



**GOVERNMENT OF PUNJAB**

**APPROPRIATION ACCOUNTS**

**1990-91**

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## INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Punjab for the year 1990-91 presents the accounts of sums expended in the year ended with the 31st March, 1991 compared with the sums specified in the schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

In these Accounts—

'O' stands for original grant or appropriation.

'S' stands for supplementary grant or appropriation.

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

Charged appropriation and expenditure are shown in italics.

## Summary of Appropriation

Number and name of grant or appropriation	Amount of grant/appropriation	
	Revenue	Capital
	2	3
	Rs.	Rs.
1—Agriculture and Forests—		
Voted	94,01,50,000	38,14,56,000
Charged	4,45,000	..
2—Animal Husbandry and Fisheries—		
Voted	47,94,48,000	2,09,00,000
Charged	2,81,000	..
3—Co-operation—		
Voted	35,19,57,000	70,93,40,000
Charged	30,000	..
4—Defence Services Welfare—		
Voted	4,62,71,000	24,00,000
Charged	17,000	..
5—Education—		
Voted	5,51,74,30,000	1,20,40,000
Charged	8,34,16,000	..
6—Elections—		
Voted	6,06,81,000	..
Charged	1,15,000	..
7—Excise and Taxation—		
Voted	13,99,51,000	..
Charged	74,000	..
8—Finance—		
Voted	2,37,49,73,000	9,93,00,000
Charged	5,79,41,33,000	12,47,80,25,000
9—Food and Supplies—		
Voted	3,91,07,000	5,39,01,90,000
Charged	..	1,80,000
10—General Administration—		
Voted	18,59,08,000	..
Charged	1,02,02,000	..
11—Health and Family Welfare—		
Voted	1,96,79,48,000	..
Charged	7,25,000	..
12—Home Affairs and Justice—		
Voted	2,75,50,29,000	10,00,00,000
Charged	3,42,46,000	..

## Accounts 1990-91—contd.

Expenditure		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
85,31,88,055	23,37,21,396	8,69,61,945	14,77,34,604	..	..
96,955	..	3,48,045	..	..	..
43,17,78,857	2,04,00,000	4,76,69,143	5,00,000	..	..
..	..	2,81,000	..	..	..
33,90,15,451	56,34,68,800	1,29,41,549	14,58,71,200	..	..
..	..	30,000	..	..	..
4,13,80,663	23,97,500	48,90,337	2,500	..	..
..	..	17,000	..	..	..
5,03,28,95,318	44,19,517	48,45,34,682	76,20,483	..	..
5,98,87,349	..	2,35,28,651	..	..	..
1,82,93,477	..	4,23,87,523	..	..	..
..	..	1,15,000	..	..	..
11,83,75,723	..	2,15,75,271	..	..	..
20,000	..	54,000	..	..	..
1,60,82,68,554	8,23,70,400	76,67,04,446	1,69,29,600	..	..
3,32,25,55,355	1,39,56,93,538	2,47,15,77,645	11,08,23,31,462	..	..
3,63,07,947	5,28,01,26,022	27,99,053	11,00,63,978	..	..
..	1,64,904	..	15,096	..	..
14,72,40,731	..	3,86,67,269	..	..	..
93,30,617	..	8,71,383	..	..	..
1,67,08,66,562	..	29,70,81,438	..	..	..
2,73,792	..	4,51,208	..	..	..
2,59,08,43,035	9,71,82,377	16,41,85,965	28,17,623	..	..
3,13,66,017	..	28,79,983	..	..	..

Summary of Appropriation

Number and name of grant or appropriation	Amount of grant/appropriation	
	Revenue	Capital
1	2	3
13—Industries—	Rs.	Rs.
Voted	17,07,88,000	22,91,03,000
Charged	30,44,000	91,000
14—Information and Public Relations—		
Voted	5,82,37,000	..
Charged	15,000	..
15—Irrigation and Power—		
Voted	1,42,15,94,000	7,32,35,93,000
Charged	10,54,000	..
16—Labour and Employment—		
Voted	6,19,89,000	..
Charged	1,00,000	..
17—Local Government, Housing and Urban Development—		
Voted	25,48,90,000	19,25,56,000
Charged	30,000	..
18—Personnel and Administrative Reforms—		
Voted	2,18,01,000	..
Charged	51,65,000	..
19—Planning—		
Voted	2,61,36,43,000	..
Charged	1,000	..
20—Programme Implementation—		
Voted	4,00,000	..
Charged	..	..
21—Public Works—		
Voted	1,63,09,04,000	70,12,30,000
Charged	2,51,51,000	..
22—Revenue and Rehabilitation—		
Voted	82,16,42,000	..
Charged	7,68,000	..
23—Rural Development and Panchayats—		
Voted	39,20,95,000	..
Charged	2,40,000	..
24—Science, Technology and Environment—		
Voted	1,30,86,000	2,79,25,000
Charged	..	..

Accounts 1990-91—*contd.*

Sl. No.	Expenditure		Saving		Excess	
	Revenue	Capital	Revenue	Capital	Revenue	Capital
	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	13,06,78,754	22,96,99,370	4,01,09,246	..	..	5,96,370
	30,00,000	91,000	44,000	..	..	..
	5,11,28,609	..	71,08,391	..	..	..
	..	..	15,000	..	..	..
	1,40,52,53,035	8,35,65,85,615	1,63,40,965	..	..	1,03,29,92,615
	..	..	10,54,000	..	..	..
	5,10,82,667	..	1,09,06,333	..	..	..
	..	..	1,00,000	..	..	..
	24,96,09,032	16,29,48,117	52,80,968	2,96,07,883	..	..
	..	..	30,000	..	..	..
	56,47,862	..	1,61,53,138	..	..	..
	51,91,941	..	..	..	26,941	..
	2,55,22,20,000	..	6,14,23,000	..	..	..
	..	..	1,000	..	..	..
	..	..	4,00,000	..	..	..
	..	..	..	..	..	..
	2,32,59,76,249	28,90,51,355	..	41,21,68,645	69,50,72,249	..
	21,23,243	..	2,30,27,757	..	..	..
	72,25,65,916	..	9,90,76,084	..	..	..
	1,60,432	..	6,07,568	..	..	..
	38,32,30,225	..	88,64,775	..	..	..
	..	..	2,40,000	..	..	..
	1,13,33,702	2,78,53,620	17,52,298	71,380	..	..
	..	..	..	..	..	..

## Summary of Appropriation

Number and name of grant or appropriation	Amount of grant/appropriation	
	Revenue	Capital
1	2	3
	Rs.	Rs.
25—Social and Women's Welfare and Welfare of Scheduled Castes and Backward Classes—		
Voted	98,56,61,000	4,63,24,000
Charged	70,000	75,00,000
26—State Legislature—		
Voted	2,43,65,000	
Charged	1,66,000	
27—Technical Education and Industrial Training—		
Voted	31,33,06,000	33,75,000
Charged	1,00,000	
28—Tourism and Cultural Affairs—		
Voted	2,80,95,000	2,62,92,000
Charged	1,85,000	
29—Transport—		
Voted	1,11,50,90,000	33,07,00,000
Charged	40,80,000	
30—Vigilance—		
Voted	2,28,70,000	
Charged	3,000	
Total—		
Voted }	24,80,93,09,000	15,59,67,24,000
Charged }	5,96,38,56,000	12,48,57,96,000
Grand Total	30,77,31,65,000	28,08,25,20,000



## Accounts 1990-91-contd.

Expenditure		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
81,84,37,552	3,63,78,000	13,72,23,448	99,46,000	..	..
..	75,00,000	70,000	..	..	..
1,39,40,369	..	1,04,24,631	..	..	..
70,504	..	95,496	..	..	..
23,15,25,142	33,37,582	8,17,80,858	37,418	..	..
..	..	1,00,000	..	..	..
2,13,77,947	1,23,29,000	67,17,053	1,39,63,000	..	..
..	..	1,85,000	..	..	..
1,11,08,30,869	28,84,20,444	42,59,131	4,22,79,556	..	..
35,24,416	..	5,55,584	..	..	..
2,00,98,780	..	27,71,220	..	..	..
..	..	3,000	..	..	..
23,02,33,91,083	15,69,06,99,115	2,48,09,90,166	93,96,13,870	69,50,72,249	1,03,35,88,985
3,43,76,00,621	1,40,34,49,442	2,52,62,82,320	11,08,23,46,558	26,941	..
26,46,09,91,704	17,09,41,48,557	5,00,72,72,486	12,02,19,60,428	69,50,99,190	1,03,35,88,985

**Summary of Appropriation Accounts 1990-91—contd.**

The excess over the following voted grants requires regularisation :—

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

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

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

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

	Voted		Charged	
	Revenue Rs.	Capital Rs.	Revenue Rs.	Capital Rs.
Total expenditure according to Appropriation Accounts	23,02,33,91,083	15,69,06,99,115	3,43,76,00,621	1,40,34,49,442
<i>Deduct—</i>				
Total recoveries shown in Appendix	1,26,19,39,326	8,29,79,72,358		
Net total expenditure as shown in statement no. 10 of the Finance Accounts	21,76,14,51,757	7,39,27,26,757	3,43,76,00,621	1,40,34,49,442

**Summary of Appropriation Accounts 1990-91—concl'd.**

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



(C. G. SOMIAH)

NEW DELHI,  
The 28 JUL 1992

*Comptroller and Auditor General of India*

## Grant No. 1

## Grant No. 1—Agriculture and Forests

	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Revenue :			
Major heads :			
2401—Crop Husbandry,			
2402—Soil and Water Conservation,			
2406—Forestry and Wild Life,			
2415—Agricultural Research and Education,			
2435—Other Agricultural Programmes,			
2506—Land Reforms,			
2575—Other Special Area Programmes,			
2702—Minor Irrigation and			
2810—Non-Conventional Sources of Energy			
Voted—			
Original 94,01,47,000	94,01,50,000	85,31,88,055	—8,69,61,945
Supplementary 3,000			
Amount surrendered during the year (March 1991)			1,97,35,000
Charged—			
Original 4,45,000	4,45,000	96,955	—3,48,045
Supplementary ..			
Amount surrendered during the year			
Capital :			
Major heads :			
4059—Capital Outlay on Public Works,			
4401—Capital Outlay on Crop Husbandry,			
4408—Capital Outlay on Food, Storage and Warehousing,			
4416—Investments in Agricultural Financial Institutions,			

## Grant No. 1—contd.

4435—Capital Outlay on Other Agricultural Programmes,				
4575—Capital Outlay on Other Special Areas Programmes,				
6401—Loans for Crop Husbandry,				
6402—Loans for Soil and Water Conservation,				
6406—Loans for Forestry and Wild Life and				
6575—Loans for Other Special Areas Programmes				
Original	38,14,55,000	}	38,14,56,000	23,37,21,396
Supplementary	1,000			
Amount surrendered during the year (March 1991)				13,96,92,000

## Notes and comments—

## Revenue :

(i) Rupees 1,97.35 lakhs were surrendered in March 1991; ultimate saving in the voted grant was Rs. 8,69.62 lakhs.

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

Head.	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
2401—Crop Husbandry—			
1.102—Foodgrain crops—			
(Centrally Sponsored Scheme)			
O	10,51.00	}	3,70.30
R	—6,80.70		
			2,62.97
			—1,07.33

Reduction in provision by Rs. 6,80.70 lakhs through reappropriation in March 1991 was mainly due to provision of less funds for payment of subsidy on food crops by the Government of India.

Reasons for the final saving of Rs. 1,07.33 lakhs have not been intimated (January 1992).

## 2.108—Commercial Crops—

## (Centrally Sponsored Scheme)

O	1,81.10	}	2,27.82
R	46.72		
			1,09.84
			—1,17.98

Augmentation of provision by Rs. 46.72 lakhs through reappropriation in March 1991 was mainly due to additional expenditure for payment of subsidy (Rs. 97.91 lakhs), partly set off by saving due to (i) cut in expenditure on material and supplies (Rs. 30.80 lakhs) and motor vehicles (Rs. 2.50 lakhs). (ii) non-receipt of administrative approval from the Government of India for the scheme 'Assistance to Small and Marginal farmers on I.R.D. Pattern' (Rs. 29.50 lakhs).

Reasons for the final saving of Rs. 1,17.98 lakhs have not been intimated (January 1992).

## Grant No. 1—contd.

## 3.107—Plant Protection—

O	1,28.54	}	1,32.23	1,05.46	—26.77
R	3.69				

Augmentation of provision by Rs. 3.69 lakhs through reappropriation in March 1991 was mainly due to revision of pay scales of Technical Officers and Inspectors (Rs. 9 lakhs), partly set off by saving mainly due to non-sanction of staff for new schemes (Rs. 5.40 lakhs).

Reasons for the final saving of Rs. 26.77 lakhs have not been intimated (January 1992).

## 2406—Forestry and Wild Life—

## 01—Forestry—

## 4.102—Social and Farm Forestry—

(Centrally Sponsored Scheme)

O	5,04.90	}	3,57.25	3,28.06	—29.19
R	—1,47.65				

Reduction in provision by Rs. 1,47.65 lakhs through reappropriation in March 1991 was mainly due to (i) discontinuance of the scheme "Soil Water and Tree Conservation in Himalaya" (Rs. 1,50 lakhs), (ii) reduction of share by the Government of India in Scheme "Fuelwood and Fodder Project" (Rs. 30 lakhs), (iii) curtailment of the scope of the scheme "Decentralized People's Nurseries" (Rs. 28.75 lakhs), (iv) remodelling of the scheme by Government of India "Integrated Waste Lands Development Project" (Rs. 23.90 lakhs) and (v) Curtailment of the outlay on the schemes "Development of Infrastructure for protection of Forest from Biotic Interference" (Rs. 12.50 lakhs) and "Collection, Certification, Grading and Storage of Seed of Forest species including legumes and grasses" (Rs. 5.79 lakhs), partly set off by excess due to enhancement of scope of the scheme "Integrated Waste lands Development Project" (Rs. 99.50 lakhs) and purchase of Tools and Plants (Rs. 3.61 lakhs).

Reasons for the final saving of Rs. 29.19 lakhs have not been intimated (January 1992).

02—Environmental Forestry  
and Wild Life—5.110—Wild Life  
Preservation—

(Centrally Sponsored Scheme)

O	41.50	}	14.56	9.79	—4.77
R	—26.94				

Reduction in provision by Rs. 26.94 lakhs through reappropriation in March 1991 was mainly due to curtailment in the size of the scheme "Assistance for Development of Sanctuaries Harike Abohar" (Rs. 11.48 lakhs) and "Development of Sanctuaries in Patiala District" (Rs. 15.10 lakhs).

Reasons for the final saving of Rs. 4.77 lakhs have not been intimated (January 1992).

2575—Other Special  
Area Programmes—

## 60—Others—

## 6.102—Soil Conservation—

O	1,25.00	}	84.32	94.60	+10.28
R	—40.68				

## Grant No. 1—contd.

Reduction in provision by Rs. 40.68 lakhs through reappropriation in March 1991 was due to (i) less expenditure on payment of Subsidy (Rs. 75 lakhs), (ii) non-sanction of additional posts (Rs. 6.90 lakhs), (iii) late start of pilot project (Rs. 3.18 lakhs), partly set off by excess due to more expenditure on 'Minor Works' (Rs. 40 lakhs) and on 'Motor Vehicles' (Rs. 5.18 lakhs).

Reasons for the final excess of Rs. 10.28 lakhs have not been intimated (January 1992).

## 2435—Other Agricultural Programmes—

## 01—Marketing and quality control—

## 7.102—Grading and quality control—

(Centrally Sponsored Scheme)

O	1,52.00	}	1,37.75	1,24.54	—13.21
R	—14.25				

Reduction in provision by Rs. 14.25 lakhs through reappropriation in March 1991 was due to economy measures (Rs. 16.10 lakhs), partly set off by excess due to increase in contingent expenditure due to increase in rates (Rs. 1.85 lakhs).

Reasons for the final saving of Rs. 13.21 lakhs have not been intimated (January 1992).

## 2402—Soil and Water Conservation—

## 8.102—Soil Conservation—

(Centrally Sponsored Scheme)

O	35.00	}	50.80	14.71	—36.09
R	15.80				

Augmentation of provision by Rs. 15.80 lakhs through reappropriation in March 1991 was due to Post-budget decision of the Government to provide funds for (i) "National Water-shed Development Programme for Rainfed Agriculture" (Rs. 25.80 lakhs), (ii) "Strengthening of State Land Use Board" (Rs. 5 lakhs), partly set off by saving due to non-approval of the scheme "Assistance to Small and Marginal Farmers on I. R. D. pattern" (Rs. 15 lakhs).

Reasons for the final saving of Rs. 36.09 lakhs have not been intimated (January 1992).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)	
2702—Minor Irrigation—			
02—Ground Water—			
1.800—Other expenditure—			
(Centrally Sponsored Scheme)			
O	1,41.50	}	—36.01
S	0.01		
R	—1,05.50		
	36.01		

Reduction in provision by Rs. 1,05.50 lakhs through reappropriation in March 1991 was mainly due to Post-budget decision of the Government to transfer the scheme "Assistance to Small and Marginal farmers on I. R. D. pattern" to State Plan.

## Grant No. 1—contd.

## 2435—Other Agricultural Programmes—

01—Marketing and quality control—

2.190—Assistance to Public Sector and other Undertakings—

(Centrally Sponsored Scheme)

O	1,00.00	1,00.00	—1,00.00
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## 2575—Other Special Area Programmes—

60—Others—

3.108—Small Scale and Cottage Industries—

O	60.00	1.00	—1.00
R	—59.00		

Reduction in provision by Rs. 59 lakhs through reappropriation in March 1991 was due to non-sanction of the staff for the scheme "Kandi Water Shed and Area Development Phase II".

## 2406—Forestry and Wild Life—

01—Forestry—

4.800—Other expenditure—

O	5.00	1.94	—1.94
R	—3.06		

Reduction in provision by Rs. 3.06 lakhs through reappropriation in March 1991 was based on actual requirements.

Reasons for the final saving in respect of the above cases (serial nos. 1 to 4) have not been intimated (January 1992).

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

Head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
2401—Crop Husbandry—			
1.107—Plant Protection—			
(Centrally Sponsored Scheme)			
O	2,00.00		
R	—2,00.00		



## Grant No. 1—contd.

Withdrawal of entire provision through reappropriation in March 1991 was due to non-receipt of sanction from the Government of India. -

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
2402—Soil and Water Conservation—			
1.102—Soil Conservation—			
O 5,80.87	8,23.48	8,32.08	+8.60
R 2,42.61			

Augmentation of provision by Rs. 2,42.61 lakhs through reappropriation in March 1991 was due to (i) Government decision to write off the amount of subsidy given to the farmers (Rs. 2.10 lakhs), (ii) grant of additional dearness allowance to Government employees (Rs. 37.62 lakhs), and (iii) clearance of pending bills of Liveries, Rent, Rates and Taxes etc. (Rs. 0.80 lakh), partly set off by saving due to economy measures (Rs. 5.81 lakhs).

Reasons for the final excess of Rs. 8.60 lakhs have not been intimated (January 1992).

2575—Other Special Area Programmes—

60—Other—

2.101—Forests—

O 3,30.00	4,48.47	4,46.73	-1.74
R 1,18.47			

Augmentation of provision by Rs. 1,18.47 lakhs through reappropriation in March 1991 was mainly due to (i) enhancement of scope of the scheme "Kandi Watershed and Area Development Project" (Rs. 2,39.98 lakhs), (ii) additional expenditure on motor vehicles (Rs. 3.39 lakhs) and (iii) payment of arrears due to revision of pay scales of Government employees (Rs. 3.07 lakhs), partly set off by saving mainly due to (i) non-sanction of funds for "Maintenance" of the Project (Rs. 1,06.50 lakhs), (ii) late start of the project (Rs. 19.39 lakhs), and (iii) non-sanction of additional posts (Rs. 1.78 lakhs).

2401—Crop Husbandry—

3.103—Seeds—

O 4,47.35	5,33.71	5,24.45	-9.26
R 86.36			

Augmentation of provision by Rs. 86.36 lakhs through reappropriation in March 1991 was mainly due to revision of pay scales of Government employees (Rs. 82.83 lakhs) and payment of more Grant-in-aid due to increased cost of the scheme "Seed Certification Authority" (Rs. 8 lakhs), partly set off by saving mainly due to economy measures (Rs. 5.54 lakhs).

Reason for the final saving of Rs. 9.26 lakhs have not been intimated (January 1992).

4.102—Foodgrain crops—

R 76.00	76.00	74.50	-1.50
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There was no budget provision. Funds were provided through reappropriation in March 1991 mainly for payment of subsidy for the scheme "Special foodgrains production of rice".

Reasons for the final saving of Rs. 1.50 lakhs have not been intimated (January 1992).

5.119—Horticulture and Vegetable crops—

O 1,89.92	2,69.45	2,54.08	-15.37
R 79.53			

Augmentation of provision by Rs. 79.53 lakhs through reappropriation in March 1991 was mainly due to (i) payment of arrears due to revision of pay scales of Government employees (Rs. 77.28 lakhs), (ii) clearance of pending bills (Rs. 1.53 lakhs) and (iii) increase in the prices of various items of material and supplies (Rs. 1.04 lakhs); partly set off by saving due to economy measures (Rs. 1.76 lakhs).

Reasons for the final saving of Rs. 15.37 lakhs have not been intimated (January 1992).

6.108—Commercial Crops—

O	3,16.34	}	3,99.97	3,70.74	—29.23
R	83.63				

Augmentation of provision by Rs. 83.63 lakhs through reappropriation in March 1991 was mainly due to (i) provision of additional funds for subsidy to farmers on cotton, oil-seed and sugarcane (Rs. 51.47 lakhs) and for material and supplies (Rs. 13.25 lakhs), (ii) payment of arrears on account of revision of pay scales of Government employees (Rs. 33.61 lakhs), partly set off by saving due to (i) economy measures (Rs. 9.47 lakhs), (ii) curtailment of outlay on the scheme "National Pulses Development Project" (Rs. 4.45 lakhs) and (iii) posts remaining vacant (Rs. 2.12 lakhs).

Reasons for the final saving of Rs. 29.23 lakhs have not been intimated (January 1992).

7.001—Direction and Administration—

O	4,48.60	}	4,58.55	4,74.84	+16.29
R	9.95				

Augmentation of provision by Rs. 9.95 lakhs through reappropriation in March 1991 was mainly due to (i) increase in the rates of farm equipments (Rs. 20.05 lakhs), (ii) payment of arrears on account of revision of pay scales of technical staff (Rs. 11.59 lakhs), (iii) increase in rates of contingent articles (Rs. 4.36 lakhs), (iv) clearance of pending bills of medical reimbursement (Rs. 2 lakhs) and (v) revision in the rates of wages of daily paid labour (Rs. 1.39 lakhs), partly set off by saving mainly due to economy measures (Rs. 26.90 lakhs) and cut imposed by the Government (Rs. 3.12 lakhs).

Reasons for the final excess of Rs. 16.29 lakhs have not been intimated (January 1992).

8.105—Manures and Fertilizers—

O	1,41.31	}	1,70.06	1,57.84	—12.22
R	28.75				

Augmentation of provision by Rs. 28.75 lakhs through reappropriation in March 1991 was mainly due to payment of arrears on account of revision of pay scales of technical staff (Rs. 32.65 lakhs) and actual requirement of material and supplies (Rs. 1 lakh), partly set off by saving mainly due to (i) economy measures (Rs. 2.74 lakhs), (ii) less purchase of machinery and equipment (Rs. 1.50 lakhs) and (iii) ban imposed by the Government for the purchase of new vehicle (Rs. 1.24 lakhs).

Reasons for the final saving of Rs. 12.22 lakhs have not been intimated (January 1992).

9.113—Agricultural Engineering—

O	40.95	}	52.94	51.68	—1.26
R	11.99				

Augmentation of provision by Rs. 11.99 lakhs through reappropriation in March 1991 was mainly due to revision of pay scales of technical staff.

10.109—Extension and Farmers Training—

O	71.63	}	88.11	80.05	—8.06
R	16.48				

## Grant No. 1—contd.

Augmentation of provision by Rs. 16.48 lakhs through reappropriation in March 1991 was mainly due to (i) payment of arrears on account of revision of pay scales of Government employees (Rs. 14.50 lakhs) and (ii) payment of more grant-in-aid to Punjab Agricultural University, Ludhiana (Rs. 2.75 lakhs) and Khalsa College, Amritsar (Rs. 2.36 lakhs), partly set off by saving due to economy measures (Rs. 3.29 lakhs).

Reasons for the final saving of Rs. 8.06 lakhs have not been intimated (January 1992).

## 2406—Forestry and Wild Life—

## 02—Environmental Forestry and Wild Life—

## 11.111—Zoological Park—

O	72.00	1,12.09	1,08.55	—3.54
R	40.09			

Augmentation of provision by Rs. 40.09 lakhs through reappropriation in March 1991 was mainly due to (i) decision of the Government to shift the animals from Chhat Bir Zoo to the Tiger Safari, Ludhiana (Rs. 15 lakhs), (ii) additional expenditure on Zoological Park due to increase in the number of animals (Rs. 19.20 lakhs) and (iii) payment of salaries and wages (Rs. 5.50 lakhs).

## 2702—Minor Irrigation—

## 02—Ground Water—

## 12.103—Tubewells—

O	1,06.87	1,28.05	1,23.86	—4.19
R	21.18			

Augmentation of provision by Rs. 21.18 lakhs through reappropriation in March 1991 was mainly due to (i) payment of arrears on account of revision of pay scales of technical staff (Rs. 15.75 lakhs), (ii) more expenditure on machinery and equipment (Rs. 6 lakhs) and (iii) deployment of more daily paid labourers for actual requirement of work (Rs. 1.18 lakhs), partly set off by saving due to economy measures (Rs. 1.80 lakhs).

Reasons for the final saving of Rs. 4.19 lakhs have not been intimated (January 1992).

## 2415—Agricultural Research and Education—

## 01—Crop Husbandry—

## 13.120—Assistance to Other Institutions—

O	23,24.49	24,37.57	23,40.07	—97.50
R	1,13.08			

Augmentation of provision by Rs. 1,13.08 lakhs through reappropriation in March 1991 was due to payment of arrears on account of revision of pay scales (Rs. 1,25.45 lakhs) and additional expenditure for payment of wages to daily labour as per rates fixed by Deputy Commissioner (Rs. 37.27 lakhs), partly set off by saving due to less expenditure on payment of Scholarships to M. Sc./Ph. D. students due to non-revision of rates anticipated and provided in the budget.

Reasons for the final saving of Rs. 97.50 lakhs have not been intimated (January 1992).

## 2435—Other Agricultural Programmes—

## 01—Marketing and quality control—

## 14.102—Grading and quality control facilities—

O	32.00	42.21	41.47	—0.74
R	10.21			

## Grant No. 1—contd.

Augmentation of provision by Rs. 10.21 lakhs through reappropriation in March 1991 was mainly due to payment of arrears on account of revision of pay scales.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)	
2702—Minor Irrigation—			
01—Surface Water—			
1.101—Water Tanks—			
(Centrally Sponsored Scheme)			
O		12.00	+12.00
2406—Forestry and Wild Life—			
02—Environmental Forestry and Wild Life—			
2.111—Zoological Park—			
(Centrally Sponsored Scheme)			
O		1.97	+1.97

Reasons for incurring expenditure without provision of funds have not been intimated (January 1992).

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

Head	Total appropriation	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)	
2401—Crop Husbandry—			
1.001—Direction and Administration—			
O	1.10		
R	0.25		
	1.35		-1.35
2506—Land Reforms—			
2.102—Consolidation of Holdings—			
O	1.19	0.01	-1.18

Reasons for non-utilization of entire provision have not been intimated (January 1992).

Reasons for the final saving of Rs. 1.18 lakhs have not been intimated (January 1992).

Capital :

(viii) Rs. 13,96.92 lakhs were surrendered in March 1991; ultimate saving was Rs. 14,77.35 lakhs.

## Grant No.1—contd.

(ix) Saving (partly set off by excess under other head as mentioned in note (xii) below) occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
4416—Investments in Agricultural Financial Institutions			
1.190—Investments in Public sector and other undertakings—			
O                   22,00.00	14,52.75	14,52.75	..
R                   —7,47.25			

Reduction in provision by Rs. 7,47.25 lakhs through reappropriation in March 1991 was due to decision of the Government to reduce the outlay under the scheme "Share Capital to Punjab Agro Industries Corporation".

2.190—Investments in Public sector and other undertakings—

(Centrally Sponsored Scheme)

O                   41.40	..	..	..
R                   —41.40			

Withdrawal of entire provision through reappropriation in March 1991 was due to non-implementation of the schemes (i) "Agro residue based Power Generation" (Rs. 35 lakhs) and (ii) "Setting up I.B.E.P. Cell at State and District level" (Rs. 6.40 lakhs).

6401.—Loans for Crop Husbandry—

3.190—Loans to Public Sector and other Undertakings—

O                   10,00.00	4,41.00	4,41.00	..
R                   —5,59.00			

Reduction in provision by Rs. 5,59 lakhs through reappropriation in March 1991 was due to less release of funds by the Government of India.

4.800—Other Loans—

O                   2,94.50	2,78.50	2,72.50	—6.00
R                   —16.00			

Reduction in provision by Rs. 16 lakhs through reappropriation in March 1991 was due to (i) less demand by Punjab State Co-operative Land Mortgage Bank Ltd. (Rs. 10 lakhs) and by other drawing and disbursing officers (Rs. 4.50 lakhs) and (ii) decrease in plan outlay for installation of Biogas/Gobar-gas Plant (Rs. 1.50 lakhs).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
6575—Loans for other Special Areas Programmes—			
60—Others—			
1.102—Soil Conservation—			
O                   50.00	50.00	..	—50.00

## Grant No. 1—concl'd.

## 2.103—Horticulture—

O	1.50	1.50	..	-1.50
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4575—Capital Outlay on other  
Special Areas Programmes—

## 60—Others—

## 3.105—Animal Husbandry—

S	0.01	16.50	..	-16.50
R	16.49			

Augmentation of provision by Rs. 16.49 lakhs through reappropriation in March 1991 was due to increased requirement for building work for the scheme "Integrated Watershed Development Project".

Reasons for non-utilization of entire provision in the above cases (serial nos. 1 to 3) have not been intimated (January 1992).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
4401—Capital Outlay on Crop Husbandry—			
103—Seeds—			
O	50.00		
R	-50.00		

Withdrawal of entire provision through reappropriation in March 1991 was due to non-sanction of the scheme "Investments in Share Capital of Punjab State Seeds Corporation".

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

Head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
4435—Capital Outlay on other Agricultural Programmes—			
01—Marketing and Quality Control—			
101—Marketing facilities—			
O		1.16	+1.16

Reasons for incurring expenditure without provision of funds have not been intimated (January 1992).

## Grant No. 2

## Grant No. 2—Animal Husbandry and Fisheries

	Total grant/ appropriation	Actual expenditure	Excess- Saving—
	Rs.	Rs.	Rs.
<b>Revenue :</b>			
<b>Major Heads :</b>			
2245—Relief on account of Natural Calamities,			
2403—Animal Husbandry,			
2404—Dairy Development,			
2405—Fisheries,			
2415—Agricultural Research and Education and			
2575—Other Special Area Programmes			
<b>Voted—</b>			
Original 35,82,21,000	47,94,48,000	43,17,78,857	—4,76,69,143
Supplementary 12,12,27,000			
Amount surrendered during the year (March 1991)			33,000
<b>Charged—</b>			
Original 2,81,000	2,81,000	..	—2,81,000
Supplementary ..			
Amount surrendered during the year			..
<b>Capital :</b>			
<b>Major Heads :</b>			
4403—Capital Outlay on Animal Husbandry,			
4575—Capital Outlay on Other Special Areas Programmes,			
6403—Loans for Animal Husbandry,			
6404—Loans for Dairy Development and			
6405—Loans for Fisheries			
Original 2,09,00,000	2,09,00,000	2,04,00,000	—5,00,000
Supplementary ..			

## Grant No. 2—contd.

Amount surrendered during the year

Notes and comments :

Revenue :

(i) In view of the final saving of Rs. 4,76.69 lakhs in the voted grant, the supplementary grant of Rs. 12,12.27 lakhs obtained in March 1991 proved excessive.

(ii) Rupees 0.33 lakh were surrendered in March 1991; ultimate saving in the voted grant was Rs. 4,76.69 lakhs.

(iii) The entire charged appropriation remained unutilised.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
2403—Animal Husbandry—			
101—Veterinary Services and Animal Health—			
1.01—Veterinary Hospitals and Dispensaries—			
O	15,75.27	15,22.02	—2,57.16
S	2,00.59		
R	3.32		

Augmentation of provision by Rs. 3.32 lakhs through reappropriation in March 1991 was mainly due to clearance of pending bills of material and supplies (Rs. 3.48 lakhs) and payment of grant-in-aid to State Veterinary Council (Rs. 2.46 lakhs), partly set off by saving due to economy measures (Rs. 2.50 lakhs).

Reasons for the final saving of Rs. 2,57.16 lakhs have not been intimated (January 1992).

102—Cattle and Buffalo Development—

2.01—Cattle Development—

O	5,69.17	7,37.77	5,98.68	—1,39.09
S	1,45.04			
R	23.56			

Augmentation of provision by Rs. 23.56 lakhs through reappropriation in March 1991 was mainly due to (i) clearance of pending bills of material and supplies (Rs. 19 lakhs), (ii) increase in rates of daily wages (Rs. 2.72 lakhs) and (iii) payment of telephone, water and electricity charges (Rs. 1.47 lakhs).

Reasons for the final saving of Rs. 1,39.09 lakhs have not been intimated (January 1992).

101—Veterinary Services and Animal Health—

3.02—Systematic Control of Livestock Diseases of National Importance and other related aspects

(Centrally Sponsored Scheme)

O	10.80	}
R	—10.80	



## Grant No. 2—contd.

Withdrawal of the entire provision through reappropriation in March 1991 was due to non-approval of the scheme by the Government.

## 4.03—Setting up of State Veterinary Council—

O	2.20	}	..	..	..
R	-2.20				

Withdrawal of the entire provision through reappropriation in March 1991 was due to economy measures.

## 103—Poultry Development—

## 5.03—Establishment of Quality breeding farms—

O	2.00	}	..	..	..
R	-2.00				

Withdrawal of the entire provision through reappropriation in March 1991 was due to non-approval of the scheme by the Government.

## 2404—Dairy Development—

## 102—Dairy Development Projects—

## 6.03—Scheme for providing self-employment to educated Youth in the State Plan—

S	3,15.00	3,15.00	2,20.49	-94.51
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Reasons for the final saving of Rs. 94.51 lakhs have not been intimated (January 1992).

## 2575—Other Special Area Programmes—

## 60—Others—

## 105—Animal Husbandry—

## 7.01—Kandi Watershed and Area Development Project—

O	68.50	}	..	..	..
R	-68.50				

Withdrawal of the entire provision through reappropriation in March 1991 was due to non-approval of the scheme by the Government.

## 2405—Fisheries—

## 101—Inland Fisheries—

## 8.02—Central sector scheme for Development of Inland Fisheries statistics—

## (Centrally Sponsored Scheme)

O	1.50	}	..	..	..
R	-1.50				

## Grant No. 2—contd.

Withdrawal of entire provision through reappropriation in March 1991 was due to economy measures.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
2403—Animal Husbandry—			
101—Veterinary Services and Animal Health—			
1.04—Foot and Mouth disease control programme— Project for vaccination of Cattle and Buffaloes in selected areas—			

O	21.00	20.00	—20.00
R	—1.00		

Reduction in provision by Rs. 1 lakh through reappropriation in March 1991 was due to economy measures.

## 2405—Fisheries—

001—Direction and Administration—			
2.03—Scheme for strengthening of staff at Headquarters and in sub-offices and strengthening of Economic and Statistical Wing in Fisheries Department—			

O	3.00	0.72	—0.72
R	—2.28		

Reduction in provision by Rs. 2.28 lakhs through reappropriation in March 1991 was due to economy measures.

## 2403—Animal Husbandry—

113—Administrative Investigation and Statistics—			
3.02—Sample survey on Estimation of livestock number and major livestock products—			

O	2.50	0.53	—0.53
R	—1.97		

Reduction in provision by Rs. 1.97 lakhs through reappropriation in March 1991 was mainly due to non-sanction of staff by the Government.

## Grant No. 2—contd.

## 2404—Dairy Development—

## 001—Direction and Administration—

## 4.02—Strengthening of Headquarters and provision of additional staff for the implementation of the scheme—

O	1.25	}	1.28	..	-1.28
R	0.03				

Reasons for the final saving in the above cases (serial nos. 1 to 4) have not been intimated (January 1992).

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

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

## 2403—Animal Husbandry—

## 103—Poultry Development—

## 1.01—Poultry Farms—

O	69.18	}	88.80	1,46.50	+57.70
R	19.62				

Augmentation of provision by Rs. 19.62 lakhs through reappropriation in March 1991 was mainly due to grant of additional dearness allowance to Government employees (Rs. 16.35 lakhs) and clearance of pending bills of material and supplies (Rs. 3 lakhs).

Reasons for the final excess of Rs. 57.70 lakhs have not been intimated (January 1992).

## 101—Veterinary Services and Animal Health—

2.01—Foot and mouth disease Control programme—  
Project for vaccination of Cattle and Buffaloes in selected areas—

(Centrally Sponsored Scheme)

O	8.00	8.00	27.42	+19.42
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Reasons for the final excess of Rs. 19.42 lakhs have not been intimated (January 1992).

## 107—Fodder and Feed Development—

## 3.01—Fodder and Feed Development—

O	65.71	}	88.09	80.43	-7.66
R	22.38				

## Grant No. 2—contd.

Augmentation of provision by Rs. 22.38 lakhs through reappropriation in March 1991 was mainly due to grant of additional dearness allowance to Government employees (Rs. 23.44 lakhs), partly set off by saving due to economy measures (Rs. 1.09 lakhs).

Reasons for the final saving of Rs. 7.66 lakhs have not been intimated (January 1992).

## 2404—Dairy Development—

## 109—Extension and Training—

## 4.01—Extension Training and Education in improved Methods of Dairying of Milk producers—

O	25.78	}	24.73	93.23	+68.50
S	1.45				
R	-2.50				

Reduction in provision by Rs. 2.50 lakhs through reappropriation in March 1991 was due to economy measures.

Reasons for the final excess of Rs. 68.50 lakhs have not been intimated (January 1992).

## 2405—Fisheries—

## 101—Inland fisheries—

## 5.05—Creation of Conservation Division for Rivering Fisheries and Head Works in Punjab—

O	9.77	}	10.27	15.18	+4.91
R	0.50				

Reasons for the final excess of Rs. 4.91 lakhs have not been intimated (January 1992).

## Capital :

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

Head.	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
4575—Capital Outlay on other Special Areas Programmes—			
60—Others—			
105—Animal Husbandry—			
01—Kandi Watershed and Area Development Project Livestock Development Project—			
O	16.50	16.50	-16.50

## Grant No. 2—concl'd.

The entire provision remained unutilised; reasons for which have not been intimated (January 1992).

(viii) Excess occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
6405—Loans for Fisheries—			
190—Loans to Public Sector and other Undertakings—			
01—Investment for purchase of debentures to be floated by P.S.L.D.M.B. Ltd—Under various ARDC/NABARD Services (Fish Culture)			
0	2.50	2.50	14.00
			+11.50

Reasons for the final excess of Rs. 11.50 lakhs have not been intimated (January 1992).

## Grant No. 3

Grant No. 3—Cooperation			
	Total grant/ appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Revenue:</b>			
<b>Major heads:</b>			
2425—Co-operation and			
2851—Village and Small Industries			
<b>Voted—</b>			
Original 14,23,61,000	35,19,57,000	33,90,15,451	—1,29,41,549
Supplemen- tary 20,95,96,000			
<b>Amount surrendered during the year</b>			
<b>Charged—</b>			
Original 30,000	30,000	..	—30,000
Supplementary ..			
<b>Amount surrendered during the year</b>			
<b>Capital:</b>			
<b>Major heads:</b>			
4216—Capital Outlay on Housing,			
4404—Capital Outlay on Dairy Development,			
4425—Capital Outlay on Co-operation,			
4851—Capital Outlay on Village and Small Industries,			
4860—Capital Outlay on Consumer Industries,			
6404—Loans for Dairy Development and			
6425—Loans for Co-operation			
Original 62,03,65,000	70,93,40,000	56,34,68,800	—14,58,71,200
Supple- mentary 8,89,75,000			

## Grant No. 3—contd.

Amount surrendered during the year

Notes and comments—

Revenue :

(i) In view of the final saving of Rs. 1,29.42 lakhs in the voted grant, the supplementary grant of Rs. 20,95.96 lakhs obtained in March 1991 proved excessive.

(ii) Entire charged appropriation remained unutilised.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)	
2425—Co-operation—			
001—Direction and Administration—			
1.01—Direction—			
O	99.69	87.04	—90.33
S	77.17		
R	0.51		
	1,77.37		

Reasons for the final saving of Rs. 90.33 lakhs have not been intimated (January 1992).

107—Assistance to Credit Co-operatives—

2.01—Agriculture Credit Stabilisation Fund—

Subsidy—

(Centrally Sponsored Scheme)

O	75.00	61.55	30.00	—31.55
R	—13.45			

Reduction in provision by Rs. 13.45 lakhs through reappropriation in March 1991 was due to non-approval of financial assistance to Apex Bank/Primary Agriculture Society Stabilisation Fund by the Government of India.

Reasons for the final saving of Rs. 31.55 lakhs have not been intimated (January 1992).

101—Audit of Co-operatives—

3.02—Audit Staff—

O	3,47.51	3,37.44	3,23.22	—14.22
R	—10.07			

## Grant No. 3—contd.

Reduction in provision by Rs. 10.07 lakhs through reappropriation in March 1991 was due to (i) reduction in plan outlay by the Government (Rs. 5 lakhs), (ii) posts remaining vacant (Rs 3.64 lakhs) and (iii) economy measures (Rs. 1.43 lakhs).

Reasons for the final saving of Rs. 14.22 lakhs have not been intimated (January 1992).

2851—Village and  
Small Industries—

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

4.02—Administration—

O	88.40	}	88.41	6769	—20.72
R	0.01				

Reasons for the final saving of Rs. 20.72 lakhs have not been intimated (January 1992).

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

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

2425—Co-operation—

107—Assistance to  
credit co-operatives—

1.02—Assistance to  
Central Co-operative  
Banks for Agricultural  
Stabilisation Fund—

O	20.00	}
R	—20.00	

Withdrawal of the entire provision through reappropriation in March 1991 was due to non-approval of the scheme by the Planning department.

2.04—Assistance to  
Co-operative Banks  
Agricultural service  
Societies for Waiving  
off loans upto  
Rs. 10,000—

O	10.00	}
R	—10.00	

Withdrawal of the entire provision through reappropriation in March 1991 was due to the fact that the scheme was dropped.

3.05—Assistance to Punjab  
State Co-operative  
Agricultural Develop-  
ment Bank Ltd. to  
strengthen the  
credit Rehabilitation  
Fund—

O	1.00	}
R	—1.00	



## Grant No. 3—contd.

Withdrawal of the entire provision through reappropriation in March 1991 was due to non-approval of the scheme.

2851—Village and  
Small Industries—

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

4.02—Assistance for  
Handloom Primary  
Co-operative Societies  
as Managerial Subsidy—

(Centrally Sponsored Scheme)

O	1.50	}
R	—1.50	

Withdrawal of the entire provision through reappropriation in March 1991 was due to non-approval of the scheme by the Planning department.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
2425—Co-operation—			
107—Assistance to credit co-operatives—			
1.04—Assistance to Co-operative Apex Institutions for Installations of Computers—			
(Centrally Sponsored Scheme)			
S	0.01	4.83	—4.83
R	4.82		

Augmentation of provision by Rs. 4.82 lakhs through reappropriation in March 1991 was due to installation of computer in Spinifed.

2.03—Assistance to Punjab State Co-operative Agricultural Development Bank Ltd. to strengthen the credit Rehabilitation Fund—

O	1.00	1.00	—1.00
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## Grant No. 3—contd.

Reasons for non-utilisation of the entire provision in the above two cases (serial nos. 1 and 2) have not been intimated (January 1992).

(vi) Excess occurred mainly under: —

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
2425—Co-operation—			
001—Direction and Administration—			
02—Administration—			
O 6,98.19	7,28.98	7,78.47	+49.49
R 30.79			

Augmentation of provision by Rs. 30.79 lakhs through reappropriation in March 1991 was mainly due to grant of additional dearness allowance and revised pay scales to Government employees (Rs. 30.87 lakhs) and payment of arrears of rent, rates and taxes (1.72 lakhs), partly set off by saving due to economy measures (Rs. 1.92 lakhs).

Reasons for the final excess of Rs. 49.49 lakhs have not been intimated (January 1992).

Capital:

(vii) In view of the final saving of Rs. 14,58.71 lakhs, the supplementary grant of Rs. 8,89.75 lakhs obtained in March, 1991 proved excessive.

(viii) Saving (partly set off by excess under other heads as mentioned in notes (xi) and (xii) below) occurred mainly under: —

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
6425—Loans for Co-operation—			
190—Loans to public sector and other undertakings—			
1.02—Loans to Punjab State Co-operative Supply and Marketing Federation for purchase and distribution of fertilizers—			
O 22,00.00	20,50.00	10,29.00	—10,61.00
R —1,10.00			

Reduction in provision by Rs. 1,10 lakhs through reappropriation in March 1991 was due to economy measures.

Reasons for the final saving of Rs. 10,61 lakhs have not been intimated (January 1992).

107—Loans to credit co-operatives—

2.07—Loan Assistance to Co-operative Societies/Credit Institutions in the Co-operatively under-developed State/Special areas to meet the non-credit cover—

O 1,00.00	1,00.00	70.00	—30.00
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## Grant No. 3—contd.

Reasons for the final saving of Rs. 30 lakhs have not been intimated (January 1992).

4860—Capital Outlay  
on Consumer  
Industries—

## 01—Textiles—

191—Cooperative  
Spinning Mills—3.01—Share Capital  
participation for  
expansion and  
setting up new  
Spinning Mills/  
Cotton Waste  
Spinning Mills—

(Centrally Sponsored Scheme)

O	3,95.65	} 2,14.40	1,14.40	—1,00.00
R	—1,81.25			

Reduction in provision by Rs. 1,81.25 lakhs through reappropriation in March 1991 was due to reduction in plan outlay by the Planning department.

Reasons for the final saving of Rs. 1,00 lakhs have not been intimated (January 1992).

4425—Capital Outlay  
on Cooperation—108—Investments in  
other Co-operatives—4.02—Share Capital  
assistance/rehabili-  
tation assistance  
to Primary Marketing  
Societies in  
developed States—

(Centrally Sponsored Scheme)

O	50.00	50.00	25.00	—25.00
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Reasons for the final saving of Rs. 25 lakhs have not been intimated (January 1992).

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
4425—Capital Outlay on Cooperation—			
190—Investments in Public Sector and other undertakings—			
1.02— Warehousing and Marketing Cooperation—			
(Centrally Sponsored Scheme)			
O	1,00.00	1,00.00	—1,00.00

## Grant-No. 3—contd.

800—Other expenditure—				
2.03—Distribution of Dia Ammonium Phosphate (DAP) (MAP)—				
O	25.00	25.00		—25.00
6425—Loans for Co-operation—				
107—Loans to credit Co-operatives—				
3.07—Loan Assistance to Co-operative Societies Credit Institutions in the Co-operatives-under-developed States/Special areas to meet the non-credit cover—				
(Centrally Sponsored Scheme)				
O	1,00.00	1,00.00		—1,00.00

Reasons for non-utilisation of entire provision in the above three cases (serial nos. 1 to 3) have not been intimated (January 1992).

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

Head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
4425—Capital Outlay on Co-operation—			
107—Investments in Credit Co-operatives—			
1.02—Investment in Share Capital of Punjab State Co-operative Agricultural Development Bank Ltd.—			
O	7.00		
R	—7.00		

Withdrawal of entire provision through reappropriation in March 1991 was due to non-approval of the scheme by the Finance department.

190—Investment in Public Sector and other undertakings—			
2.02—Warehousing and Marketing Co-operatives—			
O	5.00		
R	—5.00		

## Grant No. 3—concld.

Withdrawal of entire provision through reappropriation in March 1991 was due to non-approval of the scheme by Planning department.

4860—Capital Outlay  
on Consumers  
Industries—

01—Textiles—

191—Cooperative  
Spinning Mills—

3.02—Assistance to  
State Level  
Federation of  
Agricultural  
Processing Societies—

O 5.00 }  
R -5.00 }

Withdrawal of entire provision through reappropriation in March 1991 was due to non-approval of the scheme by Planning department.

(xi) Excess occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—
6404—Loans for Dairy Development—			(In lakhs of rupees)
195—Loans to Co-operatives—			
02—Loans for revolving fund for the Milk Federation/Milk Union and Milk Societies—			
S 8,89.75 } R 3,10.25 }	12,00.00	12,00.00	

Augmentation of provision by Rs. 3,10.25 lakhs through reappropriation in March 1991 was based on actual requirement.

(xii) An instance where expenditure was incurred without provision of fund is given below :—

Head	Total grant	Actual expenditure	Excess + Saving—
4851—Capital Outlay on Village and Small Industries—			(In lakhs of rupees)
109—Composite Village and Small Industries—			
04—Share Capital. Contribution to primary handloom Weavers Co-operative Industrial Societies— (Centrally Sponsored Scheme)			
O		2.27	+2.27

Reasons for incurring expenditure without provision of funds have not been intimated (January 1992).

## Grant No. 4—Defence Services Welfare

	Total grant/ appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Revenue:—</b>			
<b>Major heads:—</b>			
2235—Social Security and Welfare and			
3604—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions—			
<b>Voted—</b>			
Original 3,01,75,000	4,62,71,000	4,13,80,663	—48,90,337
Supplementary 1,60,96,000			
Amount surrendered during the year			
<b>Charged—</b>			
Original 17,000	17,000		—17,000
Supplementary ..			
Amount surrendered during the year			
<b>Capital:</b>			
<b>Major head:</b>			
4235—Capital Outlay on Social Security and Welfare—			
Original 24,00,000	24,00,000	23,97,500	—2,500
Supplementary ..			
Amount surrendered during the year			
<b>Notes and comments—</b>			

**Revenue:**

(i) In view of the final saving of Rs. 48.90 lakhs in the voted grant, the supplementary grant of Rs. 1,60.96 lakhs obtained in March 1991 proved excessive.

(ii) Entire charged appropriation remained unutilised.

## Grant No. 4—contd.

(iii) Saving occurred mainly under the following head:—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
2235—Social Security and Welfare—			
60—Other Social Security and Welfare programmes—			
110—Other Insurance Schemes—			
10—District Soldiers, Sailors and Airmen's Welfare Board—			
(i) Welfare of Defence Services Personnel—			
O      48.12 } S      1,41.76 } R      3.12 }	- 1,93.00	1,69.53	—23.47

Augmentation of provision by Rs. 3.12 lakhs through reappropriation in March 1991 was due to revision of rates of annuity/cash awards.

Reasons for the final saving of Rs. 23.47 lakhs have not been intimated (January 1992).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
2235—Social Security and Welfare—			
60—Other Social Security and Welfare programmes—			
110—Other Insurance Schemes—			
01—Introduction of PEXSEM Scheme for retired Defence personnel—			
(Centrally Sponsored Scheme)			
S                      7.00	7.00		—7.00

Reasons for non-utilisation of the entire provision in the above case have not been intimated (January 1992).

## Grant No. 4—concl.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
2235—Social Security and Welfare—			
60—Other Social Security and Welfare programmes—			
110—Other Insurance Schemes—			
(iv) Contributions towards Punjab amalgamated Fund for the welfare of Ex-Servicemen—			
0		1.00	+1.00

Reasons for incurring expenditure without provision of funds in the above case have not been intimated (January 1992).



## Grant No. 5

## Grant No. 5—Education.

	Total grant/ appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Revenue :</b>			
<b>Major heads :</b>			
2058—Stationery and Printing,			
2075—Miscellaneous General Services,			
2202—General Education,			
2204—Sports and Youth Services and			
2205—Art and Culture			
Voted—			
Original      5,02,54,95,000	5,51,74,30,000	5,03,28,95,318	—48,45,34,682
Supplementary 49,19,35,000			
Amount surrendered during the year (March 1991)			1,13,74,000
Charged—			
Original      7,37,85,000	8,34,16,000	5,98,87,349	—2,35,28,651
Supplementary 96,31,000			
Amount surrendered during the year			
<b>Capital :</b>			
<b>Major heads :</b>			
4058—Capital Outlay on Stationery and Printing and			
6202—Loans for Education, Sports, Art and Culture			
Original      1,20,40,000	1,20,40,000	44,19,517	—76,20,483
Supplementary			
Amount surrendered during the year (March 1991)			71,60,000

*Notes and comments—***Revenue :**

(i) Rupees 1,13.74 lakhs were surrendered in March 1991; ultimate saving in the voted grant was Rs. 48,45.35 lakhs.

(ii) In view of the final saving of Rs. 48,45.35 lakhs, the supplementary grant of Rs. 49,19.35 lakhs obtained in March 1991 proved excessive.

## Grant No. 5—contd.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
2202—General Education—			
02—Secondary Education—			
109—Government Secondary Schools—			
1.01—Government Secondary Schools—			
O      2,01,82.05	2,31,82.05	2,05,02.28	—26,79.77
S      30,00.00			

Reasons for the final saving of Rs. 26,79.77 lakhs have not been intimated (January 1992).

800—Other expenditure—			
2.02—Other expenditure			
O      22,46.82	22,46.82	6.08	—22,40.74

Reasons for the final saving of Rs. 22,40.74 lakhs have not been intimated (January 1992).

109—Government Secondary Schools—			
3.04—Setting up of Vocational Wings at District/Directorate— Provision of Instructional Material in Schools etc. ( <i>ad hoc</i> )—			
(Centrally Sponsored Scheme)			
O      6,71.50	6,71.50	2,95.60	—3,75.90

Reasons for the final saving of Rs. 3,75.90 lakhs have not been intimated (January 1992).

01—Elementary Education—			
4.101—Government Primary Schools—			
O      1,40,69.69	1,59,89.04	1,56,85.94	—3,03.10
S      19,19.35			

Reasons for the final saving of Rs. 3,03.10 lakhs have not been intimated (January 1992).

800—Other expenditure—			
5.02—Essential facilities in Government Primary Schools—			
(Centrally Sponsored Scheme)			
O      1,40.00	1,40.00	9.67	—1,30.33

Reasons for the final saving of Rs. 1,30.33 lakhs have not been intimated (January 1992).

## Grant No. 5—contd.

03—University and  
Higher Education—

103—Government Colleges  
and Institutes—

6.03—Improvement of  
existing Government  
Colleges—

O	55.00	} 20.00	0.21	—19.79
R	—35.00			

Reduction in provision by Rs. 35 lakhs through reappropriation in March 1991 was due to non-clearance of the scheme.

Reasons for the final saving of Rs. 19.79 lakhs have not been intimated (January 1992).

104—Assistance to  
Non-Government  
Colleges and  
Institutes—

7.01—Assistance to  
Non-Government  
Colleges and  
Institutes—

O	25,80.00	} 25,60.30	25,35.09	—25.21
R	—19.70			

Reduction in provision by Rs. 19.70 lakhs through reappropriation in March 1991 was due to economy measures.

Reasons for the final saving of Rs. 25.21 lakhs have not been intimated (January 1992).

04—Adult Education—

800—Other expenditure—

8.01—Introduction of  
Social Education  
Programme—

O	50.00	50.00	8.12	—41.88
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Reasons for the final saving of Rs. 41.88 lakhs have not been intimated (January 1992).

03—University and  
Higher Education—

103—Government Colleges  
and Institutes—

9.01—Strengthening of  
Colleges of  
teachers education  
and institute of  
advanced studies  
in Education  
IASE/C.T.E.S—

(Centrally Sponsored Scheme)

O	43.00	43.00	10.65	—32.35
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Reasons for the final saving of Rs. 32.35 lakhs have not been intimated (January 1992).

## Grant No. 5—contd.

2204—Sports and  
Youth Services—102—Youth Welfare  
Programmes for  
Students—10.01—National Cadet  
Corps—General  
Establishment—

O	3,53.06	3,53.06	2,51.06	—1,02.00
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Reasons for the final saving of Rs. 1,02 lakhs have not been intimated (January 1992).

2058—Stationery  
and Printing—

800—Other expenditure—

11.01—Typewriter  
workshop—

O	92.49	} 51.23	} 46.64	} —4.59
R	—41.26			

Reduction in provision by Rs. 41.26 lakhs through reappropriation in March 1991 was mainly due to post budget decision by the Government to convert the scheme into non-plan in May 1990 (Rs. 50 lakhs), partly set off by excess due to payment of arrears of pay and allowances on account of revision of payscales (Rs. 7.52 lakhs).

Reasons for the final saving of Rs. 4.59 lakhs have not been intimated (January 1992).

(iv) In the following cases the entire provision was withdrawn due to non-sanction of the schemes.

Head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
2058—Stationery and Printing—			
800—Other expenditure—			
1.05—Mechanic for Plain Paper copper Electric Typewriting and Duplicating Machine—			
O	3.00		
R	—3.00		
2.04—Strengthening of Stationery, Publication and Forms Section, Creation of Inspection Cell—			
O	1.70		
R	—1.70		

## Grant No. 5—contd.

## 2202—General Education—

03—University and  
Higher Education—103—Government Colleges  
and Institutes—3.05—Strengthening of  
Colleges  
Administration—

O	2.00	}
R	-2.00	

05—Language  
Development—102—Promotion of  
Modern Indian  
Languages and  
Literature—4.05—Microfilming—  
(Adhoc)

O	2.00	}
R	-2.00	

5.10—Training of  
Interpreters—

O	1.00	}
R	-1.00	

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

Head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
2202—General Education—			
02—Secondary Education—			
105—Teachers Training—			
1.03—Setting up of service Training Orientation Centres for Principals/ Headmasters and Teachers of High/ Senior Secondary Schools (Adhoc)— (Centrally Sponsored Scheme)			
O	3,10.00	3,10.00	—3,10.00
2.02—Teachers Training (Adhoc)— (Centrally Sponsored Scheme)			
O	3,00.00	3,00.00	—3,00.00

## Grant No. 5—contd.

109—Government Secondary Schools—				
3.06—Provision of T. V. and Radio-cum- Cassette Player Elementary Schools for Educational Technology—				
(Centrally Sponsored Scheme)				
O	1,89.00	1,89.00	..	—1,89.00
001—Direction and Administration—				
4.02—Setting up Vocational Wings at District/ Directorate— Provision of Instructional Material in Schools etc. ( <i>ad hoc</i> )—				
(Centrally Sponsored Scheme)				
O	52.00	52.00	..	—52.00
105—Teachers Training—				
5.64—Inservice Training to Vocational Masters/Teachers ( <i>ad hoc</i> )—				
(Centrally Sponsored Scheme)				
O	20.00	20.00	..	—20.00
80—General				
001—Direction and Administration—				
6.01—Setting up Vocational Wings at District/ Directorate— Provision of Instructional Material in Schools etc.—				
(Centrally Sponsored Scheme)				
O	19.00	19.00	..	—19.00
800—Other expenditure—				
7.01—Setting up Vocational Wings at District/ Directorate— Provision of Instructional Material in Schools etc. ( <i>ad hoc</i> )—				
(Centrally Sponsored Scheme)				
O	19.00	19.00	..	—19.00

## Grant No. 5—contd.

05—Language Development—				
102—Promotion of Modern Indian Languages and Literature—				
8-08—Punjabi Week—				
O	9.00	9.00	..	—9.00
02—Secondary Education—				
109—Government Secondary Schools—				
9-02—Improvement in rural area schools to be implemented on 50 : 50 sharing basis with Government of India—				
O	5.00	5.00	..	—5.00
10-04—Posts of D.P.Es—				
O	5.00	5.00	..	—5.00
11-07—Improvement in rural area schools to be implemented on 50 : 50 sharing basis with Government of India—				
(Centrally Sponsored Scheme)				
O	5.00	5.00	..	—5.00
03—University and Higher Education—				
103—Government Colleges and Institutes—				
12-06—Student Welfare Hostel in Government Colleges—				
O	5.00	2.00	..	—2.00
R	—3.00			
Reduction in provision by Rs. 3 lakhs through reappropriation in March 1991 was due to non-sanction of the scheme.				
02—Secondary Education—				
105—Teachers Training—				
13.01—Setting up of Vocational Wings at District/Directorate— Provision of Instructional Material in Schools etc. (ad hoc)—				
(Centrally Sponsored Scheme)				
O	4.00	4.00	..	—4.00

## Grant No. 5—contd.

04—Adult Education—				
800—Other expenditure—				
14.02—Literacy follow up Programme—				
O	4.00	4.00		—4.00
02—Secondary Education—				
001—Direction and Administration—				
15.03—Setting up of Legal Cell—				
O	2.00	2.00		—2.00
105—Teachers Training—				
16.05—Inservice Training to Librarians/ S.L.As/J.L. As working in the Schools— (ad hoc)				
(Centrally Sponsored Scheme)				
O	2.00	2.00		—2.00
109—Government Secondary Schools—				
17.05—Creation of 12 posts of Deputy District (Physical) Education Officers—				
O	2.00	2.00		—2.00
18.06—Provision of (iii) Sporting staff—				
O	2.00	2.00		—2.00
05—Language Development—				
102—Promotion of Modern Indian Languages and Literature—				
19.07—Training of High Speed Stenography—				
O	2.00	2.00		—2.00
20.03—Development of Urdu—				
O	1.50	1.50		—1.50



## Grant No. 5—contd.

21.04—Development of National Language— (Hindi)				
O	1.50	1.50		—1.50
03—University and Higher Education—				
104—Assistance to Non-Government Colleges and Institutes—				
22.02—Payment of Interest to Khalsa College, Amritsar, Sikh Education Committee, Amritsar and S.N. College, Quadian on the Endowments Created by Rulers of Princely States of Patiala, Jind and Kapurthala—				
O	1.33	1.33		—1.33
02—Secondary Education—				
001—Direction and Administration—				
23.02—District Accountants Staff—Restructuring of S.C.E.R.T.—				
O	1.00	1.00		—1.00
05—Language Development—				
102—Promotion of Modern Indian Languages and Literature—				
24.06—Development of Sanskrit—				
O	1.00	1.00		—1.00
25.09—Preparation of Trilingual Self Teachers—				
O	1.00	0.80		—0.80
R	—0.20			
2204—Sports and Youth Services—				
800—Other expenditure—				
26.01—Other expenditure—				
O	1,99.00	1,99.00		—1,99.00

## Grant No. 5—contd.

102—Youth Welfare Programmes for Students—				
27.01—National Service Scheme—				
(Centrally Sponsored Scheme)				
O	65.10	65.10		—65.10
104—Sports and Games—				
28.01—Establishment of Punjab State Sports Council—				
(Centrally Sponsored Scheme)				
O	50.00	20.00		—20.00
R	—30.00			
Reduction in provision by Rs. 30 lakhs through reappropriation in March 1991 was due to cut imposed by the Government of India.				
2205—Art and Culture—				
800—Other expenditure—				
29.01—Other expenditure—				
O	10.00	10.00		—10.00
105—Public Libraries—				
30.05—Matching grant to Raja Ram Mohan Rai Trust, Calcutta for supply of Books to Library—				
O	2.50	2.50		—2.50
31.06—Cultural Activities—				
O	2.00	2.00		—2.00
104—Archives—				
32.06—Management of Records—				
O	2.00	2.00		—2.00
33.04—Setting up of Cell at Amritsar for the material regarding Maharaja Ranjit Singh—				
O	1.00	1.00		—1.00
2058—Stationery and Printing—				
101—Purchase and Supply of Stationery Stores—				
34.02—Purchase of plain paper used with Stamps—				
O	6.00	6.00		—6.00

Reasons for the final excess of Rs. 5.60 lakhs have not been intimated (January 1992).

2058—Stationery and Printing—

101—Purchase and Supply of Stationery Stores—

19.01—Stationery Stores—

O	1,57.43	}	1,83.30	1,73.29	—10.01
R	25.87				

Augmentation of provision by Rs. 25.87 lakhs through reappropriation in March 1991 was mainly due to purchase of stationery articles for new branches opened in mid-year.

Reasons for the final saving of Rs. 10.01 lakhs have not been intimated (January 1992).

104—Cost of printing by Other Sources—

20.02—Cost of printing at private presses—

O	6.00	}	5.40	11.40	+6.00
R	—0.60				

Reasons for the final excess of Rs. 6 lakhs have not been intimated (January 1992).

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

Head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
2204—Sports and Youth Services—			
102—Youth Welfare Programmes for Students—			
1.02—Taking over of N.F.C. Schemes—			
(Centrally Sponsored Scheme)			
O	..	2,32.18	+2,32.18
2202—General Education—			
02—Secondary Education—			
109—Government Secondary Schools—			
2.05—Improvement of Science education in schools—			
(Centrally Sponsored Scheme)			
O	..	59.80	+59.80
107—Scholarships—			
3.01—Reimbursement of tuition fee charged from girl students—			
(Centrally Sponsored Scheme)			
O	..	45.00	+45.00

## Grant No. 5—contd.

Reasons for the final excess of Rs. 16.09 lakhs have not been intimated (January 1992).

## 05—Language Development—

## 102—Promotion of Modern Indian Languages and Literature—

12.02—Development of State Languages—  
(Punjabi)

O	11.00	11.00	25.94	+14.94
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Reasons for the final excess of Rs. 14.94 lakhs have not been intimated (January 1992).

## 2204—Sports and Youth Services—

## 104—Sports and Games—

## 13.07—State Sports Council—

O	15.00	15.00	1,81.10	+1,66.10
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Reasons for the final excess of Rs. 1,66.10 lakhs have not been intimated (January 1992).

## 001—Direction and Administration—

## 14.02—Setting up of Youth Welfare Department—

O	13.09	13.09	96.78	+83.69
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Reasons for the final excess of Rs. 83.69 lakhs have not been intimated (January 1992).

## 15.01—Direction—

O	1,21.91	1,21.91	1,50.32	+28.41
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Reasons for the final excess of Rs. 28.41 lakhs have not been intimated (January 1992).

## 102—Youth Welfare Programmes for Students—

16.02—National Cadet Corps—  
Annual Camps—

O	20.25	20.25	40.67	+20.42
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Reasons for the final excess of Rs. 20.42 lakhs have not been intimated (January 1992).

## 104—Sports and Games—

## 17.04—Scholarship Scheme—

O	2.60	2.60	13.53	+10.93
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Reasons for the final excess of Rs. 10.93 lakhs have not been intimated (January 1992).

## 102—Youth Welfare Programmes for Students—

## 18.03—National Service Scheme—

O	4.00	4.00	9.60	+5.60
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## Grant No. 5—contd.

Reasons for the final excess of Rs. 1,24.50 lakhs have not been intimated (January 1992).

## 02—Secondary Education—

## 001—Direction and Administration—

## 6.01—Administration—

O	3,53.09	3,53.09	4,44.72	+91.63
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Reasons for the final excess of Rs. 91.63 lakhs have not been intimated (January 1992).

## 03—University and Higher Education—

## 102—Assistance to Universities—

## 7.02—Grant to Guru Nanak Dev University—

O	7,34.90	7,34.90	7,97.54	+62.64
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Reasons for the final excess of Rs. 62.64 lakhs have not been intimated (January 1992).

## 80—General—

## 001—Direction and Administration—

## 8.01—Direction—

O	3,14.00	3,13.00	3,42.88	+29.88
R	-1.00			

Reduction in provision by Rs. 1 lakh through reappropriation in March 1991 was due to non-approval of the scheme "Setting up of State Council of Higher Education".

Reasons for the final excess of Rs. 29.88 lakhs have not been intimated (January 1992).

## 04—Adult Education—

## 200—Other Adult Education Programmes—

## 9.01—Adult Education—

O	73.13	73.13	94.04	+20.91
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Reasons for the final excess of Rs. 20.91 lakhs have not been intimated (January 1992).

## 103—Rural Functional Literacy Programmes—

## 10.01—Adult Education—

O	49.88	49.88	69.96	+20.08
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Reasons for the final excess of Rs. 20.08 lakhs have not been intimated (January 1992).

## 03—University and Higher Education—

## 103—Government Colleges and Institutes—

## 11.02—Government professional Colleges—

O	82.67	82.67	98.76	+16.09
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Reasons for non-utilisation of entire provision in the above cases (serial nos. 1 to 34) have not been intimated (January 1992).

(vi) Excess occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
2202—General Education—			
02—Secondary Education—			
110—Assistance to Non-Government Secondary Schools—			
1-01—Assistance by Education Department—			
O	20,00-00	20,00-00	+5,14-05

Reasons for the final excess of Rs. 5,14.05 lakhs have not been intimated (January 1992).

03—University and Higher Education—			
102—Assistance to Universities—			
2.03—Grant to Punjabi University—			
O	10,87-99	10,87-99	+4,34-18

Reasons for the final excess of Rs. 4,34.18 lakhs have not been intimated (January 1992).

02—Secondary Education—			
109—Government Secondary Schools—			
3-03—Border Area Development Education Programme— (ad hoc)			
(Centrally Sponsored Scheme)			
O	5,00-00	5,00-00	+2,83-54

Reasons for the final excess of Rs. 2,83.54 lakhs have not been intimated (January 1992).

01—Elementary Education—			
104—Inspection—			
4.01—Inspection—			
O	1,92-16	1,92-16	+2,16-77

Reasons for the final excess of Rs. 2,16.77 lakhs have not been intimated (January 1992).

03—University and Higher Education—			
103—Government Colleges and Institutes—			
5.01—Government Art Colleges—			
O	13,89-56	13,89-56	+1,24.52

## Grant No. 5—contd.

102—Youth Welfare Programmes for Students—				
27.01—National Service Scheme—				
(Centrally Sponsored Scheme)				
O	65.10	65.10		—65.10
104—Sports and Games—				
28.01—Establishment of Punjab State Sports Council—				
(Centrally Sponsored Scheme)				
O	50.00			
R	—30.00	20.00		—20.00
Reduction in provision by Rs. 30 lakhs through reappropriation in March 1991 was due to cut imposed by the Government of India.				
2205—Art and Culture—				
800—Other expenditure—				
29.01—Other expenditure—				
O	10.00	10.00		—10.00
105—Public Libraries—				
30.05—Matching grant to Raja Ram Mohan Rai Trust, Calcutta for supply of Books to Library—				
O	2.50	2.50		—2.50
31.06—Cultural Activities—				
O	2.00	2.00		—2.00
104—Archives—				
32.06—Management of Records—				
O	2.00	2.00		—2.00
33.04—Setting up of Cell at Amritsar for the material regarding Maharaja Ranjit Singh—				
O	1.00	1.00		—1.00
2058—Stationery and Printing—				
101—Purchase and Supply of Stationery Stores—				
34.02—Purchase of plain paper used with Stamps—				
O	6.00	6.00		—6.00

21.04—Development of National Language— (Hindi)	O	1.50	1.50	—1.50
03—University and Higher Education—				
104—Assistance to Non-Government Colleges and Institutes—				
22.02—Payment of Interest to Khalsa College, Amritsar, Sikh Education Committee, Amritsar and S.N. College, Quadian on the Endowments Created by Rulers of Princely States of Patiala, Jind and Kapurthala—	O	1.33	1.33	—1.33
02—Secondary Education—				
001—Direction and Administration—				
23.02—District Accountants Staff—Restructuring of S.C.B.R.T.—	O	1.00	1.00	—1.00
05—Language Development—				
102—Promotion of Modern Indian Languages and Literature—				
24.06—Development of Sanskrit—	O	1.00	1.00	—1.00
25.09—Preparation of Trilingual Self Teachers—	O	1.00	0.80	—0.80
	R	—0.20		
2204—Sports and Youth Services—				
800—Other expenditure—				
26.01—Other expenditure—	O	1,99.00	1,99.00	—1,99.00



03—University and Higher Education—			
107—Scholarships—			
4.03—Reimbursement of tuition fee charges for the College girls for class XI and XII			
(Centrally Sponsored Scheme)			
O	..	45.00	+45.00
80—General—			
800—Other expenditure—			
5.10—Shri Dashmesh Academy, Anandpur Sahib—			
O	..	25.00	+25.00
02—Secondary Education—			
107—Scholarships—			
6.06—Scholarships to Riot Victims—			
O	..	6.00	+6.00
109—Government Secondary Schools—			
7.01—Integrated education of handicapped children—			
(Centrally Sponsored Scheme)			
O	..	2.29	+2.29
80—General—			
001—Direction and Administration—			
8.02—Taking over of N.F.C. scheme—			
(Centrally Sponsored Scheme)			
O	..	0.93	+0.93

Reasons for incurring expenditure without provision of funds in the above cases (serial nos. 1 to 8) have not been intimated (January 1992).

*Charged—*

(viii) In view of the final saving of Rs. 2,35.29 lakhs, the supplementary appropriation of Rs. 96.31 lakhs obtained in March 1991 proved excessive.

(ix) Saving occurred mainly under :—

Head	Total appropriation	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
2202—General Education—			
03—University and Higher Education—			
102—Assistance to Universities—			
1.01—Grant to Punjab University—			
O	7,18.77	5,84.43	—1,74.85
S	40.51		
	7,59.28		

## Grant No. 5—contd.

Reasons for the final saving of Rs. 1,74.85 lakhs have not been intimated (January 1992).

## 02—Secondary Education—

## 109—Government Secondary Schools—

## 201—Government Secondary Schools—

O	1.00	}	51.00	2.10	—48.90
S	50.00				

Reasons for the final saving of Rs. 48.90 lakhs have not been intimated (January 1992).

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

Head	Total appropriation	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)	
2204—Sports and Youth Services—			
101—Physical Education—			
1.01—Physical Education College—			
O	7.21	7.21	—7.21
2202—General Education—			
03—University and Higher Education—			
103—Government Colleges and Institutes—			
2.01—Government Arts Colleges—			
O	2.00	2.00	—2.00

Reasons for non-utilisation of the entire appropriation in the above cases (serial nos. 1 and 2) have not been intimated (January 1992).

## Capital :

(xi) Rupees 71.60 lakhs were surrendered in March 1991; ultimate saving was Rs. 76.20 lakhs.

(xii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)	
4058—Capital Outlay on Stationery and Printing—			
103—Government Presses—			
02—Machinery and Equipment—			
O	1,16.00	}	44.60
R	—71.40		
		.43.90	—0.70

## Grant No. 5—concl'd.

Reduction in provision by Rs. 71.40 lakhs through reappropriation in March 1991 was mainly due to non-implementation of the scheme.

(xiii) An instance where the entire provision remained unutilised is given below :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
6202—Loans for Education, Sports, Art and Culture—			
01—General Education—			
203—University and Higher Education—			
01—Loans to deserving students under National Loan Scholarship Scheme—  (Centrally Sponsored Scheme)			
0	3.00	3.00	—3.00

Reasons for non-utilisation of the provision of Rs. 3 lakhs have not been intimated (January 1992).

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

The expenditure under this grant includes Rs. 27.59 lakhs transferred to the above Fund which is intended to provide a reserve to meet the cost of renewals and replacements of plants, machinery, type and metal in the Government Presses.

The Fund is credited with amounts calculated each year at certain rates on the book value of fixed assets and the interest accrued on the balance lying in the Fund. The actual expenditure out of the Fund is debited in the first instance to the grant. Subsequently, the expenditure is transferred to the Fund before the close of the accounts for the year.

No expenditure was incurred out of the Fund during the year.

The balance at the credit of the Fund at the end of March 1991 was Rs. 2,20.65 lakhs.

An account of transactions of the Fund is included in statement no. 16 of the Finance Accounts 1990-91.

## Grant No. 6—Elections

	Total grant/ appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Revenue :</b>			
Major heads :			
2015—Elections and			
2075—Miscellaneous General Services			
<b>Voted—</b>			
Original 6,06,81,000	6,06,81,000	1,82,93,477	—4,23,87,523
Supplementary ..			
Amount surrendered during the year			..
<b>Charged—</b>			
Original 1,15,000	1,15,000	..	—1,15,000
Supplementary ..			
Amount surrendered during the year			..

## Notes and comments—

- (i) The entire charged appropriation remained unutilised.
- (ii) Saving in the voted grant (partly set off by excess under the head mentioned in note (iii) below) occurred mainly under—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
2015—Elections—			
106—Charges for conduct of elections to State/Union Terri- tory Legislature—			
1.01—Elections to State Legislature—			
O 4,40.50	3,64.22	24.78	—3,39.44
R —76.28			

Provision was reduced by Rs. 76.28 lakhs through appropriation in March 1991 as elections to State Legislative Assembly were not held.

Reasons for the final saving of Rs. 3,39.44 lakhs have not been intimated (January 1992).

103—Preparation and  
Printing of  
Electoral rolls—

2.01—Electoral  
rolls—

O 17.00	17.00	3.02	—13.98
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Reasons for the final saving of Rs. 13.98 lakhs have not been intimated (January 1992).

## Grant No. 6—concl.

2075—Miscellaneous  
General Services—

800—Other  
expenditure—

3.01—Elections under  
the Sikh Gurdwara  
Act—

O	31.04	31.04	2.90	-28.14
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Reasons for the final saving of Rs. 28.14 lakhs have not been intimated (January 1992).

(iii) Excess occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
2015—Elections—			
105—Charges for conduct of elections to Parliament—			
01—Elections to Parliament—			
O            42.00	1,18.23	84.06	-34.17
R            76.23			

Augmentation of provision by Rs. 76.23 lakhs through reappropriation in March 1991 was due to clearance of pending bills.

Reasons for the final saving of Rs. 34.17 lakhs have not been intimated (January 1992).

## Grant No. 7

## Grant No. 7—Excise and Taxation

	Total grant/ appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Revenue :</b>			
<b>Major heads :</b>			
2039—State Excise,			
2040—Sales Tax and			
2045—Other Taxes and Duties on Commodities and Services—			
<b>Voted—</b>			
Original 13,96,35,000	13,99,51,000	11,83,75,723	—2,15,75,277
Supplementary 3,16,000			
Amount surrendered during the year			
<b>Charged—</b>			
Original 74,000	74,000	20,000	—54,000
Supplementary ..			
Amount surrendered during the year			

**Notes and comments—**

(i) In view of the final saving of Rs. 2,15.75 lakhs in the voted grant, the supplementary grant of Rs. 3.16 lakhs obtained in March 1991 proved unnecessary.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
2039—State Excise—			
001—Direction and Administration—			
1.01—District Establishment—			
O 3,23.13	3,23.13	2,51.70	—71.43
Final saving was mainly due to economy measures.			
2040—Sales Tax—			
001—Direction and Administration—			
2.01—Direction and Administration—			
O 2,82.10	2,82.10	2,10.93	—71.17

## Grant No. 7—concl'd.

Final saving was mainly due to economy measures.

101—Collection  
Charges—

3.01—District  
Establishment—

O	7,43.86	}	7,47.02	- 6,78.92	- 68.10
S	3.16				

Final saving was mainly due to economy measures.

## Grant No. 8

Grant No. 8—Finance		Total grant/ appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
<b>Revenue :</b>				
<b>Major heads :</b>				
2047—Other Fiscal Services,				
2049—Interest Payments,				
2052—Secretariat— General Services,				
2054—Treasury and Accounts Administration,				
2070—Other Administrative Services,				
2071—Pensions and other Retirement Benefits,				
2075—Miscellaneous General Services,				
2235—Social Security and Welfare,				
3451—Secretariat— Economic Services and				
3604—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions—				
<b>Voted—</b>				
Original	2,37,49,73,000	2,37,49,73,000	1,60,82,68,554	—76,67,04,446
Supplementary	..			
Amount surrendered during the year (March 1991)				99,48,13,000
<b>Charged—</b>				
Original	5,79,41,33,000	5,79,41,33,000	3,32,25,55,355	—2,47,15,77,645
Supplementary	..			
Amount surrendered during the year (March 1991)				2,44,01,41,000



## Grant No. 8—contd.

## Capital :

## Major heads :

6003—Internal Debt of the  
State Government,6004—Loans and Advances  
from the Central  
Government,7610—Loans to Government  
Servants, etc.  
and7615—Miscellaneous  
Loans—

## Voted—

Original	9,93,00,000	}	9,93,00,000	8,23,70,400.	—1,69,29,600
Supplementary	..				

Amount surrendered during the year

## Charged—

Original	12,47,80,25,000	}	12,47,80,25,000	1,39,56,93,538	—11,08,23,31,462
Supplementary	..				

Amount surrendered during the year  
(March 1991)

10,98,09,85,000

## Notes and comments—

## Revenue :

(i) Rupees 99,48.13 lakhs were surrendered in March 1991; ultimate saving in the voted grant was Rs. 76.67.04 lakhs.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
2075—Miscellaneous General Services—			
103—State Lotteries—			
1.01—Prizes—			
O	5,00.00	5,00.00	3,36.64
			—1,63.36
Reasons for the final saving of Rs. 1,63.36 lakhs have not been intimated (January 1992).			
2071—Pensions and other Retirement Benefits—			
01—Civil—			
105—Family Pensions—			
2.01—Family Pensions—			
O	11,10.07	}	8,69.11
R	—2,40.96		
			10,62.59
			+1,93.48

## Grant No. 8—contd.

Reduction in provision by Rs. 2,40.96 lakhs through reappropriation in March 1991 was based on actual requirement.

Reasons for the final excess of Rs. 1,93.48 lakhs have not been intimated (January 1992).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
2070—Other Administrative Services—			
800—Other expenditure—			
03—Lump sum provision to meet the committed liabilities and other benefits—			
O      1,13,75.00 }			
R      —1,13,75.00 }			

Withdrawal of entire lumpsum provision through reappropriation in March 1991 was attributed to the sanction of the actual amounts in different demands through supplementary provisions.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
3604—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions—			
200—Other Miscellaneous Compensations and Assignments—			
15—Grant-in-aid to Punjab State Agricultural Marketing Board and Market Committees in lieu of loss of interest on the deposits kept in Personal Ledger Account—			
O      62.99	62.99		—62.99

Reasons for non-utilisation of the entire provision of Rs. 62.99 lakhs have not been intimated (January 1992).

(v) Excess occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
2071—Pensions and other Retirement Benefits—			
01—Civil—			
101—Superannuation and Retirement Allowances—			
1.01—Pensions and other retirement benefits—			
O      66,76.00 }			
R      7,50.84 }	74,26.84	81,27.12	+7,00.28

## Grant No. 8—contd.

Augmentation of provision by Rs. 7,50.84 lakhs through reappropriation in March 1991 was due to payment of arrears of pensions.

Reasons for the final excess of Rs. 7,00.28 lakhs have not been intimated (January 1992).

## 104—Gratuities—

## 2.01—Gratuities—

O	12,32.55	}	20,66.55	22,30.83	+1,64.28
R	8,34.00				

Augmentation of provision by Rs. 8,34 lakhs through reappropriation in March 1991 was due to increase in number of pensioners.

Reasons for the final excess of Rs. 1,64.28 lakhs have not been intimated (January 1992).

102—Commuted value  
of Pensions—3.01—Commuted value  
of Pensions—

O	10,22.84	}	9,65.05	12,17.93	+2,52.88
R	—57.79				

Reduction in provision by Rs. 57.79 lakhs through reappropriation in March 1991 was based on actual requirement.

Reasons for the final excess of Rs. 2,52.88 lakhs have not been intimated (January 1992).

## 2235—Social Security and Welfare—

60—Other Social Security and  
Welfare programmes—

## 110—Other Insurance Schemes—

4.08—*Ex-gratia* payments to  
Families of Ministers,  
Government Servants  
etc. dying in harness—

O	3,50.00	}	5,50.00	16,09.84	+10,59.84
R	2,00.00				

Augmentation of provision by Rs. 2,00 lakhs through reappropriation in March 1991 was based on actual requirement.

Reasons for the final excess of Rs. 10,59.84 lakhs have not been intimated (January 1992).

## 2047—Other Fiscal Services—

103—Promotion of Small  
Savings—

## 5.01—Direction—

O	3,58.02	}	2,99.21	3,93.45	+94.24
R	—58.81				

## Grant No: 8—contd.

Reduction in provision by Rs. 58.81 lakhs through reappropriation in March 1991 was mainly due to economy measures (Rs. 59.81 lakhs), partly set off by excess due to grant of additional dearness allowance and payment of arrears of pay on account of revision of pay scales of Government employees (Rs. 0.74 lakh).

Reasons for the final excess of Rs. 94.24 lakhs have not been intimated (January 1992).

## 2054—Treasury and Accounts Administration—

## 097—Treasury Establishment—

## 6.01—Treasury Establishment—

O	2,92.39	}	2,92.69	3,22.01	+29.32
R	0.30				

Reasons for the final excess of Rs. 29.32 lakhs have not been intimated (January 1992).

## 098—Local Fund

## Audit—

## 7.01—Local Fund Audit—

O	1,69.80	1,69.80	1,95.09	+25.29
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Reasons for the final excess of Rs. 25.29 lakhs have not been intimated (January 1992).

## Charged—

(vi) Rupees 2,44,01.41 lakhs were surrendered in March 1991; ultimate saving was Rs. 2,47,15.78 lakhs.

(vii) Saving (partly set off by excess under other heads as mentioned in notes (x) and (xi) below) occurred mainly under the following heads :—

Head	Total appropriation	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
2049—Interest Payments—			
04—Interest on Loans and Advances from Central Government—			
101—Interest on Loans for State/Union Territory Plan Schemes—			
1.01—Interest on Block Loans—			
O	2,60,23.57	} 57,09.11	.57,09.11
R	2,03,14.46		

Reduction in provision by Rs. 2,03,14.46 lakhs through reappropriation in March 1991 was based on actual requirement.

## 01—Interest on Internal Debt—

## 101—Interest on Market Loans—

## 2.01—Interest on Market Loans—

O	30,96.43	} 32,07.75	27,62.24	-4,45.51
R	1,11.32			

## Grant No. 8—contd.

Augmentation of provision by Rs. 1,11.32 lakhs through reappropriation in March 1991 was based on actual requirement.

Reasons for the final saving of Rs. 4,45.51 lakhs have not been intimated (January 1992).

04—Interest on Loans and Advances from Central Government—

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

3.02—Other Loans—

O	1,24.45	}	4.20	4.19	-0.01
R	-1,20.25				

Reduction in provision by Rs. 1,20.25 lakhs through reappropriation in March 1991 was based on actual requirement.

104—Interest on Loans for Non-Plan Schemes—

4.03—Purchase of Fertilizers—

O	1,30.35	}	58.65	58.65	..
R	-71.70				

Reduction in provision by Rs. 71.70 lakhs through reappropriation in March 1991 was based on actual requirement.

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

Head	Total appropriation	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
2049—Interest Payments—			
04—Interest on Loans and Advances from Central Government—			
104—Interest on Loans for Non-Plan Schemes—			
1.01—Special Medium Term Loans to cover gap in resources—			
O	55,91.64	}	..
R	-55,91.64		

The entire provision was withdrawn through reappropriation in March 1991 as no expenditure was to be incurred.

01—Interest on Internal Debt—

200—Interest on Other Internal Debts—

2.01—Interest on temporary Loans obtained from the State Bank of India and other Banks for purchase of Foodgrains—

O	30,00.00	}
R	—30,00.00	

The entire provision was withdrawn through reappropriation in March 1991 as no expenditure was to be incurred.

60—Interest on other Obligations—

101—Interest on Deposits—

3.01—Deposits of Government Corporations and Companies—

O	2.00	}
R	—2.00	

Withdrawal of entire provision through reappropriation in March 1991 was based on actual requirement.

(ix) Instances where the entire Charged appropriation remained unutilised are given below :—

Head	Total appropriation	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)	
2049—Interest Payments—			
01—Interest on Internal Debt—			
200—Interest on other Internal Debts—			
1.02—Interest on Ways and Means Advances and over drafts/short falls from Reserve Bank of India—			
O	1,50.00		
R	—1,49.00	1.00	—1.00

## Grant No. 8—contd.

Provision by Rs. 1.49 lakhs was reduced through reappropriation in March 1991 as no Ways and Means Advances from Reserve Bank of India were availed of during the year.

2071—Pensions and  
other Retirement  
Benefits—

01—Civil—

101—Superannuation  
and Retirement  
Allowances—

2.01—Pensions and other  
retirement benefits—

0	5.00	5.00		-5.00
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Reasons for non-utilisation of entire appropriation in the above two cases (serial nos. 1 and 2) have not been intimated (January 1992).

(x) Excess occurred mainly under :—

Head	Total appropriation	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
2049—Interest Payments—			
04—Interest on Loans and Advances from Central Government—			
104—Interest on Loans for Non-Plan Schemes—			
102—Share of Small Savings Collections—			
O      1,00,13.12			
R      19,70.40	1,19,83.52	1,21,88.83	+2,05.31

Augmentation of provision by Rs. 19,70.40 lakhs through reappropriation in March 1991 was based on actual requirement.

Reasons for the final excess of Rs. 2,05.31 lakhs have not been intimated (January 1992).

2.108—Interest on 1984-89  
State Plan Loans  
Consolidated in terms  
of recommendations  
of the 9th Finance  
Commission—

R	14,06.30	14,06.30		+0.01
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## Grant No. 8—contd.

There was no original budget provision. Funds were provided through reappropriation in March 1991 for payment of interest on loans.

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

104—Interest on State Provident Funds—

3.01—Interest on General Provident Fund—

O	59,75.00	59,75.00	71,70.28	+11,95.28
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Reasons for the final excess of Rs. 11,95.28 lakhs have not been intimated (January 1992).

01—Interest on Internal Debt—

200—Interest on other Internal Debts—

4.07—Loans from National Cooperative Development and Warehousing Corporation—

O	5,90.56	6,28.03	6,28.03	..
R	37.47			

Augmentation of provision by Rs. 37.47 lakhs through reappropriation in March 1991 was based on actual requirement.

305—Management of Debt—

5.01—Management of Debt—

O	5.50	9.11	23.96	+14.85
R	3.61			

Augmentation of provision by Rs. 3.61 lakhs through reappropriation in March 1991 was based on actual requirement.

Reasons for the final excess of Rs. 14.85 lakhs have not been intimated (January 1992).

04—Interest on Loans and Advances from Central Government—

103—Interest on Loans for Centrally sponsored Plan Schemes—

6.08—Flood Control and Anti-Sea Erosion Projects—

O	56.16	67.37	67.37	..
R	11.21			

Augmentation of provision by Rs. 11.21 lakhs through reappropriation in March 1991 was based on actual requirement.

7.07—Integrated Development Programme—

O	24.02	32.52	32.76	+0.24
R	8.50			

Augmentation of provision by Rs. 8.50 lakhs through reappropriation in March 1991 was based on actual requirement.



## Grant No. 8—contd.

03—Interest on Small Savings, Provident Funds etc—				
104—Interest on State Provident Funds—				
8.05—Interest on All India Service Provident Fund—				
O	25.00	} 13,25.00	25.90	—12,99.10
R	13,00.00			

Augmentation of provision by Rs. 13,00 lakhs through reappropriation in March 1991 was based on actual requirement.

Reasons for the final saving of Rs. 12,99.10 lakhs have not been intimated (January 1992).

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

Head	Total appropriation	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
2049—Interest Payments—			
05—Interest on Reserve Funds—			
101—Interest on Depreciation Renewal Reserve Funds—			
02—Depreciation Reserve Fund—			
(Motor Transport)			
O		20.51	+20.51

Reasons for incurring expenditure without provision of funds of Rs. 20.51 lakhs have not been intimated (January 1992).

Capital :

(xii) Saving in the voted grant occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
7610—Loans to Government Servants etc.—			
201—House Building Advances—			
1.01—Advances to Officers of All India Services—			
O	5,49.00	4,75.14	—73.86

Reasons for the final saving of Rs. 73.86 lakhs have not been intimated (January 1992).

## Grant No. 8—contd.

202—Advances for purchase of Motor Conveyances—

2.01—Advances for purchase of Motor Conveyances to Government Servants—

O	3,89.55	3,89.55	3,47.56	—41.99
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Reasons for the final saving of Rs. 41.99 lakhs have not been intimated (January 1992).

7615—Miscellaneous Loans—

200—Miscellaneous Loans—

3.02—Loans to M.L.A.'s/ M.L.C's for purchase of Motor Conveyances—

O	34.00	34.00	0.85	—33.15
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Reasons for the final saving of Rs. 33.15 lakhs have not been intimated (January 1992).

(xii) An instance where the entire provision remained unutilised is given below :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
7610—Loans to Government Servants etc.—			
201—House Building Advances—			
01—Advance to Officers of All India Services— (Centrally Sponsored Scheme)			
O	20.00	20.00	—20.00

Reasons for non-utilisation of the entire provision of Rs. 20 lakhs have not been intimated (January 1992).

Charged—

(xiv) Rupees 10,98,09.85 lakhs were surrendered in March 1991; ultimate saving was Rs. 11,08,23.31 lakhs.

(xv) Saving in the charged appropriation (partly set off by excess under other heads mentioned in note (xviii) below) occurred mainly under—

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess + Saving—
6004—Loans and Advances from the Central Government—			
02—Loans for State/ Union Territory Plan Schemes—			
1.101—Block Loans—			
O	1,79,23.60	39,03.66	39,03.66
R.	—1,40,19.94		

Reduction in provision by Rs. 1,40,19.94 lakhs through reappropriation in March 1991 was based on actual requirement.

01—Non-Plan  
Loans—

## 800—Other Loans—

2.03—Loans for  
Agriculture  
Manures and  
Fertilizers—

O	43,45.00		
R	-23,90.00	19,55.00	19,55.00

Reduction in provision by Rs. 23,90 lakhs through reappropriation in March 1991 was based on actual requirement.

6003—Internal Debt  
of the State  
Government—

## 3.101—Market Loans—

O	1,59.75		
R	-1,10.41	49.34	34.14      -15.20

Reduction in provision by Rs. 1,10.41 lakhs through reappropriation in March 1991 was based on actual requirement.

Reasons for the final saving of Rs. 15.20 lakhs have not been intimated (January 1992).

4.108—Loans from  
National Cooperative  
Development Corporation—

O	5,07.90		
R	-28.65	4,79.25	4,79.25

Reduction in provision by Rs. 28.65 lakhs through reappropriation in March 1991 was based on actual requirement.

(xvi) Instances where the entire appropriation remained unutilised are given below:—

Head	Total appropriation	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
6003 - Internal Debt of the State Government—			
1.110—Ways and Means Advances from the Reserve Bank of India—			
O	5,00,00.00		
R	-4,90,00.00	10,00.00	-10,00.00

Reduction in provision by Rs. 4,90,00 lakhs through reappropriation in March 1991 was based on actual requirement.

## Grant No. 8—contd.

6004—Loans and Advances—  
from the Central  
Government—

06—Ways and Means  
Advances—

2.800—Other Ways and Means  
Advances—

O	1.00		1.00		—1.00
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Reasons for non-utilisation of the entire provision in the above two cases (serial nos. 1 and 2) have not been intimated (January 1992).

(xvii) Instances where the entire appropriation was withdrawn are given below :—

Head	Total appropriation	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
6003—Internal Debt of the State Government—			
107—Loans from the State Bank of India and other Banks—			
1.01—Loans from State Bank of India—			
O	4,28,16.00		}
R	—4,28,16.00		

The entire appropriation was withdrawn through reappropriation in March 1991 as no expenditure was to be incurred.

6004—Loans and Advances  
from the Central  
Government—

01—Non-Plan Loans—

2.01—Loans to cover  
gap in resources—

O	39,03.20	}
R	—39,03.20	

Withdrawal of entire appropriation through reappropriation in March 1991 was based on actual requirement.

02—Loans for State/Union  
Territory Plan Schemes—

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

O	1,05.76	}
R	—1,05.76	

Withdrawal of entire appropriation through reappropriation in March 1991 was based on actual requirement.

## Grant No. 8—concl'd.

(viii) Excess occurred mainly under :—

Head	Total appropriation	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
6004—Loans and Advances from the Central Government—			
02—Loans for State/Union Territory Plan Schemes—			
1.104—1984—89 State Plan Loans Consolidated in terms of recommendations of the 9th Finance Commission—			
F 25,54.58	25,54.58	25,54.58	
There was no original budget provision. Funds were provided through reappropriation in March 1991 for repayment of consolidated loans due to change in classification on the recommendation of the Finance Commission			
04—Loans for Centrally Sponsored Plan Schemes -			
800—Other Loans—			
2.07—Loans for Flood Control and Anti-Sea Erosion Projects—			
O 34.47	42.13	42.13	
R 7.66			

Augmentation of provision by Rs. 7.66 lakhs through reappropriation in March 1991 was based on actual requirement.

(xix) Government has constituted a Sinking Fund for loans raised by it in the open market. This Fund consists of two components i.e. Sinking Fund (Depreciation) and Sinking Fund (Amortisation). This Fund is created by contributions from Revenue under the major head '2048—Appropriation for reduction or avoidance of debt'. During the year 1990-91, no contributions were made.

The balances at the credit of these Funds on 31st March 1991 were as shown below :—

(In lakhs of rupees)

(i) Sinking Fund (Depreciation)	Nil
(ii) Sinking Fund (Amortisation)	1,42.30

For details please see Annexure to statement no. 19 of Finance Accounts 1990-91.

## Grant No. 9

Grant No. 9—Food and Supplies		Total grant/ appropriation	Actual expenditure	Excess- Saving—
		Rs.	Rs.	Rs.
<b>Revenue:</b>				
<b>Major head :</b>				
3456—Civil Supplies—				
Original	3,91,07,000	3,91,07,000	3,63,07,947	—27,99,053
Supplementary				
Amount surrendered during the year (March 1991)				5,55,000
<b>Capital :</b>				
<b>Major Head :</b>				
4408—Capital Outlay on Food Storage and Warehousing—				
<b>Voted—</b>				
Original	4,96,70,80,000	5,39,01,90,000	5,28,01,26,022	—11,00,63,978
Supplementary	42,31,10,000			
Amount surrendered during the year (March 1991)				5,42,000
<b>Charged—</b>				
Original	1,80,000	1,80,000	1,64,904	—15,096
Supplementary				
Amount surrendered during the year Notes and comments—				
<b>Capital :</b>				
(i) In view of the final saving of Rs. 11,00.64 lakhs in the voted grant, the supplementary grant of Rs. 42,31.10 lakhs obtained in March 1991 proved excessive.				
(ii) Rs. 5.42 lakhs were surrendered in March 1991; ultimate saving in the voted grant was Rs. 11,00.64 lakhs.				
(iii) Saving in the voted grant occurred mainly under :—				
Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess- Saving—
4408—Capital Outlay on Food Storage and Warehousing—				
01—Food—				
101—Procurement and Supply—				
1.01—Provincial Reserve Food Scheme—				
O	4,96,70.80	5,38,96.48	5,28,01.26	—10,95.22
S	42,31.10			
R	—5.42			

## Grant No. 9—concl.

Reduction in provision by Rs. 5.42 lakhs through reappropriation in March 1991 was due to economy measures (Rs. 9.46 lakhs) and non-drawal of arrears of revised pay scales (Rs. 7 lakhs), partly set off by excess due to purchase of staff cars (Rs. 6 lakhs) and payment of pending bills of medical reimbursement and advertisement (Rs. 5.04 lakhs).

Reasons for the final saving of Rs. 10,95.22 lakhs have not been intimated (January 1992).

(iv) **Foodgrains Reserve Fund** :—The Fund is intended to meet the cost of construction of storage godowns for proper and scientific storage of foodgrains. The Fund was fed by a storage surcharge levied at the rate of Rs. 2 per quintal on exports of broken rice and the receipts of that surcharge were credited under head "0435—Other Agricultural Programmes, Other Receipts, Cess on account of foodgrains exported outside the State". At the close of the year, an amount equal to receipts appearing under the above head was transferred to the Fund by contra debit to "Transfer to Reserve Fund" under the major head "2408—Food Storage and Warehousing". No levies have been credited since 1978-79 to the Fund as the Government of India lifted restrictions on the movement of rice outside the Northern Rice Zone on 1st October 1977.

No amount was debited to the Fund during 1990-91. The balance at credit of the Fund as on 31st March 1991 was Rs. 39.75 lakhs.

An account of transactions relating to the Fund is included in the statement No. 16 of the Finance Accounts 1990-91.

(v) Excessive provision of Funds leading to large saving occurred in the voted grant, both under Revenue and Capital during the years 1984-85 to 1989-90 are detailed below :—

Year	Total grant	Actual expenditure (In lakhs of rupees)	Saving	Percentage of Saving (rounded)
<b>1984-85—</b>				
Revenue	1,78.66	1,73.55	5.11	3
Capital	4,36,14.20	4,11,29.21	24,84.99	6
<b>1985-86—</b>				
Revenue	2,02.60	1,93.45	9.15	5
Capital	5,92,23.28	5,73,06.09	19,17.19	3
<b>1986-87—</b>				
Revenue	2,54.63	1,78.36	76.27	30
Capital	6,29,97.20	3,65,43.03	2,64,54.17	42
<b>1987-88—</b>				
Revenue	2,74.91	2,35.26	39.65	14
Capital	6,70,77.02	4,10,91.22	2,59,85.80	39
<b>1988-89—</b>				
Revenue	3,12.31	2,78.20	34.11	11
Capital	5,15,44.26	1,94,68.56	3,20,75.70	62
<b>1989-90—</b>				
Revenue	4,01.79	3,79.00	22.79	6
Capital	5,00,34.47	2,79,31.62	2,21,02.85	44

## Grant No. 10

## Grant No. 10—General Administration

	Total grant/ appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Revenue:			
Major heads:			
2012—President, Vice— President/Governor, Administrator of Union Territories,			
2013—Council of Ministers,			
2052—Secretariat—General Services,			
2053—District Administration,			
2070—Other Administrative Services,			
2075—Miscellaneous General Services,			
2235—Social Security and Welfare,			
2251—Secretariat—Social Services and			
3451—Secretariat—Economic Services			
Voted—			
Original 18,59,08,000	18,59,08,000	14,72,40,731	-3,86,67,269
Supplementary			
Amount surrendered during the year (March 1991)			2,37,87,000
Charged—			
Original 72,76,000	1,02,02,000	93,30,617	-8,71,383
Supplementary 29,26,000			
Amount surrendered during the year			

## Notes and comments—

(i) Rupees 2,37.87 lakhs were surrendered in March 1991; ultimate saving in the voted grant was Rs. 3,86.67 lakhs.

(ii) In view of the final saving of Rs. 8.71 lakhs in the charged appropriation, the supplementary grant of Rs. 29.26 lakhs obtained in March 1991 proved excessive.

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



## Grant No. 10—contd.

Head	Total grant	Actual expenditure	Excess + Saving—
2052—Secretariat— General Services—		(In lakhs of rupees)	
090—Secretariat—			
1.01—General Services Secretariat—			
O 9,18.94	7,89.84	7,83.83	—6.01
R —1,29.10			

Reduction in provision by Rs. 1,29.10 lakhs through reappropriation in March 1991 was mainly due to (i) payment of lesser arrears of salaries to Government employees than anticipated (Rs. 1,33.45 lakhs), (ii) reduced payment of medical reimbursement due to ceiling imposed by Health Department (Rs. 7.40 lakhs), and non-receipt of bills for professional and special services (Rs. 2.89 lakhs), partly set off by excess mainly due to (i) enhanced rates of petrol and lubricants (Rs. 5.54 lakhs), (ii) increase in expenditure on office expenses (Rs. 4.70 lakhs) and enhanced expenditure incurred by the Governor/Advisers for hospitality and entertainment (Rs. 3.94 lakhs).

Reasons for the final saving of Rs. 6.01 lakhs have not been intimated (January 1992).

## 2235—Social Security and Welfare—

## 60—Other Social Security and Welfare programmes—

## 110—Other Insurance Schemes—

## 2.12—Contribution to the National Workers Relief Fund—

O 2,50.00	2,50.00	1,25.00	—1,25.00
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Reasons for the final saving of Rs. 1,25 lakhs have not been intimated (January 1992).

## 2013—Council of Ministers—

## 800—Other expenditure—

## 3.02—Miscellaneous—

O 45.71	6.73	2.91	—3.82
R —38.98			

Reduction in provision by Rs. 38.98 lakhs through reappropriation in March 1991 was due to non-revival of popular Government.

Reasons for the final saving of Rs. 3.82 lakhs have not been intimated (January 1992).

## 104—Entertainment and Hospitality Expenses—

## 4.01—Entertainment and Hospitality Expenses—

O 12.00	..	0.11	+0.11
R —12.00			

## Grant No. 10.—concl'd.

108—Tour Expenses—				
5.01—Tour Expenses—				
O	10.00	}	0.23	+0.23
R	—10.00			
101—Salary of Ministers and Deputy Ministers—				
6.01—Salary of Ministers and Deputy Ministers—				
O	9.34	}	0.28	+0.28
R	—9.34			

In the above three cases (serial nos. 4 to 6), the entire provision was withdrawn through reappropriation in March 1991, due to non-revival of popular Government but an expenditure of Rs. 0.62 lakh was incurred.

Reasons for incurring of expenditure without provision have not been intimated (January 1992).

105—Discretionary grant  
by Ministers—

7.02—Petty Discretionary  
grants—

O	5.30	}		
R	—5.30			

Withdrawal of entire provision through reappropriation in March 1991 was due to non-revival of popular Government.

2070—Other Administrative  
Services—

115—Guest Houses,  
Government Hostels etc.—

8.08—Vidhan Sabha/Civil  
Secretariat Canteens—

O	50.00	}	40.01	39.98	—0.03
R	—9.99				

Reduction of provision by Rs. 9.99 lakhs through reappropriation in March 1991 was mainly due to posts remaining vacant (Rs. 5.30 lakhs) and material and supplies (Rs. 5 lakhs).

(iv) Excess occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—	
		(In lakhs of rupees)		
2052—Secretariat— General Services—				
091—Attached Offices—				
01—Punjab Bhavan, New Delhi—				
O	1,01.62	}	1,15.79	—4.41
R	18.58			
	1,20.20			

Augmentation of provision by Rs. 18.58 lakhs through reappropriation in March 1991 was mainly due to (i) revision of pay scales and grant of additional dearness allowance to Government employees (Rs. 8 lakhs), (ii) increase in rates of various items of office expenses (Rs. 5 lakhs), (iii) enhancement of cost of material and supplies (Rs. 4 lakhs) and enhanced rates of petrol and lubricants (Rs. 1.49 lakhs).

Reasons for the final saving of Rs. 4.41 lakhs have not been intimated (January 1992).

## Grant No. 11

## Grant No. 11—Health and Family Welfare

	Total grant/ appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Revenue :</b>			
<b>Major Heads :</b>			
2210—Medical and Public Health,			
2211—Family Welfare,			
2235—Social Security and Welfare and			
2245—Relief on account of Natural Calamities—			
<b>Voted—</b>			
Original 1,96,79,48,000	1,96,79,48,000	1,67,08,66,562	—29,70,81,438
Supplementary ..			
Amount surrendered during the year			
<b>Charged—</b>			
Original 5,05,000	7,25,000	2,73,792	—4,51,208
Supplementary 2,20,000			
Amount surrendered during the year			
<b>Notes and comments—</b>			

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
2211—Family Welfare—			
102—Urban Family Welfare Services—			
1.01—Urban Family Welfare Services— (Centrally Sponsored Scheme)			
O 26,13.63	26,13.63	1,15.78	—24,97.85
004—Research and Evaluation—			
2.01—Research—			
O 10,08.09	10,08.09	17.38	—9,90.71

## Grant No. 11—contd.

105—Compensation—				
3.01—Compensation—				
O	4,54.65.	4,54.65	1,88.19	—2,66.46
800—Other expenditure—				
4.01—Compensation—				
(Centrally Sponsored Scheme)				
O	5,60.00	5,60.00	3,61.68	—1,98.32
108—Selected area Programmes (including India population project)—				
5.01—Health Guide Scheme—				
O	2,11.39	2,11.39	56.68	—1,54.71
101—Rural Family Welfare Services—				
6.01—Rural Family Welfare Services—				
O	3,51.42	3,51.42	3,26.29	—25.13
106—Mass Education—				
7.01—Mass Education—				
O	28.70	28.70	5.25	—23.45
103—Maternity and Child Health—				
8.01—Maternity and Child Health—				
(Centrally Sponsored Scheme)				
O	31.11	31.11	9.76	—21.35
2210—Medical and Public Health—				
80—General—				
004—Health Statistics and Evaluation—				
9.01—Health Statistics—				
O	20,83.85	20,83.85	59.39	—20,24.46
03—Rural Health Services—				
Allopathy—				
110—Hospitals and Dispensaries—				
10.02—Grant of additional Incentives Compensation out of State's funds to acceptors—				
O	65.00	65.00	41.86	—23.14

## Grant No. 11—contd.

Reasons for the final saving in the above cases (serial nos. 1 to 10) have not been intimated (January 1992).

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

Head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
2210—Medical and Public Health—			
02—Urban Health Services—			
Other systems of medicine—			
101—Ayurveda—			
1.01—Establishment of Post Graduate Institute in Ayurvedic College, Patiala—			
(Centrally Sponsored Scheme)			
O	42.50	42.50	—42.50
01—Urban Health Services—			
Allopathy—			
102—Employees State Insurance Scheme—			
2.01—Employees State Insurance Scheme—			
(Centrally Sponsored Scheme)			
O	35.00	35.00	—35.00
05—Medical Education, Training and Research—			
105—Allopathy—			
3.05—Assistance to Non-Government Institutions—			
O	18.00	18.00	—18.00
06—Public Health—			
102—Prevention of food adulteration—			
4.03—Training of Doctors in Hospital Management, etc.—			
O	15.00	15.00	—15.00

02—Urban Health Services—				
Other Systems of Medicine—				
101—Ayurveda—				
5.02—Establishment of Herb Garden at Moti Bagh, Patiala under the Ayurvedic College, Patiala—				
(Centrally Sponsored Scheme)				
O	10.00	10.00		—10.00
01—Urban Health Services—				
Allopathy—				
110—Hospital and Dispensaries—				
6.20—National Programme for the control of Blindness—				
Opening of District Eye Mobile Units—				
O	10.00	10.00		—10.00
06—Public Health—				
101—Prevention and Control of diseases—				
7.08—Training of Scheduled Caste Women to convert into Trained Dais—				
(Centrally Sponsored Scheme)				
O	9.75	9.75		—9.75
8.04—Training of A.N.Ms (Health) and Family Workers—				
(Centrally Sponsored Scheme)				
O	8.68	8.68		—8.68
04—Rural Health Services—				
Other Systems of Medicine—				
101—Ayurveda—				
9.02—Ayurvedic Hospitals (Rural)—				
O	7.09	7.09		—7.09

## Grant No. 11—contd.

06—Public Health				
001—Direction and Administration—				
10.04—Mobile Food Testing Laboratory—				
O	5.50	5.50	..	—5.50
02—Urban Health Services—				
Other Systems of Medicine—				
101—Ayurveda—				
11.04—Drug Manufacturers—				
(Centrally Sponsored Scheme)				
O	5.00	5.00	...	—5.00
12.03—Grant-in-aid to Patiala Ayurvedic College affiliated to Universities functioning in the State—				
(Centrally Sponsored Scheme)				
O	4.00	4.00	..	—4.00
01—Urban Health Services—				
Allopathy—				
110—Hospital and Dispensaries—				
13.10—Contribution to Bhakra Beas Management Board for throwing open Nangal Hospital to the General Public—				
O	3.50	3.50	..	—3.50
06—Public Health—				
101—Prevention and Control of diseases—				
14.03—Training of Nurses—				
(Centrally Sponsored Scheme)				
O	3.41	3.41	..	—3.41
01—Urban Health Services—				
Allopathy—				
110—Hospital and Dispensaries—				
15.21—Opening of Psychiatric clinics at District level Hospitals—				
O	3.00	3.00	..	—3.00

06—Public Health—				
101—Prevention and Control of diseases—				
16.11—Training of M. P. W.(M) Introduction of 10 seats in each M.P.W.(M) Training Schemes— (Centrally Sponsored Scheme)	O	2.50	2.50	—2.50
001—Direction and Administration—				
17.03—Creation of Food Cell in the Directorate—	O	2.00	2.00	—2.00
02—Urban Health Services— Other Systems of Medicine—				
102—Homeopathy—				
18.03—Strengthening of Headquarter Staff—	O	1.00	1.00	—1.00
19.04—Publication of Homeopathic Literature in Regional Language, Punjabi—	O	1.00	1.00	—1.00

Reasons for non-utilization of the provision in the above cases (serial nos. 1 to 19) have not been intimated (January 1992).

(ii) Excess occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—		
2210—Medical and Public Health—					
01—Urban Health Services— Allopathy—					
110—Hospitals and Dispensaries—					
1.08—Medical Relief to Other Hospitals and Dispensaries—	O	19,41.48	19,41.48	23,84.63	+4,43.15
03—Rural Health Services— Allopathy—					
103—Primary Health Centres—					
2.01—Primary Health Centres—	O	10,12.72	10,12.72	14,14.97	+4,02.25
3.102—Subsidiary Health Centres—	O	20,50.28	20,50.28	22,89.81	+2,39.53



## Grant No. 11—contd.

01—Urban Health Services— Allopathy—				
102—Employees State Insurance Scheme—				
4.01—Employees State Insurance Scheme—				
O	7,18.39	7,18.39	9,14.40	+1,96.01
110—Hospitals and Dispensaries—				
5.02—Medical Relief to Rajindra Hospital, Patiala—				
O	3,72.41	3,72.41	5,29.16	+1,56.75
06—Public Health—				
101—Prevention and Control of diseases—				
6.01—National Malaria Eradication Programme—				
O	7,50.83	7,50.83	8,97.96	+1,47.13
03—Rural Health Services— Allopathy—				
110—Hospitals and Dispensaries—				
7.01—Medical Relief to Hospitals and Dispensaries—				
O	8,01.34	8,01.34	8,85.85	+84.51
05—Medical Education, Training and Research—				
105—Allopathy—				
8.03—Dental College, Amritsar—				
O	71.74	71.74	1,30.55	+58.81
9.06—Shri Guru Gobind Singh Medical College, Faridkot—				
O	2,61.87	2,61.87	3,17.18	+55.31
10.04—Dental College, Patiala—				
O	63.49	63.49	1,15.56	+52.07
06—Public Health—				
101—Prevention and Control of diseases—				
11.02—Anti-Larval operation in Urban areas— (Centrally Sponsored Scheme)				
O	20.00	20.00	63.58	+43.58

04—Rural Health Services—				
Other Systems of Medicine—				
101—Ayurveda—				
12.01—Rural Dispensaries—				
O	4,26.54	4,26.54	4,68.48	+41.94
02—Urban Health Services—				
Other Systems of Medicine—				
102—Homoeopathy—				
13.02—Other Hospitals and Dispensaries—				
O	18.04	18.04	56.99	+38.95
01—Urban Health Services—				
Allopathy—				
001—Direction and Administration—				
14.01—Direction—				
O	1,31.95	1,31.95	1,55.68	+23.73
03—Rural Health Services—				
Allopathy—				
15.104—Community Health Centres—				
O	30.43	30.43	54.08	+23.65
01—Urban Health Services—				
Allopathy—				
110—Hospitals and Dispensaries—				
16.05—Medical Relief to T. B. Clinics and Sanitoria—				
O	1,09.32	1,09.32	1,30.88	+21.56
05—Medical Education, Training and Research—				
105—Allopathy—				
17.02—Government Medical College, Patiala—				
O	3,96.87	3,96.87	4,16.91	+20.04
02—Urban Health Services—				
Other Systems of Medicine—				
101—Ayurveda—				
18.01—Direction—				
O	41.32	41.32	57.53	+16.21

01—Urban Health Services—				
Allopathy—				
001—Direction and Administration—				
19.02—District Administration—				
O	75.04	75.04	90.91	+15.87
110—Hospitals and Dispensaries—				
20.03—Medical Relief to Mental Hospital, Amritsar—				
O	1,20.40	1,20.40	1,34.93	+14.53
05—Medical Education, Training and Research—				
105—Allopathy—				
21.09—Expansion and Improvement of Library in Medical/Dental Colleges—				
O	5.00	5.00	19.42	+14.42
02—Urban Health Services—				
Other Systems of Medicine—				
101—Ayurveda—				
22.03—Other Hospitals and Dispensaries (Aushadhayalas)—				
O	70.61	70.61	84.60	+13.99
01—Urban Health Services—				
Allopathy—				
110—Hospitals and Dispensaries—				
23.05—Medical Relief to T. B. Clinics and Sanitoria—				
(Centrally Sponsored Scheme)				
O	22.00	22.00	35.43	+13.43
05—Medical Education, Training and Research—				
101—Ayurveda—				
24.02—Ayurveda College, Patiala—				
O	37.71	37.71	50.64	+12.93
06—Public Health—				
101—Prevention and Control of diseases—				
25.12—National Leprosy Control Programme—				
(Centrally Sponsored Scheme)				
O	4.00	4.00	16.80	+12.80

26.01—National Programme for the Control of Visual Blindness— (Centrally Sponsored Scheme)	O	10.00	10.00	18.81	+8.81
04—Rural Health Services— Other Systems of Medicine— 102—Homeopathy—					
27.01—Rural Dispensaries—	O	24.27	24.27	32.30	+8.03
01—Urban Health Services— Allopathy— 110—Hospitals and Dispensaries—					
28.15—Guru Gobind Singh Hospital, Faridkot—	O	25.00	25.00	32.00	+7.00
2211—Family Welfare— 101—Rural Family Welfare Services—					
29.01—Rural Family Welfare Services— (Centrally Sponsored Scheme)	O	1,25.80	1,25.80	4,86.10	+3,60.30
200—Other Services and Supplies— 30.01—Other Services and Supplies— (Centrally Sponsored Scheme)	O	89.00	89.00	1,54.37	+65.37
001—Direction and Administration— 31.01—Direction and Administration— (Centrally Sponsored Scheme)	O	27.00	27.00	64.68	+37.68
003—Training— 32.01—Training— (Centrally Sponsored Scheme)	O	27.39	27.39	41.31	+13.92
2235—Social Security and Welfare— 60—Other Social Security and Welfare programmes— 110—Other Insurance Schemes—					
33.01—Reimbursement of Medical Expenses to Punjab Government Pensioners—	O	10.56	10.56	1,03.04	+92.48

## Grant No. 11—contd.

Reasons for the final excess in the above cases (serial nos. 1 to 33) have not been intimated (January 1992).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
2210—Medical and Public Health—			
06—Public Health—			
101—Prevention and Control of diseases—			
1.14—National Malaria Eradication Programme—			
O .. .. .	..	4,72.95	+4,72.95
01—Urban Health Services—			
Allopathy—			
110—Hospitals and Dispensaries—			
2.24—Expansion and Improvement of Shri Guru Teg Bahadur Hospital, Amritsar—			
O .. .. .	..	1,77.16	+1,77.16
06—Public Health—			
101—Prevention and Control of diseases—			
3.14—National Malaria Eradication Programme—			
Anti-Larva—			
O .. .. .	..	56.83	+56.83
05—Medical Education, Training and Research—			
105—Allopathy—			
4.16—Expansion and Improvement of Dental Wing in Medical College, Patiala—			
O .. .. .	..	21.02	+21.02
5.13—Expansion and Improvement of Government Medical College, Patiala—			
O .. .. .	..	14.06	+14.06
6.14—Expansion and Improvement of Guru Gobind Singh Medical College, Faridkot—			
O .. .. .	..	10.42	+10.42

06—Public Health—		
101—Prevention and Control of diseases—		
7.13—Provision of Additional Laboratory Technicians at each Primary Health Centre—		
0	10.29	+10.29
8.15—Additional Laboratory Technicians at each Primary Health Centre—		
(Centrally Sponsored Scheme)		
0	10.29	+10.29
01—Urban Health Services—		
Allopathy—		
110—Hospitals and Dispensaries—		
9.25—Expansion and Improvement of Rajindra Hospital, Patiala—		
0	9.98	+9.98
05—Medical Education, Training and Research—		
105—Allopathy—		
10.15 Expansion and Improvement of Dental College and Hospital, Amritsar—		
0	7.95	+7.95
11.03—Opening of 5 New Multipurpose Workers Scheme (Male) Training Schools—		
(Centrally Sponsored Scheme)		
0	5.08	+5.08
06—Public Health—		
101—Prevention and Control of diseases—		
12.07—National T.B. Control Programme—		
0	3.30	+3.30
05—Medical Education, Training and Research—		
105—Allopathy—		
13.12—Expansion and Improvement of Medical College, Amritsar—		
0	1.52	+1.52

## Grant No. 11—concl'd.

2245—Relief on account of  
Natural Calamities—

02—Floods, Cyclones etc.—

282—Public Health—

14.01—Purchase of Medicines, disinfectants  
etc. for flood affected population—

O .. .. . 1.23 +1.23

Reasons for not covering the expenditure with the provision of funds in the above cases (serial nos. 1 to 14) have not been intimated (January 1992).

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

Head	Total appropriation	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
2210—Medical and Public Health—			
01—Urban Health Services—			
Allopathy—			
001—Direction and Administration—			
1.01—Direction—			
O 4.00 } S 2.00 }	6.00	2.74	—3.26

Reasons for the final saving of Rs. 3.26 lakhs have not been intimated (January 1992).

## Grant No: 12

## Grant No. 12—Home Affairs and Justice

	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
<b>Revenue :</b>			
Major heads :			
2014—Administration of Justice,			
2053—District Administration,			
2055—Police,			
2056—Jails,			
2070—Other Administrative Services,			
2075—Miscellaneous General Services,			
2235—Social Security and Welfare and			
2250—Other Social Services			
<b>Voted—</b>			
Original 2,36,20,05,000	2,75,50,29,000	2,59,08,43,035	—16,41,85,965
Supplementary 39,30,24,000			
Amount surrendered during the year			
<b>Charged—</b>			
Original 2,73,96,000	3,42,46,000	3,13,66,017	—28,79,983
Supplementary 68,50,000			
Amount surrendered during the year			
<b>Capital :</b>			
Major head :			
4216—Capital Outlay on Housing			
Original 10,00,00,000	10,00,00,000	9,71,82,377	—28,17,623
Supplementary			
Amount surrendered during the year			

**Notes and comments—**

(i) In view of the final saving of Rs. 16.41.86 lakhs in voted grant, the supplementary grant of Rs. 39.30.24 lakhs obtained in March 1991 proved excessive.

(ii) In the case of charged appropriation also, the supplementary grant of Rs. 68.50 lakhs obtained in March 1991 proved excessive as there was a final saving of Rs. 28.80 lakhs.



## Grant No. 12—contd.

(iii) Saving in the voted grant (partly counter-balanced by excess under other heads as mentioned in note (iv) below) occurred under the following heads :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
2055—Police—			
115—Modernisation of Police Force—			
1.01—Modernisation of Police Force—			
O      20,41.79	37.38	43.62	+6.24
R     -20,04.41			
Reduction in provision by Rs. 20,04.41 lakhs through reappropriation in March 1991 was due to diversion of lump sum provision of Rs. 20,00 lakhs under the above scheme to other purposes and release of less funds by Government of India (Rs. 4.41 lakhs).			
Reasons for the final excess of Rs. 6.24 lakhs have not been intimated (January, 1992).			
101—Criminal Investigation and Vigilance—			
2.01—Criminal Investigation Department—			
O      13,39.19	15,91.13	12,36.61	-3,54.52
R      2,51.94			
Augmentation of provision by Rs. 2,51.94 lakhs through reappropriation in March 1991 was mainly due to (i) increase in expenditure on secret services (Rs. 2.68 lakhs), (ii) clearance of pending bills of Lubricants (Rs. 98.45 lakhs), (iii) payment of telephone and electricity charges (Rs. 31.90 lakhs), (iv) increase in rent, rates and taxes (Rs. 5.86 lakhs), and increase in rates of stores, clothing, ration etc. (Rs. 3.66 lakhs), partly set off by saving mainly due to (i) posts remaining vacant (Rs. 1,55.08 lakhs) and decrease in advertisement charges (Rs. 0.99 lakh).			
Reasons for the final saving of Rs. 3,54.52 lakhs have not been intimated (January 1992).			
3.02—Agency Police—			
O      94.14	92.84	59.37	-33.47
R     -1.30			
Reduction in provision by Rs. 1.30 lakhs through reappropriation in March 1991 was mainly due to posts remaining vacant (Rs. 1.28 lakhs).			
Reasons for the final saving of Rs. 33.47 lakhs have not been intimated (January 1992).			
2053—District Administration—			
4.800—Other expenditure—			
S      4,52.45	4,52.45	3,21.54	-1,30.91
Reasons for the final saving of Rs. 1,30.91 lakhs have not been intimated (January 1992).			

## Grant No. 12—contd.

## 2056—Jails—

## 101—Jails—

## 5.01—Central Jails—

O	7,25.83	} 7,39.49	6,25.23	—1,14.26
R	13.66			

Augmentation of provision by Rs. 13.66 lakhs through reappropriation in March 1991 was mainly due to payment of arrears on account of revision of pay scales (Rs. 13.29 lakhs) and increase in the rates of liveries (Rs. 2.86 lakhs), partly set off by saving mainly due to economy measures (Rs. 2.62 lakhs).

Reasons for the final saving of Rs. 1,14.26 lakhs have not been intimated (January 1992).

## 6.02—District Jails—

O	4,21.16	} 3,58.62	3,36.52	—22.10
R	—62.54			

Reduction in provision by Rs. 62.54 lakhs through reappropriation in March 1991 was due to economy measures (Rs. 65.94 lakhs), partly set off by excess due to increase in the rates of liveries (Rs. 3.40 lakhs).

Reasons for the final saving of Rs. 22.10 lakhs have not been intimated (January 1992).

## 2070—Other Administrative Services—

## 107—Home Guards—

## 7.02—Home Guards—

## Border Wing—

O	4,67.03	} 6,17.35	5,33.69	—83.66
S	1,50.10			
R	0.22			

Reasons for the final saving of Rs. 83.66 lakhs have not been intimated (January 1992).

8.01—Home Guards  
Urban and Rural  
Wing—

O	15,36.41	} 20,79.29	20,08.81	—70.48
S	5,43.10			
R	—0.22			

Reasons for the final saving of Rs. 70.48 lakhs have not been intimated (January 1992).

## 2014—Administration of Justice—

## 114—Legal Advisers and Counsels—

## 9.04—District Attorneys—

O	2,06.54	} 2,03.76	1,73.21	—30.55
S	0.22			
R	—3.00			

## Grant No. 12—contd.

Reduction in provision by Rs. 3 lakhs through reappropriation in March 1991 was due to non-receipt of counsel fee bills and non-appointment of Senior State Counsel.

Reasons for the final saving of Rs. 30.55 lakhs have not been intimated (January 1992).

(iv) Excess occurred mainly under :—

Head	Total grant	Actual expenditure (In lakh of rupees)	Excess + Saving—
2055—Police—			
109—District Police—			
1.01—District Police (Proper)—			
O	1,03,73.20		
S	20,43.40		
R	8,90.46		
	1,33,07.06	1,29,14.72	—3,92.34

Augmentation of provision by Rs. 8,90.46 lakhs through reappropriation in March 1991 was mainly due to (i) creation of additional posts of SPO's (Rs. 4,93.04 lakhs), (ii) purchase of machinery and equipment to control terrorist activities (Rs. 1,26.43 lakhs), (iii) payment of arrears of pay and allowances due to revision of pay scales (Rs. 1,22.61 lakhs), (iv) increase in the rates of ration, clothing and tentage stores (Rs. 73.86 lakhs), (v) clearance of bills relating to rewards for control of terrorist activities (Rs. 39.75 lakhs) and clearance of pending bills of rent, rates and taxes (Rs. 34.62 lakhs).

Reasons for the final saving of Rs. 3,92.34 lakhs have not been intimated (January 1992).

114—Wireless and Computer—			
2.01—Police Wireless and Computer staff—			
O	6,80.10		
R	5,19.02		
	11,99.12	10,08.30	—1,90.82

Augmentation of provision by Rs. 5,19.02 lakhs through reappropriation in March 1991 was mainly due to (i) purchase of machinery and equipment (Rs. 4,33.08 lakhs), (ii) revision of pay scales (Rs. 64.09 lakhs), (iii) enhanced expenditure in connection with the maintenance of Police Computer (Rs. 16.25 lakhs), (iv) increase in contingent expenditure (Rs. 4.11 lakhs) and clearance of pending telephone/electricity bills (Rs. 0.70 lakh).

Reasons for the final saving of Rs. 1,90.82 lakhs have not been intimated (January 1992).

113—Welfare of Police Personnel—			
3.02—Contribution towards Police Amenities Fund—			
R	78.82	78.82	78.82

There was no provision in the original budget estimates for the above scheme. Funds were obtained through reappropriation in March 1991 for contribution to Police Amenities Fund.

104—Special Police—			
4.01—Special Police—			
O	32,81.93		
S	6,00.00		
R	1,65.27		
	40,47.20	39,55.77	—91.43

## Grant No. 12—contd.

Augmentation of provision by Rs. 1,65.27 lakhs through reappropriation in March 1991 was mainly due to (i) increase in rates of clothing, tentage and stores etc. (Rs. 84.30 lakhs), (ii) clearance of pending bills of lubricants (Rs. 30 lakhs), (iii) clearance of pending travelling allowance bills (Rs. 24 lakhs), (iv) increase in rates of daily wages (Rs. 14 lakhs), (v) purchase of additional material to encourage games (Rs. 10 lakhs), and (vi) increase in rates of machinery and equipment (Rs. 1.67 lakhs).

Reasons for the final saving of Rs. 91.43 lakhs have not been intimated (January 1992).

## 111—Railway Police—

## 5.01—Railway Police—

O	3,58.25	}	4,08.72	3,89.22	-19.50
R	50.47				

Augmentation of provision by Rs 50.47 lakhs through reappropriation in March 1991 was mainly due to payment of arrears of pay and allowances due to revision of pay scales (Rs. 47.64 lakhs) and increase in rates of lubricants (Rs. 1.90 lakhs).

Reasons for the final saving of Rs. 19.50 lakhs have not been intimated (January 1992).

## 2056—Jails—

## 102—Jail Manufactures—

## 6.01—Central Jails—

O	83.28	}	2,30.75	2,37.77	+7.02
S	1,20.83				
R	26.64				

Augmentation of provision by Rs. 26.64 lakhs through reappropriation in March 1991 was due to purchase of raw material (Rs. 24.17 lakhs) and payment of arrears of pay and allowances due to revision of pay scales (Rs. 2.66 lakhs).

Reasons for the final excess of Rs. 7.02 lakhs have not been intimated (January 1992).

## 7.02—District Jails—

O	18.13	}	37.79	39.39	+1.60
R	19.66				

Augmentation of provision by Rs. 19.66 lakhs through reappropriation in March 1991 was due to purchase of raw material (Rs. 18.50 lakhs) and payment of arrears of pay and allowances due to revision of pay scales (Rs. 1.20 lakhs).

Reasons for the final excess of Rs. 1.60 lakhs have not been intimated (January 1992).

## Capital :

(v) Saving occurred under the following head :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
4216—Capital Outlay on Housing—			
01—Government Residential Buildings—			
107—Police Housing—			
01—Construction—			

O	10,00.00	10,00.00	9,71.82	-28.18
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Reasons for the final saving of Rs. 28.18 lakhs have not been intimated (January 1992).

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(vi) Police Clothing and Equipment Fund

Expenditure under the voted grant, includes Rs. 3,29.02 lakhs transferred to this Fund which is meant for purchase and renewals of clothing and equipment for non-gazetted police personnel. Government have prescribed different scales of clothing and equipment for various categories of district police force. The amount of annual contribution to the Fund is determined on the basis of total sanctioned strength and the scales applicable to each category of district police force. Receipts from the sale of old stock and recoveries from the members of the force, who lose or cause undue damages to the articles in their possession, are also credited to the Fund.

Rupees 3,11.69 lakhs were spent out of the Fund in 1990-91. The balance at the credit of the Fund at the end of March 1991 was Rs. 1,56.28 lakhs.

An account of the transactions of the Fund is included in statement no. 16 of the Finance Accounts 1990-91.

## Grant No. 13

## Grant No. 13—Industries

	Total grant/ appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Revenue</b>			
<b>Major heads :</b>			
2057—Supplies and Disposals,			
2230—Labour and Employment,			
2851—Village and Small Industries,			
2852—Industries,			
2853—Non-ferrous Mining and Metallurgical Industries and			
3475—Other General Economic Services—			
Voted—			
Original       17,07,87,000	17,07,88,000	13,06,78,754	-4,01,09,246
Supplementary     1,000			
Amount surrendered during the year (March 1991)			1,90,000
Charged—			
Original       80,000	30,44,000	30,00,000	-44,000
Supplementary   29,64,000			
<i>Amount surrendered during the year</i>			
<b>Capital :</b>			
<b>Major heads :</b>			
4851—Capital Outlay on Village and Small Industries,			
4859—Capital Outlay on Tele- communication and Electronic Industries,			
4885—Other Capital Outlay on Industries and Minerals,			
6851—Loans for Village and Small Industries,			
6860—Loans for Consumer Industries and			
6885—Other Loans to Industries and Minerals—			
Voted—			
Original     22,91,00,000	22,91,03,000	22,96,99,370	+5,96,370
Supplementary   3,000			

## Grant No. 13—contd.

Amount surrendered during the year

Charged—

Original 91,000

Supplementary

91,000

91,000

Amount surrendered during the year

Notes and comments—

Revenue :

(i) Saving (partly set off by excess under other heads as mentioned in notes (iii) and (iv) below) occurred mainly under the following heads :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
2851—Village and Small Industries—			
1.102—Small Scale Industries—			
O 8,57.84	8,49.47	5,47.20	—3,02.27
S 0.01			
R —8.38			

Reduction in provision by Rs. 8.38 lakhs through reappropriation in March 1991 was due to posts remaining vacant.

Reasons for the final saving Rs. 3,02.27 lakhs have not been intimated (January 1992).

2.102—Small Scale Industries—

(Centrally Sponsored Scheme)

O 2,03.70	2,03.70	77.00	—1,26.70
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Reasons for the final saving of Rs. 1,26.70 lakhs have not been intimated (January 1992).

3.104—Handicraft Industries—

O 68.39	68.39	51.91	—16.48
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Reasons for the final saving of Rs. 16.48 lakhs have not been intimated (January 1992).

4.103—Handloom Industries

O 21.38	21.38	8.01	—13.37
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Reasons for the final saving of Rs. 13.37 lakhs have not been intimated (January 1992).

(ii) An instance where entire provision remained un-utilised is given below :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
2851—Village and Small Industries—			
103—Handloom Industries— (Centrally Sponsored Scheme)			
0 20.00	20.00		-20.00

Reasons for non-utilisation of provision in the above case have not been intimated (January 1992).

(iii) Excess occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
2852—Industries—			
80—General—			
800—Other expenditure—			
1.02—Reimbursement of Octroi—			
0 10.00	10.00	39.25	+29.25

Reasons for the final excess of Rs. 29.25 lakhs have not been intimated (January 1992).

2851—Village and Small Industries—			
2.001—Direction and Administration—			
O 2.48.01	2.54.49	2.75.17	+20.68
R 6.48			

Augmentation of provision by Rs. 6.48 lakhs through reappropriation in March 1991 was due to payment of minimum electricity charges to P. S. E. B.

Reasons for the final excess of Rs. 20.68 lakhs have not been intimated (January 1992).

2057—Supplies and Disposals—			
101—Purchase—			
3.01—Controller of Stores—			
0 32.72	32.72	38.22	+5.50

Reasons for the final excess of Rs. 5.50 lakhs have not been intimated (January 1992).



## Grant No. 13—contd.

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

Head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
2851—Village and Small Industries—			
001—Direction and Administration— (Centrally Sponsored Scheme)			
O		16.94	+16.94

Reasons for incurring expenditure without provision in the above case have not been intimated (January 1992).

## Capital :

(v) Excess (partly set off by saving under other heads as mentioned in notes (vii) and (viii) below) occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
6885—Other Loans to Industries and Minerals—			
01—Loans to Industrial Financial Institutions—			
190—Loans to Public Sector and other undertakings—			
1.05—Loans to P.S.I.D.C. for various Schemes—			
S                    0.01	0.01	1,18.90	+1,18.89

Reasons for the final excess of Rs. 1,18.89 lakhs have not been intimated (January 1992).

2.07—Loans to Punjab Film and News Corporation—

S                    0.01	0.01	13.66	+13.65
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Reasons for the final excess of Rs. 13.65 lakhs have not been intimated (January 1992).

6860—Loans for Consumer Industries—

01—Textile—

190—Loans for Public Sector and other undertakings—

3.01—Loans to Handloom and Textile Development Corporation—

S                    0.01	0.01	26.95	+26.94
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Reasons for the final excess of Rs. 26.94 lakhs have not been intimated (January 1992).

## Grant No. 13—contd.

4851—Capital Outlay on Village and Small Industries—				
4.800—Other expenditure—				
O	10.00	10.00	51.31	+41.31

Reasons for the final excess of Rs. 41.31 lakhs have not been intimated (January 1992).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
6885—Other Loans to Industries and Minerals—			
190—Loans to Public Sector and other undertakings—			
1.02—Loans to Punjab Financial Corporation—			
O	..	5,00.00	+5,00.00
4851—Capital Outlay on Village and Small Industries—			
2.800—Other expenditure— (Centrally Sponsored Scheme)			
O	..	31.00	+31.00
6851—Loans for Village and Small Industries—			
3.07—Loans to New Industries in lieu of Refund of Sales Taxes, Purchase Tax and Inter-State Sales Tax—			
O	..	20.66	+20.66

Reasons for incurring expenditure without provision in the above three cases have not been intimated (January 1992).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
4859—Capital Outlay on Telecommunication and Electronic Industries—			
02—Electronics—			
190—Investment in Public Sector and other undertakings—			
1.01—Share Capital contribution to the Punjab State Electronics Development and Production Corporation—			
O	4,00.00	2,92.78	—1,07.22

Reasons for the final saving of Rs. 1,07.22 lakhs have not been intimated (January 1992).

## Grant No. 13—concl'd.

4885—Other Capital Outlay on Industries and Minerals—				
01—Investment in Industrial Financial Institutions—				
190—Investment in Public Sector and other undertakings—				
2.02—Punjab State Industrial Corporation—				
0	8,71.00	8,71.00	7,71.00	—1,00.00

Reasons for the final saving of Rs. 1,00 lakhs have not been intimated (January 1992).

(viii) Instances where entire provision remained un-utilised are given below :—

Head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
4885—Other Capital Outlay on Industries and Minerals—			
01—Investment in Industrial Financial Institutions—			
190—Investment in Public Sector and other undertakings—			
1.04—Punjab Financial Corporation— Additional Share Capital—			
0	5,00.00	5,00.00	—5,00.00
2.05—Industrial Estates—			
0	20.00	20.00	—20.00

Reasons for non-utilisation of the entire provision in the above two cases have not been intimated (January 1992).

## Grant No. 14—Information and Public Relations

	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Revenue :			
Major head :			
2220—Information and Publicity			
Voted—			
Original                   5,72,96,000	5,82,37,000	5,11,28,609	—71,08,391
Supplementary           9,41,000			
Amount surrendered during the year			
Charged—			
Original                   15,000	15,000		—15,000
Supplementary			

Amount surrendered during the year

Notes and comments—

(i) In view of the final saving of Rs. 71.08 lakhs in voted grant, the supplementary grant of Rs. 9.41 lakhs obtained in March 1991 proved unnecessary.

(ii) The entire charged appropriation remained unutilised. This is the 4th year in succession in which the entire charged provision remained unutilised and was not surrendered.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
60—Others—			
001—Direction and Administration—			
1:02—District Administration—			
O                   1,90.13	2,01.39	1,75.85	—25.54
S                   9.41			
R                   1.85			

Augmentation of provision by Rs. 1.85 lakhs through reappropriation in March 1991 was mainly due to (i) clearance of pending liabilities of petrol and other lubricant oils (Rs. 3.09 lakhs), (ii) payment of telephone bills (Rs. 1.20 lakhs), (iii) increase in travelling allowance rates (Rs. 1.07 lakhs), (iv) providing liveries to class-IV employees (Rs. 0.75 lakh), and (v) payment of arrears of salary and allowances on account of revision of pay scales (Rs. 0.40 lakh), partly set off by saving due to economy measures (Rs. 4.66 lakhs).

Reasons for the final saving of Rs. 25.54 lakhs have not been intimated (January 1992).

106—Field Publicity—			
2.03—Multimedia Campaign—			
O                   1,00.00	1,00.00	80.06	—19.94

## Grant No. 14—contd.

Reasons for the final saving of Rs. 19.94 lakhs have not been intimated (January 1992).

(iv) In the following cases the entire provision remained unutilised, but no amount was surrendered :—

Head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
60—Others—			
106—Field Publicity—			
1.02—Television Scheme—			
O                    5.00	5.00	..	—5.00
01—Films—			
105—Production of Films—			
2.02—Setting up of Colour Laboratory—			
O                    2.00	2.00	..	—2.00

Reasons for non-utilisation of the entire provision in the above cases (serial nos. 1 to 2) have not been intimated (January 1992).

(v) Excess occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
01—Films—			
105—Production of Films—			
01—Purchase and Production of Films—			
O                    10.00	12.30	20.59	+8.29
R                    2.30			

Augmentation of provision by Rs. 2.30 lakhs through reappropriation in March 1991 was mainly due to purchase of machinery and equipment (Rs. 5.50 lakhs), partly set off by saving due to economy measures (Rs. 3.45 lakhs).

Reasons for the final excess of Rs. 8.29 lakhs have not been intimated (January 1992).

## Grant No. 14—concl'd.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
60—Others—			
001—Direction and Administration—			
03—Strengthening of the Department of Public Relations—			
O      0.10			
R      —0.10		1.26	+1.26

Reasons for not covering the expenditure with budget provision have not been intimated (January 1992).

## Grant No. 15

## Grant No. 15—Irrigation and Power

	Total grant/ appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue :			
Major heads :			
2045—Other Taxes and Duties on Commo- dities and Services,			
2070—Other Administrative Services,			
2701—Major and Medium Irrigation,			
2702—Minor Irrigation and			
2711—Flood Control and Drainage			
Voted—			
Original 1,33,18,01,000 } Supple- mentary 8,97,93,000 }	1,42,15,94,000	1,40,52,53,035	—1,63,40,965
Amount surrendered during the year			
Charged—			
Original 4,00,000 } Supplementary 6,54,000 }	10,54,000		—10,54,000
Amount surrendered during the year			
Capital :			
Major heads :			
4701—Capital Outlay on Major and Medium Irrigation,			
4702—Capital Outlay on Minor Irrigation,			
4711—Capital Outlay on Flood Control projects,			
4801—Capital Outlay on Power Projects,			
6705—Loans for Command Area, Development and			
6801—Loans for Power Projects			
Original 6,10,00,71,000 } Supplementary 1,22,35,22,000 }	7,32,35,93,000	8,35,65,85,615	+1,03,29,92,615
Amount surrendered during the year (March 1991)			7,84,00,000

## Grant No. 15—contd.

## Notes and comments—

## Revenue :

(i) In view of the final saving of Rs. 1,63.41 lakhs in voted grant, the supplementary provision of Rs. 8,97.93 lakhs obtained in March 1991 proved excessive.

(ii) Entire charged appropriation remained unutilized.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + saving—
2701—Major and Medium Irrigation—			
02—Major Irrigation—			
Non-Commercial—			
101—Sutlej Yamuna Link Canal Project—			
1.03—Execution—			
O 4,46.64	6,21.41	1.60	-6,19.81
S 60.08			
R 1,14.69			

Augmentation of provision by Rs. 1,14.69 lakhs through reappropriation in March 1991 was due to payment of arrears to Government employees on account of revision of pay scales and also payment of additional dearness allowance to them (Rs. 1,17.97 lakhs), partly set off by saving due to economy measures (Rs. 3.28 lakhs).

Reasons for the final saving of Rs 6,19.81 lakhs have not been intimated (January 1992).

## 2.02—Supervision—

O 2,53.49	2,40.29	0.53	-2,39.76
R -13.20			

Reduction in provision by Rs. 13.20 lakhs through reappropriation in March 1991 was due to economy measures.

Reasons for the final saving of Rs 2,39.76 lakhs have not been intimated (January 1992).

## 3.01—Direction—

O 2,04.43	1,02.94	0.25	-1,02.69
R -1,01.49			

Reduction in provision by Rs. 1,01.49 lakhs through reappropriation in March 1991 was due to economy measures.

Reasons for the final saving of Rs. 1,02.69 lakhs have not been intimated (January 1992).

01—Major Irrigation—  
Commercial—112—Bhakra Main Line  
Canal System—

## 4.03—Execution—

O 3,91.24	4,47.49	3,34.93	-1,12.56
S -56.25			

Reasons for the final saving of 1,12.56 lakhs have not been intimated (January 1992).



119—Rajasthan Feeder—  
(Punjab Portion)

## 5.08—Works

## expenditure—

O	98.00	98.00	1.50	—96.50
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Reasons for the final saving of Rs. 96.50 lakhs have not been intimated (January 1992).

110—Bist Doab Canal  
System

## 6.03—Execution—

O	1,14.34	} 2,07.38	} 1,20.64	} —86.74
S	92.63			
R	0.41			

Reasons for the final saving of Rs 86.74 lakhs have not been intimated (January 1992).

## 104—Harike Project—

## 7.03—Execution—

O	3,17.91	} 3,17.90	} 2,71.52	} —46.38
R	—0.01			

Reasons for the final saving of Rs. 46.38 lakhs have not been intimated (January 1992).

102—Upper Bari Doab  
Canal System—

## 8.03—Execution—

O	4,43.61	} 5,29.98	} 4,96.40	} —33.58
S	85.37			
R	1.00			

Augmentation of provision by Rs. 1 lakh through reappropriation in March 1991 was mainly due to payment of arrears to Government employees on account of revision of pay scales.

Reasons for the final saving of Rs. 33.58 lakhs have not been intimated (January 1992).

## 04—Medium Irrigation—

## Non-Commercial—

101—Checking of Nullahs  
and Rivers—

## 9.03—Execution—

O	81.83	} 85.49	} 55.04	} —30.45
S	3.66			

Reasons for the final saving of Rs. 30.45 lakhs have not been intimated (January 1992).

## 01—Major Irrigation—

## Commercial—

## 101—Sirhind Canal System—

## 10.03—Execution—

O	6,28.00	} 7,18.23	} 6,89.65	} —28.58
S	88.87			
R	1.36			

Augmentation of provision by Rs. 1.36 lakhs through reappropriation in March 1991 was mainly due to payment of arrears to Government employees on account of revision of pay scales and additional dearness allowance.

Reasons for the final saving of Rs. 28.58 lakhs have not been intimated (January 1992).

## Grant No. 15—contd.

## 80—General—

005—Survey and  
Investigation—

## 11·03—Execution—

O	1,17.18	}	1,44·03	98·53	—45·50
S	8.35				
R	18.50				

Augmentation of provision by Rs. 18.50 lakhs through reappropriation in March 1991 was mainly due to (i) payment of arrears to Government employees on account of revision of pay scales and additional dearness allowance (Rs. 15.29 lakhs) and additional expenditure on travelling expenses and contingencies owing to hike in bus fares and in prices of contingent articles (Rs. 3 lakhs).

Reasons for final saving of Rs. 45.50 lakhs have not been intimated (January 1992).

## 01—Major Irrigation—

## Commercial—

109—Shah Nehar Canal  
System—

## 12.03 —Execution—

O	47.71	}	37.69	23.37	—14.32
R	—10.02				

Reduction in provision by Rs. 10.02 lakhs through reappropriation in March 1991 was mainly due to economy measures.

Reasons for the final saving of Rs. 14.32 lakhs have not been intimated (January 1992).

## 80—General—

## 004—Research—

## 13·02—Research—

O	74·68	74·68	50·43	—24·25
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Reasons for the final saving of Rs. 24.25 lakhs have not been intimated (January 1992).

## 01—Major Irrigation—

## Commercial—

## 103—Sutlej Valley Projects—

## 14·03—Execution—

O	1,54·19	}	1,69·23	1,45·66	—23·57
S	14·96				
R	0·08				

Reasons for the final saving of Rs. 23.57 lakhs have not been intimated (January 1992).

119—Rajasthan Feeder  
(Punjab Portion)—

## 15·06—Suspense—

O	1·00	}
R	—1·00	

Withdrawal of entire provision through reappropriation in March 1991 was due to economy measures.

## Grant No. 15—contd.

2702—Minor Irrigation—

80—General—

16·02—Grant-in-aid to  
Punjab State  
Tubewell Corporation—

O	5,87·93	}	5,14·27	5,14·27
R	—73·66			

Reduction in provision by Rs. 73·66 lakhs through reappropriation in March 1991 was based on actual requirement.

2711—Flood Control and  
Drainage—

03—Drainage—

001—Direction and  
Administration—

17·03—Execution—

O	8,43·62	}	9,30·19	7,82·87	—1,47·32
S	9·87				
R	76·70				

Augmentation of provision by Rs. 76·70 lakhs through reappropriation in March 1991 was mainly due to post budget decision to convert the provision of the scheme 'C.M.C. Circle and Vigilance' from Plan to Non-Plan.

Reasons for the final saving of Rs. 1,47·32 lakhs have not been intimated (January 1992).

103—Civil Works—

18·08—Works expenditure—

O	2,64·00	}	2,55·08	2,31·19	—23·89
R	—8·92				

Reduction in provision by Rs. 8·92 lakhs through reappropriation in March 1991 was due to economy measures.

Reasons for the final saving of Rs. 23·89 lakhs have not been intimated (January 1992).

01—Flood Control—

103—Civil Works—

19·08—Works expenditure—

O	7,75·00	}	7,61·00	7,49·81	—11·19
R	—14·00				

Reduction in provision by Rs. 14 lakhs through reappropriation in March 1991 was due to economy measures.

Reasons for the final saving of Rs. 11·19 lakhs have not been intimated (January 1992).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—	
2701—Major and Medium Irrigation—				
01—Major Irrigation—				
Commercial—				
129—Bhakra Dam—				
1. Unit No. I—				
O	4,13·99	}	4,47·95	—4,47·95
S	33·96			

## 138—Beas Project—

2. Unit—II  
(Pong Dam)

O	1,98.67	}	3,72.24	..	—3,72.24
S	1,73.57				

## 80—General—

001—Direction and  
Administration—3.02—Technical Control  
and Supervision—

(Common Establishment)

O	1,88.08	}	2,31.95	..	—2,31.95
S	30.90				
R	12.97				

Augmentation of provision by Rs. 12.97 lakhs through reappropriation<sup>4</sup> in March 1991 was mainly due to payment of arrears to Government employees on account of revision of pay scales.

## 800—Other expenditure

## 4-03—Mukerian Hydel Project—

O	1,37.32	}	2,15.07	..	—2,15.07
S	77.75				

01—Major Irrigation—  
Commercial—152—Providing Irrigation  
facilities to Punjab  
Areas under S.Y.L.  
Project—5.07—Other expenditure  
including interest—

O	1,99.28	}	2,60.46	..	—2,60.46
R	61.18				

Augmentation of provision by Rs. 61.18 lakhs through reappropriation in March 1991 was due to increase in plan outlay for 'Garhi Lift Irrigation' scheme.

119—Rajasthan Feeder—  
(Punjab Portion)

## 6-03—Execution—

O	62.95	}	82.09	..	—82.09
S	18.77				
R	0.37				

## 144—Dholbaha Check Dam—

## 7.08—Works expenditure—

O	50.00	}	44.66	..	—44.66
R	—5.34				

Reduction in provision by Rs. 5.34 lakhs through reappropriation in March 1991 was due to reduced works expenditure on account of strike by the technical staff.

105—Gang Canal  
System—

## 8.08—Works expenditure—

O	47.25	}	30.00	..	—30.00
R	—17.25				

Reduction in provision by Rs. 17.25 lakhs through reappropriation in March 1991 was due to reduction in works expenditure on account of strike by the technical staff.

9.131—Nangal Hydrel  
Channel  
Unit—III

O	41.18	}	38.31	..	—38.31
R	—2.87				

Reduction in provision by Rs. 2.87 lakhs through reappropriation in March 1991 was based on actual requirement.

137—Beas Project—  
Unit—I  
(B. S. L.)

## 10.01—Direction—

O	36.21	}	39.13	..	—39.13
S	2.92				

119—Rajasthan Feeder—  
(Punjab Portion)11.05—Machinery and  
Equipment—

O	1.00	}	32.00	..	—32.00
S	30.00				
R	1.00				

Augmentation of provision by Rs. 1 lakh through reappropriation in March 1991 was due to increase in rates of spare parts.

## 80—General—

800—Other expenditure—  
(Hydel Administration)12.02—Anandpur Sahib  
Hydel Project—

O	21.77	}	27.58	..	—27.58
S	5.81				

01—Major Irrigation—  
Commercial—130—Nangal Dam—  
Unit—II

## 13.08—Works expenditure—

O	3.77	}	23.50	..	—23.50
S	16.86				
R	2.87				

Augmentation of provision by Rs. 2.87 lakhs through reappropriation in March 1991 was based on actual requirement.

## Grant No. 15—contd.

137—Beas Project— Unit—F (B. S. L.)				
14.08—Works expenditure—				
O	20.16	20.16		—20.16
80—General—				
800—Other expenditure (Hydel Administration)				
15.01—Investigation of New Schemes—				
O	16.55	16.55		—16.55
01—Major Irrigation— Commercial—				
144—Dholbaha Check Dam—				
16.03—Execution—				
O	14.04	23.62		—23.62
R	9.58			
Augmentation of provision by Rs. 9.58 lakhs through reappropriation in March 1991 was mainly due to (i) payment of arrears to Government employees on account of revision of pay scales and additional dearness allowance (Rs. 4.43 lakhs) and (ii) increase in rates of contingent items and travel expenses (Rs. 4 lakhs).				
119—Rajasthan Feeder— (Punjab Portion)				
17.01—Direction—				
O	4.43	4.06		—4.06
R	—0.37			
18.02—Supervision—				
O	2.07	2.07		—2.07
2702—Minor Irrigation—				
02—Ground Water—				
103—Tubewells—				
19.01—Installation of Tubewells under Technical Co-operation Assistance Scheme—				
O	47.98	47.98		—47.98
20.06—Installation of 150 Tubewells along main Branch to Augment Irrigation supplies for Upper Bari Doab Canal Tracts—				
O	21.70	21.70		—21.70

## Grant No. 15—contd.

21.04—Installation of 92 Deep Tubewells in Mahalpur Block— Hoshiarpur district—	O	21.40	21.40	—21.40
22.05—Installation of 96 Tubewells in Sbahkot Block— district Jalandhar—	O	4.57	4.57	—4.57

Reasons for non-utilisation of the entire provision in the above cases (serial nos. 1 to 22) have not been intimated (January 1992).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
2701 Major and Medium Irrigation—			
01— Major Irrigation— Commercial—			
115—Bhakra Dam Administra- tion B.B.M. B—			
1.07—Other expenditure including interest—			
O            6,29.57 } R            3,49.57 }	2,80.00	11,30.20	+8,50.20

Reduction in provision by Rs. 3,49.57 lakhs through reappropriation in March 1991 was due to reduction in plan outlay by the Government.

Reasons for the final excess of Rs. 8,50.20 lakhs have not been intimated (January 1992).

141—Sutlej Yamuna Link Canal Project—			
2.07—Other expenditure including interest			
O            4,95.54 } R            50.59 }	5,46.13	8,53.47	+3,07.34

Augmentation of provision by Rs. 50.59 lakhs through reappropriation in March 1991 was due to increase in plan outlay for the scheme "Garhi Lift Irrigation" by the Government.

Reasons for the final excess of Rs. 3,07.34 lakhs have not been intimated (January 1992).

03— Medium Irrigation— Commercial—			
103— Extension and Improve- ment of Shah Nahar—			
3.07—Other expenditure including interest—			
O            59.63 } R            55.62 }	1,15.25	1,61.39	+46.14

Augmentation of provision by Rs. 55.62 lakhs through reappropriation in March 1991 was due to increase in plan outlay by the Government.

Reasons for the final excess of Rs. 46.14 lakhs have not been intimated (January 1992).

01— Major Irrigation—  
Commercial—

125— Lining of Channels—

4-07— Other expenditure including interest—

O	12,78.93}			
R	67.02}	13,45.95	13,73.91	+27.96

Augmentation of provision by Rs. 67.02 lakhs through reappropriation in March 1991 was due to increase in plan outlay by the Government.

Reasons for the final excess of Rs. 27.96 lakhs have not been intimated (January 1992).

101— Sirhind Canal System—

5-06— Suspense—

O	26.00	26.00	79.12	+53.12
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Reasons for the final excess of Rs. 53.12 lakhs have not been intimated (January 1992).

118— Shah Nehar Feeder Project—

6-08— Works expenditure—

O	24.00}			
R	41.00}	65.00	65.92	+0.92

Augmentation of provision by Rs. 41 lakhs through reappropriation in March 1991 was due to payment of liabilities for urgent repairs of Canal.

103— Sutlej Valley Projects—

7-08— Works expenditure—

O	47.38}			
R	-0.15}	47.23	77.74	+30.51

Reasons for the final excess of Rs. 30.51 lakhs have not been intimated (January 1992).

04— Medium Irrigation—

Non-Commercial—

8-04— Store procurement—

S	3.01	3.01	32.48	+29.47
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Reasons for the final excess of Rs. 29.47 lakhs have not been intimated (January 1992).



## Grant No. 15—contd.

03— Medium Irrigation—  
Commercial—

105— Construction of New  
Distributories/  
Minors—

9.07—Other expenditure  
including interest—

O	11.00}			
R	12.60}	23.60	30.98	+7.38

Augmentation of provision by Rs. 12.60 lakhs through reappropriation in March 1991 was due to increase in plan outlay by the Government.

Reasons for the final excess of Rs. 7.38 lakhs have not been intimated (January 1992).

01— Major Irrigation—  
Commercial—

147— Low Dam in Kandi  
Area Phase-I—

10.08—Works expenditure—

O	28.00}			
R	—4.24}	23.76	-47.86	+24.10

Reduction in provision by Rs. 4.24 lakhs through reappropriation in March 1991 was due to non-drawal of pay of technical staff who remained on strike.

Reasons for the final excess of Rs. 24.10 lakhs have not been intimated (January 1992).

110— Bist Doab Canal  
System—

11.06—Suspense—

O	2.00	2.00	18.04	+16.04
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Reasons for the final excess of Rs. 16.04 lakhs have not been intimated (January 1992).

121— Utilisation of surplus  
Ravi Beas Water—

12.07—Other expenditure  
including interest—

O	66.15}			
R	7.82}	73.97	77.50	+3.53

Augmentation of provision by Rs. 7.82 lakhs through reappropriation in March 1991 was due to increase in plan outlay by the Government.

Reasons for the final excess of Rs. 3.53 lakhs have not been intimated (January 1992).

104— Harike Project—

13.06—Suspense—

O	10.00	10.00	19.29	+9.29
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Reasons for the final excess of Rs. 9.29 lakhs have not been intimated (January 1992).

## Grant No. 15—contd.

03— Medium Irrigation—  
Commercial—

101— Extension of non-perennial  
Irrigation to Punjab  
Areas in U.B.D.C.—

14.07—Other expenditure  
including interest—

O	4.58	}	8.57	12.26	+3.69
R	3.99				

Augmentation of provision by Rs. 3.99 lakhs through reappropriation in March 1991 was due to increase in plan outlay by the Government.

Reasons for the final excess of Rs. 3.69 lakhs have not been intimated (January 1992).

01— Major Irrigation—  
Commercial—

112— Bhakra Main Line

Canal System—

15.06—Suspense—

O	4.32	}	23.00	11.77	-11.23
R	18.68				

Augmentation of provision by Rs. 18.68 lakhs through reappropriation in March 1991 was due to payment of arrears to Government employees on account of revision of pay scales and additional dearness allowance.

Reasons for the final saving of Rs. 11.23 lakhs have not been intimated (January 1992).

03— Medium Irrigation—  
Commercial—

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

16.07—Other expenditure  
including interest—

O	10.23	}	13.70	17.36	+3.66
R	3.47				

Augmentation of provision by Rs. 3.47 lakhs through reappropriation in March 1991 was due to increase in plan outlay by the Government.

Reasons for the final excess of Rs. 3.66 lakhs have not been intimated (January 1992).

106 —Modernisation of existing  
Canals—

17.07—Other expenditure  
including interest—

O	0.62	}	1.52	5.69	+4.17
R	0.90				

Reasons for the final excess of Rs. 4.17 lakhs have not been intimated (January 1992).

## Grant No. 15—contd.

## 2702—Minor Irrigation—

## 02—Ground Water—

## 103—Tubewells—

18-02—Reclamation of  
Rekhar and Thur Area—

O	14.71	}	15.21	1,04.67	+89.46
R	0.50				

Reasons for the final excess of Rs. 89.46 lakhs have not been intimated (January 1992).

2711—Flood Control  
and Drainage—

## 03—Drainage—

001—Direction and  
Administration—

## 19-02—Supervision—

O	11.63	}	29.15	27.25	-1.90
R	17.52				

Augmentation of provision by Rs. 17.52 lakhs through reappropriation in March 1991 was mainly due to payment of arrears to Government employees on account of revision of pay scales and additional dearness allowance.

Reasons for the final saving of Rs. 1.90 lakhs have not been intimated (January 1992).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)	
2701—Major and Medium Irrigation—			
01—Major Irrigation— Commercial—			
115—Bhakra Dam Administration B.B.M.B.—			
1. Unit-I (Bhakra Dam)			
O	..	5,99.60	+5,99.60
114—Beas Project—			
2. Other expenditure—			
O	..	4,40.88	+4,40.88
3. Unit-III (Pong Dam)			
O	..	3,33.06	+3,33.06

## Grant No. 15—contd.

03—Medium Irrigation— Commercial—			
4.112—Providing Irrigation facilities to Punjab Areas under S.Y.L.			
0	3,00.31	+3,00.31	
01—Major Irrigation— Commercial—			
114—Beas Project—			
5. Unit-I (Beas Sutlej Link)			
0	1,28.85	+1,28.85	
102—Upper Bari Doab Canal System—			
6.06—Suspense—			
0	1,13.96	+1,13.96	
115—Bhakra Dam Administration B.B.M.B.—			
7. Unit-III (Hydel Channel)			
0	44.73	+44.73	
03—Medium Irrigation— Commercial—			
104—Lining of Channel—			
8.07—Other expenditure including interest—			
0	25.75	+25.75	
01—Major Irrigation— Commercial—			
101—Sirhind Canal System—			
9.09—Pensionary Charges—			
0	14.65	+14.65	
10.01—Direction—			
0	13.34	+13.34	
102—Upper Bari Doab Canal System—			
11.09—Pensionary Charges—			
0	10.30	+10.30	

## Grant No. 15—contd.

147—Low Dam in Kandi Area—Phase-I—				
12-06—Suspense—				
O	..	..	10-20	+10-20
112—Bhakra Main Line Canal System—				
13-01—Direction—				
O	..	..	8-26	+8-26
14-09—Pensionary Charges—				
O	..	..	7-18	+7-18
80—General—				
004—Research—				
15-06—Suspense—				
O	..	..	6-48	+6-48
01—Major Irrigation— Commercial—				
147—Low Dam in Kandi Area—				
16-03—Execution—				
O	..	..	6-40	+6-40
102—Upper Bari Doab Canal System—				
17-01—Direction—				
O	..	..	6-17	+6-17
104—Harike Project—				
18-09—Pensionary Charges—				
O	..	..	5-62	+5-62
01—Major Irrigation— Commercial—				
115—Bhakra Dam Administration B.B.M.B.—				
19. Unit-II (Nangal Dam)				
O	..	..	5-54	+5-54
03—Medium Irrigation— Commercial—				
102—Utilisation of Surplus Ravi Beas Water—				
20-07—Other expenditure including interest—				
O	..	..	4-09	+4-09

## Grant No. 15—contd.

01—Major Irrigation— Commercial—			
118—Shah Nahar Feeder Project—			
21·01—Direction—			
O .. ..	3·20		+3·20
103—Sutlej Valley Projects—			
22·09—Pensionary Charges—			
O .. ..	3·06		+3·06
104—Harike Project—			
23·01—Direction—			
O .. ..	2·69		+2·69
111—Sidhwan Canal System—			
24·09—Pensionary Charges—			
O .. ..	2·52		+2·52
110—Bist Doab Canal—			
25·09—Pensionary Charges—			
O .. ..	2·47		+2·47
147—Low Dam in Kandi Area—Phase-I—			
26·01—Direction—			
O .. ..	2·32		+2·32
103—Sutlej Valley Projects—			
27·01—Direction—			
O .. ..	2·31		+2·31
111—Sidhwan Canal System—			
28·01—Direction—			
O .. ..	2·25		+2·25
102—Upper Bari Doab Canal System—			
29·05—Machinery and Equipment—			
O .. ..	2·21		+2·21
110—Bist Doab Canal System—			
30·01—Direction—			
O .. ..	1·67		+1·67

## Grant No.15—contd.

118— Shah Nahar Feeder Project—				
31.09—Pensionary Charges—				
O .. .. .			1.23	+1.23
147— Low Dam in Kandi Area—Phase-I				
32.05—Machinery and Equipment—				
O .. .. .			1.03	+1.03
113— Makhu Canal System—				
33.01—Direction—				
O .. .. .			1.01	+1.01

Reasons for incurring expenditure without provision of funds in the above cases (serial nos. 1 to 33) have not been intimated (January 1992).

## Capital:

(vii) The expenditure exceeded the grant by Rs. 1, 03, 29, 92, 615 (14.01 per cent of the provision) which requires regularisation.

(viii) Excess (Partly counterbalanced by saving as mentioned in note (x) and (xi) below) occurred mainly under the following heads :—

Head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
4701—Capital Outlay on Major and Medium Irrigation—			
01— Major Irrigation— Commercial—			
143— Thein Dam—			
1.06— Suspense—			
O .. .. .	13,00.00	13,00.00	1,45,21.04
			+1,32,21.04

Reasons for the final excess of Rs. 1,32,21.04 lakhs have not been intimated (January 1992).

2.141—Sutlej Yumuna Link Canal project—

O .. .. .	5,00.00	7,00.00	47,43.67	+40,43.67
R .. .. .	2,00.00			

Augmentation of provision by Rs. 2,00 lakhs through reappropriation in March 1991 was due to clearance of outstanding liabilities of works.

Reasons for the final excess of Rs. 40,43.67 lakhs have not been intimated (January 1992).

## Grant No. 15—contd.

03— Medium Irrigation—  
Commercial—106— Modernisation of  
existing Canals—

## 3.08—Works expenditure—

O	1.00	} 48.00	91.67	+43.67
R	47.00			

Augmentation of provision by Rs. 47 lakhs through reappropriation in March 1991 was due to clearance of outstanding liabilities of works.

Reasons for the final excess of Rs. 43.67 lakhs have not been intimated (January 1992.)

01— Major Irrigation—  
Commercial—

## 143— Their Dam—

## 4.01—Direction—

O	13,70.17	} 5,40.17	14,43.96	+9,03.79
R	—8,30.00			

Reduction in provision by Rs. 8.30 lakhs through reappropriation in March 1991 was due to non-drawal of pay of the technical staff who remained on strike.

Reasons for the final excess of Rs. 9,03.79 lakhs have not been intimated (January 1992).

## 144— Dholbaha Check Dam—

## 5.06—Suspense—

O	10.00	10.00	74.51	+64.51
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Reasons for the final excess of Rs. 64.51 lakhs have not been intimated (January 1992).

## 146— Shahpur Kandi Project—

## 6.06—Suspense—

O	2.00	2.00	58.85	+56.85
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Reasons for the final excess of Rs. 56.85 lakhs have not been intimated (January 1992).

03— Medium Irrigation—  
Commercial—105— Construction of  
New Distributories—

## 7.08—Works expenditure

R	86.00	86.00	51.61	—34.39
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Originally there was no budget provision. Funds were obtained through reappropriation in March 1991 for clearing outstanding liabilities of works.

Reasons for the final saving of Rs. 34.39 lakhs have not been intimated (January 1992).



## Grant No. 15—contd.

01— Major Irrigation— Commercial—				
147— Low Dam-in Kandi Area—				
8.06— Suspense—				
O	50.00	50.00	91.18	+41.18
Reasons for the final excess of Rs. 41.18 lakhs have not been intimated: (January 1992).				
03— Medium Irrigation— Commercial—				
108— Directorate of Water Resources Kandi Water- shed and Area Development Project—				
9.03— Execution—				
R	23.02	23.02	23.08	+0.06
There was no budget provision. Funds were obtained through reappropriation in March 1991 to provide funds for the scheme.				
10.02—Supervision—				
R	23.48	23.48	21.99	—1.49
There was no budget provision. Funds were obtained through reappropriation in March 1991 to provide funds for the scheme.				
11.08—Works expenditure—				
R	3.50	3.50	3.42	—0.08
There was no budget provision. Funds were provided through reappropriation in March 1991 to provide funds for works expenditure under the scheme.				
6801—Loans for Power Projects—				
800— Other Loans to Electricity Boards—				
12.01—Other Loans—				
O	1,00.00	93,35.22	1,07,12.00	+13,76.78
S	92,35.22			
Reasons for the final excess of Rs. 13,76.78 lakhs have not been intimated (January 1992).				
4711—Capital Outlay on Flood Control Projects—				
01— Flood Control—				
103— Civil Works— (Anti Water Logging, Drainage and Flood Control)				
13.08—Works expenditure—				
O	1,00.00	6,90.30	8,25.89	+1,35.59
R	5,90.30			

Augmentation of provision by Rs. 5,90.30 lakhs through reappropriation in March 1991 was for clearance of outstanding liabilities.

Reasons for the final excess of Rs. 1,35.59 lakhs have not been intimated (January 1992).

03— Drainage—

103— Civil Works—  
(Anti Water Logging,  
Drainage and Flood  
Control—

14.01—Direction—

O	10.18	}	15.34	57.39	+42.05
R	5.16				

Augmentation of provision by Rs. 5.16 lakhs through reappropriation in March 1991 was due to payment of arrears to Government employees on account of revision of pay scales and additional dearness allowance.

Reasons for the final excess of Rs. 42.05 lakhs have not been intimated (January 1992).

6705—Loans for Command  
Area Development—

190— Loans to Public  
Sector and other  
undertaking—

15.01—Loans to Punjab  
State Tubewell  
Corporation—

O	9,11.17	}	11,11.17	15,69.97	+4,58.80
R	2,00.00				

Augmentation of provision by Rs. 2,00 lakhs through reappropriation in March 1991 was due to clearance of outstanding liabilities for payment of Bank loan.

Reasons for the final excess of Rs. 4,58.80 lakhs have not been intimated (January 1992).

4702—Capital Outlay on  
Minor Irrigation—

800—Other expenditure—

16.02—Share Capital to  
Punjab State Tubewell  
Corporation—

O	2,38.83	}	8,48.83	6,85.03	-1,63.80
R	6,10.00				

Augmentation of provision by Rs. 6,10 lakhs through reappropriation in March 1991 was due to provision of additional funds to the Corporation for payment of outstanding liabilities.

Reasons for the final saving of Rs. 1,63.80 lakhs have not been intimated (January 1992).

17.03—Integrated  
utilisation of  
water resources—

R	1,06.00	1,06.00	81.14	-24.86
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There was no budget provision. Funds provided through reappropriation in March 1991 were mainly for payment of arrears to Government employees on account of revision of pay scales and additional dearness allowance (Rs. 63.12 lakhs) and completion of minor works (Rs. 37.64 lakhs).

Reasons for the final saving of Rs. 24.86 lakhs have not been intimated (January 1992).

## Grant No. 15—contd.

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

Head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
4701—Capital Outlay on Major and Medium Irrigation—			
03— Medium Irrigation— Commercial—			
1.104—Lining of Channels—			
0	..	9,71.07	+9,71.07
01—Major Irrigation— Commercial—			
115—Bhakra Dam Administration B.B.M.B.—			
2. Unit— I (Bhakra Dam)			
0	..	9,44.36	+9,44.36
3. Right Bank Power Plant—			
0	..	5,32.11	+5,32.11.
03—Medium Irrigation— Commercial—			
103—Extension and Improvement of Shah Nehar—			
4.06—Suspense—			
0	..	4,00.85	+4,00.85
01—Major Irrigation— Commercial—			
147—Low Dam in Kandi Area—			
5.01—Direction—			
0	..	1,39.77	+1,39.77
03—Medium Irrigation— Commercial—			
112—Providing Irrigation facilities to Punjab Areas under S.Y.L. Project—			
6.06—Suspense—			
0	..	1,36.12	+1,36.12

## Grant No. 15—contd.

01—Major Irrigation— Commercial—		
144—Dholbaha Check Dam—		
7.01—Direction—		
O	49.62	+49.62
114—Beas Project—		
8. Unit—I (Beas Project)		
O	43.51	+43.51
115—Bhakra Dam Administration B.B.M.B.—		
9. Left Bank Power Plant—		
O	42.12	+42.12
143—Thein Dam—		
10.03—Execution—		
O	20.80	+20.80
11.02—Supervision—		
O	17.99	+17.99
114—Beas Project—		
12. Other expenditure—		
O	15.62	+15.62
118—Shah Nahar Feeder—		
13.06—Suspense—		
O	12.38	+12.38
114—Beas Project—		
14. Unit—II (Beas Dam)		
O	6.69	+6.69
15. Beas Transmission Project—		
O	3.82	+3.82
03—Medium Irrigation— Commercial—		
106—Modernisation of existing canals—		
16.01—Direction—		
O	2.23	+2.23

112—Providing Irrigation facilities to Punjab Areas under S.Y.L. Project—				
17.01—Direction—				
0	..	..	2.03	+2.03
18.122—Irrigation facilities to Himachal Areas below Talwara—				
0	..	..	1.56	+1.56
108—Directorate of Water Resources Kandi Watershed and Area Development Project—				
19.10—Direction—				
0	..	..	1.33	+1.33
105—Construction of New Distributories—				
20.01—Direction—				
0	..	..	1.25	+1.25
4711—Capital Outlay on Flood Control Projects—				
01—Flood Control—				
21.799—Suspense—				
0	..	..	1,67.76	+1,67.76

Reasons for incurring expenditure without provision of funds in the above cases (serial-nos. 1 to 21) have not been intimated (January 1992).

(x) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—	
	(in lakhs of rupees)			
6801—Loans for Power Projects—				
1.201—Hydel Generation—				
0	1,77,15.00	1,77,15.00	1,35,14.21	—42,00.79
Reasons for the final saving of Rs. 42,00.79 lakhs have not been intimated (January 1992).				
4701—Capital Outlay on Major and Medium Irrigation—				
01—Major Irrigation—				
Commercial—				
143—Thein Dam—				
2.05—Machinery and Equipment—				
0	39,00.00	39,00.00	8,63.32	—30,36.68

Reasons for the final saving of Rs. 30,36.68 lakhs have not been intimated (January 1992).

## Grant No. 15—contd.

## 03—Medium Irrigation—

Commercial—

112—Providing Irrigation facilities to Punjab  
Areas under S. Y. L. Project—

## 3.08—Works expenditure—

O	10,00.00	10,00.00	61.20	—9,38.80
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Reasons for the final saving of Rs. 9,38.80 lakhs have not been intimated (January 1992).

## 01—Major Irrigation—

Commercial—

## 147—Low Dam in Kandi Area—

## 4.08—Works expenditure—

O	9,61.62	7,05.35	1,89.89	—5,15.46
R	—2,56.27			

Reduction in provision by Rs. 2,56.27 lakhs through reappropriation in March 1991 was due to strike of technical staff.

Reasons for the final saving of Rs. 5,15.46 lakhs have not been intimated (January 1992).

## 03—Medium Irrigation—

Commercial—

103—Extension and Improvement of Shah  
Nahar—

## 5.08—Works expenditure—

O	10,45.00	5,36.99	2,82.01	—2,54.98
R	—5,08.01			

Reduction in provision by Rs. 5,08.01 lakhs through reappropriation in March 1991 was due to strike of technical staff.

Reasons for the final saving of Rs. 2,54.98 lakhs have not been intimated (January 1992).

## 01—Major Irrigation—

Commercial—

## 144—Dholbaha Check Dam—

## 6.08—Works expenditure—

O	3,27.88	2,83.59	73.93	—2,09.66
R	—44.29			

Reduction in provision by Rs. 44.29 lakhs through reappropriation in March 1991 was due to strike of technical staff.

Reasons for the final saving of Rs. 2,09.66 lakhs have not been intimated (January 1992).

## 143—Thein Dam—

## 7.08—Works expenditure—

O	79,29.83	79,29.83	78,49.05	—80.78
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Reasons for the final saving of Rs. 80.78 lakhs have not been intimated (January 1992).

## 147—Low Dam in Kundi Area—

## 8.03—Execution—

O	82.78	} 89.05	2.72	—86.33
R	6.27			

Augmentation of provision by Rs. 6.27 lakhs through reappropriation in March 1991 was mainly due to payment of arrears to Government employees on account of revision of pay scales and additional dearness allowance.

Reasons for the final saving of Rs. 86.33 lakhs have not been intimated (January 1992).

## 146—Shahpur Kandi Project—

## 9.08—Works expenditure—

O	2,15.90	2,15.90	1,47.25	—68.65
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Reasons for the final saving of Rs. 68.65 lakhs have not been intimated (January 1992).

## 10.01—Direction—

O	77.10	77.10	19.72	—57.38
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Reasons for the final saving of Rs. 57.38 lakhs have not been intimated (January 1992).

## 03—Medium Irrigation—

## Commercial—

## 11.101—Extention of Non-perennial Irrigation to areas in U.B.D.C.—

O	96.00	96.00	40.50	—55.50
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Reasons for the final saving of Rs. 55.50 lakhs have not been intimated (January 1992).

## 12.102—Utilisation of Surplus Ravi Beas Water—

O	1,70.00	1,70.00	1,16.83	—53.17
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Reasons for the final saving of Rs. 53.17 lakhs have not been intimated (January 1992).

## 01—Major Irrigation—

## Commercial—

## 144—Dholbaha Check Dam—

## 13.03—Execution—

O	15.28	} 33.84	0.02	—33.82
R	18.56			

Augmentation of provision by Rs. 18.56 lakhs through reappropriation in March 1991 was mainly due to payment of arrears to Government employees on account of revision of pay scales and additional dearness allowance.

## Grant No. 15—contd.

Reasons for the final saving of Rs. 33.82 lakhs have not been intimated (January 1992).

## 4711—Capital Outlay on Flood Control Projects—

03— Drainage—

103— Civil Works—

(Anti Water Logging, Drainage and Flood Control)

14.08—Works expenditure—

O	16,38.00	}	6,35.70	5,04.08	—1,31.62
R	—10,02.30				

Reduction in provision by Rs. 10,02.30 lakhs through reappropriation in March 1991 was due to strike of technical staff.

Reasons for the final saving of Rs. 1,31.62 lakhs have not been intimated (January 1992).

799— Suspense—

15.06—Suspense—

O	10,00.00	10,00.00	6,94.36	—3,05.64
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Reasons for the final saving of Rs. 3,05.64 lakhs have not been intimated (January 1992).

## 4702— Capital Outlay on Minor Irrigation—

101— Surface Water—

16.01—Lift Irrigation Schemes—

O	50.00	50.00	29.92	—20.08
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Reasons for the final saving of Rs. 20.08 lakhs have not been intimated (January 1992).

(xi) In the following cases the entire provision remained unutilized :—

Head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
4701—Capital Outlay on Major and Medium Irrigation—			
03— Medium Irrigation—			
Commercial—			
118— Bhakra Dam—			
(Unit No. 1)			
1.06— Suspense—			
O	7,34.64	7,34.64	—7,34.64



01— Major Irrigation—  
Commercial—

## 125— Lining of Channels—

## 2.03—Execution—

O	3,15.25	}	4,08.64	..	—4,08.64
R	93.39				

Augmentation of provision by Rs. 93.39 lakhs through reappropriation in March 1991 was mainly due to increase in plan outlay by the Government (Rs. 1,03.79 lakhs), partly set off by saving due to economy measures (Rs. 10.67 lakhs).

## 3.08— Works expenditure—

O	2,05.32	}	2,79.41	..	—2,79.41
R	74.09				

Augmentation of provision by Rs. 74.09 lakhs through reappropriation in March 1991 was due to increase in plan outlay by the Government (Rs. 2,39.38 lakhs), partly set off by saving due to strike of technical staff (Rs. 1,65.29 lakhs).

## 4.06— Suspense—

O	2,00.00	}	1.56.00	..	—1,56.00
R	—44.00				

Reduction in provision by Rs. 44 lakhs through reappropriation in March 1991 was due to strike of technical staff.

147— Low Dam in  
Kandi Area—

## 5.02— Supervision—

O	55.60	55.60	..	—55.60
---	-------	-------	----	--------

148— Providing Irrigation  
facilities to Himachal  
Areas below Talwara—

## 6.08—Works expenditure—

O	50.00	}	40.00	..	—40.00
R	—10.00				

Reduction in provision by Rs. 10 lakhs through reappropriation in March 1991 was due to non-finalisation of the arbitration case by the Government of India.

## 125—Lining of Channels—

## 7.02—Supervision—

O	43.01	}	74.61	..	—74.61
R	31.60				

Augmentation of provision by Rs. 31.60 lakhs through reappropriation in March 1991 was mainly due to increase in plan outlay by the Government (Rs. 25.91 lakhs) and payment of arrears to Government employees on account of revision of pay scales (Rs. 5.71 lakhs).

## Grant No. 15—contd.

## 8.01—Direction—

O	28.42	}	59.34	—59.34
R	30.92			

Augmentation of provision by Rs. 30.92 lakhs through reappropriation in March 1991 was due to increase in plan outlay by the Government.

03— Medium Irrigation—  
Commercial—109— Raising Lining of  
Bhakra Main Canal  
for providing free  
Board—

## 9.08—Works expenditure—

O	10.00	10.00	—10.00
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01—Major Irrigation—  
Commercial—

## 125— Lining of Channels—

10.05—Machinery and  
Equipment—

O	8.00	8.00	—8.00
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03— Medium Irrigation—  
Commercial—120— Training abroad to  
senior officers of  
Irrigation Department—

## 11.08—Works expenditure—

O	7.00	7.00	—7.00
---	------	------	-------

119— Communication System  
on Canals—

## 12.08—Works expenditure—

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

121— Setting up of Punjab  
Irrigation Management  
Training Institute—

## 13.08—Works expenditure—

O	1.00	1.00	—1.00
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## Grant No. 15—contd.

4711—Capital Outlay  
on Flood Control  
Projects—

## 01—Flood Control—

103— Civil Works—  
(Anti Water logging,  
Drainage and Flood  
Control)14.08—Works expenditure—  
(Centrally Sponsored Scheme)

O	4,00.00	}	1,25.00	..	—1,25.00
R	—2,75.00				

Reduction in provision by Rs. 2,75 lakhs through reappropriation in March 1991 was due to less release of funds by the Government of India.

4801—Capital Outlay on  
Power Projects—01— Hydel Generation—  
Bhakra Right Bank  
Power Project—

## 15.06—Suspense—

O	3,71.18	3,71.18	..	—3,71.18
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Bhakra Left Bank  
Power Project—

## 16.06—Suspense—

O	50.50	50.50	..	—50.50
---	-------	-------	----	--------

6801—Loans for Power  
Projects—800— Other Loans to  
Electricity Boards—

## 17.02—Internal Resources—

O	31.00	31.00	..	—31.00
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4702—Capital Outlay on  
Minor Irrigation—

## 800— Other expenditure—

18.02— Share Capital to  
Punjab State Tubewell  
Corporation—

O	20.00	20.00	..	—20.00
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Reasons for non-utilisation of the entire provision in the above cases (serial nos. 1 to 18) have not been intimated (January 1992).

## Grant No. 15—contd.

(xii) Review of Direction and Administration and Machinery and Equipment Charges in Irrigation Department :—

Major Heads '2701—Major and Medium Irrigation' and '4701—Capital Outlay on Major and Medium Irrigation'—

The following table shows the figures of Direction and Administration and Machinery and Equipment Charges and their percentage to Works Outlay during 1988-89, 1989-90 and 1990-91:—

Head of Account	Year	Works Outlay	Direction and Administration Charge	Machinery and Equipment Charges	Percentage of Works Outlay	
					Direction and Administration Charges	Machinery and Equipment
(In lakhs of rupees)						
1	2	3	4	5	6	7
Bhakra Canal	1988-89	1,89.05	3,16.17	0.94	1,67.28	0.49
	1989-90	2,46.40	4,15.79	0.88	1,68.74	0.35
	1990-91	1,52.54	3,59.93	0.88	2,35.95	0.57
Thein Dam	1988-89	86,57.51	9,67.49	8,98.14	7.47	6.93
	1989-90	62,70.35	13,40.43	10,65.91	21.37	17.00
	1990-91	78,49.04	14,82.74	8,63.91	18.89	10.99
Dholbaha Check Dam	1988-89	1,29.43	42.21	0.06	32.72	0.04
	1989-90	1,59.99	64.17	..	40.11	..
	1990-91	73.92	50.28	..	68.01	..
Shahpur Kandi Project	1988-89	1,60.43	29.72	2,96.77	18.57	1,85.48
	1989-90	2,87.68	36.83	..	12.80	..
	1990-91	1,47.24	20.33	0.12	13.80	0.08
Low Dam in Kandi Area	1988-89	2,54.18	94.86	..	37.34	..
	1989-90	3,05.81	1,27.96	..	41.75	..
	1990-91	1,89.89	1,42.48	..	75.03	..
Harike Project	1988-89	55.15	6.29	0.08	11.43	0.14
	1989-90	49.92	2,62.33	0.08	5,25.50	0.16
	1990-91	55.43	2,81.03	0.10	5,06.99	0.18
Garhi Lift Irrigation Scheme	1988-89	..	..	..	..	..
	1989-90	1.55	0.04	..	..	..
	1990-91	..	..	..	..	..
Sutlej Yamuna Link Project	1988-89	53,46.09	6,54.38	—0.41	12.24	..
	1989-90	42,94.17	9,01.87	7.32	21.00	0.17
	1990-91	-24,92.09	7,71.15	..	30.94	..
Open Canals	1988-89	6,54.09	14,97.47	3.65	2,28.97	0.55
	1989-90	7,38.71	21,24.98	5.21	2,87.66	0.70
	1990-91	7,07.72	20,64.35	4.96	2,91.69	0.70

Suspense Transactions.—(f) The expenditure under this grant includes Rs. 1,99,74.95 lakhs booked under the minor head 'Suspense'. The minor head 'Suspense' is not a final head of account

## Grant No. 15—contd.

It accommodates interim transactions where further payments or adjustments of value are necessary before the transactions can be considered complete and finally accounted for. Accordingly the transactions under this head, if not adjusted to the final head of account, are carried forward from year to year. The 'Suspense' head has three sub-divisions, viz. (1) Stock, (2) Miscellaneous Works Advances and (3) Workshop Suspense.

The nature and accounting of the transactions under each of these sub-divisions are explained below :—

(1) *Stock*.—This head is debited with the value of materials acquired not for any particular work but for the general use of the division. It is credited with the value of the materials, issued or transferred to other divisions or otherwise disposed off. This sub-head will, therefore, show a debit balance representing the value of materials held in stock plus unadjusted charges connected with manufacture, if any.

(2) *Miscellaneous Works Advances*.—The sub-head accommodates debits for the value of stores sold on credit, expenditure incurred on deposit works in excess of deposits received, losses of cash or stores not written off and sums recoverable from Government servants etc. A debit balance thus represents recoverable amounts.

(3) *Workshop Suspense*.—The charges for jobs executed or other operations in Public Works Department Workshops are debited to this sub-head pending their recovery or adjustment.

(ii) An analysis of 'Suspense' transactions in the grant in 1990-91 is given below :—

Head	Opening balance +Debit —Credit	Debit	Credit	Closing balance +Debit —Credit
	(In lakhs of rupees)			
<b>2701—Major and Medium Irrigation—</b>				
Stock	+2,05.78	3,55.76	3,49.84	+2,11.70
Miscellaneous Works Advances	+6,47.38	1,75.09	1,58.13	+6,64.34
Total	+8,53.16	5,30.85	5,07.97	+8,76.04
<b>2702—Minor Irrigation—</b>				
Stock	+8.19	..	..	+8.19
Miscellaneous Works Advances	+5.93	..	..	+5.93
Total	+14.12	..	..	+14.12
<b>2711—Flood Control and Drainage—</b>				
Stock	..	0.68	1.34	—0.66*
Miscellaneous Works Advances	—0.07	0.17	0.19	—0.09*
Total	—0.07	0.85	1.53	—0.75

\*The minus balance is due to misclassification by the department. The matter is under correspondence with the department.

## Grant No. 15—concl'd.

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**4701—Capital Outlay on  
Major and Medium  
Irrigation—**

<b>Stock</b>	+36,49·83	1,18,36·25	95,31·29	+59,54·79
<b>Miscellaneous Works Advances</b>	+1,10,67·83	64,88·11	55,94·49	+1,19,61·45
<b>Workshop Suspense</b>	11·43	2,45·59	2,45·59	+11·43

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<b>Total</b>	+1,47,29·09	1,85,69·95	1,53,71·37	+1,79,27·67
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**4702—Capital Outlay  
on Minor  
Irrigation—**

<b>Stock</b>	+20·50	2·58	0·20	+22·88
<b>Miscellaneous Works Advances</b>	+7·28	8·60	0·06	+15·82

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<b>Total</b>	+27·78	11·18	0·26	+38·70
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**4711—Capital Outlay  
on Flood Control  
Projects—**

<b>Stock</b>	+2,64·34	8,46·69	7,92·64	+3,18·39
<b>Miscellaneous Works Advances</b>	+4,20·74	15·43	31·34	+4,04·83

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<b>Total</b>	+6,85·08	8,62·12	8,23·98	+7,23·22
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## Grant No. 16—Labour and Employment

	Total grant/ appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue :			
Major Head :			
2230—Labour and Employment			
Voted—			
Original      5,53,72,000 } Supplementary 66,17,000 }	6,19,89,000	5,10,82,667	—1,09,06,333
Amount surrendered during the year (March 1991)			36,000
Charged—			
Original      1,00,000 } Supplementary .. }	1,00,000	..	—1,00,000
Amount surrendered during the year			

## Notes and comments—

- (i) In view of the final saving of Rs. 1,09.06 lakhs in the voted grant; the supplementary grant of Rs. 66.17 lakhs obtained in March 1991 proved excessive.
- (ii) Rupees 0.36 lakh were surrendered in March 1991; ultimate saving in the voted grant was Rs. 1,09.06 lakhs.
- (iii) Entire charged appropriation remained unutilised.
- (iv) Saving in the voted grant occurred mainly under the following heads :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
02—Employment—			
101—Employment Services—			
1.01—Employment Exchange—			
O            1,59.87 } S            43.17 }	2,03.04	1,50.60	—52.44

Reasons for the final saving of Rs. 52.44 lakhs have not been intimated (January 1992).

## 01—Labour—

102—Working Conditions  
and Safety—

## 2.01—Factory

## Inspectorate—

O            57.11 } R            —0.43 }	56.68	38.57	—18.11
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Reasons for the final saving of Rs. 18.11 lakhs have not been intimated (January 1992).

## Grant No. 16—concl'd.

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

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
01—Labour—			
101—Industrial Relations—			
1.04—Setting up of Enforcement Machinery for the Welfare of Agricultural labour converted into women cell—			
0	3.98	3.98	—3.98
02—Employment—			
001—Direction and Administration—			
2.02—Setting up of account section at Head Office—			
0	1.00	1.00	—1.00

Reasons for non-utilisation of entire provision in the above two cases have not been intimated (January 1992).



## Grant No. 17

## Grant No. 17—Local Government, Housing and Urban Development

	Total grant/ appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Revenue:</b>			
<b>Major heads:</b>			
2216—Housing,			
2217—Urban Development,			
3475—Other General Economic Services and			
3604—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions			
<b>Voted—</b>			
Original	24,43,44,000	24,96,09,032	—52,80,968
Supplementary	1,05,46,000		
Amount surrendered during the year (March 1991)			47,41,000
<b>Charged—</b>			
Original	30,000	..	—30,000
Supplementary	..		
<b>Amount surrendered during the year</b>			
<b>Capital:</b>			
<b>Major heads:</b>			
4216—Capital Outlay on Housing,			
4217—Capital Outlay on Urban Development,			
5475—Capital Outlay on other General Economic Services,			
6216—Loans for Housing and			
6217—Loans for Urban Development			
Original	19,25,56,000	16,29,48,117	—2,96,07,883
Supplementary	..		

## Grant No. 17—contd:

Amount surrendered during the year  
(March 1991) 2,09,18,000

## Notes and comments—

## Revenue :

(i) In view of the final saving of Rs. 52.81 lakhs, the supplementary grant of Rs. 1,05.46 lakhs obtained in March 1991 proved excessive.

(ii) Rupees 47.41 lakhs were surrendered in March 1991; ultimate saving in the voted grant was Rs. 52.81 lakhs.

(iii) Entire charged appropriation remained unutilised.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
2217—Urban Development—			
80—General—			
001—Direction and Administration—			
04—Town Planner—			
O            2,85.68	2,86.57	2,77.99	—8.58
S            29.94			
R            —29.05			

Reduction in provision by Rs. 29.05 lakhs through reappropriation in March 1991 was mainly due to non-drawal of pay, arrears and contingent charges on account of strike of technical staff.

Reasons for the final saving of Rs. 8.58 lakhs have not been intimated (January 1992).

(v) An instance where the entire provision remained unutilised is given below: —

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
2217—Urban Development—			
80—General—			
151—Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Board etc.—			
01—Grants-in-aid to Local Bodies—			
(Centrally Sponsored Scheme)			
O            39.00	39.00		—39.00

Reasons for non-utilisation of the entire provision have not been intimated (January 1992).

## Grant No. 17—contd.

(vi) Excess occurred mainly under: —

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—	
2217—Urban Development—				
80—General—				
191—Assistance to Local Bodies, Corporations, Urban Development Authorities, Town, Improvement Boards etc.—				
02—Redevelopment of the area around the Golden Temple Complex Amritsar—				
(Centrally Sponsored Scheme)				
O	4,76.00	4,76.00	5,22.31	+46.31

Reasons for the final excess of Rs. 46.31 lakhs have not been intimated (January 1992).

Capital :

(vii) Surrender of surplus funds amounting to Rs. 2,09.18 lakhs was made in March 1991; the ultimate saving was Rs. 2,96.08 lakhs.

(viii) Saving (partly set off by excess under other heads as mentioned in note (xi) and (xii) below) occurred mainly under: —

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—	
4217—Capital Outlay on Urban Development—				
60—Other Urban Development Schemes—				
1.050—Land—				
O	9,30.00	9,30.00	6,85.01	—2,44.99
Reasons for the final saving of Rs. 2,44.99 lakhs have not been intimated (January 1992).				
4216—Capital Outlay on Housing—				
01—Government Residential Buildings—				
106—General Pool Accommodation—				
2.02—Construction of Government accommodation for Government employees at Chandigarh— purchase of Land—				
O	3,58.31	2,94.11	2,12.94	—81.17
R	—64.20			

## Grant No. 17—contd.

Reduction in provision by Rs. 64.20 lakhs through reappropriation in March 1991 was due to cut imposed by the Planning department (Rs. 66.35 lakhs), partly set off by excess due to payment of ground rent of land purchased from Chandigarh Administration (Rs. 2.15 lakhs).

Reasons for the final saving of Rs. 81.17 lakhs have not been intimated (January 1992).

6216—Loans for Housing—

02—Urban Housing—

800—Other Loans—

3.02—Loans to other parties for construction of Houses under M.I.G. Housing Schemes—

O	80.00	}	60.00	36.58	—23.42
R	—20.00				

Reduction in provision by Rs. 20 lakhs through reappropriation in March 1991 was due to receipt of lesser number of loan applications.

Reasons for the final saving of Rs. 23.42 lakhs have not been intimated (January 1992).

4.01—Loans to other parties for construction of Houses under L.I.G. Housing Schemes—

O	70.00	}	40.00	56.15	+16.15
R	—30.00				

Reduction in provision by Rs. 30 lakhs through reappropriation in March 1991 was due to receipt of lesser number of loan applications.

Reasons for the final excess of Rs. 16.15 lakhs have not been intimated (January 1992).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
6216—Loans for Housing—			
02—Urban Housing—			
201—Loans to Housing Boards—			
01—Loans to Punjab State Housing Board—			
O	80.00	}	
R	—80.00		

Withdrawal of entire provision through reappropriation in March 1991 was due to non-approval of the scheme by the Planning department.

## Grant No. 17—contd.

(x) An instance where the entire provision remained unutilised is given below :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
5475—Capital Outlay on other General Economic Services—			
101—Land Ceilings— (Other than agricultural land)—			
01—Acquisition of land and pre-emption of sale of land—			
O       29.00	1.00		—1.00
R       —28.00			

Reduction in provision by Rs. 28 lakhs through reappropriation in March 1991 was due to non-finalisation of land acquisition cases.

Reasons for the final saving of Rs. 1 lakh have not been intimated (January 1992).

(xi) Excess occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
4216—Capital Outlay on Housing—			
01—Government Residential Buildings—			
106—General Pool Accommodation—			
1.03—Officers flats for Government officers posted at Chandigarh—			
O       1,72.00	1,72.00	2,52.42	+80.42
R       —			
Reasons for the final excess of Rs. 80.42 lakhs have not been intimated (January 1992).			
2.01—Construction of houses for Government Employees at Tehsil Headquarters and other places—			
O       20.81	33.83	35.69	+1.86
R       13.02			

Augmentation of provision by Rs. 13.02 lakhs through reappropriation in March 1991 was for requirement of additional funds for completion of work in progress.

Reasons for the final excess of Rs. 1.86 lakhs have not been intimated (January 1992).

## Grant No. 17—concl'd.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)	
4217—Capital Outlay on Urban Development Schemes—			
60—Other Urban Development Schemes—			
1-800—Other expenditure—		83-04	+83-04
O ..			
2-051—Construction—		62-07	+62-07
O ..			
3-799—Suspense—		16-17	+16-17
O ..			
4-052—Machinery and Equipment—		7-51	+7-51
O ..			
5-001—Direction and Administration—		1-46	+1-46
O ..			

Reasons for incurring expenditure without provision of funds in the above cases (serial nos. 1 to 5) have not been intimated (January 1992).

(xiii) Suspense transactions.—The expenditure in the grant includes Rs. 16-17 lakhs under 'Suspense'. The nature of Suspense transactions has been explained under the Appropriation Accounts of Grant No. "15 Irrigation and Power".

An analysis of the "Suspense" transaction in the grant in 1990-91 together with the opening and closing balance is given below :—

Head	Opening balance +Debit —Credit	Debit	Credit	Closing balance +Debit —Credit
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(In lakhs of rupees)

Major head :

4217—Capital Outlay on Urban Development—				
Stock	+13-37	16-17	10-31	+19-23

## Grant No. 18

## Grand No. 18—Personnel and Administrative Reforms

	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
<b>Revenue :</b>			
<b>Major heads :</b>			
2051—Public Service Commission and			
2070—Other Administrative Services			
<b>Voted—</b>			
Original 2,18,01,000	} 2,18,01,000	56,47,862	—1,61,53,138
Supplementary ..			
Amount surrendered during the year (March 1991)			1,10,13,000
<b>Charged—</b>			
Original 44,50,000	} 51,65,000	51,91,941	+26,941
Supplementary 7,15,000			
Amount surrendered during the year			

## Notes and comments—

- (i) Excess of Rs. 25,941 over the charged appropriation requires regularisation.
- (ii) In the case of voted grant, Rs. 1,10,13 lakhs were surrendered in March 1991; ultimate saving was Rs. 1,61.53 lakhs.
- (iii) Saving in the voted grant occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
2070—Other Administrative Services—			
003—Training—			
01—Training—			
O 1,94.00	} 86.00	40.00	—46.00
R —1,08.00			

Reduction in provision by Rs. 1,08 lakhs through reappropriation in March 1991 was due to less payment of grant-in-aid on account of administrative difficulties (Rs. 1,06 lakhs) and economy measures (Rs. 2 lakhs).

Reasons for the final saving of Rs. 46 lakhs have not been intimated (January 1992).

- (iv) In the following case the entire provision remained unutilised but no amount was surrendered:—

Head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
2070—Other Administrative Services—			
003—Training—			
01—Training— (Centrally Sponsored Scheme)			
O 4.00	4.00	..	—4.00

Reasons for non-utilisation of entire provision have not been intimated (January 1992).

## Grant No. 19

## Grant No. 19—Planning

	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Revenue :			
Major heads :			
3451—Secretariat— Economic Services and			
3454—Census Surveys and Statistics			
Voted—			
Original 2,61,36,43,000	} 2,61,36,43,000	2,55,22,20,000	—6,14,23,000
Supplementary ..			
Amount surrendered during the year			
Charged—			
Original 1,000	} 1,000	..	—1,000
Supplementary ..			
Amount surrendered during the year			

## Notes and comments—

(i) Entire charged appropriation remained unutilised.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
3451—Secretariat— Economic Services—			
101—Planning Commission/ Planning Board—			
1.01—Planning Board—			
O 2,57,96.00	2,57,96.00	2,52,83.71	—5,12.29
Reasons for the final saving of Rs. 5,12.29 lakhs have not been intimated (January 1992).			
3454—Census Surveys and Statistics—			
02—Surveys and Statistics—			
204—Central Statistical Organisation—			
2.01—Economic Advice and Statistics—			
O 2,95.19	2,95.19	1,85.90	—1,09.29



## Grant No. 19—contd.

Reasons for the final saving of Rs. 1,09.29 lakhs have not been intimated (January 1992).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
3454—Census Surveys and Statistics—			
02— Surveys and Statistics—			
204—Central Statistical Organisation—			
1.10 Setting up of Socio-Economic Research Analysis Unit—			
O	5.64	..	—5.64
2.11—Preparation of In put-Out put Table—			
O	5.60	..	—5.60
3.12—Strengthening of National Sample Surveying of State Headquarters—			
O	2.13	...	—2.13
4.13—Setting up of Statistical Machinery at Sub-Divisional Level—			
O	1.00	..	—1.00

Reasons for non-utilisation of the entire provision in the above four cases (serial nos. 1 to 4) have not been intimated (January 1992).

(iv) Excess occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
3454—Census Surveys and Statistics—			
02—Surveys and Statistics—			
204—Central Statistical Organisation—			
1.04—Strengthening of District Statistical Offices with class I Officers and provision of Jeeps—			
O	..	18.39	+18.39

## Grant No. 19—concl.

2.05—Strengthening of  
Evaluation Machinery  
and Survey—

O	4.00	+4.00
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3.06—Creation of  
price Statistical  
Cell—

O	2.07	+2.07
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4.07—Purchase of  
Computer Timings/  
Installation—

O	1.46	+1.46
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The expenditure in the above cases was incurred without provision. Reasons for incurring expenditure without provision of funds in the above cases (serial nos. 1 to 4) have not been intimated (January 1992).

5.08—Conduct of Third  
Economic Census Survey—

(Centrally Sponsored Scheme)

O	1.98	+1.98
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There was no provision in budget for this scheme. Expenditure was, however, incurred on a new scheme without prior Legislative approval.

Reasons for incurring expenditure without provision of funds on the new scheme have not been intimated (January 1992).

## Grant No. 20

## Grant No. 20—Programme Implementation

	Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Revenue :			
Major head :			
3451—Secretariat— Economic Services			
Original     4,00,000	} 4,00,000	..	—4,00,000
Supplementary ..			
Amount surrendered during the year (March 1991)			3,52,000

*Notes and comments —*

(1) Rupees 3.52 lakhs were surrendered in March 1991 on account of economy in expenditure; ultimate saving was Rs. 4 lakhs.

## Grant No. 21

Grant No. 21—Public Works			
	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
<b>Revenue :</b>			
<b>Major heads :</b>			
2059—Public Works,			
2202—General Education,			
2203—Technical Education,			
2210—Medical and Public Health,			
2215—Water Supply and Sanitation,			
2216—Housing,			
2235—Social Security and Welfare,			
2245—Relief on account of Natural Calamities,			
2401—Crop Husbandry,			
2403—Animal Husbandry,			
2515—Other Rural Development Programmes,			
2851—Village and Small Industries,			
3054—Roads and Bridges and			
3451—Secretariat—Economic Services			
<b>Voted—</b>			
Original	1,58,31,72,000	1,63,09,04,000	2,32,59,76,249
Supplementary	4,77,32,000		
			+69,50,72,249
Amount surrendered during the year (March 1991)			2,46,000
<b>Charged—</b>			
Original	64,50,000	2,51,51,000	21,23,243
Supplementary	1,87,01,000		
			—2,30,27,757
<b>Amount surrendered during the year</b>			
<b>Capital :</b>			
<b>Major heads :</b>			
4059—Capital Outlay on Public Works,			
4202—Capital Outlay on Education Sports, Art and Culture,			
4210—Capital Outlay on Medical and Public Health,			

## Grant No. 21—contd.

- 4211—Capital Outlay on Family Welfare,  
 4216—Capital Outlay on Housing,  
 4235—Capital Outlay on Social Security and Welfare,  
 4250—Capital Outlay on other Social Services,  
 4403—Capital Outlay on Animal Husbandry,  
 4404—Capital Outlay on Dairy Development,  
 4405—Capital Outlay on Fisheries,  
 4851—Capital Outlay on Village and Small Industries,  
 5053—Capital Outlay on Civil Aviation  
 and  
 5054—Capital Outlay on Roads and Bridges

## Voted—

Original	70,12,30,000	}	70,12,30,000	28,90,61,355	—41,21,68,645
Supplementary	..				

Amount surrendered during the year (March 1991)

21,13,15,000

## Notes and comments—

## Revenue :

- (i) The excess of Rs. 69,50,72,249 over the voted grant requires regularisation.
- (ii) In view of the final excess of Rs. 69.51 crores over the voted grant, the supplementary provision of Rs. 4.77 crores obtained in March 1991 proved inadequate.
- (iii) Excess (partly set off by saving under other heads as mentioned in note (v) and (vi) below) occurred mainly under the following heads :—

Head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
2059—Public Works—			
80—General—			
1.799—Suspense—			
0	3,70.00	56,06.31	+52,36.31

Reasons for the final excess of Rs. 52,36.31 lakhs have not been intimated (January 1992).

The Budget provision under this head was for a gross amount of Rs. 3,70 lakhs. The budget also anticipated matching recoveries of Rs. 3,70 lakhs, which are adjusted in the accounts as reduction of expenditure. The net expenditure under the head 'Suspense' was, therefore,

## Grant No. 21—contd.

expected to be nil. There have been wide variations between the actual expenditure and recoveries vis-a-vis the budget provision as detailed below from 1980-81 to 1990-91.

Year	Gross expenditure			Recoveries			Net expenditure	
	Provi- sion	Actuals	Excess	Provi- sion	Actuals	Excess	Provi- sion	Actuals
(In lakhs of rupees)								
1980-81	3,70.00	29,02.29	25,32.29	3,70.00	26,28.08	22,58.08	...	+2,74.21
1981-82	3,70.00	32,74.07	29,04.07	3,70.00	30,06.13	26,36.13	..	+2,67.94
1982-83	3,70.00	31,82.44	28,12.44	3,70.00	29,52.36	25,82.36	..	+2,30.08
1983-84	3,70.00	30,84.51	27,14.51	3,70.00	32,47.20	28,77.20	...	-1,62.69
1984-85	3,70.00	29,06.69	25,36.69	3,70.00	35,55.50	31,85.90	..	-6,49.21
1985-86	3,70.00	46,16.69	42,46.69	3,70.00	46,62.07	42,92.07	..	-45.38
1986-87	3,70.00	50,78.19	47,08.19	3,70.00	44,72.81	41,02.81	..	+6,05.38
1987-88	3,70.00	45,94.31	42,24.31	3,70.00	43,91.10	40,21.10	..	+2,03.21
1988-89	8,80.00	51,71.68	42,91.68	8,80.00	53,91.00	45,11.00	..	-2,19.32
1989-90	3,70.00	53,11.07	49,41.07	3,70.00	54,61.95	50,91.95	..	-1,50.88
1990-91	3,70.00	56,06.31	52,36.31	3,70.00	49,64.89	45,94.89	..	+6,41.42

## 001—Direction and Administration—

2.08—Establishment Charges paid to Public Health Department for works done by that department—

O	2,31.56	2,31.56	5,84.34	+3,52.78.
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Reasons for the final excess of Rs. 3,52.78 lakhs have not been intimated (January 1992).

## 3.01—Direction—

O	1,65.63	}	1,95.66	2,87.49	+91.83
S	10.80				
R	19.23				

Augmentation of provision of Rs. 19.23 lakhs through reappropriation in March 1991 was mainly due to payment of arrears on account of revision of pay scales and additional dearness allowance.

Reasons for the final excess of Rs. 91.83 lakhs have not been intimated (January 1992).

## 4.06—Supervision—

O	1,64.39	}	2,67.26	2,03.99	-63.27
R	1,02.87				

Augmentation of provision by Rs. 1,02.87 lakhs through reappropriation in March 1991 was mainly due to payment of arrears on account of revision of pay scales and grant of additional dearness allowance to Government employees.

Reasons for the final saving of Rs. 63.27 lakhs have not been intimated (January 1992).

## Grant No. 21—contd.

## 60—Other Buildings—

## 5.052—Machinery and Equipment—

O	22.52	22.52	38.05	+15.53
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Reasons for the final excess of Rs. 15.53 lakhs have not been intimated (January 1992).

## 2215—Water Supply and Sanitation—

## 01—Water Supply—

## 6.799—Suspense—

O	8,20.13	8,20.13	22,42.75	+14,22.62
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Reasons for the final excess of Rs. 14,22.62 lakhs have not been intimated (January 1992).

The budget provision under this head was for a gross amount of Rs. 8,20.13 lakhs. The budget also anticipated recoveries of Rs. 8,20.13 lakhs, which are adjusted in the accounts as reduction of expenditure.

There have been wide variations between the actual expenditure and recoveries *vis-a-vis* the budget provision as detailed below from 1980-81 to 1990-91 :—

Year	Gross expenditure			Recoveries			Net expenditure	
	Provi- sion	Actuals	Excess	Provi- sion	Actuals	Excess	Provi- sion	Actuals
(In lakhs of rupees)								
1980-81	1,00.00	7,92.39	6,92.39	1,00.00	6,70.68	5,70.68	..	+1,21.71
1981-82	1,00.00	11,22.83	10,22.83	1,00.00	10,59.86	9,59.86	..	+62.97
1982-83	1,00.00	9,24.91	8,24.91	1,00.00	10,11.81	9,11.88	..	—86.90
1983-84	1,00.00	12,40.35	11,40.35	1,00.00	12,84.78	11,84.78	..	—44.43
1984-85	1,00.00	10,95.22	9,95.22	1,00.00	15,90.88	14,99.88	..	—5,04.76
1985-86	1,00.00	21,84.30	20,84.30	1,00.00	19,42.32	18,42.32	..	+2,41.98
1986-87	6,61.32	25,38.64	18,77.32	1,00.00	22,99.88	21,99.88	..	+2,38.76
1987-88	6,61.32	27,52.81	20,91.49	6,61.32	25,31.55	18,70.23	..	+2,21.26
1988-89	9,07.83	26,91.09	17,83.26	6,49.70	26,23.72	19,74.02	..	+67.37
1989-90	10,88.00	26,92.58	16,04.58	6,75.57	24,80.44	18,04.87	..	+2,12.14
1990-91	8,20.13	22,42.75	14,22.62	8,20.13	19,23.42	11,03.29	..	+3,19.33

## Grant No. 21—contd.

## 7-800—Other expenditure—

O	9,81.14	}	9,87.07	16,51.65	+6,64.58
R	5.93				

Augmentation of provision by Rs. 5.93 lakhs was due to grant of additional dearness allowance to Work Charged Staff.

Reasons for the final excess of Rs. 6,64.58 lakhs have not been intimated (January 1992).

8-102—Rural Water  
Supply Programmes—

S	3,36.25	}	4,60.75	6,54.15	+1,93.40
R	1,24.50				

Augmentation of provision by Rs. 1,24.50 lakhs was for achievement of targets fixed by the Government of India.

Reasons for the final excess of Rs. 1,93.40 lakhs have not been intimated (January 1992).

## 02—Sewerage and Sanitation—

## 105—Sanitation Services—

## 9-01—Sanitation—

S	61.00	61.00	1,16.42	+55.42
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Reasons for the final excess of Rs. 55.42 lakhs have not been intimated (January 1992).

## 01—Water Supply—

## 001—Direction and Administration—

## 10-02—Supervision—

O	1,23.36	}	1,28.93	1,50.00	+21.07
S	5.00				
R	0.57				

Reasons for the final excess of Rs. 21.07 lakhs have not been intimated (January 1992).

## 11-01—Direction—

O	77.15	}	92.54	1,00.92	+8.38
S	15.00				
R	0.39				

Reasons for the final excess of Rs. 8.38 lakhs have not been intimated (January 1992).

## 3054—Roads and Bridges—

## 03—State Highways—

## 12-337—Road Works—

O	4.80	4.80	6,69.87	+6,65.07
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Reasons for the final excess of Rs. 6,65.07 lakhs have not been intimated (January 1992).



## Grant No. 21—contd.

## 80—General—

## 13.799—Suspense—

O	3,50.00	3,50.00	7,12.34	+3,62.34
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Reasons for the final excess of Rs. 3,62.34 lakhs have not been intimated (January 1992).

## 14.052—Machinery and Equipment—

O	23.96	23.96	1,57.98	+1,34.02
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Reasons for the final excess of Rs. 1,34.02 lakhs have not been intimated (January 1992).

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

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

(In lakhs of rupees)

## 3054—Roads and Bridges—

## 04—District and Other Roads—

## 800—Other expenditure—

## 1. Maintenance Works—

O	10.00	..	28,47.70	+28,47.70
R	—10.00			

Withdrawal of entire provision through reappropriation in March 1991 was due to non-sanction of the scheme by the Government:

## 80—General—

## 2.001—Direction and Administration—

O	..	..	8,51.76	+8,51.76
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## 3451—Secretariat—

## Economic Services—

## 3.092—Other Offices—

O	..	..	4,40.14	+4,40.14
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## 2245—Relief on account of Natural Calamities—

## 02—Floods, Cyclones etc.—

## 4.106—Repair and restoration of damaged roads and bridges—

O	..	..	1,31.96	+1,31.96
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## 5.109—Repairs and restoration of damaged water supply, drainage and sewerage works—

O	..	..	3.55	+3.55
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## Grant No. 21—Contd.

2515—Other Rural Development Programmes—			
6.799—Suspense—			
O		1,20.97	+1,20.97
2215—Water Supply and Sanitation—			
01—Water Supply—			
7.101—Urban Water Supply Programmes—			
O		65.74	+65.74
02—Sewerage and Sanitation—			
8.001—Direction and Administration—			
O		35.62	+35.62
9.005—Survey and Investigation—			
O		10.00	+10.00

Reasons for incurring expenditure without provision in the above cases (serial nos. 1 to 9) have not been intimated (January 1992).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)	
3054—Roads and Bridges—			
03—State Highways—			
1.800—Other expenditure—			
O	34,62.00	42.45	—34,19.55

Reasons for the final saving of Rs. 34,19.55 lakhs have not been intimated (January 1992).

2059—Public Works—			
80—General—			
001—Direction and Administration—			
2.02—Execution—			
O	35,09.62	21,17.40	—12,68.33
R	—1,23.89		
	33,85.73		

Reduction in provision by Rs. 1,23.89 lakhs through reappropriation in March 1991 was due to economy measures. (Rs. 1,25.17 lakhs), partly set off by excess due to increase in rates of liveries to Class IV employees (Rs. 1.28 lakhs).

Reasons for the final saving of Rs. 12,68.33 lakhs have not been intimated (January 1992).

## Grant No. 21—contd.

## 2215—Water Supply and Sanitation—

## 01—Water Supply—

## 001—Direction and Administration—

## 3-03—Execution—

O	17,35.03	} 17,87.41	} 9,56.84	} —8,30.57
S	49.27			
R	3.11			

Augmentation of provision by Rs. 3.11 lakhs through reappropriation in March 1991 was mainly due to grant of additional dearness allowance to Government employees (Rs. 1.61 lakhs) and increase in rates of travelling allowance (Rs. 1 lakh).

Reasons for the final saving of Rs. 8.30.57 lakhs have not been intimated (January 1992).

## 4.102—Rural water supply Programmes—

## (Centrally Sponsored Scheme)

O	10,00.00	10,00.00	4,98.51	—5,01.49
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Reasons for the final saving of Rs. 5,01.49 lakhs have not been intimated (January 1992).

## 2401—Crop Husbandry—

## 5.800—Other expenditure—

O	1,46.54	} 22.04	} 11.30	} —10.74
R	—1,24.50			

Reduction in provision by Rs. 1,24.50 lakhs through reappropriation in March 1991 was based on actual requirement.

Reasons for the final saving of Rs. 10.74 lakhs have not been intimated (January 1992).

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
3054—Roads and Bridges—			
01—National Highways—			
1.337—Road Works—			
O	5,00.00	5,00.00	—5,00.00
80—General—			
2.797—Transferred to/ from Reserve Fund/ Deposit Account—			
O	70.00	70.00	—70.00

## Grant No. 21—contd.

01—National Highways—				
101—National Highways Permanent Bridges—				
3.01—Permanent Bridges—				
O	31.00	31.00	..	—31.00
80—General—				
4.107—Railways Safety Works—				
O	25.00	25.00	..	—25.00
5.800—Other expenditure—				
O	3.00	3.00	..	—3.00

Reasons for non-utilisation of the entire provision in the above cases (serial nos. 1 to 5) have not been intimated (January 1992).

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

Head	Total appropriation	Actual expenditure	Excess- Saving—
		(In lakhs of rupees)	
3054—Roads and Bridges—			
03—State Highways—			
1.800—Other expenditure—			
O	10.00	2,20.51	—2,20.51
S	1,87.01		
R	23.50		

Augmentation of provision by Rs. 23.50 lakhs through reappropriation in March 1991 was due to payment of court decrees.

2059—Public works—			
60—Other Buildings—			
2:051—Construction—			
O	42.50	19.00	—19.00
R	—23.50		

Reduction in provision by Rs. 23.50 lakhs through reappropriation in March 1991 was due to economy measures.

2215—Water Supply and Sanitation—			
01—Water Supply—			
001—Direction and Administration—			
3.03—Execution—			
O	1.50	1.50	—1.50

## Grant No. 21—contd.

Reasons for non-utilisation of entire provision in the above cases (serial nos. 1 to 3) have not been intimated (January 1992).

(viii) Excess in the charged appropriation occurred as under :—

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
2059—Public Works—			
60—Other Buildings—			
1.053—Maintenance and Repairs—			
O	10.00	21.23	+11.23

Reasons for the final excess of Rs. 11.23 lakhs have not been intimated (January 1992).

## Capital.

(ix) The ultimate saving in the voted grant was Rs. 41,21.69 lakhs, however, Rs. 21,13.15 lakhs were anticipated as saving and surrendered in March 1991.

(x) Saving (partly counterbalanced by excess under other heads as mentioned in note (xi) and (xii) below) occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
5054—Capital Outlay on Roads and Bridges—			
01—National Highways—			
1.337—Road Works—			
O 27,44.09 } R —3,44.09 }	24,00.00	..	—24,00.00

Reduction in provision by Rs. 3,44.09 lakhs through reappropriation in March 1991 was due to reduced allotment of funds by the Government of India.

2.101—Permanent Bridges—			
O 5,55.91 } R —1,55.91 }	4,00.00	..	—4,00.00

Reduction in provision by Rs. 1,55.91 lakhs through reappropriation in March 1991 was due to reduced allotment of funds by the Government of India.

4202—Capital Outlay on Education, Sports, Art and Culture—

02—Technical Education—

3.104—Polytechnics—

(Centrally Sponsored Scheme)

O 1,00.00 } R —8.00 }	92.00	..	—92.00
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Reduction in provision by Rs. 8 lakhs through reappropriation in March 1991 was due to economy measures.

## 04—Art and Culture—

## 4.105—Public Libraries—

O	10.00	}	4.39	..	—4.39
R	—5.61				

Reduction in provision by Rs. 5.61 lakhs through reappropriation in March 1991 was due to economy measures.

## 4235—Capital Outlay on Social Security and Welfare—

## 02—Social Welfare—

## 5.800—Other expenditure—

(Centrally Sponsored Scheme)

O	15.00	}	17.30	..	—17.30
R	2.30				

Augmentation of provision by Rs. 2.30 lakhs through reappropriation in March 1991 was for achievement of targets fixed by the Planning department.

## 6.102—Child Welfare—

O	15.00	}	0.70	..	—0.70
R	—14.30				

Reduction in provision by Rs. 14.30 lakhs through reappropriation in March 1991 was due to economy measures.

## 4403—Capital Outlay on Animal Husbandry—

## 7.106—Other Live Stock Development—

O	1.00	1.00	..	—1.00
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Entire provision in the above cases (serial nos. 1 to 7) remained unutilised reasons for which have not been intimated (January 1992).

## 4059—Capital Outlay on Public Works—

## 80—General—

## 8.051—Construction—

O	11,52.30	}	5,17.45	7,38.88	+2,21.43
R	—6,34.85				

Reduction in provision by Rs. 6,34.85 lakhs through reappropriation in March 1991 was mainly due to economy measures.

Reasons for the final excess of Rs. 2,21.43 lakhs have not been intimated (January 1992).

## Grant No. 21—contd.

4202—Capital Outlay  
on Education, Sports,  
Art and Culture—

## 02—Technical Education—

9.105—Engineering/Technical  
Colleges and Institutes—

O.	5,20.00	}	1,47.16	1,36.35	—10.81
R	—3,72.84				

Reduction in provision by Rs. 3,72.84 lakhs through reappropriation in March 1991 was due to economy measures.

Reasons for the final saving of Rs. 10.81 lakhs have not been intimated (January 1992).

## 04—Art and Culture—

## 10.106—Museums—

O	80.00	}	..	..	..
R	—80.00				

Withdrawal of entire provision through reappropriation in March 1991 was due to economy measures.

## 01—General Education—

11.205—Languages  
Development—

O	1,00.00	}	43.90	33.41	—10.49
R	—56.10				

Reduction in provision by Rs. 56.10 lakhs through reappropriation in March 1991 was due to economy measures.

Reasons for the final saving of Rs. 10.49 lakhs have not been intimated (January 1992).

04—Art and  
Culture—

## 12.104—Archives—

O	63.00	}	..	..	..
R	—63.00				

Withdrawal of entire provision through reappropriation in March 1991 was due to economy measures.

03—Sports and Youth  
Services Sports  
Stadia—

## 13.800—Other expenditure—

O	26.00	}	11.42	2.20	—9.22
R	—14.58				

Reduction in provision by Rs. 14.58 lakhs through reappropriation in March 1991 was due to economy measures.

## 01—General Education—

## 14.203—University and Higher Education—

O	75.00	}	25.29	72.57	+47.28
R	-49.71				

Reduction in provision by Rs. 49.71 lakhs through reappropriation in March 1991 was mainly due to economy measures.

Reasons for the final excess of Rs. 47.28 lakhs have not been intimated (January 1992).

## 4210—Capital Outlay on Medical and Public Health—

## 01—Urban Health Services—

## 15.110—Hospital and Dispensaries—

O	2,55.00	}	34.41	1,13.01	+78.60
R	-2,20.59				

Reduction in provision by Rs. 2,20.59 lakhs through reappropriation in March 1991 was due to economy measures.

Reasons for the final excess of Rs. 78.60 lakhs have not been intimated (January 1992).

## 5054—Capital Outlay on Roads and Bridges—

## 02—Strategic and Border Roads—

## 16.337—Road Works—

O	3,73.45	}	1,54.70	2,80.35	+1,25.65
R	-2,18.75				

Reduction in provision by Rs. 2,18.75 lakhs through reappropriation in March 1991 was due to reduced allotment of funds by the Government of India.

Reasons for the final excess of Rs. 1,25.65 lakhs have not been intimated (January 1992).

## 17.101—Bridges—

O	26.55	}	..	..	..
R	-26.55				

Withdrawal of entire provision through reappropriation in March 1991 was due to reduced allotment of funds by the Government of India.

## 5053—Capital Outlay on Civil Aviation—

## 02—Air Ports—

## 18.102—Aerodromes—

O	30.00	}	2.00	3.96	+1.96
R	-28.00				

Reduction in provision by Rs. 28 lakhs through reappropriation in March 1991 was due to economy measures.



## Grant No. 21—contd.

4851—Capital Outlay on  
Village and Small  
Industries—

19.105—Khadi and Village  
Industries—

O 10.00 }  
R -10.00 }

Withdrawal of entire provision through reappropriation in March 1991 was due to economy measures.

20.104—Handicraft Industries—

O 8.00 }  
R -8.00 }

Withdrawal of entire provision through reappropriation in March 1991 was due to economy measures.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
5054—Capital Outlay on Roads and Bridges—			
03—State Highways—			
1.101—Bridges—			
O 5,50.00 } R 2,75.00 }	8,25.00	7,19.55	-1,05.45

Augmentation of provision by Rs. 2,75 lakhs through reappropriation in March 1991 was based on actual requirement.

Reasons for the final saving of Rs. 1,05.45 lakhs have not been intimated (January 1992).

2210—Capital Outlay on  
Medical and Public  
Health—

03—Medical Education,  
Training and  
Research—

2.105—Allopathy—

O 48.00 }  
R -39.64 }

8.36 1,82.51 +1,74.15

Reduction in provision by Rs. 39.64 lakhs through reappropriation in March 1991 was mainly due to economy measures.

Reasons for the final excess of Rs. 1,74.15 lakhs have not been intimated (January, 1992).

02—Rural Health  
Services—

3.110—Hospitals and  
Dispensaries—

R 1,07.23 1,07.23 6.67 -1,00.56

There was no original provision. Funds were provided through reappropriation in March 1991 based on actual requirement which were not utilised.

Reasons for the final saving of Rs. 1,00.56 lakhs have not been intimated (January 1992).

4202—Capital Outlay on  
Education, Sports  
and Culture—

02—Technical  
Education—

4.104—Polytechnics—

O	1,90.00	}	25.84	2,60.67	+2,34.83
R	-1,64.16				

Reduction in provision by Rs. 1,64.16 lakhs through reappropriation in March 1991 was due to economy measures.

Reasons for the final excess of Rs. 2,34.83 lakhs have not been intimated (January 1992).

4250—Capital Outlay on  
other Social  
Services—

5.201—Labour—

O	18.00	}	62.00	78.49	+16.49
R	44.00				

Augmentation of provision by Rs. 44 lakhs through reappropriation in March 1991 was due to enhancement of plan outlay by the Planning department.

Reasons for the final excess of Rs. 16.49 lakhs have not been intimated (January 1992).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
5054—Capital Outlay on Roads and Bridges—			
04—District and Other Roads—			
1-337—Road Works—			
O	..	50.40	+50.40
03—State Highways—			
2-337—Road Works—			
O	..	34.29	+34.29
3-001—Direction and Administration—			
O	..	7.22	+7.22

## Grant No. 21—contd.

4059—Capital Outlay on Public Works—				
80—General—				
4.001—Direction and Administration—				
O .. .. .		29.10		+29.10
5.052—Machinery and Equipment—				
O .. .. .		4.48		+4.48
4202—Capital Outlay on Education, Sports, Art and Culture—				
01—General Education—				
6.201—Elementary Education—				
O .. .. .		21.16		+21.16
7.202—Secondary Education—				
O 5.00 } .. .. .				
R -5.00 }		23.66		+23.66
Reduction in provision by Rs. 5 lakhs through reappropriation in March 1991 was due to economy measures.				
4216—Capital Outlay on Housing—				
01—Government Residential Buildings—				
8.107—Police Housing—				
O .. .. .		20.51		+20.51
9.106—General Pool Accommodation—				
O .. .. .		3.09		+3.09
4210—Capital Outlay on Medical and Public Health—				
02—Rural Health Services—				
10.101—Health Sub-centres—				
O .. .. .		20.10		+20.10
11.103—Primary Health Centres—				
O .. .. .		5.67		+5.67

## Grant No. 21—contd.

4250—Capital Outlay on Other Social Services—		
12.203—Employment—		
O	10.25	+10.25
4211—Capital Outlay on Family Welfare—		
13.106—Services and supplies—		
O	5.15	+5.15
14.101—Rural Family Welfare Service—		
O	2.16	+2.16
15.106—Services and supplies—		
(Centrally Sponsored Scheme)		
O	2.15	+2.15
4851—Capital Outlay on Village and Small Industries—		
16.102—Small Scale Industries—		
O	4.30	+4.30
4403—Capital Outlay on Animal Husbandry—		
17.800—Other expenditure—		
O	4.66	+4.66
18.101—Veterinary Services and Animal Health—		
O	1.28	+1.28

Reasons for incurring expenditure without provision of funds in the above cases (serial nos. 1 to 18) have not been intimated (January 1992).

(xii) *Subventions from the Central Road Fund.*—The additional revenue realised from increase in the excise and import duties on motor spirits is credited to a Fund constituted by the Government of India. From this Fund, subventions are made to State and Union Territories for expenditure on Road Development approved by the Government of India, the amount received as subventions is credited as grant from Government of India, and an equal amount is transferred to the deposit account "Subventions from Central Road Fund" against provision made under this grant (Grant No. 21—Public Works).

The actual expenditure on the scheme is initially booked under this grant and subsequently transferred to the deposit account.

No subvention was received and accordingly no expenditure was incurred/adjusted against the deposit account during the year 1990-91. The balance at the credit of deposit account on 31st March 1991 was nil.

## Grant No. 21—contd.

(xiv) *Review of Machinery and Equipment charges in Public Works Department, Buildings and Roads Branch.*—Machinery and equipment charges compared to the works expenditure for 1988-89, 1989-90 and 1990-91 were as under :—

	1988-89	1989-90	1990-91
		(In lakhs of rupees)	
Works expenditure under Revenue heads (excluding Public Health Branch)	46,75.41	40,69.50	53,90.79
Machinery and Equipment Charges	-13.35	-72.64	+68.27

(xv) *Review of establishment charges in the Public Works Department, Buildings and Roads Branch.*—The percentage of establishment charges to works expenditure for 1988-89, 1989-90 and 1990-91 are given below :—

	1988-89	1989-90	1990-91
		(In lakhs of rupees)	
Works expenditure under Revenue heads (excluding Public Health Branch)	46,75.41	40,69.50	53,90.19
Establishment Charges	8,56.45	20,12.02	21,03.76
Percentage of establishment Charges to works expenditure	18.32	49.44	39

(xvi) *Suspense transactions.*—The expenditure under the grant includes Rs. 86,83.17 lakhs under 'Suspense'. The nature of 'Suspense' transactions has been explained under the Appropriation Account of grant No. "15—Irrigation and Power".

An analysis of Suspense transactions in this grant in 1990-91 together with the opening and closing balance is given below :—

Head	Opening balance +Debit —Credit	Debit	Credit	Closing balance +Debit —Credit
		(In lakhs of rupees)		
2059—Public Works—				
Stock	+6,65.98	46,96.09	42,78.70	+10,83.37
Miscellaneous Works Advances	+9,83.53	9,10.22	6,86.19	+12,07.56
Total	+16,49.51	56,06.31	49,64.89	+22,90.93
2215—Water Supply and Sanitation—				
Stock	+8,81.28	19,05.62	16,35.90	+11,51.00
Miscellaneous Works Advances	+6,19.32	3,37.13	2,87.52	+6,68.93
Total	+15,00.60	22,42.75	19,23.42	+18,19.93
2515—Other Rural Development programmes—				
Stock	-29.97	1,01.53	44.40	+27.16
Miscellaneous Works Advances	+33.88	19.43	18.21	+35.10
Total	+3.91	1,20.96	62.61	+62.26

Grant No. 21—*contd.*

3054—Roads and Bridges—				
Stock	+1,09.02	6,80.71	7,39.36	+50.37
Miscellaneous Works Advances	+25.78	31.63	11.94	+45.47
<b>Total</b>	<b>+1,34.80</b>	<b>7,12.34</b>	<b>7,51.30</b>	<b>+95.84</b>
4059—Capital Outlay on Public Works—				
Stock	+0.55	..	..	+0.55
Miscellaneous Works Advances	+0.36	..	..	+0.36**
<b>Total</b>	<b>+0.91</b>	<b>..</b>	<b>..</b>	<b>+0.91</b>
5055—Capital Outlay on Road Transport—				
799—Suspense—				
Stock	-1.96	0.41	0.36	-1.91*
Miscellaneous Works Advances	+13.04	0.40	0.22	+13.22
<b>Total</b>	<b>+11.08</b>	<b>0.81</b>	<b>0.58</b>	<b>+11.31</b>

\*\*The debit balance pertains to the period prior to 1st April 1974 which is yet to be adopted by the Public Works Division concerned under the revised classification effective from 1st April 1974. The matter for its adoption is under correspondence with the department.

\*The minus balance is due to non-adjustment of debits for which the matter is under correspondence with the department.

## Grant No. 22

## Grant No. 22—Revenue and Rehabilitation

	Total grant/ appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Revenue :</b>			
<b>Major heads :</b>			
2029—Land Revenue,			
2030—Stamps and Registration,			
2052—Secretariat—General Services,			
2053—District Administration,			
2245—Relief on account of Natural Calamities,			
2250—Other Social Services,			
2251—Secretariat—Social Services,			
3451—Secretariat—Economic Services,			
3454—Census Surveys and Statistics and			
3604—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions—			
<b>Voted—</b>			
Original 48,06,18,000	82,16,42,000	72,25,65,916	-9,90,76,084
Supplementary 34,10,24,000			
<b>Amount surrendered during the year</b>			
<b>Charged—</b>			
Original 7,68,000	7,68,000	1,60,432	-6,07,568
Supplementary ..			
<b>Amount surrendered during the year (March 1991)</b>			1,53,000

**Notes and comments—**

(i) In view of the final saving of Rs. 9,90.76 lakhs in the voted grant, the supplementary provision of Rs. 34,10.24 lakhs obtained in March 1991 proved excessive.

(ii) Rupees 1.53 lakhs were surrendered in March 1991; ultimate saving in the charged appropriation was Rs. 6.08 lakhs.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
2029—Land Revenue—			
103—Land Records—			
1.02—District Establishment—			
O 16,09.48	22,07.73	13,65.74	—8,41.99
S 5,75.41			
R 22.84			

Augmentation of provision by Rs. 22.84 lakhs through reappropriation in March 1991 was mainly due to grant of additional dearness allowance/ leave travel concession to Government employees.

Reasons for the final saving of Rs 8,41.99 lakhs have not been intimated (January 1992)

800—Other Expenditure—			
2.01—Agrarian Reforms—			
O 63.25	60.41	41.02	—19.39
R —2.84			

Reduction in provision by Rs. 2.84 lakhs through reappropriation in March 1991 was due to non-drawal of arrears of revised pay scales.

Reasons for the final saving of Rs. 19.39 lakhs have not been intimated (January 1992).

3.04—Payment of War Jagirs—			
O 20.00			
R —20.00			

Withdrawal of the entire provision through reappropriation in March 1991 was due to non-payment of war Jagirs.

2245—Relief on account of Natural Calamities—

02—Flood Cyclones etc.—			
4.101—Gratuitous Relief—			
O 11,18.61	10,00.00	9,84.73	—15.27
R —1,18.61			

Reduction in provision by Rs. 1,18.61 lakhs through reappropriation in March 1991 was based on actual requirement.

Reasons for the final saving of Rs. 15.27 lakhs have not been intimated (January 1992).

80—General—			
5.800—Other expenditure—			
O 1,00.00	86.12	50.38	—35.74
R —13.88			

Reduction in provision by Rs. 13.88 lakhs through reappropriation in March 1991 was based on actual requirement.



## Grant No. 22—contd.

Reasons for the final saving of Rs. 35.74 lakhs have not been intimated (January 1992).

2052—Secretariat-General Services—

099—Board of Revenue—

6.01—Revenue, Excise and Taxation—

O	3,00.05	}	3,69.44	3,17.43	—52.01
S	69.39				

Reasons for the final saving of Rs. 52.01 lakhs have not been intimated (January 1992).

3451—Secretariat-Economic Services—

090—Secretariat—

8.02—Agriculture and Allied Services—

O	68.61	}	93.52	47.84	—45.68
S	24.91				

Reasons for the final saving of Rs. 45.68 lakhs have not been intimated (January 1992).

(iv) Excess, occurred mainly under:—

Head	Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)	
2245—Relief on account of Natural Calamities—			
05—Calamity Relief Funds—			
1.101—Transfers to Reserve Funds and Deposit Accounts— Calamity Relief Fund—			
S 26,62.50	} 28,00.00	28,00.00	..
R 1,37.50			

Augmentation of provision by Rs. 1,37.50 lakhs through reappropriation in March 1991 was based on actual requirement.

2053—District Administration—

093—District Establishment—

2.01—District Establishment—

O	11,59.60	} 11,76.53	12,31.53	+55.00
S	16.93			

Reasons for the final excess of Rs. 55 lakhs have not been intimated (January 1992).

2030—Stamps and Registration—

02—Stamps Non-Judicial—

001—Direction and Administration—

3.01—Direction and Administration—

O	..	1.19	+1.19
---	----	------	-------

Reasons for incurring expenditure without provision of funds have not been intimated (January 1992).

**Calamity Relief Fund :** The expenditure in the voted grant include contributions of Rs. 28 crores to the Calamity Relief Fund for the purpose of financing natural calamity relief expenditure.

The Fund was established by the Government of India on the recommendations of the ninth Finance Commission to enable the State Government for financing of expenditure for relief of distress caused by natural calamities.

The Government of India has fixed an annual contribution of Rs. 28 crores to the Fund for Punjab State. Of this, 75 per cent is contributed by the Government of India and the remaining amount by the State Government. The contribution is credited to the head "8235-General and other Reserve Fund-111-Calamity Relief Fund" by contra debit to the head "2245-Relief on account of Natural Calamities-05-Calamity Relief Fund-101-Transfer to Reserve Funds and Deposit Accounts-Calamity Relief Fund".

The contributions to the Fund are required to be invested in accordance with the pattern of investment as approved by the Government of India and the accretions to the fund alongwith the income earned on the investments of the Fund is to be used to meet all expenditure on provision of relief assistance on the occurrence of a natural calamity in the State.

As per the scheme formulated by the Government of India, the provision for expenditure on relief is required to be made in budget of the State Government under the relevant heads. The extent of relief expenditure to be financed from the fund shall be withdrawn from the fund by disposal of the investments and brought to account under the head "2245-Relief on account of Natural Calamities-05-Calamity Relief Fund-901-Deduct amount met from Calamity Relief Fund." During the year 1990-91, an expenditure of Rs. 10,10.41 lakhs was met from the fund and the balance at the credit of the Fund was Rs. 17,89.59 lakhs.

An account of the transactions of the Fund is included in Statement No. 16 of the Finance Account.

## Grant No. 23

## Grant No. 23—Rural Development and Panchayats

	Total grant/ appropriation	Actual expenditure	Excess- Saving—
	Rs.	Rs.	Rs.
<b>Revenue :</b>			
<b>Major heads :</b>			
2013—Council of Ministers,			
2202—General Education,			
2204—Sports and Youth Services,			
2415—Agricultural Research and Education,			
2501—Special Programmes for Rural Development,			
2505—Rural Employment,			
2515—Other Rural Development programmes and			
3604—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions—			
<b>Voted—</b>			
Original 22,75,15,000	} 39,20,95,000	38,32,30,225	— 88,64,775
Supple- mentary 16,45,80,000			
Amount surrendered during the year ..			
<b>Charged—</b>			
Original 2,40,000	} 2,40,000	..	—2,40,000
Supplementary ..			
Amount surrendered during the year (March 1991)			1,50,000

**Notes and comments—**

(i) In view of the final saving of Rs. 88.65 lakhs in the voted grant, the supplementary grant of Rs. 16.45.80 lakhs obtained in March 1991 proved excessive.

(ii) The entire charged appropriation remained unutilised.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
2505—Rural Employment—			
01—National Programmes—			
702—Jawahar Rozgar Yojna—			
(Centrally Sponsored Scheme)			
S            13,29.41 }	13,40.52	12,80.00	—60.52
R            11.11 }			

Augmentation of provision by Rs. 11.11 lakhs through reappropriation in March 1991 was on account of providing gainful employment for unemployed and under-employed.

Reasons for the final saving of Rs. 60.52 lakhs have not been intimated (January 1992).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
2515—Other Rural Development programmes—			
800—Other expenditure—			
1.04—Grant-in-aid EEC-aided programme for SIRO Nabha—			
(Centrally Sponsored Scheme)			
S            27.50	27.50		—27.50

Reasons for non-utilisation of the entire provision have not been intimated (January 1992).

2.01—Strengthening of Infrastructure under TRYSEM

(Centrally Sponsored Scheme)

O            16.00 }	4.89	—4.89
R            —11.11 }		

Reduction in provision by Rs. 11.11 lakhs through reappropriation in March 1991 was due to cut imposed by the Government of India.

## Grant No. 23—contd.

Reasons for non-utilisation of the remaining provision of Rs. 4.89 lakhs have not been intimate (January 1992).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)	
2515—Other Rural Development programmes—			
601—Direction and Administration—			
03—Additional Staff at Headquarters—			
O	1.56		
R	-1.56		

Withdrawal of entire provision through reappropriation in March 1991 was due to non-sanction of staff.

(vi) Excess occurred mainly under the following heads—

Head	Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)	
2515—Other Rural Development programmes—			
001—Direction and Administration—			
1.01—Administration—			
O	6,81.23		
S	50.00		
R	5.38		
	7,36.61	7,59.93	+23.32

Augmentation of provision by Rs. 5.38 lakhs through reappropriation in March 1991 was due to clearance of pending claims (Rs. 5.90 lakhs) partly set off by saving due to economy measures (Rs. 0.52 lakh).

Reasons for the final excess of Rs. 23.32 lakhs have not been intimated (January 1992).

101—Panchayati Raj—

2.02—Directorate of Panchayats—

O	1,01.47		
R	21.31		
	1,22.78	1,26.66	+3.88

Augmentation of provision by Rs. 21.31 lakhs through reappropriation in March 1991 was mainly due to (i) payment of arrears of pay and allowances (Rs. 19.10 lakhs), (ii) arrears of travelling allowance claims (Rs. 1.46 lakhs) and (iii) office contingency arrears (Rs. 1.25 lakhs) partly set off by saving due to economy measures (Rs. 1.17 lakhs).

## Grant No. 23—Concl'd.

Reasons for the final excess of Rs. 3.88 lakhs have not been intimated (January 1992).

## 101—Panchayati Raj—

3.01—Panchayati Raj  
Public Works Circle—

O	1,49.48	}	1,82.57	1,89.87	+7.30
S	17.31				
R	15.78				

Augmentation of provision by Rs. 15.78 lakhs through reappropriation in March 1991 was due to payment of arrears of pay (Rs. 16.33 lakhs) partly set off by saving due to economy measures (Rs. 0.55 lakh).

Reasons for the final excess of Rs. 7.30 lakhs have not been intimated (January 1992).

3604—Compensation and Assignments to  
Local Bodies and Panchayati Raj  
Institutions—200—Other Miscellaneous Compensations  
and Assignments—4.06—Compensation to the District  
Boards for loss of Income from  
ferries under the Northern  
Indian Ferries Act—

O	3.16	}	13.40	13.40
R	10.24			

Augmentation of provision by Rs. 10.24 lakhs through reappropriation in March 1991 was due to payment of arrears of compensations due under the Northern Indian Ferries Act.

## Grant No. 24

## Grant No. 24—Science, Technology and Environment

	Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
<b>Revenue</b>			
Major heads :			
3425—Other Scientific Research and			
3435—Ecology and Environment			
Original 1,30,86,000	1,30,86,000	1,13,33,702	—17,52,298
Supplementary ..			
Amount surrendered during the year			
<b>Capital :</b>			
Major head :			
5425—Capital Outlay on other Scientific and Environmental Research			
Original 2,79,25,000	2,79,25,000	2,78,53,620	—71,380
Supplementary ..			

Amount surrendered during the year  
Notes and comments—

## Revenue :

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

Head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
3425—Other Scientific Research—			
60—Others—			
200—Assistance to other Scientific bodies—			
1.03—Community and Institutional Biogas Plants—			
0 10.00	10.00	..	—10.00
3435—Ecology Environment—			
60—Others—			
800—Other Expenditure—			
2.04—Providing Staff to assist Member—Secretary State level co-ordination Committee and Member Secretary State Competent Authority—			
0 1.00	1.00	..	—1.00

Reasons for the non-utilisation of the entire provision in above two cases have not been intimated (January 1992).

(ii) An instance where expenditure was incurred without provision of funds is given below

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
3435—Ecology and Environment—			
04—Prevention and control of Pollution—			
800—Other Expenditure—			
2.01—Implementation of the Environmental awareness Programme—			
O		1.80	+1.80

Reasons for incurring expenditure without provision of funds have not been intimated (January 1992).

**Capital :**

(iii) Saving (partly counterbalanced by excess as mentioned in note (iv) and (v) below) occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
5425—Capital Outlay on other Scientific and Environmental Research—			
800—Other expenditure—			
1.02—Subsidy on Institutional and Community Bio-gas Plants— (Centrally Sponsored Scheme)			
O	90.00		—90.00
208—Ecology and Environment—			
2.07—Time targetted action Plan to deal with most polluted areas in the State—			
O	5.00		—5.00
3.04—Support to Voluntary organisations—			
O	3.00		—3.00
800—Other expenditure—			
4.22—Technical and Secretariat for the State council for Science and Technology—			
O	1.75		—1.75
208—Ecology and Environment—			
5.05—Updating of Central Laboratories of the Board at Patiala—			
O	1.20		—1.20

Reasons for non-utilisation of the entire provision in the above cases (serial nos. 1 to 5) have not been intimated (January 1992).



## Grant No. 24—concl'd.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
5425—Capital Outlay on other Scientific and Environmental Research—			
800—Other expenditure—			
1.04—Agro Residue Based Power Generation (M. V.)			
(Centrally Sponsored Scheme)			
0 35.00	35.00	1,00.00	+65.00

Reasons for the final excess of Rs. 65 lakhs have not been intimated (January 1992).

2.11—Sponsored Science and Technology pilot trials/Expansion through approved Institutions in the State—			
0 20.00	20.00	42.35	+22.35

Reasons for the final excess of Rs. 22.35 lakhs have not been intimated (January 1992).

3.08—Community and Institutional Biogas Plant—			
0 30.00	30.00	40.00	+10.00

Reasons for the final excess of Rs. 10 lakhs have not been intimated (January 1992)

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
5425—Capital Outlay on other Scientific and Environmental Research—			
800—Other expenditure—			
1.26—State subsidy Solar Cookers—			
0 ..	..	5.00	+5.00
2.27—Implementation of Integrated Rural Energy Planning Programme—			
0 ..	..	3.76	+3.76

Reasons for incurring expenditure without provision of funds in the above two cases have not been intimated (January 1992).

## Grant No. 25—Social and Women's Welfare and Welfare of Scheduled Castes and Backward Classes

	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
<b>Revenue:</b>			
<b>Major heads:</b>			
2225—Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes,			
2235—Social Security and Welfare and			
2236—Nutrition			
<b>Voted—</b>			
Original 49,16,21,000	98,56,61,000	84,84,37,552	-13,72,23,448
Supplementary 49,40,40,000			
Amount surrendered during the year (March 1991)			5,27,34,000
<b>Charged—</b>			
Original 50,000	70,000	..	-70,000
Supplementary 20,000			
Amount surrendered during the year			..
<b>Capital :</b>			
<b>Major heads :</b>			
4225—Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes,			
4235—Capital Outlay on Social Security and Welfare and			
6235—Loans for Social Security and Welfare			
<b>Voted—</b>			
Original 4,59,20,000	4,63,24,000	3,63,78,000	-99,46,000
Supplementary 4,04,000			
Amount surrendered during the year (March 1991)			60,26,000
<b>Charged—</b>			
Original ..	75,00,000	75,00,000	..
Supplementary 75,00,000			
Amount surrendered during the year			..
<b>Notes and comments—</b>			
<b>Revenue:</b>			

(i) The ultimate saving in the voted grant was Rs. 13,72.23 lakhs; however Rs. 5,27.34 lakhs were anticipated as saving and surrendered in March 1991. The supplementary grant of Rs. 49,40.40 lakhs obtained in March 1991 proved excessive.

## Grant No. 25—contd.

(ii) Entire charged appropriation remained unutilised.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
2235—Social Security and Welfare—			
60—Other Social Security and Welfare Programmes—			
110—Other Insurance Schemes—			
1.09—Relief to persons affected by riots—			
O      7,00.00 }	41,37.11	36,62.35	—4,74.76
S      34,37.11 }			

Reasons for the final saving of Rs. 4,74.76 lakhs have not been intimated (January 1992).

02—Social Welfare—

102—Child Welfare—

2.08—Integrated Child Development Service Schemes—

(Centrally Sponsored Scheme)

O      5,41.16 }	5,46.26	4,78.69	—67.57
R      5.10 }			

Augmentation of provision by Rs. 5.10 lakhs through reappropriation in March 1991 was for undertaking new additional service schemes (Rs. 6 lakhs) partly set off by saving due to economy measures (Rs. 0.90 lakh).

Reasons for the final saving of Rs. 67.57 lakhs have not been intimated (January 1992).

3.05—Financial Assistance to the Dependent Children—

O      66.70 }	45.99	36.58	—9.41
R     -20.71 }			

Reduction in provision by Rs. 20.71 lakhs through reappropriation in March 1991 was mainly due to lesser number of eligible beneficiaries than anticipated.

Reasons for the final saving of Rs. 9.41 lakhs have not been intimated (January 1992).

60—Other Social Security and Welfare programmes—

110—Other Insurance Schemes—

4.02—Pension to widows whose husbands were killed by terrorists—

O      33.24 }	6.70	6.94	+0.24
R     -26.54 }			

Reduction in provision by Rs. 26.54 lakhs through reappropriation in March 1991 was due to discontinuation of scheme in May 1990.

## Grant No. 25—contd.

2225—Welfare of Scheduled Castes,  
Scheduled Tribes and other  
Backward Classes—

02—Welfare of Scheduled Tribes—

277—Education—

5.01—Promotion of education  
among educationally  
Backward Classes—

O	7,30.00	7,30.00	6,04.71	—1,25.29
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Reasons for the final saving of Rs. 1,25.29 lakhs have not been intimated (January 1992).

01—Welfare of Scheduled  
Castes—

277—Education—

6.12—Scheme for Central subsidy  
on loans to Scheduled  
Castes—

Punjab Scheduled Castes  
Land Development and  
Finance Corporation—

(Centrally Sponsored Scheme)

O	5,50.00	} 4,50.00	} 4,50.00
R	—1,00.00		

Reduction in provision by Rs. 1,00 lakhs through reappropriation in March 1991 was due to economy measures.

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

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

(In lakhs of rupees)

2225—Welfare of Scheduled Castes,  
Scheduled Tribes and other  
Backward Classes—

01—Welfare of Scheduled Castes—

277—Education—

1.20—Comprehensive Programme  
for Great Goat Sheep  
breeding Development of  
Slaughter houses, flayers and  
tanners and Leather Artisans—

(Centrally Sponsored Scheme)

O	1,00.00	} 1,00.00
R	—1,00.00	

Withdrawal of entire provision of Rs. 1,00 lakhs through reappropriation in March 1991 was due to non-clearance of the scheme by the Government of India.

## Grant No. 25—contd.

## 2.08—Conversion of dry latrines into water borne latrines—

(Centrally Sponsored Scheme)

O	82.00	}
R	—82.00	

Withdrawal of entire provision of Rs. 82 lakhs through reappropriation in March 1991 was due to non-clearance of the scheme by the Government of India.

## 3.05—Grants to students whose Parents are engaged in unclean occupation—

(Centrally Sponsored Scheme)

O	63.00	}
R	—63.00	

Withdrawal of entire provision of Rs. 63 lakhs through reappropriation in March 1991 was due to non-opening of hostels.

## 4.17—Capital subsidy on enhanced loan limit Punjab Scheduled Castes Land Development and Finance Corporation—

(Centrally Sponsored Scheme)

O	50.00	}
R	—50.00	

Withdrawal of entire provision of Rs. 50 lakhs through reappropriation in March 1991 was due to non-release of funds by the Government of India.

## 5.11—Pre-Matric Scholarship to Children whose parents are engaged in unclean occupation—

O	42.00	}
R	—12.00	

30.00 .. —30.00

Reduction in provision by Rs. 12 lakhs through reappropriation in March 1991 was due to lesser number of eligible beneficiaries.

## 6.06—Pre-Matric Scholarship to Children whose parents are engaged in unclean occupations—

(Centrally Sponsored Scheme)

O	42.00	}
R	—42.00	

Withdrawal of entire provision of Rs. 42 lakhs through reappropriation in March 1991 was due to non-release of funds by the Government of India.

7.10—Post-Matric Scholarship to Scheduled Castes students—			
(Centrally Sponsored Scheme)			
O	30.00	30.00	—30.00
8.18—Rehabilitation of Male Scavengers—Department of Welfare of Scheduled Castes and Backward Classes—			
(Centrally Sponsored Scheme)			
O	30.00		
R	—30.00		
Withdrawal of entire provision of Rs. 30 lakhs through reappropriation in March 1991 was due to non-implementation of scheme.			
9.10—Award to Brilliant Scheduled Castes students—			
O	27.20		
R	—27.20		
The entire provision of Rs. 27.20 lakhs was withdrawn through reappropriation in March 1991 as the examinations of 5th and 8th classes were not conducted by the Punjab School Education Board.			
10.06—Grant to Scheduled Castes Girls studying in Post-Matric and Post Graduate Classes—			
O	15.35	15.35	—15.35
11.13—Scheme for setting up of institute for training of Scheduled Castes Candidates in stenography—			
(Centrally Sponsored Scheme)			
O	12.00		
R	—0.14	11.86	—11.86
12.09—Grant to students studying in Medical and Engineering Colleges—			
O	10.00	10.00	—10.00
13.14—Training in Secretariat Practices, Stenography and improvement of Language to un-employed Backward Classes Youths—			
O	9.40		
R	—9.40		

Withdrawal of entire provision of Rs. 9.40 lakhs through reappropriation in March 1991 was due to non-approval of scheme.

## Grant No. 25—contd.

## 14.12—Setting up of Residential Institute at Mohali—

O	7.00	}	5.00	..	—5.00
R	—2.00				

Reduction in provision by Rs. 2 lakhs through reappropriation in March 1991 was due to posts lying vacant.

## 15.11—Coaching and Allied Schemes—

Coaching for I.A.S./  
P.C.S./Allied Services/  
LIC/Banking Services at  
Punjabi University,  
Patiala—

(Centrally Sponsored Scheme)

O	5.00	}	..	..	..
R	—5.00				

The entire provision of Rs. 5 lakhs in the State Section was withdrawn through reappropriation in March 1991 as the scheme was to be sponsored by the Government of India.

## 16.13—Employment Oriented Career Agents in Collaboration with Life Insurance Corporations—

O	2.20	}	..	..	..
R	—2.20				

Withdrawal of entire provision of Rs. 2.20 lakhs through reappropriation in March 1991 was due to non-release of funds by the Government.

## 17.08—Girls Hostel—

O	1.00	}	..	..	..
R	—1.00				

Withdrawal of entire provision of Rs. 1 lakh through reappropriation in March 1991 was due to non-implementation of scheme by the Government of India.

## 03—Welfare of Backward Classes—

## 800—Other Expenditure—

## 18.03—Welfare of the other Backward Classes/ denotified Tribes—

O	1.00	1.00	..	—1.00
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## 2235—Social Security and Welfare—

## 60—Other Social Security and Welfare programmes—

## 110—Other Insurance Schemes—

## 19.11—Subsistence Allowance to victims of terrorists violence in Punjab—

S	3,00.00	3,00.00	..	—3,00.00
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20.10—Subsistence to victims of November 1984 riots—			
S 70.00	70.00		—70.00
02—Social Welfare—			
102—Child Welfare—			
21.10—Enforcement of Juvenile Justice Act, 1986—			
O 10.00	0.70		—0.70
R —9.30			
Reduction in provision by Rs. 9.30 lakhs through reappropriation in March 1991 was due to non-clearance of the scheme.			
22.09—Enforcement of Juvenile Justice Act, 1986—			
(Centrally Sponsored Scheme)			
O 10.00	0.70		—0.70
R —9.30			
Reduction in provision by Rs. 9.30 lakhs through reappropriation in March 1991 was due to non-sanction of the scheme.			
60—Other Social Security and Welfare programmes—			
110—Other Insurance Schemes—			
23.03—Scholarships/Stipends to students of Lower Income Group—			
O 7.00	7.00		—7.00
02—Social Welfare—			
001—Direction and Administration—			
24.02—Research Training and Conference/Workshop—			
O 5.00	0.60		—0.60
R —4.40			
Reduction in provision by Rs. 4.40 lakhs through reappropriation in March 1991 was due to non-sanction of the scheme.			
101—Welfare of handicapped—			
25.04—Scholarships to handicapped—			
(Centrally Sponsored Scheme)			
O 3.00	1.00		—1.00
R —2.00			
Reduction in provision by Rs. 2 lakhs through reappropriation in March 1991 was due to lesser number of eligible beneficiaries.			



## Grant No 25—contd.

Reasons for the final saving in the above cases (serial nos. 5, 7, 10 to 12, 18 to 20, 23 and 25) have not been intimated (January 1992).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
2225—Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—			
01—Welfare of Scheduled Castes—			
277—Education—			
1.02—Scholarships for Post-Matric students of Scheduled Castes—			
O 1,80.00	1,80.00	2,80.00	+1,00.00

Reasons for the final excess of Rs. 1,00 lakhs have not been intimated (January 1992).

190—Assistance to Public Sector and other undertakings—			
2.01—Capital subsidy through Punjab Scheduled Castes Financial Corporation under Bank tie-up loaning programme for below poverty line to Scheduled Castes—			

S 4,76.20	5,00.00	5,00.00	..
R 23.80			

Augmentation of provision by Rs. 23.80 lakhs through reappropriation in March 1991 was due to increase in the number of eligible beneficiaries.

277—Education—

3.07—Coaching for Stenography—

O 2.50	2.00	11.37	+9.37
R -0.50			

Reduction in provision by Rs. 0.50 lakh through reappropriation in March 1991 was due to lesser number of eligible beneficiaries.

Reasons for the final excess of Rs. 9.37 lakhs have not been intimated (January 1992).

## 2235—Social Security and Welfare—

60—Other Social Security  
and Welfare programmes—110—Other Insurance  
Scheme—4.01—Financial Assistance  
to victims of riots  
for grant of pension  
to Widows—

O	13.10	}	0.48	93.00	+92.58
[ R	-12.62				

Reduction in provision by Rs. 12.62 lakhs through reappropriation in March 1991 was due to discontinuance of the scheme in May 1990.

Reasons for the final excess of Rs. 92.58 lakhs have not been intimated (January 1992).

102—Pensions under Social  
Security Schemes—

## 5.01—Old Age Pension—

O	5,76.94	}	9,57.85	9,44.45	-13.40
S	3,42.39				
R	38.52				

Augmentation of provision by Rs. 38.52 lakhs through reappropriation in March 1991 was mainly due to enhancement of old age pension rates.

Reasons for the final saving of Rs. 13.40 lakhs have not been intimated (January 1992).

## 02—Social Welfare—

## 103—Women's Welfare—

6.06—Scheme for providing  
Capital subsidy to  
the beneficiaries through  
the PUNWAC—

## (Centrally Sponsored Scheme)

O	20.00	}	50.00	50.00
S	9.59			
R	20.41			

Augmentation of provision by Rs. 20.41 lakhs through reappropriation in March 1991 was due to increase in number of eligible beneficiaries.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
2225—Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—			
01—Welfare of Scheduled Castes—			
277—Education—			
1.01—Pre-Examination Coaching Scheme— I.A.S. Coaching Centre, Patiala—			
O		60.99	+60.99

## Grant No. 25—contd.

2235—Social Security and Welfare—			
60—Other Social Security and Welfare programmes—			
110—Other Insurance Schemes—			
2.12—Freedom fighter Pension—			
0 .. .. .	36.14		+36.14
3.04—Deposit linked Insurance Scheme—			
0 .. .. .	32.22		+32.22
4.06—Blue Star Operation Relief—			
0 .. .. .	7.34		+7.34
02—Social Welfare—			
103—Women's Welfare—			
5.1—After care Home, Amritsar—			
0 .. .. .	6.99		+6.99
102—Child Welfare—			
6.04—Children Home Bal Bhawan, Jalandhar—			
0 .. .. .	4.62		+4.62
7.06—After care Home for Boys Ludhiana and Hoshiarpur—			
0 .. .. .	4.33		+4.33
60—Other Social Security and Welfare programmes—			
110—Other Insurance Schemes—			
8.07—Scheme for Subsidising interest Punjab Ex-Servicemen Corporation—			
0 .. .. .	1.30		+1.30
2236—Nutrition—			
02—Distribution of nutritious food and beverages—			
9.101—Special Nutrition programmes— (Centrally Sponsored Scheme)			
0 .. .. .	1.91		+1.91

Reasons for incurring expenditure without provision of funds in the above cases (serial nos. 1 to 9) have not been intimated (January 1992).

## Capital :

(vii) Rupees 60.26 lakhs were surrendered in March 1991; ultimate saving was Rs. 99.46 lakhs.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
4225—Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—			
01—Welfare of Scheduled Castes—			
190—Investment in Public Sector and other undertakings—			
1.01 Share Capital Contribution to the Punjab Scheduled Castes Land Development and Finance Corporation—			
(Special Component Plan for Scheduled Castes)			
O 1,53.00	1,23.30	1,23.30	
R —29.70			

Reduction in provision by Rs. 29.70 lakhs through reappropriation in March 1991 was due to cut imposed by the Government.

2.01—Share Capital Contribution to the Punjab Scheduled Castes Land Development and Finance Corporation— investment—			
(Centrally Sponsored Scheme)			
O 1,47.00	1,18.46	1,18.46	
R —28.54			

Reduction in provision by Rs. 28.54 lakhs through reappropriation in March 1991 was due to cut imposed by the Government.

(ix) An instance where entire provision remained un-utilised is given below :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
4235—Capital Outlay on Social Security and Welfare—			
02—Social Welfare—			
190—Investment in Public Sector and other undertakings—			
02—Share Capital Contribution to Punjab State Women and Children Corporation investment—			
O 39.20	39.20		—39.20

Reasons for non-utilisation of entire provision of Rs. 39.20 lakhs have not been intimated (January 1992).

4225—Capital Outlay on  
Welfare of Scheduled  
Castes, Scheduled  
Tribes and other  
Backward Classes—

277—Education—

02—Setting up of Residen-  
tial institute at  
Mohali—

(Centrally Sponsored Scheme)

S            2.02    }

R            -2.02    }

In the above case, supplementary grant was obtained in March 1991 but the entire provision was withdrawn through reappropriation also in March 1991 as the funds were not released by the Government.

Reasons for obtaining un-necessary supplementary provision have not been intimated (January 1992).

## Grant No. 26—State Legislature

	Total grant/ appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Revenue:</b>			
<b>Major head:</b>			
2011—Parliament/State/ Union Territory Legislatures Voted—			
Original 2,43,65,000	2,43,65,000	1,39,40,369	—1,04,24,631
Supplementary			
Amount surrendered during the year (March 1991)			83,64,000
<b>Charged—</b>			
Original 1,66,000	1,66,000	70,504	—95,496
Supplementary			
Amount surrendered during the year (March 1991)			70,000

**Notes and comments—**

(i) In the case of the voted grant, Rs. 83.64 lakhs were surrendered in March 1991; ultimate saving was Rs. 1,04.25 lakhs.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
02—State/Union Territory Legislatures—			
101—Legislative Assembly—			
01—Legislative Assembly—			
O 1,07.60	25.80	8.84	—16.96
R —81.80			

Reduction in provision by Rs. 81.80 lakhs through reappropriation in March 1991 was due to dissolution of Punjab Vidhan Sabha.

Final saving was mainly due to less expenditure on account of travelling allowance and constituency secretarial and postal facilities allowance of members due to dissolution of Punjab Vidhan Sabha.

## Grant No 27

## Grant No. 27—Technical Education and Industrial Training

	Total grant/ appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue :			
Major heads :			
2203—Technical Education,			
2225—Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes and			
2230—Labour and Employment			
Voted—			
Original 29,08,69,000	31,33,06,000	23,15,25,142	—8,17,80,858
Supplementary 2,24,37,000			
Amount surrendered during the year (March 1991)			1,00,63,000
Charged—			
Original 1,00,000	1,00,000	..	—1,00,000
Supplementary ..			
Amount Surrendered during the year (March 1991)			86,000
Capital :			
Major head :			
4250—Capital Outlay on other Social Services			
Original 33,75,000	33,75,000	33,37,582	—37,418
Supplementary ..			
Amount Surrendered during the year (March 1991)			6,000

## Notes and comments—

## Revenue :

(i) In view of the final saving of Rs. 8,17.81 lakhs in the voted grant, the supplementary grant of Rs. 2,24.37 lakhs obtained in March 1991 proved excessive.

(ii) Rupees 1,00.63 lakhs were surrendered in March, 1991; ultimate saving in the voted grant was Rs. 8,17.81 lakhs.

(iii) The entire charged appropriation remained unutilised.

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

Head—	Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)	
2230—Labour and Employment—			
03—Training—			
003—Training of Craftsmen and Supervisors—			
1.02—Training of Craftsmen—			
(Centrally Sponsored Scheme)			
O       5,62.00	7,62.20	1,82.51	—5,79.69
S       2,01.07			
R       —0.87			

Reasons for the final saving of Rs. 5,79.69 lakhs have not been intimated (January 1992).

2.01—Training of Craftsmen—			
O       9,97.25	9,26.50	8,12.84	—1,13.66
S       23.30			
R       —94.05			

Reduction in provision by Rs. 94.05 lakhs through reappropriation in March 1991 was due to (i) posts remaining vacant (Rs. 87.65 lakhs), (ii) economy measures (Rs. 2.25 lakhs), (iii) lesser number of trainees than anticipated (Rs. 2.15 lakhs) and (iv) non-approval of schemes relating to Strengthening of Examination Cell and Creation of Record Room at Headquarters and Strengthening of Inspectorate Cell for Women Training (Rs. 2 lakhs).

Reasons for the final saving of Rs. 1,13.66 lakhs have not been intimated (January 1992).

2203—Technical Education—			
104—Assistance to Non-Government Technical Colleges and Institutes—			
3.01—Assistance to Non-Government Technical Colleges and Institutes—			
O       1,89.00	1,99.00	71.50	—1,27.50
R       10.00			

Augmentation of provision by Rs. 10 lakhs through reappropriation in March 1991 was due to payment of enhanced grant-in-aid.

Reasons for the final saving of Rs. 1,27.50 lakhs have not been intimated (January 1992).



(v) Excess occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
2230—Labour and Employment—			
03—Training—			
101—Industrial Training Institutes—			
1-03—Industrial School for Girls—			
O           1,80.53	1,74.03	2,10.98	+36.95
R           —6.50			

Reduction in provision by Rs. 6.50 lakhs through reappropriation in March 1991 was mainly due to posts remaining vacant (Rs. 5.19 lakhs) and lesser number of trainees than anticipated (Rs. 0.89 lakh).

Reasons for the final excess of Rs. 36.95 lakhs have not been intimated (January 1992).

2203—Technical Education—

105—Polytechnics—

2.02—Assistance to Non-Government Polytechnics—

O           1,40.00	1,30.00	1.58.50	+28.50
R           —10.00			

Reduction in provision by Rs. 10 lakhs through reappropriation in March 1991 was due to non-payment of Grant-in-aid as the final accounts from Non-Government Polytechnics were not received.

Reasons for the final excess of Rs. 28.50 lakhs have not been intimated (January 1992).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
2203—Technical Education—			
112—Engineering/Technical Colleges and Institutes			
1.03—Setting up of Institute of Entrepreneurial and Management Development—			
O           ..		50.00	+50.00

## Grant No. 27—concl'd.

2.04—Contributions to Punjab Engineering College, Chandigarh—		
O .. .. .	21.31	+21.31
105—Polytechnics—		
3.01—Government Polytechnics— (Centrally Sponsored Scheme)		
O .. .. .	9.15	+9.15
103—Technical Schools—		
4.01—Government Junior Technical Schools—		
O .. .. .	5.74	+5.74
2230—Labour and Employment—		
03—Training—		
101—Industrial Training Institutes—		
5.11—Government Polytechnic Institute for women—		
O .. .. .	2.59	+2.59
6.10—Institute of Garment Technology—		
O .. .. .	1.58	+1.58
7.06—Institute of Textile Chemistry and Knitting Technology—		
O .. .. .	1.39	+1.39

Reasons for incurring expenditure without provision of funds in the above seven cases (serial nos. 1 to 7) have not been intimated (January 1992).

## Grant No. 28

## Grant No. 28—Tourism and Cultural Affairs

	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
<b>Revenue :</b>			
<b>Major heads :</b>			
2205—Art and Culture and			
3452—Tourism			
Voted—			
Original           2,80,95,000	2,80,95,000	2,13,77,947	—67,17,053
Supplementary   ..			
Amount surrendered during the year (March 1991)			38,47,000
Charged—			
Original           1,85,000	1,85,000	..	—1,85,000
Supplementary   ..			
Amount surrendered during the year (March 1991)			8,000
<b>Capital :</b>			
<b>Major head :</b>			
5452—Capital Outlay on Tourism			
Original           2,62,92,000	2,62,92,000	1,23,29,000	—1,39,63,000
Supplementary   ..			
Amount surrendered during the year (March 1991)			33,00,000

*Notes and comments—***Revenue :**

(i) Rupees 38.47 lakhs were surrendered in March 1991; ultimate saving in the voted grant was Rs. 67.17 lakhs.

(ii) The entire charged appropriation remained unutilised.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
2205—Art and Culture—			
103—Archaeology—			
1.02—Conservation of Ancient and Historical Monuments—			
O                   50.00	40.00	27.83	—12.17
R                   —10.00			

Reduction in provision by Rs. 10 lakhs through reappropriation in March 1991 was due to economy measures.

Reasons for the final saving of Rs. 12.17 lakhs have not been intimated (January 1992).

## 107—Museums—

2.04—Renovation/Improvement  
and display in Museum  
Galleries—

O	20.00	}	15.00	9.75	—5.25
R	—5.00				

Reduction in provision by Rs. 5 lakhs through reappropriation in March 1991 was due to economy measures.

Reasons for the final saving of Rs. 5.25 lakhs have not been intimated (January 1992).

## 103—Archaeology—

3.05—Strengthening of Technical  
and Administrative staff of  
Archaeology Department—

O	2.00	}
R	—2.00	

Withdrawal of the entire provision through reappropriation in March 1991 was due to posts remaining vacant.

102—Promotion of Arts and  
Culture—4.04—Punjabi Culture Centre  
at Delhi—

O	1.00	}
R	—1.00	

Withdrawal of the entire provision through reappropriation in March 1991 was due to non-finalisation of the project.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
2205—Art and Culture—			
103—Archaeology—			
1.06—Publication of Archaeological Reports—			
O	8.00	8.00	—8.00
2.07—Modernisation of Archaeological Laboratory—			
O	5.00	}	—3.00
R	—2.00		

Reduction in provision by Rs. 2 lakhs through reappropriation in March 1991 was due to economy measures.

Reasons for non-utilisation of provisions in the above cases (serial nos. 1 to 2) have not been intimated (January 1992).

Grant No. 28—*contd.*

107—Museums—				
3.02—Administrative and Technical staff—				
O	3.00			
R	-2.90	0.10	..	-0.10

Reduction in provision by Rs. 2.90 lakhs through reappropriation in March 1991 was due to non-creation of posts.

4.03—Museum Publications—				
O	2.00	2.00	..	-2.00

The entire provision in the above case remained unutilised, reasons for which have not been intimated (January 1992).

**Capital :**

(v) Rupees 33 lakhs were surrendered in March 1991; ultimate saving was Rs. 1,39.63 lakhs.

(vi) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
3452—Capital Outlay on Tourism—			
01—Tourist Infrastructure—			
800—Other expenditure—			
1.01—Providing wayside Amenities and construction of Log Huts—			
(Centrally Sponsored Scheme)			
O	46.46	46.46	26.29
			-20.17
Reasons for the final saving of Rs. 20.17 lakhs have not been intimated (January 1992).			
2.04—Setting up of Hill Resorts in the State—			
O	20.00		
R	-20.00	..	..

The entire provision was withdrawn through reappropriation in March 1991 due to non-implementation of the scheme.

01—Tourist Infrastructure—				
190—Investments in Public Sector and other undertakings—				
3.01—Share Capital Contribution to the Punjab Tourism Development Corporation—				
O	40.00			
R	-13.00	27.00	27.00	..

Reduction in provision by Rs. 13 lakhs through reappropriation in March 1991 was due to economy measures.

## Grant No. 28—concl'd.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
5452—Capital Outlay on Tourism—			
01—Tourist Infrastructure—			
800—Other expenditure—			
1-03—Setting up of Hill Resorts in the State—			
(Centrally Sponsored Scheme)			
O      46.46	46.46	..	—46.46
2.02—Food craft Institute—			
O      20.00	20.00	..	—20.00
3.01—Providing Wayside amenities and Construction of Log Huts—			
O      20.00	20.00	..	—20.00

Reasons for the non-utilisation of entire provision (serial nos. 1 to 3) have not been intimated (January 1992).

## Grant No. 29

## Grant No. 29—Transport

	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Revenue :			
Major Heads :			
2013—Council of Ministers,			
2041—Taxes and Vehicles,			
3053—Civil Aviation and			
3055—Road Transport			
Voted—			
Original 1,07,61,21,000	1,11,50,90,000	1,11,08,30,869	—42,59,131
Supplementary 3,89,69,000			
Amount surrendered during the year			
Charged—			
Original 40,80,000	40,80,000	35,24,416	—5,55,584
Supplementary ..			
Amount surrendered during the year (March 1991)			
Capital :			60,000
Major Heads :			
5053—Capital Outlay on Civil Aviation,			
5055—Capital Outlay on Road Transport and			
7055—Loans for Road Transport—			
Original 33,07,00,000	33,07,00,000	28,84,20,444	—4,22,79,556
Supplementary ..			
Amount surrendered during the year			
Notes and comments—			
Revenue :			
(i) Saving in the voted grant (partly counter-balanced by excess under other heads mentioned in note (iii) below) occurred mainly under the following heads :—			
Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
3055—Road Transport—			
102—Government Transport Services—Punjab Roadways—			
1.14—Punjab Roadways, Tarn-Taran—			
O 3,60.13	3,36.00	3,07.57	—28.43
R —24.13			

Reduction in provision by Rs. 24.13 lakhs through reappropriation in March 1991 was mainly due to (i) less coverage of mileage (Rs. 19.64 lakhs), (ii) less purchase of spare parts (Rs. 6.41 lakhs), (iii) non-maturity of claims pending in the courts (Rs. 6 lakhs), (iv) decrease in rent, rates and taxes (Rs. 4.79 lakhs) and (v) lesser contribution to Motor Transport Reserve Fund (Ins) (Rs. 3.74 lakhs), partly set off by excess due to (i) payment of additional dearness allowance to Government employees (Rs. 9.48 lakhs), (ii) clearance of claims for travelling allowance (Rs. 4.77 lakhs) and (iii) more contribution to Depreciation Reserve Fund (Rs. 3.64 lakhs).

Reasons for the final saving of Rs. 28.43 lakhs have not been intimated (January 1992).

001—Direction and Administration—

2.03—Divisional Office, Transport, Jalandhar—

O	3,30.24	}	2,97.10	2,97.07	—0.03
R	—33.14				

Reduction in provision by Rs. 33.14 lakhs through reappropriation in March 1991 was mainly due to economy measures.

201—Government Transport Service—Punjab Roadways—

3.13—Punjab Roadways, Nawan Shahar—

O	6,33.20	}	6,40.77	6,10.83	—29.94
S	10.58				
R	—3.01				

Reduction in provision by Rs. 3.01 lakhs through reappropriation in March 1991 was mainly due to (i) non-maturity of claims pending in the courts (Rs. 8.98 lakhs), (ii) decrease in mileage (Rs. 7.72 lakhs), (iii) lesser contribution to Motor Transport Reserve Fund (Ins.) (Rs. 4 lakhs), (iv) decrease in depreciation charges due to plying of overaged buses (Rs. 2.38 lakhs), (v) less purchase of spare parts (Rs. 1.01 lakhs), (vi) non-receipt of uniform cloth from suppliers (Rs. 1 lakh) and (vii) decrease in rent, rates and taxes (Rs. 1 lakh), partly set off by excess due to (i) payment of additional dearness allowance to Government employees (Rs. 18 lakhs) and (ii) clearance of pending claims for travelling allowance (Rs. 4.54 lakhs).

Reasons for the final saving of Rs. 29.94 lakhs have not been intimated (January 1992).

4.12—Punjab Roadways, Batala—

O	5,78.89	}	5,92.36	5,74.42	—17.94
S	25.89				
R	—12.42				

Reduction in provision by Rs. 12.42 lakhs through reappropriation in March 1991 was mainly due to (i) decrease in depreciation charges due to plying of overaged buses (Rs. 7.23 lakhs), (ii) non-maturity of claims pending in the courts (Rs. 3 lakhs), (iii) decrease in interest charges (Rs. 2.60 lakhs), (iv) lesser contribution to Motor Transport Reserve Fund (Ins) (Rs. 1.51 lakhs), (v) decrease in rent, rates and taxes (Rs. 1 lakh) and (vi) decrease in expenditure on retreading of tyres (Rs. 1 lakh), partly set off by excess due to payment of arrear of pay and allowances due to revision of pay scales (Rs. 4 lakhs).

Reasons for the final saving of Rs. 17.94 lakhs have not been intimated (January 1992).

5.02—Punjab Roadways, Amritsar-II—

O	5,21.52	}	4,91.22	4,92.87	+1.65
R	—30.30				



## Grant No. 29—contd.

Reduction in provision by Rs 30.30 lakhs through reappropriation in March 1991 was mainly due to (i) decrease in mileage (Rs. 18.13 lakhs) (ii) posts remaining vacant (Rs. 9.25 lakhs), (iii) decrease in rent, rates and taxes (Rs. 6.11 lakhs), (iv) decrease in depreciation charges on account of plying of overaged buses (Rs. 2.29 lakhs), (v) lesser number of claims from courts (Rs. 1.52 lakhs), (vi) economy measures (Rs. 1.50 lakhs), partly set off by excess mainly due to payment of additional dearness allowance to Government employees (Rs. 8.70 lakhs).

Reasons for the final excess of Rs. 1.65 lakhs have not been intimated (January 1992).

6-18—Punjab Roadways,  
Jagraon—

O	3,96.27			
S	26.46	4,05.45	4,00.52	—4.93
R	—17.28			

Reduction in provision by Rs. 17.28 lakhs through reappropriation in March 1991 was mainly due to (i) decrease in depreciation charges on account of plying of overaged buses (Rs. 12.80 lakhs), (ii) decrease in rent, rates and taxes (Rs. 5.82 lakhs), (iii) posts remaining vacant (Rs. 8.27 lakhs), (iv) decrease in contribution to Motor Transport Reserve Fund (Ins) (Rs. 3.08 lakhs) and (v) decrease in coverage of mileage (Rs. 2 lakhs), partly set off by excess due to (i) increase in interest charges (Rs. 12 lakhs), (ii) payment of bills relating to printing of tickets (Rs. 2 lakhs) and (iii) receipt of more claims from the courts (Rs. 1.46 lakhs).

Reasons for the final saving of Rs. 4.93 lakhs have not been intimated (January 1992).

2013—Council of  
Ministers—

## 800—Other expenditure—

## 7-01—Car Section—

O	47.33			
R	—20.79	26.54	23.13	—3.41

Reduction in provision by Rs. 20.79 lakhs through reappropriation in March 1991 was mainly owing to decrease in expenditure on official cars due to non-formation of popular Government in the State.

Reasons for the final saving of Rs. 3.41 lakhs have not been intimated (January 1992).

(ii) Instances where entire provision remained un-utilised are given below :—

Head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
3055—Road Transport—			
001—Direction and Administration—			
1.01—Construction Cell—			
O	22.00	..	—22.00
3053—Civil Aviation—			
80—General—			
003—Training and Education—			
2-02—Taking Over of Flying Club—			
O	5.00	..	—5.00

Reasons for non-utilisation of the entire provision in the above two cases have not been intimated (January 1992).

## Grant No. 29—contd.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
3055—Road Transport—			
001— Direction and Administration—			
1.04—Divisional Office, Transport, Ferozepur—			
O	2,83.31	3,37.71	+0.06
R	54.34		
	3,37.65		

Augmentation of provision by Rs. 54.34 lakhs through reappropriation in March, 1991 was due to increase in the rates of spare parts (Rs. 58.84 lakhs), partly set off by saving due to posts lying vacant (Rs. 4.50 lakhs).

## 201—Government Transport Services—

## Punjab Roadways—

## 2.04—Punjab Roadways, Jalandhar-II—

O	5,12.05	5,53.56	5,90.81	+37.25
S	28.17			
R	13.34			

Augmentation of provision by Rs. 13.34 lakhs through reappropriation in March 1991 was mainly due to (i) increase in interest charges (Rs. 14.75 lakhs), (ii) payment of additional dearness allowance to Government employees (Rs. 9.50 lakhs), (iii) more contribution to Depreciation Reserve Fund (Rs. 1.43 lakhs) and (iv) more contribution to Motor Transport Reserve Fund (Ins) (Rs. 0.88 lakh), partly set off by saving mainly due to (i) non-maturity of accidental claims by the courts (Rs. 7.16 lakhs), (ii) decrease in rent, rates and taxes (Rs. 4.03 lakhs) and (iii) non-filling of posts (Rs. 2.52 lakhs).

Reasons for the final excess of Rs. 37.25 lakhs have not been intimated (January 1992).

## 3.15—Punjab Roadways, Mukatsar—

O	4,16.84	4,83.86	4,90.84	+6.98
S	24.78			
R	42.24			

Augmentation of provision by Rs. 42.24 lakhs through reappropriation in March 1991 was mainly due to (i) more contribution to Depreciation Reserve Fund (Rs. 17.48 lakhs), (ii) increase in the rates of spare parts (Rs. 16.57 lakhs), (iii) receipt of more claims from the courts (Rs. 7.77 lakhs), (iv) more contribution to Motor Transport Reserve Fund (Ins) (Rs. 6.96 lakhs), (v) increase in interest charges (Rs. 2.51 lakhs) and (vi) payment of bills relating to printing of tickets (Rs. 2 lakhs), partly set off by saving mainly due to (i) posts lying vacant (Rs. 10.55 lakhs) and (ii) decrease in rent, rates and taxes (Rs. 1 lakh).

Reasons for the final excess of Rs. 6.98 lakhs have not been intimated (January 1992).

## Grant No. 29—contd.

4-5—Punjab Roadways,  
Chandigarh—I—

O	5,85.18	}	6,58.76	6,50.21	—8.55
S	29.42				
R	44.16				

Augmentation of provision by Rs. 44.16 lakhs through reappropriation in March 1991 was mainly due to (i) payment of arrear on account of revision of pay scales and additional dearness allowance to Government employees (Rs. 32.39 lakhs), (ii) clearance of liability for supply of tyres and tubes (Rs. 7 lakhs), (iii) clearance of pending claims of travelling allowance (Rs. 3.90 lakhs), (iv) more contribution to Depreciation Reserve Fund (Rs. 3.61 lakhs) and (v) receipt of more claims from the courts (Rs. 1.67 lakhs), partly set off by saving mainly due to (i) economy measure (Rs. 4.17 lakhs) and (ii) decrease in depreciation charges due to plying of overaged buses (Rs. 3.34 lakhs).

Reasons for the final saving of Rs. 8.55 lakhs have not been intimated (January 1992).

## 5-800—Other Expenditure—

O	17.20	}	17.98	40.19	+22.21
R	0.78				

Augmentation of provision by Rs. 0.78 lakh through reappropriation in March 1991 was mainly due to payment of arrear of pay on account of revision of pay scales.

Reasons for the final excess of Rs. 22.21 lakhs have not been intimated (January 1992).

## 3053—Civil Aviation—

## 80—General—

## 800—Other expenditure—

6.01—Maintenance of  
Aircrafts—

O	51.76	}	59.47	70.36	+10.89
S	7.71				

Reasons for the final excess of Rs. 10.89 lakhs have not been intimated (January 1992).

## Capital : -

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

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
7055—Loans for Road Transport—			
190—Loans to Public Sector and other Undertakings—			
1.01—Loans to Pepsu Road Transport Corporation—			
O	13,92.00	13,92.00	8,80.00
			—5,12.00

Reasons for the final saving of Rs. 5.12 lakhs have not been intimated (January 1992).

## Grant No. 29—contd.

5055—Capital Outlay  
on Road Transport—2.103—Workshop  
Facilities—

O	40.00	} 15.00	13.61	-1.39
R	-25.00			

Reduction in provision by Rs. 25 lakhs through reappropriation in March 1991 was due to non-maturity of orders placed with the firms.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
5055—Capital Outlay on, Road Transport—			
1.050—Land and Buildings—			
R 5.00	5.00	75.48	+70.48

Provision of Rs. 5 lakhs was made through reappropriation in March 1991 for making payment of instalment of site for depot at Chandigarh and to complete the construction of building.

Reasons for the final excess of Rs. 70.48 lakhs have not been intimated (January 1992).

190—Investment in Public  
sector and other  
undertakings—2.01—Investment in Pepsu  
Road Transport  
Corporation—

O	8,00.00	8,00.00	8,25.02	+25.02
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Reasons for the final excess of Rs. 25.02 lakhs have not been intimated (January 1992).

(iv) The expenditure under the grant includes contribution (Rs. 9,15.76 lakhs) and adjustment Rs. 12,36.91 lakhs against the Reserve Fund shown below :—

Name of Reserve Fund and its purpose	Contribution during the year (1990-91)	Interest on accumulations under the fund	Total amount credited to the Fund during 1990-91	Expenditure adjusted during 1990-91	Balance at the credit of the Fund on 31st March 1991
1	2	3	4	5	6
(In lakhs of rupees)					
(i) Depreciation Reserve Fund (Motor Transport) to meet the cost of renewals and replacement of Buses, Machinery and Furniture, etc.)	7,50.53	20.51	7,71.04	10,69.84	-1,78.46

## Grant No. 29—concl.

1	2	3	4	5	6
(ii) Motor Transport (Accident) Reserve Fund (To meet the third party claims and the cost of heavy repairs arising out of accidents to vehicles operated on the service run by Punjab Government)	1,65.18	1.33	1,66.51	1,67.07	10.53

Contribution to the Depreciation Reserve Fund (Motor Transport) are made every year at certain rates on the book value of fixed assets.

The Motor Transport (Accident) Reserve Fund is credited with an amount equal to the annual insurance premium due on each vehicles in commission for a period of four years. Government vehicles are exempted from insurance. The actual expenditure is debited in the first instance under the grant. Subsequently the expenditure is transferred to the Funds, before the close of the accounts for the year.

An account of transactions relating to the funds is included in Statement No. 16 of Finance Accounts 1990-91.

## Grant No. 30—Vigilance

	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
<b>Revenue :</b>			
<b>Major head :</b>			
<b>2070—Other Administrative Services—</b>			
<b>Voted—</b>			
Original     2,13,59,000	2,28,70,000	2,00,98,780	-27,71,220
Supple- mentary     15,11,000			
Amount surrendered during the year			
<b>Charged—</b>			
Original     3,000	3,000		-3,000
Supplementary			
Amount surrendered during the year (March 1991)			3,000

*Notes and comments—*

(i) In view of the final saving of Rs. 27.71 lakhs in the voted grant, the supplementary grant of Rs. 15.11 lakhs obtained in March 1991 proved unnecessary.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
<b>104—Vigilance—</b>			
<b>02—Vigilance Bureau—</b>			
O             1,79.48	1,92.60	1,67.14	-25.46
S             13.11			
R             0.01			

Reasons for the final saving of Rs. 25.46 lakhs have not been intimated (January 1992).

## APPENDIX

## CONSOLIDATED STATEMENT OF RECOVERIES

Grant-wise details of estimates and actuals of recoveries adjusted in the account for 1990-91 in reduction of expenditure (referred to in the summary of Appropriation Accounts at page 8)

Number and name of grant	Budget Estimates		Actuals		Actuals compared with Budget Estimates	
					More+	
					Less—	
	Revenue	Capital	Revenue	Capital	Revenue	Capital
1	2	3	4	5	6	7
1—Agriculture and Forests	..	1,20,00,000	..	90,64,936	..	—29,35,064
3—Co-operation	..	..	..	2,02,23,441	..	+2,02,23,441
5—Education	..	5,00,000	..	..	..	—5,00,000
8—Finance	2,51,00,00,000	1,90,00,00,000	..	..	—2,51,00,00,000	—1,90,00,00,000
9—Food and Supplies	..	5,28,60,70,000	..	5,15,05,76,584	..	—13,54,93,416
12—Home Affairs and Justice	13,27,000	..	12,64,000	..	—63,000	..
15—Irrigation and Power	15,03,74,000	1,72,53,17,000	16,27,89,900	2,79,69,51,688	+1,24,15,900	+1,07,16,34,688
17—Local Government, Housing and Urban Development	..	4,00,00,000	..	21,22,54,946	..	+17,22,54,946
21—Public Works	19,70,13,000	..	98,01,37,790	18,58,403	+78,31,24,790	+18,58,403
22—Revenue and Rehabilitation	..	..	10,10,40,685	..	+10,10,40,685	..
29—Transport	1,30,00,000	10,50,00,000	1,67,06,951	10,70,42,360	+37,06,951	+20,42,360
<b>Total</b>	<b>2,87,17,14,000</b>	<b>9,06,88,87,000</b>	<b>1,26,19,39,326</b>	<b>8,29,79,72,358</b>	<b>—1,60,97,74,674</b>	<b>—77,09,14,642</b>

ERRATA  
APPROPRIATION ACCOUNTS 1990-91  
GOVERNMENT OF PUNJAB

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Sr. No.	Page No	Reference	For	Read
1.	100	10th line from bottom	reappropriation	reappropriation

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