



GOVERNMENT OF PUNJAB

APPROPRIATION ACCOUNTS

1991-92

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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Punjab for the year 1991-92 presents the accounts of sums expended in the year ended with the 31st March, 1992 compared with the sums specified in the schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

In these Accounts—

'O' stands for original grant or appropriation.

'S' stands for supplementary grant or appropriation.

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

Charged appropriation and expenditure are shown in italics.

Summary of Appropriation

Number and name of grant or appropriation	Amount of grant/appropriation	
	Revenue	Capital
	2	3
	Rs.	Rs.
1—Agriculture and Forests—		
Voted	1,21,37,42,000	36,70,99,000
Charged	4,26,000	..
2—Animal Husbandry and Fisheries—		
Voted	46,89,86,000	1,79,50,000
Charged	2,70,000	..
3—Co-operation—		
Voted	41,13,24,000	72,92,07,000
Charged	4,18,000	..
4—Defence Services Welfare—		
Voted	4,98,48,000	50,00,000
Charged	17,000	..
5—Education—		
Voted	6,19,06,20,000	31,25,000
Charged	8,65,96,000	..
6—Elections—		
Voted	10,43,26,000	..
Charged	15,000	..
7—Excise and Taxation—		
Voted	16,83,75,000	..
Charged	1,12,000	..
8—Finance—		
Voted	2,93,56,64,000	15,84,25,000
Charged	4,38,61,37,000	11,61,12,23,000
9—Food and Supplies—		
Voted	4,86,59,000	6,71,04,48,000
Charged	1,00,000	1,80,000
10—General Administration—		
Voted	19,93,19,000	..
Charged	1,04,07,000	..
11—Health and Family Welfare—		
Voted	2,01,98,88,000	..
Charged	10,62,000	..
12—Home Affairs and Justice—		
Voted	3,19,11,65,000	20,36,39,000
Charged	3,80,11,000	10,63,000

Expenditure		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,05,83,30,969	13,09,26,536	15,54,11,031	23,61,72,464	..	..
1,12,755	..	3,13,245	..	..	..
37,56,37,042	1,50,10,000	9,33,48,958	29,40,000	..	..
..	..	2,70,000	..	..	..
38,09,94,676	63,01,05,900	3,03,29,324	9,91,01,100	..	..
..	..	4,18,000	..	..	..
3,84,39,500	50,00,000	1,14,08,500	..	..	..
..	..	17,000	..	..	..
5,54,45,47,599	20,46,366	64,60,72,401	10,78,634	..	..
8,53,33,115	..	12,62,885	..	..	..
8,09,71,933	..	2,33,54,067	..	..	..
..	..	15,000	..	..	..
12,51,81,662	..	4,31,93,338	..	..	..
..	..	1,12,000	..	..	..
1,79,24,39,882	18,15,71,766	1,14,32,24,118	..	..	2,31,46,766
3,60,59,28,685	1,04,69,97,045	78,02,08,315	10,56,42,25,955	..	..
4,55,57,821	4,51,24,25,178	31,01,179	2,19,80,22,822	..	..
..	1,22,667	1,00,000	57,333	..	..
17,69,77,565	..	2,23,41,435	..	..	..
98,72,130	..	5,34,870	..	..	..
1,81,74,28,947	..	20,24,59,053	..	..	..
..	..	10,62,000	..	..	..
3,13,12,77,937	17,78,96,416	5,98,87,063	2,57,42,584	..	..
3,96,81,792	10,62,783	..	217	16,70,792	..

Summary of Appropriation

Number and name of grant of appropriation	Amount of grant/appropriation	
	Revenue	Capital
1	2	3
	Rs.	Rs.
13—Industries—		
Voted	14,01,84,000	39,51,01,000
Charged	12,33,000	2,03,67,000
14—Information and Public Relations—		
Voted	6,37,54,000	..
Charged	15,000	..
15—Irrigation and Power—		
Voted	15,24,06,29,000	7,22,69,81,000
Charged	4,00,000	..
16—Labour and Employment—		
Voted	6,64,83,000	..
Charged	1,00,000	..
17—Local Government, Housing and Urban Development—		
Voted	26,57,12,000	28,27,74,000
Charged	45,000	10,00,00,000
18—Personnel and Administrative Reforms—		
Voted	2,35,01,000	..
Charged	56,13,000	..
19—Planning—		
Voted	2,94,41,81,000	..
Charged	16,000	..
20—Programme Implementation—		
Voted	4,00,000	..
Charged	..	..
21—Public Works—		
Voted	1,89,35,15,000	1,00,29,34,000
Charged	1,69,56,000	..
22—Revenue and Rehabilitation—		
Voted	98,80,24,000	..
Charged	8,00,000	..
23—Rural Development and Panchayats—		
Voted	44,95,99,000	..
Charged	2,44,000	..
24—Science, Technology and Environment—		
Voted	1,47,65,000	1,48,72,000
Charged	..	..

Expenditure		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
12,01,47,063	35,67,15,713	2,00,36,937	3,83,85,287	..	..
12,22,747	2,03,67,000	10,253	..	..	..
5,60,30,332	..	77,23,668	..	..	..
..	..	15,000	..	..	..
15,26,14,18,612	7,45,21,89,448	..	..	2,07,89,612	22,52,08,448
..	..	4,00,000	..	..	..
5,27,75,562	..	1,37,07,438	..	..	..
..	..	1,00,000	..	..	..
26,91,93,386	30,72,62,375	..	..	34,81,386	2,44,88,375
15,178	..	29,822	10,00,00,000	..	..
58,71,708	..	1,76,29,292	..	..	..
48,14,502	..	7,98,498	..	..	..
3,00,90,23,215	..	..	..	6,48,42,215	..
..	..	16,000	..	..	..
35,000	..	3,65,000	..	..	..
..
3,22,00,25,892	62,78,75,422	..	37,50,58,578	1,32,65,10,892	..
28,23,874	..	1,41,32,126	..	..	..
97,77,32,650	..	1,02,91,350	..	..	..
2,78,548	..	5,21,452	..	..	..
38,16,15,263	..	6,79,83,737	..	..	..
1,73,704	..	70,296	..	..	..
1,36,62,180	1,42,77,000	11,02,820	5,95,000	..	..
..

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	52,80,89,000	5,58,43,000
Charged	50,000	..
26—State Legislature—		
Voted	2,43,84,000	..
Charged	1,61,000	..
27—Technical Education and Industrial Training—		
Voted	38,50,73,000	8,34,03,000
Charged	2,00,000	..
28—Tourism and Cultural Affairs—		
Voted	2,59,68,000	3,46,00,000
Charged	1,91,000	..
29—Transport—		
Voted	1,21,55,86,000	34,50,83,000
Charged	30,20,000	..
30—Vigilance—		
Voted	2,38,36,000	..
Charged	3,000	..
Total—		
Voted	41,29,55,99,000	17,63,64,84,000
Charged	4,55,26,18,000	11,73,28,33,000
Grand Total	45,84,82,17,000	29,36,93,17,000

Expenditure		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
42,70,59,886	4,01,44,000	10,10,29,114	1,56,99,000	..	..
75,446	..	..	..	25,446	..
1,54,11,731	..	89,72,269	..	..	..
67,586	..	93,414	..	..	..
30,27,35,086	8,06,04,637	8,23,37,914	27,98,363	..	..
..	..	2,00,000	..	..	..
1,98,89,100	..	60,78,900	3,46,00,000	..	..
..	..	1,91,000	..	..	..
1,21,55,49,458	34,45,85,924	36,542	4,97,076	..	..
24,19,103	..	6,00,897	..	..	..
2,24,48,480	..	13,87,520	..	..	..
..	..	3,000	..	..	..
39,93,84,10,137	14,87,86,36,681	2,77,28,12,968	3,03,06,90,908	1,41,56,24,105	27,28,43,589
3,75,28,19,165	1,06,83,49,495	80,14,95,073	10,66,42,83,505	16,96,238	..
43,69,12,29,302	15,94,71,86,176	3,57,43,08,041	13,69,49,74,413	1,41,73,20,343	27,28,43,589

The excess over the following voted grants requires regularisation:—

8—Finance	(Capital Section)
15—Irrigation and Power	(Both Revenue and Capital Sections)
17—Local Government, Housing and Urban Development	(Both Revenue and Capital Sections)
19—Planning	(Revenue Section)
21—Public Works	(Revenue Section)

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

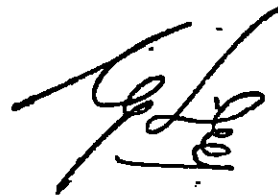
12—Home Affairs and Justice	(Revenue Section)
25— Social and Women's Welfare and Welfare of Scheduled Castes and Backward Classes	(Revenue Section)

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

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

	Voted		Charged	
	Revenue	Capital	Revenue	Capital
	Rs.	Rs.	Rs.	Rs.
Total expenditure according to Appropriation Accounts	39,93,84,10,137	14,87,86,36,681	3,75,28,19,165	1,06,85,49,495
<i>Deduct—</i>				
Total recoveries shown in Appendix	1,72,41,02,049	7,79,04,27,166	"	"
Net Total expenditure as shown in statement no. 10 of the Finance Accounts	38,21,43,08,088	7,08,82,09,515	3,75,28,19,165	1,06,85,49,495

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 1991-92.



(C. G. SOMIAH)

Comptroller and Auditor General of India

NEW DELHI,
The

FD 1993

Grant No. 1—Agriculture and Forests

	Total grant/ appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue :			
Major heads :			
2401—Crop Husbandry,			
2402—Soil and Water Conservation,			
2406—Forestry and Wild Life,			
2415—Agricultural Research and Education,			
2435—Other Agricultural Programmes,			
2506—Land Reforms,			
2575—Other Special Area Programmes,			
2702—Minor Irrigation and			
2810—Non-Conventional Source of Energy			
Voted—			
Original	1,13,31,92,000	1,21,37,42,000	1,05,83,30,969
Supplementary	8,05,50,000		
			—15,54,11,031
Amount surrendered during the year			
<i>Charged—</i>			
Original	4,26,000	4,26,000	1,12,755
Supplementary	..		
			—3,13,245
<i>Amount surrendered during the year</i>			
Capital :			
4059—Capital Outlay on Public Works,			
4401—Capital Outlay on Crop Husbandry,			
4408—Capital Outlay on Food, Storage and Warehousing,			

4416—Investments in
Agricultural Financial
Institutions,

4435—Capital Outlay on
other Agricultural
Programmes,

4575—Capital Outlay on
other Special Areas
Programmes,

6401—Loans for Crop
Husbandry,

6402—Loans for Soil
and Water
Conservation and

6406—Loans for Forestry
and Wild Life

Original	36,70,97,000	}	36,70,99,000	13,09,26,536	—23,61,72,464
Supplementary	2,000				

Amount surrendered during the year
(March 1992) 22,91,52,000

Notes and comments—

Revenue :

(i) In view of the final saving of Rs. 15,54.11 lakhs in the voted grant, the supplementary grant of Rs. 8,05.50 lakhs obtained in March 1992 proved unnecessary.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
2401—Crop Husbandry—			
1.102—Foodgrain Crops—			
(Centrally Sponsored Scheme)			
O	6,79.00	4,90.55	4,17.17
R	—1,88.45		
			—73.38

Reduction in provision by Rs. 1,88.45 lakhs through reappropriation in March 1992 was due to revised plan outlay on the schemes "Production programme for Rice Development" (Rs. 1,92.27 lakhs), "Rice, Maize, Bajra Minikits, Wheat" (Rs. 12.18 lakhs), partly set off by excess due to (i) additional expenditure for holding training camps (Rs. 10.75 lakhs) and for payment of subsidy (Rs. 5.25 lakhs).

Reasons for the final saving of Rs. 73.38 lakhs have not been intimated (February 1993).

2.108—Commercial Crops—

(Centrally Sponsored Scheme)

O	3,06.10	}	3,21.51	1,59.70	—1,61.81
R	15.41				

Augmentation of provision by Rs. 15.41 lakhs through reappropriation in March 1992 was mainly due to payment of subsidy (Rs. 1,32.24 lakhs), material and supplies (Rs. 28.69 lakhs) and Grant-in-aid (Rs. 5.25 lakhs), partly set off by saving due to (i) less release of funds by the Government of India for the scheme "National Oilseeds Production Programme" (Rs. 1,50.69 lakhs) and revised plan outlay approved by the Planning Board for the scheme "National Pulse Development Project" (Rs. 1.58 lakhs).

Reasons for the final saving of Rs. 1,61.81 lakhs have not been intimated (February 1993).

3. 102—Food grain Crops—

O	1,40.00	}	77.91	73.54	-4.37
R	-62.09				

Reduction in provision by Rs. 62.09 lakhs through reappropriation in March 1992 was mainly due to provision of less funds for payment of subsidy on production of rice (Rs. 64.09 lakhs), partly set off by excess due to more expenditure for holding training camps (Rs. 1.25 lakhs).

Reasons for the final saving of Rs. 4.37 lakhs have not been intimated (February 1993).

4. 800—Other expenditure—

O	1,45.86	}	1,08.98	1,07.96	-1.02
R	-36.88				

Reduction in provision by Rs. 36.88 lakhs through reappropriation in March 1992 was mainly due to non-sanction of the scheme "Staff of district level" (Rs. 34.90 lakhs) and economy measures (Rs. 2 lakhs).

Reasons for the final saving of Rs. 1.02 lakhs have not been intimated (February 1993).

5. 113—Agricultural Engineering—

O	84.93	}	59.85	54.36	-5.49
R	-25.08				

Reduction in provision by Rs. 25.08 lakhs through reappropriation in March 1992 was due to (i) non-sanction of the scheme "Establishment of Development Centres Improving the efficiency of Agricultural Machinery" (Rs. 28.90 lakhs), (ii) economy measures (Rs. 0.87 lakh), partly set off by excess due to grant of additional dearness allowance to Government employees (Rs. 4.23 lakhs) and increase in price of contingent articles (Rs. 0.37 lakh).

Reasons for the final saving of Rs. 5.49 lakhs have not been intimated (February 1993).

6. 108—Commercial Crops—

O	4,53.30	}	5,16.26	4,40.87	-75.39
R	62.96				

Augmentation of provision by Rs. 62.96 lakhs through reappropriation in March 1992 was mainly due to (i) revised plan outlay of the scheme "Intensive Cotton Development Programme" (Rs. 67.71 lakhs), (ii) additional expenditure on payment of subsidy (Rs. 27.25 lakhs), (iii) grant of additional dearness allowance to Government employees (Rs. 22.22 lakhs), (iv) additional expenditure on purchase of seed and other inputs (Rs. 2.06 lakhs), (v) enhanced rates of lubricants (Rs. 1.21 lakhs), partly set off by saving due to (i) curtailment of plan outlay of the scheme, "National Oilseeds Development Project" (Rs. 51.23 lakhs), (ii) economy measures (Rs. 4.06 lakhs), and (iii) posts remaining vacant (Rs. 2.31 lakhs).

Reasons for the final saving of Rs. 75.39 lakhs have not been intimated (February 1993).

2702—Minor Irrigation—

02—Ground water—

7. 800—Other expenditure—

(Centrally Sponsored Scheme)

O	2,04.00	}	1,10.00	18.88	-91.12
R	-94.00				

Reduction in provision by Rs. 94 lakhs through reappropriation in March 1992 was due to non-sanction of the scheme "Creation of custom service cell in Ground Water Organisation" (Rs. 42 lakhs), "Scheme for the Evaluation Study of Minor Irrigation" (Rs. 31 lakhs) and "Scheme for Micro Level Ground Water Survey in Selected Dark Blocks of the State" (Rs. 21 lakhs).

Reasons for the final saving of Rs. 91.12 lakhs have not been intimated (February 1993).

2575—Other Special
Area Programmes—

60—Others—

8. 102—Soil Conservation—

O	2,60.00	}	1,06.41	1,06.21	-0.20
R	-1,53.59				

Reduction in provision by Rs. 1,53.59 lakhs through reappropriation in March 1992 was mainly due to (i) non-approval of L.C.B. system (Rs. 1,15 lakhs), (ii) non-sanction of additional posts (Rs. 33.76 lakhs) and (iii) less expenditure on Motor Vehicles (Rs. 5 lakhs).

9.105—Animal Husbandry—

O	1,25.00	}	18.50	18.43	-0.07
R	-1,06.50				

Reduction in provision by Rs. 1,06.50 lakhs through reappropriation in March 1992 was mainly due to (i) non sanction of additional posts (Rs. 88.83 lakhs), (ii) non-approval of L. C. B. System (Rs. 16.49 lakhs) and less expenditure on Motor Vehicle (Rs. 1.50 lakhs).

10.108—Small Scale and
Cottage Industries—

O	90.00	}	20.00	10.00	-10.00
R	-70.00				

Reduction in provision by Rs. 70 lakhs through reappropriation in March 1992 was due to (i) late sanction of posts (Rs. 65.09 lakhs), (ii) non-approval of L.C.B. system (Rs. 5 lakhs), (iii) less expenditure on Motor vehicles (Rs. 1.50 lakhs), partly set off by excess due to increase in contingent and P.O.L. expenditure (Rs. 1.59 lakhs).

Reasons for the final saving of Rs. 10 lakhs have not been intimated (February 1993).

11.106—Agricultural Research—

O	40.00	}	10.00	17.55	+7.55
R	-30.00				

Reduction in provision by Rs. 30 lakhs through reappropriation in March 1992 was due to curtailment of the scope of the scheme.

Reasons for the final excess of Rs. 7.55 lakhs have not been intimated (February 1993).

12.103—Horticulture—

O	30.00	}	10.20	10.69	+0.49
R	-19.80				

Reduction in provision by Rs. 19.80 lakhs through reappropriation in March 1992 was due to (i) curtailment of the scope of the scheme (Rs. 14.62 lakhs), (ii) non-approval of L.C.B. System (Rs. 5.10 lakhs), (iii) non-sanction of additional posts (Rs. 0.65 lakh), partly set off by excess mainly due to increased expenditure on contingent article (Rs. 0.33 lakh) and lubricants (Rs. 0.15 lakh).

2402—Soil and Water
Conservation—

13.102—Soil Conservation—

(Centrally Sponsored Scheme)

O	2,14.20	}	1,60.00	73.69	-86.31
R	-54.20				

Reduction in provision by Rs. 54.20 lakhs through reappropriation in March 1992 was due to economy measures.

Reasons for the final saving of Rs. 86.31 lakhs have not been intimated (February 1993).

2415—Agricultural
Research and
Education—

01—Crop Husbandry—

14.120—Assistance to Other
Institutions—

O	27,77.87	}	28,14.19	26,50.16	-1,64.03
R	36.32				

Augmentation of provision by Rs. 36.32 lakhs through reappropriation in March 1992 was due to (i) grant of additional dearness allowance to Government employees (Rs. 26.17 lakhs), (ii) increased expenditure on contingent articles (Rs. 11.65 lakhs), (iii) clearance of pending bills of medical reimbursement (Rs. 4.16 lakhs), partly set off by saving based on actual requirement made by Punjab Agricultural University (Rs. 5.66 lakhs).

Reasons for the final saving of Rs. 1,64.03 lakhs have not been intimated (February 1993).

2406—Forestry and
Wild Life—

01—Forestry—

15.001—Direction and
Administration—

O	4,17.86	}	3,75.10	2,98.53	-76.57
R	-42.76				

Reduction in provision by Rs. 42.76 lakhs through reappropriation in March 1992 was mainly due to (i) less expenditure on sub-head 'salaries' (Rs. 41.56 lakhs) and (ii) economy measures (Rs. 1.46 lakhs), partly set off by excess due to (i) enhancement of wages (Rs. 0.15 lakh) and more expenditure on rent, rates and taxes (Rs. 0.10 lakh).

Reasons for the final saving of Rs. 76.57 lakhs have not been intimated (February 1993).

16.101—Forest Conservation,
Development and
Regeneration—

O	1,45.71	}	1,15.11	1,14.95	-0.16
R	-30.60				

Reduction in provision by Rs. 30.60 lakhs through reappropriation in March 1992 was mainly due to (i) less expenditure on salaries and wages (Rs. 29.34 lakhs) and (ii) economy measures (Rs. 1.28 lakhs).

02—Environmental Forestry
and Wild Life—17.110—Wild Life
Preservation—

(Centrally Sponsored Scheme)

O	39.00	}	17.71	16.47	-1.24
R	-21.29				

Reduction in provision by Rs. 21.29 lakhs through reappropriation in March 1992 was due to (i) curtailment of the scope of the scheme "Assistance for the Development of Sanctuaries" (Rs. 21.29 lakhs) and non-sanction of the scheme "Wild Life Education and Interpretation Programme" (Rs. 1.50 lakhs), partly set off by excess due to enhancement of the scope of the scheme "Control of Poaching and illegal trade in Wild Life" (Rs. 1.50 lakhs).

Reasons for the final saving of Rs. 1.24 lakhs have not been intimated (February 1993).

2810—Non-Conventional
Source of Energy—

01—Bio-Energy—

18.001—Direction and
Administration—

(Centrally Sponsored Scheme)

O	90.00	}	77.50	73.20	-4.30
R	-12.50				

Reduction in provision by Rs. 12.50 lakhs through reappropriation in March 1992 was due to decrease in plan outlay for the scheme "Creation of Biogas Cell".

Reasons for the final saving of Rs. 4.30 lakhs have not been intimated (February 1993).

(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—			
01—Surface Water—			
1.800—Other expenditure—			
O	52.00	}	40.00
R	-12.00		

Reduction in provision by Rs. 12 lakhs through reappropriation in March 1992 was due to non-sanction of the scheme "Artificial of Ground Water Recharges".

2575—Other Special Area Programmes—			
60—Others—			
2.107—Watershed Planning and Implementation office—			
O	30.00	} 24.65	.. —24.65
R	—5.35		

Reduction in provision by Rs. 5.35 lakhs through reappropriation in March 1992 was mainly due to (i) non-sanction of additional posts (Rs. 6.17 lakhs), (ii) less expenditure on 'Motor Vehicles' (Rs. 1 lakh), (iii) non-approval of L.C.B. system (Rs. 0.35 lakh), partly set off by excess due to (i) increased expenditure on "Office Expenses" (Rs. 1.37 lakhs) and (ii) increase in rates of lubricants (Rs. 0.70 lakh).

2401—Crop Husbandry—			
3.113—Agricultural Engineering—			
(Centrally Sponsored Scheme)			
S	10.81	} 11.00	.. —11.00
R	0.19		

2406—Forestry and Wild Life—			
02—Environmental Forestry and Wild Life—			
4.111—Zoological Park—			
(Centrally Sponsored Scheme)			
O	2.00	2.00	.. —2.00

, Reasons for non-utilization of provision in the above four cases (serial-nos. 1 to 4) have not been intimated (February 1993).

(iv) Instances where entire provision was withdrawn are 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	..	..
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	..	..
R	—1,00.00	..	..

2702—Minor Irrigation—

01—Surface Water—

3.800—Other expenditure—

(Centrally Sponsored Scheme)

O	6.00	}
R	—6.00	

Withdrawal of the entire provision through reappropriation in March 1992 in the above cases (serial nos. 1 to 3) was due to non-sanction of the scheme by the Government of India.

(v) Excess occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
2575—Other Special Area Programmes—			
60—Others—			
1.101—Forests—			
O	4,20.00	5,75.43	+18.16
R	1,55.43		
		5,93.59	

Augmentation of provision by Rs. 1,55.43 lakhs through reappropriation in March 1992 was due to (i) enhancement of the scope of the scheme (Rs. 1,95.30 lakhs), (ii) increased expenditure on rent, rates and taxes and contingent articles (Rs. 0.99 lakh), partly set off by saving due to (i) non-sanction of additional posts (Rs. 27.86 lakhs), (ii) non-approval of fleet strength of motor cycles (Rs. 11.50 lakhs) and non-approval of L.C.B. system (Rs. 1.50 lakhs).

Reasons for the final excess of Rs. 18.16 lakhs have not been intimated (February 1993).

2401—Crop Husbandry—

2.105—Manures and Fertilisers—

(Centrally Sponsored Scheme)

O	1,20.00	}	12,01.60	5,50.95	—6,50.65
S	3,33.13				
R	7,48.47				

Augmentation of provision by Rs. 7,48.47 lakhs through reappropriation in March 1992 was due to (i) provision of more subsidy to the Small and Marginal Scheduled Castes/Scheduled Tribes farmers (Rs. 5,68.47 lakhs) and increase in plan outlay of the scheme "Alkali Reclamation Soil" (Rs. 1,80 lakhs).

Reasons for the final saving of Rs. 6,50.65 lakhs have not been intimated (February 1993).

3.001—Direction and Administration—

O	4,37.42	}	4,82.55	4,95.92	+13.37
R	45.13				

Augmentation of provision by Rs. 45.13 lakhs through reappropriation in March 1992 was mainly due to grant of additional dearness allowance to Government employees (Rs. 48.67 lakhs) and increase in the rates of contingent articles (Rs. 0.59 lakh), partly set off by saving due to less requirement of funds for liveries and rent, rates and taxes (Rs. 2.60 lakhs) and economy measures (Rs. 1.44 lakhs).

Reasons for the final excess of Rs. 13.37 lakhs have not been intimated (February 1993).

4.103—Seeds—

O	5,36.14	}	5,70.40	5,54.90	—15.50
R	34.26				

Augmentation of provision by Rs. 34.26 lakhs through reappropriation in March 1992 was mainly due to (i) grant of additional dearness allowance to Government employees (Rs. 53.42 lakhs), (ii) provision of more grant-in-aid for the scheme "Seed Certification Authority" (Rs. 11.94 lakhs), (iii) increase in the rates of lubricants (Rs. 1.35 lakhs), (iv) increase in the rates of contingent articles (Rs. 1.18 lakhs), partly set off by saving due to (i) decrease in plan outlay of the scheme "Diversification of crop and supply of necessary infrastructure and other Agriculture inputs" (Rs. 13.60 lakhs), "Expansion of Seed Testing Laboratory" (Rs. 12.15 lakhs), (ii) economy measures (Rs. 4.23 lakhs) and posts remaining vacant (Rs. 3.92 lakhs).

Reasons for the final saving of Rs. 15.50 lakhs have not been intimated (February 1993).

5.119—Horticulture and Vegetable Crops—

(Centrally Sponsored Scheme)

O	4.35	}	21.96	21.55	—0.41
S	5.25				
R	12.36				

Augmentation of provision by Rs. 12.36 lakhs through reappropriation in March 1992 was due to Post-budget decision of the Government to provide more funds for payment of subsidy under various schemes.

Reasons for the final saving of Rs. 0.41 lakh have not been intimated (February 1993).

2406—Forestry and Wild Life—

01—Forestry—

6.102—Social and Farm Forestry—

O	6,47.91	}	7,67.40	7,83.15	+15.75
S	74.00				
R	45.49				

Augmentation of provision by Rs. 45.49 lakhs through reappropriation in March 1992 was due to (i) enhancement of size of the scheme "Fuelwood and Fodder Project" by the Government of India (Rs. 55.70 lakhs), (ii) based on actual requirement under various sub-heads (Rs. 8.32 lakhs), (iii) change in the ceiling of the scheme "Development of Infrastructure for the protection of Forests from biotic interference" by the Government of India (Rs. 3.75 lakhs), partly set off by saving due to (i) less expenditure on sub-head "Maintenance" (Rs. 15.25 lakhs), (ii) curtailment in the size of the scheme by the Government of India (Rs. 6.75 lakhs) and (iii) economy measures (Rs. 0.28 lakh).

Reasons for the final excess of Rs. 15.75 lakhs have not been intimated (February 1993).

7.102—Social and
Farm Forestry—

(Centrally Sponsored Scheme)

O	3,65.00	}	4,77.65	4,61.66	—15.99
S	59.70				
R	52.95				

Augmentation of provision by Rs. 52.95 lakhs through reappropriation in March 1992 was due to (i) enhancement of the scope of the schemes "Fuelwood and Fodder Project" (Rs. 55.70 lakhs) and "Decentralised People's Nurseries" (Rs. 25 lakhs), (ii) change in the size of the scheme by the Government of India (Rs. 5.53 lakhs), (iii) provision of more funds for the scheme 'Integrated Wasteland Development Project' (Rs. 5 lakhs), partly set off by saving due to (i) change in the size of the schemes (Rs. 22 lakhs), (ii) non-sanction of the scheme "Creation of protection force and re-organisation of State forest department for protection" (Rs. 10 lakhs) and "Collection, Certification, Grading and Storage of seeds of forest species" (Rs. 6.28 lakhs) by the Government of India.

Reasons for the final saving of Rs. 15.99 lakhs have not been intimated (February 1993).

2402—Soil and Water
Conservation—

8.102—Soil Conservation—

O	6,19.42	}	9,54.26	9,14.31	—39.95
S	2,80.64				
R	54.20				

Augmentation of provision by Rs. 54.20 lakhs through reappropriation in March 1992 was due to (i) Post-budget decision of the Government to transfer the scheme "Soil and Water conservation on watershed basis in Kandi Area" from District Planning Board to Headquarter (Rs. 54.20 lakhs), (ii) grant of additional dearness allowance to Government employees (Rs. 1.19 lakhs), partly set off by saving due to economy measures (Rs. 1.19 lakhs).

Reasons for the final saving of Rs. 39.95 lakhs have not been intimated (February 1993).

2702—Minor Irrigation—

02—Ground Water—

9.103—Tubewells—

O	1,24.47	}	1,38.68	1,38.25	—0.43
R	14.21				

Augmentation of provision by Rs. 14.21 lakhs through reappropriation in March 1992 was due to (i) grant of additional dearness allowance and arrears of pay to Government employees (Rs. 11.11 lakhs), (ii) more wages to daily paid labourers (Rs. 1.57 lakhs), (iii) increase in the rates of contingent articles (Rs. 0.99 lakh) and lubricants (Rs. 0.69 lakh), partly set off by saving due to economy measures (Rs. 0.15 lakh).

2810—Non-Conventional Source
of Energy—

01—Bio-energy—

10.001—Direction and Administration—

R	12.00	12.00	13.67	+1.67
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Originally there was no budget provision. Funds were obtained through reappropriation in March 1992 due to transfer of the scheme "Creation of Biogas cell in the Agriculture Department" to State Sector.

Reasons for the final excess of Rs. 1.67 lakhs have not been intimated (February 1993).

(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)
2401—Crop Husbandry—			
792—Irrecoverable Loans Written Off—			
O		0.92	+0.92

Reasons for incurring expenditure without provision of funds in the above case have not been intimated (February 1993).

Capital :

(vii) Rupees 22,91.52 lakhs were surrendered in March 1992; ultimate saving was Rs. 23,61.72 lakhs.

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

Head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
4416—Investments in Agricultural Financial Institutions—			
1.190—Investments in Public Sector and other undertakings—			
O	20,52.75	96.82	+96.72
R	—20,52.65		
	0.10		

Reduction in provision by Rs. 20,52.65 lakhs through reappropriation in March 1992 was due to revised plan outlay approved by the Planning department.

Reasons for the final excess of Rs. 96.72 lakhs have not been intimated (February 1993).

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

Head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
6401—Loans for Crop Husbandry—			
1.190—Loans to Public Sector and other undertakings—			
O	10,00.00	..	—4,86.00
R	—5,14.00		
	4,86.00		

Reduction in provision by Rs. 5,14 lakhs through reappropriation in March 1992 was due to revised plan outlay approved by the Planning department.

4401—Capital outlay on Crop
Husbandry—

2.103—Seeds—			
O	50.00	..	—0.10
R	—49.90		
	0.10		

Reduction in provision by Rs. 49.90 lakhs through reappropriation in March 1992 was due to non-sanction of the scheme "Share Capital to Punjab State Seeds Corporation" by the Planning department.

6406—Loans for Forestry and Wild
Life—

3.101—Forest Conservation,
Development and Regeneration—

O	2.00	2.00	..	-2.00
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4416—Investments in Agricultural
Financial Institutions—

4.190—Investments in Public sector
and other undertakings—

(Centrally Sponsored Scheme)

S	0.01	} 96.82	..	-96.82
R	96.81			

Augmentation of provision by Rs. 96.81 lakhs through reappropriation in March 1992 was due to Post-budget decision of the Government to provide more funds for the scheme.

Reasons for non-utilization of entire provision in the above four cases (serial nos. 1 to 4) have not been intimated (February 1993).

(x) Excess occurred mainly under :—

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

6402—Loans for Soil and
Water Conservation—

1.102—Soil Conservation—

O	27.00	} 2,27.00	2,54.79	+27.79
R	2,00.00			

Augmentation of provision by Rs. 2,00 lakhs through reappropriation in March 1992 was due to Post-budget decision of the Government to transfer the schemes "Soil and Water Conservation on Watershed basis in Kandi Non-Project area" (Rs. 1,00 lakhs) and "Soil and Water Conservation Programme in other area of the State" (Rs. 1,00 lakhs) from District Planning Board to Headquarters.

Reasons for the final excess of Rs. 27.79 lakhs have not been intimated (February 1993).

6401—Loans for
Crop Husbandry—

2.113—Agricultural Engineering—

(Centrally Sponsored Scheme)

S	0.01	} 37.00	37.00	..
R	36.99			

Augmentation of provision by Rs. 36.99 lakhs through reappropriation in March 1992 was due to provision of more funds for implementation of the scheme.

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

Head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
6401—Loans for Crop Husbandry—			
1.105—Manures and Fertilisers—			
0	..	3,88.20	+3,88.20
6406—Loans for Forestry and Wild Life—			
2.800—Other Loans—			
0	..	2.00	+2.00
4435—Capital Outlay on Other Agricultural Programmes—			
01—Marketing and Quality control—			
3.102—Grading and quality control facilities—			
0	..	0.35	+0.35

Reasons for incurring expenditure without provision of funds in the above three cases (serial nos. 1 to 3) have not been intimated (February 1993).

Grant No. 2—Animal Husbandry and Fisheries

	Total grant/ appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue :			
Major heads :			
2245—Relief on account of Natural Calamities,			
2403—Animal Husbandry,			
2404—Dairy Development,			
2405—Fisheries and			
2415—Agricultural Research and Education			
Voted—			
Original 46,58,68,000	46,89,86,000	37,56,37,042	—9,33,48,958
Supplementary 31,18,000			
Amount surrendered during the year (March 1992)			2,55,000
Charged—			
Original 2,70,000	2,70,000	..	—2,70,000
Supplementary ..			
Amount surrendered during the year			..
Capital :			
4403—Capital Outlay on Animal Husbandry,			
6403—Loans for Animal Husbandry,			
6404—Loans for Dairy Development and			
6405—Loans for Fisheries			
Original 1,79,50,000	1,79,50,000	1,50,10,000	—29,40,000
Supplementary ..			
Amount surrendered during the year (March 1992)			29,40,000
Notes and comments—			
Revenue :			

(i) In view of the final saving of Rs. 9,33.49 lakhs in the voted grant, the supplementary grant of Rs. 31.18 lakhs obtained in March 1992 proved unnecessary.

(ii) Rupees 2.55 lakhs were surrendered in March, 1992; ultimate saving in the voted grant was Rs. 9,33.49 lakhs.

(iii) The entire charged appropriation remained unutilised.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
2403—Animal Husbandry—			
101—Veterinary Services and Animal Health—			
1.01—Veterinary Hospitals and Dispensaries—			
O 18,81.66	19,01.25	14,44.45	—4,56.80
R 19.59			

Augmentation of provision by Rs. 19.59 lakhs through reappropriation in March 1992 was mainly due to (i) more expenditure on 'Maintenance' (Rs. 10 lakhs), (ii) increased cost of medicines and animals (Rs. 10 lakhs), (iii) payment of more Grant-in-aid (Rs. 0.54 lakh) and clearance of pending electricity bills (Rs. 0.45 lakh), partly set off by saving based on actual requirement of medical allowance (Rs. 0.79 lakh) and posts remaining vacant (Rs. 0.61 lakh).

Reasons for the final saving of Rs. 4,56.80 lakhs have not been intimated (February 1993).

**102—Cattle and Buffalo
Development—**

2.01—Cattle Development—

O 9,66.24	7,73.03	5,87.42	—1,85.61
R —1,93.21			

Reduction in provision by Rs. 1,93.21 lakhs through reappropriation in March 1992 was mainly due to posts remaining vacant (Rs. 1,94.86 lakhs) and based on actual requirement (Rs. 1.67 lakhs), partly set off by excess mainly due to (i) clearance of pending bills of rent, rates and taxes (Rs. 1.49 lakhs), (ii) increase in rates of daily wages (Rs. 1 lakh) and increased cost of lubricants (Rs. 0.63 lakh).

Reasons for the final saving of Rs. 1,85.61 lakhs have not been intimated (February 1993).

**3.03—Extension of
Frozen Semen
Technology for
Cattle and Buffalo
Development—**

(Centrally Sponsored Schemes)

O 66.85	80.00	12.10	—67.90
R 13.15			

Augmentation of provision by Rs. 13.15 lakhs through reappropriation in March 1992 was due to (i) increased cost of motor vehicles (Rs. 9.10 lakhs), (ii) more expenditure on 'Minor Works' (Rs. 3.60 lakhs) and (iii) increase in contingent expenditure (Rs. 0.45 lakh).

Reasons for the final saving of Rs. 67.90 lakhs have not been intimated (February 1993).

001—Direction and Administration—

4.05—Scheme for staff Component of District Plan Schemes—

O	50.86	}	31.29	36.70	+5.41
R	-19.57				

Reduction in provision by Rs. 19.57 lakhs through reappropriation in March 1992 was due to posts remaining vacant.

Reasons for the final excess of Rs. 5.41 lakhs have not been intimated (February 1993).

2415—Agricultural Research and Education—

03—Animal Husbandry—

120—Assistance to other Institutions—

5.01—Assistance to Punjab Agricultural University—

O	3,95.97	}	3,96.71	3,58.84	-37.87
R	0.74				

Augmentation in provision by Rs. 0.74 lakh through reappropriation in March 1992 was due to grant of additional dearness allowance to Government employees (Rs. 6.17 lakhs), partly set off by saving due to posts remaining vacant (Rs. 5.43 lakhs).

Reasons for the final saving of Rs. 37.87 lakhs have not been intimated (February 1993).

2404—Dairy Development—

102—Dairy Development Projects—

6.02—Self Employment Drive—

O	14.96	}	15.04	2.63	-12.41
R	0.08				

Reasons for the final saving of Rs. 12.41 lakhs have not been intimated (February 1993).

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
2405—Fisheries—			
109—Extension and Training—			
1.05—Scheme for setting up of Fisheries Extension Units in the State—			
O	20.00	}	..
R	-20.00		
2403—Animal Husbandry—			
001—Direction and Administration—			
2.04—Extension service and publicity in Animal			

Husbandry—

O	12.00	}
R	-12.00	

3.02—Strengthening of Office
of D.A.H. Officer/Project
Officer, I.C.D.P.,
Punjab—

O	3.00	}
R	-3.00	

2404—Dairy Development—

001—Direction and Adminis-
tration—4.03—Strengthening of Headquarters
and Provision of additional
staff for the implementation
of the Scheme—

O	4.50	}
R	-4.50	

Withdrawal of the entire provision through reappropriation in March 1992 in the above cases (serial nos. 1 to 4) was due to non-approval of the scheme by the Government.

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

Head	Total grant	Actual expenditure	Excess+ Saving— (In lakhs of rupees)
2404—Dairy Development—			
800—Other expenditure—			
1.02—Technology mission in Dairy Development—			
O	20.00	10.00	-10.00
R	-10.00		

Reduction in provision by Rs. 10 lakhs through reappropriation in March 1992 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	4.00	2.40	-2.40
R	-1.60		

Reduction in provision by Rs. 1.60 lakhs through reappropriation in March 1992 was due to economy measures.

101—Inland fisheries—

3.02—Central Sector Scheme for
Development of Inland
Fisheries statistics—

(Centrally Sponsored Scheme)

O	1.50	1.50	-1.50
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Reasons for non-utilisation of entire provision in the above cases (serial nos. 1 to 3) have not been intimated (February 1993).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
2403—Animal Husbandry—			(In lakhs of rupees)
107—Fodder and Feed Development—			
1.01—Fodder and Feed Development—			
O 87.10	1,15.08	1,16.39	+1.31
R 27.98			

Augmentation of provision by Rs. 27.98 lakhs through reappropriation in March 1992 was mainly due to grant of additional dearness allowance to Government employees (Rs. 27.90 lakhs).

Reasons for the final excess of Rs. 1.31 lakhs have not been intimated (February 1993).

102—Cattle and Buffalo Development—			
2.04—Bull Station-cum-Semen Bank and L. N. Plant—			
O 55.00	81.05	81.11	+0.06
R 26.05			

Augmentation of provision by Rs. 26.05 lakhs through reappropriation in March 1992 was due to increased cost of machinery and equipment (Rs. 29.50 lakhs), partly set off by saving due to non-sanction of staff by the Finance department (Rs. 3.45 lakhs).

103—Poultry Development—			
3.01—Poultry Farm—			
O 84.52	84.35	95.95	+11.60
R -0.17			

Reasons for the final excess of Rs. 11.60 lakhs have not been intimated (February 1993).

104—Sheep and Wool Development—			
4.05—Setting up of Sheep breeding farm for fat lamb production—			
O 7.41	18.54	18.74	+0.20
R 11.13			

Augmentation of provision by Rs. 11.13 lakhs through reappropriation in March 1992 was mainly due to increased cost of material and animals (Rs. 11.92 lakhs), partly set off by saving due to non-sanction of staff for the scheme (Rs. 0.89 lakh).

101—Veterinary Services and Animal Health—			
5.02—Rinderpest Eradication Programme—			
(Centrally Sponsored Scheme)			
S 0.01	1,20.00	8.97	—1,11.03
R 1,19.99			

Originally there was no budget provision. Funds were provided through Supplementary grant/reappropriation in March 1992 as a result of Post-budget decision of the Government of India.

Saving is due to less release of funds by the Government of India.

102—Cattle and Buffalo
Development—

6.05—Providing of frozen
semen facilities in the
State—

O	1,35.00	} 1,58.00	1,41.46	—16.54
R	23.00			

Augmentation of provision by Rs. 23 lakhs through reappropriation in March 1992 was due to increased cost of material and supplies (Rs. 25 lakhs), partly set off by saving due to non-sanction of staff by the Government (Rs. 2 lakhs).

Reasons for the final saving of Rs. 16.54 lakhs have not been intimated (February 1993).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
2245—Relief on account of Natural Calamities—			
02—Floods, Cyclones etc.—			
105—Veterinary care—			
01—Purchase of medicines—			
O	4.33	+4.33

Reasons for incurring expenditure without provision of funds have not been intimated (February 1993).

Capital :

(ix) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
4403—Capital Outlay on Animal Husbandry—			
103—Poultry Development—			
01—Share Capital Contribution to the Punjab Poultry Development Corporation—			
O 34.50	} 0.10	0.10	..
R —34.40			

Reduction in provision by Rs. 34.40 lakhs through reappropriation in March 1992 was due to non-sanction of funds by the Government.

Grant No. 3—Co-operation

	Total grant/ appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Revenue:			
Major heads:			
2425—Co-operation and			
2851—Village and Small Industries			
Voted—			
Original 17,01,56,000	41,13,24,000	38,09,94,676	—3,03,29,324
Supplementary 24,11,68,000			
Amount surrendered during the year (March 1992)			1,00,00,000
Charged—			
Original 30,000	4,18,000	..	—4,18,000
Supplementary 3,88,000			
Amount surrendered during the year			
Capital:			
Major heads:			
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 and			
6425—Loans for Co-operation			
Original 72,92,05,000	72,92,07,000	63,01,05,900	—9,91,01,100
Supplementary 2,000			
Amount surrendered during the year (March 1992)			6,35,08,000

*Notes and comments—***Revenue:**

(i) Rupees 1,00 lakhs were surrendered in March 1992; ultimate saving in the voted grant was Rs. 3,03.29 lakhs.

(ii) In view of the final saving of Rs. 3,03.29 lakhs, the supplementary grant of Rs. 24,11.68 lakhs obtained in March 1992 proved excessive.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
2425—Co-operation—			
107—Assistance to Credit Co-operatives—			
1.01—Agriculture Credit Stabilisation Fund—			
(Centrally Sponsored Scheme)			
O 1,38.75	1,08.75	22.50	—86.25
R —30.00			

Reduction in provision by Rs. 30 lakhs through reappropriation in March 1992 was due to Post-budget decision of the Government to provide less funds under the scheme.

R reasons for the final saving of Rs. 86.25 lakhs have not been intimated (February 1993).

001—Direction and Administration—			
2.01—Direction—			
O 96.96	1,14.30	92.32	—21.98
S 18.34			
R —1.00			

Reduction in provision by Rs. 1 lakh through reappropriation in March 1992 was due to non-clearance of the scheme by the Government (Rs. 1 lakh) and economy measures (Rs. 0.86 lakh), partly set off by excess due to grant of additional dearness allowance and arrear of pay to Government employees (Rs. 0.86 lakh).

Reasons for the final saving of Rs. 21.98 lakhs have not been intimated (February 1993).

101—Audit of Co-operatives—			
3.02—Audit Staff—			
O 3,68.97	3,96.16	3,82.51	—13.65
S 32.19			
R —5.00			

Reduction in provision by Rs. 5 lakhs through reappropriation in March 1992 was due to non-clearance of the scheme by the Government.

Reasons for the final saving of Rs. 13.65 lakhs have not been intimated (February 1993).

107— Assistance to Credit Co-operatives—			
4.04—Assistance to Co-operative Apex Institutions for installation of Computers—			
(Centrally Sponsored Scheme)			
O 20.60	23.35	4.02	—19.33
R 2.75			

Augmentation of provision by Rs. 2.75 lakhs through reappropriation in March 1992 was due to increased cost of installation of computers in APEX institutions.

Reasons for the final saving of Rs. 19.33 lakhs have not been intimated (February 1993).

5-01—Subsidy to discharge liability of NABARD to waive off loans upto Rs. 10,000 under Agriculture Debt Relief Scheme—

S	21,20.30	21,20.30	21,05.78	—14.52
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Reasons for the final saving of Rs. 14.52 lakhs have not been intimated (February 1993).

2851—Village and Small Industries—

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

6-03 —Assistance for setting up of raw material (Yarn Bank) marketing of Products of S.C. Weavers Co-operative Societies through Weavco—

(Centrally Sponsored Scheme)

O	1,00.00	}	30.00	30.00	..
R	—70.00				

Reduction in provision by Rs. 70 lakhs through reappropriation in March 1992 was due to Post-budget decision of the Government to reduce the funds of the scheme (Rs. 1,00 lakhs), partly set off by excess due to provision of additional funds under the scheme (Rs. 30 lakhs).

7-02 —Administration—

O	89.75	}	1,05.50	92.12	—13.38
S	15.75				

Reasons for the final saving of Rs. 13.38 lakhs have not been intimated (February 1993).

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

Head

Total grant

Actual expenditure

Excess + Saving—

(In lakhs of rupees)

2475—Co-operation—

107 —Assistance to Credit Co-operatives—

1-02—Assistance to Central Co-operative Banks for Agricultural Stabilisation Fund—

O	5.00	}
R	—5.00				

Withdrawal of entire provision through reappropriation in March 1992 was due to non-clearance of the scheme by the Government.

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

O	1.00	}			
R	—1.00				

Withdrawal of entire provision through reappropriation in March 1992 was due to Post-budget decision of the Government to transfer the scheme to State Plan.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
2425—Co-operation—			
108—Assistance to other Co-operatives—			
03—Processing Co-operatives—			
(Centrally Sponsored Scheme)			
O	4.00	4.00	—4.00

Reasons for non-utilisation of the entire provision have not been intimated (February 1993).

Charged—

(vi) In view of the final saving of Rs. 4.18 lakhs, the supplementary appropriation of Rs. 3.88 lakhs obtained in March 1992 proved unnecessary.

(vii) Saving occurred mainly under :—

Head	Total appropriation	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
2425—Co-operation—			
001— Direction and Administration—			
01— Direction—			
O	0.05	}	—3.33
S	3.28		
	3.33		

Reasons for non-utilisation of the entire appropriation have not been intimated (February 1993).

Capital:

(viii) Rupees 6,35.08 lakhs were surrendered in March 1992; ultimate saving was Rs. 9,91.01 lakhs.

(ix) In view of final saving of Rs. 9,91.01 lakhs, the supplementary grant of Rs. 0.02 lakh obtained in March 1992 proved unnecessary.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
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	11,41·00	11,34·00	—7·00
R —10,59·00			

Reduction in provision by Rs. 10,59 lakhs through reappropriation in March 1992 was due to approval of the scheme for the lesser amount by the Government.

Reasons for the final saving of Rs. 7 lakhs have not been intimated (February 1993).

107— Loans to Credit Co-operatives—

2·02—Loans to Central Co-operative Banks for Agricultural stabilisation Fund—

(Centrally Sponsored Scheme)

O 46·25	42·45	7·50	—34·95
R —3·80			

Reduction in provision by Rs. 3·80 lakhs through reappropriation in March 1992 was due to Post-budget decision of the Government to transfer the funds to another Centrally Sponsored Scheme "Loan Assistance to Weavco for installation of Computer".

Reasons for the final saving of Rs. 34·95 lakhs have not been intimated (February 1993).

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—

O 50·00	50·00	40·00	—10·00
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Reasons for the final saving of Rs. 10 lakhs have not been intimated (February 1993).

4·07—Loan assistance to Co-operative Societies/ Credit Institutions in the Co-operatives under developed State/Special areas to meet the non-credit cover—
(Centrally Sponsored Scheme).

O	50.00	50.00	40.00	—10.00
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Reasons for the final saving of Rs. 10 lakhs have not been intimated (February 1993).

4425—Capital Outlay
on Co-operation—

107—Investment in
Credit Co-operatives—

5.01—Share Capital to
Apex Central and
Primary Credit
Institutions/
Societies—

O	3,00.00	3,00.00	2,36.38	—63.62
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Reasons for the final saving of Rs. 63.62 lakhs have not been intimated (February 1993).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
6425—Loans for Co-operation—			
190—Loans to public sector and other undertakings—			
1.01—Setting up of Processing Units—			
(Centrally Sponsored Scheme)			
O	3,00.00		
R	—3,00.00		
4425—Capital Outlay on Co-operation—			
800—Other expenditure—			
2.03—Distribution of Dia—Ammonium Phosphate (DAP) (MAP)—			
O	25.00		
R	—25.00		

Withdrawal of the entire provision through reappropriation in March 1992 in above two cases was due to non-clearance of the scheme by the Government.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + saving—
4425—Capital Outlay on Co-operation—			

190—Investments in Public Sector and other undertakings—			
1.03—Processing Co-operatives—			
O	2,23.00}		
R	-1,49.50}	73.50	-73.50

Reduction in provision by Rs. 1,49.50 lakhs through reappropriation in March 1992 was due to approval of scheme by the Government for the lesser amount.

2.01—Margin money
assistance to
State level
Federations in
developed States—
(MARKFED)

(Centrally Sponsored Scheme)

O	1,00.00}		
R	-5.00}	95.00	-95.00

Reduction in provision by Rs. 5 lakhs through reappropriation in March 1992 was due to Post-budget decision of the Government to reduce the funds of the scheme (Rs. 1.05 lakhs), partly set off by excess due to provision of more funds for purchase of cotton through Spinfed (Rs. 1.00 lakhs).

3.02—Share Capital
assistance/rehabili-
tation assistance to
Primary Marketing
Societies in developed
States—

(Centrally Sponsored Scheme)

O	50.00	50.00	-50.00
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107—Investments in
Credit Co-operatives—

4.02—Investment in share
Capital of Punjab
State Co-operative
Agriculture Develop-
ment Bank Ltd.—

O	10.00	10.00	-10.00
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Reasons for non-utilisation of the entire provision in the above four cases (serial nos. 1 to 4) have not been intimated (February 1993).

(xiii) Excess occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—
4860—Capital Outlay on Consumer Industries—			(In lakhs of rupees)
01—Textiles—			
191—Co-operative Spinning Mills—			

2-01—Share Capital participation for expansion and setting up new Spinning Mills/ Cotton Waste Spinning Mills—

(Centrally Sponsored Scheme)

O	1,14.40	}	3,45.65	3,45.65	..
R	2,31.25				

Augmentation of provision by Rs. 2,31.25 lakhs through reappropriation in March 1992 was due to Post-budget decision of the Government to provide more funds for the scheme.

1-02—Assistance for expansion and setting of Co-operative Spinning Mills—

S	0.01	}	3,00.01	3,00.00	—0.01
R	3,00.00				

Augmentation of provision by Rs. 3,00 lakhs through reappropriation in March 1992 was due to Post-budget decision of the Government to provide more funds for the scheme for purchase of cotton.

3-01—Assistance to Spinfed for expansion and setting up New Spinning Mills/ Handloom Weavers Spinning Mills—

O	1,85.90	}	3,59.65	3,59.65	..
R	1,73.75				

Augmentation of provision by Rs. 1,73.75 lakhs through reappropriation in March 1992 was due to Post-budget decision of the Government to provide more funds for the scheme.

04—Sugar—

191—Co-operative Sugar Mills—

4-01—Assistance for expansion and installation for new co-operative Sugar Mills and Non-Sugar Plants—

O	13,50.00	}	14,90.00	14,90.00	..
R	1,40.00				

Augmentation of provision by Rs. 1,40 lakhs through reappropriation in March 1992 was due to Post-budget decision of the Government to provide more funds for the scheme to meet the extra cost of expansion of co-operative sugar mills.

5.01—Assistance for
expansion and
installation of
New Co-operative
Sugar Mills—

(Centrally Sponsored Scheme)

O	13,50.00	}	14,04.00	-	14,03.51	-	-0.49
R	54.00						

Augmentation of provision by Rs. 54 lakhs through reappropriation in March 1992 was due to Post-budget decision of the Government to provide more funds for the scheme.

6425—Loans for
Co-operation—

107—Loans to credit
Co-operatives—

6.05—Loans Assistance
to Co-operative
Apex Institution
for installation
of Computer—

(Centrally Sponsored Scheme)

R	6.55	6.55	6.55	..
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There was no original budget provision. Funds were provided through reappropriation in March 1992 due to Post-budget decision of the Government to provide funds for the scheme for installation of computer in Spinfed and Weavco.

Grant No. 4—Defence Service Welfare

	Total grant/ appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue :			
Major heads :			
2235—Social Security and Welfare and			
3604—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions Voted—			
Original 4,98,48,000	4,98,48,000	3,84,39,500	-1,14,08,500
Supplementary .. }			
Amount surrendered during the year (March 1992)			70,14,000
Charged—			
Original 17,000	17,000		-17,000
Supplementary .. }			
Amount surrendered during the year			
Capital :			
Major head :			
4235—Capital Outlay on Social Security and Welfare			
Original 50,00,000	50,00,000	50,00,000	..
Supplementary .. }			
Amount surrendered during the year			
Notes and comments—			

Revenue :

(i) Rupees 70.14 lakhs were surrendered in March 1992; ultimate saving in the voted grant was Rs. 1,14.09 lakhs.

(ii) Entire charged appropriation remained unutilised.

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

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—10—District Soldiers,
Sailors and Airmen's
Welfare Board—(ii)—Welfare of Defence
Services personnel—

O	1,71.00	}	1,53.00	1,31.89	—21.11
R	—18.00				

Reduction in provision by Rs. 18 lakhs through reappropriation in March 1992 was due to less expenditure on rehabilitation of Army deserters.

Reasons for the final saving of Rs. 21.11 lakhs have not been intimated (February 1993).

(iv) In the following cases 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)			
O	7.00	7.00	—7.00

No expenditure has been incurred against the scheme for the last three years.

Reasons for non-utilisation of the entire provision in the above case have not been intimated, (February 1993).

Grant No. 5—Education

	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess-+ Saving— Rs.
Revenue :			
Major heads :			
2058—Stationery and Printing,			
2075—Miscellaneous General Services,			
2202—General Education,			
2204—Sports and Youth Services and			
2205—Art and Culture			
Voted—			
Original 5,90,51,31,000	6,19,06,20,000	5,54,45,47,599	—64,60,72,401
Supplementary 28,54,89,000			
Amount surrendered during the year (March 1992)			5,64,50,000
Charged—			
Original 8,19,45,000	8,65,96,000	8,53,33,115	—12,62,885
Supplementary 46,51,000			
Amount surrendered during the year			
Capital :			
Major heads :			
4058—Capital Outlay on Stationery and Printing and			
6202—Loans for Education, Sports, Art and Culture—			
Original 31,25,000	31,25,000	20,46,366	—10,78,634
Supplementary ..			
Amount surrendered during the year (March 1992)			13,000

Notes and comments—

(i) Rupees 5,64.50 lakhs were surrendered in March 1992; ultimate saving in the voted grant was Rs. 64,60,72 lakhs.

(ii) In view of the final saving of Rs. 64,60.72 lakhs, the supplementary grant of Rs. 28,54.89 lakhs obtained in March 1992 proved unnecessary.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
2202—General Education—			(In lakhs of rupees)
02—Secondary Education—			
109—Government Secondary Schools—			
1.03—Border Area Development Education Programme—			
(Centrally Sponsored Scheme)			
O 30,11.60	30,11.60	- 7,81.10	—22,30.50
Reasons for the final saving of Rs. 22,30.50 lakhs have not been intimated (February 1993).			
2.01—Government Secondary Schools—			
O 2,22,36.95	2,34,42.95	2,21,98.88	—12,44.07
S 12,06.00			
Reasons for the final saving of Rs. 12,44.07 lakhs have not been intimated (February 1993).			
01—Elementary Education—			
3.01—Government Primary Schools—			
O 1,62,99.37	1,72,43.37	1,63,18.54	—9,24.83
S 9,44.00			
Reasons for the final saving of Rs. 9,24.83 lakhs have not been intimated (February 1993).			
03—University and Higher Education—			
104—Assistance to Non-Government Colleges and Institutes—			
4.01—Assistance to Non-Government Colleges and Institutes—			
O 30,14.00	29,14.00	27,33.40	—1,80.60
R —1,00.00			

Reduction in provision by Rs. 1,00 lakhs through reappropriation in March 1992 was due to non-finalisation of the decision to review certain posts as on 1. 1. 1986.

Reasons for the final saving of Rs. 1,80.60 lakhs have not been intimated (February 1993).

02—Secondary
Education—109—Government
Secondary Schools—5.22—Introduction of
10-1-2 system of
Education in
Government Schools—

O	3,15.00	3,15.00	1,35.11	—1,79.89
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Reasons for the final saving of Rs. 1,79.89 lakhs have not been intimated (February 1993).

03—University and
Higher Education—103—Government Colleges
and Institutes—6.01—Government
Art Colleges—

O	18,12.48	18,41.37	16,72.19	—1,69.18
S	28.89			

Reasons for the final saving of Rs. 1,69.18 lakhs have not been intimated (February 1993).

02—Secondary
Education—109—Government
Secondary Schools—7.06—Provisions of T. V.
and Radio-cum-Cassettes
Player-Elementary
Schools for Educational
Technology—

(Centrally Sponsored Scheme)

O	1,89.00	1,89.00	60.00	—1,29.00
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Reasons for the final saving of Rs. 1,29 lakhs have not been intimated (February 1993).

8.23—Vocationalisation
of 10-1-2 system of
Education—

O	1,10.00	36.00	1.26	—34.74
R	—74.00			

Reduction in provision by Rs. 74 lakhs through reappropriation in March 1992 was mainly due to surrender of adhoc provision (Rs. 1,10 lakhs), partly set off by excess due to grant of additional dearness allowance to Government employees (Rs. 35.90 lakhs).

Reasons for the final saving of Rs 34.74 lakhs have not been intimated (February 1993).

04—Adult Education—

9.200—Other Adult
Education
Programmes—

O	82.41	82.41	8.68	—73.73
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Reasons for the final saving of Rs. 73.73 lakhs have not been intimated (February 1993).

02—Secondary Education—				
109—Government Secondary Schools—				
10.04 Setting up of Vocational Wings at District/Directorate— Provisions of Instructional Material in Schools etc.—				
(Centrally Sponsored Scheme)				
O	4,16.09	4,16.09	3,47.78	—68.31

Reasons for the final saving of Rs. 68.31 lakhs have not been intimated (February 1993).

04—Adult Education—				
11.103—Rural Functional Literacy Programmes—				
O	56.97	56.97	32.73	—24.24

Reasons for the final saving of Rs. 24.24 lakhs have not been intimated (February 1993).

03—University and Higher Education—				
102—Assistance to Universities—				
12.05—Matching contribution to U.G.C. aided Projects in the Universities—				
O	40.00	20.00	18.25	—1.75
R	—20.00			

Reduction in provision by Rs. 20 lakhs through reappropriation in March 1992 was due to cut imposed by the Government.

Reasons for the final saving of Rs. 1.75 lakhs have not been intimated (February 1993).

02—Secondary Education—				
107—Scholarships—				
13.02—Scholarships Sainik Schools—				
O	45.00	45.00	24.44	—20.56

Reasons for the final saving of Rs. 20.56 lakhs have not been intimated (February 1993).

2204—Sports and Youth Services—				
102—Youth Welfare Programmes for Students—				
14.02—Taking over of N.F.C. schemes— (Centrally Sponsored Scheme)				
O	6,09.09	6,09.09	4,59.52	—1,49.57

Reasons for the final saving of Rs. 1,49.57 lakhs have not been intimated (February 1993).

15.03—National Service Scheme—

O	1,42.00}	19.50	83.70	+64.20
R	-1,22.50}			

Reduction in provision by Rs. 1,22.50 lakhs through reappropriation in March 1992 was due to cut imposed by the Finance department (Rs. 1.02 lakhs) and non-utilisation of funds by the Universities/Senior Secondary Schools of the State (Rs. 20.50 lakhs).

Reasons for the final excess of Rs. 64.20 lakhs have not been intimated (February 1993).

16.01—National Cadet Corps-General Establishment—

O	3,12.86}	2,93.66	2,78.04	-15.62
R	-19.20}			

Reduction in provision by Rs. 19.20 lakhs through reappropriation in March 1992 was based on actual requirement (Rs. 25.20 lakhs), partly set off by excess mainly due to increase in cost of lubricants (Rs. 4 lakhs), clearance of pending bills of telephone, water and electricity (Rs. 1.50 lakhs) and increase in the rent of buildings (Rs. 0.50 lakh).

Reasons for the final saving of Rs. 15.62 lakhs have not been intimated (February 1993).

17.02—National Cadet Corps-Annual Camps—

O	60.07}	57.07	31.05	-26.02
R	-3.00}			

Reduction in provision by Rs. 3 lakhs through reappropriation in March 1992 was based on actual requirement (Rs. 8 lakhs), partly set off by excess due to increase in cost of ration (Rs. 5 lakhs).

Reasons for the final saving of Rs. 26.02 lakhs have not been intimated (February 1993).

18.01—National Service Scheme—
(Centrally Sponsored Scheme)

O	56.00}	27.30	30.06	+2.76
R	-28.70}			

Reduction in provision by Rs. 28.70 lakhs through reappropriation in March 1992 was due to non-utilisation of the funds by the Universities/Senior Secondary Schools in the State.

Reasons for the final excess of Rs. 2.76 lakhs have not been intimated (February 1993).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
2202—General Education—			
03—University and Higher Education—	69.20	69.20	

103—Government Colleges
and Institutes—1.03—Establishment of
Degree Colleges—

O	20.00
R	-20.00

Withdrawal of the entire provision through reappropriation in March 1992 was due to non-opening of new colleges.

102—Assistance to
Universities—2.06—Opening of Regional
Centre at Jalandhar—

O	15.00
R	-15.00

Withdrawal of the entire provision through reappropriation in March 1992 was due to non-approval of the scheme.

02—Secondary
Education—109—Government
Secondary Schools—3.15—Implementation of
Science Education
in Schools—

O	15.00
R	-15.00

Withdrawal of the entire provision through reappropriation in March 1992 was based on actual requirement.

4.10 Posts of
D.P.E's—

O	10.00
R	-10.00

Withdrawal of the entire provision through reappropriation in March 1992 was due to ban imposed by the Government on creation of new posts.

5.07—Opening of Sports
Wings and Strengthening
of existing ones—

O	7.00
R	-7.00

Withdrawal of the entire provision through reappropriation in March 1992 was due to ban imposed by the Government on creation of new posts.

03—University and
Higher Education—103—Government Colleges
and Institutes—6.04—Starting of Sports
Wings in Government
Colleges—

O	5.00
R	-5.00

Withdrawal of the entire provision through reappropriation in March 1992 was due to non-opening of new sports wings.

80—General—

001—Direction and
Administration—

7·03—Setting up of State
Council of Higher
Education—

O	4·00
R	—4·00

Withdrawal of the entire provision through reappropriation in March 1992 was due to non-sanction of the scheme.

02—Secondary
Education—

109—Government
Secondary Schools—

8·12—Holding of Refresher
Courses for coaching
and Physical Education
Teachers and Promotion
of Yoga—

O	2·00
R	—2·00

Withdrawal of the entire provision through reappropriation in March 1992 was based on actual requirement.

80—General—

001—Direction and
Administration—

9·02—Strengthening of
Directorate
Administration—

O	1·40
R	—1·40

Withdrawal of the entire provision through reappropriation in March 1992 was due to non-sanction of the scheme.

02—Secondary
Education—

001—Direction and
Administration—

10·02—District Accounts Staff
Restructuring
of S.C.E.R.T.—

O	1·00
R	—1·00

Withdrawal of the entire provision through reappropriation in March 1992 was due to economy measures.

11.04—Creation of 12
Posts of Deputy
District (Physical)
Education Officers—

O	1.00	}
R	-1.00	

Withdrawal of the entire provision through reappropriation in March 1992 was due to economy measures.

03—University and
Higher Education—

103—Government Colleges
and Institutes—

12.01 Area Development
(Education)
Programme—

(Centrally Sponsored Scheme)

O	1.00	}
R	-1.00	

Withdrawal of the entire provision through reappropriation in March 1992 was due to non-sanction of the scheme.

2205—Art and
Culture—

104—Archives—

13.06—Maintenance/
Micro-filming and
Editing of Records/
Documents—

O	2.00	}
R	-2.00	

Withdrawal of the entire provision through reappropriation in March 1992 was due to non-creation of the posts.

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

Head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
2204—Sports and Youth Services—			
103—Youth Welfare Programmes for Non-Students—			
1.01—Centre for Training and Establishment of Border Youth—			
O	8,00.00	8,00.00	-8,00.00

001—Direction and Administration—				
2·07—College/Higher Secondary, High School Youth Club—				
O	2·00		2·00	—2·00
2202—General Education—				
03—University and Higher Education—				
102—Government Colleges and Institutes—				
3·05—Improvement of Existing Government Colleges—				
O	1,02·50	}	30·10	—30·10
R	—72·40			
Reduction in provision by Rs. 72·40 lakhs through reappropriation in March 1992 was due to non-starting of new courses.				
·02—Secondary Education—				
001—Direction and Administration—				
4·02—Setting up of Vocational Wings at District/Directorate— Provision of Instructional Material in Schools etc.— (Centrally Sponsored Scheme)				
O	69·26		69·26	—69·26
107—Scholarships—				
5·01—Reimbursement of tuition fees charges for the college girls for classes XI and XII— (Centrally Sponsored Scheme)				
O	35·00		35·00	—35·00
03—University and Higher Education—				
107—Scholarships—				
6·03—Reimbursement of tuition fee charges for the college girls for classes XI and XII— (Centrally Sponsored Scheme)				
O	35·00	}	1,00·00	—1,00·00
R	65·00			

Augmentation of provision by Rs. 65 lakhs through reappropriation in March 1992 was due to receipt of more claims for reimbursement of tuition fee charges.

80—General—

001—Direction and Administration—

7.04—Setting up of Vocational Wings at District/Directorate— Provision of Instructional Material in Schools etc.— (Centrally Sponsored Scheme)

O	24.22	24.22	—24.22
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02—Secondary Education—

109—Government Secondary Schools—

8.16—Setting up of New In-service Training Centres—

O	23.00	6.00	—6.00
R	—17.00		

Reduction in provision by Rs. 17 lakhs through reappropriation March 1992 was due to economy measures.

80—General—

001—Direction and Administration—

9.05—Setting up of Vocational Wings at District/Directorate— Provision of Instructional Material in Schools (At S.C.E.R.T. Level)—

(Centrally Sponsored Scheme)

O	19.58	19.58	—19.58
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02—Secondary Education—

109—Government Secondary Schools—

10.19—Upgradation of Government Middle Schools to High Standard—

O	18.88	2.00	—2.00
R	—16.88		

Reduction in provision by Rs. 16.88 lakhs through reappropriation in March 1992 was due to non-finalisation of selection of schools for upgradation.

11.13—Upgradation of Government Primary Schools to Middle Standard—

O	14.12	1.00	—1.00
R	—13.12		

Reduction in provision by Rs. 13.12 lakhs through reappropriation in March was based on actual requirement.

12.17—Setting up of Vocational Wings in Existing In-Service Training Centres—

O	10.00	}	2.00	..	—2.00
R	—8.00				

Reduction in provision by Rs. 8 lakhs through reappropriation in March 1992 was due to economy measures.

13.20—Creation of posts of Laboratory Attendants—

O	10.00	}	2.00	..	—2.00
R	—8.00				

Reduction in provision by Rs. 8 lakhs through reappropriation in March 1992 was due to posts remaining vacant.

14.08—Improvement in rural area schools to be implemented on sharing basis—

(Centrally Sponsored Scheme)

O	10.00	10.00	..	—10.00
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04—Adult Education—

15.800—Other expenditure—

(Centrally Sponsored Scheme)

O	10.00	10.00	..	—10.00
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05—Language Development—

102—Promotion of Modern Indian Languages and Literature—

16.11—Publication of Books—

O	10.00	10.00	..	—10.00
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17.04—Microfilming—

O	9.60	9.60	..	—9.60
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02—Secondary Education—

109—Government Secondary Schools—

18.01—Integrated Education of Physical Handicapped Children—

(Centrally Sponsored Scheme)

O	5.68	5.68	..	—5.68
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80—General—				
001—Direction and Administration—				
19.02—Introduction of Social Education Programme— Creation of Administrative Structure at State Level for Adult Education— (Centrally Sponsored Scheme)				
O	4.20	4.20	..	—4.20
01—Elementary Education—				
20.02—Opening of Single Teacher Primary Schools—				
O	3.60	3.60	..	—3.60
02—Secondary Education—				
109—Government Secondary Schools—				
21.09—Environment Orientation to School Education— (Centrally Sponsored Scheme)				
O	3.20	3.20	..	—3.20
80—General—				
001—Direction and Administration—				
22.03—Setting up of I.E.D. Cell at the Headquarters under the Integrated Education for the Handicapped Children— (Centrally Sponsored Scheme)				
O	2.08	2.08	..	—2.08
02—Secondary Education—				
107—Scholarships—				
23.03—Scholarships to the talented Children from Rural Areas—				
O	2.00	2.00	..	—2.00

05—Language Development—				
102—Promotion of Modern Indian Languages and Literature—				
24.13—Provision of Books and Stores—				
0	2.00	2.00		—2.00
03—University and Higher Education—				
104—Assistance to Non-Government Colleges and Institutes—				
25.02—Payment of Interest to Khalsa College, Amritsar, Sikh Educational Committee, Amritsar and S. N. College, Quadian on the endowment credited by the Rulers of Princely States of Patiala, Jind and Kapurthala—				
0	1.33	1.33		—1.33
02—Secondary Education—				
109—Government Secondary Schools—				
26.24—Human Resources Development Facilities in Border Districts—				
0	1.00	1.00		—1.00
05—Language Development—				
102—Promotion of Modern Indian Languages and Literature—				
27.09—Training of Interpreters—				
0	1.00	1.00		—1.00
2058—Stationery and Printing—				
800—Other expenditure—				
28.02—Construction of Boundary Wall around the Press Building in low lying area at S.A.S. Nagar—				
0	29.62	29.62		—29.62

29.07—Mechanic for Plain Paper Copier Electric Typewriting and Duplicating Machine—	O	3.20	3.20	..	—3.20
101—Purchase and Supply of Stationery Stores—					
30.04—Cheque Books—	O	2.22	2.22	..	—2.22
800—Other expenditure—					
31.05—Strengthening of Stationery, Publication and Forms Section, creation of Inspection Cell—	O	1.90	1.90	..	—1.90
2205—Art and Culture—					
104—Archives—					
32.05—Modernisation of preservation technique—	O	6.00	3.90	..	—3.90
	R	—2.10			
Reduction in provision by Rs. 2.10 lakhs through reappropriation in March 1992 was due to non-creation of posts.					
105—Public Libraries—					
33.04—Matching grant to Raja Ram Mohan Rai Trust, Calcutta for supply of books to Libraries—	O	2.50	2.50	..	—2.50
34.05—Cultural Activities—	O	2.00	2.00	..	—2.00
Reasons for non-utilisation of the entire provision in the above cases (serial nos. 1 to 34) have not been intimated (February 1993).					
(vi) Excess occurred mainly under :—					
Head			Total grant	Actual expenditure	Excess + Saving—
					(In lakhs of rupees)
2058—Stationery and Printing—					
103—Government Presses—					
1.01—Government Presses—	O	4,63.58	4,63.58	6,64.00	+2,00.42

Reasons for the final excess of Rs. 2,00.42 lakhs have not been intimated (February 1993).

104—Cost of printing by other sources—				
2.02—Cost of printing at Private Presses—				
O	5.40	5.40	11.40	+6.00

Reasons for the final excess of Rs. 6 lakhs have not been intimated (February 1993).

2202—General Education—				
03—University and Higher Education—				
102—Assistance to Universities—				
3.03—Grant to Punjabi University—				
O	13,40.93	13,40.93	15,09.88	+1,68.95

Reasons for the final excess of Rs. 1,68.95 lakhs have not been intimated (February 1993).

01—Elementary Education—				
104—Inspection—				
4.01—Inspection—				
O	2,24.16	2,24.16	3,56.44	+1,32.28

Reasons for the final excess of Rs. 1,32.28 lakhs have not been intimated (February 1993).

02—Secondary Education—				
001—Direction and Administration—				
5.01—Administration—				
O	4,35.48	4,35.48	5,18.98	+83.50

Reasons for the final excess of Rs. 83.50 lakhs have not been intimated (February 1993).

03—University and Higher Education—				
102—Assistance to Universities—				
6.02—Grant to Guru Nanak Dev University—				
O	8,69.65	8,69.65	9,30.87	+61.22

Reasons for the final excess of Rs. 61.22 lakhs have not been intimated (February 1993).

02—Secondary Education—	
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105—Teachers
Training—7.02—Government Junior
Basic Teachers
Training—

O

79.21

79.21

89.48

+10.27

Reasons for the final excess of Rs. 10.27 lakhs have not been intimated (February 1993).

2204—Sports and
Youth Services—104—Sports and
Games—8.07—State Sports
Council—

O

20.00

20.00

89.00

+69.00

Reasons for the final excess of Rs. 69 lakhs have not been intimated (February 1993).

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

Head

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

2202—General
Education—01—Elementary
Education—800—Other
expenditure—1.01—Provision of additional
teachers in Single
Teacher Government
Primary School—

(Centrally Sponsored Scheme)

O

02—Secondary
Education—

39.98

+39.98

105—Teachers
Training—2.01—Seminars and Refresher
Courses—

O

107—Scholarships—

11.41

+11.41

3.06—Scholarships to
Riot victims—

O

04—Adult
Education—

5.99

+5.99

4.800—Other
expenditure—

O

3.29

+3.29

05—Language Development—		
102—Promotion of Modern Indian Languages and Literature—		
5-01—Promotion of Regional Languages—		
(Centrally Sponsored Scheme)		
0	2.00	+2.00
01—Elementary Education—		
101—Government Primary Schools—		
6-03—Strengthening and improvement of Primary Education—		
(UNICEF)		
0	1.03	+1.03

Reasons for incurring expenditure without provision of funds in the above cases (serial nos. 1 to 6) have not been intimated (February 1993).

2202—General Education—		
05—Language Development—		
102—Promotion of Modern Indian Languages and Literature—		
7-14—Construction of Bhasha Bhawan—		
0	17.05	+17.05
2204—Sports and Youth Services—		
104—Sports and Games—		
8-08—Establishment of S.P.D.A. Centres—		
0	8.00	+8.00
9-09—Establishment of Hockey Academy at Jalandhar—		
0	1.99	+1.99

There was no provision in budget for these schemes. Expenditure was however, incurred on new schemes without prior Legislative approval.

Reasons for incurring expenditure without provision of funds on the new schemes (serial nos. 7 to 9) have not been intimated (February 1993).

Charged—

(vii) In view of the final saving of Rs. 12.63 lakhs, the supplementary appropriation of Rs. 46.51 lakhs obtained in March 1992 proved excessive.

(ix) Saving in the charged appropriation (partly set off by excess under other head as mentioned in note

(xi) below) occurred mainly under :—

Head	Total appropriation	Actual expenditure	Excess+ Saving—
2202—General Education—			(In lakhs of rupees)

02—Secondary Education				
109—Government Secondary Schools—				
1-01—Government Secondary Schools—				
	O	1.00		
	S	11.00	12.00	0.64
				—11.36

Reasons for the final saving of Rs. 11.36 lakhs have not been intimated (February 1993).

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

Head	Total appropriation	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
2202—General Education—			
03—University and Higher Education—			
103—Government Colleges and Institutes—			
02—Government Professional Colleges—			
	O	0.35	
	S	0.70	1.05
			—1.05

Reasons for non-utilisation of entire provision in the above case have not been intimated (February 1993).

(xi) Excess occurred mainly under :—

Head	Total appropriation	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
2058—Stationery and Printing—			
104—Cost of Printing by other sources—			
01—Cost of Printing at Union Territory Government Press, Chandigarh—			
	O	5.00	5.00
			12.88
			+7.88

Reasons for the final excess of Rs. 7.88 lakhs have not been intimated (February 1993).

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

The expenditure under this grant includes Rs. 20.71 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 1992 was Rs. 2,41.36 lakhs.

An account of transactions of the Fund is included in statement no. 16 of the Finance Accounts 1991-92.

Grant No. 6—Elections

	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Revenue :			
Major heads :			
2015—Elections and			
2075—Miscellaneous General Services			
Voted—			
Original	6,68,36,000	8,09,71,933	—2,33,54,067
Supplementary—	3,74,90,000		
Amount surrendered during the year			
Charged—			
Original	15,000	..	—15,000
Supplementary—	..		
Amount surrendered during the year			

Notes and comments—

(i) The entire charged appropriation remained unutilised.

(ii) In view of the final saving of Rs. 2,33.54 lakhs in the voted grant, the supplementary grant of Rs. 3,74.90 lakhs obtained in March 1992 proved excessive. Last year too there was a saving of Rs. 4,23.88 lakhs against the provision of Rs. 6,06.81 lakhs.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
2015—Elections—			
106—Charges for conduct of elections to State/Union Territory Legislature—			
1.01—Elections to State Legislature—			
O	5,00.00	2.28	—3,93.02
R	—1,04.70		
Total			
	3,95.30		

Provision was reduced by Rs. 1,04.70 lakhs through reappropriation in March 1992 anticipating economy due to holding of Lok Sabha and Vidhan Sabha Elections simultaneously during the year.

Reasons for the final saving of Rs. 3,93.02 lakhs have not been intimated (February 1993).

103—Preparation and printing of Electoral rolls—			
2.01—Electoral rolls—			
O	19.00	2.45	—3.15
R	—13.40		
Total			
	5.60		

Reduction in provision by Rs. 13.40 lakhs through reappropriation in March 1992 was due to holding of Lok Sabha and Vidhan Sabha Elections simultaneously during the year.

Reasons for the final saving of Rs. 3.15 lakhs have not been intimated (February 1993).

2075—Miscellaneous General Services—

800—Other expenditure—

3-01—Elections under the Sikh Gurudwara Act—

O	32.14		32.14	4.19	—27.95
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Reasons for the final saving of Rs. 27.95 lakhs have not been intimated (February 1993).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
	(in lakhs of rupees)		
2015—Elections—			
104—Charges for conduct of elections for Lok Sabha and State/ Union Territory Legislative Assemblies when held simultaneously—			
01—Conduct of simultaneous elections—			
O	2.00		
S	3,74.90		
R	1,20.10		
	4,97.00	6,96.53	+1,99.53

Augmentation of provision by Rs. 1,20.10 lakhs through reappropriation in March 1992 was due to conducting of Lok Sabha/Vidhan Sabha Elections during the year.

Reasons for the final excess of Rs. 1,99.53 lakhs have not been intimated (February 1993).

Grant No. 7—Excise and Taxation.

	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Revenue :			
Major heads :			
2039—State Excise,			
2040—Sales Tax and			
2045— Other Taxes and Duties on Commodities and Services			
Voted—			
Original 16,83,75,000	16,83,75,000	12,51,81,662	—4,31,93,338
Supplementary			
Amount surrendered during the year (March 1992)			87,85,000
Charged—			
Original 1,12,000	1,12,000		—1,12,000
Supplementary			
Amount surrendered during the year			

Notes and comments—

- (i) Rupees 87.85 lakhs were surrendered in March 1992 ; ultimate saving in the voted grant was Rs. 4,31.93 lakhs.
- (ii) The entire charged appropriation remained unutilised.
- (iii) Saving in the voted grant occurred mainly under the following heads :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
2040—Sales Tax—			

001—Direction and Administration—

1-01—Direction and Administration—

O	3,81.38	3,45.36	2,25.91	—1,19.45
R	—36.02			

Reduction in provision by Rs. 36.02 lakhs through reappropriation in March 1992 was due to economy measures (Rs. 40.15 lakhs), partly set off by excess due to increase in price and clearance of pending bills (Rs. 4.13 lakhs).

The final saving of Rs. 1,19.45 lakhs was due to economy measures.

101—Collection charges—

2-01—District Establishment—

O	8,56.80	8,41.70	7,19.13	—1,22.57
R	—15.10			

Reduction in provision by Rs. 15.10 lakhs through reappropriation in March 1992 was due to economy measures (Rs. 20 lakhs), partly set off by excess due to clearance of pending bills (Rs. 4.90 lakhs).

The final saving of Rs. 1,22.57 lakhs was due to economy measures.

2039—State Excise—

001—Direction and Administration—

3.01—District Establishment—

O	3,90.69	}	3,56.60	2,74.20	—82.40
R	—34.09				

Reduction in provision by Rs. 34.09 lakhs through reappropriation in March 1992 was due to economy measures (Rs. 41 lakhs), partly set off by excess due to clearance of pending bills (Rs. 6.91 lakhs).

The final saving of Rs. 82.40 lakhs was due to economy measures.

2045—Other Taxes and Duties on
Commodities and Services—

101—Collection Charges
Entertainment Tax—

4.01—Cost of stamps—

O	7.37	7.37	—7.37
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The final saving of Rs. 7.37 lakhs was due to economy measures.

Grant No. 8—Finance

	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Revenue :			
Major heads :			
2407—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 Assign- ments to Local Bodies and Panchayati Raj Institutions			
Voted—			
Original 2,93,56,64,000 } Supplementary .. }	2,93,56,64,000	1,79,24,39,882	—1,14,32,24,118
Amount surrendered during the year (March 1992)			1,23,06,88,000
Charged—			
Original 4,38,61,37,000 } Supplementary .. }	4,38,61,37,000	3,60,59,28,685	—78,02,08,315
Amount surrendered during the year (March 1992)			85,47,81,000
Capital :			
Major heads :			
6003—Internal Debt of the State Government ,			

6004—Loans and Advances from
the Central Government,

7610—Loans to Government
Servants, etc. and

7615—Miscellaneous Loans

Voted—

Original	10,34,30,000	} 15,84,25,000	18,15,71,766	+2,31,46,766
Supplementary	5,49,95,000			

Amount surrendered during the year
(March 1992)

24,00,000

Charged—

Original	11,61,12,23,000	} 11,61,12,23,000	1,04,69,97,045	-10,56,42,25,955
Supplementary	..			

Amount surrendered during the year
(March 1992)

10,55,25,41,000

Notes and comments—

Revenue :

(i) Rupees 1,23,06.88 lakhs were surrendered in March 1992 ; ultimate saving in the voted grant was Rs. 1,14,32.24 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	11,48.00	} 3,26.44	-21.56
R	-8,00.00		

Reduction in provision by Rs. 8,00 lakhs through reappropriation in March 1992 was due to decision of the Government to drop some schemes .

Reasons for the final saving of Rs. 21.56 lakhs have not been intimated (February 1993)

2047—Other Fiscal Services—

103—Promotion of Small Savings—

2.01—Direction—

O	3,77.58	} 3,59.93	2,63.94	-95.99
R	-17.65			

Reduction in provision by Rs. 17.65 lakhs through reappropriation in March 1992 was mainly due to lesser number of eligible awardee districts (Rs. 19.27 lakhs), partly set off by excess due to purchase of a new car (Rs. 1.75 lakhs).

Reasons for the final saving of Rs. 95.99 lakhs have not been intimated (February 1993).

2070—Other Administrative Services—

800—Other expenditure—

3.02—Directorate of State Lotteries—

O	5,56.58	}	4,50.65	4,49.29	—1.36
R	—1,05.93				

Reduction in provision by Rs. 1,05.93 lakhs through reappropriation in March 1992 was mainly due to (i) decision of the Government to drop some schemes (Rs. 1,14.50 lakhs), (ii) economy measures (Rs. 0.82 lakh) and (iii) less touring (Rs. 0.51 lakh), partly set off by excess due to (i) purchase of a new car and jeep (Rs. 3.75 lakhs), (ii) creation of post of Director (Rs. 3.32 lakhs) and (iii) installation of draw machine (Rs. 2.50 lakhs).

Reasons for the final saving of Rs. 1.36 lakhs have not been intimated (February 1993).

2054—Treasury and Accounts Administration—

003—Training—

097—Treasury Establishment—

4.01—Treasury Establishment—

O	3,82.57	}	5,15.65	3,24.18	— 1,91.47
R	1,33.08				

Augmentation of provision by Rs. 1,33.08 lakhs through reappropriation in March 1992 was due to creation of new sub-treasuries.

Reasons for the final saving of Rs. 1,91.47 lakhs have not been intimated (February 1993).

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
2070—Other Administrative Services—			
800—Other expenditure—			
03—Lump sum provision to meet the committed liabilities and other benefits—			
O	1,50,00.00	}	..
R	—1,50,00.00		

Withdrawal of entire provision through reappropriation in March 1992 was attributed to the sanction of the actual amounts in different demands through supplementary provisions.

(iv) Instances where the entire provision remained unutilised are 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—			
1.15—Grant-in-aid to Punjab State Agricultural Marketing Board and Market Committees in lieu of loss of interest on the deposits kept in the Personal Ledger Account—			
O 45.63	} 33.80	..	—33.80
R —11.83			

Reduction in provision by Rs. 11.83 lakhs through reappropriation in March 1992 was based on actual requirement.

2075—Miscellaneous General Services—

800—Other expenditure—

2.01—Grant and contribution to various Organisations—

O 0.10	} 1.00	..	—1.00
R 0.90			

Augmentation of provision by Rs. 0.90 lakh through reappropriation in March 1992 was due to payment of more contribution to National Institute of Public Finance and Policy, New Delhi.

Reasons for non-utilisation of entire provision in the above cases (serial nos. 1 and 2) have not been intimated (February 1993).

(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 68,76.40	} 84,83.91	86,47.35	+1,63.44
R 16,07.51			

Augmentation of provision by Rs. 16,07.51 lakhs through reappropriation in March 1992 was due to increase in the number of pensioners than anticipated.

Reasons for the final excess of Rs. 1,63.44 lakhs have not been intimated (February 1993).

102—Commuted value of Pensions—

2.01—Commuted value of Pensions—

O	12,25.42	}	15,85.52	19,15.99	+3,30.47
R	3,60.10				

Augmentation of provision by Rs. 3,60.10 lakhs through reappropriation in March 1992 was due to increase in the number of pensioners than anticipated.

Reasons for the final excess of Rs. 3,30.47 lakhs have not been intimated (February 1993).

104—Gratuities—

3.01—Gratuities—

O	16,34.55	}	22,13.98	21,54.16	—59.82
R	5,79.43				

Augmentation of provision by Rs. 5,79.43 lakhs through reappropriation in March 1992 was due to increase in number of pensioners than anticipated.

Reasons for the final saving of Rs. 59.82 lakhs have not been intimated (February 1993).

105—Family Pensions—

4.01—Family Pensions—

O	11,10.07	}	13,63.60	15,67.76	+2,04.16
R	2,53.53				

Augmentation of provision by Rs. 2,53.53 lakhs through reappropriation in March 1992 was due to increase in number of pensioners than anticipated.

Reasons for the final excess of Rs. 2,04.16 lakhs have not been intimated (February 1993).

2235—Social Security and Welfare—

60—Other Social Security and Welfare programmes—

110—Other Insurance Schemes—

5.08—Ex-gratia payments to families of Ministers, Government Servants etc. dying in harness—

O	6,00.00	}	12,00.00	17,69.19	+5,69.19
R	6,00.00				

Augmentation of provision by Rs. 6,00 lakhs through reappropriation in March 1992 was due to increase in the number of employees killed in terrorist action.

Reasons for the final excess of Rs. 5,69.19 lakhs have not been intimated (February 1993).

2054—Treasury and Accounts Administration—

003—Training—

098—Local Fund Audit—

6.01—Local Fund Audit—

O	1,81.27	}	2,61.27	2,54.31	—6.96
R	80.00				

Augmentation of provision by Rs. 80 lakhs through reappropriation in March 1992 was due to revision of pay scales of Government employees.

Reasons for the final saving of Rs. 6.96 lakhs have not been intimated (February 1993).

095—Directorate of Accounts and Treasuries—

7.01—Treasury and Accounts Organisation—

O	1,01.14	}	1,19.21	1,12.44	—6.77
R	18.07				

Augmentation of provision by Rs. 18.07 lakhs through reappropriation in March 1992 was mainly due to (i) grant of additional dearness allowance to Government employees (Rs. 11.28 lakhs), (ii) purchase of new cars (Rs. 5.19 lakhs) and (iii) clearance of pending travelling allowance bills (Rs. 0.80 lakh).

Reasons for the final saving of Rs. 6.77 lakhs have not been intimated (February 1993).

2047—Other Fiscal Services—

103—Promotion of Small Savings—

8.02—District Administration—

O	4.14	}	4.55	46.24	+41.69
R	0.41				

Reasons for the final excess of Rs. 41.69 lakhs have not been intimated (February 1993).

Charged—

(vi) Rupees 85,47.81 lakhs were surrendered in March 1992; ultimate saving was Rs. 78,02.08 lakhs.

(vii) Saving in the charged appropriation (partly set off by excess under other heads as mentioned in notes (x), (xi) and (xii) below) 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—				
101—Interest on loans for State/ Union Territory Plan Schemes—				
1.01—Interest on Block Loans—				
O	84,60.69	}	22,98.29	—0.01
R	—61,62.39			
	22,98.30			

Reduction in provision by Rs. 61,62.39 lakhs through reappropriation in March 1992, was based on actual requirement.

01—Interest on Internal Debt—

101—Interest on Market Loans—

2.01—Interest on Market Loans—

O	35,78.16	}	36,16.42	29,42.81	—6,73.61
R	38.26				

Augmentation of provision by Rs. 38.26 lakhs through reappropriation in March 1992 was based on actual requirement.

Reasons for the final saving of Rs. 6,73.61 lakhs have not been intimated (February 1993)

200—Interest on other Internal Debts—

3.07—Loans for National Co-operative Development and Warehousing Corporation—

O	6,81.00	}	5,53.77	5,53.77
R	-1,27.23			

Reduction in provision by Rs. 1,27.23 lakhs through reappropriation in March 1992 was based on actual requirement.

04—Interest on Loans and Advances from Central Government—

104—Interest on Loans for Non-Plan Schemes—

4.03—Purchase of Fertilizers—

O	1,34.40	}	44.70	44.70
R	-89.70			

Reduction in provision by Rs. 89.70 lakhs through reappropriation in March 1992 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—

01—Interest on Internal Debt—

200—Interest on other Internal Debts—

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

O	35,00.00	}
R	-35,00.00	

Withdrawal of entire appropriation through reappropriation in March 1992 was based on actual requirement.

60— Interest on Other Obligations—

101— Interest on Deposits—

2.01—Deposits of Government Corporations and Companies—

O	1.00	}
R	-1.00	

Withdrawal of entire appropriation through reappropriation in March 1992 was based on actual requirement.

2071—Pensions and other Retirement Benefits—

01— Civil—

101— Superannuation and Retirement Allowances—

3.01—Pensions and other retirement benefits—

O	5.00	}
R	-5.00	

Withdrawal of entire appropriation through reappropriation in March 1992 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 overdraft/shortfall from Reserve Bank of India—			
O	2,00.00	1.00	-1.00
R	-1,99.00		

The provision was reduced by Rs. 1,99 lakhs through reappropriation in March 1992 as no Ways and Means Advances from Reserve Bank of India were availed of during the year.

305—Management of Debt—

2.01—Management of debt—

O	6.08	6.83	-6.83
R	0.75		

Reasons for non-utilisation of entire appropriation in the above two cases (serial no. 1 and 2) have not been intimated (February 1993).

(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—			
1.02—Share of Small Savings, Collections—			
O	1,39,71.21	1,59,31.32	..
R	19,60.11		

Augmentation of provision by Rs. 19,60.11 lakhs through reappropriation in March 1992 was based on actual requirement.

03—Interest on small Savings, Provident Funds etc.—				
104—Interest on State Provident Funds—				
2.01—Interest on General Provident Fund—				
O	76,40.00}	71,05.00	84,92.48	+13,87.48
R	-5,35.00}			

Reduction in provision by Rs. -5,35 lakhs through reappropriation in March 1992 was based on actual requirement.

Reasons for the final excess of Rs. 13,87.48 lakhs have not been intimated (February 1993).

04—Interest on Loans and Advances from Central Government—				
101—Interest on Loans for State/Union Territory/Plan Schemes—				
3.02—Other Loans—				
O	3.84}	63.80	63.81	+0.01
R	59.96}			

Augmentation of provision by Rs. 59.96 lakhs through reappropriation in March 1992 was based on actual requirement.

01—Interest on Internal Debt—				
305—Management of Debt—				
4.02—Expenditure connected with the issue of New loans—				
O	3.27}	2.40	28.66	+26.26
R	-0.87}			

Reasons for the final excess of Rs. 26.26 lakhs have not been intimated (February 1993).

04—Interest on Loans and Advances from Central Government—				
103—Interest on Loans for Centrally Sponsored Plan Schemes—				
5.08—Flood Control and Anti-Sea Erosion Projects—				
O	63.51}	76.34	76.34	
R	12.83}			

Augmentation of provision by Rs. 12.83 lakhs through reappropriation in March 1992 was based on actual requirement.

01—Interest on Internal Debt—				
200—Interest on other Internal Debts—				
6.03—Loans from the National Agricultural Credit (long term operation) Fund of Reserve Bank of India—				
O	37.07	} 48.29	48.58	+0.29
R	11.22			

Augmentation of provision by Rs. 11.22 lakhs through reappropriation in March 1992 was based on actual requirement.

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

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
2049—Interest Payments—			
05—Interest on Reserve Funds—			
101—Interest on Depreciation/ Renewal Reserve Funds—			
02—Depreciation Reserve Fund— (Motor Transport)			
O		16.98	+16.98

Reasons for incurring expenditure without appropriation of funds in the above case have not been intimated (February 1993).

Capital :

(xii) The excess of Rs. 2, 31, 46, 766 over the voted grant requires regularisation.

(xiii) In view of the final excess of Rs. 2,31.47 lakhs over the voted grant, the supplementary grant of Rs. 5,49.95 lakhs obtained in March 1992 proved inadequate.

(xiv) Excess (partly set off by saving under other heads as mentioned in notes (xv) and (xvi) below) occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
7610—Loans to Government Servants etc.—			
205—Advances for purchase of foodgrains—			
01—Advances for purchase of Wheat—			
O		4,02.45	+4,02.45

Reasons for incurring expenditure without provision of funds in the above case have not been intimated (February 1993).

(xv) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
7610—Loans to Government Servants etc.—			
202—Advances for purchase of Motor Conveyances—			
1-01—Advances for purchase of Motor Conveyances of Government Servants—			
O 4,25-00	3,75-00	3,28-40	—46-60
R —50-00			

Reduction in provision by Rs. 50 lakhs through reappropriation in March 1992 was based on actual requirement.

Reasons for the final saving of Rs. 46-60 lakhs have not been intimated (February 1993).

201—House Building Advances—			
2-01—Advances to Officers of All India Services—			
O 5,50-00	11,50-00	10,84-49	—65-51
S 5,49-95			
R 50-05			

Augmentation of provision by Rs. 50.05 lakhs through reappropriation in March 1992 was based on actual requirement.

Reasons for the final saving of Rs. 65-51 lakhs have not been intimated (February 1993).

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	10-00	0-03	—9-97
R —24-00			

Reduction in provision by Rs. 24 lakhs through reappropriation in March 1992 was due to late formation of the Legislative Assembly in the State.

Reasons for the final saving of Rs. 9-97 lakhs have not been intimated (February 1993).

(xvi) 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—Advances to Officers of All India Services— (Centrally Sponsored Scheme)			
O 25.00	25.00	..	—25.00

Reasons for non-utilisation of entire provision in the above case have not been intimated (February 1993).

Charged—

(xvii) Rupees 10,55,25.41 lakhs were surrendered in March 1992 ; ultimate saving in the charged appropriation was Rs. 10,56,42.26 lakhs.

(xviii) Saving 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 60,45.33 } R —56,73.50 }	3,71.83	3,71.83	..

Reduction in provision by Rs. 56,73.50 lakhs through reappropriation in March 1992 was based on actual requirement.

01—Non-Plan Loans—

800—Other expenditure—

2.03—Loans for Agriculture Manures and Fertilizers—

O 44,80.00 } R —29,90.00 }	14,90.00	14,90.00	..
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Reduction in provision by Rs. 29,90 lakhs through reappropriation in March 1992 was based on actual requirement.

6003—Internal debt of the State Government—

3·108—Loans from National

Co-operative
Development
Corporation—

O	6,10·00	}	4,81·24	4,81·24
R	-1,28·76			

Reduction in provision by Rs. 1,28·76 lakhs through reappropriation in March 1992 was based on actual requirement.

4·101—Market Loans—

O	47·31	}	41·00	24·39	-16·61
R	-6·31				

Reduction in provision by Rs. 6·31 lakhs through reappropriation in March 1992 was based on actual requirement.

Reasons for the final saving of Rs. 16·61 lakhs have not been intimated (February 1993).-

(ix) An instance where the entire appropriation was withdrawn is 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—			
01—Loans from State Bank of India—			
O	5,68,40·00	}	
R	-5,68,40·00		

Withdrawal of entire appropriation through reappropriation in March 1992 was based on actual requirement.

(xx) Instances where the entire charged 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	4,00,00·00	}	
R	-3,99,00·00		
	1,00·00		-1,00·00

Reduction in provision by Rs. 3,99,00 lakhs through reappropriation in March 1992 was based on actual requirement.

6004—Loans and Advances
from the Central
Government—

06—Ways and Means
Advances—

2·800—Other Ways and
Means Advances—

0	1·00	1·00	—1·00
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Reasons for non-utilisation of the entire appropriation in the above cases (serial nos. 1 and 2) have not been intimated (February 1993).

(xxi) Government has constituted a Sinking Fund for loans raised by it in the open market. The Fund consists of two components i.e. Sinking Fund (Depreciation) and Sinking Fund (Amortisation). This Fund is credited by contributions from Revenue under the major head "2048—Appropriation for reduction or avoidance of debt." During the year 1991-92, no contribution was made.

The balances at the credit of these Funds on 31st March 1992 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 1991-92.

Grant No. 9—Food and Supplies

	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Revenue :			
Major head :			
3456—Civil Supplies—			
Voted—			
Original	4,86,59,000	4,55,57,821	-31,01,179
Supplementary	..		
Amount surrendered during the year (March 1992)	4,86,59,000		22,41,000
Charged—			
Original	1,00,000	..	-1,00,000
Supplementary	..		
Amount surrendered during the year (March 1992)	1,00,000		1,00,000
Capital :			
Major head :			
4408—Capital Outlay on Food Storage and Warehousing—			
Voted—			
Original	6,71,04,48,000	4,51,24,25,178	-2,19,80,22,822
Supplementary	..		
Amount surrendered during the year (March 1992)	6,71,04,48,000		1,88,17,00,000
Charged—			
Original	1,80,000	1,22,667	-57,333
Supplementary	..		
Amount surrendered during the year (March 1992)	1,80,000		
Notes and comments—			

Revenue :

(i) Rupees 22.41 lakhs were surrendered in March 1992; ultimate saving in the voted grant was Rs. 31.01 lakhs.

(ii) The entire charged appropriation remained unutilised.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
3456—Civil Supplies—			
800—Other expenditure—			
03—Enforcement of Machinery for Implementation of the Consumer's Protection Act, 1986—			
O	30.05	..	-9.40
R	-20.65		
	9.40		

Reduction in provision by Rs. 20.65 lakhs through reappropriation in March 1992 was mainly due to (i) non-implementation of the scheme (Rs. 19 lakhs) and (ii) economy measures (Rs. 2.20 lakhs), partly set off by excess due to increase in the rates of contingent articles (Rs 0.55 lakh).

Reasons for the non-utilisation of the entire provision have not been intimated (February 1993).

Capital :

(i) Rupees 1,88.17 crores were surrendered in March 1992; ultimate saving in the voted grant was Rs. 2,19.80 crores.

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

Head	Total grant	Actual expenditure	Excess + Saving —
			(In lakhs of rupees)
4408—Capital Outlay on Food Storage and Warehousing—			
01—Food—			
101—Procurement and Supply—			
O	6,71,04.48		
R	—1,88,17.00		
	4,82,87.48	4,51,24.25	—31,63.23

Reduction in provision by Rs. 1,88.17 crores through re-appropriation in March 1992 was mainly due to less procurement of foodgrains by the State Government (Rs. 1,89.06 crores), partly set off by excess due to (i) payment of arrears on account of further revision of pay scales of certain categories (Rs. 78.71 lakhs), (ii) increase in the rates of petrol, etc. (Rs. 4.92 lakhs) and (iii) increase in the rent of buildings (Rs. 3.20 lakhs).

Reasons for the final saving of Rs. 31,63.23 lakhs have not been intimated (February 1993).

(iii) **Foodgrains Reserve Fund** :—The Fund is intended to meet the cost of construction of storage godowns for proper and scientific storage of foodgrains. The Fund was fed by a storage surcharge levied at the rate of Rs. 2 per quintal on exports of broken rice and the receipt of that surcharge were credited 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 is to be transferred to the Fund by per contra debit to "Transfer to Reserve Fund" under the major head "2408—Food Storage and Warehousing". No levies have been credited since 1978-79 to the Fund as the Government of India lifted restrictions on the movement of rice outside the Northern Rice Zone on 1st October 1977.

No amount was debited to the Fund during 1991-92. The balance at credit of the Fund as on 31st March 1992 was Rs. 39.75 lakhs.

An account of transactions relating to the Fund is included in the statement no. 16 of the Finance Account 1991-92.

(iv) Excessive provision of Funds leading to large saving in the voted grant both under Revenue and Capital during the years 1985-86 to 1990-91 are detailed below :—

Year	Total grant	Actual expenditure	Saving	Percentage of Saving (rounded)
			(In lakhs of rupees)	
1985-86				
Revenue	2,02.60	1,93.45	9.15	5
Capital	5,92,23.28	5,73,06.09	19,17.19	3
1986-87				
Revenue	2,54.63	1,78.36	76.27	30
Capital	6,29,97.20	3,65,43.03	2,64,54.17	42
1987-88				
Revenue	2,74.91	2,35.26	39.65	14
Capital	6,70,77.02	4,10,91.22	2,59,85.80	39
1988-89				
Revenue	3,12.31	2,78.20	34.11	11
Capital	5,15,44.26	1,94,68.55	3,20,75.70	62
1989-90				
Revenue	4,01.79	3,79.00	22.79	6
Capital	5,00,34.47	2,79,31.62	2,21,02.85	44
1990-91				
Revenue	3,91.07	3,63.08	27.99	7
Capital	5,39,01.90	5,28,01.26	11,00.64	2

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 19,93,19,000	19,93,19,000	17,69,77,565	—2,23,41,435
Supplementary			
Amount surrendered during the year (March 1992)			1,70,42,000
Charged—			
Original 76,07,000	1,04,07,000	98,72,130	—5,34,870
Supplementary 28,00,000			
Amount surrendered during the year			
Notes and comments—			

(i) Rupees 1,70.42 lakhs were surrendered in March 1992; ultimate saving in the voted grant was Rs. 2,23.41 lakhs.

(ii) In view of the final saving of Rs. 5.35 lakhs in the charged appropriation, the supplementary grant of Rs. 28 lakhs obtained in March 1992 proved excessive.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
2052—Secretariat—			
General Services—			
090—Secretariat—			
1·01—General Services Secretariat—			
O	9,55·61		
R	—1,19·87		
	8,35·74	8,31·97	—3·77

Reduction in provision by Rs. 1,19·87 lakhs through reappropriation in March 1992 was mainly due to (i) posts remaining vacant (Rs. 1,10 lakhs), (ii) less expenditure under sub heads, 'Medical Reimbursement' (Rs. 15·60 lakhs), 'Professional and Special Services' (Rs. 4·75 lakhs), 'Office Expenses' (Rs. 3·20 lakhs) and 'Motor Vehicles' (Rs. 0·38 lakh), partly set off by excess due to (i) increase in cost of liveries (Rs. 5·06 lakhs), (ii) increased cost of lubricants (Rs. 5·01 lakhs), (iii) enhanced expenditure incurred by the Governor/Advisors for hospitality by entertainment (Rs. 2 lakhs), (iv) extensive touring (Rs. 1·16 lakhs) and (v) clearance of pending bills of rent, rates and taxes (Rs. 0·59 lakh).

Reasons for the final saving of Rs. 3·77 lakhs have not been intimated (February 1993).

2251—Secretariat—			
Social Services—			
090—Secretariat—			
2·01—Secretariat—			
O	2,58·85		
R	—43·95		
	2,14·90	2,12·63	—2·27

Reduction in provision by Rs. 43·95 lakhs through reappropriation in March 1992 was mainly due to posts remaining vacant (Rs. 42 lakhs) and less payment of medical reimbursement claims due to ceiling imposed by Health department (Rs. 2 lakhs).

Reasons for the final saving of Rs. 2·27 lakhs have not been intimated (February 1993).

2235—Social Security and Welfare—			
60—Other Social Security and Welfare programmes—			
110—Other Insurance Schemes—			
3·14—Pension and other Benefits to the Freedom Fighters and their wards—			
O	3,00·00		
R	—3·00		
	2,97·00	2,71·80	—25·20

Reduction in provision by Rs. 3 lakhs through reappropriation in March 1992 was based on actual requirement.

Reasons for the final saving of Rs. 25.20 lakhs have not been intimated (February 1993).

2013—Council of Ministers—

104—Entertainment and Hospitality Expenses—

4.01—Entertainment and Hospitality Expenses—

O	12.00	} 2.00	1.59	—0.41
R	—10.00			

Reduction in provision by Rs. 10 lakhs through reappropriation in March 1992 was due to late revival of popular Government.

101—Salary of Ministers and Deputy Ministers—

5.01—Salary of Ministers and Deputy Minister—

O	9.34	} 0.21	0.13	—0.08
R	—9.13			

Reduction in provision by Rs. 9.13 lakhs through reappropriation in March 1992 was due to late revival of popular Government.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
2013—Council of Ministers—			
108—Tour Expenses—			
01—Tour Expenses—			
O	10.00	} 10.00	
R	—10.00		

Withdrawal of entire provision through reappropriation in March 1992 was due to non-revival of popular Government till February 1992.

(v) Excess occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
2052—Secretariat—			
General Services—			
091—Attached offices—			
01—Punjab Bhawan New Delhi—			
O	1,37.62	} 1,51.34	—9.05
R	22.77		
	1,60.39		

Augmentation of provision by Rs. 22.77 lakhs through reappropriation in March 1992 was due to (i) opening of new complex (Rs. 31 lakhs), (ii) increase in rates of material and supplies (Rs. 4 lakhs) and petrol and lubricants (Rs. 1.53 lakhs), partly set off by saving due to posts remaining vacant (Rs. 13.60 lakhs) and less touring (Rs. 0.16 lakh).

Reasons for the final saving of Rs. 9.05 lakhs have not been intimated (February 1993).

(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)	
2075—Miscellaneous			
General Services—			
800—Other expenditure—			
09—Allowances to the member of families of former Rulers—			
0	..	2.04	+2.04

Reasons for incurring expenditure without provision in the above case have not been intimated (February 1993).

Grant No. 11—Health and Family Welfare

	Total grant/ appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue :			
Major heads :			
2210—Medical and Public Health,			
2211—Family Welfare and			
2235—Social Security and Welfare			
Voted—			
Original 1,85,31,85,000	2,01,98,88,000	1,81,74,28,947	—20,24,59,053
Supplementary 16,67,03,000			
Amount surrendered during the year Charged—			
Original 6,91,000	10,62,000		—10,62,000
Supplementary 3,71,000			

Amount surrendered during the year

Notes and comments—

(i) In view of the final saving of Rs. 20,24.59 lakhs in the voted grant, the supplementary grant of Rs. 16,67.03 lakhs obtained in March 1992 proved unnecessary.

(ii) The entire charged appropriation remained unutilised.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
2210—Medical and Public Health—			
01—Urban Health Services—			
Allopathy—			
110—Hospital and Dispensaries—			
1.08—Medical Relief to other Hospitals and Dispensaries—			
O 27,71.65	28,71.65	26,25.88	—2,45.77
S 1,05.00			
R —5.00			

Reduction in provision by Rs. 5 lakhs through reappropriation in March 1992 was due to economy measures.

Reasons for the final saving of Rs. 2,45.77 lakhs have not been intimated (February 1993).

03—Rural Health Services— Allopathy—				
102—Subsidiary Health Centres—				
2.01—Subsidiary Health Centres—				
O	20,65.45	27,75.10	25,64.06	—2,11.04
S	7,09.65			
05—Medical Education, Training and Research—				
105—Allopathy—				
3.06—Shri Guru Gobind Singh Medical College, Faridkot—				
O	4,66.42	4,66.42	2,86.57	—1,79.85
01—Urban Health Services— Allopathy—				
110—Hospital and Dispensaries—				
4.15—Expansion and Improvement of Guru Gobind Singh Hospital, Faridkot—				
O	1,80.00	1,80.00	11.18	—1,68.82
03—Rural Health Services— Allopathy—				
103—Primary Health Centres—				
5.01—Primary Health Centres—				
O	14,10.12	18,52.35	16,99.93	—1,52.42
S	4,42.23			
01—Urban Health Services— Allopathy—				
110—Hospital and Dispensaries—				
6.22—Revamping of Emergency Medical Care Services in the Selected Institutions in the State—				
O	3,38.00	3,38.00	2,08.33	—1,29.67

05—Medical Education, Training and Research—				
105—Allopathy—				
7·01—Glancy Medical College, Amritsar—				
O	4,75·75	4,75·75	4,16·36	—59·39
80—General—				
004—Health Statistics and Evaluation—				
8·05—World Bank Assistance Project for Training and Manpower Develop- ment Project—				
O	55·00	55·00	1·00	—54·00
01—Urban Health Services—				
Allopathy—				
110—Hospital and Dispensaries—				
9·01—Medical Relief to Shri Guru Teg Bahadur Hospital, Amritsar—				
O	5,61·72	5,83·19	5,40·95	—42·24
S	21·47			
10·03—Medical Relief to Mental Hospital Amritsar—				
O	1,56·47	1,56·47	1,23·75	—32·72
11·05—Medical Relief to T. B. clinics and Sanatoria—				
O	1,52·79	1,52·79	1,24·05	—28·74
12·05 Medical Relief to T. B. Clinics and Sanatoria— (Centrally Sponsored Scheme)				
O	42·00	42·00	14·29	—27·71
04—Rural Health Services— Other Systems of medicine—				
101—Ayurveda—				
13·01—Rural Dispensaries—				
O	4,80·89	5,38·89	5,17·41	—21·48
S	58·00			

01—Urban Health Services— Allopathy—				
110—Hospital and Dispensaries—				
14·19—Setting up of B.Sc. Nursing Classes at Medical Colleges, Amritsar and Patiala—				
O	20·00	20·00	1·70	—18·30
2211—Family Welfare—				
800—Other expenditure—				
15·01—Compensation— (Centrally Sponsored Scheme)				
O	11,28·15	11,28·15	3,29·20	—7,98·95
101—Rural Family Welfare Services—				
16·01—Rural Family Welfare Services— (Centrally Sponsored Scheme)				
O	6,57·45	6,57·45	4,77·17	—1,80·28
105—Compensation—				
17·01—Compensation— (Centrally Sponsored Scheme)				
O	2,77·25	2,77·25	1,86·24	—91·01
200—Other Services and Supplies—				
18·01—Other Services and Supplies— (Centrally Sponsored Scheme)				
O	2,36·80	2,36·80	1,46·59	—90·21
001—Direction and Administration—				
19·01—Direction and Administration— (Centrally Sponsored Scheme)				
O	1,17·00	1,17·00	70·89	—46·11
200—Other Services and Supplies—				
20·01—Other Services and Supplies—				
O	84·19	84·19	45·32	—37·87

104—Transport—				
21·01—Transport— (Centrally Sponsored Scheme)				
O	63·00	63·00	30·68	—32·32
003—Training—				
22·01—Training— (Centrally Sponsored Scheme)				
O	82·00	82·00	59·62	—22·38
102—Urban Family Welfare Services—				
23·01—Urban Family Welfare Services— (Centrally Sponsored Scheme)				
O	1,51·15	1,51·15	1,31·45	—19·70

Reasons for the final saving in the above cases (serial nos. 1 to 23) have not been intimated (February 1993).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
2210—Medical and Public Health—			
01—Urban Health Services— Allopathy—			
110—Hospital and Dispensaries—			
1:13—Contribution to Union Territory, Chandigarh for the maintenance of General Hospital, Chandigarh—			
O	60·00		—60·00
02—Urban Health Services— Other systems of medicine—			
101—Ayurveda—			
2·01—Establishment of Post-Graduate Institute in Ayurvedic College, Patiala— (Centrally Sponsored Scheme)			
O	43·00		—43·00
01—Urban Health Services— Allopathy—			
110—Hospital and Dispensaries—			
3·21—National Programme for the control of Blindness, opening of District Eye Mobile Units—			
O	10·00		—10·00

Grant No. 11--contd.

80- General—				
004 -Health Statistics and Evaluation—				
4.04 -Creation of Training Leave Research Posts of Doctors—				
O	9.00	9.00	..	—9.00
04 -Health Services— Other Systems of medicine—				
101 -Ayurveda—				
5.02 -Ayurvedic Hospitals— (Rural) -				
O	7.70	7.70	..	—7.70
06—Public Health—				
003—Training—				
6.03—Training of Doctors in Hospital Management etc.—				
O	7.00	7.00	..	—7.00
02—Urban Health Services— Other systems of medicine—				
102—Homeopathy—				
7.05—Providing of staff to District level Dispensaries—				
O	5.00	5.00	..	—5.00
8.06—Setting up of Mobile Homeopathic Unit-				
O	5.00	5.00	..	—5.00
80—General—				
004—Health Statistics and Evaluation—				
9.02—Management Information system -				
O	5.00	5.00	..	—5.00
10.03—Setting up of New Medical Record Unit in Hospital with bed strength between 50--200				
O	5.00	5.00	..	—5.00
11.07 -Establishment of Cell for monitoring and Co-ordination, Plan and Non-Plan Programme being implemented by D.H.F.W.—				
O	5.00	5.00	..	—5.00

02—Urban Health Services— Other systems of medicine—				
101—Ayurveda—				
12·06—Establishment of 10 beded Ayurvedic Hospital, Jalandhar—				
O	4·50	4·50	..	—4·50
13·02—Establishment of Herb Garden at Motl Bagh, Patiala under the Ayurvedic College, Patiala— (Centrally Sponsored Scheme)				
O	4·00	4·00	..	—4·00
01—Urban Health Services— Allopathy—				
110—Hospital and Dispensaries—				
14·10—Contribution to Bhakra Beas Management Board for throwing open Nangal Hospital to the general Public—				
O	3·50	3·50	..	—3·50
02—Urban Health Services— Other systems of medicine—				
102—Homeopathy—				
15·03—Strengthening of Headquarter staff—				
O	3·00	3·00	..	—3·00
16·04—Publication of Homeopathic literature in Regional Language Punjabi—				
O	3·00	3·00	..	—3·00
06—Public Health—				
003—Training—				
17·02—Training of Dental Doctors at Advance Training Centre, Mohali—				
O	3·00	3·00	..	—3·00
02—Urban Health Services— Other systems of medicine—				
101—Ayurveda—				
18·03—Grant-in-aid to Patiala Ayurvedic College affiliated to Universities functioning in the State— (Centrally Sponsored Scheme)				
O	2·00	2·00	..	—2·00

19-04--Drug Manufactures— (Centrally Sponsored Scheme)				
O	2-00	2-00	..	—2-00
04--Rural Health Services— Other Systems of medicine--				
101—Ayurveda --				
20-04 --Upgradation of Government Ayurvedic Collego, Patiala, Institute of Higher Studies Establishment of 12 independent departments under the promotion of under graduate education—				
O	1-50	1-50	..	—1-50
02--Urban Health Services— Other systems of medicine—				
101—Ayurveda--				
21-05--Strengthening of District Headquarters staff—				
O	1-00	1-00	..	—1-00
04--Rural Health Services— Other Systems of medicine—				
101—Ayurveda—				
22-03--Upgradation of Government Ayurvedic Hospital, Patiala—				
O	1-00	1-00	..	—1-00
80 -General—				
004--Health Statistics and Evaluation --				
23-06--Economic Package, Human Resources Development in three Border District of the State—				
O	1-00	1-00	..	—1-00

Reasons for non-utilization of the provision in the above cases (serial nos. 1 to 23) have not been intimated (February 1993).

(v) Excess occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
2210—Medical and Public Health—			
06—Public Health—			
101—Prevention and Control of diseases—			
1·01—National Malaria Eradication Programme— (Centrally Sponsored Scheme)			
O 49·75	49·75	2,43·97	+1,94·22
03—Rural Health Services— Allopathy—			
101—Health Sub-centres—			
2·01—Health Sub-centres—			
O 1,31·75	1,60·05	3,28·25	+1,68·20
S 28·30			
01—Urban Health Services— Allopathy—			
102—Employees State Insurance Scheme—			
3·01—Employee State Insurance Scheme—			
O 8,97·67	9,56·67	11,11·71	+1,55·04
S 59·00			
05—Medical Education, Training and Research—			
105—Allopathy—			
4·02—Government Medical College, Patiala—			
O 4,55·98	4,84·68	5,56·77	+72·09
S 28·70			
01—Urban Health Services— Allopathy—			
110—Hospital and Dispensaries—			
5·12—Contribution to P.G.I., Chandigarh for the maintenance of 120 beds—			
O 13·92	13·92	58·92	+45·00

03—Rural Health Services—				
Allopathy—				
6.104—Community Health Centres—				
O	86.37	86.37	1,24.87	+38.50
06—Public Health—				
101—Prevention and Control of diseases—				
7.02—National Programme for the control of Visual Blindness—				
(Centrally Sponsored Scheme)				
O	0.90	0.90	31.98	+31.08
05—Medical Education, Training and Research—				
105—Allopathy—				
8.09—Expansion and Improvement of Library in Medical/ Dental college—				
O	20.00	20.00	38.91	+18.91
06—Public Health—				
101—Prevention and Control of diseases—				
9.03—Anti Larval operation in Urban areas—				
(Centrally Sponsored Scheme)				
O	50.00	50.00	68.66	+18.66
01—Urban Health Services—				
Allopathy—				
110—Hospital and Dispensaries—				
10.02—Medical Relief to Rajindra Hospital, Patiala—				
O	5,21.58	5,62.92	5,79.62	+16.70
S	41.34			
001—Direction and Administration—				
11.02—District Administration—				
O	76.94	76.94	93.45	+16.51

2211—Family Welfare—

101—Rural Family Welfare
Services—12-01—Rural Family Welfare
Services—

O	3,23.50	3,23.50	3,84.62	+61.12
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2235—Social Security and
Welfare—60—Other Social
Security and Welfare
programmes—110—Other Insurance
Schemes—13.04—Reimbursement of
medical expenses to
Punjab Government
Pensioners—

O	23.31	23.31	1,10.50	+87.19
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Reasons for the final excess in the above cases (serial nos. 1 to 13) have not been intimated (February 1993).

(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)	
2210—Medical and Public Health—			
06—Public Health—			
101—Prevention and Control of diseases—			
1-06—National Leprosy Control Programme—			
(Centrally Sponsored Scheme)			
O	..	17.01	+17.01
2-05—Visual Impairment and Prevention and Control of Blindness—			
(Centrally Sponsored Scheme)			
O	..	1.92	+1.92

Reasons for incurring expenditure without provision in the above cases (serial nos. 1 and 2) have not been intimated (February 1993).

Grant No. 12—Home Affairs and Justice

	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess- Saving— Rs.
Revenue :			
Major heads :			
2014—Administration of Justice,			
2053—District Administration,			
2055—Police,			
2056—Jails,			
2070—Other Administrative Services,			
2075—Miscellaneous General Services,			
2235—Social Security and Welfare and			
2250—Other Social Services			
Voted—			
Original 2,45,38,77,000	3,19,11,65,000	3,13,12,77,937	—5,98,87,063
Supplementary 73,72,88,000			
Amount surrendered during the year			..
Charged—			
Original 3,71,39,000	3,80,11,000	3,96,81,792	+16,70,792
Supplementary 8,72,000			
Amount surrendered during the year			..
Capital :			
Major heads :			
4059—Capital Outlay on Public Works and			
4216—Capital Outlay on Housing			
Voted—			
Original 10,00,00,000	20,36,39,000	17,78,96,416	—2,57,42,584
Supplementary 10,36,39,000			
Amount surrendered during the year			..
Charged—			
Original ..	10,63,000	10,62,783	—217
Supplementary 10,63,000			
Amount surrendered during the year			..
Revenue :			

(i) In view of the final saving of Rs. 5,93.87 lakhs in the voted grant, the supplementary grant of Rs. 73,72.88 lakhs obtained in March 1992 proved excessive.

(ii) Excess of Rs. 16.71 lakhs over the charged appropriation requires regularisation.

(iii) In view of the final excess of Rs. 16.71 lakhs over the charged appropriation, the supplementary grant of Rs. 8.72 lakhs obtained in March 1992 proved inadequate.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
2055—Police—			
104—Special Police—			
1.01—Special Police—			
O	30,97.34	44,79.74	-2,27.01
S	16,03.18		
R	6.23		

Augmentation of provision by Rs. 6.23 lakhs through reappropriation in March 1992 was due to increase in the rates of daily wages.

Reasons for the final saving of Rs. 2,27.01 lakhs have not been intimated (February 1993).

114—Wireless and Computer—

2.01—Police Wireless and Computer Staff—

O	7,65.74	13,40.84	-1,01.64
S	6,71.81		
R	4.93		

Augmentation of provision by Rs. 4.93 lakhs through reappropriation in March 1992 was mainly due to (i) clearance of pending bill of lubricants (Rs. 1.57 lakhs), (ii) more expenditure on travelling expenses (Rs. 1.50 lakhs), medical reimbursement (Rs. 1.20 lakhs) and contingent articles (Rs. 0.89 lakh), partly set off by saving due to economy measures (Rs. 0.32 lakh).

Reasons for the final saving of Rs. 1,01.64 lakhs have not been intimated (February 1993).

109—District Police—

3.01—District Police—

(Proper)

O	1,25,08.99	1,68,52.37	1,68,26.82	-25.55
S	43,71.11			
R	-27.73			

Reduction in provision by Rs. 27.73 lakhs through reappropriation in March 1992 was due to (i) attachment of large number of vehicles with C.I.D. Wing from District Pool (Rs. 20 lakhs), (ii) posts remaining vacant (Rs. 6.23 lakhs) and (iii) less drawal of conveyance allowance (Rs. 1.50 lakhs).

Reasons for the final saving of Rs. 25.55 lakhs have not been intimated (February 1993).

101—Criminal Investigation and Vigilance—

4.02—Agency Police—

O	1,02.72	1,00.88	56.67	-44.21
R	-1.84			

Reduction in provision by Rs. 1.84 lakhs through reappropriation in March 1992 was mainly due to posts remaining vacant (Rs. 3.30 lakhs), partly set off by excess due to increase in the rates of ration, clothing and tentage stores (Rs. 1.43 lakhs).

Reasons for the final saving of Rs. 44.21 lakhs have not been intimated (February 1993).

001—Direction and Administration—

5.01—Direction and Administration—

O	1,78.51	}	2,23.15	1,77.19	—45.96
S	44.64				

Reasons for the final saving of Rs. 45.96 lakhs have not been intimated (February 1993).

109—District Police—

6.03—Police Traffic Staff—

O	69.47	}	69.97	49.86	—20.11
S	0.50				

Reasons for the final saving of Rs. 20.11 lakhs have not been intimated (February 1993).

101—Criminal Investigation and Vigilance—

7.01—Criminal Investigation Department—

O	14,06.85	}	16,18.41	15,87.48	—30.93
S	1,89.72				
R	21.84				

Augmentation of provision by Rs. 21.84 lakhs through reappropriation in March 1992 was mainly due to (i) increase in expenditure on secret services (Rs. 35.28 lakhs), (ii) telephone and electricity charges (Rs. 33.19 lakhs), (iii) attachment of large number of vehicles with C.I.D. Wing from District Pool (Rs. 20 lakhs), (iv) increase in the rates of ration, clothing and tentage stores (Rs. 9.74 lakhs), (v) clearance of pending bills of medical reimbursement (Rs. 8 lakhs) and travelling allowance (Rs. 5 lakhs), (vi) increase in rent, rates and taxes (Rs. 2 lakhs) and (vii) increase in the rates of daily wages (Rs. 0.43 lakh) and petrol (Rs. 0.20 lakh), partly set off by saving due to posts remaining vacant (Rs. 92 lakhs).

Reasons for the final saving of Rs. 30.93 lakhs have not been intimated (February 1993).

2070—Other Administrative Services—

107—Home Guards—

8.01—Home Guard Urban and Rural Wing—

O	20,93.94	}	20,36.39	20,28.81	—7.58
S	15.87				
R	—73.42				

Reduction in provision by Rs. 73.42 lakhs through reappropriation in March 1992 was mainly due to less payment of wages to Home Guards Border Wing Volunteers (Rs. 75.60 lakhs), partly set off by excess due to increase in rates of ration, clothing and tentage stores (Rs. 1.65 lakhs).

Reasons for the final saving of Rs. 7.58 lakhs have not been intimated (February 1993).

2053—District Administration—

094—Other Establishments—

9.04—Remuneration to Chowkidars—

O	2,51.64	2,51.64	2,15.43	—36.21
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Reasons for the final saving of Rs. 36.21 lakhs have not been intimated (February 1993).

2056—Jails—

101—Jails—

10.01—Central Jails—

O	7,65.89	} 7,41.85	7,40.64	—1.21
R	—24.04			

Reduction in provision by Rs. 24.04 lakhs through reappropriation in March 1992 was mainly based on actual requirement under 'Salaries' (Rs. 54.12 lakhs), partly set off by excess due to (i) increase in rates of seeds, fertilizers and movement charges of prisoners (Rs. 13.38 lakhs), (ii) increase in the rates of clothing and tentage stores (Rs. 5.81 lakhs), (iii) clearance of pending telephone/electricity bills and purchase of service stamps (Rs. 5.27 lakhs), (iv) extensive touring (Rs. 1.90 lakhs), (v) increase in expenditure on 'Minor Works' (Rs. 1.28 lakhs), (vi) clearance of pending bills of lubricants (Rs. 1.25 lakhs) and increase in rates of liveries (Rs. 1.14 lakhs).

Reasons for the final saving of Rs. 1.21 lakhs have not been intimated (February 1993).

2014—Administration of Justice—

114—Legal Advisers and Counsels—

11.04—District Attorneys—

O	2,21.18	} 2,18.91	2,11.63	—7.28
R	—2.27			

Reduction in provision by Rs. 2.27 lakhs through reappropriation in March 1992 was due to economy measures (Rs. 3 lakhs), partly set off by excess due to clearance of pending bills of medical reimbursement (Rs. 0.37 lakh) and more expenditure on telephone and electricity charges (Rs. 0.36 lakh).

Reasons for the final saving of Rs. 7.28 lakhs have not been intimated (February 1993).

(v) An instance where the entire provision remained unutilised but no amount was surrendered is given below :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
2053—District Administration—			
094—Other Establishments—			
03—Other Establishments—			
S	34.20	..	—35.00
R	0.80		

Reasons for non-utilisation of entire provision have not been intimated (February 1993).

(vi) Excess occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
2070—Other Administrative Services—			
107—Home Guards—			
1.02—Home Guards Border Wing—			
O	5,14.41	} 5,95.62	—4.75
S	12.32		
R	73.64		

Augmentation of provision by Rs. 73.64 lakhs through reappropriation in March 1992 was mainly due to (i) payment of wages to volunteers in Border Areas (Rs. 75.60 lakhs) and (ii) clearance of pending travelling allowance bills (Rs. 1.43 lakhs) and medical reimbursement bills (Rs. 0.77 lakh), partly set off by saving due to non-purchase of tentage stores (Rs. 4.51 lakhs).

Reasons for the final saving of Rs. 4.75 lakhs have not been intimated (February 1993).

2056—Jails—

101—Jails—

2.02—District Jails—

O	3,67.09	}	3,73.78	3,79.49	+5.71
R	6.69				

Augmentation of provision by Rs. 6.69 lakhs through reappropriation in March 1992 was mainly due to (i) increase in rates of clothing and tentage stores (Rs. 5.59 lakhs), (ii) payment of arrear of pay (Rs. 3.36 lakhs), (iii) increase in the rates of seeds, fertilizers and movement charges of prisoners (Rs. 2.30 lakhs), (iv) increase in rates of ration (Rs. 1.15 lakhs), (v) extensive touring (1.04 lakhs) and increase in expenditure on 'Minor Works' (Rs. 0.76 lakh), partly set off by saving due to ban on purchase of vehicles (Rs. 4.50 lakhs) and economy measures (Rs. 3.56 lakhs).

Reasons for the final excess of Rs. 5.71 lakhs have not been intimated (February 1993).

102—Jail Manufactures—

3.01—Central Jails—

O	88.08	}	2,80.87	2,92.59	+11.72
S	1,93.40				
R	-0.61				

Reasons for the final excess of Rs. 11.72 lakhs have not been intimated (February 1993).

4.02—District Jails—

O	19.63	}	40.38	32.85	-7.53
S	2.20				
R	18.55				

Augmentation of provision by Rs. 18.55 lakhs through reappropriation in March 1992 was mainly due to purchase of raw material for running of Jails factories (Rs. 18.45 lakhs).

Reasons for the final saving of Rs. 7.53 lakhs have not been intimated (February 1993).

2014—Administration of Justice—

105—Civil and Session Courts—

5.02—Subordinate Courts—

O	4,19.61	}	4,58.14	4,68.09	+9.95
S	38.53				

The final excess of Rs. 9.95 lakhs was due to grant of additional dearness allowance to Government employees.

6.04—Process Serving Establishment—

(Sub Judges Courts)—

O	2,08.75	}	2,10.71	2,17.04	+6.33
R	1.96				

Augmentation of provision by Rs. 1.96 lakhs through reappropriation in March 1992 was due to payment of leave encashment and grant of additional dearness allowance to Government employees.

The final excess of Rs. 6.33 lakhs was due to grant of additional dearness allowance to Government employees.

7.01—District and Session
Courts—

O	3,36.79	} 3,70.49	3,75.99	+5.50
S	33.70			

The final excess of Rs. 5.50 lakhs was due to grant of additional dearness allowance to Government employees.

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

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

2075—Miscellaneous General
Services—

102—Pre-partition Payments—

01—Pre-partition Payments—

O	1.13	+1.13
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Reasons for incurring expenditure without provision of funds have not been intimated (February 1993).

(viii) Saving in the charged appropriation occurred mainly under :

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

2055—Police—

109—District Police—

091—District Police—
(Proper)

O	30.02	} 17.37	19.55	+2.18
R	—12.65			

Reduction in provision by Rs. 12.65 lakhs through reappropriation in March 1992 was due to non-payment of rents.

Reasons for the final excess of Rs. 2.18 lakhs have not been intimated (February 1993).

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

Head	Total appropriation	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
2014—Administration of Justice—			
102— High Courts—			
01— High Court—			
O	3,33.74	3,75.86	+21.32
S	8.72		
R	12.08		
	3,54.54		

Augmentation of provision by Rs. 12.08 lakhs through reappropriation in March 1992 was mainly due to increase in rates of contingent articles (Rs. 7.66 lakhs) and based on actual requirement under 'Salaries' (Rs. 4.46 lakhs), partly set off by saving due to economy measures (Rs. 0.21 lakh).

The final excess of Rs. 21.32 lakhs was due to elevation of more Judges to the Bench of the High Court and payment of special pay to Deputy Superintendents and Revisors.

Capital :

(x) In view of the final saving of Rs. 2,57.43 lakhs, the supplementary grant of Rs. 10,36.39 lakhs obtained in March 1992 proved excessive.

(xi) An instance where the entire provision remained unutilised but no amount was surrendered is given below :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
4059—Capital Outlay on Public Works—			
80— General—			
051— Construction—			
S	2,48.39	..	—2,48.39

Reasons for non-utilisation of entire provision have not been intimated (February 1993).

(xii) *Police Clothing and Equipment Fund—*

Expenditure under the voted grant includes Rs. 5,43.01 lakhs transferred to this Fund which is meant for purchase and renewals of clothing and equipment for non-gazetted police personnel. Government have prescribed different scales of clothing and equipment for various categories of district police force. The amount of annual contribution to the Fund is determined on the basis of total sanctioned strength and scales applicable to each category of district police force. Receipts from the sale of old stock and recoveries from the members of the force, who lose or cause undue damages to the articles in their possession, are also credited to the Fund.

Rupees 3,38.09 lakhs were spent out of the Fund in 1991-92. The balance at the credit of the Fund at the end of March 1992 was Rs. 3,61.20 lakhs.

An account of the transactions of the Fund is included in statement no. 16 of the Finance Accounts 1991-92.

Grant No. 13—Industries

	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Revenue :			
Major heads :			
2057—Supplies and Disposals,			
2230—Labour and Employment,			
2851—Village and Small Industries,			
2852—Industries,			
2853—Non Ferrous Mining and Metallurgical Industries and			
3475—Other General Economic Services—			
Voted—			
Original 14,01,84,000	14,01,84,000	12,01,47,063	—2,00,36,937
Supplementary ..			
Amount surrendered during the year			
Charged—			
Original 2,21,000	12,33,000	12,22,747	—10,253
Supplementary 10,12,000			
Amount surrendered during the year			
Capital :			
Major heads :			
4851—Capital Outlay on Village and Small Industries,			
4859—Capital Outlay on Telecommunication and Electronic Industries,			
4885—Other Capital Outlay on Industries and Minerals,			
6851—Loans for Village and Small Industries,			
6859—Loans for Telecommuni- cation and Electronic Industries,			
6860—Loans for Consumer Industries and			
6885—Other Loans to Industries and Minerals			
Voted—			
Original 39,51,00,000	39,51,01,000	35,67,15,713	—3,83,85,287
Supplementary 1,000			

Amount surrendered during the year

Charged—

Original

Supplementary 2,03,67,000

2,03,67,000

2,03,67,000

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 (In lakhs of rupees)	Excess+ Saving—
2851—Village and Small Industries—			
102—Small Scale Industries—			
1·02—Urban Industrial Development Centres—			
O	2,02·10	1,78·60	—23·50

Reasons for the final saving of Rs. 23·50 lakhs have not been intimated (February 1993).

107—Sericulture Industries—

2·01—Development of Sericulture—

O	24·46	9·63	—14·83
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Reasons for the final saving of Rs. 14·83 lakhs have not been intimated (February 1993).

102—Small Scale Industries—

3·23—Incentives for Standerlisation Productivity Institutions— Innovations, Certification and participation in Centrally Projects (Central Institute of Plastic Eng. and Technology at Amritsar)

O	20·00	6·90	—13·10
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Reasons for the final saving of Rs. 13·10 lakhs have not been intimated (February 1993).

102—Small Scale Industries—

4·10—Implementation of Compulsory Quality Control on Household Electrical Appliances—

O	20·45	8·13	—12·32
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Reasons for the final saving of Rs. 12.32 lakhs have not been intimated (February 1993).

5.06—Setting up of
District Industrial
Centres—

(Centrally Sponsored Scheme)

O	49.00	49.00	36.82	—12.18
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Reasons for the final saving of Rs. 12.18 lakhs have not been intimated (February 1993).

6.03—Scheme for the
Economic Upliftment
of Flayers and
Tanners—

(Centrally Sponsored Scheme)

O	84.40	84.40	74.40	—10.00
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Reasons for the final saving of Rs. 10 lakhs have not been intimated (February 1993).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
2851—Village and Small Industries—			
103—Handloom Industries—			
1.02—Scheme for the Job training for manufacturing of sports goods and guaranteed employment after training—			
(Centrally Sponsored Scheme)			
O	83.50	..	—83.50
105—Khadi and Village Industries—			
2.02—Improvement in the earning of footwear Artisans in Punjab assisted by I. L. O.— Implementation of the scheme through PLDC—			
O	50.00	..	—50.00
3.03 Common Facility Centre at Jalandhar—			
O	15.00	..	—15.00
103—Handloom Industries—			
4.05—Marketing Development Assistance Scheme—			
O	15.00	..	—15.00

102—Small Scale Industries—				
5·17—Marketing Assistance Programme—				
O	10·00	10·00	..	—10·00
6·22—Setting up of Technology Information Centre and Data Bank—				
O	10·00	10·00	..	—10·00
7·02—RIP/RAP Promotional Schemes under the D.I.C. Programme— (Centrally Sponsored Scheme)				
O	6·00	6·00	..	—6·00
104—Handicraft Industries—				
8·11—Imparting Training to Artisans in Handicraft—				
O	5·00	5·00	..	—5·00
102—Small Scale Industries—				
9·14—Employment generation Programme through Village/Rural Industrialisation—				
O	4·00	4·00	..	—4·00
001—Direction and Administration—				
10·11—Setting up of Women Entrepreneurial Cell—				
O	2·50	2·50	..	—2·50
104—Handicraft Industries—				
11·10—Scheme for the Advance Carpet weaving Training Centre at Amritsar—				
O	1·50	1·50	..	—1·50
102—Small Scale Industries—				
12·18—Setting up of Chemical Cell—				
O	1·00	1·00	..	—1·00
13·20—Evaluation of Scheme—Self Employment to Educated Unemployed Youths—				
O	1·00	1·00	..	—1·00

14·21—Industrial Potential Survey—	—			
O	1·00	1·00	..	—1·00
15·7,— Evaluation of Scheme—Self Employment to Educated Unemployed Youths—				
(Centrally Sponsored Scheme)				
O	1·00	1·00	..	—1·00
103—Handloom Industries—				
16·07—Providing Stipend to the trainees in the Powerloom Survey Centre, Amritsar—				
O	0·50	0·50	..	—0·50
17·10—Punjab State Handloom and Textile Development Corporation—				
O	0·50	0·50	..	—0·50

Reasons for non-utilisation of the entire provision in the above cases (serial nos 1 to 17) have not been intimated (February 1993).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
2851—Village and Small Industries,			
102—Small Scale Industries—			
1·19—Setting up of District Industries Centres—			
O	49·00	98·00	+49·00

Reasons for the final excess of Rs. 49 lakhs have not been intimated (February 1993).

001—Direction and Administration—

2·02—Administration—

O	1,19·48	1,19·48	1,41·89	+22·41
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Reasons for the final excess of Rs. 22·41 lakhs have not been intimated (February 1993).

102—Small Scale Industries—

3·01—Quality Marking Centre—

O	66·74	66·74	76·11	+9·37
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Reasons for the final excess of Rs. 9.37 lakhs have not been intimated (February 1993).

001—Direction and Administration—				
4.01—Direction—				
O	1,38.86	1,38.86	1,47.81	+8.95

Reasons for the final excess of Rs. 8.95 lakhs have not been intimated (February 1993).

107—Sericulture Industries—				
5.02—Establishment of Sericulture Farm in the Border Area—				
O	1.36	1.36	9.45	+8.09

Reasons for the final excess of Rs. 8.09 lakhs have not been intimated (February 1993).

6.03—Setting up of Two Sericulture Extension Centres and one Sericulture farm in sub-mountain Area—				
O	6.25	6.25	11.80	+5.55

Reasons for the final excess of Rs. 5.55 lakhs have not been intimated (February 1993).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
2852—Industries—			
80—General—			
800—Other expenditure—			
1—Reimbursement of Octroi—			
O	..	9.95	+9.95
2851—Village and Small Industries—			
102—Small Scale Industries—			
2.24—Scheme for the Establishment of Testing House, Ludhiana—			
O	..	0.59	+0.59

Reasons for incurring expenditure without provision in the above cases (serial nos. 1 and 2) have not been intimated (February 1993).

(v). Saving in respect of charged appropriation occurred mainly under :—

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
2853—Non Ferrous Mining and Metallurgical Industries—			
02—Regulation and Development of Mines—			
102—Mineral Exploration—			
01—Development of Mines and Minerals in Punjab—			
0	2.00	2.00	—2.00

Reasons for non-utilisation of the entire provision have not been intimated (February 1993)

Capital :

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
4885—Other Capital Outlay on Industries and Minerals—			
01—Investments in Industrial Financial Institutions—			
190—Investments in Public sector and other undertakings—			
1.01—Punjab State Industrial Corporation— Investments—			
0	10,50.00	5,25.00	—5,25.00

Reasons for the final saving of Rs. 5,25 lakhs have not been intimated (February 1993).

4859—Capital Outlay on Telecommunication and Electronic Industries—			
02—Electronics—			
190—Investment in Public Sector and Other Undertakings—			
2.01—Share Capital Contribution to the Punjab State Electronics Development and Production Corporation—			
0	7,00.00	3,97.90	—3,02.10

Reasons for the final saving of Rs. 3,02.10 lakhs have not been intimated (February 1993).

4851—Capital Outlay on
Village and Small
Industries—

800—Other expenditure—

3.02—Establishment of
two growth Centres—

(Centrally Sponsored Scheme)

O	4,00.00	4,00.00	3,05.34	—94.66
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Reasons for the final saving of Rs. 94.66 lakhs have not been intimated (February 1993).

4.06—Establishment of
two growth Centres—
(Share Basis)—

O	2,00.00	2,00.00	1,52.66	—47.34
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Reasons for the final saving of Rs. 47.34 lakhs have not been intimated (February 1993).

102—Small scale
Industries—

5.02—Contribution to
Share Capital to
Punjab State Hosiery
and Knitwear Develop-
ment Corporation—

O	50.00	50.00	20.00	—30.00
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Reasons for the final saving of Rs. 30 lakhs have not been intimated (February 1993).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
4885—Other Capital Outlay on Industries and Minerals—			
01—Investments in Industrial Financial Institutions—			
190—Investment in Public sector and other undertakings—			
1.02—Punjab Financial Corporation—Additional Share Capital—			
O	7,50.00	7,50.00	—7,50.00
4851—Capital Outlay on Village and Small Industries—			
800—Other expenditure—			
2.01—New UNDP sided project—			
O	1,45.00	1,45.00	—1,45.00

3-01—PLDC— Setting up of Common Effluent Plant at Leather Complex, Jalandhar (Central Share)— (Centrally Sponsored Scheme)	O	50.00	50.00	..	—50.00
4-07—Installation of Computers—	O	1.00	1.00	..	—1.00
5-03—Development Centre for re-rolling Industries, Gobindgarh—	O	1.00	1.00	..	—1.00
4859—Capital Outlay on Telecommunication and Electronic Industries—					
02—Electronics—					
190—Investment in Public Sector and Other Undertakings—					
6-02—Setting up of Electronics Research and Development Centre at S. A. S. Nagar (Mohali)	O	1,00.00	1,00.00	..	—1,00.00

Reasons for non-utilisation of the entire provision in the above cases (serial nos. 1 to 6) have not been intimated (February 1993).

(viii) Excess in the voted grant occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
6885—Other Loans to Industries and Minerals—			
01—Loans to Industrial Financial Institutions—			
190—Loans to Public sector and other undertakings—			
1.02—Loans to Punjab Financial Corporation—			
O	..	6,38.09	+6,38.09
2-05—Loans to Punjab State Industries Development Corpo- ration for various schemes—			
O	..	5,25.00	+5,25.00

6859—Loans for Telecommunication and Electronic Industries—				
02—Electronics—				
190—Loans to Public Sector and other undertakings—				
3-01—Loans to Punjab State Electronics—				
0 ..	..	3,97.90	+3,97.90	
6851—Loans for Village and Small Industries—				
102—Small Scale Industries—				
4-07—Loans to New Industries in lieu of refund of sales tax, purchase and Inter-State sales tax—				
0 ..	..	44.59	+44.59	
5-04—Loans to Rural Industrial Projects—				
0 ..	..	8.51	+8.51	
103—Handloom Industries—				
6-01—Loans for Conversion of Pitlooms into Frame looms—				
0 ..	..	4.73	+4.73	
4851—Capital Outlay on Village and small Industries—				
800—Other expenditure—				
7-09—Setting up of Effluent Plant at Leather Complex, Jalandhar—				
0 ..	..	15.00	+15.00	
Reasons for incurring expenditure without provision of funds in the above cases (serial nos. 1 to 7) have not been intimated (February 1993).				
6860—Loans for Consumer Industries—				
01—Textiles—				
190—Loans to Public Sector and Other Undertakings—				
8.01—Loans to PUNTEX—				
S 0.01	0.01	45.58	+45.57	
Reasons for the final excess of Rs. 45.57 lakhs have not been intimated (February 1993).				

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 6,33,24,000	6,37,54,000	5,60,30,332	—77,23,668
Supplementary 4,30,000			
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. 77.24 lakhs in the voted grant, the supplementary grant of Rs. 4.30 lakhs obtained in March 1992 proved unnecessary.

(ii) The entire charged appropriation remained unutilised. This is the 5th year in succession in which the entire charged provision remained unutilised and was not surrendered.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
60—Others—			
106—Field Publicity—			
1.01—Field Publicity—			
O 28.30	23.45	1.72	—21.73
R —4.85			

Reduction in provision by Rs. 4.85 lakhs through reappropriation in March 1992 was due to non-sanction of posts by Finance department (Rs. 5.85 lakhs), partly set off by excess due to more requirement under "office expenses" (Rs. 1 lakh).

Reasons for the final saving of Rs. 21.73 lakhs have not been intimated (February 1993).

001—Direction and Administration—

2.02—District Administration—

O 2,34.10	2,34.31	2,10.53	—23.78
R 0.21			

Reasons for the final saving of Rs. 23.78 lakhs have not been intimated (February 1993).

3.01—Direction—

O 1,95.66	2,05.75	1,87.15	—18.60
S 4.30			
R 5.79			

Augmentation of provision by Rs. 5.79 lakhs through reappropriation in March 1992 was due to payment of more grant-in-aid to Lala Lajpat Rai Janamashthan Celebration Committee and Shri Arjan Singh Gargaj Memorial Committee (Rs. 5.70 lakhs) and increase in the rates of rent, rates and taxes (Rs. 1.47 lakhs), partly set off by saving due to economy measures under "office expenses" (Rs. 1.38 lakhs).

Reasons for the final saving of Rs. 18.60 lakhs have not been intimated (February 1993).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
60— Others			
101— Advertising and Visual Publicity—			
04— Wall Paintings—			
0	1.00	1.00	—1.00

Reasons for non-utilisation of the entire provision in the above case have not been intimated (February 1993).

Grant No. 15—Irrigation and Power

	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Revenue:			
Major heads:			
2045—Other Taxes and Duties on Commodities and Services,			
2070—Other Administrative Services,			
2701—Major and Medium Irrigation,			
2702—Minor Irrigation,			
2711—Flood Control and Drainage and			
2801—Power			
Voted—			
Original 15,12,73,97,000	15,24,06,29,000	15,26,14,18,612	+2,07,89,612
Supplementary 11,32,32,000			
Amount surrendered during the year			..
Charged—			
Original 4,00,000	4,00,000	..	—4,00,000
Supplementary ..			
Amount surrendered during the year (March 1992)			34,000
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 6,32,41,96,000	7,22,69,81,000	7,45,21,89,448	+22,52,08,448
Supplementary 90,27,85,000			

Amounts surrendered during the year

Notes and comments—

Revenue:

(i) Excess of Rs. 2,07,89,612 over the voted grant requires regularisation.

(ii) In view of the final excess of Rs. 2,07.90 lakhs, the supplementary grant of Rs. 11,32.32 lakhs obtained in March 1992 proved inadequate.

(iii) The entire charged appropriation remained unutilized.

(iv) Excess (partly set off by saving under other heads as mentioned in notes (vi) and (vii) below) 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—			
141—Sutej Yamuna Link Canal Project—			
1.07—Other expenditure including interest—			
O	5,46.13	5,46.13	10,24.02
Reasons for the final excess of Rs. 4,77.89 lakhs have not been intimated (February 1993).			+4,77.89
115—Bhakra Dam Adminis- tration B.B.M.B.—			
2. Unit-I			
O	2,80.00	2,80.00	6,03.28
Reasons for the final excess of Rs. 3,23.28 lakhs have not been intimated (February 1993).			+3,23.28
102—Upper Bari Doab Canal System—			
3.06—Suspense—			
O	1.00	1.00	1,69.41
Reasons for the final excess of Rs. 1,68.41 lakhs have not been intimated (February 1993).			+1,68.41
03—Medium Irrigation— Commercial—			
103—Extension and Improve- ment of Shah Nahar—			
4.07—Other expenditure including interest—			
O	1,15.25	1,15.25	2,18.57
Reasons for the final excess of Rs. 1,03.32 lakhs have not been intimated (February 1993)			+1,03.32
01—Major Irrigation— Commercial—			
5.06—Suspense—			
O	26.00	26.00	1,26.71
			+1,00.71

Reasons for the the final excess of Rs. 1,00.71 lakhs have not been intimated (February 1993).

112—Bhakra Main Line
Canal System—

6.06—Suspense—

O	4.00	4.00	1,01.95	+97.95
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Reasons for the final excess of Rs. 97.95 lakhs have not been intimated (February 1993).

80—General—

004—Research—

7.08—Works expenditure—

S	12.00	12.00	62.15	+50.15
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Reasons for the final excess of Rs. 50.15 lakhs have not been intimated (February 1993).

001—Direction and
Administration—

8.03—Execution—

O	14.59	15.40	64.17	+48.77
R	0.81			

Augmentation of provision by Rs. 0.81 lakh through reappropriation in March 1992 was due to grant of additional dearness allowance to Government employees (Rs. 1.98 lakhs), partly set off by saving due to economy measures (Rs. 1.17 lakhs).

Reasons for the final excess of Rs. 48.77 lakhs have not been intimated (February 1993).

01—Major Irrigation—

Commercial—

104—Harike Project—

9.05—Suspense—

O	10.00	10.00	52.42	+42.42
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Reasons for the final excess of Rs. 42.42 lakhs have not been intimated (February 1993).

110—Bist Doab
Canal System—

10.06—Suspense—

O	2.00	2.00	42.26	+40.26
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Reasons for the final excess of Rs. 40.26 lakhs have not been intimated (February 1993).

102—Upper Bari Doab
Canal System—

11.03—Execution—

O	4,89.54	5,62.20	5,25.16	—37.04
R	72.66			

Augmentation of provision by Rs. 72.66 lakhs through reappropriation in March 1992 was mainly due to grant of additional dearness allowance and arrears of pay to Government employees (Rs. 72.03 lakhs) and payment of outstanding bills of liveries (Rs. 0.67 lakh), partly set off by saving due to economy measures (Rs. 0.11 lakh).

Reasons for the final saving of Rs. 37.04 lakhs have not been intimated (February 1993).

125—Lining of Channels—				
12.07—Other expenditure including interest—				
O	13,45.95	13,45.95	13,73.91	+27.96
Reasons for the final excess of Rs. 27.95 lakhs have not been intimated (February 1993).				
111—Sidhwan Canal System—				
13.03—Execution—				
O	1,10.86	1,45.22	1,33.49	-11.73
R	34.36			
Augmentation of provision by Rs. 34.36 lakhs through reappropriation in March 1992 was due to grant of additional dearness allowance to Government employees (Rs. 34.69 lakhs), partly set off by saving due to economy measures (Rs. 0.33 lakh).				
Reasons for the final saving of Rs. 11.73 lakhs have not been intimated (February 1993).				
14.06—Suspense—				
O	0.50	0.50	16.29	+15.79
Reasons for the final excess of Rs. 15.79 lakhs have not been intimated (February 1993).				
04—Medium Irrigation—				
101—Checking of Nullahs and Rivers—				
15.02—Supervision—				
O	11.91	14.22	25.43	+11.21
R	2.31			
Augmentation of provision by Rs. 2.31 lakhs through reappropriation in March 1992 was mainly due to grant of additional dearness allowance to Government employees.				
Reasons for the final excess of Rs. 11.21 lakhs have not been intimated (February 1993).				
03—Medium Irrigation—				
Commercial—				
105—Construction of New Distributaries/Minors—				
16.07—Other expenditure including interest—				
O	23.60	23.60	35.79	+12.19
Reasons for the final excess of Rs. 12.19 lakhs have not been intimated (February 1993).				
01—Major Irrigation—				
Commercial—				
144—Dholbaha Check Dam—				
17.06—Suspense—				
O	5.00	5.00	15.81	10.81
Reasons for the final excess of Rs. 10.81 lakhs have not been intimated (February 1993).				
03—Medium Irrigation—				
Commercial—				
106—Modernisation of existing Canals—				
18.07—Other expenditure including interest—				
O	1.52	1.52	12.19	+10.67

Reasons for the final excess of Rs. 10.67 lakhs have not been intimated (February 1993).

2702—Minor Irrigation—

02—Ground Water—

103—Tubewells—

19.01—Installation of Tubewells under Technical Cooperation Assistance Scheme—

O	47.98	47.98	92.79	+44.81
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Reasons for the final excess of Rs. 44.81 lakhs have not been intimated (February 1993).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
2701—Major and Medium Irrigation—			
01—Major Irrigation—			
Commercial—			
115—Bhakra Dam Administration B.B.M.B.—			
1. Other expenditure—			
O	..	8,00.21	+8,00.21
114—Beas Project—			
2. Other expenditure—			
O	..	4,82.08	+4,82.08
3. Unit II—			
O	..	3,62.33	+3,62.33
03—Medium Irrigation—			
Commercial—			
112—Providing Irrigation facilities to Punjab Area under S.Y.L.—			
4.07—Other expenditure including interest—			
O	..	3,10.30	+3,10.30
5.104—Lining of Channels—			
O	..	1,05.36	+1,05.36
01—Major Irrigation—			
Commercial—			
114—Beas Project—			
6. Unit-I—			
O	..	98.09	+98.09

101—Sirhind Canal System—				
7·01—Direction—				
O	—	—	48·10	+48·10
115—Bhakra Dam Administration B.B.M.B.—				
8. Unit III— (Hydel Channel)				
O	—	—	40·65	+40·65
109—Shah Nahar Canal System—				
9·04—Medical				
O	—	—	37·84	+37·84
101—Sirhind Canal System—				
10·09—Pensionary Charges—				
O	—	—	16·69	+16·69
102—Upper Bari Doab Canal System—				
11·01—Direction—				
O	—	—	16·46	+16·46
80—General—				
004—Research—				
12·05—Suspense—				
O	—	—	14·94	+14·94
03—Medium Irrigation— Commercial—				
102—Utilisation of Surplus Ravi Beas water—				
13·07—Other expenditure including interest—				
O	—	—	14·04	+14·04
01—Major Irrigation— Commercial—				
104—Harike Project—				
14·01—Direction—				
O	—	—	12·88	+12·88

112—Bhakra Main Line Canal System—				
15·01—Direction—				
O	..	..	11·36	+11·36
102—Upper Bari Doab Canal System—				
16·09—Pensionary Charges—				
O	-	..	11·14	+11·14
112—Bhakra Main Line Canal System—				
17·09—Pensionary Charges—				
O	-	..	9·15	+9·15
111—Sidhwan Canal System—				
18·01—Direction—				
O	-	..	9·01	+9·01
115—Bhakra Dam Administration— P.B.M.B.				
19. Unit-II— (Nangal Dam)				
O	..	..	8·88	+8·88
110—Bist Doab Canal System—				
20·01—Direction—				
O	-	..	8·11	+8·11
103—Sutlej Valley Projects—				
21·01—Direction—				
O	..	-	5·92	+5·92
104—Harike Project—				
22·09—Pensionary Charges—				
O	-	..	5·78	+5·78
118—Shah Nahar Feeder Project—				
23·01—Direction—				
O	-	..	5·01	+5·01
144—Dholbaha Check Dam—				
24·01—Direction—				
O	..	..	4·93	+4·93

147—Low Dam in Kandi Area Phase-I—				
25·01—Direction—				
O	..	..	3·82	+3·82
103—Sutlej Valley Projects—				
26·09—Pensionary Charges—				
O	..	..	3·42	+3·42
111—Sidhwan Canal System—				
27·09—Pensionary Charges—				
O	..	..	2·88	+2·88
113—Makhu Canal System—				
28·01—Direction—				
O	..	..	2·87	+2·87
110—Bist Doab Canal System—				
29·09—Pensionary Charges—				
O	..	..	2·76	+2·76
102—Upper Bari Doab Canal System—				
30·05—Machinery and Equipment—				
O	..	..	2·46	+2·46
118—Shah Nahar Feeder Project—				
31·09—Pensionary Charges—				
O	..	..	1·35	+1·35
120—Madhopur Beas Link Project—				
32·01—Direction—				
O	..	..	1·33	+1·33
147—Low Dam in Kandi Area—				
Phase-I—				
33·06—Suspense—				
O	..	..	1·26	+1·26

109	Shah Nahar Canal System—			
84-01	—Direction—			
	O		1.22	+1.22
80	—General—			
005	—Survey and Investigation—			
35-06	—Suspense—			
	O		1.09	+1.09
2711	—Flood Control and Drainage—			
01	—Flood Control			
001	—Direction and Administration—			
36-03	—Execution—			
	O		15.62	+15.62

Reasons for incurring expenditure without provision of funds in the above cases (serial nos. 1 to 36) have not been intimated (February 1993).

(vi) Saving occurred mainly under :—

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—			
103—Execution—			
O	4,17.52	1.47	—6,15.56
S	1,88.60		
R	10.91		

Augmentation of provision by Rs. 10.91 lakhs through reappropriation in March 1992 was due to grant of additional dearness allowance to Government employees (Rs. 17.47 lakhs), partly set off by saving due to economy measures (Rs. 6.56 lakhs).

Reasons for the final saving of Rs. 6,15.56 lakhs have not been intimated (February 1993).

01—Major Irrigation— Commercial—			
104—Harike Projects—			
2-03—Execution—			
O	4,54.78	2,70.47	—54.51
R	—1,29.80		
	3,24.98		

Reduction in provision by Rs. 1,29.80 lakhs through reappropriation in March 1992 was due to actual requirement of funds under sub-head 'Salaries' (Rs. 1,29.06 lakhs) and economy measures (Rs. 0.74 lakh).

Reasons for the final saving of Rs. 54.51 lakhs have not been intimated (February 1993).

102—Upper Bari
Doab Canal
System—

3.02—Supervision—

O	1,05.85	}	14.97	13.96	—1.01
R	—90.88				

Reduction in provision by Rs. 90.88 lakhs through reappropriation in March 1992 was mainly due to actual requirement of funds under sub-head 'Salaries' (Rs. 88.78 lakhs).

Reasons for the final saving of Rs. 1.01 lakhs have not been intimated (February 1993).

80—General—

004—Research—

4.02—Research—

O	62.26	}	70.59	11.50	—59.09
R	8.33				

Reasons for the final saving of Rs. 59.09 lakhs have not been intimated (February 1993).

001—Direction and
Administration—

5.02—Technical Control
and Supervision—

(Common Establishment)

O	1,89.04	}	2,29.29	1,45.12	—84.17
S	12.79				
R	27.46				

Augmentation of provision by Rs. 27.46 lakhs through reappropriation in March 1992 was due to grant of additional dearness allowance to Government employees (Rs. 35.32 lakhs), partly set off by saving mainly due to actual requirement of funds under the sub-head "Supervision" (Rs. 7.88 lakhs).

Reasons for the final saving of Rs. 84.17 lakhs have not been intimated (February 1993).

005—Survey and
Investigation—

6.03—Execution—

O	1,31.23	}	1,42.37	95.50	—46.87
S	10.24				
R	0.90				

Augmentation of provision by Rs. 0.90 lakh through reappropriation in March 1992 was mainly due to payment of additional dearness allowance to Government employees.

Reasons for the final saving of Rs. 46.87 lakhs have not been intimated (February 1993).

01—Major Irrigation
Commercial—

101—Sirhind Canal
System—

7·03—Execution—

O	7,09·30	}	8,18·96	7,60·29	—58·67
S	93·38				
R	16·28				

Augmentation of provision by Rs. 16·28 lakhs through reappropriation in March 1992 was due to (i) grant of additional dearness allowance to Government employees (Rs. 14·92 lakhs) and (ii) increased expenditure on sub-head 'Wages' (Rs. 0·90 lakh) and travelling expenses (Rs. 0·76 lakh), partly set off by saving due to economy measures (Rs. 0·30 lakh).

Reasons for the final saving of Rs. 58·67 lakhs have not been intimated (February 1993).

119—Rajasthan Feeder—

(Punjab Portion)

8·08—Works
expenditure—

O	1,20·00	1,20·00	91·88	—28·12
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Reasons for the final saving of Rs. 28·12 lakhs have not been intimated (February 1993).

103—Sutlej Valley
Projects—

9·03—Execution—

O	1,72·08	}	1,79·75	1,55·52	—24·23
S	7·67				

Reasons for the final saving of Rs. 24·23 lakhs have not been intimated (February 1993).

112—Bhakra Main
Line Canal
System—

10·03—Execution—

O	4,44·66	}	4,97·22	4,24·14	—73·08
R	52·56				

Augmentation of provision by Rs. 52·56 lakhs through reappropriation in March 1992 was mainly due to grant of additional dearness allowance to Government employees (Rs. 50·18 lakhs) and more expenditure in providing liveries to Group D employees (Rs. 2·30 lakhs).

Reasons for the final saving of Rs. 73·08 lakhs have not been intimated (February 1993).

113—Makhu Canal
System—

11·03—Execution—

O	43·96	}	47·43	27·27	—20·16
R	3·47				

Augmentation of provision by Rs. 3·47 lakhs through reappropriation in March 1992 was mainly due to grant of additional dearness allowance to Government employees.

Reasons for the final saving of Rs. 20·16 lakhs have not been intimated (February 1993).

80—General—

005—Survey and
Investigation—

12·01—Direction—

O 32·00

32·00

16·09

—15·91

Reasons for the final saving of Rs. 15·91 lakhs have not been intimated (February 1993).

04—Medium Irrigation
Non-Commercial—101—Checking of
Nullahas and
Rivers—

13·03—Execution—

O 87·48

R 0·53

88·01

72·98

—15·03

Reasons for the final saving of Rs. 15·03 lakhs have not been intimated (February 1993).

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

14·02—Supervision—

O 25·77

S 4·27

30·04

19·60

—10·44

Reasons for the final saving of Rs. 10·44 lakhs have not been intimated (February 1993).

2711—Flood Control
and Drainage—

03—Drainage—

001—Direction and
Administration—

15·03—Execution—

O 9,78·81

S 54·86

R 0·22

10,33·89

9,05·75

—1,28·14

Reasons for the final saving of Rs. 1,28·14 lakhs have not been intimated (February 1993).

01—Flood Control—

103—Civil Works—

16·08—Works
expenditure—

O 2,75·00

S 2,23·38

4,98·38

4,38·82

—59·56

Reasons for the final saving of Rs. 59·56 lakhs have not been intimated (February 1993).

001—Direction and Administration—

17.02—Supervision—

O	13.63	13.63	0.22	—13.41
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Reasons for the final saving of Rs. 13.41 lakhs have not been intimated (February 1993).

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

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

2701—Major and Medium Irrigation—

80—General—

001—Direction and Administration—

1.01—Direction—

(Common Establishment)

O	4,77.46	4,51.49	—4,51.49
R	—25.97		

Reduction in provision by Rs. 25.97 lakhs through reappropriation in March 1992 was due to expected saving (Rs. 35.95 lakhs) based on actual requirement of funds under 'Salaries, partly set off by excess due to clearance of pending medical reimbursement bills (Rs. 9.12 lakhs) and payment of additional dearness allowance to Government employees (Rs. 0.86 lakh).

01—Major Irrigation—

Commercial—

2.129—Bhakra Dam

Unit No. I

O	4,31.59	4,65.47	—4,65.47
S	45.45		
R	—11.57		

Reduction in provision by Rs. 11.57 lakhs through reappropriation in March 1992 was mainly due to economy measures (Rs. 15.82 lakhs), partly set off by excess due to payment of outstanding bills of 'Machinery and Equipment' (Rs. 3 lakhs) and 'Minor Works' (Rs. 1.17 lakhs).

3.138—Beas Project Unit-II—

(Pong Dam)

O	2,59.17	3,84.32	—3,84.32
S	1,20.57		
R	4.58		

Augmentation of provision by Rs. 4.58 lakhs through reappropriation in March 1992 was due to clearance of pending bills (Rs. 8.29 lakhs), partly set off by saving based on actual requirement (Rs. 3.66 lakhs).

152—Providing Irrigation facilities to Punjab Area under S.Y.L. Project—				
4·07—Other expenditure including interest—				
O	2,60·46		2,60·46	—2,60·46
R				
02—Major Irrigation— Non-Commercial—				
101—Sutlej Yamuna Link Canal Project—				
5·02—Supervision—				
O	2,02·40	}	1,94·26	—1,94·26
R	—8·14			
Reduction in provision by Rs. 8·14 lakhs through reappropriation in March 1992 was due to economy measures.				
80—General—				
800—Other expenditure (Hydel Administration)				
6·03—Mukerian Hydel Project—				
O	1,37·32	}	2,00·00	—2,00·00
S	28·50			
R	34·18			
Augmentation of provision by Rs. 34·18 lakhs through reappropriation in March 1992 was mainly due to (i) payment of additional dearness allowance and arrears of pay to Government employees (Rs. 38·72 lakhs), (ii) increase in rates of contingent articles (Rs. 1·15 lakhs), partly set off by saving due to actual requirement (Rs. 5·88 lakhs).				
02—Major Irrigation— Non-Commercial—				
101—Sutlej Yamuna Link Canal Project—				
7·01—Direction—				
O	1,09·68	}	1,06·91	—1,06·91
R	—2·77			
Reduction in provision by Rs. 2·77 lakhs through reappropriation in March 1992 was due to economy measures.				
01—Major Irrigation— Commercial—				
119—Rajasthan Feeder (Punjab Portion)				
8·03—Execution				
O	75·20	}	93·20	—93·20
S	18·00			

80—General—			
800—Other expenditure			
(Hydel Administration)			
9·02—Anandpur Sahib			
Hydel Project—			
O	21·77		
S	37·61	37·61	—37·61
R	—21·77		

Reduction in provision by Rs. 21·77 lakhs through reappropriation in March 1992 was based on actual requirement.

01—Major Irrigation—

Commercial—

10·131—Nangal Hydel			
Channel Unit III—			
O	37·44		
S	9·65	47·37	—47·37
R	0·28		

137—Beas Project

Unit—I

(B.S.L.)

11·08—Works			
expenditure—			
O	20·06		
S	26·30	47·53	—47·53
R	1·17		

Augmentation of provision by Rs. 1·17 lakhs through reappropriation in March 1992 was due to execution of emergent works.

12·01—Direction—

O	41·56		
S	3·29	47·03	—47·03
R	2·18		

Augmentation of provision by Rs. 2·18 lakhs through reappropriation in March 1992 was due to payment of outstanding bills of 'Office Expenses' (Rs. 0·76 lakh), 'Other Charges' (Rs. 0·70 lakh) and travelling expenses (Rs. 0·47 lakh).

109—Shah Nahar
 Canal System—

13·03—Execution—

O	35·33		
R	6·42	41·75	—41·75

Augmentation of provision by Rs. 6·42 lakhs through reappropriation in March 1992 was mainly due to grant of additional dearness allowance to Government employees.

80—General—

800—Other expenditure—

(Hydel Administration)

14·01—Investigation of
New Schemes—

O	16·55}		
R	—9·41}	7·14	—7·14

Reduction in provision by Rs. 9·41 lakhs through reappropriation in March 1992 was based on actual requirement.

01—Major Irrigation—

Commercial—

130—Nangal Dam
Unit II—15·08—Works
expenditure—

O	4·01}		
R	3·36}	7·37	—7·37

Augmentation of provision by Rs. 3·36 lakhs through reappropriation in March 1992 was due to execution of emergent work.

119—Rajasthan Feeder
(Punjab Portion)

16·02—Supervision

O	2·91}		
R	0·53}	3·44	—3·44

137—Beas Project
Unit—I
(B.S.L.)17·05—Machinery
and Equipment—

O	0·22}		
S	2·98}	3·20	—3·20

109—Shah Nahar
Canal System—

18·02—Supervision—

O	1·73}		
R	0·13}	1·86	—1·86

19·05—Machinery and
Equipment—

O	1·00	1·00	—1·00
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2702—Minor Irrigation—				
02—Ground Water—				
103—Tubewells—				
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
21·04—Installation of 92 Deep Tubewells in Mahalpur Block in Hoshiarpur District—				
O	21·40	21·40		—21·40
22·05—Installation of 96 Tubewells in Shahkot Block in District Jalandhar				
O	4·57	4·57		—4·57
2711—Flood Control and Drainage—				
03—Drainage—				
052—Machinery and Equipment—				
23·05—Machinery and Equipment—				
S	3·74	3·74		—3·74

Reasons for non-utilisation of the entire provision in the above cases (serial nos. 1 to 23) have not been intimated (February 1993).

Capital :

(vii) The expenditure exceeded by Rs. 22,52,08,448 (31·1 percent of the provision) which requires regularisation.

(ix) Excess (partly counterbalanced by saving as mentioned in notes (xi) and (xii) below) occurred mainly under the following heads :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
4701—Capital Outlay on Major and Medium Irrigation—			
01—Major Irrigation—			
Commercial—			
143—Thein Dam—			
1·06—Suspense—			
O	23,00·00	1,68,02·06	+1,45,02·06

Reasons for the final excess of Rs. 1,45,02.06 lakhs have not been intimated (February 1993).

2.141—Sutlej Yamuna
Link Canal
Project—

O	3,00.00	3,00.00	22,57.63	+19,57.63
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Reasons for the final excess of Rs. 19,57.63 lakhs have not been intimated (February 1993).

147—Low Dam in
Kandi Area—

3.08—Works
expenditure—

O	4,57.33	5,74.33	6,87.44	+1,13.11
R	1,17.00			

Augmentation of provision by Rs. 1.17 lakhs through reappropriation in March 1992 was due to decision of the Government to complete the on going works.

Reasons for the final excess of Rs. 1.13.11 lakhs have not been intimated (February 1993).

146—Shahpur Kandi
Project—

4.08—Works
expenditure—

O	20.40	1,42.50	1,20.78	—21.72
R	1,22.10			

Augmentation of provision by Rs. 1.22.10 lakhs through reappropriation in March 1992 was due to Post-budget decision of the Government to complete the on going works.

Reasons for the final saving of Rs. 21.72 lakhs have not been intimated (February 1993).

03—Medium Irrigation—
Commercial—

103—Extension and
Improvement of
Shah Nehar—

5.06—Suspense—

O	3,50.00	3,50.00	4,21.91	+71.96
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Reasons for the final excess of Rs. 71.96 lakhs have not been intimated (February 1993).

102—Utilisation of
Surplus Ravi
Beas Water—

6.08—Works
expenditure—

O	1,00.00	1,49.50	1,57.55	+8.05
R	49.50			

The provision was augmented by Rs. 49.50 lakhs through reappropriation in March 1992 to complete the on going works.

Reasons for the final excess of Rs. 8.05 lakhs have not been intimated (February 1993).

01—Major Irrigation— Commercial—					
147—Low Dam Kandi Area—					
7·03—Execution—					
O	1,14·38	}	1,16·58	1,57·94	+41·36
R	2·20				

Augmentation of provision by Rs. 2·20 lakhs through reappropriation in March 1992 was due to payment of additional dearness allowance to Government employees (Rs. 6·15 lakhs), partly set off by saving due to reduced requirement under travelling expenses, medical reimbursement and contingency (Rs. 4·56 lakhs).

Reasons for the final excess of Rs. 41·36 lakhs have not been intimated (February 1993).

146—Shahpur Kandi Project—				
8·06—Suspense—				
O	0·50	}	40·72	+40·72
R	—0·50			

Withdrawal of the entire provision through reappropriation in March 1992 was due to non-availability of material

Reasons for the final excess of Rs. 40·72 lakhs have not been intimated (February 1993).

03—Medium Irrigation— Commercial—					
103—Extension and Improvement of Shah Nehar—					
9·01—Direction—					
O	19·84		19·84	54·15	+34·31

Reasons for the final excess of Rs. 34·31 lakhs have not been intimated (February 1993).

01—Major Irrigation— Commercial—					
146—Shahpur Kandi Project—					
10·01—Direction—					
O	77·10	}	1,57·00	1,04·69	—52·31
R	79·90				

Augmentation of provision by Rs. 79·90 lakhs through reappropriation in March 1992 was due to grant of additional dearness allowance to Government employees (Rs. 78·90 lakhs) and payment of outstanding bills of travelling expenses and medical reimbursement (Rs. 1 lakh).

Reasons for the final saving of Rs. 52·31 lakhs have not been intimated (February 1993).

03—Medium Irrigation— Commercial—					
108—Directorate of Water Resources Kandi Watershed and Area Development Project—					
17·03—Execution—					
O	26·06	}	26·17	53·60	+27·43
R	0·11				

Reasons for the final excess of Rs. 27·43 lakhs have not been intimated (February 1993).

01—Major Irrigation—
Commercial—147—Low Dam in
Kandi Area—

12.06—Suspense—

O	67.00	67.00	89.37	+22.37
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Reasons for the final excess of Rs. 22.37 lakhs have not been intimated (February 1993).

03—Medium Irrigation—
Commercial—

13.02—Supervision—

O	47.10	46.78	64.82	+18.04
R	-0.32			

Reasons for the final excess of Rs. 18.04 lakhs have not been intimated (February 1993).

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

14.02—Supervision—

O	49.35	53.50	64.86	+11.36
R	4.15			

Augmentation of provision by Rs. 4.15 lakhs through reappropriation in March 1992 was due to grant of additional dearness allowance to Government employees (Rs. 5.70 lakhs), partly set off by saving due to stoppage of certain works on the project (Rs. 1.90 lakhs).

Reasons for the final excess of Rs. 11.36 lakhs have not been intimated (February 1993).

4711—Capital Outlay
on Flood Control
Projects—

03—Drainage—

799—Suspense—

15.06—Suspense—

O	1,00.00	1,00.00	12,34.67	+11,34.67
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Reasons for the final excess of Rs. 11,34.67 lakhs have not been intimated (February 1993).

01—Flood Control—

103—Civil Works—

16.08—Works

expenditure—
(Centrally Sponsored Scheme)

O	1.25.00	2,00.00	2,42.66	+42.66
S	62.50			
R	12.50			

Augmentation of provision by Rs. 12.50 lakhs through reappropriation in March 1992 was due to execution of urgent works.

Reasons for the final excess of Rs. 42.66 lakhs have not been intimated (February 1993).

03—Drainage—				
03—Civil Works— (Anti Waterlogging, Drainage and Flood Control)—				
17.08—Works— expenditure—				
O	7,49.96	}	6,70.00	7,58.37
R	—79.96				}	+88.37

Reduction in provision by Rs. 79.96 lakhs through reappropriation in March 1992 was due to non-purchase of the trunching machine (Rs. 70 lakhs) and transfer of funds to correct appropriate head "Machinery and equipment" (Rs. 9.96 lakhs).

Reasons for the final excess of Rs. 88.37 lakhs have not been intimated (February 1993).

6705—Loans for Command Area Development—						
190—Loans to Public Sector and other undertakings—						
18.01—Loans to Punjab State Tubewell Corporation—						
O	14,77.50	}	20,11.17	20,11.17		
S	57.24				}	..
R	4,76.43					

Augmentation of provision by Rs. 4,76.43 lakhs through reappropriation in March 1992 was due to capital contribution and achievement of World Bank Target.

4702—Capital outlay on Minor Irrigation—				
800—Other expenditure—				
19.02—Share Capital to Punjab State Tubewell Corporation—				
O	4,92.50	}	5,58.83	5,58.83
R	66.33			

Augmentation of provision by Rs. 66.33 lakhs through reappropriation in March 1992 was due to capital contribution and achievement of World Bank Target.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
4701—Capital Outlay on Major and Medium Irrigation—			
03—Medium Irrigation— Commercial—			
1.104—Lining of Channels— Phase—II—			
O	..	15,84.33	+15,84.33

01—Major Irrigation— Commercial—				
2.115—Bhakra Dam Administration B.B.M.B.— Unit—I— (Bhakra Dam)				
0	..	..	9,44.84	+9,44.84
03—Medium Irrigation— Commercial—				
3.104—Lining of Channels— (Phase—I)				
0	..	..	6,44.33	+6,44.33
01—Major Irrigation— Commercial—				
115—Bhakra Dam Administration B.B.M.B.—				
4.—Right Bank Power Plant—				
0	..	..	5,01.92	+5,01.92
114—Beas Project—				
5.—Unit—I (Beas Project)				
0	..	..	1,25.54	+1,25.54
6.—Other expenditure—				
0	..	..	1,07.18	+1,07.18
03—Medium Irrigation— Commercial—				
105—Construction of New Distributaries and Minors—				
7.08—Works expenditure—				
0	..	..	79.67	+79.67
01—Major Irrigation— Commercial—				
115—Bhakra Dam Administration B.B.M.B.—				
8.—Right Bank Power Plant—				
0	..	..	49.27	+49.27
147—Low Dam in Kandi Area—				
9.01—Direction—				
0	..	..	43.88	+43.88

03—Medium Irrigation— Commercial—				
112—Providing Irrigation facilities to Punjab areas under S.Y.L. Project—				
10.06—Suspense—				
O	..	..	40.16	+40.16
01—Major Irrigation— Commercial—				
143—Thein Dam—				
11.03—Execution—				
O	..	..	37.86	+37.86
144—Dholbaha Check Dam—				
12.03—Execution—				
O	..	..	32.99	+32.99
13.08—Works expenditure—				
O	..	..	25.60	+25.60
143—Thein Dam—				
14.02—Supervision—				
O	..	..	25.57	+25.57
118—Shah Nehar Feeder—				
15.06—Suspense—				
O	..	..	15.52	+15.52
114—Beas Project—				
16—Unit—II (Beas Dam)				
O	..	..	13.09	+13.09
17—Beas Transmission Project—				
O	..	..	10.17	+10.17
03—Medium Irrigation— Commercial—				
102—Utilisation of Surplus Ravi Beas Water—				
18.01—Direction—				
O	..	..	9.94	+9.94

01—Major Irrigation— Commercial—			
144—Dholbaha Check Dam—			
19.06—Suspense—			
0		7.50	+7.50
03—Medium Irrigation— Commercial—			
106—Modernisation of existing canals—			
20.01—Direction—			
0		5.44	+5.44
105—Construction of New Distributaries and Minors—			
21.01—Direction—			
0		5.03	+5.03
01—Major Irrigation— Commercial—			
118—Shah Nehar Feeder—			
22.08—Works expenditure—			
0		3.33	+3.33
115—Bhakra Dam Administration B.B.M.B.—			
Unft—III			
23.06—Suspense—			
0		2.18	+2.18
144—Dholbaha Check Dam—			
24.01—Direction—			
0		1.62	+1.62
4711—Capital outlay on Flood Control Projects—			
01—Flood Control—			
25.799—Suspense—			
0		52.98	+52.98

Reasons for incurring expenditure without provision of funds in the above cases (serial nos. 1 to 25) have not been intimated (February 1993).

(xi) Saving occurred mainly under :—

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

6801—Loans for
Power Projects—

1-201—Hydel Generation—

O	1,78,25.00	1,78,25.00	54,18.24	—1,24,06.76
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Reasons for the final saving of Rs. 1,24,06.76 lakhs have not been intimated (February 1993).

4701—Capital Outlay
on Major and
Medium Irrigation—

01— Major Irrigation—
Commercial—

143— Thein Dam—

2.05—Machinery and
Equipment—

O	36,31.36	34,31.40	8,43.08	—25,88.32
R	—1,99.96			

Reduction in provision by Rs. 1,99.96 lakhs through reappropriation in March 1992 was due to non-finalisation of tenders.

Reasons for the final saving of Rs. 25,88.32 lakhs have not been intimated (February 1993).

3-08—Works
expenditure—

O	93,30.35	93,31.00	79,06.22	—14,24.78
R	0.65			

Reasons for the final saving of Rs. 14,24.78 lakhs have not been intimated (February 1993).

4-01—Direction—

O	17,38.29	17,37.60	12,80.76	—4,56.84
R	—0.69			

Reasons for the final saving of Rs. 4,56.84 lakhs have not been intimated (February 1993).

03— Medium Irrigation—
Commercial—

103— Extension and
Improvement of
Shah Nehar—

5-08—Works expenditure—

O	10,27.68	8,61.01	8,58.09	—2.92
R	—1,66.67			

Reduction in provision by Rs. 1,66.67 lakhs through reappropriation in March 1992 was due to cut imposed by the Planning department.

Reasons for the final saving of Rs. 2.92 lakhs have not been intimated (February 1993).

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

6.08—Works expenditure—

O	1,00.00}			
R	—57.00}	43.00	5.78	—37.22

Reduction in provision by Rs. 57 lakhs through reappropriation in March 1992 was due to stoppage of works.

Reasons for the final saving of Rs. 37.22 lakhs have not been intimated (February 1993).

01— Major Irrigation—
Commercial—

147— Low Dam in
Kandi Area—

7.02—Supervision—

O	77.29}			
R	0.80}	78.09	0.87	—77.22

Reasons for the final saving Rs. 77.22 lakhs have not been intimated (February 1993).

03— Medium Irrigation—
Commercial—

103— Extension and
Improvement of
Shah Nehar—

8.03—Execution—

O	1,00.38}			
R	6.99}	1,07.37	58.37	—49.00

Augmentation of provision by Rs. 6.99 lakhs through reappropriation in March 1992 was mainly due to payment of additional dearness allowance to Government employees.

Reasons for the final saving of Rs. 49 lakhs have not been intimated (February 1993).

119— Communication system
on Canals—

9.08—Works expenditure—

O	25.00}			
R	—25.00}	..	..	..

Withdrawal of the entire provision through reappropriation in March 1992 was due to non-finalisation of consultancy for providing communication system on canals.

108— Directorate of
Water Resources
Kandi Watershed
and Area Development
Project—

10·02—Supervision—

O	26·24	} 26·14	2·04	—24·10
R	—0·10			

Reasons for the final saving of Rs. 24·10 lakhs have not been intimated (February 1993).

121— Setting up of
Punjab Irrigation
Management Training
Institute—

11·08—Works
expenditure—

O	25·00	} 5·00	2·51	—2·49
R	—20·00			

Reduction in provision by Rs. 20 lakhs through reappropriation in March 1992 was due to non-clearance of the scheme by the Government.

Reasons for the final saving of Rs. 2·49 lakhs have not been intimated (February 1993).

4702—Capital Outlay on
Minor Irrigation—

800— Other
expenditure—

12·08—Works
expenditure—

O	44·48	} 40·38	12·15	—28·23
R	—4·10			

Reduction in provision by Rs. 4·10 lakhs through reappropriation in March 1992 was due to actual requirement.

Reasons for the final saving of Rs. 28·23 lakhs have not been intimated (February 1993).

13·02—Share Capital
to Punjab State
Tubewell Corporation—
(Centrally Sponsored Scheme)

O	12·50	}
R	—12·50			

Withdrawal of the entire provision through reappropriation in March 1992 was due to non-availability of material.

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

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+ Saving—
4701—Capital Outlay on Major and Medium Irrigation—			
01— Major Irrigation Commercial—			
125— Lining of Channels—			
1·08—Works expenditure—			
O	12,54·85	} 12,45·84	—12,45·84
R	—9·01		

Reduction in provision by Rs. 9.01 lakhs through reappropriation in March 1992 was due to economy measures.

03— Medium Irrigation—
Commercial—

117— Bhakra Dam
(Unit No. I)—

2.06—Suspense—

O	7,34.61		
R	—3,58.18	3,76.43	—3,76.43

Reduction in provision by Rs. 3,58.18 lakhs through reappropriation in March 1992 was due to non-availability of material.

01— Major Irrigation
Commercial—

125— Lining of Channels—

3.06—Suspense—

O	3,80.00	3,80.00	—3,80.00
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4.03—Execution—

O	3,30.90		
R	—8.72	3,22.18	—3,22.18

Reduction in provision by Rs. 8.72 lakhs through reappropriation in March 1992 was due to economy measures (Rs. 15.75 lakhs), partly set off by excess due to grant of additional dearness allowance to Government employees (Rs. 6.80 lakhs) and clearance of pending bills of liveries (Rs. 0.23 lakh).

03— Medium Irrigation—
Commercial—

123— Construction of
Syphen at R.D.
No. 79700 (Bist Doab)

5.08—Works expenditure—

O	65.00	65.00	—65.00
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01— Major Irrigation—
Commercial—

125— Lining of Channels—

6.01—Dirction—

O	58.54	58.54	—58.54
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7.02—Supervision—

O	51.71		
R	17.73	69.44	—69.44

Augmentation of provision by Rs. 17.73 lakhs through reappropriation in March 1992 was mainly due to grant of additional dearness allowance to Government employees (Rs. 17.16 lakhs) and enhancement in rent, rates and taxes (Rs. 0.62 lakh).

03— Medium Irrigation—
Commercial—

120— Training abroad to
senior officers of
Irrigation Department—

8-08—Works expenditure—

O	50.00	}	0.50	..	—0.50
R	—49.50				

Reduction in provision by Rs. 49.50 lakhs through reappropriation in March 1992 was due to non-finalisation of tenders.

01— Major Irrigation—
Commercial—

148— Providing Irrigation
facilities to Himachal
areas below Talwara—

9-08—Works expenditure—

O	5.00	5.00	..	—5.00
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125— Lining of Channels—

10-05—Machinery and
Equipment—

O	4.00	4.00	..	—4.00
---	------	------	----	-------

03— Medium Irrigation—
Commercial—

110— Construction of
new lined combined
channel of Bikaner
canal and main branch
of Eastern canal—

11-08—Works expenditure—

O	1.00	1.00	..	—1.00
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4801—Capital Outlay on
Power Projects—

01— Hydel Generation—

Bhakra Right
Bank Power Project—

12-06—Suspense—

O	3,62.15	3,62.15	..	—3,62.15
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13-07—Advance to
B.B.M.B.

S	99.11	99.11	..	—99.11
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Bhakra Left Bank
Power Project—

14-06—Suspense—

O	48.31	48.31	..	—48.31
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4702—Capital Outlay on Minor Irrigation—				
800— Other expenditure—				
15.06—Machinery and Equipment—				
O	10.00		10.00	—10.00
16.03—Integrated utilisation of water resources—				
O	3.32		3.32	—3.32

Reasons for non-utilisation of the entire provision in the above cases (serial nos. 1 to 16) have not been intimated (February 1993).

(XIII) 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 of Works Outlay during 1989-90, 1990-91 and 1991-92:—

Head of Account	Year	Works Outlay	Direction and Ad- ministration Charges	Machinery and Equip- ment Charges	Percentage of Works Outlay	
					Direction and Ad- ministra- tion Charges	Machinery and Equipment Charges
(In lakhs of rupees)						
1	2	3	4	5	6	7
Bhakra Canal	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
	1991-92	1,49.45	4,51.64	0.23	3,02.20	0.15
Thein Dam	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
	1991-92	79,06.22	13,44.19	8,43.07	17.00	10.66
Dholbaha Check Dam	1989-90	1,59.99	64.17	..	40.11	..
	1990-91	73.92	50.28	..	68.01	..
	1991-92	25.60	34.60	..	1,35.15	..
Shahpur Kandi Project	1989-90	2,87.68	36.83	..	12.80	..
	1990-91	1,47.24	20.33	0.12	13.80	0.08
	1991-92	1,20.77	1,05.11	3.94	87.03	3.26
Low Dam in Kandi Area	1989-90	3,05.81	1,27.96	..	41.75	..
	1990-91	1,89.89	1,42.48	..	75.03	..
	1991-92	6,87.44	2,02.19	0.66	29.41	0.09
Harike Project	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
	1991-92	1,02.05	2,88.87	0.08	2,83.06	0.07
Garhi Lift Irrigation Scheme	1989-90	1.55	0.04	..	..	..
	1990-91	..	..	..	..	..
	1991-92	..	..	..	..	..
Sutlej Yamuna Link Project	1989-90	42,94.17	9,01.87	7.32	21.00	0.17
	1990-91	24,92.09	7,71.15	..	30.94	..
	1991-92	10,63.10	7,97.79	..	75.04	..
Open Canals	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
	1991-92	10,50.17	23,18.36	5.38	2,20.76	0.51

Suspense Transactions—(i) The expenditure under this grant includes Rs. 2,20,79.07 lakhs booked under the minor head 'Suspense'. The Minor head 'Suspense' is not a final head of account. It accommodates interim transactions where further payments or adjustments of value are necessary before the transactions can be considered complete and finally accounted for. Accordingly the transactions under this head, if not adjusted to the final head of account, are carried forward from year to year. The 'Suspense' head has three sub-divisions viz. (1) Stock, (2) Miscellaneous Works Advances and (3) Workshop Suspense.

The nature and accounting of the transactions under each of these sub-divisions are explained below:—

(1) **Stock.**—This head is debited with the value of materials acquired not for any particular work but for the general use of the division. It is credited with the value of the materials issued or transferred to other divisions or otherwise disposed off. This sub-head will, therefore, show a debit balance representing the value of materials held in stock plus unadjusted charges connected with manufacture, if any.

(2) **Miscellaneous Works Advances.**—The sub-head accommodates debits for the value of stores sold on credit, expenditure incurred on deposit works in excess of deposits received, losses of cash or stores not written off and sums recoverable from Government servants etc. A debit balance thus represents recoverable amount.

(3) **Workshop Suspense.**—The charges for jobs executed or other operations in Public Works Department Workshops are debited to this sub-head pending their recovery or adjustment.

(ii) An analysis of 'Suspense' transactions in the grant in 1991-92 is given below:—

Head	Opening balance +Debit —Credit	Debit	Credit	Closing balance +Debit —Credit
(In lakhs of rupees)				
2701—Major and Medium Irrigation—				
Stock	+2,11.70	6,53.38	5,62.95	+3,02.13
Miscellaneous Works Advances	+6,64.34	1,56.68	1,44.69	+6,76.33
Total	+8,76.04	8,10.06	7,07.64	+9,78.46
2702—Minor Irrigation—				
Stock	+8.19	..	..	+8.19
Miscellaneous Works Advances	+5.93	..	..	+5.93
Total	+14.12	..	..	+14.12
2711—Flood Control and Drainage—				
Stock	—0.66	0.26	6.84	—7.24*
Miscellaneous Works Advances	—0.09	0.39	0.17	+0.13
Total	—0.75	0.65	7.01	—7.11

*The minus balance is due to misclassification by the department. The matter is under correspondence with the department.

4701—Capital outlay on Major and Medium Irrigation—				
Stock	+59,54.79	1,44,08.73	1,12,43.73	+91,19.79
Miscellaneous Works Advances	1,19,61.45	53,00.44	67,99.28	+1,04,62.61
Workshop Suspense	+11.43	2,59.50	2,59.50	+11.43
Total	+1,79,27.67	1,99,68.67	1,83,02.51	+1,95,93.83
4702—Capital Outlay on Minor Irrigation				
Stock	+22.88	1.93	4.61	+20.20
Miscellaneous Works Advances	+15.82	10.11	1.64	+24.29
Total	38.70	12.04	6.25	+44.49
4711—Capital Outlay on Flood Control Projects—				
Stock	+3,18.39	12,41.20	11,41.46	+4,18.13
Miscellaneous Works Advances	+4,04.83	46.45	35.88	+4,15.40
Total	7,23.22	12,87.65	11,77.34	+8,33.53

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 6,64,83,000	6,64,83,000	5,27,75,562	-1,37,07,438
Supplementary ..			
Amount surrendered during the year (March 1992)			21,03,000
Charged			
Original 1,00,000	1,00,000	..	-1,00,000
Supplementary ..			

Amount surrendered during the year

Notes and Comments—

- (i) Entire charged appropriation remained unutilised.
- (ii) Rupees 21.03 lakhs were surrendered in March 1992; ultimate saving in the voted grant was Rs. 1,37.07 lakhs.
- (iii) Saving (partly set off by excess as mentioned in note (vi) below) occurred mainly under the following heads:—

Head	Total grant	Actual expenditure	Excess-+ Saving—
(in lakhs of rupees)			
02—Employment—			
101—Employment Services—			
101—Employment Exchange—			
O 2,04.68	2,04.82	1,48.20	-56.62
R 0.14			
Reasons for the final saving of Rs. 56.62 lakhs have not been intimated (February 1993).			
800—Other expenditure—			
2.02—Unemployment Allowance to Educated unemployed persons—			
O 85.00	80.20	63.44	-16.76
R -4.80			

Reduction in provision by Rs. 4.80 lakhs through reappropriation in March 1992 was due to lesser number of beneficiaries than anticipated (Rs. 6 lakhs) partly set off by excess due to more expenditure on "Office Expenses" (Rs. 1.20 lakhs)

Reasons for the final saving of Rs. 16.76 lakhs have not been intimated (February 1993).

001--Direction and Administration--

3.01--Directorate of Employment--

O	34.83	} 34.86	20.35	--14.51
R	0.03			

Reasons for the final saving of Rs. 14.51 lakhs have not been intimated (February 1993).

004--Research, Survey and Statistics--

4.01--Survey and Statistics

O	33.32	} 33.34	19.24	--14.10
R	0.02			

Reasons for the final saving of Rs. 14.10 lakhs have not been intimated (February 1993).

(iv) In the following cases, the entire provision remained unutilised--

Head	Total grant	Actual expenditure	Excess-/- Saving--
			(In lakhs of rupees)
01--Labour			
102--Working Conditions and Safety-			
1.02--Strengthening of Directorate of Factories			
O	12.65	} 4.78	--4.78
R	--7.87		

Reduction in provision by Rs. 7.87 lakhs through reappropriation in March 1992 was due to late sanction of the scheme.

02--Employment--

101--Employment Services--

2.03--Salary Component of District Scheme of Employment--

O	3.00	} 0.50	--0.50
R	--2.50		

Reduction in provision by Rs. 2.50 lakhs through reappropriation in March 1992 was due to rationalisation of the department.

Reasons for the non-utilisation of the entire provision in the above cases (serial nos. 1 and 2) have not been intimated (February 1993).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
01—Labour—			
101—Industrial Relations—			
1.05—Creation of Labour Courts at Sangrur and Ludhiana—			
O	8.00		
R	—8.00		

Withdrawal of the entire provision through reappropriation in March 1992 was due to non-sanction of the scheme by the Government.

2.04—Creation of Special Cell for Women—

O	4.35		
R	—4.35		

Withdrawal of the entire provision through reappropriation in March 1992 was due to late sanction of the scheme.

02—Employment—

001—Direction and Administration—

3.02—Setting up of account section at Head office—

O	1.00		
R	—1.00		

Withdrawal of the entire provision through reappropriation in March 1992 was due to non-sanction of the scheme by the Government.

(vi) Excess occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
01—Labour—			
102—Working Conditions and Safety—			
01—Factory Inspectorate—			
O	42.38		
R	5.97		
	48.35	48.68	+0.33

Augmentation of provision by Rs. 5.97 lakhs through reappropriation in March 1992 was mainly due to payment of arrears of salary to the staff, purchase of new vehicles and more expenditure on office expenses.

Grant No. 17—Local Government, Housing and Urban Development

	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Revenue :			
Major heads :			
2216—Housing,			
2217—Urban Development,			
2245—Relief on account of Natural Calamities,			
3475—Other General Economic Services and			
3604—Compensation and Assignments to Local Bodies and Panchayat; Raj Institutions			
Voted—			
Original 20,76,59,000	26,57,12,000	26,91,93,386	+34,81,386
Supplementary 5,80,53,000			
Amount surrendered during the year (March 1992)			
Charged—			1,50,000
Original 30,000	45,000	15,178	—29,822
Supplementary 15,000			
Amount surrendered during the year			
Capital :			
Major heads :			
4216—Capital Outlay on Housing,			
4217—Capital Outlay on Urban Development,			
5475—Capital Outlay on other General Economic Services,			
6215—Loans for Water Supply and Sanitation,			
6216—Loans for Housing and			
6217—Loans for Urban Development—			
Voted—			
Original 28,27,74,000	28,27,74,000	30,72,62,375	+2,44,88,375
Supplementary ..			

Amount surrendered during the year
(March 1992)

1,70,20,000

Charged—

Original	10,00,00,000	}	10,00,00,000	..	—10,00,00,000
Supplementary	..				

10,00,00,000

Amount surrendered during the year
(March 1992)

Notes and comments—

Revenue :

(i) The excess of Rs. 34.81 lakhs over the voted grant requires regularisation.

(ii) In view of the final excess of Rs. 34.81 lakhs over the voted grant, the supplementary grant of Rs. 5,80.53 lakhs obtained in March 1992 proved inadequate.

(iii) Excess (partly set off by saving under other heads as mentioned in note (v) below) occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
2217—Urban Development—			
80—General			
191—Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards etc.—			
01—Grant-in-aid to Local Bodies—			
O 0.36	93.21	1,45.42	+52.21
S 92.85			

Reasons for the final excess of Rs. 52.21 lakhs have not been intimated (February 1993).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
2245—Relief on account of Natural Calamities—			
02—Floods, Cyclones etc.—			
193—Assistance to Local bodies and other non-Government Bodies/Institutions—			
O		10.25	+10.25

Reasons for incurring expenditure without provision of funds in the above case have not been intimated (February 1993).

(v) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
2216—Housing—			
03—Rural Housing—			
102—Provision of house site to the landless—			
1101—House sites to Landless workers in rural areas—			
O 12.23	6.15	2.79	-3.36
R -6.08			
Reduction in provision by Rs. 6.08 lakhs through reappropriation in March 1992 was due to transfer of surplus staff to other schemes.			
Reasons for the final saving of Rs. 3.36 lakhs have not been intimated (February 1993).			
2217—Urban Development—			
80—General—			
001—Direction and Administration—			
2.04—Town Planner—			
O 3,28.85	3,28.47	3,19.63	-8.84
R -0.38			
Reduction in provision by Rs. 0.38 lakh through reappropriation [in March 1992 was due to economy measures (Rs. 1.07 lakhs), partly set off by excess due to increase in cost of lubricants (Rs. 0.58 lakh) and more expenditure on travelling expenses and other charges (Rs. 0.11 lakh)].			
Reasons for the final saving of Rs. 8.84 lakhs have not been intimated (February 1993).			
3.04—Municipal Elections—			
O 20.40	20.40	13.80	-6.60
Reasons for the final saving of Rs. 6.60 lakhs have not been intimated (February 1993).			

Capital :

(vi) The excess of Rs. 2,44.88 lakhs over the voted grant requires regularisation.

(vii) Excess (partly set off by saving under other heads as mentioned in notes (ix), (x) and

(xi) 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—			
050—Land—			
O 12,31.00	12,31.00	25,25.82	+12,94.82

Reasons for the final excess of Rs. 12,94.82 lakhs have not been intimated (February 1993).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
4217—Capital Outlay on Urban Development—			
60—Other Urban Development Schemes—			
1.001—Direction and Administration—			
O		63.69	+63.69
2.051—Construction—			
O		15.67	+15.67
3.799—Suspense—			
O		13.41	+13.41
4.800—Other expenditure—			
O		1.89	+1.89

Reasons for incurring expenditure without provision of funds in the above four cases (serial nos. 1 to 4) have not been intimated (February 1993).

(ix) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
6216—Loans for Housing—			
02—Urban Housing—			
800—Other Loans—			
1.02—Loans to other parties for Construction of Houses under M.I.G. Housing Schemes—			
O 1,30.00	80.00	91.10	+11.10
R 50.00			

Reduction in provision by Rs. 50 lakhs through reappropriation in March 1992 was due to less receipt of loan applications than anticipated.

Reasons for the final excess of Rs. 11.10 lakhs have not been intimated. (February 1993).

2.01—Loans to other parties for Construction of Houses under L.I.G. Housing Schemes—			
O 40.00	40.00	20.01	—19.99

Reasons for the final saving of Rs. 19.99 lakhs have not been intimated (February 1993).

03—Rural Housing—

800—Other Loans—

3.02—Loans for Construction
of houses for landless
workers—

O 28.36

R -12.36

16.00

15.27

-0.73

Reduction in provision by Rs. 12.36 lakhs through reappropriation in March 1992 was due to transfer of the scheme to HUDCO.

4.01—Loans for Construction
of houses in rural areas
under Village Housing
Project Scheme—

O 50.00

50.00

40.50

-9.50

Reasons for the final saving of Rs. 9.50 lakhs have not been intimated (February 1993).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
6216—Loans for Housing—			
02—Urban Housing—			
201—Loans to Housing Boards—			
01—Loans to Punjab State Housing Board—			
O 1,00.00			
R -1,00.00			

Withdrawal of the entire provision through reappropriation in March 1992 was due to non-clearance of the scheme by the Government.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
4217—Capital Outlay on Urban Development—			
60—Other Urban Development Schemes—			
1.800—Other expenditure— (Centrally Sponsored Scheme)			
O 4,00.00	4,00.00		-4,00.00
6215—Loans for Water Supply and Sanitation—			
01—Water Supply—			
2.191—Loans for Local bodies, Municipalities etc.—			
O 3,54.50	3,54.50		-3,54.50

6217—Loans for Urban Development—

03—Integrated Development of
Small and Medium Towns—

800—Other Loans—

3-01—Loans for Development of
Small and Medium Towns—

O	1,00-00	1,00-00	..	—1,00-00
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4-01—Loans for Development
of Small and Medium
Towns—

(Centrally Sponsored Scheme)

O	1,00-00	1,00-00	..	—1,00-00
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Reasons for non-utilization of the entire provision in the above four cases (serial nos. 1 to 4) have not been intimated (February 1993).

Charged—

(xii) Saving occurred under :—

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

4217—Capital Outlay on Urban
Development—60—Other Urban Development
Schemes—

050—Land—

O	10,00-00	}
R	—10,00-00	

Withdrawal of the entire appropriation through reappropriation in March 1992 was due to non-sanction of funds by the Finance department.

(xiii) Suspense transactions—The expenditure in the grant includes Rs. 13.41 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 1991-92 together with the opening and closing balance is given below :—

Head	Opening balance +Debit —Credit	Debit	Credit	Closing balance +Debit —Credit
Major head :				
4217—Capital Outlay on Urban Development—				
Stock	+19.23	13.41	9.42	+23.22

Grant No. 18—Personnel and Administrative Reforms

	Total grant/ appropriation / Rs.	Actual expenditure Rs.	Excess-+ Saving— Rs.
Revenue :			
Major heads :			
2051—Public Service Commission and			
2070—Other Administrative Services			
Voted—			
Original	2,35,01,000	58,71,708	—1,76,29,292
Supplementary	..		
Amount surrendered during the year (March 1992)			1,55,14,000
Charged—			
Original	49,98,000	48,14,502	—7,98,498
Supplementary	6,15,000		
Amount surrendered during the year			..

Notes and comments—

(i) Rupees 1,55.14 lakhs were surrendered in March 1992; ultimate saving in the voted grant was Rs. 1,76.29 lakhs.

(ii) In view of the final saving of Rs. 7.98 lakhs in the charged appropriation, the supplementary grant of Rs. 6.15 lakhs obtained in March 1992 proved unnecessary.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess-+ Saving—
2070—Other Administrative Services—			
003—Training—			
01—Training—			
O	2,10.00	43.75	—14.25
R	—1,52.00		

Reduction in provision by Rs. 1,52 lakhs through reappropriation in March 1992 was due to cut imposed by the Planning department.

Reasons for the final saving of Rs. 14.25 lakhs have not been intimated (February 1993).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess-+ Saving—
2070—Other Administrative Services—			
003—Training—			
2.01—Training— (Centrally Sponsored Scheme)			
O	5.00	..	—5.00

Reasons for non-utilisation of the entire provision in the above case have not been intimated (February 1993).

Grant No. 19—Planning

	Total grant/ appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue :			
Major heads :			
3451—Secretariat— Economic Services and			
3454—Census Surveys and Statistics—			
Voted—			
Original	2,91,45,81,000	3,00,90,23,215	+6,48,42,215
Supplementary	2,96,00,000		
	2,94,41,81,000		
Amount surrendered during the year (March 1992)			79,02,000
Charged—			
Original	16,000	..	—16,000
Supplementary	..		
	16,000		
Amount surrendered during the year			..

Notes and comments—

- (i) The excess of Rs. 6,48,42,215 over the voted grant requires regularisation.
- (ii) The entire charged appropriation remained unutilised.
- (iii) In view of the final excess of Rs. 6,48.42 lakhs over the voted grant, the supplementary grant of Rs. 2,96 lakhs obtained in March 1992 proved inadequate.
- (iv) Excess in the voted grant (partly set off by saving under other heads as mentioned in notes (v), (vi) and (vii) below) occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
3451—Secretariat— Economic Services—			
101—Planning Commission/ Planning Board—			
01—Planning Board—			
O	2,87,50.26	2,98,14.40	+7,68.14
S	2,96.00		

Reasons for the final excess of Rs. 7,68.14 lakhs have not been intimated (February 1993).

(v) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
3454—Census Surveys and Statistics—			
02—Surveys and Statistics—			
204—Central Statistical Organisation—			
1.01—Economic Advice and Statistics—			
O	2,63.78		
R	-31.88		
	2,31.90	2,17.03	-14.87

(In lakhs of rupees)

Reduction in provision by Rs. 31.88 lakhs through reappropriation in March 1992 was mainly due to posts remaining vacant (Rs. 37.24 lakhs), partly set off by excess due to clearance of pending bills and other committed liabilities (Rs. 5.45 lakhs).

Reasons for the final saving of Rs. 14.87 lakhs have not been intimated (February 1993).

2.09—Setting up of Statistical Machinery at Sub-Divisional Level—			
O	25.56		
R	-25.06		
	0.50	0.30	-0.20

Reduction in provision by Rs. 25.06 lakhs through reappropriation in March 1992 was due to non-receipt of administrative approval/sanction for creation of posts from the Government.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
3454—Census Surveys and Statistics—			
02—Surveys and Statistics—			
204—Central Statistical Organisation—			
1.06—Setting up of Socio-Economic Research Analysis Unit—			
O	7.11		
R	-7.11		

(In lakhs of rupees)

Withdrawal of the entire provision through reappropriation in March 1992 was due to non-receipt of administrative approval for creation of posts.

2.07—Preparation of Input-output Table—			
O	5.62		
R	-5.62		

Withdrawal of the entire provision through reappropriation in March 1992 was due to non-receipt of administrative approval for creation of posts.

3-08—Strengthening of
National Sample
Survey Wing at
Headquarter—

O	1.96	}
R	-1.96	

Withdrawal of the entire provision through reappropriation in March 1992 was due to non-receipt of administrative approval for creation of posts.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
3451—Secretariat Economic Services—			
101—Planning Commission/ Planning Board—			
1-01—Creation of Special Competent Division in Punjab State Planning Board— (Centrally Sponsored Scheme)			
O	6.00	6.00	-6.00
2-02—Publicity of Special component plan for the Welfare of Scheduled Castes in the State— (Centrally Sponsored Scheme)			
O	5.00	5.00	-5.00

Reasons for the non-utilisation of the entire provision in the above two cases (serial nos. 1 and 2) have not been intimated (February 1993).

Grant No. 20—Programme Implementation

	Total grant Rs	Actual expenditure Rs.	Excess+ Saving— Rs.
Revenue :			
Major head :			
3451—Secretariat— Economic Services			
Voted—			
Original 4,00,000	} 4,00,000	35,000	—3,65,000
Supplementary ..			
Amount surrendered during the year (March 1992)			3,52,000

Notes and comments—

(i) Rupees 3.52 lakhs were surrendered in March 1992 on account of economy in expenditure; ultimate saving was Rs. 3.65 lakhs.

Grant No. 21—Public Works

	Total grant/ appropriation. Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Revenue:			
Major heads:			
2059—Public Works,			
2202—General Education.			
2203—Technical Education,			
2204—Sports and Youth Services,			
2210—Medical and Public Health,			
2211—Family Welfare,			
2215—Water Supply and Sanitation,			
2216—Housing,			
2230—Labour and Employment,			
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—			
Voted—			
Original 1,89,35,15,000	} 1,89,35,15,000	3,22,00,25,892	+1,32,65,10,892
Supplementary ..			
Amount surrendered during the year]			..
Charged—			
Original 86,50,000	} 1,69,56,000	28,23,874	—1,41,32,126
Supplementary 83,06,000			
Amount surrendered during the year			..
Capital:			
Major heads:			
4059—Capital Outlay on Public Works,			
4202—Capital Outlay on Education, Sports, Art and Culture,			

4210—Capital Outlay on
Medical and Public
Health,

4211—Capital Outlay on
Family Welfare,

4216—Capital Outlay on
Housing,

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	1,00,29,34,000	}	1,00,29,34,000	62,78,75,422	—37,50,58,578
Supplementary	..				

Amount surrendered during the year ..

Notes and comments—

Revenue:

- (i) The excess of Rs. 1,32,65,10,892 over the voted grant requires regularisation.
- (ii) Excess (partly set off by saving under other heads as mentioned in notes (iv) and (v) 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	3,70.00	74,21.65 +70,51.65

Reasons for the final excess of Rs. 70,51.65 lakhs have not been intimated (February 1993).

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, expected to be nil. There have been wide variation between the actual expenditure and recoveries *vis-a-vis* the budget provision as detailed below from 1981-82 to 1991-92.

Year	Gross Expenditure			Recoveries			Net Expenditure	
	Provision	Actuals	Excess	Provision	Actuals	Excess	Provision	Actuals
(In lakhs of rupees)								
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	35,55.90	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
1991-92	3,70.00	74,21.65	70,51.65	3,70.00	73,79.28	70,09.28	..	+42.37

60—Other Buildings—

2.053—Maintenance and Repairs—

O	17,14.58		17,14.58	24,31.46	+7,16.88
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Reasons for the final excess of Rs. 7,16.88 lakhs have not been intimated (February 1993).

80—General—

001—Direction and Administration—

3.08—Establishment Charges
paid to Public Health
department for work done
by that department—

O	2,38.00		2,38.00	8,15.51	+5,77.51
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Reasons for the final excess of Rs. 5,77.51 lakhs have not been intimated (February 1993).

60—Other Buildings—

4.052—Machinery and Equipment—

O	22.52		22.52	75.22	+52.70
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Reasons for the final excess of Rs. 52.70 lakhs have not been intimated (February 1993).

5.051—Construction—

O	1,01.65		1,01.65	1,24.45	+22.80
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Reasons for the final excess of Rs. 22.80 lakhs have not been intimated (February 1993).

80—General—

105—Public Works Workshops—

6.01—Public Works Workshops—

O	12.91	12.91	30.97	+18.06
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Reasons for the final excess of Rs. 18.06 lakhs have not been intimated (February 1993).

2215—Water Supply and Sanitation—

01—Water Supply—

7.799—Suspense—

O	8,20.13	8,20.13	37,59.51	+29,39.38
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Reasons for the final excess of Rs. 29,39.38 lakhs have not been intimated (February 1993).

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 1981-82 to 1991-92 :—

Year	Gross expenditure			Recoveries			Net Expenditure	
	Provision	Actuals	Excess	Provision	Actuals	Excess	Provision	Actuals
	(In lakhs of rupees)							
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	9,11.81	..	— 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	15,99.88	14,99.88	..	—5,04.66
1985-86	1,00.00	21,84.30	20,84.30	1,00.00	19,42.32	18,42.32	..	+2,41.98
1986-87	6,61.32	25,38.64	18,77.32	1,00.00	22,99.88	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
1991-92	8,20.13	37,59.51	29,39.38	8,20.13	35,66.37	27,46.24	..	+1,93.14

8.800—Other expenditure—

O	9,94.84	9,94.84	21,09.38	+11,14.54
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Reasons for the final excess of Rs. 11,14.54 lakhs have not been intimated (February 1993).

001—Direction and Administration—

9.01—Direction—

O	87.82	87.82	11,37.34	+10,49.52
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Reasons for the final excess of Rs. 10,49.52 lakhs have not been intimated (February 1993).

10.102—Rural water supply Programmes—

(Centrally Sponsored Scheme)

O	10,00.00	10,00.00	12,63.16	+2,63.16
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Reasons for the final excess of Rs. 2,63.16 lakhs have not been intimated (February 1993).

001—Direction and Administration—

11.02—Supervision—

O	1,36.94	1,36.94	1,56.85	+19.91
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Reasons for the final excess of Rs. 19.91 lakhs have not been intimated (February 1993).

3054—Roads and Bridges—

80—General—

12.799—Suspense—

O	3,50.00	3,50.00	11,19.31	+7,69.31
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Reasons for the final excess of Rs. 7,69.31 lakhs have not been intimated (February 1993).

03—State Highways—

13.337—Road Works—

O	13,00.00	13,00.00	14,52.57	+1,52.57
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Reasons for the final excess of Rs. 1,52.57 lakhs have not been intimated (February 1993).

80—General—

14.052—Machinery and Equipment—

O	25.00	25.00	61.33	+36.33
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Reasons for the final excess of Rs. 36.33 lakhs have not been intimated (February 1993).

2401—Crop Husbandry—

800—Other expenditure—

15.04—Buildings—

O	2.04	2.04	29.11	+27.07
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Reasons for the final excess of Rs. 27.07 lakhs have not been intimated (February 1993).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
3451—Secretariat— Economic Services—			
1.092—Other Offices—	O ..	17,86.03	+17,86.03

2215—Water Supply and Sanitation—				
01—Water Supply—				
2·102—Rural water supply Programmes—				
O	..	..	10,24·67	+10,24·67
02—Sewerage and Sanitation—				
3·105—Sanitation and Service—				
O	..	..	6·65	+6·65
3054—Roads and Bridges—				
80—General—				
4·001—Direction and Administration—				
O	..	..	7,99·18	+7,99·18
02—Strategic and Border Roads—				
5·337—Road Works—				
O	..	..	49·03	+49·03
05—Roads of Inter State or Economic Importance—				
6·102—Bridges—				
O	..	..	4·90	+4·90
2515—Other Rural Development Programmes—				
7·799—Suspense—				
O	..	..	1,62·61	+1,62·61
8·001—Direction and Administration—				
O	..	..	0·73	+0·73
2245—Relief on account of Natural Calamities—				
02—Floods, Cyclones etc.—				
9·122—Repairs and restoration of damaged Irrigation and flood control works—				
O	..	..	1,05·04	+1,05·04
10·106—Repairs and restoration of damaged roads and bridges—				
O	..	..	3·00	+3·00

01—Drought—			
11·102—Drinking Water Supply—			
O	..	0·68	+0·68
2211—Family Welfare—			
12·800—Other expenditure—			
O	..	26·70	+26·70
2230—Labour and Employment—			
03—Training—			
13·101—Industrial Training Institutes—			
O	..	0·67	+0·67

Reasons for incurring expenditure without provision of funds in the above cases (serial nos. 1 to 13) have not been intimated (February 1993).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
2215—Water Supply and Sanitation—			
01—Water Supply—			
001—Direction and Administration—			
1·03—Execution—			
O	26,46·95	26,46·95	89·17
			—25,57·78

Reasons for the final saving of Rs. 25,57·78 lakhs have not been intimated (February 1993).

2059—Public Works—			
80—General—			
001—Direction and Administration—			
2·02—Execution—			
O	44,10·91	44,10·91	22,40·48
			—21,70·43

Reasons for the final saving of Rs. 21,70·43 lakhs have not been intimated (February 1993).

3054—Roads and Bridges—			
04—District and Other Roads—			
3·800—Other expenditure—			
O	32,18·00	32,18·00	31,32·55
			—85·45

Reasons for the final saving of Rs. 85·45 lakhs have not been intimated (February 1993).

80—General—

797—Transfers to/from
Reserve Fund/Deposit
Account—4·01—Amount Transferred
to Subvention from
Central Road Fund—

O 1,00·00

1,00·00

87·95

—12·05

Reasons for the final saving of Rs. 12·05 lakhs have not been intimated (February 1993).

2401—Crop Husbandry—

800—Other expenditure—

5·01—Strengthening and
Re-organisation of
Agricultural
Department—

O 1,88·30

1,88·30

1,09·76

—78·54

Reasons for the final saving of Rs. 78·54 lakhs have not been intimated (February 1993).

2202—General Education—

80—General—

800—Other expenditure—

6·01—Buildings—

O 16·32

16·32

4·54

—11·78

Reasons for the final saving of Rs. 11·78 lakhs have not been intimated (February 1993).

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

Head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
3054—Roads and Bridges—			
01—National Highways—			
1·337—Roads Works—			
O 5,00·00	5,00·00	..	—5,00·00
101—National Highways Permanent Bridges—			
2·01—Bridges—			
O 30·00	30·00	..	—30·00
80—General—			
3·107—Railway Safety Works—			
O 25·00	25·00	..	—25·00

2401—Crop Husbandry—				
800—Other expenditure—				
4-03—Scheme for extension and Administration of Agricultural Engineering—				
O	6-00	6-00		-6-00
5-02—Setting up of Micro-nutrient Testing Labs—				
O	5-00	5-00		-5-00

Reasons for non-utilisation of the entire provision in the above cases (serial nos. 1 to 5) have not been intimated (February 1993).

Charged—

(vi) Saving in the charged appropriation was for Rs. 1,41.32 lakhs (83% of the provision) but no amount was surrendered.

(vii) Excess (partly set off by saving under other heads as mentioned in note (viii) below) occurred under the following head :—

Head	Total appropriation	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
2059—Public Works—			
60—Other Buildings—			
1-053—Maintenance and Repairs—			
O	10-00	10-00	28-24
			+18-24

Reasons for the final excess of Rs. 18.24 lakhs have not been intimated (February 1993).

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

Head	Total appropriation	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
3054—Roads and Bridges—			
03—State Highways—			
1-800—Other expenditure—			
O	32-00	1,15-06	-1,15-06
S	83-06		
2059—Public Works—			
60—Other Buildings—			
2-051—Construction—			
O	42-50	42-50	-42-50

80—General—				
001—Direction and Administration—				
3.02—Execution—				
0	0.50	0.50		—0.50
2215—Water Supply and Sanitation—				
01—Water Supply—				
001—Direction and Administration—				
4.03—Execution—				
0	1.50	1.50		—1.50

Reasons for non-utilisation of the entire charged appropriation in the above cases (serial nos. 1 to 4) have not been intimated (February 1993).

Capital :

(ix) Saving in the voted grant was for Rs. 37,50.59 lakhs but no amount was surrendered.

(x) Saving (partly counter-balanced by excess under other heads as mentioned in notes (xii) and (xiii) below) occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
4202—Capital Outlay on Education, Sports, Art and Culture—			
02—Technical Education—			
1. 105—Engineering/Technical Colleges and Institutes—			
0	15,38.00	15,38.00	10,12.43
			—5,25.57
Reasons for the final saving of Rs. 5,25.57 lakhs have not been intimated (February 1993).			
2.800—Other expenditure—			
0	2,44.00	2,44.00	27.22
			—2,16.78
Reasons for the final saving of Rs. 2,16.38 lakhs have not been intimated (February 1993).			
01—General Education—			
3.203—University and Higher Education—			
0	1,31.70	1,31.70	43.65
			—88.05
Reasons for the final saving of Rs. 88.05 lakhs have not been intimated (February 1993).			
04—Art and Culture—			
4.106—Museums—			
0	70.00	70.00	0.62
			—69.38

Reasons for the final saving of Rs. 69.38 lakhs have not been intimated (February 1993).

01—General Education—

5.205—Languages Development—

O	1,00.00	1,00.00	79.54	—20.46
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Reasons for the final saving of Rs. 20.46 lakhs have not been intimated (February 1993).

4210—Capital Outlay on
Medical and Public
Health—03—Medical Education,
Training and Research—

6.105—Allopathy—

O	3,32.00	3,32.00	1,99.60	—1,32.40
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Reasons for the final saving of Rs. 1,32.40 lakhs have not been intimated (February 1993).

5054—Capital Outlay on
Roads and Bridges—

03—State Highways—

7.01—Bridges—

O	6,50.00	6,50.00	5,80.14	—69.86
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Reasons for the final saving of Rs. 69.86 lakhs have not been intimated (February 1993).

8.052—Machinery and
Equipment—

O	70.00	70.00	26.61	—43.39
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Reasons for the final saving of Rs. 43.39 lakhs have not been intimated (February 1993).

4235—Capital Outlay on
Social Security and
Welfare—

02—Social Welfare—

9.102—Child Welfare—

O	20.00	20.00	0.28	—19.72
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Reasons for the final saving of Rs. 19.72 lakhs have not been intimated (February 1993).

4851—Capital Outlay on
Village and Small
Industries—

10.101—Industrial Estates—

O	80.00	80.00	60.45	—19.55
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Reasons for the final saving of Rs. 19.55 lakhs have not been intimated (February 1993).

4059—Capital Outlay on
Public Works—

80—General—

11.051—Construction—

O	7,20.00	7,20.00	7,03.60	—16.40
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Reasons for the final saving of Rs. 16.40 lakhs have not been intimated (February 1993).

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

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	38,27.50	38,27.50	—38,27.50
2.101—Permanent Bridges—			
O	4,04.50	4,04.50	—4,04.50
4250—Capital Outlay on Other Social Services—			
3.800—Other expenditure— (Centrally Sponsored Scheme)			
O	1,57.00	1,57.00	—1,57.00
4202—Capital Outlay on Education, Sports, Art and Culture—			
04—Art and Culture—			
4.104—Archives—			
O	70.00	70.00	—70.00
01—General Education—			
5.202—Secondary Education— (Centrally Sponsored Scheme)			
O	28.00	28.00	—28.00
02—Technical Education—			
6.104—Polytechnics— (Centrally Sponsored Scheme)			
O	25.00	25.00	—25.00
4235—Capital Outlay on Social Security and Welfare—			
02—Social Welfare—			
7.02—Child Welfare— (Centrally Sponsored Scheme)			
O	20.00	20.00	—20.00

4210—Capital Outlay on Medical and Public Health—				
03—Medical Education, Training and Research—				
8.102—Homeopathy—				
O	15.00	15.00		—15.00
4404—Capital Outlay on Dairy Development—				
102—Dairy Development Projects—				
9.04—Milk Supply Scheme—				
O	15.00	15.00		—15.00
4210—Capital Outlay on Medical and Public Health—				
03—Medical Education, Training and Research—				
10.101—Ayurveda—				
O	3.00	3.00		—3.00

Reasons for non-utilization of the entire provision in the above cases (serial no. 1 to 10) have not been intimated (February 1993).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
4202—Capital Outlay on Education, Sports, Art and Culture—			
02—Technical Education—			
1.104—Polytechnics—			
O	5,08.00	10,45.64	+5,37.64

Reasons for the final excess of Rs. 5,37.64 lakhs have not been intimated (February 1993).

4210—Capital Outlay on Medical and Public Health—				
01—Urban Health Services—				
2.110—Hospital and Dispensaries—				
O	6,48.00	9,94.16	+3,46.16	

Reasons for the final excess of Rs. 3,46.16 lakhs have not been intimated (February 1993).

4250—Capital Outlay on other Social Services—				
201—Labour—				
3.01—Buildings—				
O	94.00	2,07.95	+1,13.95	

Reasons for the final excess of Rs. 1,13.95 lakhs have not been intimated (February 1993):

5054—Capital Outlay on
Roads and Bridges—02—Strategic and Border
Roads—

4.337—Road Works—

O	1,73.64	1,73.64	2,56.93	+83.29
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Reasons for the final excess of Rs. 83.29 lakhs have not been intimated (February 1993).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
4210—Capital Outlay on Medical and Public Health—			
02—Rural Health Service—			
1.101—Health sub-centres—			
O	..	1,51.95	+1,51.95
2.110—Hospitals and Dispensaries—			
O	..	70.03	+70.03
3.103—Primary Health Centres—			
O	..	9.19	+9.19
01—Urban Health Services—			
4.110—Hospital and Dispensaries—			
(Centrally Sponsored Scheme)			
O	..	5.80	+5.80
5054—Capital Outlay on Roads and Bridges—			
03—State Highways—			
5.337—Road Works—			
O	..	1,26.35	+1,26.35
6.001—Direction and Administration—			
O	..	1,00.50	+1,00.50
4211—Capital Outlay on Family Welfare—			
7.106—Services and supplies—			
(Centrally Sponsored Scheme)			
O	..	77.47	+77.47

8.106—Services and supplies—			
O	..	68.12	+68.12
9.101—Rural Family Welfare Services—			
O	..	25.85	+25.85
10.102—Urban Family Welfare Services—			
O	..	18.76	+18.76
11.103—Maternity and Child Health—			
O	..	4.69	+4.69
12.800—Other expenditure—			
O	..	3.07	+3.07
4059—Capital Outlay on Public Works—			
80—General—			
13.001—Direction and Administration—			
O	..	75.04	+75.04
14.051—Construction— (Centrally Sponsored Scheme)			
O	..	11.09	+11.09
15.052—Machinery and Equipment—			
O	..	10.72	+10.72
4216—Capital Outlay on Housing—			
01—Government Residential Buildings—			
16.106—General Pool Accommodation—			
O	..	50.18	+50.18
17.107—Police Housing—			
O	..	23.05	+23.05
80—General—			
18.001—Direction and Administration—			
O	..	7.69	+7.69
19.052—Machinery and Equipment—			
O	..	1.09	+1.09

4202—Capital Outlay on Education, Sports, Art and Culture—			
04—Art and Culture—			
20·105—Public Libraries—			
0	..	16·32	+16·32
01—General Education—			
21·202—Secondary Education—			
0	..	15·15	+15·15
02—Technical Education—			
22·103—Technical Schools—			
0	..	3·97	+3·97
4403—Capital Outlay on Animal Husbandry—			
23·101—Veterinary Services and Animal Health—			
0	..	13·10	+13·10
4405—Capital Outlay on Fisheries—			
24·800—Other expenditure—			
0	..	3·68	+3·68
5053—Capital Outlay on Civil Aviation—			
02—Air Ports—			
25·800—Other expenditure—			
0	..	2·44	+2·44
4851—Capital Outlay on Village and Small Industries—			
26·107—Sericulture Industries—			
0	..	1·56	+1·56
4250—Capital Outlay on Other Social Services—			
27·800—Other expenditure—			
0	..	1·00	+1·00

Reasons for incurring expenditure without provision of funds in the above cases (serial nos. 1 to 27) have not been intimated (February 1993).

(xiv) *Subvention from the Central Road Fund.*—The additional revenue realised from increase in the excise and import duties on motor spirits is credited to a Fund constituted by the Government of India. From this Fund, subventions are made to States and Union Territories for expenditure on Road Development approved by the Government of India, the amount received as subventions is credited as grant from Government of India, and an equal amount is transferred to the deposit account "Subventions from Central Road Fund" against provision made under this grant (Grant No. 21—Public Works).

The actual expenditure on the scheme is initially booked under this grant and subsequently transferred to the deposit account.

No subvention was received and accordingly no expenditure was incurred/adjusted against the deposit account during the year 1991-92. The balance at the credit of deposit account on 31st March 1992 was nil.

(xv) *Review of Machinery and Equipment Charges in Public Works Department, Buildings and Roads Branch*—Machinery and equipment charges compared to the works expenditure for 1989-90, 1990-91 and 1991-92 were as under :—

	1989-90	1990-91	1991-92
		(In lakhs of rupees)	
Works expenditure under Revenue Head (excluding Public Health Branch)	40,69.50	53,90.79	63,30.58
Machinery and Equipment Charges	-72.64	+68.27	-10,91.31

(xvi) *Review of Establishment charges in Public Works Department, Buildings and Roads Branch*—The percentage of establishment charges to works expenditure for 1989-90, 1990-91 and 1991-92 are given below :—

	1989-90	1990-91	1991-92
		(In lakhs of rupees)	
Works expenditure under Revenue Heads (excluding Public Health Branch)	40,69.50	53,90.79	63,30.58
Establishment Charges	20,12.02	21,03.76	20,30.00
Percentage of establishment charges to works expenditure—	49.44	39.00	32.06

(xvii) *Suspense transactions*—The expenditure under the grant includes Rs. 1,24,63.08 lakhs under 'Suspense'. The nature of 'Suspense' transactions has been explained under the Appropriation Account of Grant No. "15—Irrigation and Power".

An analysis of Suspense transactions in this grant for 1991-92 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	+10,83.37	66,58.64	65,27.73	+12,14.28
Miscellaneous Works Advances	+12,07.56	7,63.61	8,51.55	+11,19.02
Total	+22,90.93	74,21.65	73,79.28	+23,33.30
2215—Water Supply and Sanitation—				
Stock	+11,51.00	31,69.94	30,42.32	+12,78.62
Miscellaneous Works Advances	+6,68.93	5,89.57	5,24.05	+7,34.45
Total	+18,19.93	37,59.51	35,66.37	+20,13.07

2515—Other Rural - Development Programmes—				
Stock	+27.16	1,16.13	1,27.91	+15.38
Miscellaneous Works Advances	+35.10	46.48	8.59	+72.99
Total	62.26	1,62.61	1,36.50	+88.37
3054—Roads and Bridges—				
Stock	+50.37	8,93.62	10,20.83	-76.84*
Miscellaneous Works Advances	+45.47	2,25.69	1,74.15	+97.01
Total	+95.84	11,19.31	11,94.98	+20.17
4059—Capital Outlay on Public Works—				
Stock	+0.55	..	..	+0.55
Miscellaneous Works Advances	+0.36	..	..	+0.36**
Total	+0.91	..	..	+0.91
5055—Capital Outlay on Road Transport—				
799—Suspense—				
Stock	-1.91	4.05	0.09	+2.05
Miscellaneous Works Advances	+13.22	-0.29	..	+12.93
Total	+11.31	3.76	0.09	+14.98

*The minus balance is due to non-adjustment of debits for which the matter is under correspondence with the department.

**The debit balance pertains to the period prior to 1st April 1974 which is yet to be adopted by the Public Works Division concerned under the revised classification effective from 1st April 1974. The matter for its adoption is under correspondence with the department.

Grant No. 22—Revenue and Rehabilitation

	Total grant/ appropriation	Actual expenditure	Excess- Saving—
	Rs.	Rs.	Rs.
Revenue :			
Major heads :			
2029—Land Revenue;			
2030—Stamps and Registration,			
2052—Secretariat— General Services,			
2053—District Administration,			
2235—Social Security and Welfare,			
2245—Relief on account of Natural Calamities,			
2250—Other Social Services,			
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—			
Voted—			
Original	90,67,33,000	98,80,24,000	97,77,32,650
Supplementary	8,12,91,000		
			—1,02,91,350
Amount surrendered during the year			
Charged—			
Original	8,00,000	8,00,000	2,78,548
Supplementary	..		
			—5,21,452
Amount surrendered during the year (March 1992)			2,10,000

Notes and comments—

(i) In view of the final saving of Rs. 1,02.91 lakhs in the voted grant, the supplementary grant of Rs. 8,12.91 lakhs obtained in March 1992 proved excessive.

(ii) Rupees 2.10 lakhs were surrendered in March 1992; ultimate saving in the charged appropriation was Rs. 5.21 lakhs.

(iii) 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—
2235—Social Security and Welfare—			
60—Other Social Security and Welfare programme—			
110—Other Insurance Schemes—			
1.15—Subsistence allowance to victims of terrorist violence in Punjab—			
O	3,00.00	3,00.00	—3,00.00
2.14—Subsistence allowance to November 1984 Riots—			
O	60.00	60.00	—60.00

Reasons for non-utilisation of the entire provision in the above cases (serial nos. 1 and 2) have not been intimated (February 1993).

2029—Land Revenue—

103—Land Records—

3.02—District Establishment—

O	18,09.48	21,99.77	19,50.38	—2,49.39
S	3,91.18			
R	0.89			

Reduction in provision by Rs. 0.89 lakh through reappropriation in March 1992 was mainly due to economy measures.

Reasons for the final saving of Rs. 2,49.39 lakhs have not been intimated (February 1993).

800—Other expenditure—

4.01—Agrarian Reforms—

O	66.01	54.15	38.92	—15.23
R	11.86			

Reduction in provision by Rs. 11.86 lakhs through reappropriation in March 1992 was due to posts remaining vacant.

Reasons for the final saving of Rs. 15.23 lakhs have not been intimated (February 1993).

5.04—Payment of
War Jagirs—

O	20.00	}
R	—20.00	

Withdrawal of the entire provision through reappropriation in March 1992 was due to non-implementation of the scheme.

3451—Secretariat
Economic Services—

090—Secretariat—

6.02—Agriculture and
Allied Services—

O	88.53	}	53.53	49.83	—3.70
R	—35.00				

Reduction in provision by Rs. 35 lakhs through reappropriation in March 1992 was due to posts remaining vacant.

Reasons for the final saving of Rs. 3.70 lakhs have not been intimated (February 1993).

2052—Secretariat—
General Services—099—Board of
Revenue—7.01—Revenue, Excise
and Taxation—

O	3,18.71	}	3,50.01	3,29.55	—20.46
S	31.30				

Reasons for the final saving of Rs. 20.46 lakhs have not been intimated (February 1993).

(iv) Excess occurred mainly under :—

	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
2245—Relief on account of Natural Calamities—			
02—Floods, Cyclones etc.—			
1.101—Gratuitous Relief—			
O		3,07.80	+3,07.80
Reasons for incurring expenditure without provision of funds have not been intimated (February 1993).			
80—General—			
800—Other expenditure—			
R	25.00	25.00	—18.94

There was no original provision. Funds were provided through reappropriation in March 1992 based on actual requirement.

Reasons for the final saving of Rs. 18.94 lakhs have not been intimated (February 1993).

2235—Social Security and Welfare—

60—Other Social Security and Welfare programmes—

110—Other Insurance Schemes—

3.09—Relief to persons affected by riots—

O	20,00.00	20,00.00	22,55.66	+2,55.66
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Reasons for the final excess of Rs. 2,55.66 lakhs have not been intimated (February 1993).

2029—Land Revenue—

103—Land Records—

4.01—Superintendence—

O	32.90	} 59.36	58.82	-0.54
R	26.46			

Augmentation of provision by Rs. 26.46 lakhs through reappropriation in March 1992 was mainly due to payment of electricity and water bills etc. (Rs. 25.11 lakhs), grant of additional dearness allowance to Government employees (Rs. 1.84 lakhs) and purchase of new vehicles (Rs. 1.65 lakhs), partly set off by saving due to economy measures (Rs. 2 lakhs).

2053—District Administration—

094—Other Establishments—

5.03—Other Establishments—

O	13.35	} 13.92	38.87	+24.95
S	0.57			

Reasons for the final excess of Rs. 24.95 lakhs have not been intimated (February 1993).

2030—Stamps and Registration—

02—Stamps—Non-Judicial—

101—Cost of Stamps—

6.01—Cost of Stamps—

O	35.00	} 53.00	52.92	-0.08
R	18.00			

Augmentation of provision by Rs. 18 lakhs through reappropriation in March 1992 was due to clearance of pending bills of Central Stamps Depot.

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 1991-92, an expenditure of Rs. 3,57.37 lakhs was met from the fund and the balance at the credit of the Fund was Rs. 42,32.22 lakhs.

An account of the transactions of the fund is included in Statement No. 16 of the Finance Account.

Grant No. 23—Rural Development and Panchayats—

	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Revenue :			
Major heads :			
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			
Voted—			
Original 43,23,01,000	44,95,99,000	38,16,15,263	-6,79,83,737
Supplementary 1,72,98,000			
Amount surrendered during the year			
Charged—			
Original 2,44,000	2,44,000	1,73,704	-70,296
Supplementary ..			
Amount surrendered during the year			
Notes and comments—			

Revenue:

(i) In view of the final saving of Rs. 6,79.84 lakhs in the voted grant, the supplementary grant of Rs. 1,72.98 lakhs obtained in March 1992 proved unnecessary.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
2505—Rural Employment—			
01—National Programmes—			
702—Jawahar Rozgar Yojna— (Centrally Sponsored Scheme)			
O 16,00.00	19,67.11	13,20.29	-6,46.82
S 1,72.98			
R 1,94.13			

Augmentation of provision by Rs. 1,94.13 lakhs through reappropriation in March 1992 was due to increased requirement for constructing buildings for schools.

Reasons for the final saving of Rs. 6,46.82 lakhs have not been intimated (February 1993).

3604—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions—

200—Other Miscellaneous Compensations and Assignments—

2.11—Compensation to Panchayat Samities in lieu of Tax on the Sale of Country liquor—

O	13,00.00	}	10,34.62	10,35.87	+1.25
R	-2,65.38				

Reduction in provision by Rs. 2,65.38 lakhs through reappropriation in March 1992 was due to actual requirement as per revised policy of the Government.

Reasons for the final excess of Rs. 1.25 lakhs have not been intimated (February 1993).

2515—Other Rural Development Programmes—

800—Other expenditure—

3.02—National Project on Demonstration of Improved Chullas in Rural Areas—
(Centrally Sponsored Scheme)

O	78.50	}	52.00	26.00	-26.00
R	-26.50				

Reduction in provision by Rs. 26.50 lakhs through reappropriation in March 1992 was due to non-release of funds by the Government of India.

Reasons for the final saving of Rs. 26 lakhs have not been intimated (February 1993).

4.01—Strengthening of Infrastructure under TRYSEM—

(Centrally Sponsored Scheme)

O	8.50	}	43.37	2.37	-41.00
R	34.87				

Augmentation of provision by Rs. 34.87 lakhs through reappropriation in March 1992 was due to release of 10% balance share by the Government of India.

Reasons for the final saving of Rs. 41 lakhs have not been intimated (February 1993).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
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2515—Other Rural Development Programmes—

800—Other expenditure—

03—National Network of Nirman or Vikas Centres—

O	6.00	6.00	-6.00
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Reasons for non-utilization of the entire provision in the above case have not been intimated (February 1993).

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
2501—Special Programmes for Rural Development—			
01—Integrated Rural Development programme—			
001—Direction and Administration—			
1.03—Installation of Computer at State Headquarters—			
O	2.15		
R	-2.15		
2.02—Installation of Computer at State Headquarter—			
(Centrally Sponsored Scheme)			
O	2.15		
R	-2.15		

Withdrawal of the entire provision of Rs. 4.30 lakhs (50 : 50) through reappropriation in March 1992 was due to non-approval of the scheme by the Planning department.

(v) Excess occurred under :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
2515—Other Rural Development Programmes—			
001—Direction and Administration—			
1.01—Administration—			
O	7,37.27		
R	49.62		
	7,86.89	8,00.35	+13.46

Augmentation of provision by Rs. 49.62 lakhs through reappropriation in March 1992 was mainly due to payment of arrears on account of revision of pay scales of Government employees (Rs. 50 lakhs), partly set off by saving due to economy measures (Rs. 0.41 lakh).

Reasons for the final excess of Rs. 13.46 lakhs have not been intimated (February 1993).

101—Panchayati Raj—

2.02—Directorate of Panchayats—

O	1,10.92		
R	15.01		
	1,25.93	1,22.73	-3.20

Augmentation of provision by Rs. 15.01 lakhs through reappropriation in March 1992 was mainly due to payment of arrears on account of revision of pay scales of Government employees (Rs. 15 lakhs).

Reasons for the final saving of Rs. 3.20 lakhs have not been intimated (February 1993).

800—Other expenditure—		10.00	10.00
3.04—Grant-in-aid under T.E.C. aided programme for SIRO Nabha—			
(Centrally Sponsored Scheme)			
R	10.00	10.00	10.00

Originally there was no budget provision. Funds were provided through reappropriation in March 1992, based on actual requirement.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
2501—Special Programmes for Rural Development—			
01—Integrated Rural Development Programme—			
003—Training—			
(Centrally Sponsored Scheme)			
O		41.00	+41.00

Reasons for incurring expenditure without provision of funds have not been intimated (February 1993).

Grant No. 24—Science, Technology and Environment

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Revenue :			
Major heads :			
3425—Other Scientific Research and			
3435—Ecology and Environment			
Original 1,21,20,000	1,47,65,000	1,36,62,180	—11,02,820
Supplementary 26,45,000			
Amount surrendered during the year			..
Capital :			
Major head :			
5425—Capital Outlay on other Scientific and Environmental Research			
Original 84,55,000	1,48,72,000	1,42,77,000	—5,95,000
Supplementary 64,17,000			
Amount surrendered during the year			..

Notes and comments—

Revenue :

(i) in view of the final saving of Rs.11.03 lakhs in the voted grant, the supplementary grant of Rs. 26.45 lakhs obtained in March 1992 proved excessive.

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

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
3425—Other Scientific Research—			
50—Others—			
200—Assistance to other Scientific bodies—			
1.12—Involvement of Retired Scientists/ Technologists/ Professionals—			
O 3.50	..	..	..
R —3.50			

Withdrawal of the entire provision through reappropriation in March 1992 was due to economy measures.

2.15—Incentives/
Prizes for
innovative ideas—

O	2.50	}
R	-2.50				

Withdrawal of the entire provision through reappropriation in March 1992 was due to economy measures.

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

Head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
3435—Ecology and Environment—			
03—Environmental Research and Ecological Regeneration—			
800—Other expenditure—			
12—Strengthening of Pollution Control Board—			
S	2.00	2.00	..
			-2.00

Non-utilisation of the entire provision was due to non-approval of the scheme by the Finance department.

Capital :

(iv) In view of the final saving of Rs. 5.95 lakhs in the grant, the supplementary grant of Rs. 64.17 lakhs obtained in March 1992 proved excessive.

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

Head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
5425—Capital Outlay on other Scientific and Environmental Research—			
208—Ecology and Environment—			
07—Strengthening of Pollution Control Board—			
O	2.00	}	..
R	-2.00		

Withdrawal of the entire provision through reappropriation in March 1992 was due to cut imposed by the Planning department.

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

Item	Total grant	Actual expenditure	Excess— Saving—
5425—Capital outlay on other Scientific and Environmental Research—			
800—Other expenditure—			
14—Science and Technology Museum—			
0	1.00	1.00	—
			—1.00

Non-utilisation of the entire provision was due to non-approval of the scheme by the Planning department.

Grant No. 25—Social and Women's Welfare and Welfare of Scheduled Castes and Backward Classes

	Total grant/ appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue :			
Major heads :			
2225—Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes,			
2235—Social Security and Wel- fare and			
2236—Nutrition			
Voted—			
Original 52,80,89,000	52,80,89,000	42,70,59,886	—10,10,29,114
Supplementary ..			
Amount surrendered during the year (March 1992)			7,87,22,000
Charged—			
Original 50,000	50,000	75,446	+25,446
Supplementary ..			
Amount surrendered during the year			
Capital :			
Major heads :			
4225—Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes and			
4235—Capital Outlay on Social Security and Welfare			
Original 5,58,43,000	5,58,43,000	4,01,44,000	—1,56,99,000
Supplementary ..			
Amount surrendered during the year (March 1992)			1,18,56,000

Notes and comments—

Revenue :

(i) The ultimate saving in the voted grant was Rs. 10,10.29 lakhs; however Rs. 7,87.22 lakhs were anticipated as saving and surrendered in March 1992.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ saving—
2235—Social Security and Welfare—			
60—Other Social Security and Welfare programmes—			
102—Pensions under Social Security Schemes—			
1.01—Old Age Pensions—			
O	11,75.63		
R	-1,78.05	9,97.58	9,86.58
			-11.00

Reduction in provision by Rs. 1,78.05 lakhs through reappropriation in March 1992 was due to lesser number of eligible beneficiaries than anticipated (Rs. 1,81.84 lakhs) and economy measures (Rs.0.80 lakh), partly set off by excess due to (i) payment of arrears on account of revision of pay scales of Government employees (Rs. 4.24 lakhs) and clearance of pending bills of medical reimbursement (Rs. 0.20 lakh) and rent, rates and taxes (Rs.0.15 lakh).

Reasons for the final saving of Rs.11 lakhs have not been intimated (February 1993).

02—Social Welfare—

103—Women's Welfare—

2.03—Financial Assistance to Widows and Destitute women—

O	2,84.92		
R	-82.91	2,02.01	1,91.16
			-10.85

Reduction in provision by Rs.82.91 lakhs through reappropriation in March 1992 was due to lesser number of eligible beneficiaries than anticipated (Rs.83.18 lakhs), partly set off by excess due to payment of arrears on account of revision of pay scales of Government employees (Rs. 0.27 lakh).

Reasons for the final saving of Rs. 10.85 lakhs have not been intimated (February 1993).

102—Child Welfare—

3.01—Integrated Child Development Service Schemes—

(Centrally Sponsored Scheme)

O	6,45.41		
R	-67.10	5,78.31	5,69.68
			-8.63

Reduction in provision by Rs. 67.10 lakhs through reappropriation in March 1992 was mainly due to posts remaining vacant (Rs. 71.65 lakhs), partly set off by excess due to clearance of pending bills of rent, rates and taxes (Rs.4.50 lakhs).

Reasons for the final saving of R. 8.63 lakhs have not been intimated (February 1993).

2225—Welfare of Scheduled
Castes, Scheduled
Tribes and other
Backward Classes—

01—Welfare of Scheduled
Castes—

277—Education—

4.02—Scholarships for
Post-Matric
students of Scheduled
Castes—

O	3,50.00	3,50.00	2,32.16	—1,17.84
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Reasons for the final saving of Rs.1,17.84 lakhs have not been intimated (February 1993).

02—Welfare of Scheduled
Tribes—

277—Education—

5.01—Promotion of
Education among
educationally
Backward Classes—

O	7,30.00	7,28.98	6,86.33	—42.65
R	—1.02			

Reduction in provision by Rs.1.02 lakhs through reappropriation in March 1992 was due to decrease in number of claimants.

Reasons for the final saving of Rs. 42.65 lakhs have not been intimated (February 1993).

01—Welfare of
Scheduled Castes—

277—Education—

6.11—Pre-Matric Scholarship to
children whose parents are
engaged in unclean occupations—

O	42.00	20.00	18.83	—1.17
R	—22.00			

Reduction in provision by Rs.22 lakhs through reappropriation in March 1992 was mainly due to opening of less number of hostels than anticipated.

Reasons for the final saving of Rs.1.17 lakhs have not been intimated (February 1993).

001—Direction and
Administration—

7.01—Direction and
Administration—

O	2,39.55	2,02.91	2,18.86	+15.95
R	—36.64			

Reduction in provision by Rs.36.64 lakhs through reappropriation in March 1992 was mainly due to (i) non-clearance of the scheme 'Salary component of district level' by the Government (Rs.41 lakhs), (ii) less expenditure on travelling expenses and medical reimbursement (Rs.0.35 lakh), partly set off by excess due to (i) grant of additional dearness allowance to Government employees (Rs.2 lakhs), (ii) clearance of outstanding bills of rent, rates and taxes (Rs.1 lakh) and increased cost of lubricants (Rs.0.70 lakh).

Reasons for the final excess of Rs. 15.95 lakhs have not been intimated (February 1993).
(iii) Instances where the entire provision was withdrawn are given below:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
2225—Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes—			
01—Welfare of Scheduled Castes—			
277—Education—			
1.14—Rehabilitation of Male Scavengers— Department of Welfare of Scheduled Castes and Backward Classes—			
(b) Construction of 2000 booths—Rs. 5,000 per booth—			
(Centrally Sponsored Scheme)			
O 3,00.00 } R —3,00.00 }

Withdrawal of the entire provision through reappropriation in March 1992 was due to non-clearance of the scheme by the Government of India.

2.09—Conversion of dry latrines into waterborne latrines—

(Centrally sponsored Scheme)

O 70.00 }
R —70.00 }

Withdrawal of the entire provision through reappropriation in March 1992 was due to transfer of the scheme to State Plan.

3.13—Subsidy for purchase of plots and Construction of sheds at Rs.10,000 per shed for 500 units/5 clusters—

(Centrally Sponsored Scheme)

O 50.00 }
R —50.00 }

Withdrawal of the entire provision through reappropriation in March 1992 was due to non-clearance of the scheme by the Government of India.

4.18—Training programme for scheduled castes through Punjab Scheduled Castes Land Development and Finance Corporation—

(Centrally Sponsored Scheme)

O 50.00 }
R —50.00 }

Withdrawal of the entire provision through reappropriation in March 1992 was due to non-clearance of the scheme by the Government of India.

5.03—Pre-Matric Scholarships to children whose parents are engaged in unclean occupations—

(Centrally Sponsored Scheme)

O 42.00

R —42.00

Withdrawal of the entire provision through reappropriation in March 1992 was due to release of funds on State plan side.

6.14—Rehabilitation of Male Scavengers—Development of Welfare of Scheduled Castes and Backward Classes—

(a) Training Component—

(Centrally Sponsored Scheme)

O 30.00

R —30.00

Withdrawal of the entire provision through reappropriation in March 1992 was due to non-clearance of the scheme by the Government of India.

7.16—Economic Upliftment of way side cobblers 300, Rs. 8,000 per head—

(Centrally Sponsored Scheme)

O 24.00

R —24.00

Withdrawal of the entire provision through reappropriation in March 1992 was due to non-clearance of the scheme by the Government of India.

8.12—Training of unemployed Scheduled Castes, Light/Heavy Vehicles, Drivers for 300 persons at Rs. 3,000 per individual—

(Centrally Sponsored Scheme)

O 9.00

R —9.00

Withdrawal of the entire provision through reappropriation in March 1992 was due to non-clearance of the scheme by the Government of India.

2235—Social Security and Welfare—

02—Social Welfare—

103—Women's Welfare—

9.06—Scheme for providing Capital Subsidy to the beneficiaries through the PUNWAC—

(Centrally Sponsored Scheme)

O 30.00

R —30.00

Withdrawal of the entire provision through reappropriation in March 1992 was due to dropping of the scheme by the Government.

10.05—Export Promotion

Incentive to Women—

O	1.00	}
R	-1.00	

Withdrawal of the entire provision through reappropriation in March 1992 was due to dropping of the scheme by the Government.

(iv) Instances where the 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—			
1.07—Hostel for Scheduled Castes students studying in 6th to 10th classes whose parents are engaged in unclean occupation—			
(Centrally Sponsored Scheme)			
O	51.66	}	
R	-11.83		
	39.83		-39.83
Reduction in provision by Rs 11.83 lakhs through reappropriation in March 1992 was due to less release of funds by the Government of India.			
2.04—Post-Matric Scholarships to Scheduled Caste Students—			
(Centrally Sponsored Scheme)			
O	30.00		
			-30.00
3.10—Award to Brilliant Scheduled Caste Students—			
O	15.52	}	
R	-8.70		
	6.82		-6.82
Reduction in provision by Rs. 8.70 lakhs through reappropriation in March 1992 was due to lesser number of eligible students.			
03—Welfare of Backward Classes—			
800—Other expenditure—			
4.01—Scholarships to the poor and deserving persons etc.—			
O	15.00		
			-15.00

01—Welfare of Scheduled Castes—				
277—Education—				
5.12—Setting up of Residential Institute at Mohali—				
O	8.00	8.00	...	—8.00
6.05—Construction of Residential Institute for I.A.S./P.C.S. allied services/Banking/ L.I.C. for coaching to Scheduled Castes at S.A.S. Nagar Mohali—				
(Centrally Sponsored Scheme)				
O	8.00	1.74	..	—1.74
R	—6.26			
Reduction in provision by Rs 6.26 lakhs through re-appropriation in March 1992 was due to less release of funds by the Government of India.				
7.05—Grant for the purchase of Medical and Engineering Books—				
O	2.00	0.60	..	—0.60
R	—1.40			
Reduction in provision by Rs.1.40 lakhs through reappropriation in March 1992 was due to less release of funds by the Government.				
8.01—Grant for the purchase of Medical and Engineering Books—				
(Centrally Sponsored Scheme)				
O	2.00	0.60	..	—0.60
R	—1.40			
Reduction in provision by Rs. 1.40 lakhs through reappropriation in March 1992 was due to less re-lease of funds by the Government of India.				
9.02—Girls Hostel—				
(Centrally Sponsored Scheme)				
O	1.00	1.00	..	—1.00
2235—Social Security and Welfare—				
02—Social Welfare—				
001—Direction and Administration—				
10.02—Research, Training and Conference/Workshop—				
O	5.00	1.00	..	—1.00
R	—4.00			

Reduction in provision by Rs.4 lakhs through reappropriation in March 1992 was due to non-clearance of the scheme by the Government.

101—Welfare of handicapped—

11.01—Scholarships for the handicapped—

(Centrally Sponsored Scheme)

O	1.00	1.00	..	—1.00
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Reasons for the final saving in the above cases (serial nos. 1 to 11) have not been intimated (February 1993).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
2225—Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes—			

01—Welfare of Scheduled Castes—

277—Education—

1.10—Special Central Assistance Scheme—
Capital subsidy under Bank tie-up
loaning programme for below
poverty line through Punjab
Scheduled Castes Land Development
and Finance Corporation—

(Centrally Sponsored Scheme)

R	2,41.60	2,41.60	2,41.60	..
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Provision was augmented by Rs. 2,41.60 lakhs through reappropriation in March 1992 to cover the eligible beneficiaries under the scheme.

2235—Social Security and Welfare—

02—Social Welfare—

800—Other expenditure—

2.01—Grant-in-aid to Social Welfare Advisory Board—

O	11.35	58.99	58.99	..
R	47.64			

Augmentation of provision by Rs.47.64 lakhs through reappropriation in March 1992 was due to provision of more funds for payment of pending liability of Grant-in-aid.

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

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—			
1.04—Deposit Linked Insurance Scheme—			
O	..	54.14	+54.14

2.03—Blue Star Operation relief—			
		3.57	+3.57
O			
2225—Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes—			
01—Welfare of Scheduled Castes—			
277—Education—			
3.17—Grant to Scheduled Castes girls students Studying in Post-Matric and Post-Graduate Classes—			
		9.09	+9.09
O			
4.16—Training in Stenography—			
		7.44	+7.44
O			
5.06—Grant for students of parents engaged in unclean occupations—			
		1.00	+1.00
O			
6.11—Grant for students whose parents are engaged in unclean occupations—			

(Centrally Sponsored Scheme)

O		1.00	+1.00
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Reasons for not covering the expenditure with the provision of funds in the above cases (serial no. 1 to 6) have not been intimated (February 1993).

Capital :

(vii) Rupees 1,18.56 lakhs were surrendered in March 1992; ultimate saving was Rs. 1,56.99 lakhs.

(viii) Saving occurred under the following heads :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
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4225—Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—

01—Welfare of Scheduled Castes—

190—Investments in Public Sector and other undertakings—

1.01—Contribution to the Share Capital of the Punjab Scheduled Castes Land Development and Finance Corporation—

(Centrally Sponsored Scheme)

O	1,47.00	} 1,08.44	1,08.44
R	—38.56		

Reduction in provision by Rs. 38.56 lakhs through reappropriation in March 1992 was due to less release of funds by the Government of India.

2.01—Contribution to the
Share Capital of the
Punjab Scheduled Castes
Land Development and
Finance Corporation—

O	1,53.00	}	1,23.00	1,23.00	..
R	—30.00				

Reduction in provision by Rs. 30 lakhs through reappropriation in March 1992 was due to less release of funds by the Government of India.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
4225—Capital Outlay on Scheduled Castes, Scheduled Tribes and other Backward Classes—			
01—Welfare of Scheduled Castes—			
277—Education—			
1.01—Setting up of Residential Institute at Mohali for I.A.S./P.C.S. and allied Services/Banks/ Life Insurance Corporation for Coaching to Scheduled Castes—			
(Centrally Sponsored Scheme)			
O	50.00	}	..
R	—50.00		

The entire provision was withdrawn through reappropriation in March 1992 due to non-approval of the scheme by the Government of India.

Grant No. 26—State Legislature

	Total grant/ appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue :			
Major heads :			
2011—Parliament/State/ Union Territory Legislatures and			
2235—Social Security and Welfare Voted—			
Original 2,43,84,000	2,43,84,000	1,54,11,731	—89,72,269
Supplementary ..			
Amount surrendered during the year (March 1992)			66,67,000
Charged—			
Original 1,61,000	1,61,000	67,586	—93,414
Supplementary ..			
Amount surrendered during the year (March 1992)			61,000

Notes and comments—

(i) In the case of the voted grant, Rs. 66.67 lakhs were surrendered in March 1992; ultimate saving was Rs. 89.72 lakhs.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
2011—Parliament/State/ Union Territory Legislatures—			
02—State/Union Territory Legislatures—			
01—Legislative Assembly—			
O 1,03.95	27.23	13.81	—13.42
R —76.72			

Reduction in provision by Rs. 76.72 lakhs through reappropriation in March 1992 was due to dissolution of Punjab Vidhan Sabha.

The final saving was due to dissolution of Punjab Vidhan Sabha and less expenditure on travelling expenses and constituency, secretarial and postal facilities allowance of members.

Grant No. 27—Technical Education and Industrial Training.

	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Revenue :			
Major heads :			
2203—Technical Education,			
2225—Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes and			
2230—Labour and Employment			
Voted—			
Original 38,50,73,000	} 38,50,73,000	30,27,35,086	-8,23,37,914
Supplementary ..			
Amount surrendered during the year (March 1992)			2,2571,000
Charged—			
Original 2,00,000	} 2,00,000	..	-2,00,000
Supplementary ..			
Amount surrendered during the year (March 1992)			60,000
Capital :			
Major heads :			
4202—Capital Outlay on Education, Sports, Art and Culture and			
4250—Capital Outlay on other Social Services			
Original 52,83,000	} 8,34,03,000	8,06,04,637	-27,98,363
Supplementary 7,81,20,000			
Amount surrendered during the year (March 1992)			30,000

Notes and comments—**Revenue :**

(i) Rupees 2,25.71 lakhs were surrendered in March 1992; ultimate saving in the voted grant was Rs. 8,23.38 lakhs.

(ii) The entire charged appropriation remained unutilised.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
2230—Labour and Employment—			
03—Training—			
003—Training of Craftsmen and Supervisors—			
1.01—Training of Craftsmen—			
O 12,11.27	10,88.48	10,20.50	—67.98
R —1,22.79			

Reduction in provision by Rs. 1,22.79 lakhs through reappropriation in March 1992 was mainly due to (i) posts remaining vacant (Rs. 1,00.04 lakhs), (ii) late clearance of the schemes for (a) "Expansion of I.T.I.'s" (Rs. 43 lakhs), (b) "Setting up of I.T.I.'s for women" (Rs. 12.50 lakhs) and (c) "Establishment of Equipment Maintenance System" (Rs. 9.85 lakhs), (iii) non-receipt of administrative approval of the various schemes (Rs. 39.77 lakhs), (iv) economy measures (Rs. 4.90 lakhs) and (v) less admission and absence of trainees (Rs. 1.33 lakhs), partly set off by excess due to replacement of unserviceable machinery (Rs. 88.30 lakhs) and clearance of pending bills of publication (Rs. 0.30 lakh).

Reasons for the final saving of Rs. 67.98 lakhs have not been intimated (February 1993).

2.01—Training of
Craftsmen—

(Centrally Sponsored Scheme)

O 2,17.16	1,87.33	55.57	—1,31.76
R —29.83			

Reduction in provision by 29.83 lakhs through reappropriation in March 1992 was mainly due to (i) late clearance of the schemes "Expansion of I.T.I.'s by introducing additional seats" (Rs. 43 lakhs), "Setting up of I.T.I.'s for Women" (Rs. 12.50 lakhs), "Establishment of Equipment Maintenance system" (Rs. 9.85 lakhs), (ii) posts remaining vacant (Rs. 49.28 lakhs), (iii) economy measures (Rs. 3.50 lakhs), partly set off by excess due to replacement of unserviceable machinery (Rs. 88.30 lakhs).

Reasons for the final saving of Rs. 1,31.76 lakhs have not been intimated (February 1993).

2203—Technical
Education—

105—Polytechnics—

3.01—Government Polytechnics—

O 6,45.21	6,45.21	4,20.84	—2,24.37
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Reasons for the final saving of Rs. 2,24.37 lakhs have not been intimated (February 1993).

104—Assistance to
Non-Government
Technical Colleges
and Institutes—

4.01—Assistance to
Non-Government
Technical Colleges
and Institutes—

O 3,56.43	3,56.43	2,00.39	—1,56.04
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Reasons for the final saving of Rs. 1,56.04 lakhs have not been intimated (February 1993).

112—Engineering/
Technical Colleges
and Institutes—

5.06—Setting up of
Institute of
Entrepreneurial
and Management
Development—

O	50.00	50.00	15.00	—35.00
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Reasons for the final saving of Rs. 35 lakhs have not been intimated (February 1993).

6.05—Setting up of a
new-Government
Engineering College at Bhatinda—

O	4,00.00	4,00.00	3,79.15	—20.85
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Reasons for the final saving of Rs. 20.85 lakhs have not been intimated (February 1993).

107—Scholarships—

7.01—Merit—cum—Means
Scholarships to
Students—

O	21.00	21.00	1.01	—19.99
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Reasons for the final saving of Rs. 19.99 lakhs have not been intimated (February 1993).

2225—Welfare of
Scheduled Castes,
Scheduled Tribes
and other Backward
Classes—

01—Welfare of
Scheduled Castes—

800— Other expenditure—

8.02—Contribution to
Industrial Training
Centres—

O	54.75	36.78	29.98	—6.80
R	—17.97			

Reduction in provision by Rs. 17.97 lakhs through reappropriation in March 1992 was due to (i) less admission and absence of trainees (Rs. 14.23 lakhs), (ii) posts remaining vacant (Rs. 2.83 lakhs) and (iii) economy measures (Rs. 0.91 lakh).

Reasons for the final saving of Rs. 6.80 lakhs have not been intimated (February 1993).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
2203—Technical Education—			
001—Direction and Administration—			
1.04—State project Implementation Unit—			
O	7.25	7.25	—7.25

112—Engineering/
Technical Colleges
and Institutes—

2.07—Five New Degree
Level Institutions—

O	5.00	5.00	..	—5.00
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Reasons for non-utilisation of entire provision in the above cases (serial nos. 1 and 2) have not been intimated (February 1993).

(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 2,16.61	1,66.41	2,52.23	+85.82
R -50.20			

Reduction in provision by Rs. 50.20 lakhs through reappropriation in March 1992 was due to (i) posts remaining vacant (Rs. 47.39 lakhs), (ii) economy measures (Rs. 1.84 lakhs) and (iii) less admission and absence of trainees (Rs. 0.97 lakh).

Reasons for the final excess of Rs. 85.82 lakhs have not been intimated (February 1993).

2203—Technical
Education—

102—Assistance to
Universities for
Technical Education—

2.01—Grant-in-aid to
Thapar Institute of
Engineering and
Technology, Patiala—
(Deemed University)

O	40.00	40.00	73.31	+33.31
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Reasons for the final excess of Rs. 33.31 lakhs have not been intimated (February 1993).

105—Polytechnics—

3.02—Assistance to
Non-Government
Polytechnics—

O	1,78.00	1,78.00	1,90.41	+12.41
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Reasons for the final excess of Rs. 12.41 lakhs have not been intimated (February 1993).

Capital :

(vi) In view of the final saving of Rs. 27.98 lakhs, the supplementary grant of Rs. 7,81.20 lakhs obtained in March 1992 proved excessive.

(vii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
4250—Capital Outlay on other Social Services—			
203—Employment—			
01—Work Centre, Rajpura—			
O 52.83 } R -0.30 }	52.53	30.03	-22.50

Reasons for the final saving of Rs. 22.50 lakhs have not been intimated (February 1993).

Grant No. 28—Tourism and Cultural Affairs

	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Revenue :			
Major heads :			
2205—Art and Culture and			
3452—Tourism			
Voted—			
Original 2,59,68,000	2,59,68,000	1,98,89,100	-60,78,900
Supplementary ..			
Amount surrendered during the year (March 1992)			57,19,000
Charged—			
Original 1,91,000	1,91,000	..	-1,91,000
Supplementary ..			
Amount surrendered during the year (March 1992)			8,000
Capital :			
Major head:			
5452—Capital Outlay on Tourism			
Original 3,46,00,000	3,46,00,000	..	-3,46,00,000
Supplementary ..			
Amount surrendered during the year (March 1992)			1,77,50,000
Notes and comments—			
Revenue:			

(i) Rupees 57.19 lakhs were surrendered in March 1992; ultimate saving in the voted grant was Rs. 60.79 lakhs .

(ii) The 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 (In lakhs of rupees)	Excess+ Saving—
2205—Art and Culture—			
103—Archaeology—			
01—Archaeology—			
O 62.10	52.25	51.99	-0.26
R -9.85			

Reduction in provision by Rs. 9.85 lakhs through reappropriation in March 1992 was due to (i) posts remaining vacant (Rs. 7.80 lakhs) and (ii) economy measures (Rs. 2.05 lakhs).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
2205—Art and Culture—			
103—Archaeology—			
103—Conservation/Preservation/ Land Scaping and beautification of ancient and Historical Monuments—			
O 50.00	5.00	5.00	..
R —45.00			

Reduction in provision by Rs. 45 lakhs through reappropriation in March 1992 was due to economy measures.

102—Promotion of Arts and Culture—			
2.07—Promotion of Punjabi film and Theatres—			
O 6.00	..	..	..
R —6.00			

Withdrawal of the entire provision through reappropriation in March 1992 was due to non-approval of the scheme by the Government.

3.08—Setting up of Mobile Centre Unit—			
O 5.00	..	..	..
R —5.00			

Withdrawal of the entire provision through reappropriation in March 1992 was due to non-approval of the scheme by the Government.

103—Archaeology—			
4.02—Strengthening of Technical and Administrative Staff Wings— (Archaeology)—			
O 5.00	..	..	..
R —5.00			

Withdrawal of the entire provision through reappropriation in March 1992 was due to non-creation of posts.

102—Promotion of Arts and Culture—			
5.03—Strengthening of Technical and Administrative Staff Wings—			
O 1.00	..	..	..
R —1.00			

Withdrawal of the entire provision through reappropriation in March 1992 was due to non-creation of posts.

6.06—Punjabi Culture Centre at Delhi—

O	1.00	}
R	—1.00	

Withdrawal of the entire provision through reappropriation in March 1992 was due to non-creation of posts.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
2205—Art and Culture—			
107—Museums—			
1.03—Museum Publications—			
O	2.00	2.00	—2.00
2.05—Setting up of Cultural Museum Research and Reference Library—			
O	1.00	1.00	—1.00

Reasons for non-utilisation of the entire provision in the above two cases (serial nos. 1 and 2) have not been intimated (February 1993).

(vi) Excess occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
2205—Art and Culture—			
102—Promotion of Arts and Culture—			
05—Holding of Musical and Cultural Conferences/ Seminars and celebration of festivals, Melas and Sponsoring of Cultural Troups—			
O	10.00	}	—2.15
R	35.00		
	45.00	42.85	

Augmentation of provision by Rs. 35 lakhs through reappropriation in March 1992 was due to Post-budget decision of the Government to strengthen the scheme.

Reasons for the final saving of Rs. 2.15 lakhs have not been intimated (February 1993).

Capital :

(vii) Rupees 1,77.50 lakhs were surrendered in March 1992; ultimate saving was Rs. 3.46 lakhs.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
5452—Capital Outlay on Tourism— 01—Tourist Infrastructure— 800—Other expenditure—			
1.04—Setting up of Hill Resorts in the State— (Centrally Sponsored Scheme)			
0 78.00	78.00		—78.00
2.01—Providing wayside amenities and Construction of Log Huts— (Centrally Sponsored Scheme)			
0 70.00	70.00		—70.00
3.02—Food Craft Institute— (Centrally Sponsored Scheme)			
0 18.00	18.00		—18.00
4.03—Promotion and Publicity— (Centrally Sponsored Scheme)			
0 2.50	2.50		—2.50

Reasons for non-utilisation of the entire provision in the above cases (serial nos. 1 to 4) have not been intimated (February 1993).

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
5452—Capital Outlay on Tourism— 01—Tourist Infrastructure— 800—Other expenditure—			
1.02—Setting up of Hotel-cum-Convention Centre at Chandigarh—			
0 75.00 } R —75.00 }			

Withdrawal of entire provision through reappropriation in March 1992 was due to Post-budget decision of the Government to drop the scheme.

190—Investments in Public Sector and other undertakings—

2.01—Share Capital Contribution to the Punjab Tourism Development Corporation—

O	40.00	}
R	-40.00	

800—Other expenditure—

3.01—Providing wayside amenities and Construction of Log Huts—

O	30.00	}
R	-30.00	

4.03—Food Craft Institute—

O	30.00	}
R	-30.00	

5.04—Promotion and Publicity—

O	2.50	}
R	-2.50	

Withdrawal of the entire provision through reappropriation in March 1992 in the above cases (serial nos. 2 to 5) was due to non-clearance of the scheme by the Planning department.

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	1,18,50,81,000	1,21,55,86,000	1,21,55,49,458	—36,542
Supplementary	3,05,05,000			
Amount surrendered during the year				
Charged—				
Original	30,20,000	30,20,000	24,19,103	—6,00,897
Supplementary	..			
Amount surrendered during the year (March 1992)				
				10,000
Capital :				
Major heads:				
5053—Capital Outlay on Civil Aviation,				
5055—Capital Outlay on Road Transport and				
7055—Loans for Road Transport				
Original	29,38,83,000	34,50,83,000	34,45,85,924	—4,97,076
Supplementary	5,12,00,000			
Amount surrendered during the year				
<i>Notes and comments -</i>				
Revenue:				

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

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
3055—Transport—				
201—Government Transport Services— Punjab Roadways—				
1.13—Punjab Roadways, Nawan Shahar—				
O	6,99.56	6,52.92	6,51.46	—1.46
S	20.20			
R	—66.84			

Reduction in provision by Rs. 66.84 lakhs through reappropriation in March 1992 was mainly due to (i) posts remaining vacant (Rs. 24.40 lakhs), (ii) less purchase of tyres (Rs. 18.95 lakhs), (iii) less contribution to Motor Transport Reserve Fund (Ins) (Rs. 7.22 lakhs), (iv) less coverage of mileage (Rs. 5.78 lakhs), (v) less expenditure on rent, rates and taxes (Rs. 4.74 lakhs), (vi) non-finalisation of proficiency cases of the staff (Rs. 3.35 lakhs), (vii) non-maturity of claims by the court (Rs. 2.75 lakhs), (viii) economy measures (Rs. 1.58 lakhs), (ix) less contribution to Depreciation Reserve Fund (Rs. 1.52 lakhs), (x) non-receipt of cloth from suppliers (Rs. 1 lakh), partly set off by excess due to (i) payment of bills for repairs of vehicles (Rs. 1.55 lakhs) and (ii) increase in interest charges (Rs. 1.26 lakhs).

Reasons for the final saving of Rs. 1.46 lakhs have not been intimated (February 1993).

2.01—Punjab Roadways,
Amritsar-I—

O	6,05.58	}	5,40.78	5,40.33	—0.45
R	—64.80				

Reduction in provision by Rs. 64.80 lakhs through reappropriation in March 1992 was mainly due to (i) less coverage of mileage (Rs. 38.12 lakhs), (ii) non-finalisation of proficiency cases of the staff (Rs. 22.50 lakhs), (iii) less expenditure on rent, rates, and taxes (Rs. 5.72 lakhs), (iv) non-maturity of claims by the court (Rs. 2.13 lakhs), (v) decrease in interest charges (Rs. 1.56 lakhs), (vi) less receipt of uniform cloth (Rs. 0.50 lakh), partly set off by excess due to (i) payment of outstanding bills of liveries (Rs. 3 lakhs), (ii) more contribution to Motor Transport Reserve (Ins) (Rs. 1.47 lakhs) and (iii) more contribution to Depreciation Reserve Fund (Rs. 1.28 lakhs).

3.16—Punjab Roadways,
Patti

O	3,80.45	}	3,26.68	3,26.87	+0.19
R	—53.77				

Reduction in provision by Rs. 53.77 lakhs through reappropriation in March 1992 was mainly due to (i) less coverage of mileage (Rs. 16.10 lakhs), (ii) less contribution to Depreciation Reserve Fund (Rs. 12.24 lakhs), (iii) posts remaining vacant (Rs. 7.69 lakhs), (iv) contribution to Motor Transport Reserve Fund (Ins) (Rs. 4.74 lakhs), (v) less expenditure on rent, rates and taxes (Rs. 4.18 lakhs), (vi) non-maturity of claims by the Court (Rs. 3.85 lakhs), (vii) non-receipt of bills for repair of vehicles (Rs. 2.10 lakhs) and (viii) less purchase of spare parts (Rs. 1.07 lakhs), partly set off by excess due to increase in interest charges (Rs. 0.52 lakh).

4.02—Punjab Roadways
Amritsar—II

O	5,79.34	}	5,40.79	5,34.11	—6.68
R	—38.55				

Reduction in provision by Rs. 38.55 lakhs through reappropriation in March 1992 was mainly due to (i) less coverage of mileage (Rs. 26.36 lakhs), (ii) posts remaining vacant (Rs. 19.29 lakhs), (iii) less expenditure on rent, rates and taxes (Rs. 6.80 lakhs) and (iv) economy measures (Rs. 1.32 lakhs), partly set off by excess due to (i) receipt of more claims from the Courts (Rs. 6.86 lakhs), (ii) more contribution to Motor Transport Reserve Fund (Ins.) (Rs. 5.25 lakhs), (iii) more contribution to Depreciation Reserve Fund (Rs. 1.35 lakhs) and (iv) payment of outstanding bills of Office expenses (Rs. 0.95 lakh) and other charges (Rs. 0.88 lakh).

Reasons for the final saving of Rs. 6.68 lakhs have not been intimated (February 1993).

5.14—Punjab Roadways
Tran Taran—

O	3,97.52	}	3,73.64	3,56.00	—17.64
R	—23.88				

Reduction in provision by Rs. 23.88 lakhs through reappropriation in March 1992 was mainly due to (i) less coverage of mileage (Rs. 22.25 lakhs), (ii) posts remaining vacant (Rs. 3.95 lakhs), (iii) less

expenditure on rent, rates and taxes (Rs. 1.93 lakhs), (iv) non-receipt of bills from the Stationery Department (Rs. 0.93 lakh), (v) less contribution to Motor Transport Reserve Fund (Ins.) (Rs. 0.86 lakh), (vi) receipt of less liveries cloth (Rs. 0.57 lakh), partly set off by excess due to (i) payment of arrear bills of the pay (Rs. 3.85 lakhs), (ii) payment of more claims awarded by the Courts (Rs. 2.01 lakhs) and (iii) increase in interest charges (Rs. 0.89 lakh).

Reasons for the final saving of Rs. 17.64 lakhs have not been intimated (February 1993).

001—Direction and Administration—

6.02—Divisional Office, Transport, Chandigarh—

O	2,99.68	}	2,62.45	2,62.40	—0.05
R	—37.23				

Reduction in provision by Rs. 37.23 lakhs through reappropriation in March 1992 was mainly due to economy measures (Rs. 38.85 lakhs), partly set off by excess due to payment of arrears on revision of pay scales of Government employees (Rs. 1.80 lakhs).

201—Government Transport Services—

Punjab Roadways—

7.08—Punjab Roadways, Moga—

O	5,71.02	}	5,83.65	5,77.63	—6.02
S	30.66				
R	—18.03				

Reduction in provision by Rs. 18.03 lakhs through reappropriation in March 1992 was mainly due to (i) non-maturity of claims pending in the Courts (Rs. 9.15 lakhs), (ii) less coverage of mileage (Rs. 4.85 lakhs), (iii) less contribution to Motor Transport Reserve Fund (Ins.) (Rs. 4.59 lakhs), (iv) less contribution to Depreciation Reserve Fund (Rs. 3.79 lakhs), (v) economy measures (Rs. 2.62 lakhs), (vi) non-finalisation of proficiency cases of the staff (Rs. 1.16 lakhs), (vii) posts remaining vacant (Rs. 1.07 lakhs) and (viii) non-receipt of uniform cloth (Rs. 1 lakh), partly set off by excess due to (i) increase in interest charges (Rs. 6.12 lakhs), (ii) more purchase of spare parts (Rs. 4.97 lakhs), (iii) payment of bills relating to stationery (Rs. 2.98 lakhs) and (iv) payment of pending bills for repair of the vehicles (Rs. 1.74 lakhs).

Reasons for the final saving of Rs. 6.02 lakhs have not been intimated (February 1993).

001—Direction and Administration—

8.05—Construction Cell—

O	22.50	}	30.00	..	—30.00
R	7.50				

Augmentation of provision by Rs. 7.50 lakhs through reappropriation in March 1992 was due to more expenditure on maintenance of the buildings of the bus stands and depots.

Reasons for non-utilisation of the entire provision have not been intimated (February 1993.)

3053—Civil Aviation—

80—General—

003—Training and Education—

9.02—Taking over of Flying Club—

O	5.00	}
R	—5.00				

Withdrawal of the entire provision through reappropriation in March 1992 was due to non-clearance of the scheme by the Government.

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

Head	Total grant	Actual expenditure	Excess+ Saving—	
(In lakhs of rupees)				
3055—Road Transport—				
201—Government Transport Services—				
Punjab Roadways—				
1.11—Punjab Roadways; Ferozepur—				
O	8,00.05	8,76.60	9,30.45	+53.85
R	76.55			

Augmentation of provision by Rs. 76.55 lakhs through reappropriation in March 1992 was mainly due to (i) more coverage of mileage than anticipated (Rs. 58.60 lakhs), (ii) more contribution to Depreciation Reserve Fund (Rs. 22.70 lakhs), (iii) grant of additional dearness allowance to Government employees (Rs. 5.15 lakhs), (iv) clearance of outstanding bills of uniform cloth (Rs. 4.64 lakhs), (v) more contribution to Motor Transport Reserve Funds (Ins.) (Rs. 4.02 lakhs), (vi) payment of more claims awarded by the Court (Rs. 3.45 lakhs), partly set off by saving due to (i) less coverage of mileage (Rs. 6.63 lakhs), (ii) economy measures (Rs. 3.56 lakhs), (iii) posts remaining vacant (Rs. 3 lakhs), (iv) decrease in interest charges (Rs. 2.95 lakhs), (v) non-finalisation of proficiency cases of the staff (Rs. 2.75 lakhs), (vi) less purchase of spare parts (Rs. 2.05 lakhs), and (vii) less expenditure on rent, rates and taxes (Rs. 1.07 lakhs).

Reasons for the final excess of Rs. 53.85 lakhs have not been intimated (February 1993).

2.05—Punjab Roadways, Chandigarh—				
O	6,47.98	7,52.22	7,41.77	-10.45
S	9.29			
R	94.95			

Augmentation of provision by Rs. 94.95 lakhs through reappropriation in March 1992 was mainly due to (i) more coverage of mileage than anticipated (Rs. 67.84 lakhs), (ii) payment of additional dearness allowance to Government employees (Rs. 20.52 lakhs), (iii) more contribution to Motor Transport Reserve Fund (Ins.) (Rs. 7.38 lakhs), (iv) receipt of more claims awarded by the Courts (Rs. 3.90 lakhs), (v) payment of pending bills relating to outside repairs of vehicles (Rs. 3 lakhs), (vi) payment of bills relating to printing of tickets (Rs. 2.35 lakhs), (vii) payment of outstanding bills of office expenses (Rs. 1.89 lakhs), (viii) increase in the cost of spare parts (Rs. 1.13 lakhs) and (ix) receipt of more uniform cloth (Rs. 1.08 lakhs), partly set off by saving due to (i) less contribution to Depreciation Reserve Fund (Rs. 6.03 lakhs), (ii) economy measures (Rs. 4.38 lakhs), (iii) decrease in interest charges (Rs. 1.94 lakhs) and (iv) less expenditure on rent, rates and taxes (Rs. 1.84 lakhs).

Reasons for the final saving of Rs. 10.45 lakhs have not been intimated (February 1993).

001—Direction and Administration—				
3.04—Divisional Office, Transport, Ferozepur—				
O	2,78.17	3,26.82	3,26.39	-0.43
R	48.65			

Augmentation of provision by Rs. 48.65 lakhs through reappropriation in March 1992 was mainly due to (i) purchase of more spare parts (Rs. 45.23 lakhs), (ii) payments of arrear bills on

account of revision of pay scales of Government employees (Rs. 4:10 lakhs), partly set off by saving due to economy measures (Rs. 0.70 lakh).

201—Government Transport Services—

Punjab Roadways—

4.10—Punjab Roadways, Hoshiarpur—

O	5,51.15			
S	29.78			
R	29.72	6,10.65	6,11.23	+0.58

Augmentation of provision by Rs. 29.72 lakhs through reappropriation in March 1992 was mainly due to (i) more contribution to Depreciation Reserve Fund (Rs. 10.31 lakhs), (ii) payment of additional dearness allowance to Government employees (Rs. 9.17 lakhs), (iii) more contribution to Motor Transport Reserve Fund (Ins.) (Rs. 8.32 lakhs), (iv) receipt of more claims awarded by the Courts (Rs. 3.35 lakhs), (v) receipt of more uniform cloth (Rs. 3.18 lakhs), (vi) payment of arrear of pay and allowances due to revision of pay scales (Rs. 2.06 lakhs), (vii) payment of bills relating to outside repair of vehicles (Rs. 1.61 lakhs), partly set off by saving due to (i) decrease in interest charges (Rs. 7.31 lakhs) and (ii) less expenditure on rent, rates and taxes (Rs. 1.48 lakhs).

5.17—Punjab Roadways, Ropar—

O	5,47.65			
R	36.83	5,84.48	5,75.50	—8.98

Augmentation of provision by Rs. 36.83 lakhs through reappropriation in March 1992 was mainly due to (i) more coverage of mileage than anticipated (Rs. 53.22 lakhs), (ii) receipt of more uniform cloth (Rs. 4.25 lakhs), (iii) more contribution to Depreciation Reserve Fund (Rs. 2.19 lakhs), (iv) receipt of more claims from the Courts (Rs. 2.02 lakhs), (v) payment of bills for repair of vehicles (Rs. 1 lakh) partly set off by saving due to (i) posts remaining vacant (Rs. 14 lakhs), (ii) non-finalisation of proficiency cases of the staff (Rs. 3.12 lakhs), (iii) less expenditure on travelling expenses (Rs. 3 lakhs) and on rent, rates and taxes (Rs. 2.98 lakhs) and (iv) decrease in interest charges (Rs. 2.52 lakhs).

Reasons for the final saving of Rs. 8.98 lakhs have not been intimated (February 1993).

6.800—Other expenditure—

O	22.15			
R	—6.54	15.61	45.34	+29.73

Reduction in provision by Rs. 6.54 lakhs through reappropriation in March 1992 was mainly due to (i) economy measures (Rs. 5.73 lakhs) and (ii) posts remaining vacant (Rs. 0.77 lakh).

Reasons for the final excess of Rs. 29.73 lakhs have not been intimated (February 1993).

201—Government Transport Services—

Punjab Roadways—

7.04—Punjab Roadways, Jalandhar-II—

O	5,66.33			
S	31.66			
R	34.36	6,32.35	6,17.96	—14.39

Augmentation of provision by Rs. 34.36 lakhs through reappropriation in March 1992 was mainly due to (i) payment of additional dearness allowance to Government employees (Rs. 16.94 lakhs), (ii) increase in interest charges (Rs. 15.80 lakhs), (iii) more contribution to Motor Transport Reserve Fund (Ins.) (Rs. 6.69 lakhs) and Depreciation Reserve Fund (Rs. 4.42 lakhs), (iv) receipt of

more uniform cloth (Rs. 4.34 lakhs), partly set off by saving due to (i) less coverage of mileage (Rs. 4.98 lakhs), (ii) non-maturity of claims pending in the Courts (Rs. 4.72 lakhs), (iii) less travelling expenses (Rs. 1.63 lakhs), (iv) less expenditure on rent rates and taxes (Rs. 1.29 lakhs), (v) posts remaining vacant (Rs. 1 lakh) and (vi) economy measures (Rs. 0.58 lakh).

Reasons for the final saving of Rs. 14.39 lakhs have not been intimated (February 1993).

8.18—Punjab Roadways, Jagraon—

O	4,30.44	}	4,47.36	4,44.97	—2.39
R	16.92				

Augmentation of provision by Rs. 16.92 lakhs through reappropriation in March 1992 was mainly due to (i) more coverage of mileage than anticipated (Rs. 36.08 lakhs), (ii) grant of additional dearness allowance to Government employees (Rs. 1.98 lakhs), (iii) purchase of more spare parts (Rs. 1.87 lakh), (iv) receipt of more uniform cloth (Rs. 1 lakh), (v) payment of bills for repair of the vehicles (Rs. 0.84 lakh), (vi) payment of arrears due to revision of pay scales of Government employees (Rs. 0.78 lakh), partly set off by saving due to (i) posts remaining vacant (Rs. 12.55), (ii) less expenditure on rent, rates and taxes (Rs. 4.52 lakhs), (iii) decrease in interest charges (Rs. 3.82 lakhs), (iv) non-maturity of the claims by the Court (Rs. 1.85 lakhs), (v) less contribution to Motor Transport Reserve Fund (Ins.) (Rs. 1.41 lakhs), (vi) less expenditure on liveries (Rs. 1.07 lakhs) and (vii) less contribution to Depreciation Reserve Fund (Rs. 0.43 lakh).

Reasons for the final saving of Rs. 2.39 lakhs have not been intimated (February 1993).

001—Direction and Administration—

9.01—Directorate—

O	53.35	}	66.85	66.82	—0.03
R	13.50				

Augmentation of provision by Rs. 13.50 lakhs through reappropriation in March 1992 was mainly due to payment of arrears on account of revision of pay scales of Government employees (Rs. 8.34 lakhs) and (ii) payment of pending bills of office expenses (Rs. 5.26 lakhs).

10.03—Divisional Officer, Transport,
Jalandhar—

O	3,33.12	}	3,43.27	3,43.25	—0.02
R	10.15				

Augmentation of provision by Rs. 10.15 lakhs through reappropriation in March 1992 was mainly due to increase in the rates of spare parts (Rs. 12.49 lakhs), partly set off by saving due to (i) posts remaining vacant (Rs. 1.50 lakhs) and (ii) economy measures (Rs. 0.94 lakh).

201—Government Transport
Services—

Punjab Roadways—

11.15—Punjab Roadways
Muktsar—

O	4,68.49	}	5,04.88	4,96.54	—8.34
S	17.59				
R	18.80				

Augmentation of provision by Rs. 18.80 lakhs through reappropriation in March 1992 was mainly due to (i) more contribution to Depreciation Reserve Fund (Rs. 25.49 lakhs), (ii) purchase of tyres and spare parts (Rs. 5.88 lakhs), (iii) payment of bills for repair of vehicles (Rs. 4.42 lakhs), (iv) clearance of pending claims for travelling allowance (Rs. 3.04 lakhs), (v) increase in interest charges (Rs. 3 lakhs), (vi) clearance of outstanding bills of contingent articles (Rs. 0.75 lakh), partly set off by saving due to (i) posts remaining vacant (Rs. 21 lakhs) (ii) non-maturity of claims pending in the Courts (Rs. 1.13 lakhs), (iii) receipt of less uniform cloth (Rs. 1 lakh) and (iv) less expenditure on rent, rates and taxes (Rs. 0.51 lakh).

Reasons for the final saving of Rs. 8.34 lakhs have not been intimated (February 1993).

12.09—Punjab Roadways,
Ludhiana—

O	8,10.97	} 8,41.62	8,59.95	+18.33
S	41.92			
R	-11.27			

Reduction in provision by Rs. 11.27 lakhs through reappropriation in March 1992 was mainly due to (i) posts remaining vacant (Rs. 17 lakhs), (ii) non-maturity of claims pending in the Courts (Rs. 7.60 lakhs), (iii) less coverage of mileage (Rs. 5.67 lakhs), (iv) less expenditure on rent, rates and taxes (Rs. 4.55 lakhs), (v) economy measures (Rs. 3.74 lakhs), (vi) non-finalisation of proficiency cases of the staff (Rs. 2.20 lakhs), (vii) less purchase of spare parts (Rs. 0.60 lakh), partly set off by excess due to (i) payment of bills relating to raw material for retreading of tyres (Rs. 18.56 lakhs), (ii) increase in interest charges (Rs. 5.42 lakhs), (iii) payment of arrears on account of revision of pay of Government employees (Rs. 3 lakhs), (iv) payment of bills relating to printing of tickets (Rs. 2 lakhs) and (v) more contribution to Depreciation Reserve Fund (Rs. 1.38 lakhs).

Reasons for the final excess of Rs. 18.33 lakhs have not been intimated (February 1993).

Capital:

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

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

(In lakhs of rupees)

5055—Capital Outlay on
Road Transport—

1.050—Lands and Buildings—

O	98.80	} 8.80	2.63	-6.17
R	-90.00			

Reduction in provision by Rs. 90 lakhs through reappropriation in March 1992 was due to non-allotment of land by Delhi Development Authority for setting up new Sub-Depot at Delhi.

Reasons for the final saving of Rs. 6.17 lakhs have not been intimated (February 1993).

2.103—Workshop Facilities—

O	42.03	} 7.03	8.24	+1.21
R	-35.00			

Reduction in provision by Rs. 35 lakhs through reappropriation in March 1992 was due to economy measures (Rs. 40.40 lakhs), partly set off by excess due to purchase of machinery (Rs. 5.40 lakhs).

Reasons for the final excess of Rs. 1.21 lakhs have not been intimated (February 1993).

5053—Capital Outlay on Civil
Aviation—

80—General—

800—Other Expenditure—

3.01—Advance Training of
Pilots—

O	75.00	} 50.00	46.45	-3.55
R	-25.00			

Reduction in provision by Rs. 25 lakhs through reappropriation in March 1992 was due to economy measures.

Reasons for the final saving of Rs. 3.35 lakhs have not been intimated (February 1993).

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

Head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
5055—Capital Outlay on Road Transport—			
1.102—Acquisition of fleet—			
O 12,50.00	15,75.00	15,74.78	—0.22
S 1,75.00			
R 1,50.00			

Augmentation of provision by Rs. 1,50 lakhs through reappropriation in March 1992 was due to replacement of overaged buses.

2.799—Suspense—

O	3.77	+3.77
---	------	-------

Reasons for incurring expenditure without provision of funds have not been intimated (February 1993).

(v) The expenditure under the grant includes contribution (Rs. 10,52.35 lakhs) and adjustment (Rs. 17,62.41 lakhs) against the Reserve Funds shown below:—

Name of Reserve Fund and its purpose	Contribution during the year (1991-92)	Interest on accumulations under the fund	Total amount credited to the Fund during 1991-92	Expenditure adjusted during 1991-92	Balance at the credit of the Fund on 31st March 1992
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.)	8,70.29	16.98	8,87.27	15,74.78	—8,65.97
(ii) Motor Transport (Accident) Reserve Fund (To meet the third party claims and the cost of heavy repairs arising out of accidents to vehicles operated on the services run by Punjab Government)	1,82.06	0.35	1,82.41	1,87.63	5.31

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 vehicle in commission for a period of four years. Government vehicles are exempted from insurance. The actual expenditure is debited in the first instance under the grant. Subsequently the expenditure is transferred to the 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 1991-92.

Grant No. 30—Vigilance

	Total grant/ Appropriation Rs.	Actual expenditure Rs.	Excess + saving— Rs.
Revenue :			
Major head :			
2070—Other Administrative Services— Voted—			
Original 2,38,36,000 } Supplementary .. }	2,38,36,000	2,24,48,480	— 13,87,520
Amount surrendered during the year (March 1992)			
Charged—			
Original 3,000 } Supplementary .. }	3,000	..	2,40,000
Amount surrendered during the year (March 1992)			—3,000
Notes and comments			2,000

- (i) Rupees 2.40 lakhs were surrendered in March 1992; ultimate saving in the voted grant was Rs. 13.88 lakhs.
- (ii) The entire charged appropriation remained unutilised.

APPENDIX

CONSOLIDATED STATEMENT OF RECOVERIES

Grant-wise details of estimates and actuals of recoveries adjusted in the account for 1991-92 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
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1—Agriculture and Forests	..	1,20,00,000	..	1,06,32,991	..	-13,67,009
3—Co-operation	..	..	..	3,72,24,661	..	+3,72,24,661
5—Education	..	20,00,000	..	..	..	-20,00,000
9—Food and Supplies	..	7,09,56,30,000	..	5,45,88,70,250	..	-1,63,67,59,750
12—Home Affairs and Justice	14,76,000	..	13,14,000	..	-1,62,000	..
13—Industries	..	..	..	9,40,912	..	+9,40,912
15—Irrigation and Power	13,43,72,000	1,91,91,79,000	17,61,38,366	2,12,39,36,830	+4,17,66,366	+20,47,57,830
17—Local Government, Housing and Urban Development	..	10,00,00,000	..	11,58,421	..	-9,88,41,579
21—Public Works	23,60,96,000	..	1,49,21,49,239	1,58,775	+1,25,60,53,239	+1,58,775
22—Revenue and Rehabilitation	..	..	3,57,37,069	..	+3,57,37,069	..
29—Transport	1,50,00,000	12,50,00,000	1,87,63,375	15,75,04,326	+37,63,375	+3,25,04,326
Total	38,69,44,000	9,25,38,09,000	1,72,41,02,049	7,79,04,27,166	+1,33,71,58,049	-1,46,33,81,834

E R R A T A

APPROPRIATION ACCOUNTS OF PUNJAB FOR 1991-92

<u>Page No.</u>	<u>Line No.</u>	<u>For</u>	<u>Read</u>
49	24	-	in
50	15	Attendants	Attendants
56	50	view	view
61	12	excess	Excess
74	31	requirement	requirement
79	9	General Services	General Services
80	23	Deputy Minister	Deputy Ministers
88	8	beded	bedded
88	33	Headquarter Staff	Headquarters Staff
90	16	H alth	Health
90	6th from bottom	Disp nsaries	Dispensaries
94	2nd "	tn	in
101	20th "	standerlisat- ien	standardisation
103	32	Entreprineural Cell	Entrepreneurial Cell
107	9th from bottom	Capital	Capital
115	21	Nullahas	Nullahs
115	32	Distributries	Distributaries
118	13th from bottom	Direcction	Direction
123	12	Nullahas	Nullahs
125	13	Projoct	Project
131	19	Pi eject	Project
135	17	Distributries	Distributaries
155	22 from bottom	non-receipt	non-receipt