Centres run by Local Bodies and Voluntary Organisations - Grants-in-Aid' (Rs.14.87 lakhs) have not been communicated (October 1994).			

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Head	Total grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)			
(6) 2210. MEDICAL AND PUBLIC HEALTH			
03. Rural Health Services - Allopathy			
800. Other Expenditure	1,34.78	71.61	- 63.17
Final savings occurred mainly under 'Free Health Checkup Scheme' (Rs.74.91 lakhs) was partly counterbalanced by excess under 'Maintenance of Hospitals and Dispensaries by Voluntary Organisations - Grants-in-Aid' (Rs.14.94 lakhs). Reasons for final savings/excess have not been communicated (October 1994).			
(7) 05. Medical Education Training and Research			
101. Ayurveda			
O	4,40.13		
R	- 61.68	3,78.45	3,88.99 + 10.54
Anticipated saving occurred mainly under 'Degree Course in Shuddha Ayurveda Mysore' - 'Salaries' (Rs.17.30 lakhs), 'Degree Course in Shuddha Ayurveda Bangalore' - 'Salaries' (Rs.9.04 lakhs), 'Taranath 50 Bedded Hospital Bellary' - 'Salaries' (Rs.6.08 lakhs), 'Taranath Ayurveda Vidyapeetha, Bellary' (Rs.5.52 lakhs), 'Increase in Bed Strength in I.S.M. & H Hospitals' (Rs.6.95 lakhs), 'Departmental Drugs Manufacture - Government Central Pharmacy Bangalore - (Including D.T.L.)' (Rs.9.16 lakhs), mainly due to vacant posts, economy measures were partly reappropriated and balance surrendered. Final excesses occurred mainly under 'Government College of Indian Medicine, Mysore' (Rs.8.46 lakhs), 'Degree Course in Shuddha Ayurveda Mysore-Salaries' (Rs.5.17 lakhs), 'Government College of Indian Medicine, Mysore - C.S.S.' (Rs.7.75 lakhs) were partly counterbalanced by final savings occurred mainly under 'Increase in Bed Strength in I.S.M. & H Hospitals' (Rs.7.60 lakhs) and 'Degree Course in Shuddha Ayurveda Bangalore - Salaries' (Rs.6.86 lakhs). Reasons for final savings/excesses have not been communicated (October 1994).			

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Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving (In lakhs of rupees)
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(8) 2211. FAMILY WELFARE

108. Selected Area Programme
Including I.P.P

O	2,27.09		
S	1,00.00	3,27.09	2,78.35
			-48.74

Final savings occurred mainly under 'India Population Project - population centre - Salaries' (Rs.23.89 lakhs) 'Drugs and Chemicals' (Rs.7.70 lakhs) and 'India Population Project III'-lumpsum (Rs.7.95 lakhs). Reasons for final savings have not been communicated (October 1994).

(9) 2210. MEDICAL AND PUBLIC HEALTH

06. Public Health

104. Drug Control

O	2,10.58		
R	52.18	1,58.40	1,65.53
			+7.13

Anticipated savings occurred mainly under 'Drugs Testing Laboratory' (Rs.22.18 lakhs) and 'upgradation of District offices of Drugs Inspectors of circle offices of ADC's (Rs.14 lakhs) due to non filling up of vacant posts, for want of Government sanction and diversion of funds for other purposes were surrendered. Final excess occurred mainly under 'Drugs Testing Laboratory' (Rs.6.89 lakhs). Reasons for savings/excess have not been communicated (October 1994).

(10) 107. Public Health
Laboratories

	103.20	60.09	-43.11
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Reasons for final savings occurred mainly under 'Public Health Institute, Bangalore' (Rs.17.64 lakhs), 'C.S.S of supply of equipment under PFA Act (100 % central)' (Rs.9 lakhs-entire provision) and C.S.S of Laboratory facilities for P.H.C's(100%) (Rs. 6 lakhs) have not been communicated (October 1994).

GRANT NO.32

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
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(11) 2210. MEDICAL AND PUBLIC HEALTH
05. MEDICAL EDUCATION
TRAINING & RESEARCH

105. Allopathy

O	1,83.07		
R	- 33.95	1,49.12	1,41.02
			- 8.10

Anticipated savings occurred mainly under 'Central Plan Scheme for Development of Post Graduate Courses and Research Work at Government College of Pharmacy, Bangalore' (Rs.15.65 lakhs - reasons not furnished) and 'Government College of Pharmacy, Bangalore' (Rs.11.30 lakhs) due to non filling up of vacant posts and for want of sanction from Government, were surrendered. However, the final excess under this head was Rs.3.45 lakhs.

(12) 06. Public Health

800. Other Expenditure	49.00	11.87	- 37.13
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Final savings occurred mainly under 'State Transport' (Rs.39.76 lakhs) was partly counterbalanced by final excess under 'Financial Assistance Professional Organisations - Health' (Rs.10.48 lakhs). Reasons for final saving/excess have not been intimated (October 1994).

(13) 04. Rural Health Services
Other Systems of Medicine

101. Ayurveda

O	94.18		
R	- 22.90	71.28	64.48
			- 6.80

Anticipated saving occurred mainly under 'Opening and Maintenance of Ayurvedic Hospitals and Dispensaries at District Level' (Rs.15.71 lakhs) was surrendered due to vacant posts, economy measures and as per actuals.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving
(14) 2210. MEDICAL AND PUBLIC HEALTH			
01. Urban Health Services - Allopathy			
800. Other Expenditure	34.90	9.01	- 25.89
Reasons for final saving occurred mainly under 'Buildings' (Rs.25 lakhs - entire provision unutilised) have not been communicated (October 1994).			
(15) 06. Public Health			
003. Training	75.16	51.44	- 23.72
Reasons for final saving occurred mainly under 'Health Training Centre, Ramanagaram' (Rs.12.28 lakhs) have not been intimated (October 1994).			
(v) Savings mentioned in note (iv) above were partly counterbalanced by excesses mainly under :			
2211. FAMILY WELFARE			
103. Maternity and Child Health	2,96.50	7,14.30	+ 4,17.80
Final excess occurred mainly under 'Immunisation Programme Cost of Materials and Equipment Supplied by Government of India' (Rs.4,73.69 lakhs) was partly counterbalanced by final saving under 'Universal Immunisation Programme - Lumpsum' (Rs.54.02 lakhs). Reasons for final excess/saving have not been communicated (October 1994).			
(2) 200. Other Services and Supplies			
O	2,91.50		
R	9.74	3,01.24	6,53.08 + 3,51.84
Additional funds provided through re-appropriation under 'District Level Post Partum Programme' (Rs.9.74 lakhs) in order to provide sterilised cotton pads to the District Level Post Partum			

Centres proved inadequate as there was a final excess of Rs.47.10 lakhs under this head. Final excess also occurred under 'Cost of Contraceptives supplied by Central Government' (Rs.3,13.71 lakhs). The above excesses were partly counterbalanced by final saving occurred mainly under 'Static Sterilisation Units Lumpsum' (Rs.7.53 lakhs). Reasons for final excesses/savings have not been communicated (October 1994).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(3) 2210. MEDICAL AND PUBLIC HEALTH			
03. Rural Health Services - Allopathy			
103. Primary Health Centres	1,41.40	2,19.50	+ 78.10
Reasons for final excesses occurred mainly under 'Primary Health Centres Government of India Pattern (MNP)' (Rs.60.28 lakhs) and for 'Upgradation of Primary Health Centres' (Rs.18.76 lakhs) [additional funds provided Vide Government Order to the extent of Rs.53.16 lakhs was not reappropriated from out of savings (Rs.18.76 lakhs)] have not been communicated (October 1994).			
(4) 110. Hospital and Dispensaries		66.63	+ 66.63

The excess expenditure of Rs.66.63 lakhs without budget provision is mainly due to the fact of not strictly adhering to the instructions contained in the Government Order No.8 CGS93 dated 8.8.93 by the Head of the Department. In the said Government Order, provision of Rs.83.06 lakhs was provided in respect of Taluk Level General Hospitals taken over by Government from Zilla Parishad Sector. This addition to be met from out of the overall savings through re-appropriations at the end of the financial year was not communicated. Remarks of the Head of the Department is awaited (October 1994).

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Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving +
(5) 2211. FAMILY WELFARE			
101. Rural Family Welfare Services	55.15	1,02.72	+ 47.57

Reasons for final excesses occurred under 'Rural Family Welfare Centres at P.H.Cs Lumpsum (Rs.20.83 lakhs), 'Rural Sub-Centres (Opened under Family Welfare)' Lumpsum (Rs. 19.57 lakhs) and 'Village Health Guides - Lumpsum' (Rs.7.17 lakhs) have not been communicated (October 1994).

(6) 105. Compensation

O	3,27.22		
R	- 9.74	3,17.48	3,66.68 + 49.20

An amount of Rs.1,05.51 lakhs was reappropriated to meet the expenditure under 'Additional compensation to Acceptors of Vasectomy - State Government Expenditure' to strengthen the Post Partum Centre. This reappropriation was not acted upon as it constituted an item of 'New Service' resulting in final excess of Rs.79.70 lakhs. In view of the above excess the surrender of Rs.9.74 lakhs due to non-sanction of the scheme by Government for reappropriation under the same head is not justified. Final savings occurred mainly under 'Supply of Drugs under Family Welfare Programme' (Rs.26.40 lakhs - entire provision), reasons for which have not been communicated (October 1994).

(7) 191. Assistance to Local Bodies, Corporations etc.,	36,24.44	36,41.06	+ 16.62
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Final excesses occurred mainly under 'District Family Welfare Bureau' (Rs.2,19.12 lakhs - expenditure incurred without Budget Provision), 'Block Assistance to Zilla Parishads and Mandal Panchayats - Grants-in-Aid to Zilla Parishad' (Rs.1,99.99 lakhs) were partly counterbalanced by final savings mainly under 'Rural Family Health Centres in P.H.C's' (Rs.1,50.14 lakhs), 'Rural Sub-Centres under Family Welfare' (Rs.1,46.04 lakhs), 'District Level Post Partum

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(Rs.37.28 lakhs) and 'I.U.D. Vasectomy, Tubectomy' (Rs.34.12 lakhs). Reasons for final excesses/savings have not been communicated (October 1994).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving +
(8) 2210. MEDICAL AND PUBLIC HEALTH			
03. Rural Health Services- Allopathy			
101. Health Sub-Centres	8.40	14.12	+ 5.72

Reasons for final excess occurred mainly under 'Establishment of New Sub Centres (MNP)' (Rs.4.22 lakhs) have not been communicated (October 1994).

(9) 01. Urban Health Services - Allopathy

001. Direction and Administration	6.36	8.79	+ 2.43
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Reasons for final excess occurred under 'Office of the District Surgeons Bangalore, Mysore and Bellary' (Rs.2.43 lakhs) have not been communicated (October 1994).

GRANT NO.33 - HOUSING (EXCLUDING GOVERNMENT RESIDENTIAL BUILDINGS)

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

4216 CAPITAL OUTLAY ON HOUSING AND

6216 LOANS FOR HOUSING.

Revenue

Voted -

Original	77,34,10,000	77,34,11,000	
Supple- mentary	1,000		24,31,76,217
			- 53,02,34,783
Amount surrendered during the year (March 1994)			36,03,89,000

Charged -

Original	...	4,21,000	
Supple- mentary	4,21,000		4,21,000

Amount surrendered during
the year

Capital

Voted

Original	1,16,33,28,000	1,16,33,29,000	
Supple- mentary	1,000		81,57,02,646
			-34,76,26,354
Amount surrendered during the year (March 1994)			30,64,48,100

NOTES AND COMMENTS

(i) Saving anticipated in the Revenue Section of the grant Rs.36,03.89 lakhs was surrendered in March 1994. The eventual saving was however, Rs.53,02.35 lakhs. The actual saving includes an Error in Budget to the extent of Rs.45 lakhs which relate to 'Buildings' grant. Major provision which are not at all utilised could have been

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anticipated as saving and surrendered, some of the schemes were 'Ashraya Scheme' (2 Schemes) Rs.5,00 lakhs, 'Special Component Plan for Housing' (Rs.4,70 lakhs).

(ii) In the Capital section of the grant, Rs.30,64.48 lakhs was surrendered as anticipated saving, the eventual saving was Rs.34,76.26 lakhs. The final saving includes Rs.60 lakhs being the Error in Budget and relates to 'Buildings' grant.

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

(a) Bulk of the saving anticipated was attributed to restricting the expenditure on repayments based on the demands from the financing institutions. The related schemes are:

Head	Total grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)			
2216. HOUSING			
1. Subsidy for Ashraya Scheme in rural Areas			
O 45,50.00			
R - 35,50.00	10,00.00	10,02.02	+ 2.02
2. Assistance to Housing Boards			
O 10,86.60			
R - 53.89	10,32.71	7,33.16	- 2,99.55

(b) The reasons for the final saving under the following schemes have not been communicated.

	Net Provision	Actual expenditure	Excess + Saving -
(In lakhs of rupees)			
1. Special Component Plan for Housing	4,70.00	...	- 4,70.00
2. Housing for Urban Poor	10,00.00	40.40	- 9,59.60
3. Provision of House Sites for Land Less	5,00.00	2,19.00	- 2,81.00
4. Housing for Weaker Section under CLUMP	50.00	...	- 50.00
5. Assistance to Housing Boards	10,32.71	7,33.16	- 2,99.55

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The above mentioned saving under note (iii) was partly offset by an excess of Rs.4,15.03 lakhs under 'Neralina Bhagya Yojane' where a token grant was provided, with intention to reappropriate the balance out of saving under other heads. Reasons for not reappropriating the funds are awaited (October 1994).

(iv) The major portion of the saving under Capital Section of the grant was attributed to restricting the expenditure on repayments based on demands from the Financing Institutions. Details of the saving are as under:

Head	Total grant	Actual expenditure	Excess + Saving -
	(In lakhs of rupees)		
6216. LOANS FOR HOUSING.			
1. Urban Housing			
Other Loans			
Loans for Ashraya Scheme in Urban Areas			
O 19,00.00			
R - 5,00.00	14,00.00	12,19.84	- 1,80.16
2. Urban Housing- Loans to Housing Boards			
O 5,62.60			
R - 83.59	4,79.01	3,78.70	- 1,00.31
3. Rural Housing Scheme			
Other Loans			
Loans for Ashraya Scheme in Rural Areas			
O 74,05.00			
R - 22,38.00	51,67.00	50,72.95	- 94.05

The saving anticipated and surrendered under these heads were Rs 5,00 lakhs, Rs.83.59 lakhs and Rs.22,38 lakhs respectively. However, reasons for the final saving have not been communicated (October 1994)

The above saving was offset by Rs.33 lakhs being the payment made to Housing Board for 'Repayment of Loans to Financial Institutions

under Ashraya Scheme'. Though a token provision was obtained in the Supplementary Estimates (II Instalment), the additional funds were not augmented through reappropriation as mentioned in the Supplementary Estimates.

GRANT NO.34 - URBAN DEVELOPMENT

(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,			
3604 COMPENSATION AND ASSIGNMENTS TO LOCAL BODIES AND PANCHAYATI RAJ INSTITUTIONS,			
5475 CAPITAL OUTLAY ON OTHER GENERAL ECONOMIC SERVICES,			
6215 LOANS FOR WATER SUPPLY AND SANITATION AND			
6217 LOANS FOR URBAN DEVELOPMENT.			

Revenue

Original	1,52,32,96,000	1,52,32,96,000	
Supple- mentary	...	1,34,30,83,926	
		- 18,02,12,074	

Amount surrendered during
the year (MARCH 1994)

76,44,000

Capital

Original	39,60,50,000	44,10,50,000	
Supple- mentary	4,50,00,000	42,95,57,301	
		-1,14,92,699	

Amount surrendered during
the year (March 1994)

18,00,000

NOTES AND COMMENTS

(i) As against the final saving of Rs.18,02.12 lakhs in the Revenue Section the saving anticipated and surrendered was Rs.76.44 lakhs.

(ii) In the Capital Section Rs.18 lakhs only were surrendered as anticipated saving, however, the final saving was Rs.1,14.93 lakhs.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving +
3604. COMPENSATION AND ASSIGNMENTS TO LOCAL BODIES AND PANCHAYATI RAJ INSTITUTIONS			
200. Other Miscellaneous Compensation and Assignments			

O	99,75.00	98,35.00	88,35.22	- 9,99.78
R	- 1,40.00			

saving anticipated under 'Special Grants to Corporations, Municipalities and Town Panchayats - Grants to Corporations and Municipalities' (Rs.1,40 lakhs) due to short releasal of grants, was reappropriated to other heads. Reasons for the final saving under this head (Rs.9,99.78 lakhs) have not been intimated. This is also due to the fact of crediting a sum of Rs.7,61.30 lakhs on 20.12.1993 being the refund of excess octroi grant drawn during 1992-93 which has been accounted as reduction of expenditure.

(2) 3475. OTHER GENERAL ECONOMIC
SERVICES

109. Nehru Rozgar Yojana 4,20.00 ... - 4,20.00
The entire provision under 'Assistance to Local Bodies, Corporations etc.,' remained unutilised, reasons for which have not been intimated (October 1994).

(3) 2217. URBAN DEVELOPMENT

80. General

800. Other Expenditure

O	4,27.00	3,67.00	66.20	- 3,00.80
R	- 60.00			

The entire provision under 'Award of Prizes to Best Local Bodies in the State' (Rs.60 lakhs) was reappropriated to other heads, as the

recommendation of the Director of Municipal Administration was not received in time for grant of awards. Reasons for the final saving under 'Central Sector Scheme for New Urban Basic Services Programme' (Rs.1,50 lakhs - Entire provision), 'C.S.S. of UNICEF Assisted Urban Basic Services Project' (Rs.1,38.80 lakhs) and 'OECF Assisted Karnataka Tourism Development Project' (Rs.17 lakhs - entire provision) have not been intimated. The above savings were partly offset by final excess under 'Committee for beautification of Bangalore' (Rs.5 lakhs - expenditure incurred without budget provision), reasons for which have not been intimated (October 1994).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving
(4) 2217. URBAN DEVELOPMENT			
05. Other Urban Development Schemes			
001. Direction and Administration			
O 2,83.44			
R - 76.44	2,07.00	2,05.98	- 1.02

Anticipated savings mainly under 'Town and Regional Planning - Town Planning Establishments' (Rs.39.01 lakhs) due to non-filling up of vacant posts and 'Opening of Town Planning Units' (Rs.31.95 lakhs) due to non-filling up of vacant posts and non-availability of office building were surrendered.

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

2217. URBAN DEVELOPMENT	
80. General	
191. Assistance to Local Bodies, Corporations etc.	

O 10,60.00	
R 2,00.00	12,60.00

Additional funds were provided by reappropriation under 'Development Grants out of Motor Vehicles Tax Collection - Development Grants to Municipalities - Grant-in-aid' (Rs.2,00 lakhs) as the Municipalities have taken up the Development works. However,

There was a final saving of Rs.23.68 lakhs, under the same head reasons for which have not been intimated (October 1994).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving
(2) 80. General			
001. Direction and Administration	1,31.34	1,47.64	+ 16.30
Reasons for the final excess mainly under 'Municipal Administrative Services' (Rs.12.03 lakhs) and 'Local Government Service Fund Establishment in Hyderabad and Karnataka Area' (Rs.8.23 lakhs) have not been intimated (October 1994).			
(3) 3475. OTHER GENERAL ECONOMIC SERVICES			

201. Land Ceilings (Other than Agricultural land)

50.57	53.87	+ 3.30
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Reasons for the final excess under 'Urban Land Ceiling' (Rs.3.30 lakhs) have not been intimated (October 1994).

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

6217. LOANS FOR URBAN DEVELOPMENT

03. Integrated Development of Small and Medium Towns

191. Loans to Local Bodies, Corporations etc.

3,80.00	2,80.00	- 1,00.00
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Reasons for the final saving of Rs.1,00 lakhs under 'Loans to Municipalities and Corporations - CSS of Integrated Development of Small and Medium Towns' have not been intimated (October 1994).

(2) 5475. CAPITAL OUTLAY ON OTHER GENERAL ECONOMIC SERVICES

101. Land Ceiling (Other than Agricultural Land)

O 18.50		3.57	+ 3.07
R - 18.00	0.50		

The entire provision of Rs.18 lakhs under 'Amount paid for surplus land' was surrendered, as there was no demand. However,

GRANT NO.34

there was a final excess of Rs.3.57 lakhs under this head, reasons for which are awaited. In view of the final excess, surrender of funds from this head proved injudicious.

GRANT NO.35 - MINOR IRRIGATION

145

Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
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MAJOR HEADS : 2702 MINOR IRRIGATION,
2711 FLOOD CONTROL AND DRAINAGE,
4701 CAPITAL OUTLAY ON MAJOR AND MEDIUM IRRIGATION,
4702 CAPITAL OUTLAY ON MINOR IRRIGATION AND
4711 CAPITAL OUTLAY ON FLOOD CONTROL PROJECTS.

Revenue

Voted -

Original
Supple-
mentary

55,52,99,000	55,98,47,000	51,27,79,377	
45,48,000			-4,70,67,623

Amount surrendered during
the year (March 1994)

37,63,000

Capital

Voted

Original
Supple-
mentary

70,97,00,000	70,97,00,000	53,92,76,171	
...			-17,04,23,829

Amount surrendered during
the year (March 1994)

20,40,45,000

Charged -

Original
Supple-
mentary

20,00,000	33,91,000	...	- 33,91,000
13,91,000			- 10,93,000

Amount surrendered during
the year (March 1994)

NOTES AND COMMENTS

(i) The actual expenditure under the voted grant in the Revenue section was less than the original provision. However, the supplementary provision was fully utilised.

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(ii) As against the final saving of Rs.4,70.68 lakhs under the voted grant in the Revenue Section, saving of Rs.37.63 lakhs only was anticipated and surrendered.

(iii) Rupees 20,40.45 lakhs were surrendered under the voted grant in the Capital Section as anticipated saving; the eventual saving, however, was Rs.17,04.24 lakhs only.

(iv) Under the Charged Appropriation in the Capital Section Rs.10.93 lakhs were surrendered as anticipated saving; the final saving was Rs.33.91 lakhs. Additional funds to the extent of Rs.13.91 lakhs have been provided in supplementary estimates in September 1993 against 'Capital Outlay on Major and Medium Irrigation-Medium Irrigation (Commercial)-Teetha Project-Other expenditure-Expenditure on Land acquisition' under this demand instead of under Demand No.36 - 'Major and Medium Irrigation' resulting in saving of the entire appropriation. This is mainly due to Error in Budgeting.

(v) 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.	20,23.11	12,32.57	- 7,90.54

Reasons for final saving under 'Zilla Parishads and Mandal Panchayats-Block Assistance (Minor Irrigation)' (Rs.7,90.54 lakhs) have not been intimated (October 1994). Saving under this head during the years 1988-89, 1989-90, 1990-91, 1991-92 and 1992-93 were Rs.7,38.37 lakhs, Rs.5,65.69 lakhs, Rs.5,69.68 lakhs, Rs.7,83.04 lakhs and Rs.2,75.12 lakhs respectively.

- (2) 01. Surface Water
102. Lift Irrigation Schemes

O	6,90.69		
R	- 1,04.75	5,85.94	5,45.08 - 40.86

Saving anticipated under 'Chief Engineer-Minor Irrigation, Bangalore-Maintenance and Repairs' (Rs.1,04.75 lakhs) due to postponement of some repair works for next year was reappropriated. Reasons for the final saving under this head have not been intimated (October 1994).

Head

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

- (3) 01. Surface Water
800. Other expenditure

O	39.59		
R	- 23.80	15.79	- 15.79

Saving of Rs.23.80 lakhs anticipated under 'Rejuvenation of Tanks' due to non-finalisation of sanction to the estimate was surrendered. Reasons for the final saving of Rs.15.79 lakhs under this head have not been intimated (October 1994).

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

2702. MINOR IRRIGATION
01. Surface Water
101. Water Tanks

O	6,58.35		
S	45.48	7,03.83	9,46.40 + 2,42.57

The supplementary grant of Rs.45.48 lakhs obtained in March 1994 under 'Maintenance and Repairs - Annual Maintenance and Repairs' proved inadequate as there was final excess of Rs.1,98.99 lakhs under this head, reasons for which have not been intimated (October 1994). Final excess also occurred under 'Construction' (Rs.15.34 lakhs - expenditure incurred without Budget Provision), 'Maintenance Repairs - Special Repairs' (Rs.16.31 lakhs) and 'Repairs to Flood Damages' (Rs.11.93 lakhs - expenditure incurred without provision), reasons for which have not been intimated (October 1994). Excess under this head during 1988-89, 1989-90, 1990-91, 1991-92 and 1992-93 was Rs.60.42 lakhs, Rs.3,09.19 lakhs, Rs.2,51.05 lakhs, Rs.3,39.89 lakhs and Rs.5,56.11 lakhs respectively.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving
(2) 2702. MINOR IRRIGATION			
80. General			
799. Suspense	5,05.00	6,04.16	+ 99.16

Reasons for the final excess under 'Minor Irrigation - Debits - Stock' (Rs.1,28.27 lakhs) as well as saving under 'Minor Irrigation - Debits - Miscellaneous Works Advance' (Rs.24.11 lakhs) have not been intimated (October 1994).

(3) 2702. MINOR IRRIGATION

80. General
052. Machinery and Equipment

O	1,05.00		
R	1,04.75	2,09.75	1,94.31
			- 15.44

Additional funds were obtained by reappropriation under 'Chief Engineer-Minor Irrigation-Bangalore-Repairs and Carriages' (Rs.1,04.75 lakhs) due to increase in the cost of fuels and spare parts, schedule of rate, payment of arrears to work charged establishment and petty repairs of vehicles. Reasons for the final saving of Rs.15.07 lakhs under this head have not been intimated (October 1994). There was an error in the Budget Estimates under this head to the extent of Rs.10 lakhs which resulted in an unexplained excess.

(4) 2702. MINOR IRRIGATION

80. General

001. Direction and Administration

14,04.70	14,91.66	+ 86.96
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Final excess mainly under 'Chief Engineer, Minor Irrigation, Bangalore' (Rs.45.70 lakhs), 'Other Minor Irrigation Projects Establishment-Execution' (Rs.44.81 lakhs), 'World Bank Aided Tank Irrigation Projects - Investigation and Special Appraisal Establishment-Supervision' (Rs.30.88 lakhs) and 'Execution' (Rs.7.14 lakhs) and 'Survey Establishment' (Rs.7.99 lakhs) was partly offset by

Chief saving under 'Chief Engineer, Minor Irrigation (North) Bijapur' Rs.33.67 lakhs) and 'Other Minor Irrigation Projects Establishment-Supervision' (Rs.15.02 lakhs). Reasons for the final saving/excess have not been intimated (October 1994).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving
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(5) 80. General
800. Other Expenditure

O	17.49		
R	- 2.21	15.28	22.90
			+ 7.62

Reasons for the final excess mainly under 'Survey Works Minor Irrigation, Bangalore' (Rs.8.56 lakhs) have not been intimated (October 1994).

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

4702. CAPITAL OUTLAY ON MINOR IRRIGATION

101. Surface Water

O	52,68.40		
R	- 21,18.87	31,49.53	32,67.80
			+ 1,18.27

Anticipated saving mainly under 'Water Tanks Construction of New Tanks Pick Ups etc.- Chief Engineer, Minor Irrigation, Bangalore' (Rs.11,85.52 lakhs) due to delay in finalising the technical observation regarding sanction of estimates and also storage of water in some of the tanks was surrendered. In view of the final excess of Rs.1,01.17 lakhs under this head, reasons for which have not been intimated (October 1994), the surrender proved injudicious. Anticipated saving under 'Lift Irrigation Schemes - Chief Engineer, Bangalore (Minor Irrigation)' (Rs.10,80.43 lakhs) and 'Rehabilitation of Lift Irrigation Scheme' (Rs.77.72 lakhs) due to delay in sanctioning the estimates was partly reappropriated and balance surrendered.

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Additional funds provided by reappropriation under 'World Bank Aided Tank Irrigation Projects' (Rs.2,22.85 lakhs) due to payment of Arbitration awards, 'completion of field channels and balance works, proved inadequate in view of the final excess of Rs.79.05 lakhs under this head, reasons for which have not been intimated (October 1994). Additional funds were also provided by reappropriation under 'Diversion Schemes - Khar Land or Salt Water Exclusion Scheme' (Rs.4.08 lakhs) due to completion of balance works. Reasons for the final saving under 'Water tanks, Construction of New Tanks, Pick ups etc. - Chief Engineer, Irrigation (South), Mysore' (Rs.48.95 lakhs) have not been intimated (October 1994).

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

Head	Total grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)			
4702. CAPITAL OUTLAY ON MINOR IRRIGATION			
800. Other expenditure			
O 8,28.60			
R - 29.15	7,99.45	10,19.84	+ 2,20.39

Additional funds provided by reappropriation under 'Land acquisition charges and Settlement of Claims' (Rs.1,00 lakhs) for the payment of Land Acquisition Charges awards proved inadequate in view of the final excess of Rs.2,75.94 lakhs under this head, reasons for which have not been intimated (October 1994). Further, this constitutes an item of New Service. Final excess occurred under 'Machinery and Equipment Charges transferred from 2702- Minor Irrigation' (Rs.1,50.13 lakhs) and 'Establishment Charges transferred from 2702 - Minor Irrigation - World Bank' (Rs.25.99 lakhs) which was offset by final saving under 'Establishment charges transferred from 2702 - Minor Irrigation - Others' (Rs.2,31.23 lakhs). Reasons for the final excess/saving have not been intimated (October 1994). Saving was anticipated and surrendered under 'CLUMP' (Rs.80 lakhs - entire provision) without assigning any reasons and 'Comprehensive

GRANT NO.35

Agricultural Development Project' (Rs.49.15 lakhs) as the final sanction to the project was not received.

Head	Total grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)			
(2) 4711. CAPITAL OUTLAY ON FLOOD CONTROL PROJECTS			
01. Flood Control			
103. Civil Works			
O 2,62.00			
R 1,76.16	4,38.16	3,49.81	- 88.35

Additional funds were provided by reappropriation under 'Other Flood Control Works' (Rs.1,76.16 lakhs) as it was programmed to complete all the sanctioned on going and fresh works. However, there was a final saving of Rs.88.35 lakhs under this head, reasons for which have not been intimated (October 1994).

(3) 4711. CAPITAL OUTLAY ON FLOOD CONTROL PROJECTS			
02. Anti-Sea Erosion Projects			
103. Civil Works			
O 7,14.52			
R - 68.59	6,45.93	7,27.64	+ 81.71

In view of the final excess of Rs.81.71 lakhs under this head reappropriation of funds (Rs.68.59 lakhs) due to non-approval of the works, proved injudicious.

(4) 4711. CAPITAL OUTLAY ON FLOOD CONTROL PROJECTS			
02. Anti-Sea Erosion Projects			
001. Direction and Administration	23.48	27.67	+ 4.19

Reasons for the final excess under 'Bengre Works' (Rs.3.57 lakhs) have not been intimated (October 1994).

(IX) SUSPENSE TRANSACTIONS

The nature of transactions under 'Suspense and the accounting procedure followed in Public Works Department are briefly explained in note (v) under Grant no.46 - Public Works (Excluding Construction).

GRANT NO.35

An account of the transactions under 'Suspense' during 1993-94 is given below:

Head	Opening Balance as on 1st April 1993 Debit (+) Credit (-)	Debit	Credit	Closing Balance as on 31st March 1994 Debit (+) Credit (-)
(In lakhs of rupees)				
2702. MINOR IRRIGATION				
Purchase	- 15.20	...	...	- 15.20
Stock	+ 1,24.56	5,28.27	5,51.29	+ 1,01.54
Miscellaneous Works Advance	+ 1,16.93	75.89	54.84	+ 1,37.98
TOTAL	+ 2,26.29	6,04.16	6,06.13	+ 2,24.32

GRANT NO.36 - MAJOR AND MEDIUM IRRIGATION

153

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

MAJOR HEADS : 2701 - MAJOR AND MEDIUM IRRIGATION AND
4701 - CAPITAL OUTLAY ON MAJOR AND MEDIUM IRRIGATION.

Revenue		
Allocated		
Original	2,70,23,27,000	2,80,70,10,000
Supple- mentary	10,46,83,000	2,82,12,79,570
Amount surrendered during the year (March 1994)		+ 1,42,69,570
		69,11,000
Capital		
Original	8,26,12,40,000	8,26,12,41,000
Supple- mentary	1,000	7,55,77,49,000
Amount surrendered during the year (March 1994)		-70,34,92,000
		43,50,61,000
Charged		
Original	6,78,55,000	6,78,55,000
Supple- mentary	...	63,42,465
Amount surrendered during the year (March 1994)		- 6,15,12,535
		1,08,38,000

NOTES AND COMMENTS

- (i) In the Revenue Section, expenditure exceeded the grant by Rs.1,42,69,570 which requires regularisation in the normal course.
- (ii) Since the above excess includes a sum of Rs.5,85.96 lakhs, being an error in budget under '2701 - 80 - 001 - Direction and Administration', which remained unrectified, there is an overall saving of Rs.4,43.26 lakhs under this grant.

(iii) Against the final saving of Rs.70,34.92 lakhs under the Voted Grant in the Capital Section, the saving anticipated and surrendered was Rs.43,50.61 lakhs only.

(iv) Against the final saving of Rs.6,15.13 lakhs under the charged appropriation in the Capital Section the saving anticipated and surrendered was Rs.1,08.38 lakhs only.

(v) The excess expenditure under the following heads are mainly due to the fact of reducing the original provision drastically through re-appropriation orders without covering the actual expenditure incurred. This injudicious surrender of original grants has resulted in huge excesses leading to new service items which requires regularisation.

	Provision	Expenditure	Excess
		Booked Expenditure	
		(In lakhs of rupees)	
4701. Capital Outlay on Major and Medium Irrigation.			
240. Karanja Project			
4. Other expenditure			
10. Water Courses			
	O 50.00		
	R -50.00		
344. Gandorinalla Project		1,35.84	1,35.84
4. Other expenditure			
	O 50.00		
	R -50.00		
		3,35.88	3,35.88

In the following cases insufficient additional funds provided through reappropriation orders have resulted in excess over grants leading to 'New Service' items.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess +
4701. Bhadra Project			
215. Other Expenditure			
4. Roads			
	O 50.00		
	R 1,00.00		
	1,50.00	6,19.55	4,69.55
227. Upper Krishna Project			
4. Other expenditure			
07. Distributaries	50.00	2,79.07	2,29.07
03. Canals and Branches	1,05.00	6,43.93	5,38.93
202. Krishnaraja Sagar Right Bank Canal			
4. Other Expenditure			
01. Reservoir	...	1,19.34	1,19.34
(vi) Excess in the Revenue Section occurred mainly under:			
2701. MAJOR AND MEDIUM IRRIGATION			
01. Major Irrigation			
218. Tunga Bhadra Project Left Bank Canal			
	O 9,62.97		
	S 1,84.88		
	R 92.26	12,40.11	12,91.31 + 51.20

In view of the final excess under "Maintenance and repairs" (Rs.83.51 lakhs), the additional funds provided under this head (Rs.35.22 lakhs) due to repairs of canals and branches damaged during heavy rains of Nov.93, repairs of main canal at Tenth mile and also increase in wages and cost of materials, by reappropriation proved inadequate. Additional funds provided by reappropriation under Maintenance Establishment - Salaries' (Rs.42.55 lakhs) due to filling

up of vacant posts regularisation of casual labourers etc., proved excessive as there was a final saving (Rs.32.70 lakhs) under this head. Additional funds were also provided under 'Maintenance Establishment - Travel Expenses' (Rs.10.61 lakhs) due to increase in petrol and diesel rates etc. The reasons for final excess/saving have not been communicated (October 1994).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving
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(2) 224. Ghata Prabha Project

O	6,41.42		
S	79.17	7,20.59	8,45.11 + 1,24.52

Final excess occurred under 'Maintenance Establishment' (Rs.66.82 lakhs) and 'Maintenance and Repairs' (Rs.57.71 lakhs). This was not anticipated and covered through reappropriation and the reasons for which have not been communicated (October 1994).

225. Upper Krishna Project

O	1,88.75		
S	...	1,88.75	2,51.46 + 62.71

Final excess occurred under 'Maintenance and Repairs' (Rs.1,32.71 lakhs) which was partly counterbalanced by final savings under 'Extension and Improvements' (Rs.70 lakhs - entire provision remained unutilised). The reasons for the above excess/savings have not been communicated (October 1994).

223. Malaprabha Project

O	8,42.14		
S	4,00.00	12,42.14	12,93.15 + 51.01

Final excess occurred under 'Maintenance Establishment' (Rs.58.79 lakhs) which was partly counterbalanced by final savings under 'Maintenance and Repairs' (Rs.7.78 lakhs). Reasons for final excess/saving have not been communicated. The excess of Rs.58.79 lakhs under 'Maintenance Establishment' had not been anticipated thereby it warrants detailed verification.

Head

Total grant

Actual expenditure
(In lakhs of rupees)

Excess + Saving -

034. Medium Irrigation - Commercial

311. Marconahalli Tank

Final excess occurred under 'Maintenance and Repairs' (Rs.8.33 lakhs), reasons for which have not been communicated, which was not anticipated and covered through necessary re-appropriation.

01. Major Irrigation - Commercial

222. Thunga Bhadra Board

Reasons for final excess (Rs.5.67 lakhs) have not been communicated (October 1994).

03. Medium Irrigation - Commercial

303. Chikkahole Project

O	26.37		
R	4.07	30.44	31.50 + 1.06

Funds were augmented by reappropriation under 'Maintenance Establishment - Salaries' (Rs.2.23 lakhs) due to enhancement of D.A. rates, payment of arrears to the staff etc., and under 'Maintenance and Repairs' (Rs.1.77 lakhs) due to taking up of urgent maintenance works.

345. Rajoli Bande Project

O	31.63		
S	6.59		
R	4.84	43.06	43.34 + 0.28

Additional funds were provided by reappropriation under 'Maintenance and Repairs' (Rs.4.49 lakhs) to meet the expenditure towards payment of arrear bills of 1992-93 and also repairs of tanks.

332. Ambligola Project

O	3.84		
R	2.47	6.31	6.31

Additional funds were provided by reappropriation under

GRANT NO.36

'Maintenance and Repairs' (Rs.2.47 lakhs) to meet the expenditure towards payment of arrears of work charged employees as per Supreme Court judgement and also silt removal in channel, repairs to outlet etc.

Head	Total grant	Actual expenditure	Excess + Saving
	(In lakhs of rupees)	(In lakhs of rupees)	
312. Mangala Project			
O	1.11		
R	2.31		
	3.42	3.43	+ 0.01

Additional funds were augmented by reappropriation under 'Maintenance and Repairs' (Rs.2.31 lakhs) to meet the expenditure towards payment of arrears to work charged employees as per Supreme Court Judgement and also towards silt removal in Channel, repairs to outlet etc.

347. Kananakala Project

O	2.68		
R	2.05		
	4.73	4.73	

Additional funds were obtained by reappropriation under 'Maintenance and Repairs' (Rs.2.05 lakhs) to meet the expenditure mainly towards payment of pending bills for 1992-93.

(vii) The excess mentioned in note(vi) above was counterbalanced by savings mainly under :

2701. MAJOR AND MEDIUM IRRIGATION

80. General

800. Other Expenditure

O	2,14,82.47		
R	26.42		
	2,15,08.89	2,10,31.15	- 4,77.74

Reasons for the final saving mainly under 'Interest on Irrigation Works' (Rs.4,89.74 lakhs) have not been communicated.

GRANT NO.36

Head

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

2701. MAJOR AND MEDIUM IRRIGATION

01. Major Irrigation - Commercial

201. Krishna Raja Sagar Works

O	6,37.38		
R	1.83		
	6,39.21	5,67.84	- 71.37

Anticipated savings mainly under 'Suspense - Debits Miscellaneous Work Advances' (Rs.24.80 lakhs), 'Stock' (Rs.21.16 lakhs) due to restricting the purchase of cement, steel and paints to the minimum requirement and under 'Extension and Improvements' (Rs.8.53 lakhs) due to restricting the expenditure to the minimum requirement were reappropriated to other heads. In view of the final saving under 'Maintenance Establishment Salaries' (Rs.59.34 lakhs) the additional funds obtained by reappropriation (Rs.29.57 lakhs) due to filling up of vacant posts and payment of enhanced D.A. rates proved unnecessary. The additional funds obtained by reappropriation under 'Maintenance and Repairs' (Rs.20.83 lakhs) for expenditure towards removal of silt in canal and Garden Maintenance work proved excessive as there was a final saving of Rs.10.90 lakhs under the same head. Reasons for final savings have not been communicated (October 1994).

2701. MAJOR AND MEDIUM IRRIGATION

80. General

001. Direction and Administration

O	6,14.25		
R	- 49.65		
	5,64.60	5,51.38	- 13.22

Final savings occurred mainly under 'Engineer-in-chief and Project Co-ordinator Monitoring Unit U.K.P. Almati' (Rs.30.85 lakhs) was partly offset by final excess under Chief Engineer U.K.P Almati (Rs.21.09 lakhs). Anticipated savings mainly under 'Chief Engineer Designs Organisation U.K.P. Bheemaranagudi' (Rs.18.54 lakhs) due to non filling up of vacant posts and non receipt of continuation order

of project allowance, under 'Chief Engineer, U.K.P. Canal No.2, Kumbhavi' (Rs.14.06 lakhs) (Specific reasons not furnished), 'Chief Engineer Irrigation' (Project Zone) Gulbarga (Rs.9.35 lakhs) (reasons not furnished) have been surrendered. The reasons for final excess/savings have not been communicated (October 1994).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving
01. Major Irrigation - Commercial			
226. Cauvery Anicut Channels			
O	1,35.05		
R	- 40.63	94.42	81.47 - 12.95

Anticipated savings mainly under 'Maintenance and Repairs' (Rs.33.60 lakhs) due to short release of funds and non payment of pending bills and under 'Establishment Charges-Salaries' (Rs.10.90 lakhs) due to transfer of staff to other circles were reappropriated to other heads. The reasons for final saving mainly under 'Salaries' (Rs.6.42 lakhs) have not been communicated (October 1994).

2701. MAJOR AND MINOR IRRIGATION

80. General

005. Survey and Investigation

O	4,89.17		
R	- 45.78	4,43.39	4,38.89 - 4.50

Anticipated saving occurred mainly under 'Water Resource Development' Organisation - Executive Establishment - Salaries' (Rs.24.59 lakhs) mainly due to vacant posts and debiting officers pay under Salaries of Staff. Final savings occurred mainly under 'Chief Engineer Monitoring and Evaluation Unit Bangalore' (Rs.20.99 lakhs), 'Dudhganga Project - Investigation Division' (Rs.15.27 lakhs), 'Water Resources Development Organisation - Post Facto Evaluation of completed projects' (Rs.10 lakhs - entire provision), 'World Bank Aided Tank Irrigation Project - other Expenditure Survey Works'

(Rs.13.99 lakhs). The above savings was counterbalanced by final excess under 'World Bank Aided Tank Irrigation Project - Water Engineering Division - Salaries' (Rs.41.13 lakhs), 'Water Resources Development Organisation - Executive Establishment - Salaries' (Rs.12.88 lakhs). The reasons for final excess/saving have not been communicated (October 1994).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving
2701. MAJOR AND MINOR IRRIGATION			
01. Major Irrigation - Commercial			

207. Hemavathy Project 1,63.93 1,27.83 - 36.10
Final savings occurred under 'Maintenance and Repairs' (Rs.36.10 lakhs) the reasons for which have not been communicated (October 1994).

240. Karanja Project

O	7.48		
R	- 1.31	6.17	7.91 + 1.74

Reduction of Original Grant by reappropriation has only resulted in excess expenditure which is injudicious.

(vii) The savings under the voted grant in the capital section occurred mainly under.

4701. CAPITAL OUTLAY ON MAJOR AND MEDIUM IRRIGATION

01. Major Irrigation-Commercial

208. Hemavathy Project (Canal Zone) Tumkur

O	94,06.72		
R	- 14,88.46	79,18.26	54,59.06 - 24,59.20

Anticipated savings mainly under 'Distributaries - Normal' (Rs.12,50.84 lakhs), Canals and Branches - Acquisition of Land (Rs.66.03 lakhs), 'Water Courses' (Rs.50.96 lakhs), 'Roads'

(Rs.50.10 lakhs), 'Buildings' (Rs.49.77 lakhs), 'Machinery and Equipment - Repairs and Carriages' (Rs.12.81 lakhs) and 'Machinery and Equipment - New Supplies' (Rs.10.62 lakhs) due to short release of Letters of Credit and under 'Direction and Administration - Project Establishment - Salaries' (Rs.22.38 lakhs) due to non-filling up of vacant posts were surrendered. In view of the final saving under 'Canals and Branches - Normal' (Rs.13,95.40 lakhs), the additional funds of Rs.28.39 lakhs provided by reappropriation under this head for taking up of Canal works before rains on priority basis proved unnecessary. Final savings also occurred mainly under 'Distributaries; (Rs.5,91.61 lakhs), 'Canals and Branches - Acquisition of Land' (Rs.2,43.97 lakhs - entire provision remained unutilised), 'Suspense - Project Debits' (Rs.70.50 lakhs), 'Water Courses' (Rs.64.01 lakhs), 'Buildings' (Rs.34.14 lakhs), 'Machinery and Equipment - New Supplies' (Rs.31.31 lakhs) and Central Mechanical Organisation - Repairs and Carriages' (Rs.16.87 lakhs) reasons for which have not been communicated (October 1994).

Head

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

(2) 209. Yagachi

O 29,80.74
R - 5,19.94

24,60.80

16,14.13

- 8,46.67

Anticipated savings under 'Canals and Branches' (Rs.4,77.29 lakhs) mainly due to slow progress in work on account of short supply of cement and Iron was partly reappropriated (Rs.3,28.42 lakhs) and balance surrendered for which no specific reasons have been furnished. The above surrender proved injudicious in view of final excess of Rs.1,56.74 lakhs under this head. Anticipated savings under 'Reservoir' (Rs.1,71.55 lakhs) due to non-taking up of asphaltting work of roads of six rehabilitation centres and alternate roads from First Km to Seventh Km between Hassan and Chickmagalur Districts and non-taking up of developmental works of roads between Ranagatte and Kudlagere Villages' rehabilitation Centres' and also due to non-

releasing over of land by revenue department to execute the construction of other rehabilitation centres, 'Distributaries' (Rs.55 lakhs) due to slow progress on account of not releasing the anticipated progress through which the distributaries should pass, by the Revenue department, 'Machinery and Equipment - Repairs and Carriages' (Rs.12.79 lakhs) due to non release of funds, 'Buildings' (Rs.11.15 lakhs) for not taking of construction work of a Travellers Bungalow in the premises of the Rehabilitation Centre Belur on account of short release of funds, were partly reappropriated to other heads and the balance surrendered. Additional funds were augmented under 'Dam and Appurtenant Works' (Rs.2,21.56 lakhs) to achieve the targetted progress and to complete the work as per the programme as well as to meet the contractual obligation. Reasons for the final saving mainly under 'Suspense-Project Debits - Stock' (Rs.6,82.30 lakhs), 'Reservoir' (Rs.2,22.25 lakhs), 'Suspense - Debit - M.W.A' (Rs.99.82 lakhs) have not been communicated (October 1994).

Head

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

(3) 224. Ghataprabha Project Stage III

O 46,14.09
R - 13,53.75

32,60.34

34,48.45 + 1,88.11

Anticipated saving under 'Canals and Branches' (Rs.5,42.24 lakhs) due to slow progress in work and non receipt of sufficient funds in time was reappropriated to other heads, but as there was a final excess of Rs.1,70 lakhs under this head the reappropriation of saving proved injudicious, reasons for which have not been communicated (October 1994). Anticipated saving also occurred mainly under 'Reservoir' (Rs.4,88.89 lakhs) 'Water courses' (Rs.1,13.84 lakhs), 'Distributaries' (Rs.96.96 lakhs) 'Buildings' (Rs.51.99 lakhs), 'Roads' (Rs.25.47 lakhs) due to slow progress in work and non-receipt of funds in time. In view of the final excess of Rs.42.94 lakhs under 'Dam and Appurtenant works the reappropriation of anticipated saving of

Rs.42.94 lakhs due to slow progress in work and non-receipt of Letter of Credit in time proved injudicious. Additional funds provided by reappropriation under 'Machinery and Equipment - Repairs and Carriages' (Rs.20.18 lakhs) due to increase in cost of spare parts and fuel proved inadequate in view of final excess of Rs.7.41 lakhs under this head. Final savings mainly under 'Suspense - Project Debits - Miscellaneous Works Advances' (Rs.1,09.59 lakhs), 'Suspense - Central Mechanical Organisation - Debits - Stock' (Rs.20 lakhs), 'Distributaries' (Rs.16.20 lakhs) were partly offset by final excess under 'Suspense - Project Debits - Stock' (Rs.67.25 lakhs) and 'Establishment Charges transferred from Major Head of Account 2701' (Rs.50.33 lakhs). Reasons for final savings/excess have not been communicated (October 1994).

Head

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

(4) 245. Varahi Project

O	10,22.77			
R	- 1,71.79	8,50.98	1,68.51	- 6,82.47

Anticipated savings occurred mainly under 'Canals and Branches' (Rs.99.94 lakhs) due to non-achievement of the required progress on account of non-finalisation of land award cases, 'Roads' (Rs.32.21 lakhs), 'Buildings' (Rs.15.73 lakhs) 'Reservoir' (Rs.18.45 lakhs) as the project work was not commenced in full swing was reappropriated to other heads. Reasons for the final saving mainly under 'Suspense - Project Debits - Stock' (Rs.4,42.83 lakhs) 'Dam and Appurtenant Works' (Rs.74.78 lakhs), 'Machinery and Equipment - New Supplies' (Rs.72.03 lakhs), 'Suspense - Project Debits - M.W.A' (Rs.44.15 lakhs), 'Canals and Branches' (Rs.34.43 lakhs) have not been communicated (October 1994).

Head

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

(5) 80. General
800. Other expenditure
O 10,00.00
R - 55.22

9,44.78 2,20.47 - 7,24.31

The entire provision under 'Lumpsum Provision for Upper Krishna Project' (Rs.3,00 lakhs) remained unutilised; no part of it was anticipated and surrendered or reappropriated to other heads, reasons for which have not been communicated (October 1994). Anticipated saving under 'Lumpsum Provision for Renovation of Old channels' (Rs.55.22 lakhs), due to non-taking up of the work on account of delayed sanction for the project was reappropriated to other heads. Reasons for the final saving of Rs.4,24.31 lakhs under this head have not been communicated (October 1994).

(6) 01. Major Irrigation-Commercial
206. Harangi Project

O	28,05.46			
R	- 6,98.60	21,06.86	20,44.44	- 62.42

Anticipated savings mainly under 'Canals and Branches' (Rs.4,67.55 lakhs) 'Distributaries' (Rs.1,25.75 lakhs), 'Roads' (Rs.20.03 lakhs), 'Buildings' (Rs.19.31 lakhs) due to non-release of sufficient Letter of Credit were surrendered. Anticipated savings under 'Dam and Appurtenant works' (Rs.29.14 lakhs) due to short release of Letter of Credit, 'Direction and Administration - Project Establishment - Salaries' (Rs.25.36 lakhs) due to vacant posts and shifting of posts to other projects were reappropriated/surrendered which proved injudicious in view of final excess of Rs.57.93 lakhs and Rs.5.80 lakhs under these heads respectively. Final savings mainly under 'Suspense - Project Debits - Stock' (Rs.1,32.82 lakhs) and 'Reservoir' (Rs.25.84 lakhs - entire provision remained unutilised) was partly offset by final excess mainly under 'Suspense - Project Debits - MPWA' (Rs.29.66 lakhs). Reasons for final savings/excess have not been communicated (October 1994).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving +
(6) 01. Major Irrigation Commercial			
223. Malaprabha Project			
O 43,96.10	34,78.16	37,23.11	+ 2,44.95
R - 9,17.94			

Anticipated saving mainly under 'Reservoir' (Rs.5,25.70 lakhs), 'Distributaries' (Rs.2,64.50 lakhs), 'Water Courses' (Rs.96.39 lakhs), 'Roads' (Rs.10.63 lakhs) due to slow progress in work on account of non-release of Letter of Credit in time, 'Machinery and Equipment - New Supplies' (Rs.14.73 lakhs - reasons not furnished) were reappropriated to other heads. Anticipated saving under 'World Food Programme - salaries' (Rs.34.82 lakhs) due to posts being vacant was surrendered. The anticipated saving under 'Direction and Administration - Project Establishment - Salaries' (Rs.44.46 lakhs) due to vacant posts, 'Dam and Appurtenant Works' (Rs.14.44 lakhs) due to short release of Letter of Credit were reappropriated to other heads/surrendered. However, there were final excess of Rs.18.03 lakhs and Rs.19.49 lakhs under these heads respectively, reasons for which have not been communicated (October 1994). While the additional funds provided by reappropriation under 'Machinery and Equipment - Repairs and Carriages' (Rs.71.69 lakhs) due to hike in cost of spare parts, fuel etc. proved largely excessive in view of final saving of Rs.23.26 lakhs under this head, the additional funds provided under 'Central Mechanical Organisation - Repairs and Carriages' (Rs.10.82 lakhs) due to receipt of more number of vehicles for repairs proved wholly unnecessary in view of final saving of Rs.20.82 lakhs under this head. The entire additional funds provided under 'Machinery and

'Equipment - Publication Charges' (Rs.7.06 lakhs) proved unnecessary in view of final saving of the same amount under this head. Final savings mainly under 'suspense - Project Debits - MPWA' (Rs.1,66.15 lakhs), 'Transportation of World Food Programmes Commodities' (Rs.42.57 lakhs), 'Suspense - CMO - Debits - Stock' (Rs.35 lakhs) were partly offset by final excess under 'Canals and Branches' (Rs.3,17.09 lakhs), 'Suspense - Project Debits - Stock' (Rs.1,60.89 lakhs), 'Establishment charges transferred to major head 2701' (Rs.45.95 lakhs), 'Suspense-World Food Programme - Debits - MWA' (Rs.45.29 lakhs), 'expenditure incurred without Budget provision) and 'Buildings' (Rs.24.38 lakhs), Reasons for final savings/excess have not been communicated (October 1994), 'Additional funds provided by reappropriation under Canals and Branches' (Rs.18.88 lakhs) due to making up works as pre requirements proved inadequate in view of the final excess of Rs.3,17.09 lakhs under this head

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

(7) 227. Upper Krishna Project

4. Other expenditure			
Grant-in-Aid to			
Bagalkot Development			
Authority	5,00.00	9,00.00	+ 4,00.00

Even the grants-in-aid payable, which could be forecasted does not appear to have been considered, while providing additional funds to cover such huge excess expenditure over the grants to the tune of 4 crores. This is brought to notice of the Government. Reply is awaited (October 1994).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving
(8) 01. Major Irrigation-Commercial			
232. Upper Tunga Project			
O	7,54.00	6,15.30	1,58.90 - 4,56.40
R	1,38.70		

Anticipated saving occurred mainly under 'Canals and Branches' (Rs.1,34.77 lakhs) due to non-approval of estimates was reappropriated to other heads. Final savings occurred mainly under 'Suspense - Project Debits - Stock' (Rs.1,70.74 lakhs), 'Dam and Appurtenant Works' (Rs.1,23.52 lakhs - entire provision remained unutilised), 'Buildings' (Rs.59.72 lakhs), 'Suspense - Project Debits - MWA' (Rs.49.82 lakhs), 'Machinery and Equipment - Repairs and Carriages' (Rs.28.33 lakhs), 'Roads' (Rs.13.61 lakhs), 'Reservoir' (Rs.5 lakhs - entire provision remained unutilised), the reasons for which have not been communicated. In view of large scale savings provision of funds for premature projects could have been avoided. Reasons are awaited (October 1994).

(9) 233. Markandeya Project

O	5,00.00	36.51	16.59 - 19.92
R	4,63.49		

Anticipated saving of Rs.4,63.49 lakhs due to non-receipt of Letter of Credit in time was reappropriated to other heads. Reasons for final saving of Rs.19.92 lakhs under this head have not been communicated (October 1994).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving
(9) 01. Major Irrigation Commercial			
235. Bhima Project (Lift)			
O	5,00.00	27.55	32.84 + 5.29
R	4,72.45		

The anticipated saving under 'Direction and Administration' (Rs.4,72.45 lakhs) was attributed to non-receipt of C.W.C. clearance from the Government.

(10) 252. Chief Engineer Organisation and Methods Narayanapur

O	9,96.95	10,40.29	5,61.02 - 4,79.27
R	43.34		

Additional funds were provided by reappropriation mainly under 'Distributaries' (Rs.89.18 lakhs) 'Canals and Branches' (Rs.54.70 lakhs) for payment of arrears relating to 92-93. Anticipated savings mainly under 'Dam and Appurtenant Works' (Rs.60 lakhs) as the work was transferred to dam zone, 'Transportation of W.F.P commodities' (Rs.40 lakhs) as the funds were provided to the work which did not relate to this project were reappropriated to other heads. Reasons for the final savings mainly under 'Suspense - Debit- Stock' (Rs.3,00 lakhs), 'Miscellaneous Works Advance' (Rs.75 lakhs), 'Direction and Administration - Project Establishment - Salaries' (Rs.89.41 lakhs) have not been communicated (October 1994).

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Head

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

(11) 205. Kabini Project

O	28,19.89	23,15.15	24,02.79	+ 87.64
R	- 5,04.74			

Surrender of anticipated savings under 'Canals and Branches' (Rs.1,47.23 lakhs) due to short release of Letter of Credit proved injudicious as there was a final excess of Rs.1,99.25 lakhs under this head, reasons for which have not been communicated. Anticipated savings under 'Roads' (Rs.1,30.12 lakhs), 'Distributaries' (Rs.1,18.90 lakhs), 'Land Drainage' (Rs.49.97 lakhs), 'Buildings' (Rs.33.28 lakhs) due to non-receipt of Letter of Credit in time and 'Reservoir' (Rs.22 lakhs) as the Rehabilitation works were nearing completion, were surrendered. In view of the final savings under 'Direction and Administration - Project Establishment - Salaries' (Rs.16.44 lakhs), the additional funds obtained by reappropriation (Rs.11.30 lakhs) proved unnecessary. Final savings mainly under 'Suspense - Project Debits - Stock' (Rs.69.33 lakhs) and 'Distributaries' (Rs.27.99 lakhs) was partly counterbalanced by final excess mainly under 'Suspense - Project Debits - Miscellaneous Works Advances' (Rs.11.62 lakhs), 'Machinery and Equipment - Repairs and Carriages' (Rs.3.65 lakhs). Reasons for final savings/excess have not been communicated (October 1994).

(12) 03. Medium Irrigation Commercial

307. Arkavathy Project

O	12,92.00	8,28.39	9,01.65	+ 73.26
R	- 4,63.61			

Anticipated savings mainly under 'Dam and Appurtenant Works' (Rs.2,49.54 lakhs) due to non-payment of Land acquisition Charges on account of short release of Letter of Credit, 'Reservoir' (Rs.1,93.49 lakhs) as the Land acquisition process were under progress, 'Machinery

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'Equipment - Repairs and carriages' (Rs.13.59 lakhs), 'Machinery and Equipment - New Supplies' (Rs.10.14 lakhs), 'Canals and Branches' (Rs.11.51 lakhs) due to non-release of Letter of Credit from Government were partly reappropriated and the balance surrendered. Additional funds were provided by reappropriation under 'Roads' (Rs.5.90 lakhs) to take up the road works to enable the transport of vehicles to the site, 'Buildings' (Rs.6.71 lakhs) to hasten the building works of the quarters to provide accommodation to the officers. Final savings mainly under 'Suspense - Project Debits - Stock' (Rs.29.98 lakhs), 'Dam and Appurtenant Works' (Rs.17.35 lakhs), 'Canals and Branches' (Rs.15.20 lakhs) were offset by final excess mainly under 'Suspense - Project Debits - Stock' (Rs.1,41.20 lakhs). Reasons for final saving/excess have not been communicated (October 1994).

Head

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

(13) 01. Major Irrigation commercial

225. Dhudhganga Project

O	5,00.00	1,28.55	1,28.56	+ 0.01
R	- 3,71.45			

Anticipated savings mainly under 'Canals and Branches' (Rs.3,71.45 lakhs) due to non-receipt of Letter of Credit in time was reappropriated to other heads. The final savings mainly under 'Canals and Branches' (Rs.44.84 lakhs) was partly offset by final excess mainly under 'Suspense - Project Debits - Stock' (Rs.32.02 lakhs), 'Machinery and Equipment - Repairs and Carriages' (Rs.4.09 lakhs), 'Machinery and Equipment - New Supplies' (Rs.6.39 lakhs). Reasons for final saving/excess have not been communicated (October 1994).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving	+
(14) 03. Medium Irrigation Commercial				

309. Manchanabele Project

O	7,02.00	6,91.22	4,42.37	- 2,48.85
R	- 10.78			

Reappropriation of anticipated savings under 'Distributaries' (Rs.18.75 lakhs) due to short release of Letter of Credit, to other heads proved injudicious in view of final excess of Rs.9.07 lakhs under this head. Additional funds were augmented by reappropriation under 'Roads' (Rs.6.93 lakhs) to take up urgent Road Works. Final savings occurred mainly under 'Canals and Branches' (Rs.1,29.54 lakhs), 'Dam and Appurtenant Works' (Rs.31.32 lakhs), 'Reservoir' (Rs.23.81 lakhs), 'Suspense - Project Debits - MWA' (Rs.30 lakhs - entire provision remained unutilised), 'Water Courses' (Rs.16 lakhs), and 'Machinery and Equipment - New Supplies' (Rs.10.05 lakhs), reasons for which have not been communicated (October 1994).

(15) 301. Uduthore Halla Project

O	18,09.98	15,73.59	15,60.53	- 13.06
R	- 2,36.39			

Saving anticipated under 'Canals and Branches' (Rs.59.40 lakhs) due to non-release of Letter of Credit appears to be incorrect as there was a final excess of Rs.1,38.88 lakhs under this head and the surrender of grants is injudicious. Reasons for the final excess have not been communicated. Out of the total saving of Rs.3,09.04 lakhs under 'Dam and Appurtenant Works' (Rs.1,63.13 lakhs) was surrendered due to short release of funds, the reasons for the final saving of Rs.1,45.91 lakhs under this head have not been communicated (October 1994).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving	+
(16) 01. Major Irrigation Commercial				
250. National Water Management Project				

O	24,50.00	23,68.12	22,08.05	- 1,60.07
R	- 81.88			

Even though there was a large saving of Rs.2,41.95 lakhs under 'Other expenditure' only Rs.81.88 lakhs was anticipated mainly due to short supply of funds and was reappropriated to other heads. Reasons for the final saving have not been communicated (October 1994).

(17) 236. Diversion of Mahadayi to Malaprabha

O	3,00.00	22.99	3.22	- 19.77
R	- 2,77.01			

Anticipated saving of Rs.2,77.01 lakhs due to non-receipt of Letter of Credit was reappropriated to other heads. Reasons for the final saving of Rs.19.77 lakhs under this project have not been communicated (October 1994).

(18) 03. Medium Irrigation Commercial

341. Amarja Project

O	9,60.00	5,38.21	7,54.58	+ 2,16.37
R	- 4,21.79			

Anticipated savings mainly under 'Dam and Appurtenant Works' (Rs.4,08.40 lakhs) due to short release of Letter of Credit as well as non-finalisation of DTPs of Radial Crest Gates and under 'Canals and Branches' (Rs.1,09.50 lakhs) due to non-finalisation of Plan and Canal Estimates is not borne on facts, as there was final excess under these heads Rs.28.25 lakhs and Rs.3.40 lakhs respectively and the surrender of grants is injudicious. Additional funds were augmented by reappropriation mainly under 'Reservoir' (Rs.79.53 lakhs) for

payment of Land compensation bills and taking up inevitable rehabilitation works, 'Roads' (Rs.15.48 lakhs) for taking up asphaltting works and Buildings' (Rs.11.29 lakhs) for taking up building works at Bhosnar Colony. In view of the final excess under 'Direction and Administration - Project Establishment - Salaries' (Rs.10.92 lakhs), the surrender of anticipated saving of Rs.13.07 lakhs under this head attributed to vacant posts of officers proved injudicious. Reasons for final excess under 'Suspense - Project Debits - Stock' (Rs.1,73.48 lakhs) and final savings mainly under 'Suspense - Project Debits - Miscellaneous Works Advances' (Rs.10 lakhs - entire provision remained unutilised) have not been communicated (October 1994).

Head	Total grant	Actual expenditure	Excess + Saving
(In lakhs of rupees)			
(19) 386. Harinala Project			
O 2,00.00			
R - 1,97.32	2.68	...	- 2.68
Anticipated saving under 'Other expenditure' (Rs.1,97.32 lakhs) due to non-receipt of funds was reappropriated to other heads.			
(20) 392. Kachenahalli Project	2,00.00	...	- 2,00.00
The entire provision remained unutilised. No part of it was anticipated for surrender or reappropriation to other heads. Reasons for the non-utilisation have not been communicated.			

(21) 391. Manjra Lift Irrigation Scheme			
O 2,00.00			
R - 2,00.00	...	...	...
Entire provision of Rs.2,00 lakhs under this head was reappropriated to other heads due to non-receipt of Administrative Approval.			

Head	Total grant	Actual expenditure	Excess + Saving
(In lakhs of rupees)			
(22) 390. Singatanur Lift Irrigation Scheme			
O 2,00.00			
R - 1,91.50	8.50	8.47	- 0.03
Anticipated saving under 'Other expenditure' (Rs.1,91.50 lakhs) due to the scheme being in its initial stages was reappropriated to other heads.			

(23) 01. Major Irrigation			
203. Modernisation of Krishnaraja Sagar Canals			
O 13,79.00			
R - 1,51.26	12,27.74	11,98.47	- 29.27
Anticipated savings under 'Canals and Branches' (Rs.1,61.73 lakhs) due to short release of Letter of Credit was reappropriated to other heads. This is not borne on facts, as there was an excess of Rs.37.29 lakhs under this head thereby the surrender of original grants is injudicious, reasons for which have not been communicated (October 1994). Reasons for final saving mainly under 'Suspense - Project Debits - MWA' (Rs.23.68 lakhs), 'Suspense - Project Debits - Stock' (Rs.12.77 lakhs), 'Roads' (Rs.15 lakhs - Entire provision remained unutilised), 'Machinery and Equipment - New Supplies' (Rs.6.44 lakhs) and 'Machinery and Equipment - Repairs and Carriages' (Rs.6.29 lakhs) have not been communicated (October 1994).			

(24) 03. Medium Irrigation Commercial			
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388. Itagi Sasalwad Lift Irrigation Scheme			
O 1,75.00			
R - 1,73.84	1.16	0.15	- 1.01
Anticipated saving under 'Other expenditure' (Rs.1,73.84 lakhs) due to non-receipt of sanction was reappropriated to other heads.			

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving	
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(25) 389. Basapur Lift Irrigation Scheme

O	1,75.00	2.86	1.71	- 1.15
R	- 1,72.14			

Anticipated saving under the above project (Rs.1,72.14 lakhs) as the sanction was not accorded due to various technical reasons, was reappropriated to other heads.

(26) 305. Taraka Project

O	3,40.00	3,40.31	1,84.83	- 1,55.48
R	+ 0.31			

Final savings mainly under 'Canals and Branches' (Rs.1,42.16 lakhs), 'Distributaries' (Rs.27.02 lakhs) was partly counterbalanced by final excess mainly under 'Suspense - Project Debits - Stock' (Rs.15.90 lakhs - expenditure has been incurred without budget provision) under 'Roads' (Rs.1.72 lakhs), 'Buildings' (Rs.1.10 lakhs) and 'Land and Drainages' (Rs.1.93 lakhs). Reasons for final saving/excess have not been communicated (October 1994).

(27) 340. Maskinala Project

O	3,10.00	1,74.62	1,73.89	- 0.73
R	- 1,35.38			

Anticipated saving mainly under 'Dam and Appurtenant Works' (Rs.96.03 lakhs) was injudicious as there was final excess of Rs.4.76 lakhs and under 'Canals and Branches' (Rs.42.56 lakhs) for which no specific reasons have been furnished, were reappropriated to other heads.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
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(28) 01. Major Irrigation Commercial

253. Water and Land Management Institute Dharwad

1,60.00	40.69	- 1,19.31
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Reasons for final saving of Rs.1,19.31 lakhs under this scheme have not been communicated (October 1994).

(29) 03. Medium Irrigation

308. Chiklihole Project

O	3,16.84	1,43.66	1,99.89	+ 56.23
R	- 1,73.18			

Anticipated savings mainly under 'Canals and Branches' (Rs.1,35.71 lakhs) due to non-receipt of Letter of Credit was injudicious as the process was not borne on facts as there was final excess of Rs.10.94 lakhs under this head. Anticipated savings under 'Dam and Appurtenant Works' (Rs.11.46 lakhs) as the dam works has almost been completed and 'Reservoir' (Rs.15 lakhs) as land acquisition is held up for want of approval were surrendered. Reasons for final excess mainly under 'Suspense - Project Debits - Stock' (Rs.43.45 lakhs) and 'Canals and Branches' (Rs.10.94 lakhs) have not been communicated (October 1994).

(30) 01. Major Irrigation Commercial

234. Bhima Project (Flow)

O	1,00.00
R	- 1,00.00

The entire provision of Rs.1,00 lakhs under this project was reappropriated to other heads due to non-clearance of environmental aspects and cropping plan.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving	+
(31) 03. Medium Irrigation Commercial				
373. Chulkinala Project				
O 6,31.00				
R - 47.62	5,83.38	5,34.49	- 48.89	

Anticipated saving mainly under 'Dam and Appurtenant Works' (Rs.69.68 lakhs) due to short release of Letter of Credit and reduction of grant was injudicious as there was final excess of Rs.0.27 lakh and under 'Reservoir' (Rs.28.17 lakhs) due to short release of Letter of Credit, 'Distributaries' (Rs.16 lakhs) due to Land Problems, were reappropriated to other heads. Anticipated savings mainly under 'Direction and Administration - Project Establishment - Salaries' (Rs.8.45 lakhs) due to vacant posts was surrendered. Reasons for final saving mainly under 'Suspense - Project Debits-MWA' (Rs.34.60 lakhs), 'Suspense - Project Debits - Stock' (Rs.12.09 lakhs) have not been intimated (October 1994).

(32) 371. Huchanakoppalu Lift Irrigation

O 2,00.00				
R - 97.05	1,02.95	1,04.25	+ 1.30	

Anticipated saving of Rs.97.05 lakhs under this project due to short release of Letter of Credit was surrendered.

(33) 80. General

190. Investment in Public Sector and other undertakings

2,00.00	1,08.36	- 91.64		
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Reasons for final savings under 'Krishna Basin Lift Irrigation Corporation - Seed Money' (Rs.70 lakhs) and 'Cauvery Basin Lift Irrigation Corporation - Seed Money' (Rs.21.64 lakhs) have not been communicated (October 1994).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving	+
(34) 04. Medium Irrigation Commercial				
319. Kamasamudram Lift Irrigation				
O 2,00.00				
R - 87.38	1,12.62	1,11.21	- 1.41	

Anticipated saving of Rs.87.38 lakhs due to short release of Letter of Credit was surrendered.

(35) 01. Major Irrigation Commercial
251. Design Organisation Bheemarayanagudi

O 2,54.35				
R - 19.84	2,34.51	1,66.94	- 67.57	

Anticipated savings mainly under 'Direction and Administration - Project Establishment - Salaries' (Rs.24.15 lakhs) due to vacant posts was surrendered. Additional funds augmented by reappropriation under 'Machinery and Equipment - Repairs and Carriages' (Rs.8.78 lakhs) due to payment of pending claims proved inadequate in view of final excess of Rs.10.08 lakhs under this head. Reasons for final savings mainly under 'Establishment Charges - Transferred from Major Head 2701' (Rs.54.58 lakhs), 'Central Mechanical Organisation - Machinery and Equipment - Repairs and Carriages' (Rs.10 lakhs - entire provision remained unutilised), 'Suspense - Project Debits - Stock' (Rs.8.34 lakhs) have not been communicated (October 1994).

(36) 03. Medium Irrigation Commercial

331. Diversion of Hoodinarayana Halla to Jambada Halla Project

O 86.00				
R - 85.09	0.91	1.21	+ 0.30	

Anticipated saving of Rs.85.09 lakhs under this project due to delay in clearance of forest land by Forest Department, was surrendered.

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Head

(37) 387. Kagna Project

O	50.00
R	- 50.00

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

The entire provision of Rs.50 lakhs was reappropriated to other heads due to delay in receipt of administrative approval.

(x) The savings mentioned in note (ix) above was partly offset by excess mainly under:

- 01. Major Irrigation Commercial
- 229. Upper Krishna Project (Canal Zone No.2, Kembhavi)

O	54,28.40			
R	50,46.28	1,04,74.68.	1,07,04.74	+ 2,30.06

Additional funds augmented by reappropriation mainly under 'Canals and Branches' (Rs.28,90.54 lakhs) due to commencement of new packages from 30th Km to 64th Km proved inadequate in view of the final excess of Rs.10,00 lakhs under this head. Additional funds provided by reappropriation under 'Distributaries' (Rs.23,59.73 lakhs) due to commencement of new packages from 30th Km to 64th Km proved largely excessive in view of final saving of Rs.1,000 lakhs under this head. Additional funds were augmented by reappropriation under 'Roads' (Rs.94.13 lakhs) due to commencement of new packages from 30th Km to 64th Km. However, there was a final saving of Rs.20.74 lakhs under this head. Anticipated savings under 'Direction and Administration - Project Establishment - Salaries' (Rs.1,59.59 lakhs) due to nonfilling up of vacant posts was surrendered. This proved injudicious as there was a final excess of Rs.22.88 lakhs under this head. In view of the final excess under 'Machinery and Equipment - Repairs and Carriages' (Rs.17.95 lakhs) the reappropriation of anticipated saving of Rs.22.47 lakhs due to less number of vehicles received for repairs under this head proved excessive and injudicious. Anticipated savings under 'Buildings' (Rs.1,05.18 lakhs)

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to non-commencement of New LCB Buildings at Rampur, Almel and Kargi and 'Machinery and Equipment' - New Supplies' (Rs.20.28 lakhs) to non-purchase of new machines were reappropriated to other heads. Final excess mainly under 'Suspense - Project Debits - Stock' (Rs.2,97.78 lakhs), 'Suspense - Project Debits - Miscellaneous Works' (Rs.28.91 lakhs) was partly offset by final savings mainly under 'Machinery and Equipment - Central Mechanical Organisation - Repairs and Carriages' (Rs.70 lakhs - entire provision remained unutilised), 'Establishment charges transferred from '2701 - Major and Minor Irrigation' (Rs.41.04 lakhs), 'Machinery and Equipment - Central Mechanical Organisation - New Supplies' (Rs.10 lakhs entire provision remained unutilised). Reasons for final savings/excess have been communicated (October 1994).

Head

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

- (2) 01. Major Irrigation Commercial

207. Hemavathy Project

O	55,49.56			
R	2,06.53	57,56.09	87,03.51	+ 29,47.42

Additional funds augmented by reappropriation under 'Canals and Branches' (Rs.10,68.61 lakhs) to take up lining works on priority basis to provide water supply to the cultivable lands in Mandya and Chikmagalur Districts, 'Reservoir' (Rs.95.81 lakhs) due to good progress of Lift Irrigation Schemes proved inadequate in view of final excess of Rs.16,50.59 lakhs and Rs.41.80 lakhs under these heads respectively. Anticipation of savings under 'Distributaries - Normal' (Rs.7,91.76 lakhs) due to non-taking up lining works is also injudicious in view of final excess of Rs.5,06.44 lakhs, 'Direction and Administration - Project Establishment - Salaries' (Rs.59.76 lakhs - reasons not furnished) proved to be excessive and injudicious, in

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view of final excess of Rs.10.91 lakhs under this head. Anticipated savings mainly under 'Dam and Appurtenant Works' (Rs.52.02 lakhs) due to non-taking up of appurtenant works, 'Roads' (Rs.22.75 lakhs) mainly due to shortage of asphaltting materials, 'Buildings' (Rs.18.04 lakhs) due to delay in according sanction to the revised estimates for construction of new CADA office at Holenarasipur were reappropriated to other heads. This is not correct as there was final excess of Rs.12.75 lakhs under 'Roads' and Rs.33.98 lakhs under 'Buildings'. Final excess mainly under 'Suspense - Project Debits - Stock' (Rs.4,60.92 lakhs), 'Water Courses' (Rs.2,80.09 lakhs) after surrender of Rs.5.40 lakhs from out of Rs.7 lakhs, 'Machinery and Equipment - Project Establishment - New Supplies' (Rs.45.74 lakhs), 'Machinery and Equipment - Project Establishment - Repairs and Carriages' (Rs.43.56 lakhs), were partly offset by final saving mainly under 'Suspense - Project Debits - MPWA' (Rs.79.94 lakhs), 'Machinery and Equipment - CMO - Repairs and Carriages' (Rs.32.91 lakhs), 'Suspense - CMO Debits - Stock' (Rs.20 lakhs). Reasons for final excess/savings have not been communicated (October 1994).

Head	Total grant	Actual expenditure	Excess + Saving
(3) 03. Medium Irrigation Commercial			
337. Hirehalla Tank			
O 8,12.30			
R 8,52.73	16,65.03	16,12.57	- 52.46

Additional funds were provided by reappropriation mainly under 'Dam and Appurtenant Works' (Rs.8,79.15 lakhs) for payment of arrear bills relating to 1992-93 as also due to entrustment of Works to M/s KSCC and for taking up spillway works by the department. Anticipated saving under 'Canals and Branches' (Rs.26 lakhs) was reappropriated to other heads as the works were proposed to be taken after the spill way work is completed. Reasons for final saving mainly under 'Reservoir' (Rs.52.94 lakhs - entire provision remained unutilised)

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'Suspense - Project Debit - Stock' (Rs.10 lakhs) have not been communicated. Excess of Rs.2,70.03 lakhs was noticed under the project during 1992-93 also.

Head	Total grant	Actual expenditure	Excess + Saving
(4) 01. Major Irrigation Commercial			
215. Bhadra Project			
O 13,41.00			
R 1,79.18	15,20.18	20,08.42	+ 4,88.24

Additional funds provided by reappropriation under 'Roads' (Rs.100 lakhs) for taking up asphaltting work and other allied works to enable smooth transportation of agricultural products proved inadequate in view of final excess of Rs.4,69.55 lakhs under this head, which also attracted the criteria for 'New Service' Additional funds augmented by reappropriation under 'Dam and Appurtenant Works' (Rs.14.23 lakhs) to meet the increase in cost of fuel and spare parts and 'Acquisition of Land' (Rs.13.17 lakhs) for payment of Land Compensation Proved unnecessary in view of final savings of Rs.16.29 lakhs and Rs.13.17 lakhs under these heads respectively. Additional funds provided by reappropriation under 'Canals and Branches' (Rs.72.20 lakhs) for taking up works of dismantling and construction of Guide Wall and Chute Channel proved inadequate in view of final excess of Rs.25.52 lakhs under this head. Additional funds provided by reappropriation under 'Machinery and Equipment - Project Establishment - Repairs and Carriages' (Rs.22.91 lakhs) to meet increase in cost of fuel and spare parts also proved inadequate as there was a final excess of Rs.8.57 lakhs under this head. Additional funds were provided by reappropriation under 'Buildings' (Rs.19.32 lakhs) for taking up construction work of quarters. Anticipated savings under 'Distributaries' (Rs.44.11 lakhs) due to non-realisation of the tender, 'Machinery and Equipment - Project Establishment - New Supplies' (Rs.21.25 lakhs) due to non-procurement of new vehicles and equipments on account of economy measures were

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reappropriated to other heads. Final excess occurred mainly under 'suspense - Project Debits - Stock' (Rs.93.74 lakhs), 'Machinery and Equipment - Project Establishment - Repairs and Carriages' (Rs.8.57 lakhs) and 'Establishment Charges transferred from Major Head of Account 2701' (Rs.7.08 lakhs) were partly counterbalanced by final savings mainly under 'Suspense - Project Debits - Miscellaneous Works Advances' (Rs.71.78 lakhs) and 'Machinery and Equipment-Central Mechanical Organisation - Repairs and Carriages' (Rs.13.61 lakhs - entire provision remained unutilised). Reasons for final excess/saving have not been communicated (October 1994).

Head	Total grant	Actual expenditure	Excess + Saving
(5) 01. Major Irrigation Commercial			
240. Karanja Project			
O 14,22.87			
R 2,79.75	17,02.62	17,27.48	+ 24.86

Funds augmented by reappropriation mainly under 'Reservoir' (Rs.2,39.74 lakhs) for payment of Land Compensation, 'Machinery and Equipment - Repairs and Carriages' (Rs.8.23 lakhs) due to increase in cost of fuel and repair charges proved inadequate in view of final excess of Rs.43.93 lakhs and Rs.4.40 lakhs under these heads respectively. In view of the final saving under 'Canals and Branches' (Rs.40.15 lakhs), the reappropriation of Rs.18.01 lakhs due to inevitable payments of piece work bills proved wholly unnecessary. Additional funds were also provided by reappropriation mainly under 'Distributaries' (Rs.1,18.01 lakhs) for inevitable payment of piece work bills, Buildings (Rs.21.19 lakhs) for taking up construction work of Inspection bungalow at Halahally. Anticipated savings mainly under 'Dam and Appurtenant Works' (Rs.50.74 lakhs) due to non-finalisation of final claims and 'Direction and Administration - Project Establishment - Salaries' (Rs.28.61 lakhs) due to non-filling up of vacant posts were reappropriated to other heads. In view of the final excess under Water Courses' (Rs.1,35.84 lakhs) which attracted the criteria for 'New Services' the reappropriation of anticipated saving

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Rs.50 lakhs to other heads proved injudicious.

Head	Total grant	Actual expenditure	Excess + Saving
(6) 01. Major Irrigation Commercial			
202. Krishnaraja Sagar Right Bank Canal			
O 14,25.83			
R 1,21.32	15,47.15	15,73.75	+ 26.60

Additional funds augmented by reappropriation under 'Canals and Branches' (Rs.1,15.07 lakhs) due to taking up of Canal lining and CD Works departmentally, in order to complete the work early, proved unnecessary in view of final saving of Rs.1,28.20 lakhs under this head. Additional funds were also provided by reappropriation under 'Distributaries - Normal' (Rs.48.20 lakhs) due to taking up the Distributary and CD Works Departmentally and 'Machinery and Equipment - Project Establishment - Repairs and Carriages' (Rs.9.01 lakhs) to maintain the vehicles in good condition. Anticipated savings mainly under 'Buildings' (Rs.30 lakhs) due to short release of Letter of Credit and Machinery and Equipment - Project Establishment - New Supplies' (Rs.21.93 lakhs) due to restricted purchase of Machines were surrendered. Final excess mainly under 'Reservoir' (Rs.1,19.34 lakhs) expenditure without Budget Provision) which attracted criteria for 'New Services', 'Suspense - Debits - Stock' (Rs.51.34 lakhs), 'Dam and Appurtenant Works' (Rs.49.08 lakhs - expenditure incurred without budget provision) was partly counterbalanced by final savings mainly under 'Suspense - Project Debits - MWA' (Rs.46.11 lakhs) and 'Direction and Administration - Project Establishment - Salaries' (Rs.11.47 lakhs). Reasons for final saving/excess have not been communicated (October 1994).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving +
(7) 239. Bennithora Project			

O	9,40.00	10,56.00	10,76.70	+ 20.70
R	1,16.00			

Additional funds were augmented by reappropriation mainly under 'Reservoir' (Rs.2,99.99 lakhs) for payment of Land Compensation and Machinery and Equipment - Project Establishment - Repairs and Carriages' (Rs.11.78 lakhs) due to major repairs of Vehicles. Anticipated saving mainly under 'Dam and Appurtenant Works' (Rs.1,53.70 lakhs) due to slow progress in spill way works on account of rains. 'Canals and Branches' (Rs.23.96 lakhs) due to land problems. 'Distributaries' (Rs.15 lakhs - entire provision) due to short release of funds were reappropriated to other heads. Final excess mainly under 'Suspense - Project Debits - Stock' (Rs.56.03 lakhs), 'Machinery and Equipment - Repairs and Carriages' (Rs.6.39 lakhs), 'Direction and Administration - Project Establishment - Salaries' (Rs.5.90 lakhs) was partly counterbalanced by final savings mainly under 'Suspense - Project Debits - MWA' (Rs.15.28 lakhs), 'Machinery and Equipment - CMO - Repairs and Carriages' (Rs.8 lakhs - entire provision remained unutilised). Reasons for final excess/savings have not been communicated (October 1994).

(8) 220. Tungabhadra Project
HLC II Stage

O	4,15.50	5,05.77	5,33.64	+ 27.87
R	90.27			

Additional funds provided by reappropriation under 'Distributaries' (Rs.86.52 lakhs) mainly due to Payment of arrears of 92-93, payment of Land Compensation and for taking up works of canals, proved inadequate in view of final excess of Rs.29.91 lakhs under this head. Reasons for final excess under 'Establishment charges transferred from Major Head of Account 2701' (Rs.7.07 lakhs) and final saving under 'Suspense - Project Debits - Stock' (Rs.6.25 lakhs) and 'Suspense - project Debits-MWA' (Rs.7.62 lakhs) have not been

communicated (October 1994).

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving	+
(9)	03. Medium Irrigation Commercial				-
	318. Vothole Project				
	O	50.00			
	S	0.01			
	R	71.85			
		1,21.86	1,16.99	- 4.87	

Additional funds were augmented under 'Distributaries' (Rs.32.05 lakhs), and 'Canals and Branches' (Rs.29.95 lakhs) for taking up urgent and inevitable irrigational works, for payment of land compensation and payments of arrears claims. A token provision under 'Suspense - Project Debits - Stock' (0.01 lakh) was made through supplementary estimates with a view to provide funds through reappropriation which did not materialise resulting in final excess of Rs.7.72 lakhs under this head reasons for which have not been communicated. Reasons for final savings mainly under 'Canals and Branches' (Rs.6.84 lakhs) have not been communicated (October 1994).

(10) 330. Feeder Canal to
Ranikere

O	27.55	26.42	79.66	+ 53.24
R	- 1.13			

Reasons for final excess mainly under 'Canals and Branches' (Rs.56.53 lakhs) have not been communicated (October 1994).

(11) 344. Gandorinala Project

O	3,00.00	6.05	3,42.47	+ 3,36.42
R	- 2,93.95			

Reasons for final excess under 'Dam and Appurtenant Works' (Rs.3,35.88 lakhs - expenditure incurred without budget provision) which attracted the criteria for 'New Service' have not been communicated. The entire provision under 'Canals and Branches' (Rs.1,50 lakhs), 'Reservoir' (Rs.50 lakhs), 'Distributaries'

(Rs.45 lakhs) 'Machinery and Equipment - Project Establishment - New Supplies' (Rs.12 lakhs) and major portion of the provision under 'Machinery and Equipment - Project Establishment - Repairs and Carriages' (Rs.26.48 lakhs) mainly due to land problems were reappropriated to other heads without covering the excess under this project under 'Dam and Appurtenant Works' wherein the entire expenditure of Rs.3,35.88 lakhs has attracted 'New Service' Criteria.

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

(12) 342. Upper Mullamari Project

O	2,01.91			
R	3.43	2,05.34	2,36.62	+ 31.28

Funds were augmented by reappropriation mainly under 'Distributaries' (Rs.20.44 lakhs) due to taking up CD Works, 'Reservoir' (Rs.16.19 lakhs) for payment of land compensation and 'Dam and Appurtenant Works' (Rs.8.32 lakhs) for taking up Bridge Construction. Anticipated savings mainly under 'Roads' (Rs.27.39 lakhs) due to land disputes 'Water Courses' (Rs.14 lakhs - entire provision) due to non-taking up the works, were reappropriated to other heads. Reasons for final excess mainly under 'Canals and Branches' (Rs.15.79 lakhs) and 'Direction and Administration - Project Establishment - Salaries' (Rs.8.09 lakhs) have not been communicated (October 1994).

(13) 315. Modernisation of Bhadra Anicut

O	10.00			
R	18.65	28.65	28.21	- 0.44

Additional funds of Rs.18.65 lakhs was provided by reappropriation for payment of arrear claims of the project.

383. Teetha Project

Reasons for the final excess due to incurring expenditure without budget provision have not been communicated (October 1994).

(x) Saving in the charged appropriation in Capital section under:

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

1. CAPITAL OUTLAY ON MAJOR AND MEDIUM IRRIGATION

O	6,78.55			
R	- 1,08.38	5,70.17	63.42	- 5,06.75

Anticipated savings mainly under '223 - Malaprabha Project' (Rs.1,34.19 lakhs), '209 - Yagachi' (Rs.35 lakhs), '202 - Krishna Raja Sagar Right Bank Canal' (Rs.23.60 lakhs), '308-Chiklihole Project' (Rs.5.00 lakhs) and '206-Harangi Project' (Rs.8.70 lakhs) due to non-receipt of awards / receipt of less number of awards from the courts were partly reappropriated and balance surrendered. Additional funds provided by reappropriation under '205-Kabini Project' (Rs.47.25 lakhs) and '224- Ghataprabha Project - Stage III' (Rs.47.86 lakhs) for payment of land compensation proved wholly unnecessary in view of total saving of Rs.97.25 lakhs and Rs.1,47.86 lakhs under these heads respectively, reasons for which have not been communicated. The final excess under '383 - Teetha Project' (Rs.13.91 lakhs) was due to providing funds wrongly under Demand No.35 instead of this demand. Reasons for final savings mainly under '223 - Malaprabha Project' (Rs.1,96.30 lakhs), '207 - Hemavathy Project' (Rs.25 lakhs - entire provision remained unutilised) '202 - Krishnaraja Sagar - Right Bank Canal' (Rs.16.40 lakhs) and '305 - Taraka Project' (Rs.23 lakhs - entire provision remained unutilised) have not been communicated (October 1994).

General I. PROVISION MADE ON PREMATURE PROJECTS

Under the Capital Section the large savings to the extent of Rs.28,22.63 lakhs occurred due to surrender of almost entire budget provision made on premature projects. Details are as follows 4701-01-234 - Bhima (flow) (Rs.1,00 lakhs), 235 - Bhima (Lift) (Rs.4,72.45 lakhs out of Rs.5,00 lakhs provision), '233 - Markandeya Project' (Rs.4,63.49 lakhs out of Rs.5,00 lakhs - provision), '236 - Diversion to Mahadayi to Malaprabha' (Rs.2,77.01 lakhs out of Rs.3,00 lakhs - provision), '4701-03-331 - Diversion of Hodirayanahalla to Jambadahalla Project' (Rs.85.09 lakhs from out of Rs.86 lakhs - Provision), '344 - Gandorinalla Project' (Rs.2,93.95 lakhs from out of Rs.3,00 lakhs), '387 - Kagna Project - (entire budget provision of Rs.50 lakhs), '388 - Itagi Sasalwad Lift Irrigation Scheme' (Rs.1,73.84 lakhs from out of Rs.1,75 lakhs), '389 - Basapur Lift Irrigation Scheme' (Rs.1,72.14 lakhs from Rs.1,75 lakhs of provision), '390 - Singatanur Lift Irrigation Scheme (Rs.1,91.50 lakhs from out of Rs.2,00 lakhs - provision), '391 - Manjra Lift Irrigation Scheme (entire budget provision of Rs.2,00 lakhs), 392 - Kachenahally Project - (entire budget provision of Rs.2,00 lakhs).

General II - The huge excesses occurred in the detailed heads indicated below are due to withdrawal of original grants through reappropriation orders, which otherwise would not have resulted in excess over grants. The injudicious surrender of original grants through reappropriation appears to be the main reasons. The facts are brought to the notice of Government and reply is awaited (October 1994).

Head	Provision (In lakhs of rupees)	Actuals	Excess
4701 -01 - 207 Hemavathy Project			
4. Other Expenditure			
07. Distributaries			
O 14,74.00			
R - 7,91.76	6,82.24	11,88.68	5,06.44

Head	Provision (In lakhs of rupees)	Actuals (In lakhs of rupees)	Excess
Water Courses			
O 7.00	1.60	2,81.69	2,80.09
R - 5.40			
Yagachi Project			
Other expenditure			
Canals and Branches			
O 10,55.00	5,77.71	7,34.45	1,56.74
R - 4,77.29			
Mataprabha Project			
Other expenditure			
Dams and Appurtenant Works			
O 1,00.00	57.06	1,00.00	42.94
R - 42.94			
Hemavathy Project			
Other expenditure			
Buildings			
O 90.00	71.96	1,05.44	33.48
R - 18.04			
Modernisation of			
Krishnarajasagar Canals			
Other expenditure			
Canals and Branches			
O 8,60.27	6,98.54	7,35.83	37.29
R - 1,61.73			
Tungabhadra Left Bank			
Project			
Other expenditure			
Canals and Branches			
O 1,39.44	51.90	97.32	45.42
R - 87.54			

GRANT NO.36

Head		Provision (In lakhs of rupees)	Actuals (In lakhs of rupees)	Excess
341 Amarja Project				
4. Other expenditure				
02. Dams and Appurtenant Works				
O	5,89.56	1,81.16	2,09.41	28.25
R	- 4,08.40			
223. Malaprabha Project				
4. Other expenditure				
Buildings				
O	1,20.00	1,14.99	1,39.37	24.38
R	- 5.01			
02. Dam and Appurtenant Works				
O	40.00	25.56	45.05	19.49
R	- 14.44			
01. Salaries				
O	4,15.69	3,71.23	3,89.26	18.03
R	- 44.46			

Reasons for surrender have been recorded as non-release of sufficient funds through Letter of Credit for not getting the Administrative Approval for the estimates, and not getting the clearance from Forest Departments etc.

GRANT NO.36

SUSPENSE TRANSACTION

The expenditure under this grant includes Rs.1,04,29.23 lakhs under suspense. An analysis of Suspense Transactions under the Grant NO.36 - Major and Medium Irrigation during 1993-94 with opening and closing balance is given below:

Head	Opening balance on 1st April Debit (+) Credit (-)	Debits	Credits	Closing balance on 31st March Debit (+) Credit (-)
[In lakhs of Rupees]				
701. MAJOR AND MEDIUM IRRIGATION	+ 91.22	0.91	12.56	+ 79.57
701. CAPITAL OUTLAY ON MAJOR AND MEDIUM IRRIGATION	+ 15,32.50	10,428.32	97,43.38	+ 22,17.44
				+ 22,97.01
GRAND TOTAL	+ 16,23.72	10,429.23	97,55.94	

GRANT NO. 37 - STATE LEGISLATURE

MAJOR HEADS : 2011 - PARLIAMENT/STATE/UNION TERRITORY -
LEGISLATURES AND

2071 - PENSION AND OTHER RETIREMENT BENEFITS.

Revenue

Voted

Original	9,69,80,000	10,64,80,000	9,28,48,312	
Supplementary	95,00,000			-1,36,31,688

Amount surrendered during
the year (March 1994)

92,66,000

Charged

Original	23,70,000	28,70,000	26,18,969	
Supplementary	5,00,000			-2,51,031

Amount surrendered during
the year (March 1994)

75,300

NOTES AND COMMENTS

(i) Under the Voted Grant Rs.92.66 lakhs were surrendered as anticipated saving; the final saving however was Rs.1,36.32 lakhs.

(ii) In view of the final saving of Rs.1,36.32 lakhs under the Voted Grant, the Supplementary Provision of Rs.95 lakhs obtained during March 1994 proved excessive.

(iii) In the Charged Appropriation Rs.0.75 lakhs were surrendered as anticipated saving; the final saving however was Rs.2.51 lakhs.

(iv) Savings in the Voted Grant occurred mainly under:

Head

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

PENSIONS AND OTHER
RETIREMENT BENEFITS

11. Pension to Legislators

O	1,15.00			
R	- 75.00	40.00	28.82	- 11.18

Anticipated saving of Rs.74.70 lakhs under 'Pension to Members of Legislatures' due to non-drawal of Pension/Family Pension during the financial year was surrendered. However, the reasons for the final saving of Rs.11.18 lakhs under this head have not been communicated (October 1994).

11. PARLIAMENT / STATE/
UNION TERRITORY
LEGISLATURES

12. State Legislatures

11. Legislative Assembly

O	2,76.35			
S	46.00			
R	- 14.37	3,07.98	2,88.47	- 19.51

Anticipated savings mainly under 'Other Charges' (Rs.22 lakhs) as purchase of Circuit T.V's and Computers could not be made due to supply of items during the financial year and Rs.20 lakhs under 'Other Members - Medical Charges' due to non receipt of files of medical claims from Finance Department was partly re-appropriated to other heads and the balance surrendered. The above saving was partly met by excess under 'Other Members - Salaries' (Rs.10.11 lakhs) to salary arrears of the members and under 'Other Members - Travel Expenses' (Rs.5.26 lakhs) to pay arrears of enhanced rates of Free

GRANT NO. 37

Head

Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving	+
Travel Concession by Train. However, the reasons for final savings of Rs.15.10 lakhs under 'Other Members' have not been communicated (October 1994).			

800. Other Expenditure

O	18.82	12.80	12.36	- 0.44
R	- 6.02			

Anticipated saving of Rs.6.02 lakhs was surrendered as some ex-members did not avail the facility of free travel.

GRANT NO.38 - ADMINISTRATION OF JUSTICE
(ALL VOTED)

Total grant Rs.	Actual expenditure Rs.	Excess Saving	+
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HEADS : 2014 ADMINISTRATION OF JUSTICE,
2052 SECRETARIAT GENERAL SERVICES,
2070 OTHER ADMINISTRATIVE SERVICES,
2202 GENERAL EDUCATION AND
2235 SOCIAL SECURITY AND WELFARE.

Revenue	49,24,99,000	49,46,59,000	44,50,79,973	-4,95,79,027
Original				
Supple-	21,60,000			
mentary				
Amount surrendered during the year (March 1994)			1,15,50,879	

NOTES AND COMMENTS

(i) As the expenditure fell far short of the original estimates the additional funds obtained through Supplementary Estimates proved excessive.

(ii) Rs.1,15.51 lakhs were surrendered as anticipated savings. However, the eventual saving was Rs.4,95.79 lakhs.

(iii) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving	+
2014. ADMINISTRATION OF JUSTICE				
105 Civil and Session Court				
O	37,39.45			
S	16.10			
R	- 4.12	37,51.43	34,27.51	- 3,23.92

The final saving under '01-Establishment charges - Salaries' (Rs.3,13.91 lakhs), was due to vacant posts. Reasons for the final savings under Grant-in-Aid (Rs.6.70 lakhs) and Rents, Rates and Taxes (Rs.4.04 lakhs) have not been communicated (October 1994).

114. Legal Advisors and Counsels

O	6,40.35			
S	3.50			
R	- 95.93	5,47.92	5,48.92	+ 1.00

Anticipated saving under "Department of Prosecution and Government Litigation - Salaries" (Rs.95.35 lakhs) due to non-filling up of vacant post was partly re-appropriated and the balance surrendered. However, there was a final excess of Rs.10.45 lakhs under the same head due to drawal of arrears of pay and allowances and leave encashment benefits. There was final savings under "Advocate General - Salaries" (Rs.9.29 lakhs) mainly due to non-filling up of vacant posts and economy measures and 'Department of Prosecution and Court Litigation - Payment for Professional and Special Services (Rs.3.50 lakhs - entire provision), reasons for which have not been communicated. (October 1994).

Head

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

108. Criminal Courts

O	2,43.10			
R	1.31	2,44.41	2,00.76	- 43.65
The final saving under 'Establishment Charges - Salaries'				
35.42.10 lakhs) was due to vacant posts.				

GRANT NO.39 - ELECTIONS

(ALL VOTED)

MAJOR HEAD : 2015 ELECTIONS

	Total grant Rs.	Actual expenditure Rs.	Excess Saving Rs.
Revenue			
Original	6,71,09,000	8,79,44,000	
Supple- mentary	2,08,35,000	6,60,97,411	
			-2,18,46,589
Amount surrendered during the year (March 1994)			1,59,98,000

NOTES AND COMMENTS

(i) Rupees 1,59.98 lakhs was surrendered as anticipated saving. The final saving, however, was Rs.2,18.47 lakhs.

(ii) As the actual expenditure of Rs.6,60.97 lakhs was less than the original provision of Rs.6,71.09 lakhs, the supplementary provision of Rs.2,08.35 lakhs obtained during January 1994 and March 1994 proved excessive.

(iii) Savings under the grant occurred mainly under:

Head	Total grant	Actual expenditure	Excess Saving
(In lakhs of rupees)			
2015. ELECTIONS			
103. Preparation and Printing of Electoral Rolls			
O	3,51.00		
R	- 1,54.31		
	1,96.69	1,75.44	- 21.25
Savings anticipated under 'Parliamentary and Assembly Constituencies' (Rs.1,62.14 lakhs) due to non-conducting of elections and non-receipt of bills relating to stationery and printing work were partly reappropriated and balance surrendered. However, the reasons for final saving of Rs.22.31 lakhs under the same head have not been communicated (October 1994).			

GRANT NO.39

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving
2015. ELECTIONS			
105. Charges for conduct of elections to Parliament			
O	25.01		
R	- 24.31		
	0.70	1.65	+ 0.95
Anticipated saving of Rs.24.30 lakhs under 'General Elections to Parliaments due to non-receipt of Bills was surrendered.			
106. Charges for conduct of Elections to State Legislatures			
O	12.06		
S	25.00		
R	3.56		
	40.62	13.74	- 26.88

An amount of Rs.25 lakhs was obtained through supplementary grants during March 94 under 'State Legislative Assembly - General Elections' for fuel and repair work and to undertake inspection of polling Booths, out of which Rs.22.34 lakhs remained unutilised, reasons for which have not been communicated (October 1994).

GRANT NO.40 - GOVERNOR, MINISTERS AND PUBLIC SERVICE COMMISSION

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess Saving Rs.
MAJOR HEADS : 2012 PRESIDENT/VICE-PRESIDENT/GOVERNOR/ADMINISTRATOR OF UNION TERRITORIES,			
2013 COUNCIL OF MINISTERS AND			
2051 PUBLIC SERVICE COMMISSION.			

Revenue

Voted -

Original	4,49,50,000	5,25,36,000	
Supple- mentary	75,86,000		5,07,10,967
			- 18,25,033

Amount surrendered during
the year (March 1994)

14,31,000

Charged -

Original	3,01,65,000	3,11,65,000	
Supple- mentary	10,00,000		2,87,90,076
			- 23,74,924

Amount surrendered during
the year (March 1994)

14,55,444

NOTES AND COMMENTS

(i) In the Voted grant only Rs.14.31 lakhs were anticipated and surrendered, the final saving, however, was Rs.18.25 lakhs.

(ii) As against the final saving of Rs.23.75 lakhs in the charged appropriation, only Rs.14.55 lakhs were anticipated and surrendered.

(iii) Savings under the voted grant occurred mainly under

Head

Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving	+
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2013. COUNCIL OF MINISTERS

108. Tour Expenses

75.00

47.41

- 27.59

There is a final saving of Rs.27.59 lakhs under this head, the reasons for which have not been communicated (October 1994).

(iv) The savings mentioned in note (iii) above was partly
unbalanced by excesses under:

Head	Total grant or appropriation	Actual expenditure (In lakhs of rupees)	Excess Saving	+
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2013. COUNCIL OF MINISTERS

101. Salary of Ministers
and Deputy Ministers

56.00

66.76

+ 10.76

Reasons for the final excess have not been communicated (October

105. Discretionary Grants

5.65

+ 5.65

Excess occurred due to incurring of expenditure without Budget

vision.

(v) Savings under charged appropriation occurred mainly under :

2051. PUBLIC SERVICE
COMMISSION102. State Public Service
Commission

O 2,10.84

S 10.00

R - 2.98

2,17.86

2,08.69

- 9.17

Savings occurred mainly under 'Secretariat-Salaries' (Rs.9.09
the reasons for which have not been communicated (October

2012. PRESIDENT/VICE PRESIDENT/
GOVERNOR/ADMINISTRATOR OF
UNION TERRITORIES

03. Governor

090. Secretariat

O 38.84

R - 6.61

32.23

32.24

+ 0.01

Anticipated savings under 'Secretariat - Salaries' (Rs.3.87
due to vacant posts and 'Office Expenses' (Rs.2.51 lakhs) due
economy in expenditure were surrendered.

GRANT NO.40

(vi) The savings mentioned in note (v) above were partly offset by excess under

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess Saving
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2012. PRESIDENT/VICE-PRESIDENT/
GOVERNOR/ADMINISTRATOR OF
UNION TERRITORIES

03. Governor

104. Sumptuary Allowances

O	0.73		
R	3.57	4.30	4.30

Additional funds of Rs.3.57 lakhs were augmented through reappropriation as there was increase in expenditure due to the visit of more number of VVIPs to Raj Bhavan and also due to rise in prices of groceries, oil, ghee, etc.

GRANT NO.41 - SECRETARIAT

Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
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MAJOR HEADS : 2052 SECRETARIAT - GENERAL SERVICES,
2070 OTHER ADMINISTRATIVE SERVICES,
2251 SECRETARIAT - SOCIAL SERVICES AND
3451 SECRETARIAT - ECONOMIC SERVICES.

Revenue			
Original	26,30,18,000	27,96,18,000	
Supplementary	1,66,00,000		25,68,04,532
Account surrendered during the year (March 1994)			-2,28,13,468
Charged -			
Original	30,000	30,000	
Supplementary	...		- 30,000
Account surrendered during the year (March 1994)			30,000

NOTES AND COMMENTS

(i) In the Revenue Section of the voted grant Rs.3,49.40 lakhs were surrendered as anticipated saving, the eventual saving, however, was Rs.2,28.13 lakhs only.

(ii) As the actual expenditure under the voted grant was less than the original provision, the additional funds obtained through supplementary estimates during January 1994 (Rs.50 lakhs) and March 1994 (Rs.1.16 lakhs) proved excessive.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving -	+
2070. OTHER ADMINISTRATIVE SERVICES				
003. Training				
O	2,50.30			
R	- 47.69	2,02.61	1,92.85	- 9.76

Saving anticipated under 'Administrative Training Institute, Mysore - Lumpsum' (out of Rs.21 lakhs) Rs.15.83 lakhs due to vacant posts of officers and staff and not starting of S.T.R.C and Three District Training Centres, was surrendered. The balance of Rs.5.17 lakhs also remained unutilised. There was final saving in Salaries (Rs.12.20 lakhs) under the same head. Saving also anticipated under 'Training of Karnataka Administrative Service Officers - Mysore, Belgaum, Bangalore, Gulbarga' (Rs.16.08 lakhs) and 'District Training Institute-Other charges' (Rs.6.06 lakhs) due to less number of officers deputed for training and economy measures were also surrendered. However, there was a final saving of Rs.7.88 lakhs under 'other charges'. The above saving was partly offset by excess under 'District Training Institute-Office Expenses' (Rs.12.39 lakhs). Reasons for the final saving/excess have not been communicated. There was a saving of Rs.54.09 lakhs under this head during 1992-93.

(2) 2251. SECRETARIAT-SOCIAL SERVICES
090. Secretariat

O	3,61.45			
R	- 70.49	2,90.96	3,05.29	+ 14.33

Saving anticipated under 'Karnataka Government Secretariat-Salaries' (Rs.69.60 lakhs) due to non-filling of vacant posts, delay in promotions and postponement of leave encashment benefits was surrendered. However, there was a final excess of Rs.18.09 lakhs under 'Salaries', reasons for which have not been communicated (October 1994). There was saving of Rs.38.91 lakhs under this head during 1992-93.

Head

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving -	+
(3) 2052. SECRETARIAT-GENERAL SERVICES				
090. Secretariat				
O	12,34.29			
S	1,50.00			
R	- 1,35.10	12,49.19	13,47.76	+ 98.57

In view of the final excess of Rs.1,02.17 lakhs, surrender of Rs.1,07.76 lakhs under 'Karnataka Government Secretariat - Salaries' due to vacant posts and delay in filling up of retirement vacancies by promotions, was injudicious. There was a total saving of Rs.56.79 lakhs under 'Office Expenses' out of which Rs.17.20 lakhs was anticipated and surrendered due to economy measures. Reasons for the balance final saving (Rs.39.59 lakhs) have not been communicated. This saving was partly offset by excess under 'Expenditure connected with issue of Passports and Visas etc - Office expenses' (Rs.38.56 lakhs). Reasons for the excess have not been communicated (October 1994).

(4) 2251. SECRETARIAT - SOCIAL SERVICES
092. Other Office

O	43.90			
R	- 25.34	18.56	17.97	- 0.59

Anticipated saving under 'Department of Ecology and Environment-Salaries' (Rs.10.49 lakhs) and 'Family Planning Cell - Salaries' (Rs.7.62 lakhs) due to non-filling up of vacant posts and postponement of leave encashment benefits and promotions were surrendered. There was saving of Rs.24.99 lakhs under this head during 1992-93.

(5) 3451. SECRETARIAT-ECONOMIC SERVICES
091. Attached Offices

O	49.48			
S	3.00			
R	- 4.62	47.86	35.54	- 12.32

Reasons for the final saving under 'Bureau of Public Enterprises Salaries' (Rs.9.46 lakhs) and 'Training' (Rs.5.28 lakhs) have not been communicated (October 1994).

GRANT NO.41

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving +
(6) 2052. SECRETARIAT-GENERAL SERVICES			
092. Other Offices			
O	62.56		
S	13.00		
R	- 8.53	67.03	58.65 - 8.38

Saving anticipated under 'Resident Commissioner for Government of Karnataka, New Delhi' (Rs.8.53 lakhs) due to vacant posts and enforcement of economy measures was surrendered. Reasons for the final savings have not been communicated (October 1994).

(7) 3451. SECRETARIAT-ECONOMIC SERVICES

090. Secretariat

O	6,23.81		
R	- 57.63	5,66.18	6,08.34 + 42.16

In view of the final excess of Rs.43.99 lakhs, surrender of Rs.55 lakhs under 'Karnataka Government Secretariat-Salaries' due to vacant posts, holding up of promotions and postponement of leave encashment was injudicious. Reasons for the excess have not been communicated (October 1994).

GRANT NO.42 - DISTRICT ADMINISTRATION

HEADS :	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess Saving + Rs.
2053 DISTRICT ADMINISTRATION,			
2245 RELIEF ON ACCOUNT OF NATURAL CALAMITIES AND			
6245 LOANS FOR RELIEF ON ACCOUNT OF NATURAL CALAMITIES.			

58,04,15,000	95,04,15,000	
37,00,00,000		94,13,87,988
		- 90,27,012

surrendered during
year (March 1994)

1,22,99,869

16,000	16,000	
...		...
		- 16,000

surrendered during
year (March 1994)

8,000

2,00,000	2,00,000	
...		...
		- 2,00,000

REMARKS AND COMMENTS

In the voted grant of the Revenue Section the saving anticipated surrendered was Rs.1,23 lakhs, whereas the actual saving was only 10.27 lakhs.

GRANT NO.43 - GENERAL ADMINISTRATION ETC.

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,
3454 CENSUS, SURVEYS AND STATISTICS AND
6215 LOANS FOR WATER SUPPLY AND SANITATION.

Revenue

Voted -

Original	28,07,03,000	30,03,48,000	
Supplementary	1,96,45,000		27,90,66,467
			-2,12,81,533

Amount surrendered during the year (March 1994)

Charged -

Original	6,53,46,000	6,96,16,000	
Supplementary	42,70,000		7,04,61,549
			+ 8,45,549

Amount surrendered during the year (March 1994)

Capital

Voted-

Original	20,02,00,000	20,02,00,000	
Supplementary	...		3,00,00,000
			-17,02,00,000

Amount surrendered during the year (March 1994)

NOTES AND COMMENTS

(i) In the Revenue Section, under voted grant the final saving was Rs.2,12.82 lakhs. However, saving of Rs.59.44 lakhs only was anticipated and surrendered.

GRANT NO.43

(i) In the Revenue Section, under charged appropriation, the expenditure exceeded the provision by Rs.8,45,549 which requires appropriation of Rs.42.70 lakhs in March 1994 which proved inadequate. In view of the eventual excess over the charged appropriation in the Revenue Section, surrender of Rs.3.24 lakhs in 1994 was injudicious.

(iv) In the Capital Section, saving anticipated and surrendered Rs.17.02 lakhs, which was about 85 percent of the provision. (v) Apart from a saving of Rs.36.39 lakhs (which is less than 10 percent of the provision) under '2235 - Social Security and Welfare - Social Security and Welfare Programmes-Swatantrata Sainik Samman Pension Scheme' 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 +
------	-------------------------------------	--	-----------------

2217. URBAN DEVELOPMENT		96.81	- 62.19
05. Other Urban Development Schemes			
001. Direction and Administration	1,59.00		
Final saving occurred under 'Bangalore Urban Transport Project' (Rs.40.74 lakhs) and 'Establishment of Bangalore Metropolitan Regional Development Authority-Grants-in-Aid' (Rs.21.45 lakhs), reasons for which have not been communicated (October 1994).			
There was saving of Rs.16.90 lakhs under this head during 1992-93.			

(2) 2070. OTHER ADMINISTRATIVE SERVICES
104. Vigilance

O	3,27.94
S	5.00
R	- 52.77

Saving anticipated under 'Karnataka Lokayukta - Salaries' (Rs.43.47 lakhs) was due to non-filling up of posts. However, there was a final excess of Rs.47.46 lakhs under the head. Saving was also anticipated under 'Motor Vehicles' (Rs.5 lakhs) due to non-receipt of

GRANT NO.43

sanction order for purchase of two cars. However, final excess of Rs.3.70 lakhs occurred under the head. Final saving occurred mainly under 'Director General - Bureau of Investigation-Salaries' (Rs.47.57 lakhs). Reasons for the final saving/excess have not been communicated (October 1994). There was saving of Rs.55.60 lakhs under this head during 1992-93.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving
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(3) 2014. ADMINISTRATION OF JUSTICE

116. State Administrative Tribunals

1,39.82

98.72

- 41.10

Final saving occurred under 'Karnataka Administrative Tribunal-Salaries' (Rs.27.75 lakhs) and 'Office Expenses' (Rs.8.43 lakhs), reasons for which have not been communicated (October 1994). There was saving of Rs.30.47 lakhs during 1992-93 under this head.

(vi) Savings mentioned in note (v) were partly counterbalanced by excess under:

2070. OTHER ADMINISTRATIVE SERVICES

115. Guest Houses and Government Hostels etc.

O	2,88.07
S	1,51.45
R	28.24

4,67.76

4,55.94

- 11.82

Excess anticipated mainly under (i) 'State Guest Houses-Office Expenses' (Rs.13.45 lakhs) due to payment of enhanced rates of Electricity, Water rates, Telephone Charges and 'Hospitality Expenses' (Rs.8.05 lakhs) due to increase in the number of visits by VVIPs, (ii) 'Carriages and Motor Cars for Guests- Belgaum Division-Office Expenses' (Rs.5.76 lakhs) due to provision of car and staff to the visiting VIPs. Final excess occurred mainly under 'State Guest Houses-Travel Expenses' (Rs.7.07 lakhs), 'Carriages and Motor Cars for Guests-Bangalore Division-Motor Vehicle' (Rs.5.40 lakhs - expenditure incurred without provision). Final saving occurred mainly under

GRANT NO.43

Carriages and Motor Cars for Guests - Headquarters - Motor Vehicles' (Rs.14.42 lakhs) and 'State Guest Houses - Hospitality Expenses' (Rs.8.28 lakhs).
(vii) Excess in the charged appropriation in the Revenue Section occurred under:

2070. OTHER ADMINISTRATIVE SERVICES

105. Special Commissions of Enquiry

5.00

13.98

+ 8.98

Final excess occurred under 'Other Commissions of Enquiry' (Rs.8.98 lakhs), reasons for which have not been communicated (October 1994).

(2) 2014. ADMINISTRATION OF JUSTICE

102. High Courts

O	6,48.46
S	42.70
R	- 3.24

6,87.92

6,90.64

+ 2.72

Excess was anticipated under 'Establishment Charges-Office Expenses' (Rs.34 lakhs) due to purchase of new cars and furniture to Annex Building of High Court and the excess was regularised through reappropriation out of savings anticipated under 'Salaries' under 'Establishment Charges' (Rs.27 lakhs) and 'Judges' (Rs.7 lakhs) due to non-filling up of the Hon'ble Judges posts and posts of officers and officials.

(viii) Saving in the Capital Section occurred under:

6215. LOANS FOR WATER SUPPLY AND SANITATION

01. Water Supply
190. Loans to Public Sector and Other undertakings

O	20,02.00
R	- 17,02.00

3,00.00

3,00.00

A major portion of provision remained unutilised and surrendered due to non taking up of the following Schemes:

GRANT NO.43

Scheme	(In lakhs of rupees)
1. Cauvery Water Supply Stage IV Loans to BWSSB	13,27.00
2. Rehabilitation Scheme at ThippagondanaHalli Loans to BWSSB	2,25.00
3. Rehabilitation scheme at Hessarghatta	75.00
4. Replacement of corroded pipes at Thippagondanahalli	75.00

Saving of Rs.4,49.00 lakhs was noticed under this head during 1992-93 also.

GRANT NO.44 - PLANNING AND INSTITUTIONAL FINANCE
(ALL VOTED)

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
HEADS: 2515 OTHER RURAL DEVELOPMENT PROGRAMMES, 3451 SECRETARIAT - ECONOMIC SERVICES, 3454 CENSUS, SURVEYS AND STATISTICS AND 4416 INVESTMENTS IN AGRICULTURAL FINANCIAL INSTITUTIONS.			

Revenue	9,70,69,000	9,70,69,000	7,58,87,869 - 2,11,81,131
Original	...		
Supple-			2,00,19,964
mentary			
Amount surrendered during the year (March 1994)			

Capital			
Voted		34,00,000	2,00,000 - 32,00,000
Original	34,00,000		
Supple-	...		32,00,000
mentary			
Amount surrendered during the year (March 1994)			

NOTES AND COMMENTS

- (i) In the Revenue Section, Saving anticipated and surrendered was Rs.2,00.20 lakhs, however, the actual saving was Rs.2,11.81 lakhs.
- (ii) Saving in the Revenue Section occurred mainly under:

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
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3454. CENSUS, SURVEYS AND STATISTICS
204. Central Statistical Organisation

O 5,34.64
R - 81.76

Anticipated saving mainly under 'Directorate of Economics and Statistics' 4,52.88 + 4.42

GRANT NO.44

Statistics - Salaries' (Rs.61.35 lakhs) due to non-filling up of vacancies and economy measures and 'Central Sector Scheme of Agricultural Census - Lumpsum' (Rs.11.85 lakhs) due to economy measures in purchase of computers were surrendered. Reasons for the final excess under 'Directorate of Economics and Statistics-Salaries' (Rs.6.42 lakhs) have not been communicated (October 1994).

(2) 3451. SECRETARIAT-ECONOMIC SERVICES

191. Assistance to Local Bodies, and Corporations etc.

1,66.73

91.47

- 75.26

The entire provision under 'Centrally Sponsored Scheme of Strengthening of District Planning Machinery' (Rs.73 lakhs) remained unutilised, reasons for which are awaited (October 1994).

(3) 3454. CENSUS SURVEYS AND STATISTICS

203. Computer Services

O 1,27.07
R - 69.17

57.90

58.33

+ 0.43

Saving anticipated mainly under 'Lumpsum' (Rs.29.73 lakhs) specific reasons not furnished, 'Karnataka Government Computer Centre - Salaries' (Rs.19.09 lakhs) due to non-filling up of vacant posts, 'Materials and Supplies' (Rs.5.28 lakhs) due to less consumption of continuous Stationery, Magnetic tapes etc. and due to transfer of some jobs to User Department who have acquired their own computers and under 'Training cum Software Development Project KGCL' (Rs.12.16 lakhs) for which specific reasons have not been furnished. The above savings were surrendered during March 1994.

GRANT NO.44

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

3451. SECRETARIAT-ECONOMIC SERVICES

101. Planning Commission Planning Board

O 1,33.25
R - 49.27

83.98

78.42

- 5.55

Anticipated savings occurred mainly under 'Project Formulation Division' (Rs.10.51 lakhs), 'Plan Monitoring and Information Division Salaries' (Rs.4.97 lakhs) due to vacant posts 'Central Sector Scheme Strengthening State Planning Machinery' (Rs.7.71 lakhs) due to vacant posts and economy orders in force, 'Planning Board' (Rs.4.78 lakhs), 'Plan finances and Resources Division - Salaries' (Rs.4.59 lakhs) and Professional and Special Services and Journals' (Rs.3.96 lakhs) due to vacant posts. Reasons for the final saving under Evaluation and Man Power Unit - Evaluation Unit-Salaries' (Rs.12.23 lakhs) have not been intimated (October 1994).

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

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

Head

3451. SECRETARIAT ECONOMIC SERVICES

102. District Planning Machinery

66.92

+ 66.92

Reasons for incurring expenditure without budget provision under 'Central Sector Scheme of Strengthening of District Planning Machinery' (Rs.66.92 lakhs) have not been communicated (October 1994).

**GRANT NO.45 - DEVELOPMENT OF BACKWARD AREAS ETC.
(ALL VOTED)**

	Total grant Rs.	Actual expenditure Rs.	Excess Saving Rs.
MAJOR HEADS : 2515 OTHER RURAL DEVELOPMENT PROGRAMMES			
2705 COMMAND AREA DEVELOPMENT			
Revenue			
Original	1,49,70,00,000	1,49,70,00,000	
Supple- mentary	...	96,43,24,211	-53,26,75,789
Amount surrendered during the year			

NOTES AND COMMENTS

(i) There was an overall saving of Rs.53,26.76 lakhs which works out to Rs.35.58 per cent of the provision. No portion of it was anticipated and surrendered.

ii) Savings occurred mainly under:

Head	Total grant	Actual expenditure	Excess Saving
(In lakhs of rupees)			
2705. COMMAND AREA DEVELOPMENT			
204. CADA for Upper Krishna Project	23,89.00	5,63.43	- 18,25.57
Reasons for the final savings under 'State Plan Schemes-Grant-in-Aid' (Rs.7,58.57 lakhs) as well as the saving of the entire provision under Centrally Sponsored Scheme - Grant-in-aid' (Rs.10.67.00 lakhs) have not been intimated. (October 1994)			
(2) 202. CADA for Malaprabha and Ghataprabha Project	13,15.35	3,83.05	- 9,32.30
Reasons for the final saving under 'State Plan Schemes-Grants-in-aid' Rs.3,95.60 lakhs) as well as the saving of the entire provision under Centrally Sponsored Scheme 50 : 50 - Grant-in-aid' (Rs.5,36.70 lakhs) have not been intimated. (October 1994)			

GRANT NO.45

Head	Total grant	Actual expenditure	Excess Saving +
(In lakhs of rupees)			
203. CADA for Cauvery Basin Project	13,38.00	4,49.25	- 8,88.75
Reasons for the final savings under 'State Plan Schemes-Grant-in-Aid' (Rs.3,93.75 lakhs) as well as the saving of the entire provision under Centrally Sponsored Schemes (50 : 50 - Grants-in-aid)' (Rs.4,95.00 lakhs) have not been intimated. (October 1994)			
2515. OTHER RURAL DEVELOPMENT PROGRAMMES			
800. Other Expenditure	81,22.00	73,74.55	- 7,47.45
Final savings occurred under 'Hyderabad Karnataka Development' (Rs.12,42.02 lakhs). This saving was partly offset by final excess under 'Border Area Development' (Rs.4,94.56 lakhs). Reasons for the final saving/excess have not been communicated. (October 1994)			
(5) 2705. COMMAND AREA DEVELOPMENT			
201. CADA for Tungabhadra Project	7,02.00	1,86.54	- 5,15.46
Reasons for the final savings under 'State Plan Schemes-Grants-in-Aid' (Rs.3,17.46 lakhs) as well as the saving of the entire provision under Centrally Sponsored Scheme (50 : 50) - Grants-in-Aid' (Rs.1,98 lakhs) have not been intimated. (October 1994)			
(6) 205. CADA for Bhadra Project	7,66.00	4,21.21	- 3,44.79
Reasons for the final savings under 'State Plan Schemes-Grants-in-Aid' (Rs.3,44.79 lakhs) have not been intimated. (October 1994)			
(7) 800. Other Expenditure	3,25.00	2,57.71	- 67.29
Final savings occurred under 'Expenditure met from Development and World Food Programme - Upper Krishna Project' (Rs.55 lakhs) and 'Ghataprabha Project III' (Rs.55 lakhs - entire provision). These savings were partly counterbalanced by final excess under Malaprabha Project' (Rs.42.71 lakhs). Reasons for the final saving/excess have not been communicated. The Administrators of CADAs are required to			

GRANT NO.45

premit in to the Treasury an amount equal to the expenditure met from Development Fund World Food Programme'. This remittance corresponding to the expenditure of Rs.2,57.71 lakhs under this head has not been made by the Administrators of CADA.

GRANT NO.46 - PUBLIC WORKS (EXCLUDING CONSTRUCTION)

Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving Rs.
GRANT HEADS : 2059 PUBLIC WORKS,		
2070 OTHER ADMINISTRATIVE SERVICES AND		
2701 MAJOR AND MEDIUM IRRIGATION.		

Revenue			
Voted -		1,62,24,90,000	1,66,16,97,711
Original	1,62,19,90,000		
Supple-			
mentary	5,00,000		
Amount surrendered during the year (March 1994)			22,42,000
Charged -		10,90,000	9,24,370
Original	10,90,000		
Supple-			
mentary	...		
Amount surrendered during the year			1,65,630

NOTES AND COMMENTS

(i) Expenditure exceeded the voted grant by Rs.3,92,07,711 which requires regularisation. Excess expenditure in the grant has become a regular feature. The details of previous years are as follows:

Year	Excess (In lakhs of rupees)
1990-91	5,12.66
1991-92	15,01.33
1992-93	24,64.70

(ii) In view of the final excess under the voted grant surrender of Rs.22.42 lakhs was injudicious.

GRANT NO.46

(iii) Excess under the voted grant occurred mainly under:

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving +
2059. PUBLIC WORKS			
80. General			
799. Suspense	50,00.00	54,42.55	+ 4,42.55

Final excess under 'Stock' (Rs.12,40.76 lakhs) was partly offset by final saving under 'Miscellaneous Works Advances' (Rs.7,98.21 lakhs). Reasons for the final excess/saving have not been communicated (October 1994).

(2) 001. Direction and Administration	49,88.31	53,60.53	+ 3,72.22
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Excess occurred mainly under 'Execution' (Rs.3,07.67 lakhs) which includes Rs.53.76 lakhs obtained as additional funds by reappropriation for making payment to Central Industrial Workshop as per Government directions. Final excess also occurred under 'Chief Engineer - Communication and Building South' (Rs.1.00 lakhs), 'Supervision' (Rs.36.26 lakhs) and 'Chief Engineer - Communication and Building - North' (Rs.11.57 lakhs), which was partly offset by total saving under 'Accounts Unit - Salaries' (Rs.69.31 lakhs) out of which Rs.58.62 lakhs was anticipated and surrendered due to charging the expenditure under the head 'Execution'. Final saving also occurred under 'Government Architect' (Rs.14.96 lakhs). Reasons for the final excess/saving have not been communicated (October 1994).

(3) 2070. OTHER ADMINISTRATIVE SERVICES			
114. Purchase and Maintenance of Transport	54.00	2,20.00	+ 1,66.00

Reasons for the final excess under 'Operation of Helicopter Services - Lumpsum' (Rs.1,67.13 lakhs) have not been communicated (October 1994). The above excess attracts the criteria for 'New Service'.

GRANT NO.46

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

Head

(4) 2059. PUBLIC WORKS			
80. General			
800. Other Expenditure			

O	1,13.15		
S	5.00		

1,18.15

1,41.15

+ 23.00

Reasons for the final excess under 'Travellers Bungalow' (Rs.28 lakhs) which was partly offset by final saving under 'Installation of Statue of Late Sri.Devaraj Urs Ex-Chief Minister of Karnataka' (Rs.5 lakhs - entire provision obtained through supplementary estimates in March 1994) have not been communicated (October 1994).

(5) 2701. MAJOR AND MEDIUM IRRIGATION			
80. General			
001. Direction and Administration			

O	36.76		
R	- 3.41		

33.35

43.58

+ 10.23

Final excess occurred mainly under 'Chief Engineer-Central Mechanical Organisation-Salaries' (Rs.7.66 lakhs) reasons for which have not been intimated (October 1994).

(iv) Excesses mentioned in note (iii) above were partly offset by savings mainly under:

2059. PUBLIC WORKS			
80. General			
053. Maintenance and Repairs			

11,95.10

8,00.97

- 3,94.13

The final savings under 'Buildings-Ordinary Repairs' (Rs.4,37.23 lakhs) and 'Buildings-Special Repairs' (Rs.37.57 lakhs) were partly offset by final excess under 'Travellers Bungalow' (Rs.80.67 lakhs). Reasons for the savings/excess have not been intimated (October 1994).

(2) 052. Machinery and Equipment			
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5,23.36

4,19.39

- 1,03.97

Reasons for the final saving under 'New Supplies' (Rs.2,35.60 lakhs), 'Repairs and Carriages - Central Mechanical Organisation' (Rs.25 lakhs-entire provision) partly offset by final excess under

(v) **SUSPENSE TRANSACTIONS**

The minor head 'Suspense' is not a final head of account. It accommodates interim transaction 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

(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.54,42.55 lakhs booked under 'Suspense'. An account of the transactions under 'Suspense' during 1993-94 together with the opening and closing balance is given below:

Head	Opening Balance as on 1st April 1993.	Debit	Credit	Closing Balance as on 31st March 1994
	Debit + Credit -			Debit + Credit -
(In lakhs of Rupees)				
53. PUBLIC WORKS	-2,97.24	52,40.76	47,83.36	+ 1,60.16
Stock				
Miscellaneous Works Advance	+ 10,39.57	2,01.79	2,09.11	+ 10,32.25
Total	+ 7,42.33	54,42.55	49,92.47	+ 11,92.41

REVIEW OF ESTABLISHMENT, MACHINERY AND EQUIPMENT OF PUBLIC WORKS DEPARTMENT.

REVIEW OF ESTABLISHMENT, MACHINERY AND EQUIPMENT OF
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 balance is distributed among the respective Major Heads in proportion to the Works Expenditure recorded there under.

GRANT NO. 46

The following table shows these charges for the year 1993-94.

Sl. No.	Major Head	Works Outlay	Establishment charges excluding Pensionary charges (transferred from 2059)	Machinery and Equipment charges (transferred from 2059)	Percentage of Establishment charges to Works Outlay (transferred from 2059)	of Machinery and Equipment charges to Works Outlay (transferred from 2059)
(In lakhs of rupees)						
1.	2059. PUBLIC WORKS	10,554.43	651.46	196.95	6.17	1.87
2.	2701. MAJOR AND MEDIUM IRRIGATION	25,720.13	...	...	...	...
3.	2702. MAJOR IRRIGATION	1,093.64	...	...	...	...
4.	3054. ROADS AND BRIDGES	13,237.33	173.80	45.15	1.31	0.34
5.	4701. CAPITAL OUTLAY ON MAJOR AND MEDIUM IRRIGATION	65,247.14	...	...	...	...
6.	5054. CAPITAL OUTLAY ON ROADS AND BRIDGES	5,762.30	149.10	53.25	2.59	0.92

GRANT NO. 47 - BUILDINGS

Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
11,18,65,000	10,12,14,855	-1,06,50,145
...
Amount surrendered during the year		
Charged -	5,00,000	44,850
Original Supplementary	...	...
Amount surrendered during the year		
Capital -		
Voted -	1,10,52,92,000	64,30,55,718
Original Supplementary	1,04,85,89,000	27,86,47,000
5,67,03,000		
Amount surrendered during the year (March 1994)		
Charged -	96,83,000	58,84,804
Original Supplementary	56,30,000	25,00,000
40,53,000		
Amount surrendered during the year (March 1994)		

NOTES AND COMMENTS

(i) Although there was a saving of Rs.1,06.50 lakhs under the voted grant in the Revenue Section, no part of it was anticipated and surrendered

(ii) A sum of Rs.45 lakhs relating to Government Residential Buildings (Other Housing - Direction and Administration - Prorata Establishment Charges transferred from 2059 - Public Works (Rs.51 lakhs) and 'Construction' (Rs.6 lakhs)) was included in the Revenue Section of Demand No.33 - Housing instead of under this Demand. This is due to error in budgeting. On account of this error, there was a final excess of Rs.33.38 lakhs under the former head, reasons for which have not been intimated (October 1994).

(iii) As the actual expenditure under the voted grant in the Capital Section was far less than the original grant, provision of additional funds through supplementary estimates during January 1994 and March 1994 proved excessive.

(iv) As against the final saving of Rs.46,22.36 lakhs under the voted grant in the Capital Section, saving anticipated and surrendered was Rs.27,86.47 lakhs.

(v) The Original provision of Rs.1,04,85.89 lakhs in the Capital Section included an error of Rs.2,72 lakhs under 'Capital Outlay on Housing - Other Housing - Construction'. The saving of Rs.46,22.36 lakhs includes this error in Budget which remained unrectified.

(vi) Under the charged appropriation in the Capital Section, entire supplementary provision obtained in March 1994 under 'Capital Outlay on Public Works - General - Construction - Governor' (Rs.25 lakhs) was surrendered due to non-requirement of additional grant and 'Capital Outlay on Education, Sports, Art and Culture - Sports and Youth Services - Sports Stadium - Gliding Centre at Gulbarga - Works' (Rs.13.97 lakhs) to satisfy the court decree enhancing the Compensation amount payable for acquisition of land for gliding centre at Gulbarga remained unutilised, reasons for which have not been intimated (October 1994).

(vii) Anticipated saving in the Revenue Section occurred under: 'Public Works - Construction' (Rs.31 lakhs) due to saving mainly under 'District Administration' (Rs.19 lakhs) and 'Administration of Justice' (Rs.10 lakhs) due to non-receipt of LOC was offset by excess

'Public Works' (Rs.25.15 lakhs) and 'Secretariat' (Rs.11 lakhs) payment of pending bills.

Final saving occurred mainly under:

- (i) Housing' (Rs.1,74.37 lakhs) due to final saving under 'Other Housing - Construction' (Rs.72.99 lakhs), 'Maintenance and Repairs' (Rs.69.24 lakhs) and 'Furnishings' (Rs.60.63 lakhs),
- (ii) 'Public Works - General - Construction' (Rs.12.56 lakhs) and
- (iii) 'Social Security and Welfare - Social Welfare - Correctional Services' (Rs.10.68 lakhs) were counterbalanced by final

excess mainly under:

- (i) 'Crop Husbandry - Agricultural Farms' (Rs.34 lakhs),
- (ii) 'Medical and Public Health - Urban Health Services - Allopathy - Hospitals and Dispensaries' (Rs.30.26 lakhs),
- (iii) 'Labour and Employment - Training - Industrial Training Institutes' (Rs.29.48 lakhs) and
- (iv) 'Technical Education' (Rs.3.12 lakhs) due to final excess under 'Technical Schools' (Rs.14.88 lakhs) partly offset by final saving under 'Polytechnics' (Rs.9.80 lakhs).

Reasons for final saving/excess have not been intimated (October 1994).

In view of the final saving (Rs.72.99 lakhs) provision of additional funds by reappropriation under 'Government Residential Buildings - Other Housing - Construction' (Rs.31 lakhs) due to payment of pending bills, proved unnecessary.

(viii) In the Capital Section anticipated saving which occurred mainly under the following heads were surrendered in March 1994:

- (i) Capital Outlay on Medical and Public Health - Medical Education Training and Research - Allopathy - State Plan Schemes - Works' (Rs.9.55 lakhs) due to non-taking up of fresh works for want of Administrative approval and non-availability of sites, 'Urban Health Services - Hospitals and Dispensaries' (Rs.11,97.07 lakhs) due to slow progress in works in Shimoga and Hassan, delay in administrative sanction and taking up of work recently.

(ii) 'Capital Outlay on Education, Sports Art and culture - Technical Education - Polytechnics' (Rs.2,61 lakhs), 'Art and Culture - Other expenditure' (Rs.1,61.76 lakhs) and 'General Education - Secondary Education - Construction of office complex and Godown' (Rs.55 lakhs) for want of administrative approval, non-availability of site and non-finalisation of tenders.

(iii) "Capital Outlay on Housing - Other Housing - Construction' (Rs.85.45 lakhs) for want of administrative approval.

(iv) 'Capital Outlay on Family Welfare Services and Supplies' (Rs.18.71 lakhs) due to completion of work and

(v) 'Capital outlay on Information and Publicity - Others' (Rs.18.17 lakhs) as the work at Davangere started recently and administrative approval is awaited in 2 cases.

Anticipated saving under 'Capital outlay on Public works - General Construction - Lumpsum Provision for new Works' (Rs.5,00 lakhs) due to reappropriation to other heads where works were sanctioned, 'Legislature' (Rs.67 lakhs), 'Sales Tax' (Rs.50 lakhs) 'Administration of Justice' (Rs.50 lakhs), 'Other Departments' (Rs.46 lakhs) and 'Jails' (Rs.30 lakhs) for want of administrative approval were partly offset by anticipated excess under 'Secretariat and General Services' (Rs.4,25 lakhs) for purchase of plot at Delhi and Bombay, 'District Administration' (Rs.1,16 lakhs), 'Public Works' (Rs.1,00.30 lakhs), 'Medical' (Rs.20.10 lakhs), 'Building - Renovation' (Rs.19.79 lakhs) and 'Education' (Rs.18.50 lakhs) due to new works being taken up,

(ii) 'Capital Outlay on Animal Husbandry - Cattle and Buffalo Development' (Rs.47.11 lakhs), 'Sheep and Wool Development' (Rs.23.86 lakhs) and 'Veterinary Services' (Rs.19.55 lakhs) for want of administrative approval

(iii) 'Capital Outlay on Education, Sports, Art and Culture - General Education - Adult Education' (Rs.24.80 lakhs) and

(iv) 'Capital Outlay on Crop Husbandry - Direction and Administration' (Rs.21.75 lakhs) without assigning any reason were reappropriated to other heads to meet increase in expenditure due to

and progress in works.

Final saving occurred mainly under:

(i) 'Capital Outlay on Medical and Public Health - Medical Education - Training and Research - Allopathy - State Plan Schemes' (Rs.2,61.52 lakhs), 'Drugs control Department' (Rs.22.73 lakhs) and 'Urban Health Services-Hospitals & Dispensaries' (Rs.2,18.83 lakhs).

(ii) 'Capital Outlay on Fisheries - Marine Fisheries' (Rs.4,62.38 lakhs) - which includes an error in Budget of Rs.10 lakhs) and 'Other expenditure - Indo Danish Project' (Rs.28.81 lakhs),

(iii) 'Capital Outlay on Housing - Government Residential Buildings - Police Housing' (Rs.3,90.68 lakhs) and 'Other Housing - Direction and Administration' (Rs.20.60 lakhs)

(iv) 'Capital Outlay on Scheduled Castes, Scheduled Tribes and Other Backward Classes' - Welfare of Scheduled Castes - Education' (Rs.1,56.42 lakhs) and 'Welfare of Backward Classes - Education' (Rs.33.30 lakhs),

(v) 'Capital Outlay on Social Security and Welfare - Social welfare - Correctional Services' (Rs.99.70 lakhs) and 'Welfare of Handicapped' (Rs.57.06 lakhs),

(vi) 'Capital Outlay on Public Works - General - Direction and Administration' (Rs.1,08.62 lakhs) and 'Machinery and Equipment' (Rs.24.88 lakhs),

(vii) 'Capital Outlay on Education, Sports, Art and Culture - Technical Education - Polytechnics' (Rs.80.27 lakhs),

(viii) 'Capital Outlay on forestry and Wild Life - Forestry - Communications and Buildings' (Rs.63.52 lakhs),

(ix) 'Capital Outlay on Crop Husbandry - Direction and Administration' (Rs.28.25 lakhs) and

(x) 'Capital Outlay on Urban Development - Other Urban Development Schemes - Other expenditure' (Rs.19.31 lakhs) were counterbalanced by final excess mainly under: 'Capital Outlay on Education, Sports, Art and Culture - Other expenditure' (Rs.91.72 lakhs) and 'Public Libraries' (Rs.9.64 lakhs), 'General Education - Secondary Education' (Rs.59.98 lakhs), 'Technical Education -

GRANT NO.47

Engineering Technical/Colleges and Institutes' (Rs.30.88 lakhs) and 'Technical' Schools' (Rs.3.47 lakhs),

'Capital Outlay on Medical and Public Health - Medical Education Training and Research - Ayurveda' (Rs.20.31 lakhs)

'Capital Outlay on Fisheries - Inland Fisheries' (Rs.15.50 lakhs - expenditure incurred without Buds. Provision).

Reasons for the final saving/excess have not been intimated (October 1994).

In view of the final saving provision of additional funds by reappropriation under 'Education, Sports Art and Culture - General Education - University and Higher Education' (Rs.35 lakhs) and 'Capital Outlay on Social Security and Welfare - Social Welfare - Welfare of Handicapped' (Rs.46.66 lakhs) proved excessive.

Final excess under 'Capital Outlay on Housing - Other Housing - Construction' (Rs.52.46 lakhs) is result of final saving under 'Lumpsum Provision for New Works' (Rs.1.72 lakhs - entire provision) and 'Building Renovation Programme' (Rs.47.23 lakhs) due to error in Budgeting.

(ix) The saving mentioned in note (viii) above was partly counterbalanced by excess in the following cases:

Funds were provided by reappropriation under 'Capital Outlay on Civil Aviation - Air Ports - Other expenditure' (Rs.24.80 lakhs) without assigning any reasons and 'Capital Outlay on Other Social Services - Employment' (Rs.3.21 lakhs) due to good progress in work.

Reasons for the final excess under 'Capital Outlay on Village and Small Industries - Sericulture Industries' (Rs.15.94 lakhs) have not been intimated (October 1994).

In the following Cases, injudicious surrender of Original grants has resulted in large scale excess. Remarks of Government is awaited (October 1994).

GRANT NO.47

Grant Expenditure

Excess Reasons for Surrenders

(In lakhs of rupees)

29. Capital Outlay on Public Works				
31. Construction				
34. Other departments			2.25	(a)
	66.00	20.00	22.25	
	46.00			

20. Legislature			11.95	(a)
	1,22.00	55.00	66.15	
	67.00			

(a) Administrative approval is awaited for 5 works.

202. Capital Outlay on Education, Sports, Art and Culture				
04. Art and culture				
00. Works				
	1,72.76		2,54.96	
	1,39.00			
	1,61.76			

(b) Site not available in 2 cases. Administrative Approval is awaited in 2 Cases.

210. Capital Outlay on Medical and Public Health				
01. Urban Health Services				
110. Hospitals and Dispensaries				
1. Buildings				
01. State Plan Schemes			59.94	(c)
141. Works				
	12,31.04	4,49.00	5,08.94	
	7,82.04			

(c) All the fresh works could not be taken up as administrative approval communicated is late in some cases and in other cases administrative approval is awaited. The progress of work in Shimoga and Hassan is poor

GRANT NO.47

Grant		Expenditure	Excess Reasons for	
		(In lakhs of rupees)	Surrenders	
03. Medical Education				
Training and Research				
101. Ayurveda				
O	13.80		30.27	22.27
R	- 5.80	8.00		
(d) Administrative approval is awaited.				
4216. Capital Outlay on Housing				
08. Other Housing				
Construction				
Other Departments				
O	35.00			
S	0.01			
R	- 20.00	15.01	26.88	11.87
(e) Administrative Approval awaited for NGO Home at Bangalore.				

GRANT NO.48 - ROADS AND BRIDGES

(ALL VOTED)

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
MAJOR HEADS : 3054 ROADS AND BRIDGES,				
5054 CAPITAL OUTLAY ON ROADS AND BRIDGES AND				
5075 CAPITAL OUTLAY ON OTHER TRANSPORT SERVICES.				
Revenue				
Original	1,54,88,82,000	1,54,88,82,000		
Supple- mentary	...		1,42,51,59,950	-12,37,22,050
Amount surrendered during the year (March 1994)				1,07,000
Capital				
Original	47,18,25,000	99,98,25,000		
Supple- mentary	52,80,00,000		74,51,00,170	-25,47,24,830
Amount surrendered during the year (March 1994)				24,43,78,000

NOTES AND COMMENTS

(i) In the Revenue Section, the saving anticipated and surrendered was only Rs.1.07 lakhs, whereas the final saving was Rs.12,37.22 lakhs.

(ii) In the Capital Section Rs.24,43.78 lakhs only were surrendered as anticipated saving; however, the final saving was Rs.25,47.25 lakhs.

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

Head	Total grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)			
3054. ROADS AND BRIDGES			
80. General			
191. Assistance to Local Bodies, Corpora- tions etc.	70,23.07	52,88.95	- 17,34.12

Final saving occurred mainly under 'Grant-in-Aid to Zilla

GRANT NO.48

Parishads- Bijapur' (Rs.1,65.38 lakhs), 'Mandya' (Rs.1,46.34 lakhs), 'Belgaum' (Rs.1,46.02 lakhs), 'Dharwad' (Rs.1,37.46 lakhs), 'Gulbarga' (Rs.1,25.81 lakhs), 'Shimoga' (Rs.1,12.64 lakhs), 'Uttara Kannada' (Rs.1,05.53 lakhs), 'Mysore' (Rs.1,04.74 lakhs), 'Kolar' (Rs.1,01.08 lakhs), 'Dakshina Kannada' (Rs.95.31 lakhs), 'Tumkur' (Rs.93.16 lakhs), 'Chitradurga' (Rs.90 lakhs), 'Bellary' (Rs.77.74 lakhs), 'Chickmagalur' (Rs.74.56 lakhs), 'Hassan' (Rs.72.66 lakhs), 'Raichur' (Rs.69.30 lakhs) and 'Bidar' (Rs.29.71 lakhs), which was partly counterbalanced by final excess under 'Grant-in-Aid to Zilla Parishad-Kodagu' (Rs.18.19 lakhs). Reasons for the final saving/excess have not been communicated (October 1994).

(2)	01. National Highways			
	799. Suspense (Debits)	12,00.00	9,85.43	- 2,14.57

Final saving occurred under 'Stock' (Rs.1,54.94 lakhs) and 'Miscellaneous Works Advances' (Rs.59.63 lakhs), reasons for which have not been communicated (October 1994).

(3)	04. District and Other Roads			
	800. Other expenditure	4,26.28	3,40.35	- 85.93

Saving occurred under 'District Roads and Bridges-Repairs to Roads in Ayacut Area' (Rs.85.93 lakhs), reasons for which have not been communicated (October 1994).

(4)	80. General			
	001. Direction and Administration	2,50.00	1,73.80	- 76.20

Reasons for the final savings under 'Pro-rata Establishment Charges - Transferred from 2059 - Public Works' (Rs.76.20 lakhs) have not been communicated (October 1994).

(5)	797. Transfer to/from Reserve Funds/Deposit Account	92.00	50.00	- 42.00
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Reasons for the saving under 'Transfer of Grant from Central Road Fund to the Deposit Head-Subventions' (Rs.42 lakhs) have not been communicated (October 1994).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
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03. State Highways	54,12.42	61,74.83	+ 7.62.41
337. Road Works			
Excess occurred under 'Special Repairs-Roads' (Rs.9,48.88 lakhs) and 'Ordinary Repairs of Roads' (Rs.8,66.39 lakhs) which was offset partly by final saving under 'Renewals' (Rs.10,52.86 lakhs). Reasons for final excess/saving have not been communicated (October 1994). Excess under the head during the previous three years were 1990-91 (Rs.16,01.76 lakhs), 1991-92 (Rs.11,52.83 lakhs) and 1992-93 (Rs.17,37.61 lakhs).			

(2)	01. National Highways			
	001. Direction and Administration	6,82.47	7,73.19	+ 90.72

Final excess occurred mainly under 'Execution - Salaries' (Rs.89.22 lakhs) and 'Supervision - Salaries' (Rs.6.82 lakhs) reasons for which have not been communicated (October 1994). Excess was noticed under this head during the preceding two years also. During 1991-92 (Rs.61.77 lakhs - net excess) and 1992-93 (Rs.51.17 lakhs - net excess).

(3)	337. Road Works	32.00	95.45	+ 63.45
Excess occurred under 'Maintenance of National Highway Roads running in Municipal Limits - Ordinary Repairs' (Rs.52.26 lakhs) and 'Special Repairs' (Rs.25.38 lakhs) which was partly counterbalanced by final saving under 'Renewals' (Rs.14.18 lakhs). Reasons for final saving/excess have not been communicated (October 1994). Excess occurred under the head in the earlier years is as follows:				
			Rs. 19.25 lakhs	
	1989-90		Rs. 7.92 lakhs	
	1990-91		Rs. 57.41 lakhs	
	1991-92		Rs.113.94 lakhs	
	1992-93			

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Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving
(4) 03. State Highways			
102. Bridges	1,54.79	1,73.40	+ 18.61
Reasons for the final excess under 'Repairs to Bridges' (Rs.18.61 lakhs) have not been communicated (October 1994). Excess of Rs.1,03.70 lakhs was noticed under the head during 1992-93 also.			
(v) Saving in the capital section occurred mainly under:			
5054. CAPITAL OUTLAY ON ROADS AND BRIDGES			
03. State Highways			
337. Road Works			
O 21,46.00 S 52,00.00 R - 23,31.31	50,14.69	48,79.60	- 1,35.09

Supplementary grant of Rs.40.00 lakhs was obtained in September 1993 under 'Special Development of Roads in Assembly Constituencies'. However, saving of Rs.25.50 lakhs anticipated due to not taking up of all the new works on account of technical difficulties was surrendered/reappropriated. Further, there was a final saving of Rs.2,06.28 lakhs under this head, reasons for which have not been communicated (October 1994). The provision made under 'Lumpsum provision for new works', was appropriated under different schemes (Rs.6,51.00 lakhs). Savings were partly counterbalanced by excess under (i) 'Other Road Formation', where excess was anticipated due to taking up of new works and Rs.6.47 lakhs was allotted by reappropriation. However, there was a final saving of Rs.1,07.89 lakhs. (ii) 'Asphalting of Roads-TMCA-forming Sub-Grade repairing New Surface' where excess of Rs.1.55 lakhs was anticipated due to taking up of new works. Even after obtaining additional allotment by reappropriation, there was a final excess of Rs.1,34.42 lakhs under the head. (iii) In addition to the Supplementary grant of Rs.12.00 lakhs obtained in March 1994, additional funds to the extent of

GRANT NO.48

Rs.69 lakhs were allotted by reappropriation under 'Development of Hubli Road under Asian Development Bank (External Assistance)' in order to achieve the targetted progress. Further there was a final excess of Rs.49.66 lakhs under the head. Reasons for the final saving/excess have not been communicated (October 1994).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving
(2) 05. Roads of Inter-State or Economic Importance			
101. Bridges			
O 1,20.00 R - 54.53	65.47	70.09	+ 4.62

Savings anticipated under 'Centrally Sponsored Scheme for Bridges of InterState Importance' (Rs.33.41 lakhs) due to non-achievement of the desired progress by the contractor and under 'Works of Economic Importance - Bridges' (Rs.21.12 lakhs) due to non-finalisation of design details by the Ministry of Surface Transport in respect of Bhima Bridge were reappropriated to other heads. However, there was a final excess of Rs.11.21 lakhs under the head.

(3) 80. General

107. Railway Safety Works

O 50.00 R - 40.00	10.00	1.83	- 8.17
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Both anticipated saving (Rs.40 lakhs) and final saving (Rs.8.17 lakhs) occurred under 'Construction of over/under bridges in lieu of Railway Level Crossing'. Saving anticipated due to non-finalisation of programme of works on account of technical difficulties (Rs.40 lakhs) was reappropriated. Saving of Rs.40.29 lakhs during 1991-92 and Rs.45.78 lakhs (net saving) during 1992-93 was noticed.

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Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving
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(4) 01. National Highways

237. Road Works.

O	30.00	22.27	...	- 22.27
R	- 7.73			

Saving of the entire provision of Rs.30 lakhs occurred under 'Road Works' out of which saving of Rs.7.73 lakhs was anticipated due to non-receipt of final bills of contractors. Saving of Rs.30 lakhs was noticed under the head, during 1992-93 also.

(vi) Savings mentioned in notes (v) above were partly offset by excess under:

03. State Highways

101. Bridges

O	5,00.00	5,30.00	5,31.45	+ 1.45
R	30.00			

Excess was anticipated under 'Construction of Bridges and Culverts and improvements to existing ones on State Highways' (Rs30 lakhs) due to taking up of new works.

(2) 04. District and Other Roads

800. Other expenditure

O	1,61.00	2,06.22	2,62.94	+ 56.72
S	80.00			
R	- 34.78			

Final excess occurred under 'District Roads-Asphalting of Roads Sub-grade and repairing Surface' (Rs.28.92 lakhs), 'Construction of Bridges and culverts - Improvements to existing ones' (Rs.13.68 lakhs), (ii) 'Central Road Fund Works - Roads financed from Central Road Fund - Ordinary Reserve' (Rs.11.48 lakhs - apart from allotment of Rs.7.22 lakhs made by reappropriation) and 'Roads financed from Central Road Fund Allocations' (Rs.22.78 lakhs). The excess was partly counterbalanced by anticipated saving under 'Bridges financed from Central Road Fund-Ordinary Reserve' (Rs.42 lakhs - entire

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provision) due to non-achievement of the desired progress in the work of the contractor and by final saving under 'Bridges financed from Central Road Fund Allocations' (Rs.24.78 lakhs). Reasons for the final excess/saving have not been communicated (October 1994).

SUSPENSE TRANSACTIONS

The expenditure under this grant includes Rs.9,85.43 lakhs booked under 'Suspense'. The nature of transactions under 'Suspense' and the accounting procedure followed in Public Works Department have been explained in note (v) under Grant no.46 - Public Works (Excluding construction).

Head	Opening balance as on 1st April 1993	Debit	Credit	Closing balance as on 31st March 1994
				Debit (+) Credit (-)
				(In lakhs of rupees)
3054. ROADS AND BRIDGES	...			- 6,31.15
Purchases	- 6,31.15	9,45.06	9,53.47	+ 3,74.77
Stock	+ 3,83.18		60.80	+ 2,56.41
Miscellaneous Works Advance	+ 2,76.84	40.37	10,14.27	+ 0.03
	+ 28.87	9,85.43		
Total				

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. 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'.

GRANT NO.48

During 1993-94 subvention of Rs.50 lakhs was received and the disbursement was Rs.1,88.70 lakhs. There was a minus balance of Rs.1,10.62 lakhs as on 31st March 1994. The details of transactions relating to the Fund during the year are given in Statement No.16 of Finance Accounts 1993-94.

KARNATAKA ROADS AND BRIDGES FUND

Consequent on the abolition of collection of surcharge on Motor Vehicle 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 lakh under this Fund as shown in the Statement No.16 of Finance Accounts for 1993-94.

GRANT NO.49 - PORTS AND WATER TRANSPORT SERVICES
(ALL VOTED)

	Total grant Rs.	Actual expenditure Rs.	Excess Saving Rs.
MAJOR HEADS :			
3051 PORTS AND LIGHT HOUSES,			
3056 INLAND WATER TRANSPORT AND			
5051 CAPITAL OUTLAY ON PORTS AND LIGHT HOUSES.			

Revenue			
Original	2,51,38,000	2,51,38,000	
Supple- mentary	...		
Amount surrendered during the year (March 1994)		2,62,16,891	+ 10,78,891
			95,000

Capital			
Original	7,20,00,000	7,20,00,000	
Supple- mentary	...		
Amount surrendered during the year		7,97,25,856	+ 77,25,856
			...

NOTES AND COMMENTS

- (i) In the Revenue Section expenditure exceeded the grant by Rs.10,78,891 which requires regularisation.
- (ii) In the Capital Section expenditure exceeded the grant by Rs.77,25,856 which requires regularisation.
- (iii) Excess occurred in the Revenue Section under:

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving
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3051. PORTS AND LIGHT HOUSES			
02. Minor Ports			
102. Ports Management			

O	1,70.69		
R	- 0.95		

1,69.74

1,81.11

+ 11.37

Final excess occurred mainly under 'Salaries' (Rs.11.35 lakhs), reasons for which have not been communicated (October 1994).

GRANT NO.49

(iv) Excess occurred in the Capital Section under:

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving +
5051. CAPITAL OUTLAY ON PORTS AND LIGHT HOUSES			
02. Minor Ports			
Acquisition of Land			
201. Development of Karwar Port	3,17.00	5,42.95	+ 2,25.95

Final excess occurred under 'Dredging' (Rs.3,26.75 lakhs) due to good Physical progress than was anticipated. Augmentation of provision for this purpose which was sought by the Department was not acted upon in view of technical reasons. This excess was partly offset by saving under 'Construction of Wharfs and Jetties and other facilities' (Rs.49.57 lakhs) due to delay in commencement of the work of Break Water, 'Buildings' (Rs.31.19 lakhs) due to less progress on construction of Administrative Blocks and Acquisition of Land' (Rs.15 lakhs - entire provision) remained unutilised due to delay in finalising the acquisition of additional land for purposes of rehabilitation of affected families.

(v) The excess mentioned in note (iv) above was partly counterbalanced by savings under:

5051. CAPITAL OUTLAY ON
PORTS AND LIGHT HOUSES

02. Minor Ports

209. Development of Mangalore Port

3,43.00 2,54.17 - 88.83

Savings occurred mainly under 'Dredging' (Rs.2,67.41 lakhs) due to delay in commencement of work and 'other expenditure' (Rs.7.41 lakhs) due to non-deposit of money with KUWS and DW, Mangalore for want of Government sanction. The above savings were partly offset by excess under 'Construction of Wharfs, Jetties and Other facilities' (Rs.1,41.48 lakhs) due to good progress on Construction of Break Water and 'Buildings' (Rs.47.32 lakhs) due to good progress of transit shed.

GRANT NO.49

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving +
(3) 80. General	44.00	...	- 44.00
800. Other expenditure			
The entire provision under 'Procurement of Medium Sized Dredger' remained unutilised due to entrusting all the dredging works of the State to M/s. Dredger Corporation of India instead of procuring the Dredger by the Department.			
(4) 02. Minor Ports			
204. Development of Belikere Port	8.00	0.08	- 7.92
The major portion of the provision remained unutilised due to delay in taking up the required sub soil investigation for want of Government Sanction.			

**GRANT NO.50 - 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	78,18,10,000	78,18,10,000		
Supple- mentary	...	46,15,77,667	-32,02,32,333	
Amount surrendered during the year (March 1994)			32,95,00,000	
Capital				
Original	6,21,90,00,000	6,21,90,01,000		
Supple- mentary	1,000	4,93,15,71,000	- 1,28,74,30,000	
Amount surrendered during the year (March 1994)			1,26,91,68,000	

NOTES AND COMMENTS :

(i) In the Revenue Section, Rs.32.95 lakhs were surrendered as anticipated saving. The eventual savings however was Rs.32.02.32 lakhs.

(ii) In the Capital Section, Rs.12,691.68 lakhs were surrendered as anticipated saving; the eventual savings, however, was Rs.12,874.30 lakhs.

GRANT NO.50

(iii) Saving in the Revenue Section occurred under :

Head	Total grant	Actual expenditure	Excess Saving	+
(In lakhs of rupees)				
2801. POWER				
80. General				
101. Assistance to Electricity Boards				
O	69,58.00	39,63.00	39,63.00	...
R	- 29,95.00			
Anticipated saving under "Subsidy to K.E.B. for loss due to Rural Electrification" (Rs.29.95 lakhs) due to limiting the subsidy to K.E.B. on the basis of its performance and internal resources, was surrendered.				

**(2) 2045. OTHER TAXES AND
DUTIES ON COMMODITIES
AND SERVICES**

103. Collection Charges Electricity Duty	2,75.10	1,30.13	- 1,44.97	
Reasons for the final savings, mainly under "Rebate payable to K.E.B. and Licensees" (Rs.1,04.14 lakhs), "Electrical Inspectorate - Salaries" (Rs.33.82 lakhs), "Payment for professional and special service" (Rs.3.31 lakhs) and "Office Expenses" (Rs.2.66 lakhs) have not been communicated (October 1994).				

(3) 2801. POWER

**80. General
800. Other Expenditure**

O	5,00.00	2,00.00	4,37.65	+ 2,37.65
R	- 3,00.00			
Anticipated saving under "Subsidy for captive generation of power" (Rs.3,00 lakhs) due to limiting the expenditure to actual release of funds by Government was surrendered. However, there was final excess of Rs.2,37.65 lakhs due to drawal of fraudulent claims during the year.				

GRANT NO.50

(iv) Saving in the Capital Section occurred under:

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving
(4) 6801. LOANS FOR POWER PROJECTS			
201. Hydel Generation			
O 3,15,77.60			
R-1,78,87.60	1,36,90.00	1,36,90.00	

Out of the anticipated saving of Rs.17,887.60 lakhs under "Loans for Implementation of Plan Schemes", saving of Rs.15,268.70 lakhs due to improvement in internal resources of Karnataka Power Corporation and revision of Debt Equity Ratio, was re-appropriated and the balance of Rs.26,18.90 lakhs surrendered.

(5) 6801. LOANS FOR POWER
PROJECTS
205. Transmission and
Distribution

O 2,23,18.00			
S 0.01			
R - 1,00,72.78	1,22,45.23	1,20,62.71	- 1,82.52

Anticipated saving under "Loans to KEB-", "Loans for other schemes" (Rs.1,02,55.29 lakhs) due to improvement in Internal Extra Budgetary resources of Karnataka Electricity Board and decrease in release of loan was partly reappropriated and the balance surrendered. Reasons for the final saving of Rs.1,82.52 lakhs have not been communicated (October 1994).

(v) The savings mentioned at note (iv) above was partly counterbalanced by anticipated excess under :

4801. CAPITAL OUTLAY ON POWER PROJECTS
01. Hydel Generation
190. Investment in Public
Sector and other
Under takings

O 78,94.40			
R 15,268.70	23,163.10	23,163.00	- 0.10

Additional funds were provided by re-appropriation under "Karnataka Power Corporation Investments" (Rs.15,268.70 lakhs) due to

GRANT NO.50

increase in equity support to K.P.C. due to decision of Government to revise the debt equity ratio from 4:1 to 3:1 and also to convert a sum of Rs.186 crores into equity.

GRANT NO.51 - 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,			
3475 OTHER GENERAL ECONOMIC SERVICES,			
4515 CAPITAL OUTLAY ON OTHER RURAL DEVELOPMENT PROGRAMMES AND			
5475 CAPITAL OUTLAY ON OTHER GENERAL ECONOMIC SERVICES.			
Revenue			
Voted -			
Original	68,89,30,000	68,95,28,000	
Supple- mentary	5,98,000		57,14,37,820
			-11,80,90,180
Amount surrendered during the year (March 1994)			8,17,17,05
Charged -			
Original	13,00,000	29,62,000	
Supple- mentary	16,62,000		26,55,574
			- 3,06,42,825
Amount surrendered during the year			
Capital-			
Voted -			
Original	4,01,75,000	4,01,75,000	
Supple- mentary	...		1,83,10,633
			- 218,64,367
Amount surrendered during the year			

NOTES AND COMMENTS

(i) The actual expenditure under the voted grant in the Revenue Section was far less than the original provision. As a result there

GRANT NO.51

saving of Rs.11,80.90 lakhs against which the saving anticipated surrendered was Rs.8,17.17 lakhs only. Supplementary grant of Rs.18.64 lakhs. In the Capital Section, there was a final saving of Rs.18.64 lakhs. However, no part of the saving was anticipated and occurred.

(iii) Saving in the voted grant of the Revenue Section occurred under:

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
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2029. LAND REVENUE
103. Land Records

O	20,00.97	13,50.04	13,55.09	+ 5.05
R	6,50.93			

Anticipated savings mainly under 'Survey, Settlement and Land Records - Executive Establishment-Salaries' (Rs.6,06.40 lakhs) and survey of Kodagu District - Salaries' (Rs.30 lakhs) due to non-filling up of vacant posts were reappropriated to other heads. However, there was a final saving of Rs.5.57 lakhs under the former head. Saving was also noticed under 'Travel Expenses' (Rs.9.65 lakhs) anticipated and Rs.4.73 lakhs final) due to non-filling up of vacant posts.

Reasons for the final excess noticed under 'Salaries in respect of Records of Rights Establishment - Bangalore Division' (Rs.6.93 lakhs) have not been communicated (October 1994).

(2) 2075. MISCELLANEOUS GENERAL
SERVICES

800. Other expenditure	9,05.25	4,04.39	- 5,00.86
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Reasons for the final savings under 'Other Items - Expenditure on land acquired on behalf of Government of India and other acquiring bodies' (Rs.3,95.61 lakhs) as well as for the non-utilisation of entire provision under 'Acquisition of Land for Burial Grounds' (Rs.1.00 lakhs) and 'Acquisition of Land for Shifting/rehabilitation of villages' (Rs.5.25 lakhs) have not been communicated (October 1994).

GRANT NO.51

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving +
(3) 2506. LAND REFORMS				
101. Regulation of Land Holdings and Tenancy				
O	2,77.95			
S	5.98			
R	- 10.10	2,73.83	1,41.63	- 1,32.20

Reasons for the final saving occurred mainly under 'Other Schemes - Strengthening of Revenue Administration-Construction of Village Accountant Quarters' (Rs.55 lakhs), 'Setting up of Micro film Unit' (Rs.48 lakhs - entire provision) and under 'Strengthening of Survey, Settlement Training Institute; (Rs.24 lakhs - entire provision) have not been communicated (October 1994)'.
 (4) 2029. LAND REVENUE
 800. Other expenditure

O	1,90.30			
R	- 70.91	1,19.39	90.10	- 29.29

Anticipated saving mainly under 'Compassionate Allowance to Ex-shanbhogues- Bangalore Division' (Rs.41.91 lakhs) due to death of many Ex-shanbhogues, was surrendered and under Mysore Division (Rs.17.77 lakhs) was reappropriated to other heads without assigning any reasons for the saving. There was a final savings mainly under 'Compassionate Allowance to Ex-shanbhogues-Belgaum Division' (Rs.17 lakhs - entire provision) and 'Bangalore Division' (Rs.5.98 lakhs) reasons for which have not been communicated (October 1994).

(iv) The savings mentioned in note (iii) above were partly counterbalanced by excess under:

2029. LAND REVENUE
 101. Collection Charges

O	31,36.90			
R	- 63.04	30,73.86	33,48.69	+ 2,74.83

Bulk of the final excess was noticed under 'Village Establishment-Salaries relating to Bangalore Division' (Rs.60.51 lakhs), 'Mysore Division' (Rs.1,39.23 lakhs), 'Gulburga Division'

GRANT NO.51

Rs.50.03 lakhs), 'Belgaum Division' (Rs.21.16 lakhs). Excess was also noticed under 'remuneration of Gramasahayaks- Belgaum division' Rs.30.13 lakhs). Excess mentioned above was partly counterbalanced by savings mainly under 'remuneration to Gramasahayaks- Bangalore Division' (Rs.20.31 lakhs final and Rs.13.93 lakhs anticipated), 'Small Remuneration for Interior Village Servants' (Rs.34.36 lakhs anticipated and Rs.12.75 lakhs final). Reasons for final saving/excess have not been communicated (October 1994).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving +
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(2) 2235. SOCIAL SECURITY AND WELFARE

01. Rehabilitation

	3.18	20.00	+ 16.82
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110. Tibetan Refugees
 Excess noticed under 'Normalisation Programme for Tibetan Refugees Grants-in-aid to Central Tibetan Relief - Committee Southern Zone-Grants-in-aid' (Rs.20 lakhs) as expenditure has been incurred without Budget Provision. This amount was released as Grant-in-Aid during July 1993 as per Government Order No. RD 37 MJ R 90 dt. 5.7.93. As Government of India accepted provisional sanction for the payment of Rs.20 lakhs to state Government, whether this has been released by Government of India and inspite of it why no provision was made in the State Budget have been enquired. Reply is still awaited. The above excess was partly offset by final saving under 'Scheme of Resettlement of Tibetan Refugees at Mundgod - Relief Establishment' (Rs.3.18 lakhs - entire provision) reasons for which have not been intimated (October 1994).

(3) 3475. OTHER GENERAL ECONOMIC SERVICES

800. Other expenditure

	16.25	+ 16.25
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Reasons for incurring expenditure without budget provision under 'Special Recovery Unit of Bank Arrears' (Rs.16.25 lakhs) have not been intimated (October 1994).

GRANT NO.51

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving	+
4515. CAPITAL OUTLAY ON OTHER RURAL DEVELOPMENT PROGRAMMES				
103. Rural Development	4,00.00	1,83.10	- 2,16.90	
Final saving occurred under 'Payments under Karnataka Land Reforms Act 1961 - Payment to Land Lord through Small Savings Certificates (Rs.1,16 lakhs) and 'Payment in Cash to Land Lord for Land vested in Government' (Rs.50.90 lakhs) reasons for which are awaited (October 1994).				

GRANT NO.52 - STAMPS AND REGISTRATION

(ALL VOTED)

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
MAJOR HEAD : 2030 STAMPS AND REGISTRATION.			
Revenue		12,11,77,000	
Original	10,08,62,000		
Supple- mentary	2,03,15,000	12,11,72,423	- 4,577
Amount surrendered during the year			

GRANT NO.53 - RELIGIOUS AND CHARITABLE INSTITUTIONS ETC.

(ALL VOTED)

MAJOR HEADS : 2075 MISCELLANEOUS GENERAL SERVICES AND
2250 OTHER SOCIAL SERVICES.

Revenue

Original	22,40,53,000	28,72,30,000		
Supplementary	6,31,77,000		19,91,36,208	
				-8,80,93,792
Amount surrendered during the year (March 1994)				2,20,36,234

NOTES AND COMMENTS

(i) As against the final savings of Rs.8,80.94 lakhs, the savings anticipated and surrendered was Rs.2,20.36 lakhs only.

(ii) As the actual expenditure was less than the original provision additional funds obtained through supplementary estimates Rs.10 lakhs in September 1993 and Rs.6,21.77 lakhs in March 1994 proved excessive.

(iii) Savings in the Revenue Section occurred under:

Head	Total grant	Actual expenditure	Excess + Saving -
			(In lakhs of rupees)
2250. OTHER SOCIAL SERVICES			
800. Other expenditure			
O	13,65.86		
S	6,31.77		
R	2,10.03		
	17,87.60	14,75.65	- 3,11.95

Anticipated savings mainly under 'Repairs to Temples in Harijanakeri, Lambani Tandas, Vaddarakeri and similar localities (Rs.2,00.00 lakhs) due to non-release of funds by Government and Muzrai Department - Maharaja Sanskrit College, Agama Section 'Salaries' (Rs.4.69 lakhs) due to vacant posts were surrendered. Reasons for the final savings under 'Expenditure on account of Mahamastakabhisheka Celebrations at Shravanabelagola' (Rs.3,16.43 lakhs) have not been communicated.

GRANT NO. 53

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

Head

2075. MISCELLANEOUS GENERAL SERVICES
101. Pensions in lieu of Service resumed Jagirs, Lands territories etc.

Final saving under 'Land Revenue - Amount payable to Religious Charitable Institutions on abolition of Inam' (Rs.3,47.80 lakhs) to non-utilisation of Tasdik allowance as proposals for enhancement of Tasdik allowance is pending with the Government, some of the proposals were defective and some are pending before courts and also due to non-submission of bills for countersignature by some of the drawing officers within the financial year.

(3) 2250. OTHER SOCIAL SERVICES

102. Administration of Religious and Charitable Endowments Acts

O 73.82
R - 10.34
63.48
62.66
- 0.82
Anticipated savings under 'Administration of Mysore Religious and Charitable Institutions Act 1927 'Salaries' (Rs.4.77 lakhs) and Administration of Madras Hindi Religious and Charitable Endowments Act 1951 'Salaries' (Rs.4.05 lakhs) due to vacant posts were surrendered.

GRANT NO.54 - WAKFS

(ALL VOTED)

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
MAJOR HEAD : 2250 OTHER SOCIAL SERVICES			
Revenue			
Original	3,07,00,000	4,47,00,000	
Supplementary	1,40,00,000	4,47,00,275	+ 275

Amount surrendered during
the year

NOTES AND COMMENTS

(i) In the Revenue Section the expenditure exceeded the voted grant by Rs.275 which requires regularisation.

(ii) The excess occurred under 'Administration of Religious and Charitable Endowments Acts - Wakfs - Wakfs of Bombay Constructions of Sadat Haj House' as the expenditure was incurred without budget provision.

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GRANT NO.55 - CO-OPERATION

	Total grant or appropriation 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,			
4408 CAPITAL OUTLAY ON FOOD STORAGE AND WAREHOUSING,			
4425 CAPITAL OUTLAY ON CO-OPERATION,			
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

Voted -

Original

Supplementary

Amount surrendered during
the year (March 1994)

Charged -

Original

Supplementary

Amount surrendered during
the year (March 1994)

Capital

Voted -

Original

Supplementary

Amount surrendered during
the year (March 1994)

NOTES AND COMMENTS

(i) In the Revenue Section under the voted grant, Rs.12.47.99 lakhs only were surrendered as anticipated saving; however, the final saving was Rs.14.13.01 lakhs.

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(ii) In the Capital Section, saving anticipated and surrendered was Rs.38,22.42 lakhs, whereas the final saving was Rs.36,62.40 lakhs.

(iii) As the expenditure in the Capital Section was far less than the original provision, the supplementary grant of Rs.84.69 lakhs obtained in March 1994 proved excessive.

(iv) Apart from a net saving of Rs.70.29 lakhs (less than 10 per cent of the provision) under 'Co-operation - Audit of Co-operatives' saving under the voted grant in the Revenue Section occurred mainly under:

Head	Total grant	Actual expenditure	Excess Saving
	(In lakhs of rupees)		
2435. OTHER AGRICULTURAL PROGRAMMES			
60. Others			
101. Scheme for Debt Relief to Farmers			
O 18,09.10			
S 14,50.00			
R - 9,21.00	23,38.10	23,37.99	- 0.11

Saving anticipated under 'Agricultural and Rural Debt Relief Scheme-Subsidy' (Rs.9,21 lakhs) due to restricting the expenditure to the demand raised by NABARD was surrendered. Saving was noticed under this head during 1991-92 (Rs.10,03.76 lakhs) and 1992-93 (Rs.5,18.99 lakhs).

(2) 2425. CO-OPERATION
191. Assistance to Local Bodies, Corporations etc.

2,60.13 1,22.01 - 1,38.12

Final savings occurred under 'Strengthening the Share Capital Base of Primary Marketing Societies-NCDC Scheme' (Rs.89 lakhs out of the provision of Rs.93 lakhs), 'Zilla Parishads and Mandal Panchayats-Block Assistance to Zilla Parishads and Mandal Panchayats' (Rs.39.56 lakhs) and 'Construction of Rural Godowns by PACs' (Rs.9.56 lakhs). Reasons for the final saving have not been communicated (October 1994). Final saving was noticed under this head during 1991-92 (Rs.45.41 lakhs) and 1992-93 (Rs.78.01 lakhs).

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

(3) 001. Direction and Administration

O 11,75.24
R - 1,40.81

10,34.43 10,60.99 + 26.56

Saving anticipated and surrendered under 'Registrar of Co-operative Societies - Salaries' (Rs.1,39.14 lakhs) due to non-filling up of posts. However, there was a final excess of Rs.19.53 lakhs under 'Salaries', reasons for which have not been communicated (October 1994).

(4) 3456. CIVIL SUPPLIES
195. Assistance to Consumers' Co-operatives in Rural Areas

O 1,08.00
R - 81.94

26.06 28.23 + 2.17

Saving anticipated under 'Grant-in-Aid to Primary Consumer Stores and Central Co-operative Wholesale Stores' (Rs.38.83 lakhs) due to non-receipt of eligible proposals, 'Grant-in-Aid to Karnataka Co-operative Federation towards interest - Subsidy' (Rs.28.62 lakhs) due to restricting the expenditure to the demand received from the Federation and 'Financial Assistance for rehabilitation of Weak Primary Consumer Stores-Interest Subsidy' (Rs.14.19 lakhs) due to restricting the expenditure to the receipt of proposals from eligible societies was surrendered.

(5) 191. Assistance to Local Bodies/Corporations etc.

73.21 29.16 - 44.05

Final saving occurred under 'NCDC Scheme - Loans for distribution of goods in Rural Areas' (Rs.18.91 lakhs - entire provision), 'NCDC - Scheme for margin money to ACs for distribution of Consumer Articles in Rural Areas' (Rs.14.70 lakhs - entire provision) and Block Grants to Zilla Parishads and Mandal Panchayats' (Rs.10.44 lakhs) reasons for which have not been communicated (October 1994). The savings under

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this head during the previous three years were as under:

Year	Savings (In lakhs of rupees)
1990-91	87.88
1991-92	81.89
1992-93	66.05

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

(6) 2425. CO-OPERATION

108. Assistance to Other
Co-operatives

O	1,67.78			
S	2.67			
R	- 34.69	1,35.76	1,33.91	- 1.85

Saving anticipated under 'Grant-in-Aid, to TAPCMS towards interest subsidy' (Rs.42.79 lakhs) due to consideration of only eligible proposals for assistance, 'Grant-in-Aid to KSCMF Limited, towards interest subsidy' (Rs.27.74 lakhs) due to restricting the expenditure to the proposals received from KSCMF was reappropriated to meet the anticipated excess expenditure under 'Grant-in-Aid for enrolment of religious minorities in various types of Co-operative Institutions in the State' (Rs.19.99 lakhs) due to sanction of the scheme for revival of weak DCC Banks (also there was a final excess of Rs.5.64 lakhs under the head), 'Grant-in-aid for enrolment of women in all types of Co-operatives' (Rs.10 lakhs) due to sanction of additional funds by Government. Due to sanction of subsidy by Government, funds were allotted by reappropriation under 'Subsidy to Karnataka State Co-operative Spinning Mill Federation' (Rs.4.90 lakhs). However, the entire allotment remained unutilised. Reasons for final excess/saving have not been communicated (October 1994).

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(v) Savings mentioned in note (iv) above were partly counterbalanced by excess under:

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

2425. CO-OPERATION

107. Assistance to Credit
Co-operatives

O	4,14.20			
S	0.01			
R	23.06	4,37.27	4,27.88	- 9.39

As there was no provision under 'Financial Assistance to Weak DCC Banks under Revival Programme' to meet the sanctions issued by Government token supplementary grant of Rs.0.01 lakh was obtained in March 1994 and Rs.1,99.99 lakhs were allotted by reappropriation mainly out of the anticipated savings under, 'Establishment of Project Under National Grid of Rural Godowns for Storage of Agricultural Produce' (Rs.1,00 lakhs - entire provision) due to discontinuance of the scheme of assisting godown under NGRG Scheme by the Government of India, 'Assistance to Credit Co-operatives to meet training expenditure on Office Bearers for orientation under Bussiness Development Plan' (Rs.42.52 lakhs) due to restricting the expenditure to the actual requirement and 'Subsidy to DCC Banks for opening of Extension counters at the level of PACs (Rs.20 lakhs - entire provision) due to non-receipt of proposals. Final excess occurred mainly under 'Loans for Land Development Bank in respect of Wells which have failed - Subsidy' (Rs.50 lakhs) and 'Subsidy for Common Cadre of P.L.D. Banks and Pool Offices' (Rs.50 lakhs) counterbalanced by saving under 'Failed well Compensation Fund - Grant-in-aid' (Rs.1,00 lakhs - entire provision). Reasons for the final excess/saving have not been communicated (October 1994).

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Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving + -
(2) 2230. LABOUR AND EMPLOYMENT			
01. Labour			
191. Assistance to Local Bodies, Corporations etc.	1.40	7.20	+ 5.80

Final excess occurred mainly under 'Zilla Parishads and Mandal Panchayats - Block Grants to Labour Co-operatives - Grant-in-aid to Zilla Parishad - Chitradurga' (Rs.2.44 lakhs - expenditure incurred without provision) and 'Grant-in-Aid to Zilla Parishad, Hassan' (Rs.2 lakhs). Reasons for the final excess have not been communicated (October 1994).

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

4425. CAPITAL OUTLAY ON CO-OPERATION

108. Investments in Other Co-operatives

O	23,53.23		
S	6.48		
R	-20,54.04	3,05.67	3,88.16 + 82.49

Entire provision under the following heads remained unutilised and were surrendered/reappropriated due to non-approval of NCDC IV Project during 1993-94.

Head	Provision (In lakhs of rupees)	Saving
Establishment of Co-operative Spinning Mills	12,60.00	12,60.00
Training Centre for co-operative Spinning Mills Personnel at Hubli/Bangalore	2,40.00	2,40.00
Office-Cum-Godown for Primary Milk Producers Co-operatives	1,80.00	1,80.00
Construction of Rural Marketing Godowns and Sugar Godowns NCDC-IV Project	1,16.00	1,16.00
Storage Facilities to HOPCOMS-Bangalore	82.49	82.49

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Head	Provision (In lakhs of rupees)	Saving
Modernisation of Rice Mills of TAPCMS	57.90	57.90
Storage for Cattle Feed by KMF	45.00	45.00
Construction of Pesticide Unit by KSCMF Bangalore at Hubli	42.08	42.08
Construction of Molases Tanks by Co-operative Sugar Factories	18.72	18.72
Working Capital NCDC Share	39.00	39.00
Rehabilitation of Sick Spinning Mills	32.19	32.19
Expansion and additional facilities for Training Centres of KMF	25.00	25.00
Modernisation of Spinning Mills by Providing Ginning and Processing Units	17.60	17.60
Additional Establishment cost	17.40	17.40

The entire provision of Rs.0.95 lakh made in the Supplementary Estimates for Share Capital Assistance in SC & ST Co-operative Society was surrendered. Saving of entire provision of Rs.22.50 lakhs was anticipated under 'State Co-operative Federation - Contribution to IFFCP/KRIBHCO - Investment' due to non-receipt of proposals out of which Rs.15.29 lakhs was reappropriated and Rs.7.21 lakhs was surrendered. Reasons for the saving anticipated under 'Share Capital Contribution to Processing and Other Societies for establishment of Processing Units - NCDC Scheme' (Rs.14.65 lakhs) have not been communicated (October 1994). Excess was anticipated and additional funds provided by reappropriation under 'CSS - NCDC Share Capital for construction of Godowns by PACs/Marketing Societies/Federation and for Cotton Component under NCDC III Project through World Bank Assistance' (Rs.62.91 lakhs) due to receipt of sanction from NCDC, 'Share Capital for Construction of Godowns by PACs/Marketing Societies Federation under NCDC III Project through World Bank Assistance for Storage' (Rs.53.34 lakhs) due to receipt of sanctions from Government, 'NCDC Margin Money assistance for Opening

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of Farmers Service Centres' (Rs.20.39 lakhs) due to sanction of assistance by Government and 'Central Sector Scheme of NCDC contribution towards Share Capital to Karnataka State Co-operative Marketing Federation Limited-Bangalore' (Rs.20 lakhs) due to receipt of sanction from NCDC. Final excess occurred mainly under 'CSS - NCDC Strengthening of Share Capital Base and Primary Marketing Societies for Revitalisation - Development and Business Activities (NCDC)' (Rs.66 lakhs - against the provision of Rs.1 lakh the expenditure incurred was Rs.67 lakhs), 'Strengthening of Share Capital base of Marketing Societies' (Rs.14 lakhs - expenditure incurred without provision) and 'Share Capital for Construction of Godowns by PACs/Marketing Societies Federation under NCDC III Project through world Bank Assistance for Storage' (Rs.8.58 lakhs) reasons for which have not been communicated (October 1994). Saving was noticed under this head during 1992-93 also (Rs.1,67.69 lakhs - net saving).

Head	Total grant	Actual expenditure	Excess + Saving
(In lakhs of rupees)			
(2) 6425. LOANS FOR CO-OPERATION			
108. Loans to Other Co-operatives			
O 20,02.56			
S 7.21			
R - 18,33.85	1,75.92	1,76.88	+ 0.96

Due to non-approval of the NCDC IV Project by Government, during 1993-94, large savings were anticipated and surrendered/reappropriated, under the following heads.

Head	Provision (In lakhs of rupees)	Saving
Establishment of Co-operative Spinning Mills (NCDC Share)	12,60.00	12,60.00
Office-Cum-Godowns to Primary Milk Producers Co-operatives (NCDC Share)	1,80.00	1,80.00
Storage Facilities to HOPCOMS, Bangalore NCDC Share	82.49	82.49
Modernisation of Rice Mills of TAPCMS (NCDC Share)	57.90	57.90

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Head	Provision (In lakhs of rupees)	Saving
Construction of Pesticide Unit by KSCMF Bangalore (NCDC Share)	47.07	47.07
Rehabilitation of Sick Spinning Mills (NCDC Share)	32.20	32.20
Mini-Lorries and Refrigerator vans to HOPCOMS (NCDC Share)	30.60	30.60
Construction of Molasses Tanker by Co-operative Sugar Factories (NCDC Share)	18.72	18.72
Modernisation of Spinning Mills by Providing Ginning and Processing Unit (NCDC Share)	17.60	17.60

As there was no provision under 'CSS - NCDC Loans for Construction of Godowns by PACs/Marketing Societies Federation and for cotton component under NCDC III Project through World Bank Assistance', token supplementary grant of Rs.0.01 lakh and by reappropriation of Rs.1,25.23 lakhs were obtained due to sanction of more number of proposals by NCDC during 1993-94. The reappropriation was made out of the anticipated savings mainly under 'NCDC IV Project, construction of Rural Marketing Godowns and Super Godowns' (Rs.1.16 lakhs). Saving also occurred under 'Storage for Cattle Feed by K.M.F (NCDC Share)' (Rs.45 lakhs) due to non-approval of NCDC IV Project by Government and 'Central Sector Scheme of NCDC I - NCDC Loans for Small and Medium sized processing Units' (Rs.73.07 lakhs) due to restricting the expenditure to the sanctions received from NCDC.

Saving was noticed under this head during 1990-91 (Rs.31.81 lakhs), 1991-92 (Rs.88.40 lakhs - Net saving) and 1992-93 (Rs.3,18.31 lakhs).

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Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving	+
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- (3) 6416. LOANS TO AGRICULTURAL FINANCIAL INSTITUTIONS
190. Loans to Public Sector and other undertakings

O	8,40.00			
R	- 1,25.00	7,15.00	7,14.79	- 0.21

Saving anticipated under 'Karnataka State Co-operative Agricultural and Rural Development Bank - Loans for purchase of Debentures' (Rs.1,25 lakhs) due to restricting the expenditure to the demand, was reappropriated.

- (4) 7475. LOANS FOR OTHER GENERAL ECONOMIC SERVICES
103. Civil Supplies

O	75.25			
R	- 42.73	32.52	31.07	- 1.45

Saving anticipated under 'Financial Assistance for Rehabilitation of Weak Primary Consumer Stores' (Rs.42.58 lakhs) due to consideration of only 88 eligible proposals for assistance was partly surrendered (Rs.21.63 lakhs) and the balance reappropriated (Rs.20.95 lakhs).

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

6425. LOANS FOR CO-OPERATION
107. Loans to Credit Co-operatives

O	2,44.50			
R	1,05.20	3,49.70	3,57.12	+ 7.42

Excess was anticipated under 'Other Credit Co-operatives - Agricultural Stabilisation Fund' (Rs.1,43.70 lakhs) due to more sanctions and the additional funds were provided through reappropriation. The excess was partly counterbalanced by anticipated saving under 'Loans to DCC Banks for Installation of Computers' (Rs.36 lakhs - entire provision) as there was no demand. Final excess occurred under 'Loans for Karnataka State Co-operative Agricultural and Rural Development Banks' (Rs.6.21 lakhs), reasons for which have

GRANT NO.55

been communicated (October 1994).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving	+
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- (2) 796. Tribal Area Sub-Plan

O	44.00			
R	91.00	1,35.00	1,35.00	...

In order to provide matching contribution consequent on increased contribution by Government of India, excess was anticipated under 'Central Sector Scheme for providing assistance to Co-operative Institutions and Co-operatively Weak Tribal Areas' (Rs.91 lakhs). The additional allotment was made by reappropriation.

Excess of Rs.20.06 lakhs was noticed under this head during 1992-93.

- (3) 4425. CAPITAL OUTLAY ON CO-OPERATION

107. Investments in Credit Co-operatives

O	94.60			
S	71.00			
R	17.40	1,83.00	2,54.01	+ 71.01

Excess was anticipated under 'Share Capital to DCC / Land DCC Urban Banks under LTO Funds from NABARD' (Rs.88.40 lakhs) due to more sanctions from NABARD. Additional funds were provided by reappropriation. The final excess which also occurred under this head (Rs.71.01 lakhs) proved that the additional funds provided was inadequate. Reasons for final excess have not been communicated (October 1994). The excess was partly counterbalanced by anticipated saving under 'DCC Bank Bidar' (Rs.71 lakhs), provision for investment was made in Supplementary Estimates - March 1994 and in the same month it was surrendered. Reasons for the non-utilisation of the provision have not been communicated (October 1994).

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

(4) 5475. CAPITAL OUTLAY ON OTHER GENERAL ECONOMIC SERVICES

102. Civil Supplies

O	2.25			
R	19.60	21.85	21.40	- 0.45

There was no provision under 'Consumer Co-operatives - Share Capital to CCW Stores - Mysore' and 'Margin Money Assistance to PACs for distribution of Consumer Articles in Rural Areas'. However, the allotment was made by reappropriation of (Rs.10 lakhs) and (Rs.9.50 lakhs) respectively due to receipt of sanction from Government.

GRANT NO.56 - REGULATED MARKETS

(ALL VOTED)

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

MAJOR HEAD : 3475 OTHER GENERAL ECONOMIC SERVICES.

Revenue				
Original	15,78,50,000	15,78,50,000	14,12,48,989	-1,66,01,011
Supplementary	...			
Amount surrendered during the year (March 1994)				1,67,47,000

NOTES AND COMMENTS

Saving occurred under:

Head

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

3475. OTHER GENERAL ECONOMIC SERVICES

107. Regulation of Markets

O	15,78.50			
R	- 1,67.47	14,11.03	14,12.49	+ 1.46

Anticipated saving of Salaries under 'Marketing Committees' (Rs.30 lakhs), 'Scheme for grading of Ghee, Butter, Edible Oils, Agricultural Commodities and Betelnuts' (Rs.20.36 lakhs), 'Scheme for Market Development Project - Engineering Cell' (Rs.14.09 lakhs) and 'Director of Agricultural Marketing' (Rs.7 lakhs), due to non-filling up of vacant posts and non-sanction of D.A. were surrendered. However, there was a final excess under 'Marketing Committees - Salaries' (Rs.12.84 lakhs) reasons for which have not been communicated (October 1994). Saving anticipated under 'Other charges' (Rs.33.01 lakhs) due to non-conducting of election to A.P.M.C in the State during the year was surrendered. Savings under 'C.S.S. for Development of Secondary Markets' (Rs.19 lakhs), 'C.S.S. for Development of Primary Rural Markets' (Rs.15 lakhs), 'Karnataka State

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Agricultural Marketing Board' (Rs.11.50 lakhs) and 'Scheme for providing Electronic weighing scale for financially weaker markets' (Rs.5 lakhs) due to restricted sanction of funds by the Government, were also surrendered.

Saving under this head has been a recurring feature. The details of savings in the earlier years are as follows:

Years	Savings (In lakhs of rupees)
1990-91	1,63.66
1991-92	1,00.64
1992-93	2,71.32

GRANT NO.57 - RURAL WATER SUPPLY AND SANITATION
(ALL VOTED)

Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
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MAJOR HEAD : 2215 WATER SUPPLY AND SANITATION.

Revenue	1,25,30,95,000	1,25,30,95,000	1,13,73,06,783	-11,57,88,217
Original	.....		
Supple- mentary				10,13,34,859
Amount surrendered during the year (March 1994)				

NOTES AND COMMENTS

- (i) As against the final saving of Rs.11,57.88 lakhs, saving anticipated and surrendered was Rs.10,13.35 lakhs only.
- (ii) Saving occurred mainly under:

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
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2215. WATER SUPPLY AND SANITATION

01. Water Supply

102. Rural Water Supply

O	21,26.93	17,25.52	16,55.86	- 69.66
R	- 4,01.41			

Saving was anticipated and surrendered/reappropriated under 'Schemes with Bilateral Assistance' (Rs.4,00.33 lakhs) and 'Centrally Sponsored Scheme - Accelerated Rural Water Supply Programme' (Rs.67.52 lakhs) due to short release of funds by Government of India and non-implementation of Project assisted by Netherlands Government. Also, the provision made in the original estimates in respect of 'Borewells with Power Pumps' (Mini Water Supply Scheme) (Rs.44.01 lakhs), 'Other

Schemes - Management Information System' (Rs.20 lakhs) and 'Monitoring and Investigation Unit' (Rs.10 lakhs), 'Maintenance of Borewells-Borewells with Hand Pumps' (Rs.7.16 lakhs) and 'Schemes with Bilateral Assistance-World Bank Cell at E.I.Cs Office' (Rs.5.49 lakhs) were neither utilised nor reappropriated to meet the excess expenditure elsewhere. Also there was a final saving under 'Additional Support to Zilla Parishads Sector' (Rs.1,92.89 lakhs), 'Centrally Sponsored Scheme of Accelerated Rural Water Supply Programme- Maintenance of Piped Water Supply Scheme' (Rs.10.31 lakhs) 'Special Component Plan for Scheduled Castes - Mini Water Supply Scheme' (Rs.6.54 lakhs). the above savings were partly offset by final excess under:

(In lakhs of rupees)

(1) Centrally Sponsored Scheme of Accelerated Rural Water Supply	
(a) Mini Water Supply Scheme	+ 48.17
(b) Borewells with Hand Pumps	+ 47.86
(2) National Rural Water Supply Schemes-PHE Department Piped Water Supply Scheme	+ 28.17
(3) Schemes with Bilateral Assistance	+ 18.64
(4) Other Schemes-	
(a) Strengthening of Drilling Equipment	+16.29
(b) Rural Sanitation	+ 7.16
Reasons for the final saving/excesses have not been intimated (October 1994).	

Head

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

(2) 191. Assistance to Local Bodies, Municipalities etc.			
O 78,36.46			
R - 4,99.48			
	73,36.98	73,71.37	+ 34.39
Saving anticipated and surrendered under 'Centrally Sponsored Scheme (ARWS)' (Rs.4,99.48 lakhs) was due to short release of funds by Government of India. Reasons for the final saving under 'Centrally Sponsored Scheme - ARWS' (Rs.3,56.60 lakhs) offset by final excess under 'Block Assistance to Zilla Parishads and Mandal Panchayats' (Rs.3,90.99 lakhs) have not been intimated (October 1994).			

Head

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

(3) 799. Suspense (Debit)	16,25.00	14,34.81	- 1,90.19
Reasons for the final saving occurred under 'Public Health Engineering Circles - Miscellaneous Works Advance' (Rs.1,35.89 lakhs) and 'Stock' (Rs.54.30 lakhs) have not been intimated (October 1994).			
(4) 02. Sewerage and Sanitation			
191. Assistance to Local Bodies, Municipalities etc.			
O 2,56.10		1,26.10	- 22.16
R - 1,07.85	1,48.26		

Anticipated saving in respect of the scheme 'Centrally Sponsored Scheme of Rural Sanitation Programme' (Rs.1,07.84 lakhs) was due to less receipt of Grant-in-Aid from Government of India than anticipated. Also there was final saving under the scheme (Rs.22.16 lakhs), reasons for which have not been communicated (October 1994).

- (5) 01. Water Supply
001. Direction and Administration

O 5,14.93	5,14.42	4,63.92	- 50.50
R - 0.51			

Reasons for the final saving occurred under 'Execution - Public Health Engineering Circles - Salaries' (Rs.44.25 lakhs) and 'Direction - Salaries' (Rs.5.45 lakhs) have not been intimated (October 1994).
(iii) The savings mentioned in note (ii) above were partly counterbalanced by final excess under:

2215. WATER SUPPLY AND SANITATION
01. Water Supply
052. Machinery and Equipment

Reasons for the final excess under 'Repairs and Carriages' (Rs.1,22.68 lakhs) and 'New Supplies' (Rs.43.15 lakhs) have not been communicated (October 1994).

GRANT NO.58 - RURAL DEVELOPMENT AND EMPLOYMENT

(ALL VOTED)

MAJOR HEADS : 2230 LABOUR AND EMPLOYMENT,

2501 SPECIAL PROGRAMME 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	3,35,81,46,000	3,67,18,60,000
Supplementary	31,37,14,000	3,58,49,93,641
		- 8,68,66,359

Amount surrendered during the year (March 1994)

13,39,90,254

The expenditure in the Revenue Section does not include an amount of Rs 1,75,00,000 met by advances from the Contingency fund sanctioned towards the end of the year, which were not recouped to the fund before the close of the year.

NOTES AND COMMENTS

(i) The anticipated saving surrendered under the grant in the Revenue Section was Rs 13,39.90 lakhs: the eventual saving was Rs 8,68.66 lakhs.

(ii) Apart from the total saving of Rs 1,80.24 lakhs (less than 10 percent of the provision) which occurred under 'Hill Areas Western Ghats - Assistance to Local Bodies and Corporations' (Rs.78.90 lakhs), 'Other Rural Development Programmes - Assistance to Local Bodies and Corporations' (Rs 76.34 lakhs) and 'Rural Employment - National Programmes Assistance to Local Bodies and Corporations' (Rs.25 lakhs),

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saving in the Revenue Section occurred mainly under :

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

2501. SPECIAL PROGRAMME FOR RURAL DEVELOPMENT
01. Integrated Rural Development Programmes
191. Assistance to Local Bodies, Corporations etc.

O	52,38.36	36,51.12	36,52.11	+ 0.99
R	15,87.24			

Anticipated savings mainly under 'Centrally Sponsored Scheme of Integrated Rural Development' (Rs.18,01.45 lakhs) due to non-implementation of the programmes as per the targets fixed and under 'Development of Women and Children in Rural Areas' (Rs.83.58 lakhs) due to reduction in the States' Share of expenditure to the extent of excess released during the year 1992-93, were surrendered. These savings were partly counterbalanced by the excess anticipated under 'Central Sector Scheme of Training Rural Youth Self Employment' (Rs.2,97.79 lakhs) to meet the additional requirement in view of Government of India increasing their share of expenditure towards the scheme to Rs.28,25.65 lakhs.

(2) 2515. OTHER RURAL DEVELOPMENT PROGRAMMES

102. Community Development

O	4,65.90	40.02	39.03	0.99
R	4,25.88			

Anticipated saving of Rs.400 lakhs occurred mainly under 'Shallow Tube Wells and Dug Wells' of which Rs.3.03 lakhs were reappropriated to other heads due to non-implementation of the programme and Rs.97 lakhs was surrendered as there was no expenditure under the scheme due to banking problems KEB Problems and due to modified drilling etc. Saving anticipated under 'European Economic

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Community Aid to Training Institutes of A.T.I(SIRD)' (Rs.17.48 lakhs) was surrendered as the Government of India's share was not received.

Head	Total grant	Actual expenditure	Excess Saving	+
		(In lakhs of rupees)		
(3) 2501. SPECIAL PROGRAMME FOR RURAL DEVELOPMENT				
01. Integrated Rural Development Programmes				
003. Training				
O 2,80.00				
R - 2,39.16	40.84	41.86		+ 1.02
Anticipated saving occurring under 'Central Sector Scheme National Scheme of Training Rural Youth for Self Employment (TRYSEM)' (Rs.2,39.16 lakhs) due to non-receipt of proposals from two panchayats was surrendered				
(4) 2810. NON-CONVENTIONAL SOURCES OF ENERGY				
01. Bio Energy				
101. National Programme for Bio-Gas Development	2,56.62	1,27.90	- 1,28.72	
Reasons for the final savings (Rs.1,28.72 lakhs) have not been intimated (October 1994).				
(5) 2506. LAND REFORMS				
191. Assistance to Local Bodies and Corporations etc.				
1. Zilla parishads and Mandal Panchayats				
O 68.00				
R - 42.90	25.10	25.15		+ 0.05
Anticipated saving occurring under 'Centrally Sponsored Scheme of Financial Assistance to New Assignees of Land on imposition of Agricultural Holdings' (Rs.42.90 lakhs) due to non-release of Government of India share and releases made by the State based on the progress of Work received from the Districts, were surrendered.				

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Head	Total grant	Actual expenditure	Excess Saving	+
		(In lakhs of rupees)		
(6) 2501. SPECIAL PROGRAMME FOR RURAL DEVELOPMENT				
01. Integrated Rural Development Programmes				
101. Subsidy to District Rural Development Agencies				
O 69.98				
R - 28.22	41.76	41.82		+ 0.06
Anticipated saving (Rs.28.22 lakhs) occurring under this head was reappropriated to other heads. Reasons for this saving have not been communicated (October 1994).				
(iii) The saving mentioned in note (ii) above were partly counterbalanced by excess under:				
2505. RURAL EMPLOYMENT				
60. Other Programmes				
191. Assistance to Local Bodies, Corporations etc.				
O 1,56,88.55				
S 16,62.12				
R + 9,83.91	1,83,34.58	1,83,16.57		- 18.01
Anticipated excess occurring under 'Jawahar Rozgar Yojana' (Rs.9,83.91 lakhs) due to the State meeting its share of 20 percent towards Jawahar Rozgar Yojana II Stream which started in 1993-94 was reappropriated from other heads.				
(2) 2810. NON-CONVENTIONAL SOURCES OF ENERGY				
01. Bio Energy				
001. Direction and Administration	6,90.00	12,90.45		+ 6,00.45
Reasons for the final excess (Rs.6,00.45 lakhs) have not been communicated (October 1994).				

GRANT NO.58

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving +
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- (3) 2505. RURAL EMPLOYMENT
01. National Programmes
702. Jawahar Rozgar Yojana

O	3,81.45		
R	28.40	4,09.85	5,34.86 + 1,25.01

Reasons for the anticipated excess (Rs.28.40 lakhs) and final excess (Rs.1,25.01 lakhs) under this head have not been communicated (October 1994).

- (4) 2501. SPECIAL PROGRAMME FOR RURAL DEVELOPMENT

02. Drought Prone Area Development Programmes

191. Assistance to Local Bodies, Corporation etc.

O	16,56.00		
R	+ 24.28	16,80.28	16,89.46 + 9.18

Excess anticipated under 'Drought Prone Areas Programme' (Rs.24.28 lakhs) to meet the additional expenditure in view of Government of India increasing their allocation for 1993-94, was met by reappropriation from other heads. Reasons for the final excess of Rs.2.46 lakhs under this head and Rs.6.72 lakhs under 'Block Assistance to Zilla Parishads and Mandal Panchayats' (expenditure incurred against nil provision) are awaited (October 1994).

- (5) 2810. NON-CONVENTIONAL SOURCE OF ENERGY

60. OTHERS

191. Assistance to Local Bodies, Corporations etc.

55.00	65.08	+ 10.08
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Reasons for the final excess under 'Zilla Parishads and Mandal Panchayats-Block Assistance' (Rs.10.08 lakhs) have not been communicated (October 1994).

GRANT NO.58

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving +
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- (6) 2501. SPECIAL PROGRAMMES FOR RURAL DEVELOPMENT

01. Integrated Rural Development Programme

800. Other expenditure

O	4.66		
R	+ 10.21	14.87	14.57 - 0.30

Anticipated excess under 'TRYSEM Training' (Rs.5.21 lakhs) to meet the additional requirement released from the state share in view of the increased contribution from the Government of India and under 'Contribution to Risk Fund for consumption Credit' (Rs.5.00 lakhs) a new head opened under the direction given by Government of India were met by reappropriation from other heads.

- (7) 2515. OTHER RURAL DEVELOPMENT PROGRAMMES

001. Direction and Administration

60.18	67.86	+ 7.68
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Reasons for the final excess occurring under 'Development Commissioner-Office Expenses' (Rs.8.44 lakhs) and 'District and Block Staff - Office Expenses' (Rs.4.03 lakhs) partly counterbalanced by final saving under 'Development commissioner - Salaries' (Rs.5.03 lakhs) are awaited (October 1994).

- (8) 2501. SPECIAL PROGRAMME FOR RURAL DEVELOPMENT

04. Integrated Rural Energy Planning Programme

53.80	59.77	+ 5.97
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Reasons for the final excess under 'project implementation' (Rs.5.97 lakhs) are awaited (October 1994).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving	+
(9) 2501. SPECIAL PROGRAMME FOR RURAL DEVELOPMENT				
01. Integrated Rural Development Programmes				
001. Direction and Administration				
O 20.00				
R - 0.56	19.44	25.12	+ 5.68	
Reasons for final excess under 'Monitoring Cell for IRD - State Level' (Rs.5.68 lakhs) are awaited (October 1994).				

(10) 2515. OTHER RURAL DEVELOPMENT PROGRAMMES

800. Other expenditure

O				
R + 10.00	10.00	4.80	- 5.20	

Excess anticipated under 'Awareness Campaign for Special Action for poverty alleviation' (Rs.10 lakhs) due to implementation of Awareness Campaign under Special Action Plan for Poverty Alleviation was reappropriated from other heads. However, there was a final savings of Rs.5.20 lakhs under this head. Reasons for the final saving have not been intimated (October 1994).

(11) 2501. SPECIAL PROGRAMME FOR RURAL DEVELOPMENT

02. Drought Prone Areas Development Programmes

001. Direction and Administration

O 24.00				
R - 10.38	13.62	16.62	+ 3.00	

Reasons for the final excess under 'Directorate of Drought Prone Areas Programme' (Rs.3 lakhs) have not been communicated (October 1994).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving	+
(12) 2551. HILL AREAS				
01. Western Ghats				
001. Direction and Administration				
O 7.49				
R - 0.05	7.44	9.93	+ 2.49	
Reasons for the final excess under 'Project Cell' (Rs.2.49 lakhs) are awaited (October 1994).				

GRANT NO.59 - LABOUR AND EMPLOYMENT

Total grant or appropriation Rs.	Actual expenditure Rs.	Excess Saving Rs.
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MAJOR HEADS : 2210 MEDICAL AND PUBLIC HEALTH,

2230 LABOUR AND EMPLOYMENT AND

4250 CAPITAL OUTLAY ON OTHER SOCIAL SERVICES.

Revenue

Voted -

Original	61,47,73,000	61,87,24,000	
Supple- mentary	39,51,000		43,90,69,540
			-17,96,54,460

Amount surrendered during
the year (March 1994)

8,25,21,098

Charged -

Original	10,000	10,000	
Supple- mentary	...	...	...
			- 10,000

Amount surrendered during
the year

Capital

Voted

Original	20,00,000	20,00,000	
Supple- mentary	...	...	27,960
			- 19,72,040

Amount surrendered during
the year

NOTES AND COMMENTS

(i) As the actual expenditure under the voted grant in the Revenue Section was far less than the Original provision, the additional funds obtained through supplementary estimates during January 1994 and March 1994, proved excessive.

GRANT NO.59

(ii) As against the final saving of Rs.17,96.54 lakhs under the voted grant in the Revenue Section, saving of Rs.8,25.21 lakhs was anticipated and surrendered.

(iii) Although there was a saving of Rs.19.72 lakhs in the Capital Section, no part of it was anticipated and surrendered.

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

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

2230. LABOUR AND EMPLOYMENT

02. Employment - Services

800. Other Expenditure

O	9,00.00		
R	- 5,53.66	3,46.34	24.03 - 3,22.31

(2) 02. Employment

191. Assistance to Local
Bodies, Corporations etc.

S	0.01		
R	5,53.66	5,53.67	1,27.72 - 4,25.95

Out of the total provision of Rs.9,00 lakhs provided under 'Stipendary Employment Scheme for unemployed postgraduates, Graduates and Diploma Holders', saving of Rs.5,53.66 lakhs anticipated due to stipendary graduates working in State Sector being very few, was reappropriated to 'Zilla Parishads and Mandal Panchayats - Stipendary Employment Scheme for unemployed, Post Graduates and Diploma holders' for payment of stipend to the stipendary graduates working under Zilla Panchayat Sector. However, there was a final saving of Rs.3,22.31 lakhs under the State Sector and Rs.4,25.95 lakhs under the Zilla Panchayat Sector. Reasons for savings have not been intimated (October 1994).

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Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(3) 2210. MEDICAL AND PUBLIC HEALTH			
01. Urban Health Services - Allopathy			
102. Employees State Insurance Scheme			
O 27,39.93			
R - 4,88.15	22,51.78	21,50.54	- 1,01.24

Anticipated saving under 'Hospital Unit' (Rs.2,56.05 lakhs), 'Dispensary Unit' (Rs.1,58.30 lakhs) and 'Other Expenditure' (Rs.70 lakhs) mainly due to non-filling up of vacant posts, economy measures and the ceiling limit fixed by Employees State Insurance Corporation was surrendered. Reasons for the final saving under 'Dispensary Unit' (Rs.76.08 lakhs) and 'Other Expenditure' (Rs.50.02 lakhs) offset by final excess under 'Hospital Unit' (Rs.21.75 lakhs) and 'Administrative Unit' (Rs.3.11 lakhs) have not been communicated (October 1994).

(4) 2230. LABOUR AND EMPLOYMENT

03. Training
101. Industrial Training
Institutes

O 13,71.05			
S 4.02			
R - 64.72	13,10.35	11,25.23	- 1,85.12

Anticipated saving mainly under 'Industrial Training Institutes/Centres' (Rs.45.81 lakhs) due to non-filling up of vacant posts and enforcement of economy measures and 'Introduction of Production Oriented Training Scheme in ITIs' (Rs.10 lakhs - entire provision) due to non-receipt of sanction from the Government during the year were partly surrendered and partly reappropriated. Reasons for the final saving under 'Central Sector Scheme for Establishment of New ITIs/Wings for Women' (Rs.77.92 lakhs), 'Modernisation of ITIs' (Rs.35.41 lakhs), 'Industrial Training Institutes/Centres' (Rs.35.37 lakhs), 'New Trades in existing Women Industrial Training Institutes'

GRANT NO.59

(Rs.27.21 lakhs) and 'Special Component Plan for Training Programme for SC/ST' (Rs.27.17 lakhs), 'Central Sector Scheme for Establishment of Equipment Maintenance System' (Rs.4.17 lakhs), 'Apprentice Training Scheme in ITI/Centres' (Rs.3.57 lakhs), 'Central Sector Scheme for Establishment of Basic Training Centre' (Rs.3.27 lakhs) and 'Centrally sponsored Scheme of State Plan Implementation Unit' (Rs.3.18 lakhs) have not been communicated (October 1994).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
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(5) 2230. LABOUR AND EMPLOYMENT

01. Labour

101. Industrial Relations

O 4,30.53			
R - 95.78	3,34.75	3,43.38	+ 8.63

Anticipated saving mainly under 'Enforcement of Labour Laws' (Rs.81.15 lakhs) due to non-filling up of vacant posts due to economy orders as also due to sanction of the new schemes by the Government at the fag end of the year was surrendered. However, there was a final excess of Rs.8.59 lakhs under this head, reasons for which have not been intimated (October 1994).

(6) 01. Labour

111. Social Security for
Labour

O 1,14.25			
S 34.50			
R - 99.97	48.78	90.75	+ 41.97

Saving anticipated under 'Asha Kirana Welfare Schemes for Hamalies, Hawkers etc' (Rs.99.97 lakhs) due to the scheme coming into force only during the end of September 1993 and non-availability of sufficient time for publicity of the scheme was surrendered. The surrender however proved injudicious in view of the final excess of RS.41.97 lakhs under this head. Reasons for the excess have not been intimated (October 1994).

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Head	Total grant	Actual expenditure (In lakhs or rupees)	Excess Saving	+
(7) 01. Labour				
102. Working Conditions and Safety				
O 1,51.64				
R - 63.97	87.67	94.34	+ 6.67	

Saving anticipated mainly under 'Strengthening and Streamlining of the Enforcement Machinery' (Rs.27.04 lakhs) due to non-sanction of the schemes in time and 'Inspector of Factories' (Rs.18.25 lakhs) due to vacant posts, were surrendered. The entire provision under 'Strengthening of Administration and Other Infrastructure facilities' (Rs.8.60 lakhs) and 'Safety Monitoring Cell for Pressure Vessels and Plants' (Rs.7 lakhs) was also surrendered due to non-sanction of the scheme in time. Reasons for the final excess under 'Inspector of Factories' (Rs.9.25 lakhs) have not been intimated (October 1994).

(v) The saving mentioned in note (iv) above were partly counterbalanced by excess under:

2230. LABOUR AND EMPLOYMENT

02. Employment

001. Direction and Administration

O 96.08				
S 0.98				
R 5.72	1,02.78	1,14.01	+ 11.23	

Additional funds were obtained by reappropriation mainly under 'Director of Employment and Training' (Rs.5.81 lakhs) due to increase in the office rent of the Director of Employment and Training which was shifted from the 'United Mansions' in M.G. Road to Sri. Prasanth Complex, Kalinga Road, Bangalore in 3/91. However, there was a final excess of Rs.13.86 lakhs under this head, reasons for which have not been intimated (October 1994).

GRANT NO.59

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving	+
(2) 2210. MEDICAL AND PUBLIC HEALTH				
02. Urban Health Services- Other Systems of Medicine				

101. Ayurveda

4.11 7.99 + 3.88

Reasons for the final excess under 'Hospital and Dispensaries - Employees State Insurance - Ayurvedic Dispensaries' (Rs.3.88 lakhs) have not been intimated (October 1994).

AG-40

GRANT NO.60 - WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES AND OTHER BACKWARD CLASSES.

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
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MAJOR HEADS : 2225 WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES AND OTHER BACKWARD CLASSES.

4225 CAPITAL OUTLAY ON WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES AND OTHER BACKWARD CLASSES.

Revenue			
Voted -			
Original	1,93,11,79,000	2,35,18,95,000	
Supple- mentary	42,07,16,000	2,22,16,91,696	-13,02,03,304

Amount surrendered during the year (March 1994) 6,60,30,200

Charged -			
Original	...	4,91,000	
Supple- mentary	4,91,000	4,90,436	- 564

Amount surrendered during the year

Capital			
Voted -			
Original	13,20,00,000	14,20,00,000	
Supple- mentary	1,00,00,000	12,92,62,000	-1,27,38,000

Amount surrendered during the year

NOTES AND COMMENTS

(i) The anticipated saving in the Revenue Section was Rs.6,60.30 lakhs, while eventual saving was Rs.13,02.03 lakhs. The supplementary grant obtained under 'Welfare of Scheduled Castes-Education-Hostels'

GRANT NO.60

(Rs.100 lakhs) for meeting the recurring expenditure on Hostels was unnecessary as this expenditure incurred under the head was far less than the original provision (29 per cent). Similarly Funds augmented under 'Block Assistance to Zilla Parishads and Mandal Panchayats through Supplementary Estimates (Rs.1,90.50 lakhs) was unnecessary and through reappropriation (Rs.2,30.48 lakhs) was excessive since there was a final saving of Rs.3,48.23 lakhs under this head.

(ii) In the Capital Section, there was a final saving of Rs.1,27.38 lakhs. No amount was anticipated as saving and surrendered. The supplementary Provision of Rs.1,00 lakhs obtained for investments in the 'Karnataka Scheduled Caste, Scheduled Tribes Development Corporation' was totally unnecessary as the expenditure incurred under this head was less than the Original Provision itself.

(iii) Apart from the total saving of Rs.1,06.87 lakhs (less than ten percent of the provision) which occurred under 'Welfare of Scheduled Caste, Scheduled Tribe and Other Backward Classes-Welfare of Scheduled Caste-Economic Development (Rs.76.59 lakhs) of which Rs.17 lakhs was anticipated, 'Other expenditure' (Rs.30.28 lakhs); saving in the Revenue Section occurred mainly under:

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
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2225. WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES AND OTHER BACKWARD CLASSES
01. Welfare of Scheduled Castes
793. Special Central Assistance for SCP

O	15,17.45	8,99.74	8,52.44	- 47.30
R	6,17.71			

Saving anticipated under 'Special Central Assistance for Special Component Plan' (Rs.6,17.71 lakhs) due to expenditure restricted to the amount released by Central Government was partly surrendered and partly reappropriated to other funds. Reasons for the final saving (Rs.47.30 lakhs) have not been intimated (October 1994).

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Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving	+
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(2) 277. Education

O	7,92.03			
S	1,35.00			
R	- 2,86.48	6,40.55	4,79.99	- 1,60.56

Saving of Rs.2,00.17 lakhs anticipated under 'Hostels' was partly reappropriated to other heads (Rs.1,99.86 lakhs) mainly to provide grant-in-aid to Zilla Parishads and Mandal Panchayats who were responsible to run/maintain the Hostels belonging to S.W. Department, to meet the increased maintenance expenditure of Hostels and also the increased cost of uniforms, text books etc. and partly surrendered (Rs.0.31 lakh). Saving anticipated under 'Starting of Government Hostels for College Students' (Rs.33.44 lakhs) due to non-approval of proposal to provide solar appliances to Hostels and non-starting of new college hostels, 'Centrally Sponsored Coaching and Allied Schemes - Lumpsum Plan' (Rs.24.85 lakhs) due to vacant posts in coaching centres, 'Stipends to Law Graduates' (Rs.7.98 lakhs) due to non-sanction of proposal to enhance stipends to Law Graduates, 'Financial Assistance to Voluntary Organisations for Construction of Hostel Buildings' (Rs.6 lakhs) due to less demand for building grants from the grantee Hostels were partly surrendered and partly reappropriated to other heads. Reasons for the final saving mainly under 'Hostels' (Rs.99.88 lakhs), 'Award of Scholarships to Students to I to IV standard (Rs.62.01 lakhs) and the final excess under 'Grant-in-aid to Depressed Class Hostels' (Rs.6.67 lakhs), 'Award of Prematric Scholarships' (Rs.11.02 lakhs), 'Payment of Extra Boarding Charges over and above Post Matric Government of India Scholarships' (Rs.7.17 lakhs), 'Starting of Government Hostels for Colleges' (Rs.2.66 lakhs) have not been intimated (October 1994).

GRANT NO.60

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving	+
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- (3) 03. Welfare of Backward Classes
102. Economic Development

O	74.21			
R	- 40.21	34.00	29.72	- 4.28

Saving anticipated under 'Irrigation Wells/Lift Irrigation to Minorities' (Rs.40 lakhs) due to non-approval of the scheme was surrendered.

- (4) 03. Welfare of Backward Classes
277. Education

O	3,43.69	3,18.20	3,08.52	- 9.68
R	- 25.49			

Savings anticipated under 'Fee Concession to Students - Reimbursement of Fees/Money Order commission towards reimbursement of Fee' (Rs.13.01 lakhs) due to non-receipt of sufficient proposals for reimbursement of Fee from Institutions and receipt of less number of application from students, 'Coaching Centre for Competitive examinations' (Rs.11.25 lakhs) due to vacant posts were partly surrendered and partly reappropriated. These savings were partly offset by excess under 'Starting two Residential Schools for Merited B.C.M. Students on Navodaya Pattern' (Rs.2.19 lakhs), 'Construction of Backward Classes Hostels and Special Repairs' (Rs.8 lakhs). Reasons for the final savings and also the excess are awaited (October 1994).

- (5) 800. Other expenditure

O	1,33.00	1,06.00	1,06.00	...
R	27.00			

Saving anticipated under 'Comprehensive Integrated Development of 'A' Group Settlements' (Rs.27 lakhs) due to expenditure restricted to the amount released, was partly surrendered (Rs.7 lakhs) and partly reappropriated to other heads (Rs.20 lakhs)

GRANT NO.60

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving	+
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(6) 80. General

191. Assistance to Local Bodies, Corporations etc.

O	1,44,51.90			
S	1,90.50			
R	3,86.52	1,50,28.92	1,46,84.05	- 3,44.87

The net excess expenditure (Rs.41.65 lakhs) consists of anticipated excess under 'Block Assistance to Zilla Parishads and Mandal Panchayats-Grant-in-Aid' (Rs.2,30.48 lakhs) to meet the enhanced prices of Uniforms, Text Books etc. of inmates of Pre-matric Hostels monitored by Zilla Parishads, 'Special Central Assistance for SCP' (Rs.1,35.17 lakhs) to implement new economic policies of Government, 'Special Central Assistance to T.S.P' (Rs.2,64.76 lakhs) due to release of more funds by Central Government than expected by State Government which were reappropriated from other heads of account. These excess of expenditure were offset by anticipated savings under 'C.S.S. construction of Scheduled Castes, Scheduled Tribes Girls' Hostel Buildings' (Rs.1,81 lakhs) due to non-release of funds as there was no need for construction of Hostel Buildings, 'C.S.S. removal of Untouchability-entire provision' (Rs.43.24 lakhs) due to delay in receipt of proposal from Zilla Parishads and 'C.S.S. Pre-matric Scholarships to the Children of those engaged in unclean occupation' entire provision (Rs.12.80 lakhs) due to receipt of proposal at the close of the financial year, 'C.S.S. Book Bank in Engineering and Medical Colleges' (Rs.9.02 lakhs) due to non-release of funds from Government of India which were surrendered. Reasons for the final saving have not been intimated (October 1994)

GRANT NO.60

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving	+
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(7) 03. Welfare of Other Backward Classes
001. Direction and Administration

O	44.47			
R	1.00	45.47	51.98	+ 6.51

Final excess occurred mainly under 'Office Expenses' (Rs.7.06 lakhs) due to Birthday Celebration of Sri.D.Devaraj Urs.

(8) 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

O	3,20.00			
S	1,00.00	4,20.00	2,92.62	- 1,27.38

Reasons for the final saving under 'Karnataka Scheduled Castes, Scheduled Tribes Development Corporation - Investment' have not been intimated (October 1994).

GRANT NO.61 - WOMEN AND CHILDREN WELFARE

(ALL VOTED)

Total grant Rs.	Actual expenditure Rs.	Excess Saving Rs.
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MAJOR HEADS : 2235 SOCIAL SECURITY AND WELFARE,

2236 NUTRITION AND

4235 CAPITAL OUTLAY ON SOCIAL SECURITY AND WELFARE

Revenue

Original	1,81,63,23,000	1,81,63,23,000	
Supple- mentary		1,61,38,34,950	
			-20,24,88,050

Amount surrendered during
the year (March 1994)

7,29,93,089

Capital

Original	2,00,00,000	2,00,00,000	
Supple- mentary			
			-2,00,00,000

Amount surrendered during
the year (March 1994)

2,00,00,000

NOTES AND COMMENTS

(i) In the Revenue Section the final saving was Rs.20,24.88 lakhs against which the saving of Rs.7,29.93 lakhs was anticipated and surrendered.

(ii) In the Capital section the entire provision of Rs.2,00 lakhs was surrendered as anticipated saving, since a decision for proposal to invest in the Women Development Corporation was taken only at the end of the financial year.

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(iii) Saving occurred in the Revenue Section 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

102. Pension under Social Security Scheme 76,30.00 63,42.32 - 12,87.68

Reasons for the final saving under 'Old Age Pension Scheme - Pension (Rs.7,53.21 lakhs) .., 'Pension of Destitute Widows-Pensions' (Rs.5,13.09 lakhs) and 'Money Order commission on account of remittance of Pension' (Rs.16.38 lakhs) have not been intimated. Entire provision under 'pensions to persons incapacitated in Riots' (Rs.5 lakhs) remained unutilised.

(2) 02. Social Welfare

103. Womens Welfare

O	4,39.18	1,25.68	1,00.08	- 25.60
R	3,13.50			

Savings mainly under 'Indo Training Financial Assistance to Women Development Corporation for Women Development Programme' (Rs.2,00 lakhs), 'Training Programme for Women Entrepreneurs through Women Development Corporation' (Rs.20 lakhs) due to the proposals being still under the consideration of the Central Government, 'Commission on problems of Working Women' (entire provision of Rs.10 lakhs) due to non-approval of draft bills, 'Hostel for Working Girls - Grants-in-aid' (Rs.5.79 lakhs) due to non-receipt of applications from Voluntary Organisations in time were surrendered. Out of the saving of Rs.26 lakhs under 'Starting of Girls Hostels' Rs.18 lakhs was surrendered due to vacant posts and less number of inmates in 10 hostels and

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Rs.8 lakhs were reappropriated to other heads as 4 out of 14 hostels had not started at all. The saving under 'Starting ITIs for Girls' (Rs.40 lakhs) due to the proposal to assist the Department of Employment and Training to start one ITI during the current year, was reappropriated to other heads. Final saving occurred mainly under 'Maternity Allowance to Agricultural Landless Women Labourers' (Rs.20.33 lakhs) reasons for which are awaited (October 1994).

Head	Total grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)			
(3) 200. Other Programmes			
O 2,28.00			
R - 1,51.00	77.00	...	- 77.00

Saving anticipated under 'Nutrition' (Rs.1.48 lakhs) due to non-commencement of New ICDS Projects and delay in fixing the Unit cost of special Nutrition Schemes' was surrendered. Entire balance provision (Rs.77 lakhs) under the above scheme remained unutilised. Reasons for the final saving have not been communicated (October 1994).

(4) 102. Child Welfare

O 6,66.47			
R - 1,82.08	4,84.39	5,01.55	+ 17.16

Saving anticipated under 'Saturation of State and ICDS Projects (Rs.2.04 lakhs) due to non-receipt of orders to commence 2613 ICDS Centres, 'Development of Child Welfare and Recreation- Bal Bhavan-Grant-in-Aid' (Rs.25 lakhs) was surrendered. Saving anticipated under 'Night Shelter for Rag Pickers' (Rs.5 lakhs) due to non-receipt of sufficient number of suitable applications from Voluntary Organisations, was reappropriated to other heads. The savings were partly offset by excess under 'Centrally Sponsored Scheme of Integrated Child Development Services' (Rs.77.38 lakhs). Reasons for the excess as also final saving under 'Saturation of State ICDS

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projects' (Rs.27.16 lakhs), 'Attendance Scholarships for Girls for 5th Standard to SSLC' (Rs.32.48 lakhs) are awaited (October 1994).

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

(5) 106. Correctional Services

O 5,99.57			
R - 53.36	5,46.21	4,94.88	- 51.33

Saving anticipated under 'C.S.S. of Prevention and Control of Juvenile Social Mal adjustment' (Rs.30 lakhs) due to delay in receipt of orders to commence three new Juvenile Homes was surrendered while the saving anticipated under 'Certified Schools and Remand Homes' (Rs.17.54 lakhs) due to vacant posts and enforcement of economy measures were reappropriated to other heads. Reasons for the final saving have not been intimated (October 1994).

(6) 001. Direction and Administration

O 1,68.13			
R - 20.85	1,47.28	1,38.96	- 8.32

Saving anticipated under 'Directorate of Women and Child Welfare' (Rs.14.12 lakhs) due to non-approval to create additional posts in 7 district offices and due to existence of vacant posts and 'Directorate for Disabled' (Rs.6.32 lakhs) due to non-filling up of vacancies in the Directorate were surrendered. Reasons for the final saving are awaited (October 1994).

(iv) The savings in the revenue Section was partly counterbalanced by excess under:

191. Assistance to Local Bodies, Corporations etc.	41,81.36	42,86.42	+ 1,05.06
Reasons for the final excess under 'Block Assistance to Zilla			

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Parishads and Mandal Panchayats' (Rs.1,13.33 lakhs) and 'Central Sector Scheme of Destitute Cottages' (Rs.1,18.48 lakhs) have not been intimated (October 1994). This excess was partly offset by final saving under 'C.S.S. of Integrated Child Development Service' (Rs.1,20.40 lakhs) and 'Provision for Leave Salary Encashment Prior to retirement' (Rs.6.36 lakhs - entire provision).

Head	Total grant	Actual expenditure	Excess Saving	+
		(In lakhs of rupees)		
(2) 2236. NUTRITION				
02. Distribution of Nutritious Food and Beverages				
191. Assistance to Local Bodies, Corporations etc.	21,72.42	22,04.68	+ 32.26	
Reasons for the final excess have not been communicated (October 1994).				
(3) 2235. SOCIAL SECURITY AND WELFARE				
02. Social Welfare				
104. Welfare of Aged Infirm and Destitutes				
O 1.15				
R + 3.12	4.27	4.28	+ 0.01	
Anticipated excess under 'Voluntary Organisations for care of the Old, Infirm and Diseased-Grant-in-aid' (Rs.3.12 lakhs) for payment of Grant-in-aid to three Voluntary Organisations was met by reappropriation from other heads.				

GRANT NO.62 - SCIENCE AND TECHNOLOGY AND MALNAD AREA DEVELOPMENT
(ALL VOTED)

	Total grant Rs.	Actual expenditure Rs.	Excess Saving Rs.
MAJOR HEADS : 2515 OTHER RURAL DEVELOPMENT PROGRAMMES,			
3425 OTHER SCIENTIFIC RESEARCH,			
3435 ECOLOGY AND ENVIRONMENT AND			
3455 METEOROLOGY.			

Revenue			
Original	39,66,06,000	39,66,06,000	35,54,48,584
Supplementary	...		-4,11,57,416

Amount surrendered during the year

NOTES AND COMMENTS

(i) The final saving was Rs.4,11.57 lakhs. However, no part of it was anticipated and surrendered.

(ii) Apart from a saving of Rs.1,99.52 lakhs (less than 10 per cent of the provision) under '2515 - Other Rural Development programmes - Other expenditure', saving in the provision occurred mainly under:

Head	Total grant	Actual expenditure	Excess Saving
		(In lakhs of rupees)	
3425. OTHER SCIENTIFIC RESEARCH			
60. Others			
200. Assistance to Other Scientific Bodies	3,10.32	1,10.00	- 2,00.32
Reasons for the final saving which occurred under "Promotion of Non-Conventional Energy Sources" (Rs.2,00.32 lakhs - entire provision) have not been communicated (October 1994).			

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Head	Total grant	Actual expenditure	Excess Saving	+
(In lakhs of rupees)				
(2) 3435. ECOLOGY AND ENVIRONMENT				
03. Environmental Research and Ecological Regeneration				
003. Environmental Education/ Training/Extension	73.74	52.11	- 21.63	
Final saving occurred under 'Environmental Projects and Other connected Schemes' (Rs.22.15 lakhs), reasons for which have not been communicated (October 1994)				
(iii) Savings mentioned in notes (ii) above were partly counterbalanced by excess under:				
3435. ECOLOGY AND ENVIRONMENT				
04. Prevention and Control of Pollution				
103. Prevention of Air and Water Pollution	2.00	12.28	+ 10.28	
Final excess occurred under 'The Karnataka State Board for prevention and Control of Water Pollution - Grants-in-aid' (Rs.10.28 lakhs), reasons for which have not been communicated (October 1994).				

APPENDIX

Grant - wise details of estimates and actuals of recoveries which have been adjusted in accounts in reduction of expenditure.

(304) A P P E N D I X

GRANTWISE DETAILS OF ESTIMATES AND ACTUALS IN RESPECT

Number and Name of grant or appropriation	Budget Estimates	
	Revenue Rs.	Capital Rs.
1. Agriculture (Excluding Karnataka Agro Industries Corporation)	3,19,00,000	...
5. Large and Medium Scale Industries (Excluding Textiles Sugar and Sericulture)	...	...
8. Sericulture	17,01,54,000	30,00,000
10. Sugar Industries	...	...
21. Small Savings and State Lottery, Insurance and State Accounts	4,46,25,000	30,00,000
24. Forest	7,56,00,000	...
27. Police Services	37,20,000	...
28. Jails, Fire force and Sainik Welfare etc	16,00,000	...
32. Health and Family Welfare Services	8,44,00,000	...
34. Urban Development	11,58,61,000	...
35. Minor Irrigation	20,97,32,000	1,21,60,96,000
36. Major and Medium Irrigation	3,25,00,000	...
45. Development of Backward Areas etc.	64,98,30,000	...
46. Public Works (Excluding construction)	12,00,00,000	92,00,000
48. Roads and Bridges	...	...
49. Ports and Water Transport Services	...	...
51. Land Revenue, etc.	...	...
53. Religious and Charitable Institutions, etc.	35,15,000	...
55. Co-operation	...	...
57. Rural Water Supply and Sanitation	16,25,00,000	...
GRAND TOTAL	1,70,59,37,000	1,23,12,96,000

(305)

A P P E N D I X OF RECOVERIES ADJUSTED IN ACCOUNTS IN REDUCTION OF EXPENDITURE

Actuals		Actuals compared with Budget Es	
Revenue Rs.	Capital Rs.	More (+)	Less (-)
		Revenue Rs.	Capital Rs.
3,52,36,915	...	+ 33,36,915	...
5,10,378	...	+ 5,10,378	...
13,36,62,558	18,40,750	- 3,64,91,442	- 30,00,000
...	...	...	+ 18,40,750
4,37,85,277	...	- 8,39,723	- 30,00,000
7,50,85,259	...	- 5,14,741	...
35,71,223	...	- 1,48,777	...
21,94,804	...	+ 5,94,804	...
2,56,95,000	1,24,66,136	- 5,87,05,000	+ 1,24,66,136
12,14,02,574	...	+ 55,41,574	...
27,05,45,301	1,03,93,77,453	+ 6,08,13,301	-17,67,18,547
...	...	- 3,25,00,000	...
58,40,88,264	1,88,70,502	- 6,57,41,736	+ 96,70,502
10,14,27,352	...	- 1,85,72,648	+ 75,31,200
...	75,31,200	...	+ 5,32,974
...	5,32,974	...	...
23,87,247	1,83,73,751	- 11,27,753	+ 1,83,73,751
...	...	- 2,34,76,491	...
13,90,23,509	...	...	...
1,53,86,15,661	1,09,89,92,766	- 16,73,21,339	+ 13,23,03,234