



**GOVERNMENT OF PUNJAB**

**APPROPRIATION ACCOUNTS**

**1992-93**

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## INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Punjab for the year 1992-93 presents the accounts of sums expended in the year ended with the 31st March, 1993 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.

Number and name of grant or appropriation	Amount of grant/appropriation	
	Revenue	Capital
1	2	3
	Rs.	Rs.
<b>1—Agriculture and Forests—</b>		
Voted	1,76,04,44,000	31,35,73,000
Charged	6,46,000	..
<b>2—Animal Husbandry and Fisheries—</b>		
Voted	56,35,91,000	2,13,00,000
Charged	2,91,000	..
<b>3—Co-operation—</b>		
Voted	38,49,91,000	53,96,06,000
Charged	3,05,000	..
<b>4—Defence Services Welfare—</b>		
Voted	4,09,12,000	60,00,000
Charged	17,000	..
<b>5—Education—</b>		
Voted	6,58,89,73,000	5,73,25,000
Charged	10,12,79,000	..
<b>6—Elections—</b>		
Voted	10,95,19,000	..
Charged	15,000	..
<b>7—Excise and Taxation—</b>		
Voted	19,79,78,000	..
Charged	2,99,000	..
<b>8 Finance—</b>		
Voted	2,17,52,87,000	25,36,25,000
Charged	8,36,82,51,000	12,38,68,13,000
<b>9—Food and Supplies—</b>		
Voted	6,49,89,000	7,40,42,51,000
Charged	1,00,000	2,00,000
<b>10—General Administration—</b>		
Voted	23,70,31,000	..
Charged	1,20,35,000	..
<b>11—Health and Family Welfare—</b>		
Voted	2,10,06,26,000	..
Charged	7,30,000	..

Expenditure		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,75,88,58,530	13,06,20,995	15,85,470	18,29,52,005	..	..
52,438	..	5,93,562	..	..	..
39,92,67,546	1,23,93,000	16,43,23,454	89,07,000	..	..
..	..	2,91,000	..	..	..
38,14,32,081	22,58,02,000	35,58,919	31,38,04,000	..	..
1,18,477	..	1,86,523	..	..	..
2,47,82,553	..	1,61,29,447	60,00,000	..	..
..	..	17,000	..	..	..
5,82,68,58,048	14,19,935	76,21,14,952	5,59,05,065	..	..
9,78,62,776	..	34,16,224	..	..	..
2,94,00,870	..	8,01,18,130	..	..	..
..	..	15,000	..	..	..
14,14,19,812	..	5,65,58,188	..	..	..
..	..	2,99,000	..	..	..
1,82,08,10,451	19,81,69,204	35,44,76,549	5,54,55,796	..	..
4,10,64,68,216	2,02,59,29,995	4,26,17,82,784	10,36,08,83,000	..	..
4,70,83,132	4,76,11,51,658	1,79,05,868	2,64,30,99,342	..	..
..	34,670	1,00,000	1,65,000	..	..
23,33,50,066	..	36,80,934	..	..	..
1,12,92,926	..	7,42,074	..	..	..
1,99,14,93,579	..	10,91,32,421	..	..	..
..	..	7,30,000	..	..	..

Number and name of grant or appropriation	Amount of grant/appropriation	
	Revenue	Capital
1	2	3
	Rs.	Rs.
<b>12—Home Affairs and Justice—</b>		
Voted	4,25,54,93,000	14,07,92,000
Charged	4,91,17,000	19,18,000
<b>13—Industries—</b>		
Voted	35,99,53,000	51,82,75,000
Charged	1,20,000	2,39,50,000
<b>14—Information and Public Relations—</b>		
Voted	6,97,41,000	..
Charged	1,60,000	..
<b>15—Irrigation and Power—</b>		
Voted	1,60,91,17,000	8,07,34,69,000
Charged	6,22,000	..
<b>16—Labour and Employment—</b>		
Voted	7,38,56,000	..
Charged	55,000	..
<b>17—Local Government, Housing and Urban Development—</b>		
Voted	28,10,04,000	21,70,21,000
Charged	1,80,000	..
<b>18—Personnel and Administrative Reforms—</b>		
Voted	2,82,96,000	..
Charged	63,30,000	..
<b>19—Planning—</b>		
Voted	3,45,20,16,000	..
Charged	16,000	..
<b>20—Programms Implementation—</b>		
Voted	4,00,000	..
Charged	..	..
<b>21—Public Works—</b>		
Voted	2,42,85,88,000	1,16,19,63,000
Charged	2,73,39,000	..
<b>22—Revenue and Rehabilitation—</b>		
Voted	96,94,22,000	..
Charged	12,34,000	..

Expenditure		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
7,11,25,55,363	9,00,00,000	..	5,07,92,000	2,85,70,62,363	..
3,47,60,170	18,47,074	1,43,56,830	70,926	..	..
14,08,59,668	40,65,32,630	21,90,93,332	11,17,42,370	..	..
1,500	2,39,49,624	1,18,500	376	..	..
6,15,89,085	..	81,81,915	..	..	..
1,51,777	..	8,223	..	..	..
1,64,68,46,502	8,72,86,58,037	..	..	3,77,29,502	65,51,89,037
..	..	6,22,000	..	..	..
5,59,32,009	..	1,79,23,991	..	..	..
..	..	55,000	..	..	..
27,64,40,310	14,74,94,955	45,63,690	6,95,26,045	..	..
..	..	1,80,000	..	..	..
49,16,101	..	2,33,79,899	..	..	..
49,92,073	..	13,57,927	..	..	..
2,47,99,22,520	..	97,20,93,480	..	..	..
..	..	16,000	..	..	..
77,134	..	3,22,866	..	..	..
..	..	..	..	..	..
3,73,82,57,333	60,53,97,195	..	55,65,65,805	1,30,96,69,333	..
44,60,532	..	2,28,78,468	..	..	..
95,15,20,300	..	1,79,01,700	..	..	..
1,24,174	..	11,09,826	..	..	..

## Summary of Appropriation

Number and name of grant or appropriation	Amount of grant/appropriation	
	Revenue	Capital
1	2	3
	Rs.	Rs.
<b>23—Rural Development and Panchayats—</b>		
Voted	46,88,74,000	..
Charged	1,44,000	..
<b>24—Science, Technology and Environment—</b>		
Voted	2,20,75,000	2,77,25,000
Charged	..	..
<b>25—Social and Women's Welfare and Welfare of Scheduled Castes and Backward Classes—</b>		
Voted	57,16,96,000	6,67,20,000
Charged	70,000	..
<b>26—State Legislature—</b>		
Voted	3,10,33,000	..
Charged	2,21,000	..
<b>27—Technical Education and Industrial Training—</b>		
Voted	52,88,24,000	6,94,35,000
Charged	2,00,000	..
<b>28—Tourism and Cultural Affairs—</b>		
Voted	2,76,51,000	1,45,66,000
Charged	1,75,000	..
<b>29—Transport—</b>		
Voted	1,34,00,71,000	34,15,00,000
Charged	30,40,000	..
<b>30—Vigilance—</b>		
Voted	2,72,48,000	..
Charged	76,000	..
<b>Total</b>		
Voted	30,76,96,99,000	19,22,71,46,000
Charged	8,57,30,67,000	12,41,28,81,000
<b>Grand Total</b>	<b>39,34,27,66,000</b>	<b>31,64,00,27,000</b>



Accounts 1992-93—contd.

Expenditure		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
42,69,47,480	..	4,19,26,520	..	..	..
..	..	1,44,000	..	..	..
1,49,75,200	89,31,000	70,99,800	1,87,94,000	..	..
..	..	..	..	..	..
50,55,22,432	20,00,000	6,61,73,568	6,47,20,000	..	..
..	..	70,000	..	..	..
2,53,98,925	..	56,34,075	..	..	..
1,79,909	..	41,091	..	..	..
34,29,02,342	6,92,24,540	18,59,21,658	2,10,460	..	..
5,981	..	1,94,019	..	..	..
2,20,77,486	25,80,000	55,73,514	1,19,86,000	..	..
-	..	1,75,000	..	..	..
1,34,59,53,792	16,44,65,040	..	17,70,34,960	58,82,792	..
31,02,896	..	-	-	62,896	..
2,61,74,037	..	10,73,963	..	..	..
73,580	..	2,420	..	..	..
31,83,36,24,687	15,55,48,40,189	3,14,64,18,303	4,32,74,94,848	4,21,03,43,990	65,51,89,037
4,26,36,47,425	2,05,17,61,363	4,30,94,82,471	10,36,11,19,637	62,896	..
36,09,72,72,112	17,60,66,01,552	7,45,59,00,774	14,63,86,14,485	4,21,04,06,886	65,51,89,037

The excess over the following voted grants requires regularisation :—

12—Home Affairs and Justice	(Revenue Section)
15—Irrigation and Power	(Both Revenue and Capital Sections)
21—Public Works	(Revenue Section)
29—Transport	(Revenue Section)

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

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

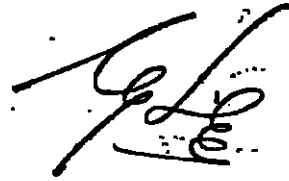
The reconciliation between the total expenditure according to the Appropriation Accounts for 1992-93 and that shown in the Finance Accounts for the year is given below :—

	Voted		Charged	
	Revenue Rs.	Capital Rs.	Revenue Rs.	Capital Rs.
Total expenditure according to Appropriation Accounts	31,53,36,24,687	15,55,48,40,189	4,26,36,47,425	2,05,17,61,363
<i>Deduct</i>				
Total recoveries shown in Appendix	1,87,20,55,799	8,97,25,76,087	..	..
Net Total expenditure as shown in statement no. 10 of the Finance Accounts	29,96,15,68,888.	6,58,22,64,102	4,26,36,47,425	2,05,17,61,363

Summary of Appropriation Accounts 1992-93—concl'd.

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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 1992-93.



(C. G. SOMIAH)

Comptroller and Auditor General of India

NEW DELHI,

23 JUN 1994

## Grant No. 1—Agriculture and Forests

	Total grant/ appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
<b>Revenue :</b>			
<b>Major heads :</b>			
2401—Crop Husbandry,			
2402—Soil and Water Conservation,			
2406—Forestry and Wild Life,			
2415—Agricultural Research and Education,			
2435—Other Agricultural Programmes,			
2506—Land Reforms,			
2575—Other Special Area Programmes,			
2702—Minor Irrigation and			
2810—Non-Conventional Sources of Energy			
<b>Voted—</b>			
Original 1,23,72,58,000	1,76,04,44,000	1,75,88,58,530	—15,85,470
Supplementary 52,31,86,000			
<b>Amount surrendered during the year</b>			
<b>Charged—</b>			
Original 6,46,000	6,46,000	52,438	—5,93,562
Supplementary ..			
<b>Amount surrendered during the year</b>			
<b>Capital :</b>			
<b>Major heads :</b>			
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—				
6401—Loans for Crop Husbandry,				
6402—Loans for Soil and Water Conservation and				
6406—Loans for Forestry and Wild Life				
Original	31,35,73,000	} 31,35,73,000	13,06,20,995	—18,29,52,005
Supplementary	..			

Amount surrendered during the year.

Notes and comments—

Revenue :

(i) In view of the final saving of Rs. 15.85 lakhs in voted grant, the supplementary grant of Rs. 52,31.86 lakhs obtained in March 1993 proved excessive.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
2401—Crop Husbandry—			
(1) 105—Manures and Fertilizers—			
O	2,43.71	} 44,68.98	—10,06.59
S	52,31.86		
(2) 108—Commercial Crops—			
(Centrally Sponsored Scheme)			
O	4,70.60	2,40.96	—2,29.64
(3) 108—Commercial Crops—			
O	5,73.00	4,30.15	—1,42.85
(4) 102—Foodgrains Crops—			
(Centrally Sponsored Scheme)			
O	8,89.00	7,94.29	—94.71
(5) 107—Plant Protection—			
O	1,90.38	1,26.15	—64.23

(6)	102—Foodgrain Crops—				
	O	1,40.00	1,40.00	84.92	—55.08
(7)	113—Agricultural Engineering— (Centrally Sponsored Scheme)				
	O	30.00	30.00	6.00	—24.00
(8)	111—Agricultural Economics and Statistics— (Centrally Sponsored Scheme)				
	O	21.00	21.00	5.21	—15.79
2415—Agricultural Research and Education—					
01—Crop Husbandry—					
(9)	120—Assistance to other Institutions—				
	O	31,37.63	31,37.63	29,31.03	—2,06.60
2575—Other Special Area Programmes—					
60—Others—					
(10)	101—Forests—				
	O	8,61.60	8,61.60	6,64.53	—1,97.07
(11)	102—Soil Conservation—				
	O	2,38.02	2,38.02	1,97.95	—40.07
(12)	105—Animal Husbandry—				
	O	38.87	38.87	23.59	—15.28
2702—Minor Irrigation—					
02—Ground Water—					
(13)	800—Other expenditure— (Centrally Sponsored Scheme)				
	O	1,65.00	1,65.00	4.93	—1,60.07
2406—Forestry and Wild Life—					
02— Environmental Forestry and Wild Life—					
(14)	110—Wild Life Preservation— (Centrally Sponsored Scheme)				
	O	35.00	35.00	12.06	—22.94

01 — Forestry—				
(15) 101—Forest Conservation, Development and Regeneration—				
O	1,55.55	1,55.55	1,37.07	—18.48
2810—Non-Conventional Sources of Energy—				
01— Bio-energy—				
(16)001—Direction and Administration—				
(Centrally Sponsored Scheme)				
O	89.00	89.00	75.61	—13.39
2402—Soil and Water Conservation—				
(17) 101—Soil Survey and Testing—				
O	73.81	73.81	63.50	—10.31
2435—Other Agricultural Programmes—				
01— Marketing and quality control—				
(18) 102—Grading and quality control facilities—				
(Centrally Sponsored Scheme)				
O	1,80.50	1,80.50	1,70.43	—10.07

Reasons for the final saving in the above cases (serial nos. 1 to 18) have not been intimated (January 1994).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
2702—Minor Irrigation—			
01— Surface Water—			
(1) 800—Other expenditure—			
O	40.00	40.00	—40.00
02— Ground Water—			
(2) 800—Other expenditure—			
O	40.00	40.00	—40.00
2406—Forestry and Wild Life—			
02— Environmental Forestry and Wild Life—			
(3) 111—Zoological Park— (Centrally Sponsored Scheme)			
O	2.00	2.00	—2.00

Reasons for non-utilization of the entire provision in the above cases (serial nos. 1 to 3) have not been intimated (January 1994).

(iv) Excess occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
2401—Crop Husbandry—			
(1) 113—Agricultural Engineering—			
O	73.88	9,99.93	+9,26.05
(2) 105—Manures and Fertilizers—			
(Centrally Sponsored Scheme)			
O	1,25.00	2,11.05	+86.05
(3) 001—Direction and Administration—			
O	5,06.33	5,85.85	+79.52
(4) 119—Horticulture and Vegetable Crops—			
O	2,83.94	3,38.61	+54.67
(5) 800—Other expenditure—			
O	1,50.92	1,94.79	+43.87
(6) 103—Seeds—			
O	5,89.28	6,13.96	+24.68
(7) 119—Horticulture and Vegetable Crops—			
(Centrally Sponsored Scheme)			
O	15.50	30.41	+14.91
(8) 109—Extension and Farmer's Training—			
O	97.44	1,08.86	+11.42
2402—Soil and Water Conservation—			
(9) 102—Soil Conservation—			
(Centrally Sponsored Scheme)			
O	1,60.00	10,52.13	+8,92.13
(10) 102—Soil Conservation—			
O	9,46.00	10,24.89	+78.89



2406—Forestry and Wild Life—				
01— Forestry—				
(11) 001—Direction and Administration—				
O	4,44.61	4,44.61	5,65.08	+1,20.47
(12) 102—Social and Farm Forestry—				
O	1,79.91	1,79.91	2,18.73	+38.82
02— Environmental Forestry and Wild Life—				
(13) 111—Zoological Park—				
O	1,09.45	1,09.45	1,19.86	+10.41
2575—Other Special Area Programmes—				
60— Others—				
(14) 107—Watershed Planning and Implementation Office—				
O	19.45	19.45	32.23	+12.78

Reasons for the final excess in the above cases (serial nos. 1 to 14) have not been intimated (January 1994).

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

Head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
2401—Crop Husbandry—			
792— Irrecoverable Loans written off—			
O		16.87	+16.87

Reasons for incurring expenditure without provision of funds in the above case have not been intimated (January 1994).

Capital :

(vi) Saving in the voted grant was Rs. 18,29.52 lakhs but no amount was surrendered.

(vii) Saving [partly counter-balanced by excess under other heads as mentioned in notes (ix) and (x) below] occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
6402—Loans for Soil and Water Conservation—			
102— Soil Conservation—			
O	4,15.00	1,77.24	—2,37.76

Reasons for the final saving of Rs. 2,37.76 lakhs have not been intimated (January 1994).

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

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
4416—Investments in Agricultural Financial Institutions—				
(1) 190—Investments in Public sector and other undertakings—				
O	10,50.00	10,50.00	..	—10,50.00
(2) 190—Investments in Public sector and other undertakings— (Centrally Sponsored Scheme)				
O	50.00	50.00	..	—50.00
6401—Loans for Crop Husbandry—				
(3) 190—Loans to Public Sector and other undertakings—				
O	10,00.00	10,00.00	..	—10,00.00
4401—Capital Outlay on Crop Husbandry—				
(4) 103—Seeds—				
O	50.00	50.00	..	—50.00
6406—Loans for Forestry and Wild Life—				
(5) 101—Forest conservation, Development and Regeneration—				
O	5.00	5.00	..	—5.00

Reasons for non-utilization of the provision in the above cases (serial nos. 1 to 5) have not been intimated (January 1994).

(ix) Excess occurred mainly under—

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
6401—Loans for Crop Husbandry—				
(1) 800—Other Loans—				
O	4,02.50	4,02.50	4,69.26	+66.76

Reasons for the final excess of Rs. 66.76 lakhs have not been intimated (January 1994)

4401—Capital Outlay  
on Crop Husbandry—

## (2) 107—Plant Protection—

O	1,20.00	1,20.00	1,29.64	+9.64
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Reasons for the final excess of Rs. 9.64 lakhs have not been intimated (January 1994).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)	
6401—Loans for Crop Husbandry—			
105— Manures and Fertilizers—			
O	..	4,87.50	+4,87.50

Reasons for incurring expenditure without provision of funds have not been intimated (January 1994)

## Grant No. 2—Animal Husbandry and Fisheries

	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
<b>Revenue :</b>			
<b>Major heads :</b>			
2403—Animal Husbandry,			
2404—Dairy Development,			
2405—Fisheries and			
2415—Agricultural Research and Education			
<b>Voted—</b>			
Original 56,35,91,000	56,35,91,000	39,92,67,546	—16,43,23,454
Supplementary ..			
Amount surrendered during the year (March 1993)			8,42,10,000
<b>Charged—</b>			
Original 2,91,000	2,91,000	..	2,91,000
Supplementary ..			
Amount surrendered during the year			..
<b>Capital :</b>			
<b>Major heads :</b>			
4403—Capital Outlay on Animal Husbandry,			
6403—Loans for Animal Husbandry,			
6404—Loans for Dairy Development and			
6405—Loans for Fisheries			
Original 2,13,00,000	2,13,00,000	1,23,93,000	—89,07,000
Supplementary ..			
Amount surrendered during the year (March 1993)			89,07,000

**Notes and comments—****Revenue :**

(i) Rupees 8,42.10 lakhs were surrendered in, March 1993; ultimate saving in the voted grant was Rs. 16,43.23 lakhs.

(ii) The entire charged appropriation remained unutilized.

(iii) Saving [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 (In lakhs of rupees)	Excess+ Saving—
2403—Animal Husbandry—			
101—Veterinary Services and Animal Health—			
(1)01—Veterinary Hospitals and Dispensaries—			
O 20,99.76 } R —1,18.14 }	19,81.62	15,71.76	—4,09.86

Reduction in provision by Rs. 1,18.14 lakhs through reappropriation in March 1993 was due mainly to posts remaining vacant (Rs. 1.14 lakhs) and economy measures (4.02 lakhs).

Reasons for the final saving of Rs. 4,09.86 lakhs have not been intimated (January 1994).

102—Cattle and Buffalo Development—			
(2)01—Cattle Development—			
O 9,68.82 } R —74.87 }	8,93.95	5,84.78	—3,09.17

Reduction in provision by Rs. 74.87 lakhs through reappropriation in March 1993 was due mainly to posts remaining vacant.

Reasons for the final saving of Rs. 3,09.17 lakhs have not been intimated (January 1994).

(04)—Bull Station- cum-Semen Bank and L. N. Plant—			
O 2,40.00 } R—1,71.20 }	68.80	61.96	—6.84

Reduction in provision by Rs. 1,71.20 lakhs through reappropriation in March 1993 was due to non-sanction of new posts.

Reasons for the final saving of Rs. 6.84 lakhs have not been intimated (January 1994).

(4)05—Scheme for the multiplication of High yielding cows and Buffaloes through Imbaro transfer technology—			
O 1,00.00 } R —91.50 }	8.50	17.78	+9.28

Reduction in provision by Rs. 91.50 lakhs through reappropriation in March 1993 was due to non-sanction of staff by the Government.

Reasons for the final excess of Rs. 9.28 lakhs have not been intimated (January 1994).

103—Poultry  
Development—(502—Strengthening of  
State Poultry Farms—

O 87.85			
R —48.85	39.00	30.23	—8.77

Reduction in provision by Rs. 48.85 lakhs through reappropriation in March 1993 was due to non-sanction of staff by the Government.

Reasons for the final saving of Rs. 8.77 lakhs have not been intimated (January 1994).

001—Direction and  
Administration—(604—Scheme for staff  
Component of District  
Plan Schemes—

O 92.50			
R —45.21	47.29	46.72	—0.57

Reduction in provision by Rs. 45.21 lakhs through reappropriation in March 1993 was due to sanction of less staff by the Government.

101—Veterinary Services  
and Animal Health—(702—Scheme for Rinderpest  
Eradication Programme—

(Centrally Sponsored Scheme)

O 72.75			
R —27.00	45.75	40.49	—5.26

Reduction in provision by Rs. 27 lakhs through reappropriation in March 1993 was due mainly to less release of funds by the Government of India (Rs. 32.50 lakhs), partly set off by excess due to requirement of more funds for the purchase of machinery and equipment (Rs. 5 lakhs).

Reasons for the final saving of Rs. 5.26 lakhs have not been intimated (January 1994).

001—Direction and  
Administration—(801—Direction and  
Administration—

O 99.96			
R 0.87	1,00.83	74.82	—26.01

Augmentation of provision by Rs. 0.87 lakh through reappropriation in March 1993 was due mainly to grant of additional dearness allowance to Government employees.

Reasons for the final saving of Rs. 26.01 lakhs have not been intimated (January 1994).

101—Veterinary Services  
and Animal Health—(9)04—Foot and Mouth  
disease control  
programme—Project  
for Vaccination of  
Cattle and Buffaloes  
in selected areas—

O 45.00

R -22.50

22.50

20.00

-2.50

Reduction in provision by Rs. 22.50 lakhs through reappropriation in March 1993 was due to cut imposed by the Government.

Reasons for the final saving of Rs. 2.50 lakhs have not been intimated (January 1994).

2415—Agricultural  
Research and  
Education—

## 03—Animal Husbandry—

120—Assistance to other  
Institutions—(10)01—Assistance to  
Punjab Agricultural  
University—

O 5,47.56

R -1,01.57

4,45.99

4,19.13

-26.86

Reduction in provision by Rs. 1,01.57 lakhs through reappropriation in March 1993 was based on actual requirement of Punjab Agricultural University.

Reasons for the final saving of Rs. 26.86 lakhs have not been intimated (January 1994).

## 2405—Fisheries—

001—Direction and  
Administration—(11)04—Scheme for  
Staff Component of  
District Plan Schemes—

O 52.00

52.00

36.01

-15.99

Reasons for the final saving of Rs. 15.99 lakhs have not been intimated (January 1994).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
2403—Animal Husbandry—			
102—Cattle and Buffalo Development—			
(1)02—Extension of Frozen Semen Technology for Cattle and Buffalo Development— (Centrally Sponsored Scheme)			
O 1,00.00			
R -1,00.00			

Withdrawal of the entire provision through reappropriation in March 1993<sup>1993</sup> due to non-release of funds by the Government of India.

(2)01—Assistance to Small/  
Marginal Farmers and  
Agricultural labourers  
for rearing of cross  
Breed heifers—

(Centrally Sponsored Scheme)

O 65.72 }  
R —65.72 }

Withdrawal of the entire provision through reappropriation in March 1993 was due to non-approval of the scheme by the Government of India.

107—Fodder and Feed  
Development—

(3)02—Production and  
Distribution of  
quality Fodder seeds  
providing technical  
extension in the field—

(Centrally Sponsored Scheme)

O 30.00 }  
R —30.00 }

Withdrawal of the entire provision through reappropriation in March 1993 was due to non-approval of the scheme by the Government of India.

104—Sheep and Wool  
Development—

(4)05—Setting up of  
Sheep breeding farm  
for fat lamb  
production—

(Centrally Sponsored Scheme)

O 17.77 }  
R —17.77 }

Withdrawal of the entire provision through reappropriation in March 1993 was due to non-release of funds by the Government of India.

113—Administrative  
Investigation and  
Statistics—

(5)03—Statistical Wing  
of Animal Husbandry  
Department for Collection  
on processing and  
analysing Data—

O 3.15 }  
R —3.15 }

Withdrawal of the entire provision through reappropriation in March 1993 was due to non-implementation of the scheme by the Government.



(6)02—Sample survey  
on Estimation of  
Livestock Number  
and Major Livestock  
Products—

O 2.76 }  
R -2.76 }

Withdrawal of the entire provision through reappropriation in March 1993 was due to non-approval of the scheme by the Government.

(7)04—Sample survey on  
Estimation of products  
of milk and meat—

(Centrally Sponsored Scheme)

O 2.76 }  
R -2.76 }

Withdrawal of the entire provision through reappropriation in March 1993 was due to non-approval of the scheme by the Government of India.

2404—Dairy Development—

102—Dairy Development  
Projects—

(8)03—Staff Component  
of District Scheme—

O 5.00 }  
R -5.00 }

Withdrawal of the entire provision through reappropriation in March 1993 was due to non-approval of the scheme by the Finance department.

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

Head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
2403—Animal Husbandry—			
105—Piggery Development—			
(1)02—Establishment of Hybrid Pig Breeding Farm for Production of Fattening stock—			
O 10.40 } R -7.40 }	3.00	..	-3.00

Reduction in provision by Rs. 7.40 lakhs through reappropriation in March 1993 was based on actual requirement.

2405—Fisheries—

109—Extension and  
Training—

(2)05—Scheme for setting up of Fisheries Extension Units in the State—

O 10.00 10.00 —10.00

Reasons for non-utilization of the entire provision in the above two cases (serial nos. 1 and 2) have not been intimated (January 1994).

(vi) Excess 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)03—Establishment of State Animal Health Institute disease diagnosis/production of vaccine against newly emerging livestock/poultry disease and setting up of Mobile Animal Health care units at District and Sub-Divisional level—			
O 1,00.00	2,18.25	2,29.92	+11.67
R 1,18.25			

Augmentation of provision by Rs. 1,18.25 lakhs through reappropriation in March 1993 was due to provision of more funds for additional mobile veterinary units (Rs. 1,44.80 lakhs), partly set off by saving due to non-sanction of staff by the Government (Rs. 26.55 lakhs).

Reasons for the final excess of Rs. 11.67 lakhs have not been intimated (January 1994).

103—Poultry Development—

(2)01—Poultry Farm—

O 94.70 }  
R 2.67 } 97.37 1,20.78 +23.41

Augmentation of provision by Rs. 2.67 lakhs through reappropriation in March 1993 was due mainly to grant of additional dearness allowance to Government employees (Rs. 3.75 lakhs) and increase in rent, rates and taxes (Rs. 0.40 lakh), partly set off by saving due to economy measures (Rs. 1.53 lakhs).

Reasons for the final excess of Rs. 23.41 lakhs have not been intimated (January 1994).

2404—Dairy Development—

001—Direction and Administration—

(3) 03—Strengthening of Headquarters and provision of additional staff for the implementation of the scheme—

R 10.00 10.00 6.89 —3.11

Augmentation of provision by Rs. 10 lakhs through reappropriation in March 1993 was due to creation of new districts.

Reasons for the final saving of Rs. 3.11 lakhs have not been intimated (January 1994).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
2405—Fisheries—			
101—Inland fisheries—			
02—Scheme for strengthening of Inland Fish Marketing infrastructure Machinery and Equipment—			
(Centrally Sponsored Scheme)			
O		30.00	+30.00

Reasons for incurring expenditure without provision of funds have not been intimated (January 1994).

Capital :

(viii) Rupees 89.07 lakhs were anticipated as saving and surrendered in March 1993.

(ix) Surrenders were made under the following heads :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
6404—Loans for Dairy Development—			
190—Loans to Public Sector and other undertakings—			
(1) 01—Investment for Purchase of debenture to be floated by P. S. L. D. M. B. L. D. for Dairy Development—			
O 1,30.00 } R —43.76 }	86.24	86.24	

Reduction in provision by Rs. 43.76 lakhs through reappropriation in March 1993 was due to Post-budget decision of the Government to reduce the funds for the scheme.

4403—Capital Outlay on  
Animal Husbandry—

103—Poultry Development—

(2) 01—Share Capital  
Contribution to the  
Punjab Poultry Develop-  
ment Corporation—

O 30.50 }  
R —30.50 }

Reduction in provision by Rs. 30.50 lakhs through reappropriation in March 1993 was due to non-sanction of the scheme by the Government.

6403—Loans for  
Animal Husbandry—

190—Loans to Public  
Sector and other  
undertakings—

(3)01—Poultry, Piggery,  
Sheep breeding, Cattle  
feed processing units  
and camel carts—

O	45.00	}
R	-14.81	

30.19

30.19

Reduction in provision by Rs. 14.81 lakhs through reappropriation in March 1993 was due to economy measures.

## Grant No 3—Co-operation

	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
<b>Revenue :</b>			
<b>Major heads :</b>			
2425—Co-operation and			
2851—Village and Small Industries			
<b>Voted—</b>			
Original 37,88,00,000 } Supplementary 61,91,000 }	38,49,91,000	38,14,32,081	—35,58,919
Amount surrendered during the year			
<b>Charged—</b>			
Original 2,30,000 } Supplementary 75,000 }	3,05,000	1,18,477	—1,86,523
Amount surrendered during the year			
<b>Capital :</b>			
<b>Major heads :</b>			
4216—Capital Outlay on Housing,			
4404—Capital Outlay on Dairy Development,			
4425—Capital Outlay on Co-operation,			
4851—Capital Outlay on Village and Small Industries,			
4860—Capital Outlay on Consumer Industries,			
6404—Loans for Dairy Development and			
6425—Loans for Co-operation			
Original 53,96,06,000 } Supplementary .. }	53,96,06,000	22,58,02,000	—31,38,04,000
Amount surrendered during the year (March 1993)			27,46,53,000

## Notes and comments—

## Revenue :

(i) In view of the final saving of Rs. 35.59 lakhs in the voted grant, the supplementary grant of Rs. 61.91 lakhs obtained in March 1993 proved excessive.

(ii) In view of the final saving of Rs. 1.87 lakhs in the charged appropriation, the supplementary appropriation of Rs. 0.75 lakh obtained in March 1993 proved un-necessary.

(iii) Saving in the voted grant (partly set off by excess under other heads as mentioned in the note (vi) below) 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—Agricultural Credit Stabilisation Fund— (Centrally Sponsored Scheme)			
O 1,20.00	1,20.00	30.00	—90.00

Reasons for the final saving of Rs. 90 lakhs have not been intimated (January 1994).

2851—Village and Small Industries			
110—Composite Village and Small Industries and Co-operatives—			
(2) 03—Market Development Assistance and rebate to Apex Handloom and Primary Handloom Weavers Co-operative Societies—			
O 30.00 } R —10.00 }	20.00	20.00	..

Reduction in provision by Rs. 10 lakhs through reappropriation in March 1993 was due to Post-budget decision of the Government to reduce the funds under the scheme.

(3) 02—Assistance to Handloom Apex/ Primary Co-operative Societies— Sale Subsidy rebate—			
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(Centrally Sponsored Scheme)

O 30.00 } R —10.00 }	20.00	20.00	..
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Reduction in provision by Rs. 10 lakhs through reappropriation in March 1993 was due to Post-budget decision of the Government to reduce the funds under the scheme.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
2851—Village and Small Industries—			

110—Composite Village  
and Small Industries  
and Co-operatives—03—Assistance for setting  
up of raw material  
(Yarn Bank) marketing  
of finished Products of  
S.C. Weavers Co-operative  
Societies through  
WEAVCO—

O	1,00.00	}	10.00	—10.00
R	—90.00			

Reduction in provision by Rs. 90 lakhs through reappropriation in March 1993 was due to Post-budget decision of the Government to reduce the funds under the scheme.

Reasons for non-utilization of the entire provision in the above case have not been intimated (January 1994).

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

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
2425—Co-operation—			
107—Assistance to credit co-operatives—			
(1)02—Assistance to Central Co-operative Banks for Agricultural Stabilisa- tion Fund—			
	O	5.00	}
	R	—5.00	
(2)04—Assistance to Punjab State Co-operative Agricultural Development Bank Ltd. to strengthen the credit Rehabilitation Fund—			
	O	1.00	}
	R	—1.00	
(3)03—Assistance to Punjab State Co-operative Development Bank Ltd., to strengthen the credit Rehabilitation Fund and non-Sugar Plants—			
(Centrally Sponsord Scheme)			
	O	1.00	}
	R	—1.00	

Withdrawal of the entire provision through reappropriation in March 1993 in the above three cases was due to Post-budget decision of the Government to reduce the funds under the schemes.

(vi) Excess occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
2851—Village and Small Industries—			
110—Composite Village and Small Industries and Co-operatives—			
(1) 04—Assistance for providing subsidy to WEAVCO on Janta Cloth—			
(Centrally Sponsored Scheme)			
S 0.01	98.52	98.51	—0.01
R 98.51			

Augmentation of provision by Rs. 98.51 lakhs through reappropriation in March 1993 was due to Post-budget decision of the Government to provide more funds under the scheme.

2425—Co-operation—

001—Direction and Administration—

(2) 02—Administration—

O 8,95.48	9,36.69	9,96.87	+60.18
S 39.53			
R 1.68			

Augmentation of provision by Rs. 1.68 lakhs through reappropriation in March 1993 was due to (i) grant of additional dearness allowance to Government employees (Rs. 3.35 lakhs) and (ii) creation of posts in new districts (Rs. 1.20 lakhs), partly set off by saving due to economy measures (Rs. 2.87 lakhs).

Reasons for the final excess of Rs 60.18 lakhs have not been intimated (January 1994).

004—Research and Evaluation—

(3) 01—Assistance to Punjab Co-operative Union for Education, Research, Training and Publicity and case study—

O 1.00	10.00	10.00	
R 9.00			

Augmentation of provision by Rs. 9 lakhs through reappropriation in March 1993 was due to Post-budget decision of the Government to provide more funds under the scheme.

001—Direction and Administration—

(4) 01—Direction—

O 95.35	1,01.15	1,09.21	+8.06
S 5.85			
R —0.05			



Reasons for the final excess of Rs. 8.06 lakhs have not been intimated (January 1994).

Capital :

(vii) Rupees 27,46.53 lakhs were surrendered in March 1993; ultimate saving was Rs. 31,38.04 lakhs.

(viii) Saving (partly set off by excess under other heads as mentioned in note (xi) 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) 01—Loans to Punjab State Co-operative Supply and Marketing Federation for purchase and distribution of fertilizers—			
O 22,00.00	12,60.00	11,37.50	—1,22.50
R —9,40.00			

Reduction in provision by Rs. 9,40 lakhs through reappropriation in March 1993 was due to Post-budget decision of the Government to reduce the funds under the scheme.

Reasons for the final saving of Rs. 1,22.50 lakhs have not been intimated (January 1994).

107—Loans to credit  
Co-operatives—

(2) 02—Loans to Central  
Co-operative Banks  
for Agricultural  
Stabilisation Fund—

(Centrally Sponsored Scheme)

O 40.00	40.00	10.00	—30.00
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Reasons for the final saving of Rs. 30 lakhs have not been intimated (January 1994).

(3) 07—Loan Assistance to Co-  
operative Societies/Credit  
Institutions in the Co-  
operatives under developed  
States/Special areas to meet  
the non-credit cover—

(Centrally Sponsored Scheme)

O 50.00	50.00	35.00	—15.00
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Reasons for the final saving of Rs. 15 lakhs have not been intimated (January 1994).

(4) 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	35.00	—15.00
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Reasons for the final saving of Rs. 15 lakhs have not been intimated (January 1994).

4425—Capital Outlay  
on Co-operation—

190—Investment in Public  
Sector and other  
undertakings—

(5) 01—Margin money assistance  
to State level Federations  
in developed States  
(MARKFED)—

(Centrally Sponsored Scheme)

O	5.00.00	}	3.50.00	1.45.00	—2.05.00
R	—1.50.00				

Reduction in provision by Rs. 1.50 lakhs through reappropriation in March 1993 was due to Post-budget decision of the Government to reduce the funds under the scheme.

Reasons for the final saving of Rs. 2.05 lakhs have not been intimated (January 1994).

107—Investments in Credit  
Co-operatives—

(6) 01—Share Capital to  
Apex Central and  
Primary Credit  
Institutions/  
Societies—

O	3.00.00	}	2.40.00	2.40.00
R	—60.00			

Reduction in provision by Rs. 60 lakhs through reappropriation in March 1993 was due to Post-budget decision of the Government to reduce the funds under the scheme.

004—Research and  
Evaluation—

(7) 01—Assistance to Punjab  
Co-operative Unions  
for Education, Research,  
Training and  
Publicity—

O	16.00	}	5.00	5.00
R	—11.00			

Reduction in provision by Rs. 11 lakhs through reappropriation in March 1993 was due to Post-budget decision of the Government to reduce the funds under the scheme.

108—Investments in other  
Co-operatives—

(8) 02—Assistance for  
distribution of  
consumer articles  
in rural areas—

(Centrally Sponsored Scheme)

O	9.60	}	0.40	0.40
R	—9.20			

Reduction in provision by Rs. 9.20 lakhs through reappropriation in March 1993 was due to Post-budget decision of the Government to reduce the funds under the scheme.

4860—Capital Outlay on  
Consumer Industries—

04—Sugar—

195—Co-operative Sugar  
Mills—

(9) 01—Assistance for expansion  
and installation of new  
Co-operative Sugar Mills  
and Non-Sugar Plants—

O 3,30.00 }

R -2,62.00 }

68.00

64.39

-3.61

Reduction in provision by Rs. 2.62 lakhs through reappropriation in March 1993 was due to Post-budget decision of the Government to reduce the funds under the scheme.

Reasons for the final saving of Rs. 3.61 lakhs have not been intimated (January 1994).

4851—Capital Outlay on  
Village and Small  
Industries—

109—Composite Village and  
Small Industries Co-  
operatives—

(10) 02—Assistance as loan and  
share capital for setting  
up of processing units  
by Handloom Apex—

(Centrally Sponsored Scheme)

O 2,80.00 }

R -2,40.00 }

40.00

40.00

Reduction in provision by Rs. 2.40 lakhs through reappropriation in March 1993 was due to Post-budget decision of the Government to reduce the funds under the scheme.

(11) 02—Assistance as share  
Capital to Handloom  
Co-operative Societies  
for setting up of  
processing units Speedy  
Spinning Project/Regional  
Godowns—

O 52.00 }

R -45.00 }

7.50

7.50

Reduction in provision by Rs. 45 lakhs through reappropriation in March 1993 was due to Post-budget decision of the Government to reduce the funds under the scheme.

(12) 01—Participation in the share  
capital of Industrial Co-  
operative Societies, Apex  
Handloom and Primary  
Handloom Weavers Co-  
operative Societies—

O 20.00 }

R -10.00 }

10.00

10.00

Reduction in provision by Rs. 10 lakhs through reappropriation in March 1993 was due to Post-budget decision of the Government to reduce the funds under the scheme.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
4404—Capital Outlay on Dairy Development—			
195—Dairy Co-operatives—			
(1) 01—Share Capital Contribution to primary Co-operative Milk Societies, Unions and Milk Federation—			
O      4,20.00 }			
R     —4,20.00 }			
6425—Loans for Co-operation—			
190—Loans to public sector and other undertakings—			
(2) 02—Setting up of Processing Units—			
(Centrally Sponsored Scheme)			
O      3,40.00 }			
R     —3,40.00 }			
108—Loans for other Co-operatives—			
(3) 03—Loans to Consumer Co-operatives, Stores for setting up large sized retail outlets and distribution of consumer articles in rural areas—			
(Centrally Sponsored Scheme)			
O      10.00 }			
R     —10.00 }			
4216—Capital Outlay on Housing—			
02—Urban Housing—			
195—Housing Co-operatives—			
(4) 01—Assistance to Housing Societies, Housing Federation as Margin money and managerial subsidy—			
O      2,00.00 }			
R     —2,00.00 }			

4860—Capital Outlay on  
Consumer Industries—

04—Sugar—

195—Co-operative  
Sugar Mills—

- (5) 03—Assistance for
- 
- expansion and installation
- 
- of new Co-operative
- 
- Sugar Mills—

(Centrally Sponsored Scheme)

O. 40.00 }  
R -40.00 }4851—Capital Outlay on  
Village and Small  
Industries—109—Composite Village and  
Small Industries  
Co-operatives—

- (6) 03—Scheme for
- 
- Modernisation of
- 
- Handloom in
- 
- Co-operative Sector
- 
- as share capital—

(Centrally Sponsored Scheme)

O 20.00 }  
R -20.00 }

- (7) 03—Scheme for
- 
- Modernisation of
- 
- Handloom in Co-operative
- 
- Sector as share capital—

O 5.00 }  
R -5.00 }4425—Capital Outlay on  
Co-operation—107—Investments in Credit  
Co-operatives—

- (8) 02—Investment in Share
- 
- Capital of Punjab State
- 
- Co-operative Agricultural
- 
- Development Bank Ltd.—

O 10.00 }  
R -10.00 }

Withdrawal of the entire provision through reappropriation in March 1993 in the above cases (serial nos. 1 to 8) was due to Post-budget decision of the Government to reduce the funds under these schemes.

(x) Instances where the entire provision remained unutilized 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 2,55.00	0.10		—0.10
R —2,54.90			

Reduction in provision by Rs. 2,54.90 lakhs through reappropriation in March 1993 was due to Post-budget decision of the Government to reduce the funds under the scheme.

108—Investments in other Co-operatives—			
(2) 01—Contribution to share capital of Central Consumers Stores and State Co-operative Consumer Federation—			
O 25.00	0.10		—0.10
R —24.90			

Reduction in provision by Rs. 24.90 lakhs through reappropriation in March 1993 was due to Post-budget decision of the Government to reduce the funds under the scheme.

4860—Capital Outlay on Consumer Industries—			
01—Textiles—			
195—Co-operative Spinning Mills—			
(3) 01—Assistance to Spinfed for expansion and setting up New Spinning Mills/ Handloom Weavers Spinning Mills—			
O 1,39.86	0.10		—0.10
R —1,39.76			

Reduction in provision by Rs. 1,39.76 lakhs through reappropriation in March 1993 was due to Post-budget decision of the Government to reduce the funds under the scheme.

(xi) Excess occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
4860—Capital Outlay on Consumer Industries—			

## 01— Textiles -

195— Co-operative  
Spinning Mills—(1) 02—Scheme for providing  
margin money assistance  
to Co-operative Spinning  
Mills—

(Centrally Sponsored Scheme)

O	19.50	}	2,69.73	2,69.73
R	2,50.23			

Augmentation of provision by Rs. 2,50.23 lakhs through reappropriation in March 1993 was due to Post-budget decision of the Government to provide more funds under the scheme.

6404—Loans for Dairy  
Development—195— Loans to  
Co-operatives—(2) 01—Assistance to  
Milkfed/Milk Union  
for raising working  
Capital—

R	2,00.00	2,00.00	2,00.00
---	---------	---------	---------

There was no original budget provision. Funds were provided through reappropriation in March 1993 due to Post-budget decision of the Government to provide funds under the scheme.

## Grant No. 4—Defence Services 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 4,09,12,000	4,09,12,000	2,47,82,553	—1,61,29,447
Supplementary ..			

Amount surrendered during the year

## 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

Voted—

Original 60,00,000	60,00,000		—60,00,000
Supplementary ..			

Amount surrendered during the year

## Notes and comments—

Revenue :

- (i) The entire charged appropriation remained unutilized.
- (ii) Saving in the voted grant occurred mainly under the following heads :

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
2235—Social Security and Welfare—			
60— Other Social Security and Welfare programmes—			



## 110—Other Insurance Schemes—

## 10—District Soldiers, Sailors and Airmen's Welfare Board—

## (1) (iv)—Capital Subsidy to Ex-Servicemen under Bank tie-up Loans—

O	64.00	64.00	0.60	—63.40
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Reasons for the final saving of Rs. 63.40 lakhs have not been intimated (January 1994).

## (2) (iii)—Welfare of Defence Services Personnel—

O	1,51.00	1,51.00	1,18.40	—32.60
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Reasons for the final saving of Rs. 32.60 lakhs have not been intimated (January 1994).

(iii) Instances where the entire provision remained unutilized 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—			
10— District Soldiers, Sailors and Airmen's Welfare Board—			
(1) (vii)—Scheme for Providing Hostel facilities for entry into various class-III jobs for the wards of Ex-Servicemen—			
O	20.40	20.40	—20.40
(2) (viii)—Grant to Sri Deshmesh Academy Anandpur Sahib District Ropar towards expenditure on maintenance and messing charges of beneficiaries—			
O	10.00	10.00	—10.00

Reasons for non-utilization of the entire provision in the above cases (serial nos. 1 and 2) have not been intimated (January 1994).

## Capital :

(iv) Saving occurred under the following head :—

Head	Total grant	Actual expenditure ( In lakhs of rupees )	Excess + Saving—
4235—Capital Outlay on Social Security and Welfare—			
02—Social Welfare—			
190—Investments in Public Sector and other undertakings—			
02—Share Capital Contribution to Punjab Ex-servicemen Corporation—			
0	60.00	60.00	—60.00

Reasons for non-utilization of the entire provision have not been intimated (January 1994).

## Grant No. 5—Education

	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
<b>Revenue :</b>			
Major heads :			
2058—Stationery and Printing,			
2075—Miscellaneous General Services,			
2202—General Education,			
2204—Sports and Youth Services and			
2205—Art and Culture:			
<b>Voted—</b>			
Original 6,58,08,23,000	6,58,89,73,000	5,82,68,58,048	-76,21,14,952
Supplementary 81,50,000			
Amount surrendered during the year (March 1993)			7,49,000
<b>Charged—</b>			
Original 9,11,32,000	10,12,79,000	9,78,62,776	-34,16,224
Supplementary 1,01,47,000			
Amount surrendered during the year			..
<b>Capital :</b>			
Major heads :			
4058—Capital outlay on Stationery and Printing and			
6202—Loans for Education, Sports, Art and Culture			
Original 5,73,25,000	5,73,25,000	14,19,935	-5,59,05,065
Supplementary ..			
Amount surrendered during the year			..
<b>Notes and comments—</b>			

**Revenue :**

(i) Rupees 7.49 lakhs were surrendered in March 1993; ultimate saving in the voted grant was Rs. 76,21.15 lakhs.

(ii) In view of the final saving of Rs. 76,21.15 lakhs in the voted grant, the supplementary grant of Rs. 81.50 lakhs obtained in March 1993 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 (In lakhs of rupees)	Excess + Saving—
2202—General Education—			
02— Secondary Education—			
110— Assistance to Non-Government Secondary Schools—			
(1) 01—Assistance by Education Department—			
O      40,00.00	40,00.00	33,69.95	—6,30.05
Reasons for the final saving of Rs. 6,30.05 lakhs have not been intimated (January 1994).			
105— Teachers Training—			
(2) 02—Teacher Training			
4—DIET—			
J.B.T. Training—			
(Centrally Sponsored Scheme)			
O      4,25.00	4,25.00	28.76	—3,96.24
Reasons for the final saving of Rs. 3,96.24 lakhs have not been intimated (January 1994).			
109— Government Secondary Schools—			
(3) 16—Vocationalisation of 10+2 system of Education—			
O      2,00.00	2,00.00	12.00	—1,88.00
Reasons for the final saving of Rs. 1,88 lakhs have not been intimated (January 1994).			
01— Elementary Education—			
803— Other expenditure—			
(4) 03—Operation Black Board-Provision of additional Teachers in Single Teacher Government Primary Schools—			
(Centrally Sponsored Scheme)			
O      4,80.00	4,80.00	3,58.62	—1,21.38
Reasons for the final saving of Rs. 1,21.38 lakhs have not been intimated (January 1994).			
02— Secondary Education—			

109— Government Secondary  
Schools—(5) 15—Introduction of  
10+2 system of  
Education in  
Government Schools—

O	5,00.00	5,00.00	3,84.65	—1,15.35
---	---------	---------	---------	----------

Reasons for the final saving of Rs. 1,15.35 lakhs have not been intimated (January 1994).

001— Direction and  
Administration—

## (6) 01—Administration—

O	6,12.20	6,12.20	4,98.53	—1,13.67
---	---------	---------	---------	----------

Reasons for the final saving of Rs. 1,13.67 lakhs have not been intimated (January 1994).

03— University and  
Higher Education—103— Government Colleges  
and Institutes—(7) 04—Improvement of  
Existing Government  
Colleges—

O	1,31.00	1,31.00	27.69	—1,03.31
---	---------	---------	-------	----------

Reasons for the final saving of Rs. 1,03.31 lakhs have not been intimated (January 1994).

104— Assistance to  
Non-Government  
Colleges and  
Institutes—(8) 01—Assistance to  
Non-Government  
Colleges and  
Institutes—

O	29,81.00	29,81.00	29,33.96	—47.04
---	----------	----------	----------	--------

Reasons for the final saving of Rs. 47.04 lakhs have not been intimated (January 1994).

02—Secondary  
Education—105—Teachers  
Training—(9)01—Government Junior  
Basic Teachers  
Training—

O	1,12.25	1,12.25	72.14	—40.11
---	---------	---------	-------	--------

Reasons for the final saving of Rs. 40.11 lakhs have not been intimated (January 1994).

## 80—General—

001—Direction and  
Administration—

## (10)01—Direction—

O	3,95.52	3,95.52	3,68.93	—26.59
---	---------	---------	---------	--------

Reasons for the final saving of Rs. 26.59 lakhs have not been intimated (January 1994).

## 2058—Stationery and Printing—

## 103—Government Presses—

## (11)03—Government Presses—

O	9,35.99	9,35.99	4,46.87	—4,89.12
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Reasons for the final saving Rs. 4,89.12 lakhs have not been intimated (January 1994).

## 101—Purchase and Supply of Stationery Stores—

## (12)01—Stationery Stores—

O	2,09.98	2,09.98	18.53	—1,91.45
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Reasons for the final saving of Rs. 1,91.45 lakhs have not been intimated (January 1994).

## 2204—Sports and Youth Services—

## 104—Sports and Games—

## (13)13—Establishment of Punjab State Sports Council—

(Centrally Sponsored Scheme)

O	1,50.00	1,50.00	28.75	—1,21.25
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Reasons for the final saving of Rs. 1,21.25 lakhs have not been intimated (January 1994).

## 102—Youth Welfare Programmes for Students—

## (14)01—National Cadet Corps-General Establishment—

O	3,34.16	3,34.16	2,98.72	—35.44
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Reasons for the final saving of Rs. 35.44 lakhs have not been intimated (January 1994).

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

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

## 2205—Art and culture—

## 104—Archives—

(1)06—Maintenance/  
Microfilming and  
Editing of Records/  
Documents—

O	2.00	}
R	-2.00	

(2)02—Modernisation and  
Preservation of  
Archives—

O	1.00	}
R	-1.00	

Withdrawal of the entire provision through reappropriation in March 1993 in the above cases (serial nos. 1 and 2) was due to non-clearance of the schemes.

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

Head	Total grant	Actual expenditure	Excess + Saving —
	(In lakhs of rupees)		
2202—General Education—			
02—Secondary Education—			
109—Government Secondary Schools—			
(1)04—Border Area (Education) Development Programme— (ad hoc)			
(Centrally Sponsored Scheme)			
O	30,00.00	30,00.00	-30,00.00
01—Elementary Education—			
101—Government Primary Schools—			
(2)08—Border Area Development (Education) Programme— Provision of basic facilities in Primary Schools—			
(Centrally Sponsored Scheme)			
O	8,63.00	8,63.00	-8,63.00
02—Secondary Education—			

109—Government Secondary Schools—				
(3)07—Provision of T. V. and Radio-cum-Cassette Players— Elementary Schools for Educational Technology—				
(Centrally Sponsored Scheme)				
O	2,00·00	2,00·00	..	—2,00·00
04—Adult Education—				
800—Other expenditure—				
(4)01—Adult Education— Mass Education Programme—				
(Centrally Sponsored Scheme)				
O	2,00·00	2,00·00	..	—2,00·00
02—Secondary Education—				
109—Government Secondary Schools—				
(5)01—Strengthening of existing Government Inservice Training Centres—				
(Centrally Sponsored Scheme)				
O	1,70·00	1,70·00	..	—1,70·00
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	1,00·00	1,00·00	..	—1,00·00
04—Adult Education—				
800—Other expenditure—				
(7)01—Adult Education— Mass Education Programme—				
O	1,00·00	1,00·00	..	—1,00·00
80—General—				



001—Direction and Administration—				
(8)04—Strengthening of S.C.E.R.T., Punjab— (Centrally Sponsored Scheme)				
O	1,00.00	1,00.00		—1,00.00
02—Secondary Education—				
001—Direction and Administration—				
(9)06—Setting up of Vocational Wings at District/Directorate— Provision of Instructional Material in Schools etc.— (Centrally Sponsored Scheme)				
O	74.26	74.26		—74.26
107—Scholarships—				
(10)07—Reimbursement of tuition fees charged from girl students— (Centrally Sponsored Scheme)				
O	40.00	40.00		—40.00
03—University and Higher Education—				
102—Assistance to Universities—				
(11)05—Matching contribution to U.G.C.—aided projects in the Universities—				
O	40.00	40.00		—40.00
(12)06—Opening of Regional Centre at Jalandhar—				
O	40.00	40.00		—40.00
02—Secondary Education—				
109—Government Secondary Schools—				
(13)08—Setting up of I. E. D. Cell at Headquarters— (ad hoc) (Centrally Sponsored Scheme)				
O	35.00	35.00		—35.00

80—General—			
001—Direction and Administration—			
(14)02—Setting up of Vocational Wings at District/Directorate— Provision of Instructional material in Schools etc —			
(At Directorate level)			
(Centrally Sponsored Scheme)			
O	29·22	29·22	—29·22
05—Language Development—			
102—Promotion of Modern Indian Languages and Literature—			
(15)12—Promotion of Regional Language—			
(Centrally Sponsored Scheme)			
O	27·20	27·20	—27·20
02—Secondary Education—			
109—Government Secondary Schools—			
(16)03—Improvement in State School of Sports, Jalandhar—			
O	25·00	25·00	—25·00
80—General—			
001—Direction and Administration—			
(17)03—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	24·58	24·58	—24·58

03—University and Higher Education—			
103—Government Colleges and Institutes—			
(18)07—Strengthening of Colleges of Teachers Education and Institutes of Advanced Studies in Education I.A.S.E.— C.T.E.S.— (Centrally Sponsored Scheme)	O 16.00	16.00	—16.00
05—Language Development—			
102—Promotion of Modern Indian Languages and Literature—			
(19)01—Publication of Books—	O 16.00	16.00	—16.00
(20)05—Microfilming—	O 15.00	15.00	—15.00
02—Secondary Education—			
109—Government Secondary Schools—			
(21)09—Improvement of Science Education in Schools—	O 15.00	15.00	—15.00
(22)11—Setting up of Vocational Wings in existing Inservice Training Centres—	O 15.00	15.00	—15.00
(23)07—Upgradation of Government Primary Schools to Middle Standard—	O 13.00	13.00	—13.00
(24)13—Upgradation of Government Middle Schools to High Standard—	O 11.00	11.00	—11.00
(25)14—Creation of posts of Laboratory Attendants—	O 10.00	10.00	—10.00

(26)06—Posts of D.P.E's.—				
O	10-00	10-00	..	—10-00
(27)09—Improvement in rural area schools to be implemented on 50:50 sharing basis— (Centrally Sponsored Scheme)				
O	10-00	10-00	..	—10-00
05—Language Development—				
102—Promotion of Modern Indian Languages and Literature—				
(28)11—Language Laboratories—				
O	8-20	8-20	...	—8-20
01—Elementary Education—				
800—Other expenditure—				
(29)01—Assistance to Panchayati Raj Institution by Education Department for repair of Primary Schools—				
O	7-20	7-20	..	—7-20
02—Secondary Education—				
107—Scholarships—				
(30)06—Scholarships to the children of riot victim families—				
O	6-00	6-00	..	—6-00
03—University and Higher Education—				
103—Government Colleges and Institutes—				
(31)03—Expansion of Facilities—				
O	6-00	6-00	..	—6-00
(32)05—Development of Education and Hostels under U.G.C. aided projects—				
O	5-00	5-00	..	—5-00
01—Elementary Education—				
101—Government Primary Schools—				

(33)06—Teachers Training Inservice Training of J.B.T. Teachers—	O	5.00	5.00	..	—5.00
102—Assistance to Non- Government Primary Schools—					
(34)02—Assistance for opening of New Private Primary Schools in Rural Area—	O	5.00	5.00	..	—5.00
02—Secondary Education—					
001—Direction and Administration—					
(35) 02—Creation of one Education Circle—	O	4.00	4.00	..	—4.00
80—General—					
001—Direction and Administration—					
(36) 03—Setting up of State Council of Higher Education—	O	4.00	4.00	..	—4.00
02—Secondary Education—					
109—Government Secondary Schools—					
(37) 03—Computer Literacy and studies in Schools— (Class project) (Centrally Sponsored Scheme)	O	3.50	3.50	..	—3.50
(38) 10—Environment Orientation to Schools Education— (Centrally Sponsored Scheme)	O	3.00	3.00	..	—3.00
(39) 11—Promotion of Yoga— (Centrally Sponsored Scheme)	O	3.00	3.00	..	—3.00
01—Elementary Education—					
101—Government Primary Schools—					

(40)	04—Conversion of existing Government Primary Schools into Government Model Primary Schools in Rural Area—			
	O	3.00	3.00	—3.00
	05—Language Development—			
	102—Promotion of Modern Indian Languages and Literature—			
(41)	06—Training of High Speed Stenography—			
	O	2.20	2.20	—2.20
	01—Elementary Education—			
	101—Government Primary Schools—			
(42)	03—Opening of Pre-Primary Schools—			
	O	2.00	2.00	—2.00
	02—Secondary Education—			
	001—Direction and Administration—			
(43)	03—Creation of 12 posts of Deputy District (Physical) Education Officers—			
	O	2.00	2.00	—2.00
(44)	04—Administration and Supervision— Additional Staff for strengthening of Supervision—			
	O	1.00	1.00	—1.00
	109—Government Secondary Schools—			
(45)17	—Strengthening of Educational Net Work in Border Districts of the State (Economic Package)—			
	O	1.00	1.00	—1.00
	05—Language Development—			
	102—Promotion of Modern Indian Languages and Literature—			
(46)08	—Preparation of Trilingual Self Teachers—			
	O	1.00	1.00	—1.00

(47)09—Training of Interpreters—				
O	1.00	1.00		
80—General—				—1.00
001—Direction and Administration—				
(48)04—Restructuring of S. C. E. R. T.—				
O	1.00	1.00		—1.00
2204—Sports and Youth Services—				
103—Youth Welfare Programmes for Non-students—				
(49)01—Centre for Training and Establishment of Border Youth—				
O	7,00.00	7,00.00		—7,00.00
(50)02—Establishment of Yuva Bhawan—				
O	72.00	72.00		—72.00
102—Youth Welfare Programmes for Students—				
(51)03—National Service Scheme—				
O	40.00	40.00		—40.00
103—Youth Welfare Programmes for Non-Students—				
(52)03—Shahid—e—Azam Sardar Bhagat Singh Adventure Academy—				
O	10.00	10.00		—10.00
001—Direction and Administration—				
(53)07—College/Higher Secondary/High School Youth Club—				
O	2.40	2.40		—2.40
104—Sports and Games—				
(54)05—Sports Hostels—				
O	1.50	1.50		—1.50
2205—Art and Culture—				
104—Archives—				
(55)05—Modernisation of Preservation Technique—				
O	4.00	1.00		—1.00
R	—3.00			

Reduction in provision by Rs. 3 lakhs through reappropriation in March 1993 was due to economy measures.

## 105—Public Libraries—

(56)02—Grant to Local Bodies by Local Government Department for Development of Libraries—

O	1.74	1.74	—1.74
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## 104—Archives—

(57)07—Strengthening of Technical and Administrative Staff Wing—  
(Archives)

O	1.00	0.28	—0.28
R	—0.72		

Reduction in provision by Rs. 0.72 lakh through reappropriation in March 1993 was due to posts remaining vacant.

2058—Stationery and Printing—

101—Purchase and Supply of Stationery Stores—

(58)04—Cheque Books—

O	4.00	4.00	—4.00
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800—Other expenditure—

(59)02—Apprenticeship Training Scheme for ten typewriters Mechanics—

O	1.62	1.62	—1.62
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Reasons for non-utilization of the entire provision in the above cases (serial nos. 1 to 59) have not been intimated (January 1994).

(vi) Excess occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
2202—General Education—			
02—Secondary Education—			
109—Government Secondary Schools—			
(1)01—Government Secondary Schools—			
O 2,31,65.16	2,32,46.66	2,35,49.41	+3,02.75
S 81.50			

Reasons for the final excess of Rs. 3,02.75 lakhs have not been intimated (January 1994).



01—Elementary Education—				
104—Inspection—				
(2)01—Inspection—				
O	2,46·82	2,46·82	4,76·50	+2,29·68
Reasons for the final excess of Rs. 2,29·68 lakhs have not been intimated (January 1994).				
03—University and Higher Education—				
102—Assistance to Universities—				
(3)02—Grant to Guru Nanak Dev University—				
O	10,05·43	10,05·43	11,08·43	+1,03·00
Reasons for the final excess of Rs. 1,03 lakhs have not been intimated (January 1994).				
02—Secondary Education—				
109—Government Secondary Schools—				
(4)05—Setting up of Vocational Wings at District/Directorate— Provision of Instructional Material in Schools etc.— (Centrally Sponsored Scheme)				
O	4,21·94	4,21·94	5,10·78	+88·84
Reasons for the final excess of Rs. 88·84 lakhs have not been intimated (January 1994).				
(05)06—Improvement of Science Education in Schools— (Centrally Sponsored Scheme)				
O	2,00·00	2,00·00	2,50·65	+50·65
Reasons for the final excess of Rs. 50·65 lakhs have not been intimated (January 1994).				
03—University and Higher Education—				
102—Assistance to Universities—				
(6)03—Grant to Punjabi University—				
O	15,11·35	15,11·35	15,51·35	+40·00
Reasons for the final excess of Rs. 40 lakhs have not been intimated (January 1994).				
01—Elementary Education—				
101—Government Primary Schools—				
(7)01—Government Primary Schools—				
O	1,79,28·05	1,79,28·05	1,79,58·94	+30·89
Reasons for the final excess of Rs. 30·89 lakhs have not been intimated (January 1994).				

## 2204—Sports and Youth Services—

## 104—Sports and Games—

## (8)12—Modern Sports Complex at Mohali—

O	20.00	20.00	1,53.38	+1,33.38
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Reasons for the final excess of Rs. 1,33.38 lakhs have not been intimated (January 1994).

## (9)09—Establishment of Play Fields—

O	20.00	20.00	1,10.00	+90.00
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Reasons for the final excess of Rs. 90 lakhs have not been intimated (January 1994).

## 102—Youth Welfare Programmes for Students—

## (10)01—National Services Scheme—

## (Centrally Sponsored Scheme)

O	40.00	40.00	93.00	+53.00
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Reasons for the final excess of Rs. 53 lakhs have not been intimated (January 1994).

## 104—Sports and Games—

## (11)10—Establishment of Sports facilities at Block level—

O	20.00	20.00	50.00	+30.00
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Reasons for the final excess of Rs. 30 lakhs have not been intimated (January 1994).

## 2058—Stationery and Printing—

## 104—Cost of Printing by other Sources—

## (12)01—Cost of Printing at Union Territory Government Press, Chandigarh—

O	1,94.00	1,94.00	2,99.99	+1,05.99
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Reasons for the final excess of Rs. 1,05.99 lakhs have not been intimated (January 1994).

## (13)02—Cost of Printing at Private Presses—

O	1.00	1.00	11.84	+10.84
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Reasons for the final excess of Rs. 10.84 lakhs have not been intimated (January 1994).

(vii) 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—			

02—Secondary Education—			
001—Direction and Administration—			
(1) .05—Creation of Staff for new Districts—			
O	..	15.25	+15.25
01—Elementary Education—			
101—Government Primary Schools—			
(2) 07—Strengthening and improvements of Primary Education— (UNICEF)			
O	..	5.70	+5.70

Reasons for incurring expenditure without provision of funds in the above cases (serial nos. 1 and 2) have not been intimated (January 1994).

**Charged—**

(viii) In view of the final saving of Rs. 34.16 lakhs, the supplementary appropriation of Rs. 1,01.47 lakhs obtained in March 1993 proved excessive.

(ix) Saving occurred mainly under :—

Head	Total appropriation	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
2202—General Education—			
02—Secondary Education—			
109—Government Secondary Schools—			
01—Government Secondary Schools—			
O 2.00	28.00	..	—28.00
S 26.00			

Reasons for non-utilization of the entire appropriation have not been intimated (January 1994).

**Capital :**

(x) Saving occurred under the following head :—

Head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
4058—Capital Outlay on Stationery and Printing—			

## 103—Government Presses—

02—Machinery and  
Equipment—

O	5,70-00	5,70-00	14-19	—5,55-81
---	---------	---------	-------	----------

Reasons for the final saving of Rs. 5,55-81 lakhs have not been intimated (January 1994).

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

The expenditure under this grant includes Rs. 37-09 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 1993 was Rs. 2,78-45 lakhs.

An account of transactions of the Fund is included in Statement No. 16 of the Finance Accounts 1992-93.

## Grant No. 6—Elections

	Total grant/ appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Revenue :			
Major heads :			
2015—Elections and			
2075—Miscellaneous General Services			
Voted—			
Original 10,95,19,000	10,95,19,000	2,94,00,870	—8,01,18,130
Supplementary ..			
Amount surrendered during the year			..
Charged—			
Original 15,000	15,000	..	—15,000
Supplementary ..			
Amount surrendered during the year			..

## Notes and comments—

- (i) The entire charged appropriation remained unutilized.
- (ii) Saving in the voted grant occurred mainly under the following heads :—

Head	Total grant	Actual expenditure ( In lakhs of rupees )	Excess + Saving—
2015—Elections—			
106—Charges for conduct of elections to State/ Union Territory Legislature—			
(1) 01—Elections to State Legislature—			
0 4,71·00	4,71·00	..	—4,71·04

Reasons for non-utilization of the entire provision have not been intimated (January 1994).

105—Charges for conduct of elections to Parliament—			
(2) 01—Elections to Parliament—			
0 2,92·00	2,92·00	14·29	—2,77·71

Reasons for the final saving of Rs. 2,77·71 lakhs have not been intimated (January 1994).

102—Electoral  
Officers—

(3) 01—Electoral  
Officers—

O	91.44	91.44	80.50	—10.94
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Reasons for the final saving of Rs. 10.94 lakhs have not been intimated (January 1994).

2075—Miscellaneous  
General Services—

800—Other  
expenditure—

(4) 01—Elections under  
the Sikh Gurdwara  
Act—

O	34.94	34.94	2.46	—32.48
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Reasons for the final saving of Rs. 32.48 lakhs have not been intimated (January 1994).

## Grant No. 7—Excise and Taxation

	Total grant/ appropriation	Actual expenditure.	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Revenue :</b>			
<b>Major heads :</b>			
2039—State Excise,			
2040—Sales Tax and			
2045—Other Taxes and Duties on Commodities and Services			
<b>Voted—</b>			
Original 19,79,78,000	} 19,79,78,000	14,14,19,812	—5,65,58,188
Supplementary ..			
Amount surrendered during the year (March 1993)			2,58,03,000
<b>Charged—</b>			
Original 1,12,000	} 2,99,000	..	—2,99,000
Supplementary 1,87,000			
Amount surrendered during the year			..

**Notes and comments—**

- (i) Rupees 2,58.03 lakhs were surrendered in March 1993; ultimate saving in the voted grant was Rs. 5,65.58 lakhs.
- (ii) The entire charged appropriation remained unutilized.
- (iii) Saving in the voted grant occurred mainly under the following heads :—

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess+ Saving—
<b>2040—Sales Tax—</b>			
<b>101—Collection Charges—</b>			
<b>(1) 01—District Establishment—</b>			
O 11,02.60	} 9,49.21	8,04.70	—1,44.51
R —1,53.39			

Reduction in provision by Rs. 1,53.39 lakhs through reappropriation in March 1993 was due mainly to economy measures (Rs. 1,65.84 lakhs), partly set off by excess due mainly to payment of outstanding liabilities of office expenses and rent, rates and taxes (Rs. 10.98 lakhs).

Reasons for the final saving of Rs. 1,44.51 lakhs have not been intimated (January 1994).

001—Direction and  
Administration—(2) 01—Direction and  
Administration—

O	3,92.55	}	3,22.38	2,60.83	—61.55
R	—70.17				

Reduction in provision by Rs. 70.17 lakhs through reappropriation in March 1993 was due mainly to economy measures (Rs. 73.40 lakhs), partly set off by excess under 'Liverjes' due to increase in prices and clearance of pending bills (Rs. 2.25 lakhs).

Reasons for the final saving of Rs. 61.55 lakhs have not been intimated (January 1994).

## 2039—State Excise—

001—Direction and  
Administration—(3) 01—District  
Establishment—

O	4,21.97	}	3,96.06	3,07.89	—88.17
R	—25.91				

Reduction in provision by Rs. 25.91 lakhs through reappropriation in March 1993 was due to economy measures.

Reasons for the final saving of Rs. 88.17 lakhs have not been intimated (January 1994).



## Grant No. 8—Finance

	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
<b>Revenue :</b>			
<b>Major heads :</b>			
2047—Other Fiscal Services,			
2049—Interest Payments,			
2052—Secretariat-General Services,			
2054—Treasury and Accounts Administration,			
2070—Other Administrative Services,			
2071—Pensions and other Retirement Benefits,			
2075—Miscellaneous General Services,			
2235—Social Security and Welfare,			
3451—Secretariat-Economic Services and			
3604—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions			
<b>Voted—</b>			
Original 2,17,52,87,000	2,17,52,87,000	1,82,08,10,451	—35,44,76,549
Supplementary .. }			
Amount surrendered during the year (March 1993)			17,30,80,000
<b>Charged—</b>			
Original 8,36,82,51,000	8,36,82,51,000	4,10,64,68,216	—4,26,17,82,784
Supplementary .. }			
Amount surrendered during the year (March 1993)			4,19,42,57,000
<b>Capital :</b>			
<b>Major heads :</b>			
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	14,65,30,000	} 25,36,25,000	19,81,69,204	—5,54,55,796
Supplementary	10,70,95,000			

Amount surrendered during the year

## Charged—

Original	12,38,68,13,000	} 12,38,68,13,000	2,02,59,29,995	—10,36,08,83,005
Supplementary	...			

Amount surrendered during the year  
(March 1993)

9,63,77,57,000

## Notes and comments—

## Revenue :

(i) Rupees 17,30.80 lakhs were surrendered in March 1993; ultimate saving in the voted grant was Rs. 35,44.77 lakhs.

(ii) 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—
2075—Miscellaneous General Services—			
103—State Lotteries—			
(1)01—Prizes—			
O	8,98.00	2,89.74	—39.26
R	—5,69.00		
	3,29.00		

Reduction in provision by Rs. 5.69 lakhs through reappropriation in March 1993 was due to decision of the Government to drop some schemes.

Reasons for the final saving of Rs. 39.26 lakhs have not been intimated (January 1994).

2070—Other Administrative  
Services—

## 800—Other expenditure—

(2)02—Directorate of  
State Lotteries—

O	5,62.27	} 2,01.70	1,86.73	—14.97
R	—3,60.57			

Reduction in provision by Rs. 3,60.57 lakhs through reappropriation in March 1993 was due mainly to decision of the Government to drop some schemes (Rs. 3,64.50), partly set off by due to excess (i) installation of draw machines (Rs. 1.29 lakhs); (ii) clearance of pending travelling allowance bills (Rs. 1.11 lakhs) and (iii) increase in rates of lubricants (Rs. 1.05 lakhs).

Reasons for the final saving of Rs. 14.97 lakhs have not been intimated (January 1994).

2235—Social Security  
and Welfare—

60—Other Social Security  
and Welfare programmes—110—Other Insurance  
Schemes—(3)08—Ex-gratia payments  
to families of Ministers,  
Government Servants etc.  
dying in harness—

O 12,00.00	}	17,00.00	8,84.45	—8,15.55
R 5,00.00				

Augmentation of provision by Rs. 5,00 lakhs through reappropriation in March 1993 was due to increase in the number of employees killed in terrorist actions.

Reasons for the final saving of Rs. 8,15.55 lakhs have not been intimated (January 1994).

2071—Pensions and other  
Retirement Benefits—

## 01—Civil—

## 104—Gratuities—

## (4)01—Gratuities—

O 22,13.98	}	25,10.62	20,24.57	—4,86.05
R 2,96.64				

Augmentation of provision by Rs. 2,96.64 lakhs through reappropriation in March 1993 was due to increase in the number of pensioners than anticipated.

Reasons for the final saving of Rs. 4,86.05 lakhs have not been intimated (January 1994).

102—Commuted Value  
of Pensions—(5)01—Commuted Value  
of Pensions—

O 15,85.52	}	19,14.97	15,15.89	—3,99.08
R 3,29.45				

Augmentation of provision by Rs. 3,29.45 lakhs through reappropriation in March 1993 was due to increase in the number of pensioners than anticipated.

Reasons for the final saving of Rs. 3,99.08 lakhs have not been intimated (January 1994).

2054—Treasury and Accounts  
Administration—

## 097—Treasury Establishment—

## (6)01—Treasury Establishment—

O 4,98.53	}	6,18.71	3,68.40	—2,50.31
R 1,20.18				

Augmentation of provision by Rs. 1,20.18 lakhs through reappropriation in March 1993 was due mainly to (i) grant of additional dearness allowance to Government employees and creation of two new district treasuries (Rs. 1,17.36 lakhs) and (ii) increase in the rates of wages (Rs. 1.10 lakhs) and telephone charges (Rs. 1.10 lakhs).

Reasons for the final saving of Rs. 2,50.31 lakhs have not been intimated (January 1994).

095—Directorate of Accounts  
and Treasuries—(7)01—Treasury and Accounts  
Organisation—

O	1,33.80	} 1,38.26	1,15.81	—22.45
R	4.46			

Augmentation of provision by Rs. 4.46 lakhs through reappropriation in March 1993 was due mainly to grant of additional dearness allowance to Government employees (Rs. 3.72 lakhs) and increase in the rates of lubricants (Rs. 1 lakh).

Reasons for the final saving of Rs. 22.45 lakhs have not been intimated (January 1994).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
2070—Other Administrative Services—			
800—Other expenditure—			
03—Lumpsum provision to meet the committed liabilities and other benefits—			
O	30,00.00	}	
R	—30,00.00		

Withdrawal of the entire provision through reappropriation in March 1993 was attributed to the sanction of the actual amounts in different demands through supplementary provision.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
3604—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions—			
200—Other Miscellaneous Compensations and Assignments—			
15—Grant-in-aid to Punjab State Agricultural Marketing Board and Market Committees in lieu of loss of interest on the deposits kept in the Personal Ledger Accounts—			
O	33.80	} 25.00	—25.00
R	—8.80		

Reduction in provision by Rs. 8.80 lakhs through reappropriation in March 1993 was based on actual requirement.

Reasons for non-utilization of the entire provision in the above case have not been intimated (January 1994).

(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           94,64.58	98,38.11	1,01,21.33	+2,83.22
R           3,73.53			

Augmentation of provision by Rs. 3,73.53 lakhs through reappropriation in March 1993 was due to increase in the number of pensioners than anticipated.

Reasons for the final excess of Rs. 2,83.22 lakhs have not been intimated (January 1994).

105—Family Pensions—

(2) 01—Family Pensions—			
O           14,72.69	20,00.47	19,36.72	—63.63
R           5,27.78			

Augmentation of provision by Rs. 5,27.78 lakhs through reappropriation in March 1993 was due to increase in the number of pensioners than anticipated.

Reasons for the final saving of Rs. 63.75 lakhs have not been intimated (January 1994).

(3) 109—Pensions to Employees of State aided Educational Institutions—			
R           40.00	40.00	39.59	—0.41

There was no original budget provision. Funds were provided through reappropriation in March 1993 based on actual requirement.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
2071—Pensions and other Retirement Benefits—			
01—Civil—			
103—Compassionate Allowance—			
01—Compassionate Allowance—			
O           ..	..	30.71	+30.71

Reasons for incurring expenditure without provision of funds have not been intimated (January 1994).

**Charged—**

(vii) Rupees 4,19,42.57 lakhs were surrendered in March 1993; ultimate saving was Rs. 4,26,17.83 lakhs.

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

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
2049—Interest Payments—			
04—Interest on Loans and Advances from Central Government—			
101—Interest on Loans for State/Union Territory Plan Schemes—			
(1) 01—Interest on Block Loans—			
O            3,75,24.49	23,01.17	23,01.17	
R            —3,52,23.32			

Reduction in provision by Rs. 3,52,23.32 lakhs through reappropriation in March 1993 was due to grant of moratorium by Government of India for repayment of interest upto 1992-93.

01—Interest on Internal Debt—			
101—Interest on Market Loans—			
(2) 01—Interest on Market Loans—			
O            39,97.67	42,53.51	36,34.65	—6,18.86
R            2,55.84			

Augmentation of provision by Rs. 2,55.84 lakhs through reappropriation in March 1993 was based on actual requirement as per claims preferred by the subscribers.

Reasons for the final saving of Rs. 6,18.86 lakhs have not been intimated (January 1994).

200—Interest on Other Internal Debt—			
(3) 02—Interest on Ways and Means Advances and overdrafts/short fall from Reserve Bank of India—			
O            2,00.00	50.00	18.63	—31.37
R            —1,50.00			

Reduction in provision by Rs. 1,50 lakhs through reappropriation in March 1993 was based on actual requirement.

Reasons for the final saving of Rs. 31.37 lakhs have not been intimated (January 1994).

04—Interest on  
Loans and  
Advances from  
Central  
Government—

104—Interest on  
Loans for  
Non-Plan  
Schemes—

(4) 03—Purchase of  
Fertilizers—

O	1,20.15	}	44.70	44.70
R	—75.45			

Reduction in provision by Rs. 75.45 lakhs through reappropriation in March 1993 was based on actual requirement.

01—Interest on  
Internal Debt—

200—Interest on  
Other Internal  
Debt—

(5) 07—Loans from  
National Co-operative  
Development and  
Warehousing  
Corporation—

O	6,25.00	}	5,52.60	5,52.60
R	—72.40			

Reduction in provision by Rs. 72.40 lakhs through reappropriation in March 1993 was based on actual requirement.

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

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
2049—Interest Payments—			
04—Interest on Loans and Advances from Central Government—			
104—Interest on Loans for Non-Plan Schemes—			
(1) 01—Special Medium- Term Loans to cover gap in resources—			
O	61,94.51	}	..
R	—61,94.51		

Withdrawal of the entire provision through reappropriation in March 1993 was due to grant of moratorium by Government of India on payment of interest upto 1992-93.

01—Interest on  
Internal Debt—

200—Interest on  
Other Internal  
Debts—

(2) 01—Interest on  
Temporary loans  
obtained from  
the State Bank  
of India and  
other Banks for  
purchase of  
Foodgrains—

O 35,00.00

R —35,00.00

Withdrawal of the entire provision through reappropriation in March 1993 was based on actual requirement.

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

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess + Saving—
2049—Interest Payments—			
03—Interest on Small Savings, Provident Funds etc.—			
104—Interest on State Provident Funds—			
05—Interest on All India Service Provident Fund—			
O 25.00	48.00		—48.00
R 23.00			

Augmentation of provision by Rs. 23 lakhs through reappropriation in March 1993 was based on actual requirement.

Reasons for non-utilization of the entire provision in the above case have not been intimated (January 1994).

(xi) Excess occurred mainly under :—

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess + Saving—
2049—Interest Payments—			
03—Interest on Small Savings, Provident Funds etc.—			



104—Interest on  
State Provident  
Funds—(1) 01—Interest on  
General Provident  
Fund—

O	74,26,00	}	1,01,61-00	1,01,69-43	+8-43
R	27,35-00				

Augmentation of provision by Rs. 27,35 lakhs through reappropriation in March 1993 was based on actual requirement.

Reasons for the final excess of Rs. 8-43 lakhs have not been intimated. (January 1994).

04—Interest on Loans  
and Advances from  
Central Government—104—Interest on  
Loans for  
Non-Plan  
Schemes—(2) 02—Share of  
Small Savings  
Collection—

O	1,88,04-05	}	1,89,63-81	1,89,63-82	+0-01
R	1,59-76				

Augmentation of provision by Rs. 1,59-76 lakhs through reappropriation in March 1993 was based on actual requirement.

01—Interest on  
Internal Debt—200—Interest on  
Other Internal  
Debts—(3) 04—Loans from life  
Insurance Corporation  
of India—

O	2,07-31	}	2,34-79	2,34-79
R	27-48			

Augmentation of provision by Rs. 27-48 lakhs through reappropriation in March 1993 was based on actual requirement.

04—Interest on Loans  
and Advances  
from Central  
Government—103—Interest on Loans  
for Centrally  
Sponsored Plan  
Schemes—(4) 08—Flood Control  
and Anti-Sea  
Erosion Projects—

O	71-63	}	93-13	93-13
R	21-50			

Augmentation of provision by Rs. 21.50 lakhs, through reappropriation in March 1993 was based on actual requirement.

(xii) Instances where the expenditure was incurred without provision of funds are 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—			
(1) 02—Depreciation Reserve Fund— (Motor Transport).			
0		6.38	+6.38
60—Interest on Other Obligations—			
101—Interest on Deposits—			
(2) 03—Miscellaneous Deposits—			
0		3.97	+3.97
2071—Pensions and other Retirement Benefits—			
01—Civil—			
106—Pensionary charges in respect of High Court Judges—			
(3) 01—Reimbursement of Pensionary charges to the Government of India under Articles 290 of the Constitution—			
0		4.06	+4.06

Reasons for incurring expenditure without provision of funds in the above cases (serial nos. 1 to 3) have not been intimated (January 1994).

Capital :

(xiii) In view of the final saving of Rs. 5.54.56 lakhs in the voted grant, the supplementary grant of Rs. 10.70.95 lakhs obtained in March 1993 proved excessive.

(xiv) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
7610—Loans to Government Servants etc.—			
(1)800—Other Advances—			
O      0.05	8,00.05	4,88.82	—3,11.23
S      8,00.00			

Reasons for the final saving of Rs. 3,11.23 lakhs have not been intimated (January 1994).

201—House Building Advances—

(2)01—Advance to officers of All India Services—

O      10,00.00	10,69.95	9,80.50	—89.45
S      69.95			

Reasons for the final saving of Rs. 89.45 lakhs have not been intimated (January 1994).

202—Advances for purchase of Motor Conveyances—

(3)01—Advances for purchase of Motor Conveyances of Government Servants—

O      4,25.00	5,20.00	4,53.37	—66.63
S      95.00			

Reasons for the final saving of Rs. 66.63 lakhs have not been intimated (January 1994).

7615—Miscellaneous Loans—

200—Miscellaneous Loans—

(4)01—Loans to M.L.A's./ M.L.C's. for construction of houses—

S      50.00	50.00	7.35	—42.65
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Reasons for the final saving of Rs. 42.65 lakhs have not been intimated (January 1994).

(xv) An instance where the entire provision remained unutilized is given below :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
7610—Loans for Government Servants etc.—			



02—Loans for State/  
Union Territory  
Plan Schemes—

## (4) 101—Block Loans—

O	1,80,54.28	}	6,71.81	6,71.81	..
R	-1,73,82.47				

Reduction in provision by Rs. 1,73,82.47 lakhs through reappropriation in March 1993 was due to grant of moratorium by the Government of India on repayment of principal upto 1992-93.

## 01—Non-Plan Loans—

## 800—Other Loans—

(5) 03—Loans for  
Agriculture Manures  
and Fertilizers—

O	40,05.00	}	14,90.00	14,90.00	..
R	-25,15.00				

Reduction in provision by Rs. 25,15 lakhs through reappropriation in March 1993 was based on actual repayment of loans received from the Government of India.

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

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess + Saving—
6003—Internal debt of the State Government—			
107—Loans from the State Bank of India and other Banks—			
(1) 01—Loans from the State Bank of India—			
O	4,75,00.00	}	..
R	-4,75,00.00		

Withdrawal of the entire appropriation through reappropriation in March 1993 was based on actual requirement.

6004—Loans and Advances  
from the Central  
Government—

## 01—Non-Plan Loans—

(2) 101—Loans to  
cover gap in  
resources—

O	39,03.20	}	..
R	-39,03.20		

Withdrawal of the entire appropriation through reappropriation in March 1993 was based on actual requirement.

(xix) An instance where the entire charged appropriation remained unutilised is given below :—

Head	Total appropriation	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
6004—Loans and Advances from the Central Government—			
06—Ways and Means Advances—			
800—Other Ways and Means Advances—			
O	1.00		—1.00

Reasons for non-utilisation of the entire appropriation in the above case have not been intimated (January 1994).

(xx) Excess occurred mainly under :—

Head	Total appropriation	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
6004—Loans and Advances from the Central Government—			
04—Loans for Centrally Sponsored Plan Schemes—			
800—Other Loans—			
07—Loans for Flood Control and Anti-Sea Erosion Projects—			
O	50.47		
R	13.33		
	63.80	63.80	

Augmentation of provision by Rs. 13.33 lakhs through reappropriation in March 1993 was based on actual requirement.

(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 1992-93, no contribution was made.

The balance at the credit of these Funds on 31st March 1993 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 1992-93.

## Grant No 9—Food and Supplies

	Total grant/ appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Revenue :			
Major head :			
3456—Civil Supplies			
Voted—			
Original      6,49,89,000	6,49,89,000	4,70,83,132	—1,79,05,868
Supplementary      ..			
Amount surrendered during the year (March 1993)			96,05,000
Charged—			
Original      1,00,000	1,00,000	..	—1,00,000
Supplementary      ..			
Amount surrendered during the year			..
Capital :			
Major heads :			
4408—Capital Outlay on Food Storage and Warehousing and			
6408—Loans for Food Storage and Warehousing			
Voted—			
Original      7,40,42,51,000	7,40,42,51,000	4,76,11,51,658	—2,64,30,99,342
Supplementary      ..			
Amount surrendered during the year (March 1993)			2,02,82,59,000
Charged—			
Original      2,00,000	2,00,000	34,670	—1,65,330
Supplementary      ..			
Amount surrendered during the year			..

## Notes and comments—

## Revenue :

- (i) Rupees 96.05 lakhs were surrendered in March 1993; ultimate saving in the voted grant was Rs. 1,79.06 lakhs.
- (ii) The entire charged appropriation remained unutilized.

(iii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
3456—Civil Supplies—			
001—Direction and Administration—			
O 6,31.29	5,29.64	4,54.02	—75.62
R —1,01.65			

Reduction in provision by Rs. 1,01.65 lakhs through reappropriation in March 1993 was due mainly to non-drawal of arrears on account of revision of pay scales of Government employees.

Reasons for the final saving of Rs. 75.62 lakhs have not been intimated (January 1994).

(Capital :

(iv) Rupees 2,02.83 crores were surrendered in March 1993; ultimate saving in the voted grant was Rs. 2,64.31 crores.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
4408—Capital Outlay on Food Storage and Warehousing—			
01—Food—			
101—Procurement and Supply—			
O 7,40,42.51	5,37,52.42	4,76,03.02	—61,48.40
R —2,02,90.09			

Reduction in provision by Rs. 2,02.90 crores through reappropriation in March 1993 was due mainly to (i) less procurement of wheat by the State Government (Rs. 2,02.06 crores) and (ii) non-drawal of arrears on account of revision of pay scales of Government employees (Rs. 1,11.88 lakhs), partly set off by excess due to (i) clearance of pending bills of lubricants (Rs. 12 lakhs), (ii) purchase of furniture for newly created Districts (Rs. 5.95 lakhs), (iii) purchase of staff cars (Rs. 5.75 lakhs) and (iv) clearance of pending bills of Rent, Rates and Taxes (Rs. 5.40 lakhs).

Reasons for the final saving of Rs. 61,48.40 lakhs have not been intimated (January 1994).

(vi) 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 to the 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 1992-93. The balance at the credit of the Fund, as on 31 March 1993 was Rs. 39.75 lakhs.

An account of transactions relating to the Fund is included in the Statement No. 16 of the Finance Accounts 1992-93.

(vii) Excessive provisions of funds leading to large savings in the voted grant both Revenue and Capital during the years 1986-87 to 1991-92 are detailed below :—



Year	Total grant	Actual expenditure	Saving (In lakhs of rupees)	Percentage of Saving (rounded)
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	1,94,68.56	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
1991-92				
Revenue	4,86.59	4,55.58	31.01	6
Capital	6,71,04.48	4,51,24.25	2,19,80.23	33

## Grant No. 10—General Administration

	Total grant/ appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Revenue :</b>			
<b>Major heads :</b>			
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			
<b>Voted—</b>			
Original 20,74,93,000	23,70,31,000	23,33,50,066	—36,80,934
Supplementary 2,95,38,000			
Amount surrendered during the year (March 1993)			28,26,000
<b>Charged—</b>			
Original 81,55,000	1,20,35,000	1,12,92,926	—7,42,074
Supplementary 38,80,000			
<b>Amount surrendered during the year</b>			

**Notes and comments—**

- (i) In view of the final saving of Rs. 36.81 lakhs in the voted grant, the supplementary grant of Rs. 2,95.38 lakhs obtained in March 1993 proved excessive.
- (ii) Rupees 28.26 lakhs were surrendered in March 1993; ultimate saving in the voted grant was Rs. 36.81 lakhs.
- (iii) In view of the final saving of Rs. 7.42 lakhs in the charged appropriation, the supplementary grant of Rs. 38.80 lakhs obtained in March 1993 proved excessive.

(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 (In lakhs of rupees)	Actual expenditure	Excess + Saving—
2052—Secretariat— General Services—			
092—Other Offices—			
(1) 04—Directorate of Staff Inspection Unit—			
O      45.87			
S      5.75			
R     -23.00	28.62	30.13	+1.51

Reduction in provision by Rs. 23 lakhs through reappropriation in March 1993 was due mainly to posts remaining vacant.

Reasons for the final excess of Rs. 1.51 lakhs have not been intimated (January 1994).

2013—Council of  
Ministers—

108—Tour Expenses—

(2) 01—Tour Expenses—

O      10.00			
S      5.00	15.00	1.12	-13.88

Reasons for the final saving of Rs. 13.88 lakhs have not been intimated (January 1994).

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

Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess + Saving—
2013—Council of Ministers—			
102—Sumptuary and other Allowances—			
01—Sumptuary and other Allowances—			
O      0.12			
S      7.50	7.62	..	-7.62

Reasons for non-utilization of the entire provision have not been intimated (January 1994).

(vi) Excess occurred mainly under :—

Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess + Saving—
2235—Social Security and Welfare—			
60—Other Social Security and Welfare programmes—			

107—Swatantrata sainik samman  
Pension scheme—

(1) 01—Pension and other Benefits  
to the Freedom Fighters  
and their wards—

O	3,00.00	}	3,01.84	3,15.73	+13.89.
R	1.84				

Augmentation of provision by Rs. 1.84 lakhs through reappropriation in March 1993 was due to increase in the rates of pension with effect from 1.4.1992.

Reasons for the final excess of Rs. 13.89 lakhs have not been intimated (January 1994).

2013—Council of  
Ministers—

101—Salary of Ministers and  
Deputy Ministers—

(2) 01—Salary of Ministers and  
Deputy Ministers—

O	9.34	}	9.54	23.35	+13.81
S	0.20				

Reasons for the final excess of Rs. 13.81 lakhs have not been intimated (January 1994).

## Grant No 11—Health and Family Welfare

	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
<b>Revenue :</b>			
<b>Major heads :</b>			
2210—Medical and Public Health,			
2211—Family Welfare,			
2235—Social Security and Welfare and			
2245—Relief on account of Natural Calamities			
<b>Voted—</b>			
Original 2,10,06,26,000	2,10,06,26,000	1,99,14,93,579	—10,91,32,421
Supplementary ..			
Amount surrendered during the year (March 1993)			10,17,41,000
<b>Charged—</b>			
Original 7,30,000	7,30,000	..	—7,30,000
Supplementary ..			
Amount surrendered during the year (March 1993)			50,000

**Notes and comments—**

(i) Rupees 10,17.41 lakhs were surrendered in March 1993; ultimate saving in the voted grant was Rs. 10,91.32 lakhs.

(ii) The entire charged appropriation remained unutilized.

(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—
2210—Medical and Public Health—			
03—Rural Health Services— Allopathy—			
102—Subsidiary Health Centres—			
(1)01—Subsidiary Health Centres—			
O 26,89.10	26,76.30	22,12.98	—4,63.32
R —12.80			

Reduction in provision by Rs. 12.80 lakhs through reappropriation in March 1993 was due to economy measures.

Reasons for the final saving of Rs. 4,63.32 lakhs have not been intimated (January 1994),

01—Urban Health Services—  
Allopathy—110—Hospital and  
Dispensaries—(2)34—Revamping of Emergency  
Medical Care Services in  
the selected Institutions  
in the State—

O	3,20.00	3,20.00	1,37.93	—1,82.07
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Reasons for the final saving of Rs. 1,82.07 lakhs have not been intimated (January 1994).

(3)16—Medical Relief to  
Shri Guru Gobind  
Singh Hospital,  
Faridkot—

O	2,86.10	1,79.89	1,09.74	—70.15
R	—1,06.21			

Reduction in provision by Rs. 1,06.21 lakhs through reappropriation in March 1993 was due mainly to (i) posts remaining vacant (Rs. 72 lakhs), (ii) non-execution of supply orders (Rs. 32.80 lakhs) and (iii) economy measures (Rs. 1.20 lakhs).

Reasons for the final saving of Rs. 70.15 lakhs have not been intimated (January 1994).

(4)02—Medical Relief to  
Rajindra Hospital,  
Patiala—

O	6,61.65	6,36.05	5,32.97	—1,03.08
R	—25.60			

Reduction in provision by Rs. 25.60 lakhs through reappropriation in March 1993 was due mainly to (i) non-execution of various supply orders (Rs. 44.50 lakhs) and (ii) posts remaining vacant (Rs. 10 lakhs), partly set off by excess due to (i) grant of dearness allowance to Government employees (Rs. 20 lakhs), (ii) payment of electricity bills (Rs. 5 lakhs) and (iii) purchase of vehicles (Rs. 4 lakhs).

Reasons for the final saving of Rs. 1,03.08 lakhs have not been intimated (January 1994).

05—Medical Education, Training  
and Research—

## 105—Allopathy—

(5)06—Shri Guru Gobind Singh  
Medical College,  
Faridkot—

O	3,38.80	2,81.60	2,18.72	—62.88
R	—57.20			

Reduction in provision by Rs. 57.20 lakhs through reappropriation in March 1993 was due mainly to (i) posts remaining vacant (Rs. 82.30 lakhs), (ii) non-execution of supply orders of material and supplies (Rs. 5 lakhs), partly set off by excess due mainly to increased expenditure on 'Machinery and Equipment' (Rs. 30 lakhs).

Reasons for the final saving of Rs. 62.88 lakhs have not been intimated (January 1994).

03—Rural Health Services—  
Allopathy—104—Community Health  
Centres—

## (6)01—Community Health Centres—

O	1,90.36	}	1,98.21	1,08.55	—89.66
R	7.85				

Augmentation of provision by Rs. 7.85 lakhs through reappropriation in March 1993 was due to grant of dearness allowance to Government employees (Rs. 9 lakhs), partly set off by saving due to economy measures (Rs. 1.15 lakhs).

Reasons for the final saving of Rs. 89.66 lakhs have not been intimated (January 1994).

01—Urban Health Services—  
Allopathy—

## 110—Hospital and Dispensaries—

## (7)05—Medical Relief to T.B. Clinics and Sanatoria—

O	1,62.42	}	1,58.50	90.47	—68.03
R	—3.92				

Reduction in provision by Rs. 3.92 lakhs through reappropriation in March 1993 was owing to economy measures (Rs. 5.47 lakhs), partly set off by excess due mainly to clearance of pending bills of machinery and equipment (Rs. 1 lakh).

Reasons for the final saving of Rs. 68.03 lakhs have not been intimated (January 1994).

## (8)01—Medical Relief to Shri Guru Teg Bahadur Hospital, Amritsar—

O	6,42.15	}	6,04.26	5,71.07	—33.19
R	—37.89				

Reduction in provision by Rs. 37.89 lakhs through reappropriation in March 1993 was due mainly to (i) non-execution of various supply orders (Rs. 52 lakhs), (ii) posts remaining vacant (Rs. 6 lakhs) and (iii) cut imposed by the Government (Rs. 6 lakhs), partly set off by excess due to (i) grant of dearness allowance to Government employees (Rs. 20.65 lakhs), (ii) clearance of pending bills of electricity (Rs. 5 lakhs).

Reasons for the final saving of Rs. 33.19 lakhs have not been intimated (January 1994).

## 80—General—

## 004—Health Statistics and Evaluation—

## (9)05—World Bank Assistance Project for Training and Manpower Development Project—

O	73.00	73.00	7.17	—65.83
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Reasons for the final saving of Rs. 65.83 lakhs have not been intimated (January 1994).

## 05—Medical Education, Training and Research—

## 105—Allopathy—

(10)01—Glancy Medical College,  
Amritsar—

O	5,57.55	}	5,20.57	5,08.67	—11.90
R	—36.98				

Reduction in provision by Rs. 36.98 lakhs through reappropriation in March 1993 was due mainly to (i) posts remaining vacant (Rs. 29.35 lakhs), (ii) less admission of students (Rs. 5.43 lakhs), (iii) non-execution of supply orders (Rs. 1 lakh) and (iv) less expenditure on 'Motor Vehicle' (Rs. 1 lakh).

Reasons for the final saving of Rs. 11.90 lakhs have not been intimated (January 1994).

(11)04—Dental College,  
Patiala—

O	1,02.75	}	82.55	70.71	—11.84
R	—20.20				

Reduction in provision by Rs. 20.20 lakhs through reappropriation in March 1993 was due mainly to (i) non-execution of two supply orders (Rs. 13 lakhs), (ii) posts remaining vacant (Rs. 9.75 lakhs), partly set off by excess due mainly to payment of stipend to students (Rs. 2.50 lakhs).

Reasons for the final saving of Rs. 11.84 lakhs have not been intimated (January 1994).

(12)09—Expansion and Improvement  
of Library in Medical/  
Dental College—

O	40.00	}	10.00	9.99	—0.01
R	—30.00				

Reduction in provision by Rs. 30 lakhs through reappropriation in March 1993 was due to cut imposed by the Government.

01—Urban Health  
Services—  
Allopathy—110—Hospital and  
Dispensaries—(13)20—Setting up of B.Sc.  
Nursing classes at  
Medical Colleges,  
Amritsar and  
Patiala—

O	40.00	}	14.00	11.54	—2.46
R	—26.00				

Reduction in provision by Rs. 26 lakhs through reappropriation in March 1993 was due to (i) non-execution of two supply orders (Rs. 16.05 lakhs) and (ii) posts remaining vacant (Rs. 9.95 lakhs).

Reasons for the final saving of Rs. 2.46 lakhs have not been intimated (January 1994).

05—Medical Education,  
Training and  
Research—

## 105—Allopathy—

(14)03—Dental College,  
Amritsar—

O	96.70	}	91.67	68.42	—23.25
R	—5.03				



Reduction in provision by Rs. 5.03 lakhs through reappropriation in March 1993 was due mainly to (i) non creation of posts (Rs. 6.20 lakhs), (ii) non-execution of two supply orders (Rs. 5.55 lakhs), partly set off by excess due to (i) grant of dearness allowance to Government employees (Rs. 3 lakhs), (ii) increased expenditure on material and supplies (Rs. 2.55 lakhs) and (iii) purchase of machinery and equipment (Rs. 1.20 lakhs).

Reasons for the final saving of Rs. 23.25 lakhs have not been intimated (January 1994).

04—Rural Health Services—  
Other Systems of  
medicine—

101—Ayurveda—

(15)01—Rural Dispensaries—

O	5,56.08	5,56.08	5,29.20	—26.88
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Reasons for the final saving of Rs. 26.88 lakhs have not been intimated (January 1994).

05—Medical Education,  
Training and Research—

105—Allopathy—

(16)08—Training of Nursing  
Para Medical Staff—

O	99.49	1,00.62	75.07	—25.55
R	1.13			

Augmentation of provision by Rs. 1.13 lakhs through reappropriation in March 1993 was due to (i) grant of dearness allowance to Government employees (Rs. 1.16 lakhs) and (iii) payment of stipend to students (Rs. 1 lakh), partly set off by saving due to (i) posts remaining vacant (Rs. 0.60 lakh) and (ii) economy measures (Rs. 0.43 lakh).

Reasons for the final saving of Rs. 25.55 lakhs have not been intimated (January 1994).

01—Urban Health Services—  
Allopathy—

110—Hospital and  
Dispensaries—

(17)03—Medical Relief to  
Mental Hospital,  
Amritsar—

O	1,70.10	1,70.99	1,48.27	—22.72
R	0.89			

Augmentation of provision by Rs. 0.89 lakh through reappropriation in March 1993 was due mainly to grant of dearness allowance to Government employees (Rs. 6 lakhs), partly set off by saving due to non-release of funds by the Government (Rs. 5 lakhs).

Reasons for the final saving of Rs. 22.72 lakhs have not been intimated (January 1994).

06—Public Health—

101—Prevention and  
Control of diseases—

(18)02—National Programme  
for the control of  
Visual Blindness—

(Centrally Sponsored Scheme)

O	35.50	16.44	14.80	—1.64
R	—19.06			

Reduction in provision by Rs. 19.06 lakhs through reappropriation in March 1993 was due to less release of funds by the Government of India (Rs. 23.30 lakhs), partly set off by excess due to clearance of pending liabilities (Rs. 4.24 lakhs).

Reasons for the final saving of Rs. 1.64 lakhs have not been intimated (January 1994).

01—Urban Health Services— Allopathy—				
110—Hospital and Dispensaries—				
(19)19—Setting up of School of Nursing at Guru Gobind Singh Medical College, Faridkot—				
O	30.00	} 20.00	13.05	—6.95
R	—10.00			

Reduction in provision by Rs. 10 lakhs through reappropriation in March 1993 was due to (i) posts remaining vacant (Rs. 9.50 lakhs), (ii) less payment of stipend (Rs. 3 lakhs) and (iii) non-execution of supply orders (Rs. 2.50 lakhs), partly set off by excess due to purchase of machinery and equipment (Rs. 5 lakhs).

Reasons for the final saving of Rs. 6.95 lakhs have not been intimated (January 1994).

05—Medical Education, Training and Research—				
105—Allopathy—				
(20)02—Government Medical College, Patiala—				
O	6,09.10	} 6,21.00	5,97.57	—23.43
R	11.90			

Augmentation of provision by Rs. 11.90 lakhs through reappropriation in March 1993 was due to (i) grant of dearness allowance to Government employees (Rs. 60 lakhs), (ii) clearance of pending bills of office expenses (Rs. 1 lakh) and (iii) payment of stipend to the students (Rs. 1 lakh), partly set off by saving due mainly to (i) non-execution of two supply orders (Rs. 36.50 lakhs) and posts remaining vacant (Rs. 13.50 lakhs).

Reasons for the final saving of Rs. 23.43 lakhs have not been intimated (January 1994).

02—Urban Health Services— Other systems of medicine—				
101—Ayurveda—				
(21)01—Direction—				
O	64.31	64.31	55.47	—8.84

Reasons for the final saving of Rs. 8.84 lakhs have not been intimated (January 1994).

01—Urban Health Services— Allopathy—				
110—Hospital and Dispensaries—				

(22)36—Strengthening of  
School Health  
Clinics—

O	10.00			
R	-10.00		3.37	+3.37

Reduction in provision by Rs. 10 lakhs through reappropriation in March 1993 was due to non-receipt of sanction from the Government to incur the expenditure under the scheme.

Reasons for the final excess of Rs. 3.37 lakhs have not been intimated (January 1994).

001—Direction and  
Administration—(23)02—District  
Administration—

O	95.75			
R	4.39	1,00.14	89.76	-10.38

Augmentation of provision by Rs. 4.39 lakhs through reappropriation in March 1993 was due mainly to payment of dearness allowance to Government employees.

Reasons for the final saving of Rs. 10.38 lakhs have not been intimated (January 1994).

## 2211—Family Welfare—

## 800—Other expenditure—

(24)02—World Bank Aided  
Project Training  
and Manpower—

## (Centrally Sponsored Scheme)

O	5,15.60			
R	-1,11.61	4,03.99	1,61.51	-2,42.48

Reduction in provision by Rs. 1,11.61 lakhs through reappropriation in March 1993 was due to posts remaining vacant.

Reasons for the final saving of Rs. 2,42.48 lakhs have not been intimated (January 1994).

## (25)01—Compensation—

## (Centrally Sponsored Scheme)

O	3,50.00			
R	-3,00.00	50.00	22.05	-27.95

Reduction in provision by Rs. 3 crores through reappropriation in March 1993 was due to less sanction of the scheme by the Government of India.

Reasons for the final saving of Rs. 27.95 lakhs have not been intimated (January 1994).

101—Rural Family Welfare  
Services—(26)01—Rural Family  
Welfare Services—

## (Centrally Sponsored Scheme)

O	7,00.00			
R	-66.44	6,33.56	4,73.59	-1,59.97

Reduction in provision by Rs. 66.44 lakhs through reappropriation in March 1993 was due to non-sanction of new sub-centres by the Government.

Reasons for the final saving of Rs. 1,59.97 lakhs have not been intimated (January 1994).

200—Other Services  
and Supplies—

(27)01—Other Services  
and Supplies—

(Centrally Sponsored Scheme)

O	2,50.00	1,90.00	1,21.29	—68.71
R	—60.00			

Reduction in provision by Rs. 60 lakhs through reappropriation in March 1993 was due to non-sanction of additional Post Partam Centres by the Government of India.

Reasons for the final saving of Rs. 68.71 lakhs have not been intimated (January 1994).

102—Urban Family  
Welfare Services—

(28)02—Revamping of  
Organisation of  
Services of  
delivery—

(Centrally Sponsored Scheme)

O	1,30.00	1,35.00	53.87	—81.13
R	5.00			

Augmentation of provision by Rs. 5 lakhs through reappropriation in March 1993 was due to grant of dearness allowance to Government employees (Rs. 7 lakhs), partly set off by saving due to economy measures (Rs. 2 lakhs).

Reasons for the final saving of Rs. 81.13 lakhs have not been intimated (January 1994).

105—Compensation—

(29)01—Compensation—

(Centrally Sponsored Scheme)

O	2,75.00	2,50.00	2,10.05	—39.95
R	—25.00			

Reduction in provision by Rs. 25 lakhs through reappropriation in March 1993 was due to less number of beneficiaries than anticipated.

Reasons for the final saving of Rs. 39.95 lakhs have not been intimated (January 1994).

101—Rural Family  
Welfare Services—

(30)03—Universal Immunisation  
Coverage—

(Centrally Sponsored Scheme)

O	65.00	64.50	14.73	—49.77
R	—0.50			

Reduction in provision by Rs. 0.50 lakh through reappropriation in March 1993 was due to non-sanction of publicity charges by the Government of India (Rs. 5 lakhs), partly set off by excess due to grant of dearness allowance to Government employees (Rs. 4.50 lakhs).

Reasons for the final saving of Rs. 49.77 lakhs have not been intimated (January 1994).

001—Direction and Administration—

(31)01—Direction and Administration—

(Centrally Sponsored Scheme)

O	1,37.10	}	1,02.00	1,00.75	—1.25
R	—35.10				

Reduction in provision by Rs. 35.10 lakhs through reappropriation in March 1993 was due mainly to posts remaining vacant.

108—Selected area Programmes—  
(Including India population project)—

(32)01—Health Guide Scheme—

(Centrally Sponsored Scheme)

O	70.00	}	81.00	38.22	—42.78
R	11.00				

Augmentation of provision by Rs. 11 lakhs through reappropriation in March 1993 was due mainly to clearance of pending bills of material and supplies.

Reasons for the final saving of Rs. 42.78 lakhs have not been intimated (January 1994).

(iv) Instances where the entire provision was withdrawn 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)21—Training of staff of Medical College and Hospital attached for Maintenance of Equipments—			
O	17.50	}	..
R	—17.50		

Withdrawal of the entire provision through reappropriation in March 1993 was due to non-implementation of the scheme.

02—Urban Health Services—Other systems of medicine—

## 102—Homeopathy—

(2)06—Providing of staff  
to District level  
Dispensaries—

O	10.00
R	-10.00

Withdrawal of the entire provision through reappropriation in March 1993 was due to non-implementation of the scheme.

01—Urban Health  
Services—Allopathy—001—Direction and  
Administration—(3)05—Setting up of Legal  
cell in the Directorate  
of Health and Family  
Welfare and its field  
offices—

O	9.50
R	-9.50

Withdrawal of the entire provision through reappropriation in March 1993 was due to non-sanction of the scheme.

02—Urban Health Services—  
Other systems of  
medicine—

## 102—Homeopathy—

(4)07—Setting up of Mobile  
Homeopathic Units—

O	9.00
R	-9.00

Withdrawal of the entire provision through reappropriation in March 1993 was due to non-implementation of the scheme.

## 06—Public Health—

112—Public Health  
Education—(5)02—Creation of Goitre  
Control cell—

O	7.00
R	-7.00

Withdrawal of the entire provision through reappropriation in March 1993 was due to non-sanction of the scheme.

## 80—General—

004—Health Statistics  
and Evaluation—

(6)03—Management  
Information System—

O	6.50
R	—6.50

Withdrawal of the entire provision through reappropriation in March 1993 was due to non-release of funds by the Government.

(7)04—Setting up of New  
Medical Record  
Unit in Hospital  
with Bed strength  
between 50—200—

O	6.50
R	—6.50

Withdrawal of the entire provision through reappropriation in March 1993 was due to non-release of funds by the Government,

01—Urban Health  
Services—  
Allopathy—001—Direction and  
Administration—(8)04—Administrative  
Re-organisation of  
Punjab Health Department  
Directorate and  
Sub-offices—

O	5.00
R	—5.00

Withdrawal of the entire provision through reappropriation in March 1993 was due to non-release of funds by the Government.

110—Hospital and  
Dispensaries—(9)22—Setting up of Burn  
Unit at District  
level Hospitals—

O	5.00
R	—5.00

Withdrawal of the entire provision through reappropriation in March 1993 was due to non-release of funds by the Government.

## 06—Public Health—

107—Public Health  
Laboratories—(10)04—Strengthening of  
Excise Laboratories—

O	5.00
R	—5.00

Withdrawal of the entire provision through reappropriation in March 1993 was due to non-sanction of the scheme.

01—Urban Health Services—Allopathy—

110—Hospital and Dispensaries—

(11)10—Contribution to Bhakra Beas Management Board for throwing open Nangal Hospital to general public—

O	3.50
R	-3.50

Withdrawal of the entire provision through reappropriation in March 1993 was due to non-receipt of claim from the Bhakra Beas Management Board Administration.

06—Public Health—

001—Direction and Administration—

(12)03—Creation of food Cell in the Directorate—

O	3.50
R	-3.50

Withdrawal of the entire provision through reappropriation in March 1993 was due to non-sanction of the scheme by the Government.

80—General—

004—Health Statistics and Evaluation—

(13)02—Establishment/ Strengthening of Civil Registration Units in Municipal Committees as per 1991 Census—

O	3.50
R	-3.50

Withdrawal of the entire provision through reappropriation in March 1993 was due to non-sanction of the scheme by the Government.

(14)06—Economic Package Human Resources Development in three Border Districts of the State—

O	1.00
R	-1.00



Withdrawal of the entire provision through reappropriation in March 1993 was due to non-release of funds by the Government.

(15)07—Establishment of  
Cell for Monitoring  
at Government Plan  
and Non-Plan Programme  
Implemented by D.H.  
F. W.—

O	1.00	}
R	-1.00	

Withdrawal of the entire provision through reappropriation in March 1993 was due to non-release of funds by the Government.

2211—Family Welfare—

003—Training—

(16)06—Training to  
Scheduled Castes  
Women Candidates  
M.P.W. (Female)—  
(Centrally Sponsored Scheme)

O	14.30	}
R	-14.30	

Withdrawal of the entire provision through reappropriation in March 1993 was due to non-sanction of the scheme by the Government.

(17)03—Training of Scheduled  
Caste Trainees at  
H.F.T.C., Kharar—  
(Centrally Sponsored Scheme)

O	6.50	}
R	-6.50	

Withdrawal of the entire provision through reappropriation in March 1993 was due to non-release of funds by the Government.

(18)05—Special Training  
to Scheduled Castes  
Candidates M.P.W.  
(Male) at Kharar,  
Amritsar and Nabha—  
(Centrally Sponsored Scheme)

O	2.60	}
R	-2.60	

Withdrawal of the entire provision through reappropriation in March 1993 was due to non-sanction of the scheme by the Government.

101—Rural Family  
Welfare Services—

(19)02—Renovation of IUD  
rooms into operation  
Theatre—  
(Centrally Sponsored Scheme)

O	1.40	}
R	-1.40	

Withdrawal of the entire provision through reappropriation in March 1993 was due to non-sanction of the scheme by the Government of India.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
2210—Medical and Public Health—			
03—Rural Health Services—			
Allopathy—			
103—Primary Health Centres—			
(1)04—Establishment of Community Health Centres—			
O           76.00	50.00		—50.00
R           —26.00			
Reduction in provision by Rs. 26 lakhs through reappropriation in March 1993 was due to economy measures.			
01—Urban Health Services—			
Allopathy—			
110—Hospital and Dispensaries—			
(2)13—Contribution to Union Territory, Chandigarh for the maintenance of General Hospital, Chandigarh—			
O           60.00	60.00		—60.00
(3)39—Medical Relief to T.B. Clinics and Sanatoria—			
(Centrally Sponsored Scheme)			
O           54.00	40.00		—40.00
R           —14.00			
Reduction in provision by Rs. 14 lakhs through reappropriation in March 1993 was due to economy measures.			
04—Rural Health Services—Other Systems of medicine—			
102—Homeopathy—			
(4)02—Opening of Homeopathic Dispensaries in the State—			
O           52.00	17.00		—17.00
R           —35.00			

Reduction in provision by Rs. 35 lakhs through reappropriation in March 1993 was due mainly to part implementation of the scheme.

03—Rural Health  
Services—Allopathy—

101—Health Sub-centres—

(5)02—Opening of new Sub-  
centres/Strengthening  
of Sub centres—

O	38.00	}	3.00	—3.00
R	—35.00			

Reduction in provision by Rs. 35 lakhs through reappropriation in March 1993 was due to part implementation of the scheme.

02—Urban Health Services—  
Other systems of  
medicine—

101—Ayurveda—

(6)01—Establishment of  
Post Graduate Institute  
in Ayurvedic College,  
Patiala—

(Centrally Sponsored Scheme)

O	37.00	37.00	—37.00
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04—Rural Health Services—  
Other Systems of medicine—

101—Ayurveda—

(7)05—Expansion and  
Augmentation of  
Ayurvedic medicine  
in the Government  
Central Pharmacy  
Store, Patiala—

O	31.00	31.00	—31.00
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01—Urban Health Services—  
Allopathy—

110—Hospital and  
Dispensaries—

(8)24—Strengthening of  
Existing Dispensaries/  
Institutions in the  
Medium Towns—

O	27.50	}	9.70	—9.70
R	—17.80			

Reduction in provision by Rs. 17.80 lakhs through reappropriation in March 1993 was due to part implementation of the scheme (Rs. 19.05 lakhs), partly set off by excess due mainly to clearance of travelling allowance bills (Rs. 1 lakh).

## (9)35—Intensive Dental Health Care to School Children, Teachers and the public—

O	25.00	}	20.00	—20.00
R	—5.00			

Reduction in provision by Rs. 5 lakhs through reappropriation in March 1993 was owing to economy measures (Rs. 6.90 lakhs), partly set off by excess due mainly to purchase of medicines (Rs. 1.50 lakhs).

## (10)28—Dental Clinics in 100 Bedded and above Hospitals—

O	14.40	}	5.00	—5.00
R	—9.40			

Reduction in provision by Rs. 9.40 lakhs through reappropriation in March 1993 was due mainly to part sanction of the scheme.

04—Rural Health Services—  
Other Systems of  
medicine—

## 101—Ayurveda—

(11)02—Ayurvedic Hospital—  
(Rural)

O	8.70		8.70	—8.70
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01—Urban Health Services—  
Allopathy—110—Hospital and  
Dispensaries—(12)26—Establishment of  
Physiotherapy in  
District level  
Hospitals—

O	8.00	}	3.00	—3.00
R	—5.00			

Reduction in provision by Rs. 5 lakhs through reappropriation in March 1993 was due to part sanction of the scheme.

05—Medical Education,  
Training and Research—

## 105—Allopathy—

(13)13—Continuing Education  
of PHC/Rural Health  
Staff—

## (Centrally Sponsored Scheme)

O	7.50		7.50	—7.50
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02—Urban Health Services— Other systems of medicine—				
101—Ayurveda—				
(14)05—Strengthening of District Headquarters Staff—				
O	5.00	5.00	..	—5.00
(15)02—Establishment of Herb Garden at Moti Bagh, Patiala, under the Ayurvedic College, Patiala—				
(Centrally Sponsored Scheme)				
O	5.00	5.00	..	—5.00
(16)03—Establishment of Drug Laboratory at Government Ayurvedic College, Patiala—				
(Centrally Sponsored Scheme)—				
O	5.00	5.00	..	—5.00
(17)04—Grant-in-aid to Private Ayurvedic Colleges affiliated to Universities functioning in the State—				
(Centrally Sponsored Scheme)				
O	5.00	5.00	..	—5.00
03—Rural Health Services— Allopathy—				
103—Primary Health Centres—				
(18)03—Establishment of Mobile Medical Teams in the Border Areas of the States—				
O	5.00	5.00	..	—5.00
04—Rural Health Services— Other Systems of medicine—				
101—Ayurveda—				
(19)04—Upgradation of Government Ayurvedic College, Patiala, Institute of Higher Studies—Establishment of 12 independent departments under the promotion of undergraduate education—				

O	5.00	5.00	—5.00
01—Urban Health Services—Allopathy—			
110—Hospital and Dispensaries—			
(20) 30—Mobile Disaster Scheme—			
O	4.00	5.00	—5.00
R	1.00		
Augmentation of provision by Rs. 1 lakh through reappropriation in March 1993 was due to clearance of pending medical reimbursement and travelling allowance bills.			
02—Urban Health Services— Other systems of medicine—			
102—Homeopathy—			
(21) 05—Strengthening of Existing Dispensaries—			
O	5.00	2.00	—2.00
R	—3.00		
Reduction in provision by Rs. 3 lakhs through reappropriation in March 1993 was based on actual requirement.			
01—Urban Health Services— Allopathy—			
110—Hospital and Dispensaries—			
(22) 32—Strengthening of Intensive care units at District Hospitals—			
O	3.40	1.00	—1.00
R	—2.40		
Reduction in provision by Rs. 2.40 lakhs through reappropriation in March 1993 was due mainly to part sanction of the scheme.			
02—Urban Health Services— Other systems of medicine—			
101—Ayurveda—			
(23) 06—Creation of Posts of Vaid in Border District—			
O	3.00	3.00	—3.00
102—Homeopathy—			
(24) 03—Strengthening of Headquarter staff—			
O	2.00	1.00	—1.00
R	—1.00		

Reduction in provision by Rs. 1 lakh through reappropriation in March 1993 was due to non-implementation of the scheme.

(25) 04—Publication of  
Homeopathic Literature  
in Regional Language  
Punjabi—

O	2.00	2.00	..	—2.00
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04—Rural Health Services—  
Other Systems of  
medicine—

101—Ayurveda—

(26) 03—Upgradation of  
Government Ayurvedic  
Hospital, Patiala—

O	2.00	2.00	..	—2.00
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2211—Family Welfare—

003—Training—

(27) 07—Opening of two  
M.P.W. (Male) Training  
Schools—

(Centrally Sponsored Scheme)

O	27.30	17.07	..	—17.07
R	—10.23			

Reduction in provision by Rs. 10.23 lakhs through reappropriation in March 1993 was mainly based on actual requirement.

105 —Compensation—

(28) 02—Drug and Dressings—  
(Centrally Sponsored Scheme)

O	2.40	2.00	..	—2.00
R	—0.40			

Reduction in provision by Rs. 0.40 lakh through reappropriation in March 1993 was due to less number of M.T.P. cases.

106—Mass Education—

(29)02—Flexible approach  
Scheme—

(Centrally Sponsored Scheme)

O	2.20	2.00	..	—2.00
R	—0.20			

Reduction in provision by Rs. 0.20 lakh through reappropriation in March 1993 was due to part sanction of the scheme.

003—Training—

(30)04—Crash Training Programme  
of C. H. V's and  
A.N.M's.—

(Centrally Sponsored Scheme)

O	2.50	2.00	..	—2.00
R	—0.50			

Reduction in provision by Rs. 0.50 lakh through reappropriation in March 1993 was due to non-sanction of the scheme by the Government.

103—Maternity and Child Health—

(31)02—Expansion of M.T.P. Services—

(Centrally Sponsored Scheme)

O	1.80	1.80	—1.80
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Reasons for non-utilization of the entire provision in the above cases (serial nos. 1 to 31) have not been intimated (January 1994).

(vi) Excess occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
2210—Medical and Public Health—			
01—Urban Health Services— Allopathy—			
110—Hospital and Dispensaries—			
(1)08—Medical Relief to other Hospitals and Dispensaries—			
O	28,66.90	33,89.27	+3,83.41
R	1,38.96		
	30,05.86		

Augmentation of provision by Rs. 1,38.96 lakhs through reappropriation in March 1993 was due mainly to (i) grant of dearness allowance to Government employees (Rs. 94.73 lakhs), (ii) grant-in-aid to Punjab Red Cross Society (Rs. 40 lakhs), (iii) clearance of pending bills of bedding and clothing (Rs. 5 lakhs) and 'Maintenance' bills (Rs. 1.50 lakhs), partly set off by saving due to economy measures (Rs. 2.50 lakhs.)

Reasons for the final excess of Rs. 3,83.41 lakhs have not been intimated (January 1994).

03—Rural Health Services—  
Allopathy—

110—Hospitals and Dispensaries—

(2) 01—Medical Relief to Hospitals and Dispensaries—

O	10,01.05	13,65.98	+3,21.73
R	43.20		
	10,44.25		

Augmentation of provision by Rs. 43.20 lakhs through reappropriation in March 1993 was due mainly to grant of dearness allowance to Government employees.

Reasons for the final excess of Rs. 3,21.73 lakhs have not been intimated (January 1994).



## 06—Public Health—

101—Prevention and  
Control of diseases—(3)01—National Malaria  
Eradication  
Programme—

(Centrally Sponsored Scheme)

O	1,70.00	1,70.00	5,29.18	+3,59.18
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Reasons for the final excess of Rs. 3,59.18 lakhs have not been intimated (January 1994).

01—Urban Health  
Services—  
Allopathy—102—Employees State  
Insurance Scheme—(4) 01—Employees State  
Insurance Scheme—

O	9,40.10	9,40.10	11,96.65	+2,56.55
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Reasons for the final excess of Rs. 2,56.55 lakhs have not been intimated (January 1994).

03—Rural Health Services—  
Allopathy—

## 101—Health Sub-centres—

## (5) 01—Health Sub-centres—

O	1,90.35	1,96.35	3,60.79	+1,64.44
R	6.00			

Augmentation of provision by Rs. 6 lakhs through reappropriation in March 1993 was due to grant of dearness allowance to Government employees.

Reasons for the final excess of Rs. 1,64.44 lakhs have not been intimated (January 1994).

## 103—Primary Health Centres—

(6) 01—Primary Health  
Centres—

O	14,38.49	14,41.20	15,70.34	+1,29.14
R	2.71			

Augmentation of provision by Rs. 2.71 lakhs through reappropriation in March 1993 was due to grant of dearness allowance to Government employees (Rs. 45.07 lakhs), partly set off by saving due to economy measures (Rs. 42.36 lakhs).

Reasons for the final excess of Rs. 1,29.14 lakhs have not been intimated (January 1994).

## 06—Public Health—

101—Prevention and Control  
of diseases—(7) 03—Anti Larvel operation  
in Urban areas—  
(Centrally Sponsored Scheme)

O	50.00	50.00	94.80	+44.80
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Reasons for the final excess of Rs. 44.80 lakhs have not been intimated (January 1994).

02—Urban Health  
Services—  
Other systems of  
medicine—

102—Homeopathy—

(8) 02—Other Hospitals and  
Dispensaries—

O	73.72	}	72.33	99.57	+27.24
R	-1.39				

Reduction in provision by Rs. 1.39 lakhs through reappropriation in March 1993 was due mainly to posts remaining vacant.

Reasons for the final excess of Rs. 27.24 lakhs have not been intimated (January 1994).

01—Urban Health  
Services—Allopathy—

001—Direction and  
Administration—

(9) 01—Direction—

O	1,60.53	}	1,69.33	1,81.31	+11.98
R	8.80				

Augmentation of provision by Rs. 8.80 lakhs through reappropriation in March 1993 was due mainly to (i) grant of dearness allowance to Government employees (Rs. 4.56 lakhs), (ii) clearance of outstanding bills of office expenses (Rs. 2.20 lakhs); (iii) purchase of staff car (Rs. 1.79 lakhs) and (iv) clearance of pending liabilities of rent, rates and taxes (Rs. 0.80 lakh), partly set off by saving due to economy measures (Rs. 1.10 lakhs).

Reasons for the final excess of Rs. 11.98 lakhs have not been intimated (January 1994).

06—Public Health—

101—Prevention and  
Control of diseases—

(10) 01—National Malaria  
Eradication  
Programme—

O	10,02.09	}	10,45.10	10,18.36	-26.74
R	43.01				

Augmentation of provision by Rs. 43.01 lakhs through reappropriation in March 1993 was due mainly to grant of dearness allowance to Government employees.

Reasons for the final saving of Rs. 26.74 lakhs have not been intimated (January 1994).

2211—Family Welfare—

103—Maternity and  
Child Health—

(11) 01—Maternity and  
Child Health—

(Centrally Sponsored Scheme)

O	22.00	}	29.00	5,35.59	+5,06.59
R	7.00				

Augmentation of provision by Rs. 7 lakhs through reappropriation in March 1993 was due to clearance of pending liabilities of material and supplies.

Reasons for the final excess of Rs. 5,06.59 lakhs have not been intimated (January 1994).

## 102—Urban Family Welfare Services—

## (12) 01—Urban Family Welfare Services—

(Centrally Sponsored Scheme)

O	40.00	}	42.00	85.49	+43.49
R	2.00				

Augmentation of provision by Rs. 2 lakhs through reappropriation in March 1993 was due to grant of dearness allowance to Government employees (Rs. 4.45 lakhs), partly set off by saving due to economy measures (Rs. 2.45 lakhs).

Reasons for the final excess of Rs. 43.49 lakhs have not been intimated (January 1994).

## 101—Rural Family Welfare Services—

## (13) 01—Rural Family Welfare Services—

O	3,83.45	}	3,99.70	4,12.96	+13.26
R	16.25				

Augmentation of provision by Rs. 16.25 lakhs through reappropriation in March 1993 was due mainly to (i) grant of dearness allowance to Government employees (Rs. 15.40 lakhs) and (ii) clearance of pending liabilities (Rs. 1 lakh).

Reasons for the final excess of Rs. 13.26 lakhs have not been intimated (January 1994).

## 106—Mass Education—

## (14) 01—Mass Education—

(Centrally Sponsored Scheme)

O	22.00	}	49.88	35.60	—14.28
R	27.88				

Augmentation of provision by Rs. 27.88 lakhs through reappropriation in March 1993 was due to payment of publicity bills (Rs. 22.06 lakhs) and clearance of pending liabilities (Rs. 5.82 lakhs).

Reasons for the final saying of Rs. 14.28 lakhs have not been intimated (January 1994).

## 2235—Social Security and Welfare—

## 60—Other Social Security and Welfare Programmes—

## 110—Other Insurance Schemes—

## (15) 04—Re-imbursment of Medical expenses to Punjab Government Pensioners—

O	23.23	}	12.00	1,69.33	+1,57.33
R	—11.23				

Reduction in provision by Rs. 11.23 lakhs through reappropriation in March 1993 was due to economy measures.

Reasons for the final excess of Rs. 1,57.33 lakhs have not been intimated (January 1994).

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

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
2210—Medical and Public Health—			
06—Public Health—			
101—Prevention and Control of diseases—			
(1) 07—National Aids Control Programme—			
(Centrally Sponsored Scheme)			
0		26.11	+26.11
01—Urban Health Services—Allopathy—			
110—Hospital and Dispensaries—			
01—Urban Health Services—Allopathy—			
110—Hospital and Dispensaries—			
(2) 38—Upgradation of existing Hospitals—			
0		20.70	+20.70
03—Rural Health Services—Allopathy—			
103—Primary Health Centres—			
(3) 05—Establishment of Dental Clinics—			
0		3.29	+3.29
01—Urban Health Services—Allopathy—			
110—Hospital and Dispensaries—			
(4) 37—Visual Impairment of Multi purpose works scheme—			
0		2.42	+2.42
05—Medical Education, Training and Research—			
105—Allopathy—			
(5) 12—Training and Employment of Multipurpose Workers Scheme—			
0		1.55	+1.55

06— Public Health—				
101— Prevention and Control of diseases—				
(6) 14—National T.B. Control Programme—				
O	--	--	1.29	+1.29
2211—Family Welfare—				
003— Training—				
(7) 01—Training—				
O	--	--	6.87	+6.87
105— Compensation—				
(8) 01—Compensation—				
O	--	--	4.84	+4.84
104— Transport—				
(9) 01—Transport—				
O	--	--	4.29	+4.29
106— Mass Education—				
(10) 01—Mass Education—				
O	--	--	4.29	+4.29
103— Maternity and Child Health—				
(11) 01—Maternity and Child Health—				
O	--	--	2.32	+2.32

Reasons for incurring expenditure without provision of funds in the above cases (serial nos. 1 to 11) have not been intimated (January 1994).

## Grant No. 12—Home Affairs and Justice

	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
<b>Revenue :</b>			
<b>Major heads :</b>			
2014—Administration of Justice,			
2053—District Administration,			
2055—Police,			
2056—Jails,			
2070—Other Administrative Services,			
2235—Social Security and Welfare and			
2250—Other Social Services			
<b>Voted—</b>			
Original 3,23,52,54,000	4,25,54,93,000	7,11,25,55,363	+2,85,70,62,363
Supplementary 1,02,02,39,000			
Amount surrendered during the year (March 1993)			4,000
<b>Charged—</b>			
Original 4,91,17,000	4,91,17,000	3,47,60,170	-1,43,56,830
Supplementary			
Amount surrendered during the year (March 1993)			41,46,000
<b>Capital :</b>			
<b>Major heads :</b>			
4059—Capital Outlay on Public Works and			
4216—Capital Outlay on Housing			
<b>Voted—</b>			
Original 12,00,00,000	14,07,92,000	9,00,00,000	-5,07,92,000
Supplementary 2,07,92,000			
Amount surrendered during the year			

## Charged—

Original	..	} 19,18,000	19,18,000	18,47,074	-70,926
Supplementary	19,18,000				

Amount surrendered during the year

## Notes and comments—

## Revenue :

- (i) Excess of Rs. 2,85,70,62,363 over the voted grant requires regularisation.  
(ii) In view of the final excess of Rs. 2,85.71 crores, the supplementary grant of Rs 1,02.02 crores obtained in March 1993 proved inadequate.  
(iii) Excess [partly set off by saving under other heads as mentioned in note (iv) below] occurred mainly under the following heads :—

Head	Total grant	Actual expenditure	Excess+ Saving—	
		(In lakhs of rupees)		
2055—Police—				
109— District Police—				
(1) 01—District Police— (Proper)				
O	1,73,59.65	} 2,24,67.19	5,16,85.66	+2,92,18.47
S	50,42.85			
R	64.69			

Augmentation of provision by Rs. 64.69 lakhs through reappropriation in March 1993 was due mainly to more expenditure under 'other expenses' (Rs. 54.86 lakhs) and clearance of pending bills of medical reimbursement (Rs. 10 lakhs), partly set off by saving due to posts remaining vacant (Rs. 0.82 lakh).

Reasons for the final excess of Rs. 2,92,18.47 lakhs have not been intimated (January 1994).

## 111— Railway Police—

## (2) 01—Railway Police—

O	4,81.69	} 5,12.42	5,46.52	+34.10
S	29.91			
R	0.82			

Augmentation of provision by Rs. 0.82 lakh through reappropriation in March 1993 was due to increase in the rates of daily wages.

Reasons for the final excess of Rs. 34.10 lakhs have not been intimated (January 1994).

114— Wireless and  
Computers—(3) 01—Police Wireless  
and Computer  
Staff—

O	9,79.23	} 15,82.06	15,93.85	+11.79
S	6,02.76			
R	0.07			

Augmentation of provision by Rs. 0.07 lakh through reappropriation in March 1993 was due mainly to increase in the rates of lubricants (Rs. 0.82 lakh), partly set off by saving due to less receipt of travelling allowance claims (Rs. 0.79 lakh).

Reasons for the final excess of Rs. 11.79 lakhs have not been intimated (January 1994).

2070—Other Administrative Services—

107—Home Guards—

(4) 02—Home Guards Border Wing—

O	5.91.41	}	9,52.93	9,34.62	—18.31
S	1.81.00				
R	1.80.52				

Augmentation of provision by Rs. 1.80.52 lakhs through reappropriation in March 1993 was due mainly to (i) payment of wages to Home Guards Border Wing Volunteers (Rs. 2.07 lakhs), (ii) more expenditure on travelling expenses (Rs. 2.26 lakhs) and other charges (Rs. 0.79 lakh) and (iii) increase in the rates of lubricants (Rs. 0.60 lakh), partly set off by saving due to (i) actual requirement of arms and ammunition (Rs. 25 lakhs), (ii) less purchase of ration, clothing and tentage stores (Rs. 3.18 lakhs) and (iii) ban on purchase of motor vehicles (Rs. 2.40 lakhs).

Reasons for the final saving of Rs. 18.31 lakhs have not been intimated (January 1994).

2014—Administration of Justice—

105— Civil and Session Courts—

(5) 02—Subordinate Courts—

O	4,87.20	}	5,11.18	5,46.44	+35.26
S	23.98				

The final excess of Rs. 35.26 lakhs was due to grant of additional dearness allowance and bonus to Government employees.

(6) 04—Process Serving Establishment— (Sub-Judges Courts)

O	2,19.13	}	2,20.95	2,31.29	+10.34
S	1.85				
R	—0.03				

The final excess of Rs. 10.34 lakhs was due to grant of additional dearness allowance to Government employees.

2056—Jails—

101— Jails—

(7) 02—District Jails—

O	3,65.99	}	4,33.08	4,51.88	+18.80
S	57.27				
R	9.82				

Augmentation of provision by Rs. 9.82 lakhs through reappropriation in March 1993 was due mainly to (i) clearance of pending telephone/electricity bills and purchase of service stamps (Rs. 3.79 lakhs), (ii) increase in the rates of ration, clothing and tentage stores (Rs. 2.80 lakhs) and (iii) increase in the rates of liveries (Rs. 2.77 lakhs).

Reasons for the final excess of Rs. 18.80 lakhs have not been intimated (January 1994).

102—Jail Manufactures—



## (8) 01—Central Jails—

O	2,81.99	} 2,56.50	2,98.51	+42.01
R	-25.49			

Reduction in provision by Rs. 25.49 lakhs through reappropriation in March 1993 was due to economy measures.

Reasons for the final excess of Rs. 42.01 lakhs have not been intimated (January 1994).

## 101—Jails—

## (9) 01—Central Jails—

O	6,42.15	} 8,45.41	8,48.28	+2.87
S	1,90.51			
R	12.75			

Augmentation of provision by Rs. 12.75 lakhs through reappropriation in March 1993 was due mainly to (i) increased expenditure on "Minor Works" (Rs. 6.06 lakhs), (ii) increase in the rates of ration, clothing and tentage stores (Rs. 3.55 lakhs) and (iii) revised rates of liveries (Rs. 2.78 lakhs).

Reasons for the final excess of Rs. 2.87 lakhs have not been intimated (January 1994).

## (iv) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—	
2055—Police—				
101—Criminal Investigation and Vigilance—				
(1) 01—Criminal Investigation Department—				
O	16,51.30	} 32,88.74	27,55.43	-5,33.31
S	16,37.18			
R	0.26			

Augmentation of provision by Rs. 0.26 lakh through reappropriation in March 1993 was due mainly to creation of new posts (Rs. 3.98 lakhs), partly set off by saving due to less expenditure on travelling allowance (Rs. 2.86 lakhs) and non-receipt of bills of Advertisement and Publicity (Rs. 1.10 lakhs).

Reasons for the final saving of Rs. 5,33.31 lakhs have not been intimated (January 1994).

001—Direction and  
Administration—(2) 01—Direction and  
Administration—

O	2,45.08	} 2,44.94	2,05.65	-39.29
R	-0.14			

Reasons for the final saving of Rs. 39.29 lakhs have not been intimated (January 1994).

101—Criminal  
Investigation and  
Vigilance—

## (3) 02—Agency Police—

O	1,04.58	} 1,04.32	67.58	-36.74
R	-0.26			

Reasons for the final saving of Rs. 36.74 lakhs have not been intimated (January 1994).

## 104—Special Police—

## (4) 01—Special Police—

O	49,96.05	}	61,62.24	61,25.33	—36.91
S	11,66.19				
R					

Reasons for the final saving of Rs. 36.91 lakhs have not been intimated (January 1994).

## 003—Education and Training—

## (5) 01—Police Training College—

O	2,49.62	}	2,59.08	2,46.72	—12.36
S	8.96				
R	0.50				

Augmentation of provision by Rs. 0.50 lakh through reappropriation in March 1993 was due mainly to payment of pending bills of rewards (Rs. 1.96 lakhs), partly set off by saving due to economy measures (Rs. 1 lakh) and posts remaining vacant (Rs. 0.40 lakh).

Reasons for the final saving of Rs. 12.36 lakhs have not been intimated (January 1994).

## 2070—Other Administrative Services—

## 107—Home Guards—

## (6) 01—Home Guards Urban and Rural Wing—

O	21,48.02	}	30,52.90	30,21.89	—31.01
S	10,86.38				
R	1,81.50				

Reduction in provision by Rs. 1,81.50 lakhs through reappropriation in March 1993 was due mainly to (i) less payment of wages to Home Guards Urban and Rural Wing Volunteers (Rs. 1,81.86 lakhs), (ii) posts remaining vacant (Rs. 3.60 lakhs) and less purchase of ration, clothing and tentage stores (Rs. 0.99 lakh), partly set off by excess due to clearance of pending contingent bills (Rs. 2.57 lakhs) and increase in rent, rates and taxes (Rs. 1.50 lakhs).

Reasons for the final saving of Rs. 31.01 lakhs have not been intimated (January 1994).

## 106—Civil Defence—

## (7) 01—Civil Defence—

O	1,14.27	}	1,18.04	97.50	—20.54
S	2.79				
R	0.98				

Augmentation of provision by Rs. 0.98 lakh through reappropriation in March 1993 was due mainly to installation of C.D. Shadow Control Centre at Amritsar (Rs. 0.83 lakh).

Reasons for the final saving of Rs. 20.54 lakhs have not been intimated (January 1994).

## 2053—District Administration—

## 094—Other Establishments—

## (8) 04—Remuneration to Chowkidars—

O	2,51.64	2,51.64	2,28.67	—22.97
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Reasons for the final saving of Rs. 22.97 lakhs have not been intimated (January 1994).

2014—Administration of Justice—				
105— Civil and Session Courts—				
(9) 01—District and Session Courts—				
O	3,93.97	4,13.96	3,98.67	—15.29
S	19.99			

The final saving of Rs. 15.29 lakhs was due mainly to non-drawal of bonus of Government employees.

**Charged—**

(vi) The ultimate saving in the charged appropriation was Rs. 1,43.57 lakhs, however, Rs. 41.46 lakhs were anticipated as saving and surrendered in March 1993.

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

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess + Saving—
2055—Police—			
109— District Police—			
(1) 01—District Police— (Proper)			
O	83.37	12.55	—67.38
R	—3.44		

Reduction in provision by Rs. 3.44 lakhs through reappropriation in March 1993 was due to non-maturity of the claims pending in the Courts.

Reasons for the final saving of Rs. 67.38 lakhs have not been intimated (January 1994).

2014—Administration of Justice—				
102— High Courts—				
(2) 01—High Court—				
O	3,93.57	3,52.11	3,29.08	—23.03
R	—41.46			

Reduction in provision by Rs. 41.46 lakhs through reappropriation in March 1993 was due to change of ratio of cases instituted from the State of Punjab.

The final saving of Rs. 23.03 lakhs was due to change of ratio of cases instituted from the State of Punjab.

**Capital :**

(vii) In view of the final saving of Rs. 5,07.92 lakhs in the voted grant, the supplementary grant of Rs. 2,07.92 lakhs obtained in March 1993 proved unnecessary.

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

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

## 107— Police Housing—

## 01— Construction—

O	12,00-00	12,00-00	9,00-00	—3,00-00
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Reasons for the final saving of Rs. 3,00 lakhs have not been intimated (January 1994).

(ix) An instance where the entire provision remained unutilized is given below :—

Head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
4059—Capital Outlay on Public Works—			
80—General—			
051—Construction—			
01—Buildings—			
S	2,07-92	2,07-92	—2,07-92

Reasons for non-utilization of the entire provision in the above case have not been intimated (January 1994).

(x) *Police, Clothing and Equipment Fund—*

Expenditure under the voted grant includes Rs. 5,08.73 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 3,96.45 lakhs were spent out of the Fund in 1992-93. The balance at the credit of the Fund at the end of March 1993 was Rs. 4,73.48 lakhs.

An account of the transactions of the Fund is included in statement no. 16 of the Finance Accounts 1992-93.

## 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,			
2875—Other Industries and			
3475—Other General Economic Services			
Voted—			
Original 35,99,53,000	35,99,53,000	14,08,59,668	—21,90,93,332
Supplementary ..			
Amount surrendered during the year			..
Charged—			
Original 1,20,000	1,20,000	1,500	—1,18,500
Supplementary ..			
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 Telecommu- nication and Electronic Industries,			

6860—Loans for Consumer Industries and				
6885—Other Loans to Industries and Minerals				
Voted—				
Original	51,82,75,000	} 51,82,75,000	40,65,32,630	-11,17,42,370
Supplementary				
Amount surrendered during the year				
Charged—				
Original		} 2,39,50,000	2,39,49,624	-376
Supplementary	2,39,50,000			

Amount surrendered during the year

Notes and comments—

Revenue :

(i) There was an overall saving of Rs. 21.91 crores in the voted grant, but no amount was surrendered by the department during the year.

(ii) Saving [partly set off by excess under other heads as mentioned in notes (iv) and (v) 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	2,16.16	1,91.06	-25.10

Reasons for the final saving of Rs. 25.10 lakhs have not been intimated (January 1994).

(2) 10—Implementation of Compulsory Quality Control on Household Electrical Appliances—			
O	20.45	8.99	-11.46

Reasons for the final saving of Rs. 11.46 lakhs have not been intimated (January 1994).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
2875—Other Industries—			
60—Other Industries—			
800—Other expenditure—			
(1) 01—Contribution to Punjab Industries Rehabilitation and Renewal Fund—			
O	20,00.00		-20,00.00

2851—Village and Small Industries—				
102—Small Scale Industries—				
(2) 03—Scheme for the Economic Upliftment of Flayers and Tanners—				
(Centrally Sponsored Scheme)				
O	84.40	84.40	...	—84.40
103—Handloom Industries—				
(3) 01—Scheme for the job training for manufacturing of sports goods and guaranteed employ- ment after training—				
(Centrally Sponsored Scheme)				
O	83.50	83.50	..	—83.50
102—Small Scale Industries—				
(4) 21—Setting up of Technology Infor- mation Centre and Data Bank—				
O	50.00	50.00	..	—50.00
105—Khadi and Village Industries—				
(5) 04—Common Facility Centre at Leather Complex, Jalandhar—				
O	29.50	29.50	..	—29.50
103—Handloom Industries—				
(6) 05—Marketing Develop- ment Assistance Scheme—				
O	25.00	25.00	..	—25.00
(7) 05—Marketing Develop- ment Assistance Scheme—				
(Centrally Sponsored Scheme)				
O	25.00	25.00	..	—25.00
105—Khadi and Village Industries—				

(8) 05—Scheme for Creation of production facilities—				
O	16.50	16.50		—16.50
(9) 06—Strengthening of Staff to Punjab Khadi and Village Industries Board—				
O	10.00	10.00		—10.00
102— Small Scale Industries—				
(10) 18— Marketing Assistance Programme—Participation in the Industrial Fairs, Buyer Seller Meets/Marketing Assistance by the Industries—				
O	10.00	10.00		—10.00
105— Khadi and Village Industries—				
(11) 03—Improvement in the earning of footwear Artisans in Punjab assisted by I.L.O.—Implementation of the scheme through PLDC—				
O	8.00	8.00		—8.00
104— Handicraft Industries—				
(12) 04—Setting up of Handicrafts Village at S.A.S. Nagar (Mohali) Different Training-cum-Production Centres—				
O	5.00	5.00		—5.00
(13) 05—Imparting Training to Artisans in Handicrafts—				
O	5.00	5.00		—5.00
102— Small Scale Industries—				
(14) 14—Scheme for training of Technical Staff by participation in Special Training programmes and visits to Industries in other States—				
O	3.00	3.00		—3.00



(15) 12—Assistance for training of Multi-Disciplinary Managers—	0	2.00	2.00	—2.00
(16) 13—Setting up of E.D.P. Training Programme—	0	2.00	2.00	—2.00
(17) 08—Census of Small Scale Units— (Centrally Sponsored Scheme)	0	2.00	2.00	—2.00
(18) 07—Evaluation of Scheme-Self Employment to Educated Unemployed Youth— (Centrally Sponsored Scheme)	0	1.00	1.00	—1.00
(19) 20—Evaluation of Scheme-Self Employment to Educated Unemployed Youth—	0	1.00	1.00	—1.00

Reasons for non-utilization of the entire provision in the above cases (serial nos. 1 to 19) have not been intimated (January 1994).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)	
2851—Village and Small Industries—			
102—Small Scale Industries—			
(1) 22—Incentives for Standardisation Productivity Institutions—Innovations Certification and Participation in Centrally Projects (Central Institute of Plastic Engineering and Technology at Amritsar)—	0	20.00	20.00
		1,16.00	+96.00

Reasons for the final excess of Rs. 96 lakhs have not been intimated (January 1994).

## (2) 11—Setting up of a Sewing Machine Development Centre at Ludhiana—

0	8.25	8.25	21.70	-13.45
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Reasons for the final excess of Rs. 13.45 lakhs have not been intimated (January 1994).

## (3) 17—Scheme for setting up of a Research and Development Centre for Bicycles—

0	7.50	7.50	16.30	+8.80
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Reasons for the final excess of Rs. 8.80 lakhs have not been intimated (January 1994).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
2875—Other Industries—			
60—Other Industries—			
190—Assistance to Public Sector and other undertakings—			
01—Assistance to Punjab Industries Rehabilitation and Renewal Fund—			
0		1,00.00	+1,00.00

Reasons for incurring expenditure without provision of funds in the above case have not been intimated (January 1994).

## Capital :

(vi) There was an overall saving of Rs. 11.17 crores in the voted grant, but no amount was surrendered by the department during the year.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
4851—Capital Outlay on Village and Small Industries—			
800—Other expenditure—			
(1) 12—Establishment of two Growth Centres—			
0	4,00.00	2,00.00	-2,00.00

Reasons for the final saving of Rs. 2 crores have not been intimated (January 1994).

## (2) 02—Establishment of two Growth Centres—

(Centrally Sponsored Scheme)

0	4,00.00	4,00.00	2,00.00	-2,00.00
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Reasons for the final saving of Rs. 2 crores have not been intimated (January 1994).

## 102— Small Scale Industries—

(3)03— Contribution to  
Share Capital to  
Punjab State Housing  
and Knitwear Develop-  
ment Corporation—

O	1,00.00	1,00.00	20.00	— 80.00
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Reasons for the final saving of Rs. 80 lakhs have not been intimated (January 1994).

(viii) In the following cases, the entire provision remained unutilized —

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)02—Punjab State Industrial Corporation— Investments—			
O	14,80.00	14,80.00	.. —14,80.00
(2)01—Punjab Financial Corporation-Additional Share Capital—			
O	7,50.00	7,50.00	.. —7,50.00
(3)03—Goindwal Industrial and Investment Corporation—			
O	50.00	50.00	.. —50.00
4859—Capital Outlay on Telecommunication and Electronic Industries—			
02—Electronics—			
190—Investment in Public Sector and Other Undertakings—			
(4)01—Share Capital Contribution to the Punjab State Electronic Development Production Corporation—			
O	9,50.00	9,50.00	.. —9,50.00

4851—Capital Outlay on  
Village and Small  
Industries—102—Small Scale  
Industries—(5)01—Infrastructural  
Development of  
Punjab State Small  
Industries and Export  
Corporation including  
infrastructural work of  
other Corporations—

O	7,00.00	7,00.00	..	—7,00.00
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## 800—Other expenditure—

(6)01—Setting up of  
Common Effluent  
plant at Leather  
Complex, Jalandhar—

## (Centrally Sponsored Scheme)

O	50.00	50.00	..	—50.00
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(7)01—Sewing Machine  
Development Centre,  
Ludhiana—

O	37.75	37.75	..	—37.75
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(8)08—Research and  
Development Centre  
for Rubber Production,  
Jalandhar—

O	36.00	36.00	..	—36.00
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(9)05—Bicycle Research  
and Development  
Centre Phase II,  
Ludhiana—

O	32.50	32.50	..	—32.50
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(10)03—Machine Tools  
Research and  
Development Centre,  
Batala—

O	30.00	30.00	..	—30.00
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(11)09—Development of  
Goindwal Nucleus  
Industrial Complex—

O	30.00	30.00	..	—30.00
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(12)04—Automatic Part  
Research and  
Development Centre,  
Ludhiana—

O	29.00	29.00	..	—29.00
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(13)11—Upgrading the testing and Common facilities Centre—	O	10.00	10.00	..	—10.00
14(10)—Setting up of Testing Laboratory for Leather and Leather goods, Jalandhar—	O	6.00	6.00	..	—6.00
(15)06—Research and Development Centre for Electrical Appliances/Goods, Rajpura—	O	2.50	2.50	..	—2.50
(16)07—Development Centre for re-rolling Industries, Gobindgarh—	O	1.00	1.00	..	—1.00
(17)02—Economic Package—	O	1.00	1.00	..	—1.00
102—Small Scale Industries—					
(18)02—Industrial Promotion Programme through P.S.I.E.C.—	O	1.00	1.00	..	—1.00

Reasons for non-utilization of the entire provision in the above cases (serial nos. 1 to 18) have not been intimated (January 1994).

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

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)04—Expansion of Reeling Units-Acquisition of Land—	..	..	
O	..	20,04.00	+20,04.00

(2)05—Assistance to Punjab Financial Corporation—			
0	—	5.00	+5.00
6885—Other Loans to Industries and Minerals—			
01—Loans to Industrial Financial Institutions—			
190—Loans to Public sector and other undertakings—			
(3)02—Loans to Punjab Financial Corporation—			
0	—	7,50.00	+7,50.00
(4)05—Loans to Punjab State Industrial Development Corporation for various schemes—			
0	—	2,00.00	+2,00.00
6851—Loans for Village and Small Industries—			
102—Small Scale Industries—			
(5)06—Loans to Punjab State Small Industries Corporation Limited for Development of Industrial focal points—			
0	—	4,81.00	+4,81.00
6859—Loans for Telecom- munication and Electronic Industries—			
02—Electronics—			
190—Loans to Public Sector and Other Undertakings—			
(6)01—Loans to Punjab State Electronics Development Production Corporation—			
0	—	1,00.00	+1,00.00
6860—Loans for Consumer Industries—			
01—Textiles—			
190—Loans to Public Sector and Other Undertakings—			
(7)01—Loans for re-running of sick mills—			
0	—	39.78	+39.78

Reasons for incurring expenditure without provision of funds in the above cases (serial nos. 1 to 7) have not been intimated (January 1994).

## 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	6,95,56,000	6,97,41,000	6,15,89,085	- 81,51,915
Supplementary	1,85,000			
Amount surrendered during the year				
Charged—				
Original	15,000	1,60,000	1,51,777	- 8,223
Supplementary	1,45,000			
Amount surrendered during the year				

## Notes and comments—

- (i) In view of the final saving of Rs. 81.52 lakhs in the voted grant, the supplementary grant of Rs. 1.85 lakhs obtained in March 1993 proved unnecessary.
- (ii) Saving in the voted grant (partly set off by excess as mentioned in note (v) below) occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
60—Others—			
106—Field Publicity—			
(1) 02—Multi-media Campaign—			
O	1,00.00	58.61	- 1.39
R	- 40.00		
	60.00		

Reduction in provision by Rs. 40 lakhs through reappropriation in March 1993 was due to economy measures (Rs. 29 lakhs) and non-sanction of posts by the Finance department (Rs. 11 lakhs).

Reasons for the final saving of Rs. 1.39 lakhs have not been intimated (January 1994).

(2) 01—Field Publicity—			
O	30.00	2.33	- 9.47
R	- 18.20		
	11.80		

Reduction in provision by Rs. 18.20 lakhs through reappropriation in March 1993 was due to economy measures (Rs. 9.95 lakhs) and non-sanction of posts (Rs. 8.70 lakhs), partly set off by excess due to purchase of instruments (Rs. 0.45 lakh).

Reasons for the final saving of Rs. 9.47 lakhs have not been intimated (January 1994).

## 001—Direction and Administration—

## (3) 02—District Administration—

O	2,50.34	}	2,86.89	2,46.53	—40.36
R	36.55				

Augmentation of provision by Rs. 36.55 lakhs through reappropriation in March 1993 was due mainly to (i) replacement of condemned vehicles (Rs. 17.50 lakhs), (ii) increase in the rates of lubricants (Rs. 7 lakhs), (iii) increased expenditure on "Office Expenses" (Rs. 7 lakhs), (iv) increase in rates of daily allowance and bus fares (Rs. 2.15 lakhs) and (v) purchase of furniture (Rs. 1.50 lakhs).

Reasons for the final saving of Rs. 40.36 lakhs have not been intimated (January 1994).

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

Head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
60—Others—			
107—Song and Drama Services—			
01—Song and Drama Services—			

O	8.00	}
R	—8.00	

Withdrawal of the entire provision through reappropriation in March 1993 was due mainly to non-sanction of posts 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)
01—Films—			
105—Production of films—			
(1) 03—Setting up of Television Training Centre—			
O	13.00	}	—0.10
R	—12.90		

Reduction in provision by Rs. 12.90 lakhs through reappropriation in March 1993 was due to cut imposed by the Government (Rs. 9.90 lakhs) and non-sanction of posts by the Finance department (Rs. 3 lakhs).

60—Others—

107—Song and Drama Services—



(2) 02—Light and Sound  
including Sound  
Broadcasting—

O	4.00	}	1.70	..	—1.70
R	—2.30				

Reduction in provision by Rs. 2.30 lakhs through reappropriation in March 1993 was due mainly to non-sanction of posts by the Government.

102—Information  
Centres—(3) 01—Teleprinter  
Lines—

O	4.00	}	0.10	..	—0.10
R	—3.90				

Reduction in provision by Rs. 3.90 lakhs through reappropriation in March 1993 was due to economy measures (Rs. 2.45 lakhs) and non-sanction of posts by Government (Rs. 1.45 lakhs).

001—Direction and  
Administration—(4) 05—Feed Back  
Studies—

O	0.75	0.75	..	—0.75
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Reasons for non-utilisation of the entire provision in the above two cases (serial nos. 2 and 4) have not been intimated (January 1994).

(v) Excess occurred mainly under :—

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

## 60—Others—

001—Direction and  
Administration—

## 01—Direction—

O	2,11.74	}	2,69.61	2,46.96	—22.65
S	1.85				
R	56.02				

Augmentation of provision by Rs. 56.02 lakhs through reappropriation in March 1993 reported to be due mainly to (i) replacement of condemned vehicles (Rs. 17 lakhs), (ii) increase in the rates of lubricants (Rs. 8 lakhs), (iii) more expenditure on "Office Expenses" (Rs. 8 lakhs), (iv) payment of arrears due to revision of pay scales of Government employees (Rs. 4.84 lakhs), (v) additional expenditure on payment of wages to daily labour (Rs. 3.74 lakhs) and (vi) increase in rates of rent, rates and taxes (Rs. 1.50 lakhs) proved excessive.

Reasons for the final saving of Rs. 22.65 lakhs have not been intimated (January 1994).

## Grant No. 15—Irrigation and Power

	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
<b>Revenue :</b>			
<b>Major heads :</b>			
2045—Other Taxes and Duties on Commodities and Services,			
2070—Other Administrative Services,			
2701—Major and Medium Irrigation,			
2702—Minor Irrigation and			
2711—Flood Control and Drainage			
<b>Voted—</b>			
Original 1,60,91,17,000	1,60,91,17,000	1,64,68,46,502	+3,77,29,502
Supplementary ..			
Amount surrendered during the year (March 1993)			2,57,32,000
<b>Charged—</b>			
Original 6,22,000	6,22,000		-6,22,000
Supplementary ..			
Amount surrendered during the year (March 1993)			38,000
<b>Capital :</b>			
<b>Major heads :</b>			
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 8,07,34,69,000	8,07,34,69,000	8,72,86,58,037	+65,51,89,037
Supplementary ..			
Amount surrendered during the year (March 1993)			17,56,03,000

## Notes and comments—

## Revenue :

(i) Excess of Rs. 3,77,29,502 over the voted grant requires regularisation.

(ii) In view of final excess of Rs. 3,77.30 lakhs, the surrender of Rs. 2,57.32 lakhs in March 1993 proved injudicious.

(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	Excess+ Saving—
	(In lakhs of rupees)		
2701—Major and Medium Irrigation—			
01—Major Irrigation—Commercial—			
141—Sutlej Yamuna Link Canal Project—			
(1)07—Other expenditure including interest—			
O	8,53.47	8,53.47	11,30.99
			+2,77.52
Reasons for the final excess of Rs. 2,77.52 lakhs have not been intimated (January 1994)			
03—Medium Irrigation—Commercial—			
104—Lining of Channels—			
(2)07—Other expenditure including interest—			
O	25.75	25.75	2,17.24
			+1,91.49
Reasons for the final excess of Rs. 1,91.49 lakhs have not been intimated (January 1994).			
01—Major Irrigation—Commercial—			
112—Bhakra Main Line Canal System—			
(3) 08—Works expenditure—			
O	1,66.70	1,66.70	3,18.90
			+1,52.20
Reasons for the final excess of Rs. 1,52.20 lakhs have not been intimated (January 1994).			
03—Medium Irrigation—Commercial—			
103—Extension and improvement of Shah Nahar—			
(4)07—Other expenditure including interest—			
O	1,61.39	1,61.39	2,86.56
			+1,25.17

Reasons for the final excess of Rs. 1,25.17 lakhs have not been intimated (January 1994).

01—Major Irrigation—  
Commercial—

112—Bhakra Main Line  
Canal System—

(5) 06—Suspense—

O	4.00	4.00	1,15.85	+1,11.85
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Reasons for the final excess of Rs. 1,11.85 lakhs have not been intimated (January 1994).

102—Upper Bari Doab Canal  
System—

(6)08—Works expenditure—

O	1,43.87	} 2,47.77	2,47.31	-0.46
R	1,03.90			

Augmentation of provision by Rs. 1,03.90 lakhs through reappropriation in March 1993 was due mainly to urgent repairs of the Canal.

(7)129—Bhakra Dam—  
Unit-I—

O	5,37.43	} 5,53.57	6,24.23	+70.66
R	16.14			

Augmentation of provision by Rs. 16.14 lakhs through reappropriation in March 1993 was due mainly to (i) grant of additional dearness allowance to Government employees (Rs. 35.08 lakhs), (ii) clearance of pending bills of contingent articles (Rs. 10.19 lakhs) and (iii) expenditure on ongoing maintenance works (Rs. 7.18 lakhs), partly set off by saving due to economy measures (Rs. 42.07 lakhs).

Reasons for the final excess of Rs. 70.66 lakhs have not been intimated (January 1994).

102—Upper Bari Doab  
Canal System—

(8)06—Suspense—

O	50.00	50.00	1,36.53	+86.53
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Reasons for the final excess of Rs. 86.53 lakhs have not been intimated (January 1994).

138—Beas Project—  
Unit-II—  
(Pong Dam)

(9) 06—Suspense—

O	2.29	} 1.72	64.40	+62.68
R	-0.57			

Reasons for the final excess of Rs. 62.68 lakhs have not been intimated (January 1994).

101—Sirhind Canal  
System—

(10)03—Execution—

O	7,95.15	} 8,29.11	8,77.33	+48.22
R	33.96			

Augmentation of provision by Rs. 33.96 lakhs through reappropriation in March 1993 was due to grant of additional dearness allowance to Government employees (Rs. 38.19 lakhs), partly set off by saving due to economy measures (Rs. 4.23 lakhs).

Reasons for the final excess of Rs. 48.22 lakhs have not been intimated (January 1994).

(11)06—Suspense—

O	26.00	26.00	68.20	+42.20
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Reasons for the final excess of Rs. 42.20 lakhs have not been intimated (January 1994).

110—Bist Doab  
Canal System—

(12) 06—Suspense—

O	2.00	2.00	39.97	+37.97
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Reasons for the final excess of Rs. 37.97 lakhs have not been intimated (January 1994).

104—Harike Project—

(13)06—Suspense—

O	10.00	10.00	45.99	+35.99
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Reasons for the final excess of Rs. 35.99 lakhs have not been intimated (January 1994).

(14)115—Bhakra Dam Adminis-  
tration B.B.M.B.—

O	6,67.43	6,67.18	7,03.31	+36.13
R	-0.25			

Reasons for the final excess of Rs. 36.13 lakhs have not been intimated (January 1994).

(15)118—Shah Nahar Feeder—

O	1,33.72	1,82.61	1,69.46	-13.15
R	48.89			

Augmentation of provision by Rs. 48.89 lakhs through reappropriation in March 1993 was due mainly to execution of emergent works (Rs. 50 lakhs), partly set off by saving under 'salaries' based on actual requirement (Rs. 0.72 lakh).

Reasons for final saving of Rs. 13.15 lakhs have not been intimated (January 1994).

144—Dholbaha Check Dam—

(16)06—Suspense—

O	5.00	5.00	35.86	+30.86
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Reasons for the final excess of Rs. 30.86 lakhs have not been intimated (January 1994).

111—Sidhwan Canal System—

(17) 03—Execution—

O	1,19.34	1,25.24	1,45.10	+19.86
R	5.90			

Augmentation of provision by Rs. 5.90 lakhs through reappropriation in March 1993 was due to grant of additional dearness allowance to Government employees (Rs. 6.16 lakhs), partly set off by saving due to economy measures (Rs. 0.26 lakh).

Reasons for the final excess of Rs. 19.86 lakhs have not been intimated (January 1994).

## 144—Dholbaha Check Dam—

## (18) 08—Works expenditure—

O	43.54	63.56	63.23	—0.33
R	20.02			

Augmentation of provision by Rs. 20.02 lakhs through reappropriation in March 1993 was due mainly to execution of emergent works.

03—Medium Irrigation—  
Commercial—102—Utilisation of Surplus  
Ravi Beas Water—(19) 07—Other expenditure  
including interest—

O	4.09	4.09	23.21	+ 19.12
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Reasons for the final excess of Rs. 19.12 lakhs have not been intimated (January 1994).

106—Modernisation of  
existing Canals—(20) 07—Other expenditure  
including interest—

O	5.69	5.69	22.13	+16.44
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Reasons for the final excess of Rs. 16.44 lakhs have not been intimated (January 1994).

2711—Flood Control and  
Drainage—

## 01—Flood Control—

## 103—Civil Works—

## (21) 08—Works expenditure—

O	3,10.40	3,10.40	4,72.34	+1,61.94
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Reasons for the final excess of Rs. 1,61.94 lakhs have not been intimated (January 1994).

## 03—Drainage—

## 103—Civil Works—

## (22) 08—Works expenditure—

O	2,64.00	5,24.00	3,18.20	—2,05.80
R	2,60.00			

Augmentation of provision by Rs. 2.60 lakhs through reappropriation in March 1993 was due to execution of emergent flood works.

Reasons for the final saving of Rs. 2,05.80 lakhs have not been intimated (January 1994).

## 2702—Minor Irrigation—

## 02—Ground Water—

## 103—Tubewells—

(23) 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 (January 1994).

(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—			
03—Medium Irrigation—Commercial—			
(1) 112—Providing Irrigation facilities to Punjab Area under S.Y.L.—			
0		3,19.00	+3,19.00
01—Major Irrigation—Commercial—			
138—Beas Project—Unit-II—(Pong Dam)			
(2) 10—Other expenditure—			
0		87.92	+87.92
112—Bhakra Main Line Canal System—			
(3) 01—Direction—			
0		75.64	+75.64
04—Medium Irrigation—Non-Commercial—			
101—Checking of Nullahas and Rivers—			
(4) 01—Direction—			
0		31.19	+31.19
102—Store Procurement—			
(5) 01—Direction—			
0		31.05	+31.05
01—Major Irrigation—Commercial—			
119—Rajasthan Feeder—(Punjab Portion)			
(6) 06—Suspense—			
0		27.03	+27.03
101—Sirhind Canal System—			
(7) 09—Pensionary Charges—			
0		18.44	+18.44

(8) 01—Direction— O	15.24	+15.24
137—Beas Project— Unit-I— (B.S.L.)		
(9) 06—Suspense— O	13.94	+13.94
103—Sutlej Valley Projects—		
(10) 01—Direction— O	12.78	+12.78
102—Upper Bari Doab Canal System—		
(11) 09—Pensionary Charges— O	12.20	+12.20
(12) 01—Direction— O	11.10	+11.10
104—Harike Project—		
(13) 01—Direction— O	10.15	+10.15
112—Bhakra Main Line Canal System—		
(14) 09—Pensionary Charges— O	9.86	+9.86
131—Nangal Hydrel Channel— Unit-III—		
(15) 06—Suspense— O	8.98	+8.98
144—Dholbaha Check Dam—		
(16) 01—Direction— O	8.28	+8.28
104—Harike Project—		
(17) 09—Pensionary Charges— O	6.34	+6.34
110—Bist Doab Canal System—		
(18) 01—Direction— O	6.14	+6.14
113—Makhu Canal System—		
(19) 01—Direction— O	5.83	+5.83



147—Low Dam in Kandi Area Phase-I—				
(20)	01—Direction—			
	O ..	..	4.58	+4.58
120—Madhopur Beas Link Project—				
(21)	01—Direction—			
	O ..	..	4.15	+4.15
130—Nangal Dam Unit-II—				
(22)	05—Machinery and Equipment—			
	O ..	..	3.78	+3.78
103—Sutlej Valley Projects—				
(23)	09—Pensionary Charges—			
	O ..	..	3.59	+3.59
110—Bist Doab Canal System—				
(24)	09—Pensionary Charges—			
	O ..	..	3.00	+3.00
111—Sidhwan Canal System—				
(25)	09—Pensionary Charges—			
	O ..	..	2.97	+2.97
04—Medium Irrigation— Non-Commercial—				
101—Checking of Nullahas and Rivers—				
(26)	06—Suspense—			
	O ..	..	1.89	+1.89
01—Major Irrigation— Commercial—				
102—Upper Bari Doab Canal System—				
(27)	05—Machinery and Equipment—			
	O ..	..	1.78	+1.78
111—Sidhwan Canal System—				
(28)	01—Direction—			
	O ..	..	1.72	+1.72

## 2711—Flood Control and Drainage—

01—Flood Control—

001—Direction and Administration—

(29) 03—Execution—

O

2.87

+2.87

Reasons for incurring expenditure without provision of funds in the above cases (serial nos. 1 to 29) have not been intimated (January 1994).

(vi) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
2711—Flood Control and Drainage—			
03—Drainage—			
001—Direction and Administration—			
(1) 03—Execution—			
O 14,31.21	10,72.03	10,47.23	-24.80
R -3,59.18			

(In lakhs of rupees)

Reduction in provision by Rs. 3,59.18 lakhs through reappropriation in March 1993 was due mainly to posts remaining vacant (Rs. 3,37.03 lakhs) and economy measures (Rs. 22.11 lakhs).

Reasons for the final saving of Rs. 24.80 lakhs have not been intimated (January 1994).

(2) 02—Supervision—

O 46.30

31.48

32.17

+0.69

R -14.82

Reduction in provision by 14.82 lakhs through reappropriation in March 1993 was due mainly to economy measures.

2701—Major and Medium Irrigation—

03—Major Irrigation—

Commercial—

138—Beas Project

Unit-II—

(Pong Dam)

(3) 01—Direction—

O 4,31.72

2,44.64

2,25.62

-19.02

R -1,87.08

Reduction in provision by Rs. 1,87.08 lakhs through reappropriation in March 1993 was due mainly to posts remaining vacant (Rs. 1,88.87 lakhs), partly set off by excess due to clearance of pending bills of material and supplies (Rs. 1.81 lakhs).

Reasons for the final saving of Rs. 19.02 lakhs have not been intimated. (January 1994).

02—Major Irrigation—  
Non-Commercial—

101—Sutlej Yamuna Link  
Canal Project—

(4) 03—Execution—

O	7,39.17	}	6,51.66	5,74.67	—76.99
R	—87.51				

Reduction in provision by Rs. 87.51 lakhs through reappropriation in March 1993 was due to (i) actual requirement under sub-head 'salaries' (Rs. 71.23 lakhs), rent, rates and taxes (Rs. 4.81 lakhs) and (ii) economy measures (Rs. 11.47 lakhs).

Reasons for the final saving of Rs. 76.99 lakhs have not been intimated (January 1994).

01—Major Irrigation—  
Commercial—

112—Bhakra Main Line  
Canal System—

(5) 03—Execution—

O	5,02.80	}	- 5,27.30	3,99.58	—1,27.72
R	24.50				

Augmentation of provision by Rs. 24.50 lakhs through reappropriation in March 1993 was due to (i) grant of additional dearness allowance to Government employees (Rs. 24.30 lakhs) and (ii) clearance of pending bills of liveries (Rs. 1 lakh), partly set off by saving due to economy measures (Rs. 0.80 lakh).

Reasons for the final saving of Rs. 1,27.72 lakhs have not been intimated (January 1994).

119—Rajasthan Feeder—

(Punjab Portion)

(6) 03—Execution—

O	95.00	}	99.45	1.43	—98.02
R	4.45				

Augmentation of provision by Rs. 4.45 lakhs through reappropriation in March 1993 was due mainly to grant of additional dearness allowance to Government employees.

Reasons for the final saving of Rs. 98.02 lakhs have not been intimated (January 1994).

02—Major Irrigation—  
Non-Commercial—

101—Sutlej Yamuna Link  
Canal Project—

(7) 02—Supervision—

O	2,37.34	}	2,11.74	1,49.54	—62.20
R	—25.60				

Reduction in provision by Rs. 25.60 lakhs through reappropriation in March 1993 was based on (i) actual requirement of funds for salaries (Rs. 12.34 lakhs), (ii) economy measures (Rs. 8.31 lakhs) and (iii) less expenditure on rent, rates and taxes (Rs. 4.95 lakhs).

Reasons for the final saving of Rs. 62.20 lakhs have not been intimated (January 1994).

## 04—Medium Irrigation—

## Non-Commercial—

101—Checking of Nullahs  
and Rivers—

## (8) 03—Execution—

O	91.86	} 96.02	29.68	—66.34
R	4.16			

Augmentation of provision by Rs. 4.16 lakhs through reappropriation in March 1993 was due mainly to grant of additional dearness allowance to Government employees.

Reasons for the final saving of Rs. 66.34 lakhs have not been intimated (January 1994).

## 01—Major Irrigation—

## Commercial—

103—Sutlej Valley  
Projects—

## (9) 03—Execution—

O	2,09.19	} 2,08.65	1,54.42	—54.23
R	—0.54			

Reasons for the final saving of Rs. 54.23 lakhs have not been intimated (January 1994).

## 80—General—

005—Survey and  
Investigation—

## (10) 03—Execution—

O	1,27.69	} 1,25.45	92.70	—32.75
R	—2.24			

Reduction in provision by Rs. 2.24 lakhs through reappropriation in March 1993 was based on actual requirement of funds for salaries (Rs. 2.71 lakhs) and economy measures (Rs. 2.19 lakhs), partly set off by excess due to grant of additional dearness allowance to Government employees (Rs. 2.66 lakhs).

Reasons for the final saving of Rs. 32.75 lakhs have not been intimated (January 1994).

## 01—Major Irrigation—

## Commercial—

138—Beas Project—  
Unit-II—

## (Pong Dam)

## (11) 08—Works expenditure—

O	1,07.77	} 1,15.00	81.41	—33.59
R	7.23			

Augmentation of provision by Rs. 7.23 lakhs through reappropriation in March 1993 was due to requirement of more funds for completion of ongoing works.

Reasons for the final saving of Rs. 33.59 lakhs have not been intimated (January 1994).

102—Upper Bari Doab  
Canal System—

## (12) 03—Execution—

O	6,08.77	}	5,38.17	5,83.75,	+45.58
R	-70.60				

Reduction in provision by Rs. 70.60 lakhs through reappropriation in March 1993 was based on actual requirement of funds for salaries (Rs. 66.87 lakhs) and economy measures (Rs. 3.73 lakhs).

Reasons for the final excess of Rs. 45.58 lakhs have not been intimated (January 1994).

## 02—Major Irrigation—

## Non-Commercial—

101—Sutlej Yamuna Link  
Canal Project—

## (13) 01—Direction—

O	1,08.86	}	1,05.78	86.81	-18.97
R	-3.08				

Reduction in provision by Rs. 3.08 lakhs through reappropriation in March 1993 was due to economy measures (Rs. 3.62 lakhs) and actual requirement of funds for salaries (Rs. 0.46 lakh), partly set off by excess owing to clearance of pending bills of telephone charges and electricity (Rs. 1 lakh).

Reasons for the final saving of Rs. 18.97 lakhs have not been intimated (January 1994).

## 01—Major Irrigation—

## Commercial—

## 137—Beas Project—

## Unit-I

## (B.S.L.)

## (14) 08—Works expenditure—

O	62.97	}	64.97	41.05	-23.92,
R	2.00				

Augmentation of provision by Rs. 2 lakhs through reappropriation in March 1993 was based on actual requirement of funds to complete the ongoing works (Rs. 4.48 lakhs), partly set off by saving due to economy measures (Rs. 2.48 lakhs).

Reasons for the final saving of Rs. 23.92 lakhs have not been intimated (January 1994).

## 80—General—

## 005—Survey and Investigation—

## (15)01—Direction—

O	35.55	}	32.40	14.15	-18.25
R	-3.15				

Reduction in provision by Rs. 3.15 lakhs through reappropriation in March 1993 was based on actual requirement of funds under sub-head 'Salaries' (Rs. 1.55 lakhs) and economy measures (Rs. 1.60 lakhs).

Reasons for the final saving of Rs. 18.25 lakhs have not been intimated (January 1994).

## 01—Major Irrigation—

## Commercial—

## 104—Harike Project—

## (16)03—Execution—

O	3,18.04	}	3,33.11	3,00.24	—32.87
R	15.07				

Augmentation of provision by Rs. 15.07 lakhs through reappropriation in March 1993 was due mainly to grant of additional dearness allowance to Government employees.

Reasons for the final saving of Rs. 32.87 lakhs have not been intimated (January 1994).

## 101—Sirhind Canal System—

## (17)08—Works expenditure—

O	4,13.65	}	3,99.35	3,97.15	—2.20
R	—14.30				

Reduction in provision by Rs. 14.30 lakhs through reappropriation in March 1993 was due to economy measures.

Reasons for the final saving of Rs 2.20 lakhs have not been intimated (January 1994).

## 144—Dholbaha Check Dam—

## (18) 03—Execution—

O	53.75	}	43.91	41.21	—2.70
R	—9.84				

Reduction in provision by Rs. 9.84 lakhs through reappropriation in March 1993 was due mainly to actual requirement of funds under sub head 'Salaries'.

Reasons for the final saving of Rs. 2.70 lakhs have not been intimated (January 1994).

## 80—General—

005—Survey and  
Investigation—

## (19)08—Works expenditure—

O	26.00	}	16.00	13.57	—2.43
R	—10.00				

Reduction in provision by Rs. 10 lakhs through reappropriation in March 1993 was due to economy measures.

Reasons for the final saving of Rs. 2.43 lakhs have not been intimated (January 1994).

## 01—Major Irrigation—

## Commercial—

## 131—Nangal Hydel Channel—

## Unit-III—

## (20)08—Works expenditure—

O	30.12	}	15.00	18.24	+3.24
R	—15.12				

Reduction in provision by Rs. 15.12 lakhs through reappropriation in March 1993 was due to economy measures (Rs. 23.35 lakhs), partly set off by excess owing to more expenditure incurred on ongoing works.

Reasons for the final excess of Rs. 3.24 lakhs have not been intimated (January 1994).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)	
2701—Major and Medium Irrigation—			
80—General—			
001—Direction and Administration—			
(1)01—Direction—			
O           4,65.08	4,51.87		—4,51.87
R           —13.21			
Reduction in provision by Rs. 13.21 lakhs through reappropriation in March 1993 was due mainly to economy measures.			
01—Major Irrigation— Commercial—			
152—Providing Irrigation facilities to Punjab Areas under S.Y.L. Project—			
(2)07—Other expenditure including interest—			
O           3,00.31	3,00.31		—3,00.31
109—Shah Nahar Canal System—			
(3)06—Suspense—			
O           22.50	22.50		—22.50
(4)05—Machinery and Equipment—			
O           1.10	1.00		—1.00
R           —0.10			
2702—Minor Irrigation—			
02—Ground Water—			
103—Tubewells—			
(5)06—Installation of 150 Tubewells along main Branch to Augment Irrigation Supplies for Upper Bari Doab Canal System—			
O           21.70	21.70		—21.70

(6)04--Installation of  
92--Deep Tubewells  
in Mahalpur Block  
in Hoshiarpur  
District--

O	21.40	21.40	..	--21.40
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(7)05--Installation of  
96--Tubewells in  
Shahkot Block in  
Jalandhar District--

O	4.57	4.57	..	--4.57
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Reasons for non-utilization of the entire provision in the above cases (serial nos. 1 to 7) have not been intimated (January 1994).

Capital :

(viii) Excess of Rs. 65,51,89,037 (8.1 percent of the provision) over the voted-grant requires regularisation.

(ix) In view of the final excess of Rs. 65,51.89 lakhs, the surrender of Rs. 17,56.03 lakhs in March 1993 proved injudicious.

(x) Excess [partly counter balanced by saving as mentioned in notes (xi), (xii) and (xiv) below] occurred mainly under the following heads :--

Head	Total grant	Actual expenditure	Excess + Saving--
		(In lakhs of rupees)	
4701--Capital Outlay on Major and Medium Irrigation--			
01--Major Irrigation--			
Commercial--			
143--Thein Dam--			
(1)06--Suspense--			
O	3,00.00	2,21,08.29	+2,18,08.29

Reasons for the final excess of Rs. 2,18,08.29 lakhs have not been intimated (January 1994).

(2) 08--Works expenditure--

O	1,23,75.72	1,30,25.72	1,72,71.97	+42,46.25
R	6,50.00			

Augmentation of provision by Rs. 6,50 lakhs through reappropriation in March 1993 was due to requirement of more funds for completion of ongoing works.

Reasons for the final excess of Rs. 42,46.25 lakhs have not been intimated (January 1994).

(3) 141--Sutlej Yamuna Link  
Canal Project--

O	2,00.00	90.00	11,78.72	+10,88.72
R	-1,10.00			



Reduction in provision by Rs. 1,10 lakhs through reappropriation in March 1993 was due to cut imposed by the Planning department.

Reasons for the final excess of Rs. 10,88.72 lakhs have not been intimated (January 1994).

146—Shahpur Kandi  
Project—

(4) 06—Suspense—

O	2.00	2.00	1,90.01	+1,88.01
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Reasons for the final excess of Rs. 1,88.01 lakhs have not been intimated (January 1994).

03—Medium Irrigation—  
Commercial—

103—Extension and  
Improvement of  
Shah Nahar—

(5) 06—Suspense—

O	3,50.00	3,50.00	4,97.94	+1,47.94
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Reasons for the final excess of Rs. 1,47.94 lakhs have not been intimated (January 1994).

01—Major Irrigation—  
Commercial—

143—Thein Dam—

(6) 05—Machinery and  
Equipment—

O	7,00.00	7,00.00	7,75.24	+75.24
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Reasons for the final excess of Rs. 75.24 lakhs have not been intimated (January 1994).

03—Medium Irrigation—  
Commercial—

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

(7) 02—Supervision—

O	47.80	37.80	92.30	+54.50
R	—10.00			

Reduction in provision by Rs. 10 lakhs through reappropriation in March 1993 was due to posts remaining vacant.

Reasons for the final excess of Rs. 54.50 lakhs have not been intimated (January 1994).

103—Extension and  
Improvement of  
Shah Nahar—

(8) 01—Direction—

O	22.16	22.16	66.57	+44.41
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Reasons for the final excess of Rs. 44.41 lakhs have not been intimated (January 1994).

106—Modernisation of  
existing Canals—

## (9)08—Works expenditure—

O	1,40.00	1,40.00	1,80.98	+40.98
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Reasons for the final excess of Rs. 40.98 lakhs have not been intimated (January 1994).

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

## (10)08—Works expenditure—

R	20.00	20.00	25.53	+5.53
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There was no budget provision. Funds were provided through reappropriation in March 1993 for payment of claims awarded by the Court.

Reasons for the final excess of Rs. 5.53 lakhs have not been intimated (January 1994).

## 6801—Loans for Power Project—

## (11)800—Other Loans to Electricity Boards—

O	1,48,87.00	1,48,87.00	1,51,31.00	+2,44.00
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Reasons for the final excess of Rs. 2,44 lakhs have not been intimated (January 1994).

## 4702—Capital Outlay on Minor Irrigation—

## 800—Other expenditure—

## (12)02—Share Capital to Punjab State Tubewell Corporation—

O	5,58.83	6,90.00	6,90.00	
R	1,31.17			

Augmentation of provision by Rs. 1,31.17 lakhs through reappropriation in March 1993 was due to Post-budget decision of the Government to provide more funds for 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)	
4701—Capital Outlay on Major and Medium Irrigation—			
03—Medium Irrigation—Commercial—			
(1)104—Lining of Channel—Phase-II—			
O		18,49.65	+18,49.65
01—Major Irrigation—Commercial—			
115—Bhakra Dam Administration—(B.B.M.B.)			

(2) Unit-I— (Bhakra Dam)				
O	..	..	10,08.73	+10,08.73
(3) Bhakra Right Bank Power Plant—				
O	..	..	3,80.91	+3,80.91
147—Low Dam in Kandi Area—				
(4)06—Suspense—				
O	..	..	2,81.47	+2,81.47
115—Bhakra Dam Administration— (B.B.M.B.)				
(5) Other expenditure—				
O	..	..	1,87.59	+1,87.59
03—Medium Irrigation— Commercial—				
104—Lining of Channel—				
(6) Phase-I—				
O	..	..	1,71.35	+1,71.35
01—Major Irrigation— Commercial—				
114—Beas Project—				
(7) Other expenditure—				
O	..	..	79.34	+79.34
115—Bhakra Dam Administration— (B.B.M.B.)				
(8) Bhakra Left Bank Power Plant—				
O	..	..	78.82	+78.82
114 —Beas Project—				
(9) Unit—I (Beas Project)				
O	..	..	59.48	+59.48
144—Dholbaha Check Dam—				
(10)01—Direction—				
O	..	..	52.57	+52.57
03—Medium Irrigation— Commercial—				

112—Providing Irrigation Facilities to Punjab Areas under S.Y.L. Project—		
(11)06—Suspense—		
O	52.06	+52.06
01—Major Irrigation— Commercial—		
143—Thein Dam—		
(12)03—Execution—		
O	48.41	+48.41
(13)118—Shah Nahar Feeder—		
O	44.52	+44.52
147—Low Dam in Kandi Area—		
(14)01—Direction—		
O	35.29	+35.29
114—Beas Project—		
(15) Unit—II— (Beas Dam)		
O	25.29	+25.29
143—Thein Dam—		
(16)02—Supervision—		
O	21.90	+21.90
03—Medium Irrigation— Commercial—		
106—Modernisation of existing canals—		
(17)01—Direction—		
O	11.57	+11.57
123—Construction of Syphen at R.D. No. 79700 (Bist. Doab)—		
(18)01—Direction—		
O	6.39	+6.39
102—Utilisation of Surplus Ravi Beas Water—		
(19)01—Direction—		
O	5.68	+5.68

01—Major Irrigation— Commercial—				
144—Dholbaha Check Dam—				
(20)03—Execution—				
0			2.09	+2.09
146—Shahpur Kandi Project—				
(21)02—Supervision—				
0			2.01	+2.01
03—Medium Irrigation— Commercial—				
112—Providing Irrigation facilities to Punjab Areas under S.Y.L. Project—				
(22)01—Direction—				
0			1.85	+1.85
4711—Capital Outlay on Flood Control Projects—				
03—Drainage—				
(23)799—Suspense—				
0			10,81.17	+10,81.17
103—Civil Works—				
(24)08—Works expenditure—				
0			6,64.44	+6,64.44
01—Flood Control—				
(25)799—Suspense—				
0			1,32.70	+1,32.70

Reasons for incurring expenditure without provision of funds in the above cases (serial nos. 1 to 25) have not been intimated (January 1994).

(xii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
6801—Loans for Power Projects—			
(1)201—Hydel Generation—			
0	1,67,00.00	29,62.67	—1,37,37.33

Reasons for the final saving of Rs. 1,37,37.33 lakhs have not been intimated (January 1994).

(2)205—Transmission and Distribution—				
O	1,03,00.00	1,03,00.00	70,45.00	—32,55.00

Reasons for the final saving of Rs. 32,55 lakhs have not been intimated (January 1994).

(3)202—Thermal Power Generation—				
O	96,12.00	96,12.00	75,00.00	—21,12.00

Reasons for the final saving of Rs. 21;12 lakhs have not been intimated (January 1994).

4711—Capital Outlay on Flood Control Projects—

03—Drainage—

103—Civil Works—

(4)01—Direction—

O	10,34.17	} 6,55.27	1,99.75	—4,55.52
R	—3,78.90			

Reduction in provision by Rs. 3,78.90 lakhs through reappropriation in March 1993 was due to Post-budget decision of the Government to reduce funds under the scheme.

Reasons for the final saving of Rs. 4,55.52 lakhs have not been intimated (January 1994).

01—Flood Control—

103—Civil Works—

(5)08—Works expenditure—

(Centrally Sponsored Scheme)

O	4,00.00	} 1,59.82	1,60.13	+0.31
R	—2,40.18			

Reduction in provision by Rs. 2,40.18 lakhs through reappropriation in March 1993 was due to non-release of funds by the Government of India.

(6)01—Anti Water Logging Drainage and Control—

O	2,00.00	} ..	61.43	+61.43
R	—2,00.00			

Withdrawal of the entire provision through reappropriation in March 1993 was due to Post-budget decision of the Government to reduce funds under the scheme.

Reasons for the final excess of Rs. 61.43 lakhs have not been intimated (January 1994).

6705—Loans for Command Area Development—

190—Loans to Public Sector and other undertakings—

(7)01—Loans to Punjab State Tubewell Corporation—

O	15,11.17	} 12,00.00	12,00.00
R	—3,11.17		

Reduction in provision by Rs. 3,11.17 lakhs through reappropriation in March 1993 was due to non-approval of the scheme by the Planning department.

4701—Capital Outlay  
on Major and Medium  
Irrigation—

01—Major Irrigation—  
Commercial—

146—Shahpur Kandi  
Project—

(8) 08—Works expenditure—

O	3,42.00	3,42.00	64.52	—2,77.48
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Reasons for the final saving of Rs. 2,77.48 lakhs have not been intimated (January 1994).

03—Medium Irrigation—  
Commercial—

103—Extension and  
Improvement of  
Shah Nahar—

(9) 08—Works expenditure—

O	10,00.00	} 7,91.28	7,67.38	—23.90
R	—2,08.72			

Reduction in provision by Rs. 2,08.72 lakhs through reappropriation in March 1993 was due to cut imposed by the Planning department.

Reasons for the final saving of Rs. 23.90 lakhs have not been intimated (January 1994).

01—Major Irrigation—  
Commercial—

143—Thein Dam—

(10) 01—Direction—

O	16,24.28	16,24.28	14,13.03	—2,11.25
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Reasons for the final saving of Rs. 2,11.25 lakhs have not been intimated (January 1994).

03—Medium Irrigation—  
Commercial—

121—Setting up of  
Punjab Irrigation  
Management Training  
Institute—

(11) 08—Works expenditure—

O	1,00.00	} 7.00	6.33	—0.67
R	—93.00			

Reduction in provision by Rs. 93 lakhs through reappropriation in March 1993 was due to non-clearance of the scheme by the Government.

01—Major Irrigation—  
Commercial—

147—Low Dam in Kandi  
Area—

## (12) 03—Execution—

O	1,21.76	}	1,28.37	63.50	—64.87
R	6.61				

Augmentation of provision by Rs. 6.61 lakhs through reappropriation in March 1993 was due mainly to grant of additional dearness allowance to Government employees.

Reasons for the final saving of Rs. 64.87 lakhs have not been intimated (January 1994).

03—Medium Irrigation—  
Commercial—119—Communication system  
on Canals—

## (13) 08—Works expenditure—

O	50.00	}	2.00	0.11	—1.89
R	—48.00				

Reduction in provision by 48 lakhs through reappropriation in March 1993 was due to non-finalisation of tenders for providing communication system on canals.

103—Extension and  
Improvement of  
Shah Nahar—

## (14) 02—Execution—

O	1,14.52	}	1,21.54	66.37	—55.17
R	7.02				

Augmentation of provision by Rs. 7.02 lakhs through reappropriation in March 1993 was due mainly to grant of additional dearness allowance to Government employees.

Reasons for the final saving of Rs. 55.17 lakhs have not been intimated (January 1994).

01—Major Irrigation—  
Commercial—147—Low Dam in Kandi  
Area—

## (15) 08—Works expenditure—

O	5,89.18	}	5,84.60	5,51.81	—32.79
R	—4.58				

Reduction in provision by Rs. 4.58 lakhs through reappropriation in March 1993 was due to non-execution of certain works.

Reasons for the final saving of Rs. 32.79 lakhs have not been intimated (January 1994).

146—Shahpur Kandi  
Project—

## (16) 01—Direction—

O	1,50.00	1,50.00	1,20.00	—30.00
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Reasons for the final saving of Rs. 30 lakhs have not been intimated (January 1994).



03—Medium Irrigation—  
Commercial—(17) 108—Directorate of  
Water Resources  
Kandi Water Shed  
and Area Development  
Project—

O	15.37			
R	—11.81	3.56	4.08	+0.52

Reduction in provision by Rs. 11.81 lakhs through reappropriation in March 1993 was due to cut imposed by the Planning department.

102—Utilization of  
Surplus Ravi  
Beas Water—

## (18) 08—Works expenditure—

O	1,00.00			
R	—50.00	50.00	88.87	+38.87

Reduction in provision by Rs. 50 lakhs through reappropriation in March 1993 was due to cut imposed by the Planning department.

Reasons for the final excess of Rs. 38.87 lakhs have not been intimated (January 1994).

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

## (19) 03—Execution—

O	1,02.20			
R	—10.00	92.20	91.96	—0.24

Reduction in provision by Rs. 10 lakhs through reappropriation in March 1993 was due to posts remaining vacant.

4702—Capital Outlay on  
Minor Irrigation—

## 800—Other expenditure—

## (20) 08—Works expenditure—

O	50.09			
R	—20.61	29.48	21.35	—8.13

Reduction in provision by Rs. 20.61 lakhs through reappropriation in March 1993 was due to cut imposed by the Planning department.

Reasons for the final saving of Rs. 8.13 lakhs have not been intimated (January 1994).

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

Head	Total grant	Actual expenditure	Excess + Saving—

(In lakhs of rupees)

6801—Loans for  
Power Projects—

## (1) 204—Rural Electrification—

O	30,00.00	30,00.00	—30,00.00
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## 4701—Capital Outlay on Major and Medium Irrigation—

## 03—Medium Irrigation—Commercial—

117—Bhakra Dam—  
A.P. (Unit-I)

## (2) 06—Suspense—

O	8,29.26	2,61.71	—2,61.71
R	—5,67.55		

Reduction in provision by Rs. 5,67.55 lakhs through reappropriation in March 1993 was due to cut imposed by the Government.

## 01—Major Irrigation—Commercial—

## 125—Lining of Channels—

## (3) 08—Works expenditure—

O	12,27.94	9,96.56	—9,96.56
R	—2,31.38		

Reduction in provision by Rs. 2,31.38 lakhs through reappropriation in March 1993 was due to cut imposed by the Planning department. (Rs. 1,93.41 lakhs) and curtailment of the scope of minor works (Rs. 37.97 lakhs).

## (4) 03—Execution—

O	3,58.75	3,61.01	—3,61.01
R	2.26		

Augmentation of provision by Rs. 2.26 lakhs through reappropriation in March 1993 was due mainly to grant of additional dearness allowance to Government employees (Rs. 11.60 lakhs), partly set off by saving due to economy measures (Rs. 9.51 lakhs).

## (5) 06—Suspense—

O	3,50.00	3,50.00	—3,50.00
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## (6) 02—Supervision—

O	74.41	76.51	—76.51
R	2.10		

Augmentation of provision by Rs. 2.10 lakhs through reappropriation in March 1993 was due mainly to grant of additional dearness allowance to Government employees.

## 03—Medium Irrigation—Commercial—

## 120—Training abroad to senior officers of Irrigation Department—

(7) 08—Works expenditure—

O	50.00	}	20.00	—20.00
R	—30.00			

Reduction in provision by Rs. 30 lakhs through reappropriation in March 1993 was due to non-finalisation of tenders.

01—Major Irrigation—  
Commercial—

125—Lining of Channels—

(8) 01—Direction—

O	34.15	}	61.17	—61.17
R	27.02			

Augmentation of provision by Rs. 27.02 lakhs through reappropriation in March 1993 was due mainly to grant of additional dearness allowance to Government employees (Rs. 24.39 lakhs) and clearance of pending liabilities of office expenses (Rs. 1.20 lakhs).

(9) 05—Machinery and Equipment—

O	4.75		4.75	—4.75
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4801—Capital Outlay on Power Projects—

01—Hydel Generation—

202—Bhakra Right Bank Power Project—

(10) 06—Suspense—

O	3,68.64		3,68.64	—3,68.64
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201—Bhakra Left Bank Power Project—

(11) 02—Suspense—

O	32.55		32.55	—32.55
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4711—Capital Outlay on Flood Control Projects—

03—Drainage—

001—Direction and Administration—

(12) 03—Execution—

O	2,08.04	}	1,62.73	—1,62.73
R	—45.31			

Reduction in provision by Rs. 45.31 lakhs through reappropriation in March 1993 was due to economy measures.

(13) 02—Supervision—

O	31.51	}	22.00	—22.00
R	—9.51			

Reduction in provision by Rs. 9.51 lakhs through reappropriation in March 1993 was due mainly to economy measures..

## (14) 01—Direction—

O	16.28	}	15.00	..	—15.00.
R	—1.28				

Reduction in provision by Rs. 1.28 lakhs through reappropriation in March 1993 was due to cut imposed by the Planning department.

4702—Capital Outlay on  
Minor Irrigation—

## 800—Other expenditure—

(15) 02—Share Capital  
to Punjab State  
Tubewell Corporation—

## (Centrally Sponsored Scheme)

O	12.50	12.50	..	—12.50
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Reasons for non-utilization of the entire provision in the above cases (serial nos. 1 to 15) have not been intimated (January 1994).

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

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

4702—Capital Outlay on  
Minor Irrigation—

## 102—Ground Water—

## (1) 08—Works expenditure—

O	10.00	}	..	..	—
R	—10.00				

Withdrawal of the entire provision through reappropriation in March 1993 was due to non-approval of the scheme by the Planning department.

## 800—Other expenditure—

(2) 07—Machinery and  
Equipment—

O	10.00	}	..	..	—
R	—10.00				

Withdrawal of the entire provision through reappropriation in March 1993 was due to cut imposed by the Planning department.

4711—Capital Outlay on  
Flood Control  
Projects—

## 03—Drainage—

001—Direction and  
Administration—

## (3) 05—Machinery and Equipment—

O	10.00	}
R	—10.00	

Withdrawal of the entire provision through reappropriation in March 1993 was due to cut imposed by the Planning department.

## (xxv) Review of Direction and Administration and Machinery and Equipment Charges in Irrigation Department (—

Major Head "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 1990-91, 1991-92 and 1992-93.

Head of Account	Year	Work Outlay	Direction and Administration on Charges	Machinery and Equipment Charges	Percentage of Works Outlay	
					Direction and Administration Charges	Machinery and Equipment Charges
(In lakhs of rupees)						
1	2	3	4	5	6	7
Bhakra Canal	1990-91	1,52.54	3,59.03	0.88	2,35.95	0.57
	1991-92	1,49.45	4,51.64	0.23	3,02.20	0.15
	1992-93	3,18.09	4,92.76	1.00	1,54.99	0.31
Thein Dam	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
	1992-93	1,72,71.96	14,83.33	7,75.23	8.58	4.48
Dholbaha Check Dam	1990-91	73.92	50.28	..	68.01	..
	1991-92	25.60	34.60	..	1,35.15	..
	1992-23	63.23	1,04.13	0.24	1,64.88	0.37
Shahpur Kandi Project	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
	1992-93	64.52	1,22.71	0.29	1,90.18	0.44
Low Dam in Kandi Area	1990-91	1,89.89	1,42.48	..	75.03	..
	1991-92	6,87.44	2,02.19	0.66	29.41	0.09
	1992-93	5,87.98	1,92.93	..	32.83	..

1	2	3	4	5	6	7
Harike Project	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
	1992-93	1,21.13	3,17.05	0.04	2,61.74	0.03
Sutlej Yamuna	1990-91	24,92.09	7,71.15	..	30.94	..
Link Project	1991-92	10,63.10	7,97.79	..	75.04	..
	1992-93	11,73.47	8,13.23	..	69.30	..
Open Canals	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
	1992-93	13,03.75	25,61.02	5.20	1,96.43	0.39

**Suspense Transaction—(i)** The expenditure under this grant includes Rs. 2,70,53.58 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 sub-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 material 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 1992-93 is given below:—

Head	Opening balance +Debit -Credit	Debit	Credit	Closing balance +Debit -Credit
(In lakhs of rupees)				
2701—Major and Medium Irrigation—				
Stock	+3,02.13	5,51.67	4,99.72	+3,54.08
Miscellaneous Works Advances	+6,76.33	2,13.59	89.70	+8,00.22
<b>Total</b>	<b>+9,78.46</b>	<b>7,65.26</b>	<b>5,89.42</b>	<b>+11,54.30</b>

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	-7.24	-0.05	0.27	-7.56*
Miscellaneous Works Advances	+0.13	0.11	0.05	+0.19
Total	-7.11	0.06	0.32	-7.37
4701—Capital Outlay on Major and Medium Irrigation—				
Stock	+91,19.79	2,31,73.65	2,39,17.73	+83,75.71
Miscellaneous Works Advances	+1,04,62.61	15,52.36	64,22.04	+55,92.93
Workshop Suspense	+11.43	3,42.07	3,42.07	+11.43
Total	+1,95,93.83	2,50,68.08	3,06,81.84	+1,39,80.07
4702—Capital Outlay on Minor Irrigation—				
Stock	+20.20	4.93	4.36	+20.77
Miscellaneous Works Advances	+24.29	1.39	0.62	+25.06
Total	+44.49	6.32	4.98	+45.83
4711—Capital Outlay on Flood Control Projects—				
Stock	+4,18.13	10,11.74	9,23.05	+5,06.82
Miscellaneous Works Advances	+4,15.40	2,02.12	10.25	+6,07.27
Total	+8,33.53	12,13.86	9,33.30	+11,14.09

\*The minus balance is due to misclassification by the department. The matter is under correspondence with the department.

## Grant No. 16—Labour and Employment

	Total grant/ appropriation	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
<b>Revenue :</b>			
<b>Major head 1</b>			
<b>2230— Labour and Employment</b>			
<b>Voted—</b>			
Original	7,38,56,000	5,59,32,009	-1,79,23,991
Supplementary	..		
<b>Amount surrendered during the year (March 1993)</b>			90,17,000
<b>Charged—</b>			
Original	55,000	..	-55,000
Supplementary	..		

Amount surrendered during the year

## Notes and comments—

(i) Entire charged appropriation remained unutilized.

(ii) Rupees 90.17 lakhs were surrendered in March 1993; ultimate saving in the voted grant was Rs. 1,79.24 lakhs.

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

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
<b>02—Employment—</b>			
<b>101—Employment Services—</b>			
<b>(1)01—Employment Exchange—</b>			
O	2,19.30	1,66.68	-33.36
R	-19.26		

Reduction in provision by Rs. 19.26 lakhs through reappropriation in March 1993 was mainly due to non-availing of L. T. C. by staff members (Rs. 22.55 lakhs), partly set off by excess due to increased expenditure on "Office Expenses" (Rs. 1.50 lakhs) and Rent, Rates and Taxes (Rs. 1.10 lakhs).

Reasons for the final saving of Rs. 33.36 lakhs have not been intimated (January 1994).

**800— Other  
expenditure—**



## (2)02—Unemployment Allowance to Educated unemployed persons—

O	85.46	75.46	56.08	—19.38
R	-10.00			

Reduction in provision by Rs. 10 lakhs through reappropriation in March 1993 was due mainly to lesser number of beneficiaries than anticipated.

Reasons for the final saving of Rs. 19.38 lakhs have not been intimated (January 1994).

## (3) 01—Vocational guidance—

O	35.34	31.44	20.38	—11.06
R	-3.90			

Reduction in provision by Rs. 3.90 lakhs through reappropriation in March 1993 was mainly under 'Salaries' due to non-availing of L. T. C. by staff members.

Reasons for the final saving of Rs. 11.06 lakhs have not been intimated (January 1994).

## 001—Direction and Administration—

## (4)01—Directorate of Employment—

O	36.60	32.56	22.38	—10.18
R	-4.04			

Reduction in provision by Rs. 4.04 lakhs through reappropriation in March 1993 was mainly under 'Salaries' due to non-availing of L. T. C. by staff members.

Reasons for the final saving of Rs. 10.18 lakhs have not been intimated (January 1994).

## 004—Research, Survey and Statistics—

## (5)01—Survey and Statistics—

O	35.36	29.32	21.43	—7.89
R	-6.04			

Reduction in provision by Rs. 6.04 lakhs through reappropriation in March 1993 was mainly under 'Salaries' due to non-availing of L. T. C. by staff members.

Reasons for the final saving of Rs. 7.89 lakhs have not been intimated (January 1994).

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

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	31.30	}
R	—31.30	

## 101—Industrial Relations—

## (2) 05—Creation of Labour Courts at Sangrur and Ludhiana—

O	8.80	}
R	—8.80	

Withdrawal of the entire provision through reappropriation in March 1993 in the above two cases was due to late sanction of the schemes by the Government.

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

Head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
02—Employment—			
101—Employment Services—			
(1)03—Setting up of Town Employment Exchange at District Level—			
O	6.00	0.80	—0.80
R	—5.20		
01—Labour—			
101—Industrial Relations—			
(2)04—Strengthening of Enforcement Machinery for Minimum Wages Act, 1948—			
O	6.00	2.00	—2.00
R	—4.00		

Reduction in provision through reappropriation in March 1993 in the above two cases was due to late sanction of the schemes.

Reasons for the final saving in the above two cases have not been intimated (January 1994).

## Grant No 17—Local Government, Housing and Urban Development

		Total grant/ appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
<b>Revenue:</b>				
<b>Major heads:</b>				
2216—Housing,				
2217— Urban Development,				
3475— Other General Economic Services and				
3604— Compensation and Assignments to Local Bodies and Panchayati Raj Institutions				
<b>Voted—</b>				
Original	28,10,04,000	28,10,04,000	27,64,40,310	— 45,63,690
Supplementary	..			
Amount surrendered during the year				
<b>Charged—</b>				
Original	1,80,000	1,80,000	..	— 1,80,000
Supplementary	..			
Amount surrendered during the year (March 1993)				
<b>Capital:</b>				
<b>Major heads:</b>				
4216— Capital Outlay on Housing,				
4217— Capital Outlay on Urban Development,				
5475— Capital Outlay on Other General Economic Services and				
6217— Loans for Urban Development				
Original	17,49,04,000	21,70,21,000	14,74,94,955	— 6,95,26,045
Supplementary	4,21,17,000			
Amount surrendered during the year				

**Notes and comments—****Revenue:**

(i) The entire charged appropriation remained unutilised.

(ii) Saving in the voted grant 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.—			
(1)02— Urban Basic Services (Centrally Sponsored Scheme)			
O	39.00	14.90	— 24.10
R	5.32		
	84.85	68.66	— 16.19

Reasons for the final saving of Rs. 24.10 lakhs have not been intimated (January 1994).

(001— Direction and Administration—

(2) 02— Local Government Directorate—

O	79.53		
R	5.32		
	84.85	68.66	— 16.19

Augmentation of provision by Rs. 5.32 lakhs through reappropriation in March 1993 was due mainly to grant of additional dearness allowance to Government employees.

Reasons for the final saving of Rs. 16.19 lakhs have not been intimated (January 1994).

**Capital :**

(iii) In view of the final saving of Rs. 6.95.26 lakhs in the voted grant, the supplementary grant of Rs. 4,21.17 lakhs obtained in March 1993 proved unnecessary.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
6217— Loans for Urban Development—			
03— Integrated Development of Small and Medium Towns—			

## 800—Other Loans—

01—Loans for Development  
of Small and Medium Towns—

O	1,50.00	}	1,20.00	31.06	—88.94
R	—30.00				

Reduction in provision by Rs. 30 lakhs through reappropriation in March 1993 was due to Post-budget decision of the Government to reduce the funds under the scheme.

Reasons for the final saving of Rs. 88.94 lakhs have not been intimated (January 1994).

(v) Instances where the entire provision was withdrawn 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—			
050—Land—			
(1)01—Town and Regional Planning—			
O	12.00	}	..
R	—12.00		
(2)02—Development of Mand Area—			
O	5.00	}	..
R	—5.00		

Withdrawal of the entire provision in the above cases (Sr. no. 1 and 2) through reappropriation in March 1993 was due to Post-budget decision of the Government to transfer the funds to the scheme "Construction of flats for Ministers and Officers".

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
4216—Capital Outlay on Housing—			
01—Government Residential Buildings—			
700—Other Housing—			
(1)06—Acquisition of Land for Urban Estates—			
O	10,00.00	}	—5,00.00
R	—5,00.00		

Reduction in provision by Rs. 5,00 lakhs through reappropriation in March 1993 was due to revised plan outlay approved by the Planning department.

6217—Loans for Urban Development—

03—Integrated Development of Small and Medium Towns—

800—Other Loans—

(2)01—Loans for Development of Small and Medium Towns—  
(Centrally Sponsored Scheme)

O	1,50.00	}	90.66	..	—90.66
R	—59.34				

Reduction in provision by Rs. 59.34 lakhs through reappropriation in March 1993 was due to Post-budget decision of the Government to reduce the funds under the scheme.

5475—Capital Outlay on other General Economic Services—

101—Land Ceilings (other than agricultural land)—

(3)01—Acquisition of Land and—Pre-emption of sale of land—

O	2.00	}	0.40	..	—0.40
R	—1.60				

Reduction in provision by Rs. 1.60 lakhs through reappropriation in March 1993 was due to Post-budget decision of the Government to reduce the funds under the scheme.

Reasons for non-utilization of the entire provision in the above three cases (serial nos. 1 to 3) have not been intimated (January 1994).

(vii) Excess occurred mainly under:—

Head	Total grant	Actual expenditure	Excess— Saving—		
(In lakhs of rupees)					
4216—Capital Outlay on Housing—					
01—Government Residential Buildings—					
106—General Pool Accommodation—					
(1) 02—Construction of Accommodation for Government Employees at Chandigarh— Purchase of land—					
O	2,20.00	}	12,57.11	12,17.09	—40.02
S	4,21.17				
R	6,15.94				

Augmentation of provision by Rs. 6,15.94 lakhs through reappropriation in March 1993 was due to Post-budget decision of the Government to provide more funds for the scheme "Construction of flats for Ministers and Senior Officers".

Reasons for the final saving of Rs. 40.02 lakhs have not been intimated (January 1994).

4217--Capital Outlay on  
Urban Development--

60-- Other Urban  
Development  
Schemes--

800-- Other expenditure--

(2) 01--Nehru Rozgar Yojna--  
(Centrally Sponsored Scheme)

0	1,20.00	1,20.00	1,45.00	+25.00
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Reasons for the final excess of Rs. 25 lakhs have not been intimated (January 1994).

(viii) **Suspense transactions**:- No amount was debited under 'Suspense' during the year. The nature of Suspense transactions has been explained under the Appropriation Accounts of Grant No. "15-Irrigation and Power".

An analysis of the "Suspense" transactions in the grant in 1992-93 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)

Major head:

4217-- Capital Outlay on  
Urban Development--

Stock	+23.22	..	..	+23.22
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## 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 2,82,96,000	2,82,96,000	49,16,101	-2,33,79,899
Supplementary ..			
Amount surrendered during the year (March 1993)			2,26,24,000
Charged—			
Original 63,30,000	63,30,000	49,92,073	-13,37,927
Supplementary ..			
Amount surrendered during the year (March 1993)			7,55,000

## Notes and comments—

(i) Rupees 2,26.24 lakhs were surrendered in March 1993; ultimate saving in the voted grant was Rs. 2,33.80 lakhs.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
2070—Other Administrative Services—			
003—Training—			
01—Training—			
O 2,56.52	36.00	36.00	..
R -2,20.52			

Reduction in provision by Rs. 2,20.52 lakhs through reappropriation in March 1993 was due to cut imposed by the Planning department (Rs. 2,16.52 lakhs) and economy measures (Rs. 4 lakhs).

(iii) An instance where the entire provision remained unutilized is given below:—

Head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
2070—Other Administrative Services—			



003—Training—

01—Training—

(Centrally Sponsored Scheme)

O	6.19	6.19	..	—6.19
---	------	------	----	-------

Reasons for non-utilization of the entire provision in the above case have not been intimated (January 1994).

*Charged—*

(iv) Rupees 7.55 lakhs were surrendered in March 1993; ultimate saving in the charged appropriation was Rs. 13.38 lakhs.

(v) Saving occurred mainly under :—

Head	Total appropriation	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)	
2051—Public Service Commission—			
102—State Public Service Commission—			
01—Punjab Public Service Commission—			
O	63.29		
R	—7.54		
	} 55.75	49.92	—5.83

Reduction in provision by Rs. 7.54 lakhs through reappropriation in March 1993 was due to economy measures.

Reasons for the final saving of Rs. 5.83 lakhs have not been intimated (January 1994).

## Grant No. 19— Planning

	Total grant/ appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Revenue :</b>			
<b>Major heads :</b>			
3451—Secretariat— Economic Services and 3454—Census Surveys and Statistics			
<b>Voted—</b>			
Original 3,45,20,16,000	3,45,20,16,000	2,47,99,22,520	-97,20,93,480
Supplementary ..			
Amount surrendered during the year (March 1993)			91,31,81,000
<b>Charged—</b>			
Original 16,000	16,000		-16,000
Supplementary ..			
Amount surrendered during the year			

**Notes and comments —**

(i) Rupees 91,31.81 lakhs were surrendered in March 1993; ultimate saving in the voted grant was Rs. 97,20.93 lakhs.

(ii) The entire charged appropriation remained unutilized.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
3451—Secretariat— Economic Services—			
101—Planning Commission— Planning Board—			
(1) 01—Planning Board—			
O 3,40,95.39	2,50,43.95	2,44,93.25	-5,50.70
R -90,51.44			

Reduction in provision by Rs. 90,51.44 lakhs through reappropriation in March 1993 was due to (i) Post-budget decision of the Government to reduce the outlay under the scheme "Formulation of District Plan at District Headquarters" (Rs. 87,85.65 lakhs), (ii) posts remaining vacant (Rs. 2,63.29 lakhs) and (iii) non-completion of the study of the scheme in time (Rs. 2.50 lakhs).

Reasons for the final saving of Rs. 5,50.70 lakhs have not been intimated (January 1994).

3454—Census Surveys  
and Statistics—02—Surveys and  
Statistics—204—Central Statistical  
Organisation—(2) 01—Economic Advice  
and Statistics—

O	2,68.92	}	2,41.82	2,28.95	—12.87
R	—27.10				

Reduction in provision by Rs. 27.10 lakhs through reappropriation in March 1993 was due to cut imposed by the Finance department.

Reasons for the final saving of Rs. 12.87 lakhs have not been intimated (January 1994).

(3) 09—Setting up of  
Statistical Machinery  
at Sub-Divisional  
Level—

O	30.87	}	23.82	12.08	—11.74
R	—7.05				

Reduction in provision by Rs. 7.05 lakhs through reappropriation in March 1993 was due mainly to posts remaining vacant (Rs. 12.40 lakhs), partly set off by excess due to increased expenditure on "Office Expenses" (Rs. 4.92 lakhs).

Reasons for the final saving of Rs. 11.74 lakhs have not been intimated (January 1994).

(iv) An instance where entire provision remained unutilized is given below—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
3451—Secretariat— Economic Services—			
101—Planning Commission— Planning Board—			
01—Creation of Special Component Division in Punjab State Planning Board—			
(Centrally Sponsored Scheme)			
O	6.00	6.00	—6.00

Reasons for non-utilization of the entire provision have not been intimated (January 1994).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
8454—Census Surveys and Statistics—			
02—Surveys and Statistics—			
204—Central Statistical Organisation—			
(1) 10—Estimates of District Income of Punjab—			
O	21.00		
R	—21.00		
(2) 06—Setting up of Socio-Economic Research Analysis Unit—			
O	7.54		
R	—7.54		
(3) 11—Strengthening of Ministerial Staff at Headquarter—			
O	7.48		
R	—7.48		
(4) 07—Preparation of Input-Output Table—			
O	5.75		
R	—5.75		
(5) 08—Strengthening of National Sample Survey Wing at Headquarter—			
O	2.36		
R	—2.36		

Withdrawal of the entire provision through reappropriation in March 1993 in the above cases (serial nos. 1 to 5) was due to non-creation of posts under these schemes by the Government.

## Grant No. 20— Programme Implementation

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
<b>Revenue :</b>			
<b>Major head :</b>			
<b>3451—Secretariat— Economic Services</b>			
Original	4,00,000		
Supplementary	..		
	4,00,000	77,134	—3,22,866
<b>Amount surrendered during the year (March 1993)</b>			<b>3,20,000</b>

*Notes and comments—*

Rupees 3.20 lakhs were surrendered in March 1993 on account of economy in expenditure ; ultimate saving was Rs. 3.23 lakhs.

## Grant No. 21—Public Works

	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Revenue :			
Major heads :			
2059—Public Works,			
2071—Pensions and other Retirement Benefits,			
2202—General Education,			
2203—Technical Education,			
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,			
2415—Agricultural Research and Education,			
2515—Other Rural Development Programmes,			
3054—Roads and Bridges,			
3451—Secretariat-Economic Services and			
3452—Tourism			
Voted—			
Original	2,42,85,88,000	2,42,85,88,000	3,73,82,57,333
Supplementary			
Amount surrendered during the year			
Charged—			
Original	2,56,30,000	2,73,39,000	44,60,532
Supplementary	17,09,000		
			+1,30,96,69,333
			—2,28,78,,468

*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,
- 4217—Capital Outlay on Urban Development,
- 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 1,16,19,63,000

Supplementary ..

1,16,19,63,000

60,53,97,195 — 55,65,65,805

*Amount surrendered during the year**Notes and comments—*

Revenue :

(i) The excess of Rs. 1,30,96,69,333 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 (In lakhs of rupees)	Excess + Saving—
2059—Public Works—			
80—General—			
(1) 799—Suspense—			
O	3,70.00	77,80.69	+74,10.69

Reasons for the final excess of Rs. 74,10.69 lakhs have not been intimated (January 1994).

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 variations between the actual expenditure and recoveries vis-a-vis the budget provision as detailed below from 1982-83 to 1992-93.

Year	Gross Expenditure			Recoveries			Net Expenditure	
	Provision	Actuals	Excess	Provision	Actuals	Excess	Provision	Actuals
	(In lakhs of rupees)							
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
1992-93	3,70.00	77,80.69	74,10.69	3,70.00	74,26.43	70,56.43	..	+3,54.26

80—General—

001—Direction and Administration—

(2) 08—Establishment Charges  
paid to Public Health  
Department for work done  
by that department—

O	2,62.50	2,62.50	10,92.76	+8,30.26
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Reasons for the final excess of Rs. 8,30.26 lakhs have not been intimated (January 1994).

60—Other Buildings—

(3) 053—Maintenance and Repairs—

O	24,05.43	24,05.43	27,24.75	+3,19.32
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Reasons for the final excess of Rs. 3,19.32 lakhs have not been intimated (January 1994).



## (4) 051—Construction—

O	1,01·65	1,01·65	1,61·80	+60·15
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Reasons for the final excess of Rs. 60·15 lakhs have not been intimated (January 1994).

## (5) 052—Machinery and Equipment—

O	22·52	22·52	77·16	+54·64
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Reasons for the final excess of Rs. 54·64 lakhs have not been intimated (January 1994).

## 2215—Water Supply and Sanitation—

## 01—Water Supply—

## (6) 799—Suspense—

O	8,20·13	8,20·13	52,00·68	+43,80·55
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Reasons for the final excess of Rs. 43,80·55 lakhs have not been intimated (January 1994).

The budget provision under this head was for a gross amount of Rs. 8,20·13 lakhs. The budget also anticipated matching 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 1982-83 to 1992-93 :—

Year	Gross Expenditure			Recoveries			Net Expenditure	
	Provision	Actuals	Excess	Provision	Actuals	Excess	Provision	Actuals
	(In lakhs of rupees)							
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	..	—5,04·76
1985-86	1,00·00	21,84·30	20,84·30	1,00·00	19,42·32	18,42·32	..	+2,41·98
1986-87	6,61·32	25,38·64	18,77·32	1,00·00	22,99·88	21,99·88	..	+2,38·76
1987-88	6,61·32	27,52·81	20,91·49	6,61·32	25,31·55	18,70·23	..	+2,21·26
1988-89	9,07·83	26,91·09	17,83·26	6,49·70	26,23·72	19,74·02	..	+67·37
1989-90	10,88·00	26,92·58	16,04·58	6,75·57	24,80·44	18,04·87	..	+2,12·14
1990-91	8,20·13	22,42·75	14,22·62	8,20·13	19,23·42	11,03·29	..	+3,19·33
1991-92	8,20·13	37,59·51	29,39·38	8,20·13	35,66·37	27,46·24	..	+1,93·14
1992-93	8,20·13	52,00·68	43,80·55	8,20·13	47,78·31	39,58·18	..	+4,22·37

## (7) 102—Rural Water Supply Programmes—

## (Centrally Sponsored Scheme)

O	21,75·00	21,75·00	24,96·97	+3,21·97
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Reasons for the final excess of Rs. 3,21·97 lakhs have not been intimated (January 1994).

## 601—Direction and Administration—

## (8) 01—Direction—

O	98.47	98.47	1,13.09	+14.62
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Reasons for the final excess of Rs. 14.62 lakhs have not been intimated (January 1994).

## 3054—Roads and Bridges—

## 80—General—

## (9) 799—Suspense—

O	3,50.00	3,50.00	13,93.12	+ 10,43.12
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Reasons for the final excess of Rs. 10,43.12 lakhs have not been intimated (January 1994).

## 03—State Highways—

## 337—Road Works—

## (10) 01—Road Works—

O	19,00.00	19,00.00	26,36.78	+7,36.78
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Reasons for the final excess of Rs. 7,36.78 lakhs have not been intimated (January 1994).

## 2216—Housing—

## 01—Government Residential Buildings—

## 106—General Pool Accommodation—

## (11) 06—Other Expenditure—

O	5.01	5.01	1,46.76	+1,41.75
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Reasons for the final excess of Rs. 1,41.75 lakhs have not been intimated (January 1994).

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

Head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees).	
2215—Water Supply and Sanitation—			
01—Water Supply—			
(1) 102—Rural Water Supply Programmes—			
O		35,56.69	+35,56.69
(2) 005—Survey and Investigation—			
O		10.00	+10.00
3054—Roads and Bridges—			
80—General—			
(3) 001—Direction and Administration—			
O		10,89.44	+10,89.44

3451—Secretariat— Economic Services—			
(4) 092—Other offices—			
O	..	..	6,71.49 .. +6,71.49
2515—Other Rural Development Programmes—			
(5) 799—Suspense—			
O	..	..	2,60.17 .. +2,60.17
2401—Crop Husbandry—			
(6) 800—Other expenditure— (Centrally Sponsored Scheme)			
O	..	..	46.87 .. +46.87
2211—Family Welfare—			
(7) 800—Other expenditure—			
O	..	..	27.77 .. +27.77
2245—Relief on account of Natural Calamities—			
02—Flood, Cyclones etc.—			
(8) 109—Repairs and restoration of damaged water supply, drainage and sewerage works—			
O	..	..	6.00 .. +6.00

Reasons for incurring expenditure without provision of funds in the above cases (serial nos. 1 to 8) have not been intimated (January 1994).

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
2059—Public Works—			
80—General—			
001—Direction and Administration—			
(1) 02—Execution—			
O	57,54.11	57,54.11	1,24,85.38 .. —32,68.73
Reasons for the final saving of Rs. 32,68.73 lakhs have not been intimated (January 1994).			
(2) 06—Supervision—			
O	2,78.27	2,78.27	2,28.18 .. —50.09
Reasons for the final saving of Rs. 50.09 lakhs have not been intimated (January 1994).			

## 2215—Water Supply and Sanitation—

## 01—Water Supply—

## 001—Direction and Administration—

## (3) 03—Execution—

O	28,72.66	28,72.66	12,54.51	—16,18.15
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Reasons for the final saving of Rs. 16,18.15 lakhs have not been intimated (January 1994).

## (4) 800—Other expenditure—

O	12,00.00	12,00.00	50.47	—11,49.53
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Reasons for the final saving of Rs. 11,49.53 lakhs have not been intimated (January 1994).

## 3054—Roads and Bridges—

## 04—District and Other Roads—

## (5) 800—Other expenditure—

O	42,00.00	42,00.00	31,44.15	—10,55.85
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Reasons for the final saving of Rs. 10,55.85 lakhs have not been intimated (January 1994).

## 80—General—

## 797—Transfer to/from Reserve Fund/Deposit Account—

## (6) 01—Amount transferred to Subvention from Central Road Fund—

O	1,00.00	1,00.00	10.35	—89.65
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Reasons for the final saving of Rs. 89.65 lakhs have not been intimated (January 1994).

## 2401—Crop Husbandry—

## (7) 800—Other expenditure—

O	1,86.04	1,86.04	1,04.65	—81.39
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Reasons for the final saving of Rs. 81.39 lakhs have not been intimated (January 1994).

## 2202—General Education —

## 80—General—

## 800—Other expenditure—

## (8)01—Buildings—

O	16.32	16.32	3.53	—12.79
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Reasons for the final saving of Rs. 12.79 lakhs have not been intimated (January 1994).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
3054—Roads and Bridges—			

## 01—National Highways—

## 337—Road Works—

## (1)01—Road Works—

O	5,00.00	5,00.00	..	—5,00.00
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101—National Highways—  
Permanent Bridges—

## (2)01—Bridges—

O	30.00	30.00	..	—30.00
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## 80—General—

(3)107—Railway Safety  
Works—

O	30.00	30.00	..	—30.00
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## (4)800—Other expenditure—

O	3.00	3.00	..	—3.00
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Reasons for non-utilisation of the entire provision in the above cases (serial nos. 1 to 4) have not been intimated (January 1994).

*Charged —*

(vi) Saving in the charged appropriation was for Rs. 2,28.78 lakhs (84 percent of the provision) but no amount was surrendered.

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

Head	Total appropriation	Actual expenditure	Excess + Saving —
			(In lakhs of rupees)
3054—Roads and Bridges—			
03—State Highways—			
800—Other expenditure—			
O	2,00.00	2,00.00	4.71
			—1,95.29

Reasons for the final saving of Rs. 1,95.29 lakhs have not been intimated (January 1994).

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

Head	Total appropriation	Actual expenditure	Excess + Saving —
			(In lakhs of rupees)
2059—Public Works—			
60—Other Buildings—			
(1)051—Construction—			
O	42.50	42.50	..
			—42.50

## 80—General—

## 001—Direction and Administration—

## (2)02—Execution—

O	0.80	2.54	..	-2.54
S	1.74			

## 2215—Water Supply and Sanitation—

## 01—Water Supply—

## 001—Direction and Administration—

## (3)03—Execution—

O	1.50	1.50	..	-1.50
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Reasons for non-utilization of the entire charged appropriation in the above cases (serial nos. 1 to 3) have not been intimated (January 1994).

(ix). Excess occurred under the following head —

Head	Total appropriation	Actual expenditure	Excess + Saving —
			(In lakhs of rupees)
2059—Public Works—			
60—Other Buildings—			
053—Maintenance and Repairs—			
O	11.00	39.89	+13.54
S	15.35		
	26.35		

Reasons for the final excess of Rs. 13.54 lakhs have not been intimated (January 1994).

## Capital :

(x) Saving in the voted grant was for Rs. 55,65.66 lakhs but no amount was surrendered.

(xi) Saving (partly counter-balanced by excess under other heads as mentioned in notes (xiii) and (xiv) 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)104—Polytechnics—			
O	19,10.27	12,91.71	-6,18.56

Reasons for the final saving of Rs. 6,18.56 lakhs have not been intimated (January 1994).

04—Art and  
Culture—

## (2)106—Museums—

O	1,48.00	1,48.00	5.16	—1,42.84
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Reasons for the final saving of Rs. 1,42.84 lakhs have not been intimated (January 1994).

## 01—General Education—

(3)203—University and  
Higher Education—

O	1,83.00	1,83.00	60.98	—1,22.02
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Reasons for the final saving of Rs. 1,22.02 lakhs have not been intimated (January 1994).

## (4)205—Languages Development—

O	1,00.00	1,00.00	89.73	—10.27
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Reasons for the final saving of Rs. 10.27 lakhs have not been intimated (January 1994).

4250—Capital Outlay on  
Other Social Services—

## 201—Labour—

## (5)01—Buildings—

(Centrally Sponsored Scheme)

O	3,74.08	3,74.08	1.57	—3,72.51
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Reasons for the final saving of Rs. 3,72.51 lakhs have not been intimated (January 1994).

5054—Capital Outlay on  
Roads and Bridges—

## 03—State Highways—

## (6)101—Bridges—

O	8,00.00	8,00.00	4,47.41	—3,52.59
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Reasons for the final saving of Rs. 3,52.59 lakhs have not been intimated (January 1994).

(7)052—Machinery and  
Equipment—

O	70.00	70.00	11.90	—58.10
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Reasons for the final saving of Rs. 58.10 lakhs have not been intimated (January 1994).

02—Strategic and  
Border Roads—

## (8)337—Road Works—

O	1,00.00	1,00.00	63.48	—36.52
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Reasons for the final saving of Rs. 36.52 lakhs have not been intimated (January 1994).

4059—Capital Outlay  
on Public Works—

80—General—

## (9)051—Construction—

O	13,14.70	13,14.70	10,46.74	—2,67.96
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Reasons for the final saving of Rs. 2,67.96 lakhs have not been intimated (January 1994).

4210—Capital Outlay on  
Medical and Public  
Health—

01—Urban Health Services—

## (10)110—Hospital and Dispensaries—

O	8,95.00	8,95.00	6,60.39	—2,34.61
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Reasons for the final saving of Rs. 2,34.61 lakhs have not been intimated (January 1994).

03—Medical Education,  
Training and Research—

## (11)105—Allopathy—

O	3,81.00	3,81.00	3,16.02	—64.98
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Reasons for the final saving of Rs. 64.98 lakhs have not been intimated (January 1994).

4403—Capital Outlay on  
Animal Husbandry—(12)102—Cattle and Buffalo  
Development—

O	35.00	35.00	0.70	—34.30
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Reasons for the final saving of Rs. 34.30 lakhs have not been intimated (January 1994).

5053—Capital Outlay on  
Civil Aviation—

02—Air Ports—

102—Aerodromes—

(13)01—Extension and  
Construction of  
Aerodromes—

O	30.00	30.00	13.52	—16.48
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Reasons for the final saving of Rs. 16.48 lakhs have not been intimated (January 1994).

4211—Capital Outlay on  
Family Welfare—(14)101—Rural Family Welfare  
Service—

(Centrally Sponsored Scheme)

O	52.10	52.10	39.21	—12.89
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Reasons for the final saving of Rs. 12.89 lakhs have not been intimated (January 1994).



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

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
5054—Capital Outlay on Roads and Bridges—			
01—National Highways—			
(1)337—Road Works—			
O	30,37·00	30,37·00	—30,37·00
(2)101—Permanent Bridges—			
O	6,21·00	6,21·00	—6,21·00
4211—Capital Outlay on Family Welfare—			
(3)800—Other expenditure—			
(Centrally Sponsored Scheme)			
O	8,84·40	8,84·40	—8,84·40
4202—Capital Outlay on Education, Sports, Art and Culture—			
02—Technical Education—			
(4)800—Other expenditure—			
O	2,00·00	2,00·00	—2,00·00
04—Art and Culture—			
(5)104—Archives—			
O	70·00	70·00	—70·00
4210—Capital Outlay on Medical and Public Health—			
03—Medical Education, Training and Research—			
(6)102—Homeopathy—			
O	25·00	25·00	—25·00
04—Public Health—			
(7)107—Public Health Laboratories—			
O	13·00	13·00	—13·00
03—Medical Education, Training and Research—			
(8)101—Ayurveda—			
O	4·00	4·00	—4·00

4235—Capital Outlay on Social Security and Welfare—				
02—Social Welfare—				
(9) 102—Child Welfare—				
0	20.00	20.00	...	—20.00
(10) 102—Child Welfare— (Centrally Sponsored Scheme)				
0	20.00	20.00	...	—20.00
4403—Capital Outlay on Animal Husbandry—				
(11) 106—Other Livestock Development—				
0	1.00	1.00	...	—1.00

Reasons for non-utilisation of the entire provision in the above cases (serial nos. 1 to 11) have not been intimated (January 1994).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
4211—Capital Outlay on Family Welfare—			
(1) 106—Services and Supplies— (Centrally Sponsored Scheme)			
0	50.00	50.00	3,73.13
			+3,23.13

Reasons for the final excess of Rs. 3,23.13 lakhs have not been intimated (January 1994).

4250—Capital Outlay on other Social Services—				
201—Labour—				
(2) 01—Buildings—				
0	1,16.08	1,16.08	2,94.73	+1,78.65

Reasons for the final excess of Rs. 1,78.65 lakhs have not been intimated (January 1994).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
5054—Capital Outlay on Roads and Bridges—			
03—State Highways—			
(1) 337—Road Works—			
0	..	2,25.98	+2,25.98

(2) 001—Direction and Administration—				
0	—	—	80·37	+80·37
4211—Capital Outlay on Family Welfare—				
(3) 101—Rural Family Welfare Service—				
0	—	—	2,22·18	+2,22·18
(4) 106—Services and Supplies—				
0	—	—	1,36·04	+1,36·04
(5) 800—Other expenditure—				
0	—	—	16·86	+16·86
4202—Capital Outlay on Education, Sports, Art and Culture—				
02—Technical Education—				
(6) 103—Technical Schools—				
0	—	—	1,20·70	+1,20·70
(7) 104—Polytechnics—				
(Centrally Sponsored Scheme)				
0	—	—	67·89	+67·89
01—General Education—				
(8) 202—Secondary Education—				
0	—	—	59·31	+59·31
4059—Capital Outlay on Public Works—				
80—General—				
(9) 001—Direction and Administration				
0	—	—	1,11·03	+1,11·03
(10) 052—Machinery and Equipment—				
0	—	—	15·86	+15·86
(11) 051—Construction—				
(Centrally Sponsored Scheme)				
0	—	—	10·70	+10·70
4216—Capital Outlay on Housing—				
01—Government Residential Buildings—				

(12) 106—General Pool Accommodation—				
O	-	-	82.50	+32.50
80—General—				
(13) 001—Direction and Administration—				
O	-	-	3.79	+3.79
01—Government Residential Buildings—				
(14) 107—Police Housing—				
O	-	-	3.55	+3.55
4250—Capital Outlay on other Social Services—				
(15) 800—Other expenditure—				
O	-	-	22.65	+22.65
4210—Capital Outlay on Medical and Public Health—				
02—Rural Health Services—				
(16) 103—Primary Health Centres—				
O	-	-	7.47	+7.47
80—General—				
(17) 800—Other expenditure— (Centrally Sponsored Scheme)				
O	-	-	5.85	+5.85
02—Rural Health Services—				
(18) 110—Hospitals and Dispensaries—				
O	-	-	3.04	+3.04
4403—Capital Outlay on Animal Husbandry—				
(19) 101—Veterinary Services and Animal Health—				
O	-	-	6.47	+6.47
4235—Capital Outlay on Social Security and Welfare—				
02—Social Welfare—				
(20) 800—Other expenditure—				
O	-	-	2.60	+2.60

(21) 101--Welfare of handicapped--			
O	..	1.04	+1.04
4851--Capital Outlay on Village and Small Industries--			
(22) 101--Industrial Estates--			
O	..	1.48	+1.48
(23) 102--Small Scale Industries--			
O	..	1.44	+1.44

Reasons for incurring expenditure without provision of funds in the above cases (serial nos. 1 to 23) have not been intimated (January 1994).

(xv) 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 adjusted against the deposit account during the year 1992-93. The balance at the credit of deposit account on 31st March 1993 was nil.

(xvi) Review of Machinery and Equipment Charges in Public Works Department, Buildings and Roads Branch.--Machinery and Equipment charges compared to the works expenditure for 1990-91, 1991-92 and 1992-93 were as under:--

	1990-91	1991-92	1992-93
	(In lakhs of rupees)		
Works expenditure under Revenue Head (excluding Public Health Branch)	53,90.79	63,30.58	81,92.84
Machinery and Equipment Charges	+68.27	(-)10,91.31	(-)1,13.31

(xvii) Review of Establishment charges in Public Works Department, Buildings and Roads Branch.--The percentage of establishment charges to works expenditure for 1990-91, 1991-92 and 1992-93 are given below:--

	1990-91	1991-92	1992-93
	(In lakhs of rupees)		
Works expenditure under Revenue Heads (excluding Public Health Branch)	53,90.79	63,30.58	81,92.84
Establishment Charges	21,03.76	20,30.00	23,41.28
Percentage of establishment charges to works expenditure	39	32.06	28.57

(xviii) *Suspense transactions.*—The expenditure under the grant includes Rs. 1,46,34.66 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 1992-93 together with the opening and closing balance is given below:—

Head	Opening balance +Debit —Credit	Debit	Credit	Closing balance +Debit —Credit
2059—Public Works— Stock	+12,14.28	70,28.09	65,90.95	+16,51.42
Miscellaneous Works Advances	+11,19.02	7,52.60	8,35.48	+10,36.14
	+23,33.30	77,80.69	74,26.43	+26,87.56
2215—Water Supply and Sanitation—				
Stock	+12,78.62	44,70.96	40,32.46	+17,17.12
Miscellaneous Works Advances	+7,34.45	7,29.72	7,45.85	+7,18.32
	+20,13.07	52,00.68	47,78.31	+24,35.44
2515—Other Rural Development Programmes—				
Stock	+15.38	2,18.61	1,86.94	+47.05
Miscellaneous Works Advances	+72.99	41.56	28.67	+85.88
	+88.37	2,60.17	2,15.61	+1,32.93
3054—Roads and Bridges—				
Stock	(—)76.84	12,28.17	10,57.14	+94.19
Miscellaneous Works Advances	+97.01	1,64.95	1,87.43	+74.53
	+20.17	13,93.12	12,44.57	+1,68.72
4059—Capital Outlay on Public Works—				
Stock	+0.55	..	..	+0.55
Miscellaneous Works Advances	+0.36	..	..	+0.36
	+0.91	..	..	+0.91*

\*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 Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
<b>Revenue :</b>			
<b>Major heads:</b>			
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			
<b>Voted—</b>			
Original 94,55,70,000	96,94,22,000	95,15,20,300	— 1,79,01,700
Supplementary 2,38,52,000			
Amount surrendered during the year			..
<b>Charged—</b>			
Original 12,34,000	12,34,000	1,24,174	— 11,09,826
Supplementary ..			
Amount surrendered during the year			..
<b>Notes and comments—</b>			

(i) There was an overall saving of Rs. 1,79.02 lakhs in the voted grant, but no amount was surrendered by the department during the year.

(ii) In view of the final saving of Rs. 1,79.02 lakhs in the voted grant, the supplementary grant of Rs. 2,38.52 lakhs obtained in March 1993 proved excessive.

(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 programmes—			
110—Other Insurance Schemes—			
(1) 15—Subsistence allowance to victims of terrorist violence in Punjab—			
O	6,00.00	6,00.00	—6,00.00

Reasons for non-utilization of the entire provision have not been intimated (January 1994).

(2) 14—Subsistence allowance to victims of November 1984—Riots—			
O	60.00	60.00	2.58
			—57.42

Reasons for the final saving of Rs. 57.42 lakhs have not been intimated (January 1994).

2029—Land Revenue—

103—Land Records—

(3) 02—District Establishment—			
O	18,59.12	17,19.24	17,77.38
R	—1,39.88		

Reduction in provision by Rs. 1,39.88 lakhs through reappropriation in March 1993 was due mainly to posts remaining vacant.

Reasons for the final excess of Rs. 58.14 lakhs have not been intimated (January 1994).

(4) 03—Strengthening of Revenue Administration and updating of Land Record—

(Centrally Sponsored Scheme)			
O	1,00.00	1,06.43	71.79
S	6.43		

Reasons for the final saving of Rs. 34.64 lakhs have not been intimated (January 1994).

800—Other Expenditure—

04—War Jagirs—

O	20.00
R	—20.00

Withdrawal of the entire provision through reappropriation in March 1993 was due to non-implementation of the scheme.



## (iv) Excess 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 programmes—			
110—Other Insurance Schemes—			
(1) 09—Relief to persons affected by riots—			
O	17,00.00	17,00.00	22,77.89
			+5,77.89

Reasons for the final excess of Rs. 5,77.89 lakhs have not been intimated (January 1994).

## 2245—Relief on account of Natural Calamities—

## 02—Floods, Cyclones etc.—

## (2) 101—Gratuitous Relief—

O	2,00.00	2,90.00	6,12.67	+3,22.67
S	90.00			

Reasons for the final excess of Rs. 3,22.67 lakhs have not been intimated (January 1994).

## (3) 113—Assistance for repairs/reconstruction of Houses—

O	6.00	6.00	1,40.25	+1,34.25
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Reasons for the final excess of Rs. 1,34.25 lakhs have not been intimated (January 1994).

## 80—General—

## (4) 800—Other expenditure—

R	37.87	37.87	4.88	—32.99
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Originally there was no budget provision. Funds were provided through reappropriation in March 1993 due to flood relief measures.

Reasons for the final saving of Rs. 32.99 lakhs have not been intimated (January 1994).

## 2053—District Administration—

## 093—District Establishments—

## (5) 01—District Establishments—

O	13,90.61	16,00.81	15,66.22	+34.59
S	1,10.50			
R	99.70			

Augmentation of provision by Rs. 99.70 lakhs through reappropriation in March 1993 was due to payment of salaries, additional dearness allowance and leave travel concession to Government employees of

newly created districts (Rs. 1,00.36 lakhs) and payment of pending bills of lubricants and telephone (Rs. 8.55 lakhs), partly set off by saving due to posts remaining vacant (Rs. 8.55 lakhs) and economy measures (Rs. 0.66 lakh).

Reasons for the final saving of Rs. 34.59 lakhs have not been intimated (January 1994).

2052—Secretariat—

General Services—

099—Board of  
Revenue—

(6) 01—Revenue Excise  
and Taxation—

O 3,37.10  
S 11.84  
R 12.53

3,61.47

3,61.89

+0.42

Augmentation of provision by Rs. 12.53 lakhs through reappropriation in March 1993 was due mainly to increased expenditure on office expenses (Rs. 7.40 lakhs) and increase in rates of lubricants (Rs. 4.50 lakhs).

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

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess + Saving—
2053—District Administration—			
093—District Establishments—			
(1) 01—District Establishments—			
O 4.88	4.68	1.20	-3.48
R -0.20			

Reasons for the final saving of Rs. 3.48 lakhs have not been intimated (January 1994).

2029—Land Revenue—

103—Land Records—

(2) 02—District  
Establishments—

O 5.00  
R -0.03

4.97

-4.97

2251—Secretariat—  
Social Services—

090—Secretariat—

(3) 02—Direction—  
(Rehabilitation)

O 0.30  
R 1.31

1.61

-1.61

Augmentation of provision by Rs. 1.31 lakhs through reappropriation in March 1993 was based on anticipated expenses.

The entire provision in the above two cases (serial nos. 2 and 3) remained unutilized, reasons for which have not been intimated (January 1994).

**Calamity Relief Fund.**—The expenditure in the voted grant includes 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 percent 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 Funds-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 Fund 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 1992-93, an expenditure of Rs. 6,85.28 lakhs was met from the fund and the balance at the credit of the Fund was Rs. 73,32.73 lakhs.

-An account of the transactions of the fund is included in Statement No. 16 of Finance Account.

## Grant No. 23—Rural Development and Panchayats

	Total grant/ appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
<b>Revenue:</b>			
<b>Major heads:</b>			
2013— Council of Ministers,			
2202— General Education,			
2204— Sports and Youth Services,			
2415— Agricultural Research and Education,			
2501— Special Programmes for Rural Development,			
2505— Rural Employment,			
2515— Other Rural Development Programmes and			
3604— Compensation and Assignments to Local Bodies and Panchayati Raj Institutions—			
<b>Voted—</b>			
Original	45,17,90,000	46,88,74,000	42,69,47,480
Supplementary	1,70,84,000		
			-4,19,26,520
Amount surrendered during the year			
<b>Charged—</b>			
Original	1,44,000	1,44,000	..
Supplementary	..		
			-1,44,000
Amount surrendered during the year			

**Notes and comments—**

(i) In view of the final saving of Rs. 4,19.27 lakhs in the voted grant, the supplementary grant of Rs. 1,70.84 lakhs obtained in March 1993 proved unnecessary.

(ii) The entire charged appropriation remained unutilized.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
2505—Rural Employment—			
01—National Programmes—			
702—Jawahar Rozgar Yojna—			
(1)01—Jawahar Rozgar Yojna—			
(Centrally Sponsored Scheme)			
O	16,00.00	16,00.00	13,42.14
			—2,57.86

Reasons for the final saving of Rs. 2,57.86 lakhs have not been intimated (January 1994).

3604—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions—				
200—Other Miscellaneous Compensation and Assignments—				
(2)11—Compensation to Gram Panchayat Samities in lieu of Tax on the Sale of Country Liquor—				
O	14,00.00	12,35.64	12,37.56	+1.92
R	—1,64.36			

Reduction in provision by Rs. 1,64.36 lakhs through reappropriation in March 1993 was based on actual requirement.

Reasons for the final excess of Rs. 1.92 lakhs have not been intimated (January 1994).

2515—Other Rural Development Programmes—				
101—Panchayati Raj—				
(3)01—Panchayati Raj Public Works Circle—				
O	1,82.92	1,91.47	1,71.66	—19.81
R	8.55			

Augmentation of provision by Rs. 8.55 lakhs through reappropriation in March 1993 was due mainly to payment of arrears of pay and allowances to Government employees.

Reasons for the final saving of Rs. 19.81 lakhs have not been intimated (January 1994).

(4)02—Directorate of Panchayats—				
O	1,21.49	3,87.11	2,83.35	—1,03.76
S	1,70.84			
R	94.78			

Augmentation of provision by Rs. 94.78 lakhs through reappropriation in March 1993 was due mainly to holding of Panchayat elections in the State (Rs. 78.59 lakhs) and payment of arrears of pay and allowances to Government employees (Rs. 13.27 lakhs).

Reasons for the final saving of Rs. 1,03.76 lakhs have not been intimated (January 1994).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)	
2515—Other Rural Development Programmes—			
800—Other expenditure—			
(1) 02—National Project on Demonstration of Improved Chullas in Rural Areas—			
(Centrally Sponsored Scheme)			
O	78.50	78.50	—78.50
(2)01—Strengthening of Infrastructure under TRYSEM—			
(Centrally Sponsored Scheme)			
O	8.50	35.88	—35.88
R	27.38		

Augmentation of provision by Rs. 27.38 lakhs through reappropriation in March 1993 was due mainly to Post-budget decision of the Government to provide more funds under the scheme.

(3)03—Extension of Training Centres—

(Centrally Sponsored Scheme)

O	8.00	8.00	—8.00
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Reasons for non-utilization of the entire provision in the above cases (serial nos. 1 to 3) have not been intimated (January 1994).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)	
2515—Other Rural Development Programmes—			
800—Other expenditure—			
(1) 03—Management information System/Cell—			
O	14.80		
R	—14.80		

Withdrawal of the entire provision through reappropriation in March 1993 was due to closure of the scheme by the Planning department.

## 003—Training—

(2) 02—Study Tour of  
Non-officials—

O	7.00	}
R	-7.00	

Withdrawal of the entire provision through reappropriation in March 1993 was due to non-approval of the scheme by the Finance department.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
2515—Other Rural Development Programmes—			
001—Direction and Administration—			
(1) 01—Administration—			
O	7,87.09	8,22.38	8,88.04
R	35.29		
			+65.66

Augmentation of provision by Rs. 35.29 lakhs through reappropriation in March 1993 was due to payment of arrears of pay and allowances to Government employees (Rs. 37.50 lakhs), partly set off by saving due to economy measures (Rs. 2.21 lakhs).

Reasons for the final excess of Rs. 65.66 lakhs have not been intimated (January 1994).

2501—Special Programmes for  
Rural Development—01—Integrated Rural  
Development programme—001—Direction and  
Administration—(2) 01—Staff for the  
Integrated Rural  
Development Programme  
at State Headquarters—

O	10.00	10.00	38.95	+28.95
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Reasons for the final excess of Rs. 28.95 lakhs have not been intimated (January 1994).

2204—Sports and Youth  
Services—

## 104—Sports and Games—

(3) 02—Assistance to  
Panchayati Raj Khed  
Parishad by the  
Development Department—

O	20.00	30.00	30.00
R	10.00		

Augmentation of provision by Rs. 10 lakhs through reappropriation in March 1993 was based on actual requirement as approved by the Finance department.

## Grant No. 24— Science, Technology and Environment

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
<b>Revenue :</b>				
<b>Major heads :</b>				
3425—Other Scientific Research and				
3435—Ecology and Environment				
Original	2,20,75,000	2,20,75,000	1,49,75,200	—70,99,800
Supplementary				
Amount surrendered during the year (March 1993)				83,44,000
<b>Capital :</b>				
<b>Major head :</b>				
5425— Capital Outlay on other Scientific and Environmental Research				
Original	2,77,25,000	2,77,25,000	89,31,000	—1,87,94,000
Supplementary				
Amount surrendered during the year (March 1993)				1,88,30,000

**Notes and comments—****Revenue :**

(i) Rupees 83.44 lakhs were surrendered in March 1993; ultimate saving was Rs. 71 lakhs.

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

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
3425—Other Scientific Research—				
60—Others—				
200—Assistance to other Scientific bodies—				
(1) 03—Sponsored Science and Technology Pilot Trials/Extension through approved Institutions in the State—				
O	33.00	19.00	3.41	—15.59
R	—14.00			

Reduction in provision by Rs. 14 lakhs through reappropriation in March 1993 was due to economy measures.

Reasons for the final saving of Rs. 15.59 lakhs have not been intimated (January 1994).



- 3435—Ecology and Environment—  
 03—Environmental Research and Ecological Regeneration—  
 800—Other expenditure—  
 (2) 07—Providing Ambient Air Monitoring Stations—

O	16.09	}	6.09	6.09	..
R	-10.00				

Reduction in provision by Rs. 10 lakhs through reappropriation in March 1993 was due to economy measures.

(iii) 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—			
60—Others—			
200—Assistance to other Scientific bodies—			
(1)04—Support to Voluntary Organisation—			
O	5.00	}	..
R	-5.00		
(2)10—Use of Flyash for building material—			
O	5.00	}	..
R	-5.00		
(3)06—Extension and Science Techno Economic Assessment/ Evaluation of Programmes involving S and T Component—			
O	4.00	}	..
R	-4.00		
(4)20—Solar Passive Architectural—			
O	2.00	}	..
R	-2.00		

## 3435—Ecology and Environment—

## 03—Environmental Research and Ecological Regeneration—

## 800—Other expenditure—

## (5)05—Training of Scientific and Technical Staff of the Board continued Training—

O	5.00	}		
R	—5.00			

## (6)04—Noise Pollution Control—

O	1.00	}		
R	—1.00			

Withdrawal of the entire provision through reappropriation in March 1993 in the above cases (serial nos. 1 to 6) was due to economy measures.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
3435—Ecology and Environment—			
03—Environmental Research and Ecological Regeneration—			
800—Other expenditure—			
(1)03—Extension of Board services to the Districts—			
O	9.00	}	7.00
R	—2.00		
			—7.00

Reduction in provision by Rs. 2 lakhs through reappropriation in March 1993 was due to economy measures.

## 3425—Other Scientific Research—

## 60—Others—

## 200—Assistance to other Scientific bodies—

## (2)17—Blomass based gasifier—

O	1.00	1.00	—1.00
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Reasons for non-utilisation of the entire provision in the above cases (serial nos. 1 to 2) have not been intimated (January 1994).

(v) 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)	
3425—Other Scientific Research—			
60—Others—			
200—Assistance to other Scientific bodies—			
21—Integrated Rural Energy Programme—			
O	..	40.00	+40.00

Reasons for incurring expenditure without provision of funds in the above case have not been intimated (January 1994).

**Capital :**

(vi) Rupees 1,88.30 lakhs were surrendered in March 1993; ultimate saving was Rs. 1,87.94 lakhs.

(vii) Saving (partly set off by excess under another head as mentioned in note (x) below) occurred mainly under the following head :—

Head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
5425—Capital Outlay on other Scientific and Environmental Research—			
800—Other expenditure—			
(1)01—Community and Institutional Biogas Plant—			
O           40.00	15.00	15.00	..
R           —25.00			

Reduction in provision by Rs. 25 lakhs through reappropriation in March 1993 was due to economy measures.

(2)02—Sponsored Science and Technology pilot trails—  
Extension through approved institutions in the State—

O           30.00	17.00	17.00	..
R           —13.00			

Reduction in provision by Rs. 13 lakhs through reappropriation in March 1993 was due to economy measures.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
5425—Capital Outlay on other Scientific and Environmental Research—			
800—Other expenditure—			
(1)17—Integrated Rural Energy Programme (IREP) to be executed by Science and Technology—			
O	40.00	..	..
R	—40.00	..	..
(2)06—Project for Utilization of Flyash for building material—			
O	35.00	..	..
R	—35.00	..	..
(3)16—Solar passive Architecture—			
O	18.00	..	..
R	—18.00	..	..
208—Ecology and Environment—			
(4)02—Providing Ambient Air Quality Monitoring Stations—			
O	10.00	..	..
R	—10.00	..	..
(5)05—Noise Pollution Control—			
O	7.00	..	..
R	—7.00	..	..
800—Other expenditure—			
(6)05—Infrastructural support in the obvious environmental Centres in the State—			
O	5.00	..	..
R	—5.00	..	..
208—Ecology and Environment—			
(7)07—Hazardous Waste Management—			
O	2.10	..	..
R	—2.10	..	..

## (8)04—Extension of Board services to the Districts—

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

## 800—Other expenditure—

(9)03—Extension/Service—  
Techno Economic  
Assessment—Evaluation of  
Programmes involving  
S and T Component—

O	1.00	}	..	..	..
R	-1.00				

Withdrawal of the entire provision through reappropriation in March 1993 in the above cases (serial nos. 1 to 9) was due to non-implementation of the schemes by the Planning department.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
5425—Capital Outlay on other Scientific and Environmental Research—			
800—Other expenditure—			
(1)14—Biomass based Gasifier—			
O	4.00	4.00	..
(2)11—Data base regarding energy Supply/Demand Assessment—			
O	3.00	0.50	..
R	-2.50		

Reduction in provision by Rs. 2.50 lakhs through reappropriation in March 1993 was due to cut imposed by the Planning department.

Reasons for non-utilization of the entire provision in the above cases (serial nos. 1 to 2) have not been intimated (January 1994).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
5425—Capital Outlay on other Scientific and Environmental Research—			
800—Other expenditure—			
02—Agro Residue Based Power Generation— (M.V.)			
(Centrally Sponsored Scheme)			
O	..	2.61	+2.61

Reasons for incurring expenditure without provision of funds in the above case have not been intimated (January 1994).

**Grant No. 25—Social and Women's Welfare and Welfare of Scheduled Castes and Backward Classes**

	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
<b>Revenue :</b>			
<b>Major heads :</b>			
2225—Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes and			
2235—Social Security and Welfare Voted—			
Original 57,16,95,000	57,16,96,000	50,55,22,432	—6,61,73,568.
Supplementary 1,000			
Amount surrendered during the year (March 1993)			15,00,000
<b>Charged—</b>			
Original 70,000	70,000	..	—70,000
Supplementary ..			
Amount surrendered during the year			..
<b>Capital :</b>			
<b>Major-heads :</b>			
4225—Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes and			
4235—Capital Outlay on Social Security and Welfare			
Original 6,67,20,000	6,67,20,000	20,00,000	—6,47,20,000
Supplementary ..			

Amount surrendered during the year

*Notes and comments—*

**Revenue :**

(i) The entire charged appropriation remained unutilized.

(ii) The ultimate saving in the voted grant was Rs. 6,61.74 lakhs. However, Rs. 15 lakhs only were anticipated as saving and surrendered in March 1993.

(iii) Saving (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—
2225—Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—			

## 01—Welfare of Scheduled Castes—

## 277—Education—

- (1) 14—Capital Subsidy for  
Economic-Venture/Commercial  
activities under the Scheme—  
Houses for houseless S.C.'s,  
Agro Labourers, Sweepers,  
Scavengers and other P.S.C.F.C—

(Centrally Sponsored Scheme)

O	9,00.00	9,00.00	1,30.78	—7,69.22
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Reasons for the final saving of Rs. 7,69.22 lakhs have not been intimated (January 1994).

## 02—Welfare of Scheduled Tribes—

## 277—Education—

- (2) 01—Promotion of Education  
among educationally  
Backward Classes—

O	8,00.00	} 7,85.00	6,75.97	—1,09.03
R	—15.00			

Reduction in provision by Rs. 15 lakhs through reappropriation in March 1993 was due to cut imposed by the Finance department.

Reasons for the final saving of Rs. 1,09.03 lakhs have not been intimated (January 1994).

## 01—Welfare of Scheduled Castes—

## 277—Education—

- (3) 02—Scholarships for Post Matric  
Students of Scheduled Castes—

O	3,50.00	3,50.00	2,58.71	—91.29
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Reasons for the final saving of Rs. 91.29 lakhs have not been intimated (January 1994).

- (4) 09—Scheme for setting up of  
Institute for Training to  
Scheduled Castes Candidates  
in Stenography—

(Centrally Sponsored Scheme)

O	47.93	47.93	7.55	—40.38
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Reasons for the final saving of Rs. 40.38 lakhs have not been intimated (January 1994).

## 001—Direction and Administration—

- (5) 01—Direction and Administration

O	2,49.02	2,49.02	2,22.32	—26.70
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Reasons for the final saving of Rs. 26.70 lakhs have not been intimated (January 1994).

## 2235—Social Security and Welfare—

## 02—Social Welfare—

## 102—Child Welfare—

(6) 01—Integrated Child  
Development Service  
Scheme—

(Centrally Sponsored Scheme)

O	8,00.99	8,00.99	6,78.14	—1,22.85
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Reasons for the final saving of Rs. 1,22.85 lakhs have not been intimated (January 1994).

## 103—Women's Welfare—

(7) 03—Financial Assistance to  
Widows and Destitute Women—

O	2,43.42	2,43.42	2,18.41	—25.01
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Reasons for the final saving of Rs. 25.01 lakhs have not been intimated (January 1994).

## 102—Child Welfare—

(8) 05—Financial Assistance to the  
Dependent Children—

O	39.65	39.65	26.44	—13.21
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Reasons for the final saving of Rs. 13.21 lakhs have not been intimated (January 1994).

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

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) 15—Self employment for Un-educated Youth upto Rs. 1,00 lacs PSCFC—			
O	1,00.00	1,00.00	—1,00.00
(2) 11—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	50.00	—50.00
(3) 15—Training programme for Scheduled Castes through PSCFC—			
(Centrally Sponsored Scheme)			
O	50.00	50.00	—50.00



03—Welfare of Backward Classes—				
102—Economic Development—				
(4) 02—Self employment Scheme for the un-employed Youth upto Rs. 1 lakh BACKFINCO—				
O	40.00	40.00		—40.00
01—Welfare of Scheduled Castes—				
277—Education—				
(5) 03—Pre-Matric Scholarship to Children whose parents are engaged in unclean occupations—				
(Centrally Sponsored Scheme)				
O	30.00	30.00		—30.00
(6) 04—Post-Matric Scholarships to Scheduled Castes Students—				
(Centrally Sponsored Scheme)				
O	30.00	30.00		—30.00
(7) 12—Rehabilitation of Male Scavengers—Department of Welfare of Scheduled Castes and Backward Classes— Training Component—				
(Centrally Sponsored Scheme)				
O	30.00	30.00		—30.00
(8) 13—Economic Upliftment of Wayside Cobblers 300, Rs. 8,000 per head—				
(Centrally Sponsored Scheme)				
O	24.00	24.00		—24.00
(9) 12—Setting up of Residential Institute at Mohali—				
O	19.00	19.00		—19.00
(10) 05—Setting up of Residential Institute for I.A.S./P.C.S allied Services/Banking/ Life Insurance Corporation Coaching to Scheduled Castes at S.A.S. Nagar (Mohali)—				
(Centrally Sponsored Scheme)				
O	19.00	19.00		—19.00

(11) 07—Hostel for Scheduled Castes Students studying in 6th to 10th Classes whose parents are engaged in unclean occupations—				
(Centrally Sponsored Scheme)				
0	10.00	10.00	..	—10.00
(12) 10—Training of un-employed Scheduled Castes, Light/Heavy vehicles, Drivers for 300 persons at Rs. 3,000 per individual—				
(Centrally Sponsored Scheme)				
0	9.00	9.00	..	—9.00
03—Welfare of Backward Classes—				
102—Economic Development—				
(13) 01—Employment Oriented Career Agents in Collaboration with L.I.C.—				
0	2.20	2.20	..	—2.20
01—Welfare of Scheduled Castes—				
277—Education—				
(14) 05—Grant for purchase of Medical and Engineering Books—				
0	2.00	2.00	..	—2.00
(15) 01—Grant for the purchase of Medical and Engineering Books—				
(Centrally Sponsored Scheme)				
0	2.00	2.00	..	—2.00
(16) 02—Girls Hostel—				
(Centrally Sponsored Scheme)				
0	1.00	1.00	..	—1.00
2235—Social Security and Welfare—				
02—Social Welfare—				
103—Women's Welfare—				
(17) 02—Setting up of Training Centres for Handicrafts Viz. Knitting Stitching/Embroidery for women belonging to Scheduled Castes—PUNWAC—				
(Centrally Sponsored Scheme)				
0	15.00	15.00	..	—15.00

03—Welfare of Backward Classes—				
102—Economic Development—				
(4) 02—Self employment Scheme for the un-employed Youth upto Rs. 1 lakh BACKFINCO—				
O	40·00	40·00	..	—40·00
01—Welfare of Scheduled Castes—				
277—Education—				
(5) 03—Pre-Matric Scholarship to Children whose parents are engaged in unclean occupations—				
(Centrally Sponsored Scheme)				
O	30·00	30·00	..	—30·00
(6) 04—Post-Matric Scholarships to Scheduled Castes Students—				
(Centrally Sponsored Scheme)				
O	30·00	30·00	..	—30·00
(7) 12—Rehabilitation of Male Scavengers—Department of Welfare of Scheduled Castes and Backward Classes— Training Component—				
(Centrally Sponsored Scheme)				
O	30·00	30·00	..	—30·00
(8) 13—Economic Upliftment of Wayside Cobblers 300, Rs. 8,000 per head—				
(Centrally Sponsored Scheme)				
O	24·00	24·00	..	—24·00
(9) 12—Setting up of Residential Institute at Mohali—				
O	19·00	19·00	..	—19·00
(10) 05—Setting up of Residential Institute for I.A.S./P.C.S allied Services/Banking/ Life Insurance Corporation Coaching to Scheduled Castes at S.A.S. Nagar (Mohali)—				
(Centrally Sponsored Scheme)				
O	19·00	19·00	..	—19·00

(11) 07—Hostel for Scheduled Castes Students studying in 6th to 10th Classes whose parents are engaged in unclean occupations—				
(Centrally Sponsored Scheme)				
0	10.00	10.00	..	—10.00
(12) 10—Training of un-employed Scheduled Castes, Light/Heavy vehicles, Drivers for 300 persons at Rs. 3,000 per individual—				
(Centrally Sponsored Scheme)				
0	9.00	9.00	..	—9.00
03—Welfare of Backward Classes—				
102—Economic Development—				
(13) 01—Employment Oriented Career Agents in Collaboration with L.I.C.—				
0	2.20	2.20	..	—2.20
01—Welfare of Scheduled Castes—				
277—Education—				
(14) 05—Grant for purchase of Medical and Engineering Books—				
0	2.00	2.00	..	—2.00
(15) 01—Grant for the purchase of Medical and Engineering Books—				
(Centrally Sponsored Scheme)				
0	2.00	2.00	..	—2.00
(16) 02—Girls Hostel—				
(Centrally Sponsored Scheme)				
0	1.00	1.00	..	—1.00
2235—Social Security and Welfare—				
02—Social Welfare—				
103—Women's Welfare—				
(17) 02—Setting up of Training Centres for Handicrafts Viz. Knitting Stitching/Embroidery for women belonging to Scheduled Castes—PUNWAC—				
(Centrally Sponsored Scheme)				
0	15.00	15.00	..	—15.00

(18) 01— Rehabilitation of Female,  
Scavengas PUNWAC—

(Centrally Sponsored Scheme)

O	7.10	7.10	—	—7.10
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(19) 05— Legal aid/  
Counselling to  
Deserted/Destitute  
Women—

O	2.00	2.00	..	—2.00
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Reasons for the non-utilization of the entire provision in the above cases (serial nos. 1 to 19) have not been intimated (January 1994).

(v) Excess 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 programmes—			
102— Pensions under Social Security Schemes—			
(1) 01— Old Age Pension—			
O	10,77.79	11,78.91	+1,01.12

Reasons for the final excess of Rs. 1,01.12 lakhs have not been intimated (January 1994).

## 02— Social Welfare—

101— Welfare of  
handicapped—(2) 07— Financial Assistance  
to disabled persons—

O	29.00	29.00	59.80	+30.80
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Reasons for the final excess of Rs. 30.80 lakhs have not been intimated (January 1994).

## 02— Social Welfare—

## 800— Other expenditure—

(3) 01— Grant in aid to  
Social Welfare  
Advisory Board—

O	11.35	11.35	31.35	+20.00
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Reasons for the final excess of Rs. 20 lakhs have not been intimated (January 1994).

## 01— Rehabilitation—

001— Direction and  
Administration—

## (4) 01—Direction and Administration—

O	5.86	5.86	11.03	+5.17
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Reasons for the final excess of Rs. 5.17 lakhs have not been intimated (January 1994).

## 2225—Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—

## 01—Welfare of Scheduled Castes—

## 277—Education—

## (5) 04—Free Books to Scheduled Castes Students (1 to 10th Classes)—

O	2,44.35	2,44.35	2,75.00	+30.65
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Reasons for the final excess of Rs. 30.65 lakhs have not been intimated (January 1994).

## 03—Welfare of Backward Classes—

## 277—Education—

## (6) 01—Scholarships to the poor and deserving persons etc.—

O	7.00	7.00	32.80	+25.80
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Reasons for the final excess of Rs. 25.80 lakhs have not been intimated (January 1994).

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

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
2225—Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—			
01—Welfare of Scheduled Castes—			
277—Education—			
(1) 17—National Scheme of Liberation and Rehabilitation of Scavengers and their dependents—			
(Centrally Sponsored Scheme)			
O		4,08.00	+4,08.00

(2) 16—Capital subsidy under Bank tie up loaning programme to below poverty line Scheduled Castes through PSCFC— (Centrally Sponsored Scheme)	O	..	..	3,50.00	+3,50.00
2235—Social Security and Welfare—					
60—Other Social Security and Welfare programmes—					
110—Other Insurance Schemes—					
(3) 02—Deposit linked Insurance Scheme—	O	..	..	62.95	+62.95
(4) 01—Financial assistance to Victims of riots for grant of Pension to widows—	O	..	..	4.72	+4.72

Reasons for incurring expenditure without provision of funds in the above cases (serial nos. 1 to 4) have not been intimated (January 1994).

**Capital :**

(vii) Though there was a saving of Rs. 6.47 crores, but no amount was surrendered during the year.

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

Head	Total grant	Actual expenditure	Excess + Saving
	(In lakhs of rupees)		
4225—Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—			
01—Welfare of Scheduled Castes—			
277—Education—			
01—Construction of Residential Institute at Mohali—			
O	50.00	50.00	20.00
			—30.00

Reasons for the final saving of Rs. 30 lakhs have not been intimated (January 1994).

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

Head	Total grant	Actual expenditure	Excess + Saving
	(In lakhs of rupees)		
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—				
O	1,63·81	1,63·81	..	—1,63·81
(2) 03—Share Capital Contribution to the Punjab Scheduled Castes Land Development and Finance Corporation— (Centrally Sponsored Scheme)				
O	1,57·39	1,57·39	..	—1,57·39
(3) 02—Share Capital Contribution to PSCFC—Finding of economic Venture including Commercial Activities—				
O	1,00·00	1,00·00	..	—1,00·00
03—Welfare of Backward Classes—				
190—Investments in Public Sector and other undertakings—				
(4) 01—Share Capital contribution to the Punjab Backward Classes Land Development and Finance Corporation—				
O	98·00	98·00	..	—98·00
4235—Capital Outlay on Social Security and Welfare—				
02—Social Welfare—				
190—Investments in Public Sector and other undertakings—				
(5) 01—Share Capital contribution to the Punjab State Women and Children Welfare Corporation—				
O	50·00	50·00	..	— 50·00
(6) 02—Share Capital contribution to PUNWAC— (Centrally Sponsored Scheme)				
O	48·00	48·00	..	—48·00

Reasons for the non-utilization of the entire provision in the above cases (serial nos. 1 to 6) have not been intimated (January 1994).



		Grant No. 26—State Legislature		
		Total grant/ appropriation	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
<b>Revenue :</b>				
<b>Major heads :</b>				
2011— Parliament/State/ Union Territory Legislatures and				
2235— Social Security and Welfare				
Voted—				
Original	2,79,89,000	3,10,33,000	2,53,98,925	— 56,34,076
Supplementary	30,44,000			
Amount surrendered during the year				
Charged—				
Original	1,76,000	2,21,000	1,79,909	— 41,091
Supplementary	45,000			
Amount surrendered during the year				
Notes and comments—				

(i) In view of the final saving of Rs. 56.34 lakhs in the voted grant, the supplementary grant of Rs. 30.44 lakhs obtained in March 1993 proved unnecessary.

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

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
2011— Parliament/State/ Union Territory Legislatures—			
02— State/Union Territory Legislatures—			
101— Legislative Assembly—			
01— Legislative Assembly—			
O	1,17.71	87.87	— 46.39
S	16.55		
	1,34.26		

The final saving of Rs. 46.39 lakhs was due mainly to non-drawal of conveyance/travelling allowance claims and non-purchase of Bullet-proof car.

## Grant No. 27— Technical Education and Industrial Training

	Total grant/ appropriation	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
<b>Revenue :</b>			
<b>Major heads :</b>			
2203— Technical Education,			
2225— Welfare of Scheduled Castes, Scheduled Tribes and other Backward classes and			
2230— Labour and Employment			
<b>Voted —</b>			
Original	52,88,24,000		
Supplementary			
	52,88,24,000	34,29,02,342	— 18,59,21,658
Amount surrendered during the year (March 1993)			1,08,22,000
<b>Charged—</b>			
Original	2,00,000		
Supplementary			
	2,00,000	5,981	— 1,94,019
Amount surrendered during the year (March 1993)			60,000
<b>Capital :</b>			
<b>Major heads :</b>			
4202— Capital Outlay on Education, Sports, Art and Culture and			
4250— Capital Outlay on other Social Services			
Original	40,29,000		
Supplementary	6,54,06,000		
	6,94,35,000	6,92,24,540	— 2,10,460
Amount surrendered during the year (March 1993)			2,00,000

**Notes and comments —****Revenue :**

(i) Rupees 1,08.22 lakhs were surrendered in March 1993; ultimate saving in the voted grant was Rs. 18,59.22 lakhs.

(ii) Rupees 0.60 lakh were surrendered in March 1993; ultimate saving in the charged appropriation was Rs. 1.94 lakhs.

(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	Excess + Saving —
2203—Technical Education—		(In lakhs of rupees)	
105—Polytechnics—			
(1) 01—Government Polytechnics—			
O	14,65.22	3,89.82	-10,75.10
R	-0.30		
	14,64.92		

Reduction in provision by Rs. 0.30 lakh through reappropriation in March 1993 was due mainly to posts remaining vacant (Rs. 3 lakhs) and less receipt of examiner's bills (Rs. 0.27 lakh), partly set off by excess due to grant of additional dearness allowance to Government employees (Rs. 3 lakhs).

Reasons for the final saving of Rs. 10,75.10 lakhs have not been intimated (January 1994).

104—Assistance to Non-Government Technical Colleges and Institutes—			
(2) 01—Assistance to Non-Government Technical Colleges and Institutes—			
O	7,48.29	7,48.29	3,50.19
			-3,98.10

Reasons for the final saving of Rs. 3,98.10 lakhs have not been intimated (January 1994).

112—Engineering/Technical Colleges and Institutes—			
(3) 04—Setting up of Regional Engineering College at Jalandhar—			
O	79.00	79.00	40.00
			-39.00

Reasons for the final saving of Rs. 39 lakhs have not been intimated (January 1994).

105—Polytechnics—			
(4) 02—Assistance to Non-Government Polytechnics—			
O	1,78.00	1,78.00	1,48.00
			-30.00

Reasons for the final saving of Rs. 30 lakhs have not been intimated (January 1994).

001—Direction and Administration—			
(5) 02—Strengthening of Directorate—			
O	31.50	31.50	7.77
			-23.73

Reasons for the final saving of Rs. 23.73 lakhs have not been intimated (January 1994).

(6) 05— State Project  
Implementation  
Unit—

O	15.00	15.00	0.83	— 14.17
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Reasons for the final saving of Rs. 14.17 lakhs have not been intimated (January 1994).

2230— Labour and  
Employment—

## 03— Training—

003— Training of  
Craftsmen and  
Supervisors—(7) 01— Training of  
Craftsmen—

O	13,81.28	} 13,34.38	11,54.51	— 1,79.87
R	— 46.90			

Reduction in provision by Rs. 46.90 lakhs through reappropriation in March 1993 was due mainly to (i) late sanction of the scheme (Rs. 37 lakhs), (ii) posts remaining vacant (Rs. 20.10 lakhs) and (iii) less number of trainees than anticipated (Rs. 9.50 lakhs), partly set off by excess due to (i) increased cost of "Machinery and Equipment" (Rs. 16 lakhs) and (ii) clearance of pending bills of medical reimbursement and publication (Rs. 4 lakhs).

Reasons for the final saving of Rs. 1,79.87 lakhs have not been intimated (January 1994).

(8) 01— Training of  
Craftsmen—

## (Centrally Sponsored Scheme)

O	2,49.15	2,49.15	2,12.13	— 37.02
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Reasons for the final saving of Rs. 37.02 lakhs have not been intimated (January 1994).

101— Industrial Training  
Institutes—(9) 03— Industrial  
school for  
girls—

O	2,76.07	} 2,57.43	2,42.03	— 15.40
R	— 18.64			

Reduction in provision by Rs. 18.64 lakhs through reappropriation in March 1993 was due mainly to (i) posts remaining vacant (Rs. 17.46 lakhs) and (ii) less number of trainees than anticipated (Rs. 1.07 lakhs).

Reasons for the final saving of Rs. 15.40 lakhs have not been intimated (January 1994).

2225— Welfare of Scheduled  
Castes, Scheduled  
Tribes and other  
Backward classes—01— Welfare of Scheduled  
Castes—

## 800— Other expenditure—

(10) 02— Contribution to  
Industrial Training  
Centres—

O	62.45	}	41.01	34.71	— 6.30
R	— 21.44				

Reduction in provision by Rs. 21.44 lakhs through reappropriation in March 1993 was due mainly to (i) less number of trainees than anticipated (Rs. 11 lakhs) and (ii) posts remaining vacant (Rs. 10.25 lakhs).

Reasons for the final saving of Rs. 6.30 lakhs have not been intimated (January 1994).

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

Head		Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)				
2203— Technical Education—				
112— Engineering/Technical Colleges and Institutes—				
(1)03— Government Engineering College, Bathinda—				
O	37.08	37.08	..	— 37.08
001— Direction and Administration—				
(2)03— Establishing/ Continuing Education Centre—				
O	9.40	9.40	..	— 9.40
(3)06— Setting up of Curriculum Develop- ment Centre in Directorate—				
O	3.28	3.28	..	— 3.28
112— Engineering/Technical Colleges and Institutes—				
(4)06— Setting up of Institute of Entrepreneurial and Management Development—				
O	2.00	2.00	..	— 2.00

Reasons for non-utilization of the entire provision in the above cases (serial nos. 1 to 4) have not been intimated (January 1994).

(v) Excess occurred mainly under:—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving —
2203—Technical Education—			
108—Examinations—			
(1)01—Examinations—			
O	9.95	63.92	+ 53.97
Reasons for the final excess of Rs. 53.97 lakhs have not been intimated (January 1994).			
105—Polytechnics—			
(2)06—Institute of Textile Chemistry/ Knitting Technology, Ludhiana—			
O	23.15	55.67	+32.52
Reasons for the final excess of Rs. 32.52 lakhs have not been intimated (January 1994).			
102—Assistance to Universities for Technical Education—			
(3)01—Grant-in-aid to Thapar Institute of Engineering and Technology, Patiala— (Deemed University)			
O	40.00	70.00	+30.00
Reasons for the final excess of Rs. 30 lakhs have not been intimated (January 1994).			
112—Engineering/Technical Colleges and Institutes—			
(4)05—Setting up of a New Government Engineering College at Bathinda—			
O	3,00.00	3,10.11	+10.11
Reasons for the final excess of Rs. 10.11 lakhs have not been intimated (January 1994).			
2230—Labour and Employment—			
03—Training—			
101—Industrial Training Institutes—			
(5)07—Financial Assistance for Industrial Training—			
O	1.48	9.47	+7.99
Reasons for the final excess of Rs. 7.99 lakhs have not been intimated (January 1994).			

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

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
2203—Technical Education—			
105—Polytechnics—			
(1)08—Border Area Development Education Programme, Ferozepur— (Centrally Sponsored Scheme)			
0		6.51	+5.51
112—Engineering/Technical Colleges and Institutes—			
(2)07—Five New Degree level Institutions—			
0		5.00	+5.00

Reasons for incurring expenditure without provision of funds in the above cases (serial nos. 1 and 2) have not been intimated (January 1994).

## Grant No. 28-Tourism and Cultural Affairs

	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
<b>Revenue :</b>			
<b>Major heads :</b>			
2205—Art and Culture and			
3452—Tourism			
<b>Voted—</b>			
Original 2,76,51,000	2,76,51,000	2,20,77,486	—55,73,514
Supplementary ..			
Amount surrendered during the year (March 1993)			53,50,000
<b>Charged—</b>			
Original 1,75,000	1,75,000		—1,75,000
Supplementary ..			
Amount surrendered during the year (March 1993).			1,73,000

**Capital :****Major head :**

5452—Capital Outlay on Tourism

**Voted—**

Original 1,45,66,000	1,45,66,000	25,80,000	—1,19,86,000
Supplementary ..			

Amount surrendered during the year  
(March 1993) 52,00,000

**Notes and comments :—****Revenue :**

(i) Rupees 53.50 lakhs were surrendered in March 1993; ultimate saving in the voted grant was Rs. 55.74 lakhs.

(ii) The entire charged appropriation remained unutilized and Rs. 1.73 lakhs were surrendered in March 1993.

(iii) Saving (partly set off by excess as mentioned in note (iv) below) occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
2205—Art and Culture—			
102—Promotion of Arts and Culture—			
(1) 06—Pension to Artists—			
O 20.00			
R —20.00			



(2) 08—Establishment of Institution  
to Lok Virsa—

O	10.00	}	..	..	..
R	-10.00		..	..	..

(3) 07—Setting up of Patiala  
Gharana Music Academy—

O	9.00	}	..	..	..
R	-9.00		..	..	..

(4) 05—Promotion of Punjabi  
Films and Theatres—

O	5.00	}	..	..	..
R	-5.00		..	..	..

Withdrawal of the entire provision through reappropriation in March 1993 in above four cases (serial nos 1 to 4) was due to non-approval of the schemes by the Government.

## 107—Museums—

(5) 05—Setting up of Cultural Museum—  
Research and Reference Library—

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

Withdrawal of the entire provision through reappropriation in March 1993 was due to economy measures.

102—Promotion of Art  
and Culture—(6) 03—Strengthening of  
Technical and Administrative  
Staff Wings—

O	1.00	}	..	..	..
R	-1.00		..	..	..

Withdrawal of the entire provision through reappropriation in March 1993 was due to non-clearance of the scheme by the Government.

## 107—Museums—

(7) 06—Insurance of Models  
and Arts objects—

O	1.00	}	..	..	..
R	-1.00		..	..	..

The entire provision through reappropriation in March 1993 was withdrawn as the scheme was dropped by the Government.

## 103—Archaeology—

(8) 02—Strengthening of  
Technical and Administrative  
Staff Wings—

O	1.00	}	..	..	..
R	-1.00		..	..	..

Withdrawal of the entire provision through reappropriation in March 1993 was due to non-clearance of the scheme by the Government.

(iv) Excess occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
2205—Art and Culture—			
102—Promotion of Arts and Culture—			
04—Holding of Musical and Cultural Conferences/Seminars and Celebration of Festivals, Melas and Sponsoring of Cultural Troups—			
O	43.00	50.00	50.10
R	7.00		

Augmentation of provision by Rs. 7 lakhs through reappropriation in March 1993 was due to increased expenditure on cultural activities.

Capital :

(v) Rupees 52 lakhs were surrendered in March 1993; ultimate saving in the voted grant was Rs. 1,19.86 lakhs.

(vi) Saving occurred mainly under :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
5452—Capital Outlay on Tourism—			
01—Tourist Infrastructure—			
800—Other expenditure—			
01—Providing Wayside amenities and construction of Log Huts— (Centrally Sponsored Scheme)			
O	46.66	46.66	25.80
R			

Reasons for the final saving of Rs. 20.86 lakhs have not been intimated (January 1994).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
5452—Capital Outlay on Tourism—			
01—Tourist Infrastructure—			
800—Other expenditure—			
(1) 02—Acquisition and Development of Land for wayside amenities—			
O	20.00		
R	-20.00		

## (2) 03—Food Craft Institute—

O	20.00	}	—	—
R	—20.00			

## (3) 01—Acquisition and Development of Land for Yatri Niwas—

O	10.00	}	—	—
R	—10.00			

## (4) 04—Promotion and Publicity—

O	2.00	}	—	—
R	—2.00			

Withdrawal of the entire provision through reappropriation in March 1993 in the above four cases (serial nos. 1 to 4) was due to non-clearance of the schemes by the Planning department.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
5452—Capital Outlay on Tourism—			
01—Tourist Infrastructure—			
800—Other expenditure—			
(1) 03—Food Craft Institute—			
(Centrally Sponsored Scheme)			
O	30.00	30.00	—30.00
(2) 02—Acquisition and Development of Land for Yatri Niwas—			
(Centrally Sponsored Scheme)			
O	15.00	15.00	—15.00
(3) 04—Promotion and Publicity—			
(Centrally Sponsored Scheme)			
O	2.00	2.00	—2.00

Reasons for non-utilization of the entire provision in the above three cases (serial nos. 1 to 3) have not been intimated (January 1994).

## Grant No. 29—Transport

		Total grant/ appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
<b>Revenue :</b>				
<b>Major heads :</b>				
2013—Council of Ministers,				
2041—Taxes on Vehicles,				
3053—Civil Aviation and				
3055—Road Transport				
<b>Voted—</b>				
Original	1,28,51,48,000	1,34,00,71,000	1,34,59,53,792	+58,82,792
Supplementary	5,49,23,000			
<b>Amount surrendered during the year</b>				
<b>Charged—</b>				
Original	30,40,000	30,40,000	31,02,896	+62,896
Supplementary				
<b>Amount surrendered during the year</b>				
<b>Capital :</b>				
<b>Major heads :</b>				
5053—Capital Outlay on Civil Aviation,				
5055—Capital Outlay on Road Transport and				
7055—Loans for Road Transport				
Original	34,15,00,000	34,15,00,000	16,44,65,040	-17,70,34,960
Supplementary				
<b>Amount surrendered during the year (March 1993)</b>				17,43,00,000

**Notes and comments—****Revenue :**

(i) The excess of Rs. 58,82,792 over the voted grant requires regularisation.

(ii) In view of the final excess of Rs. 58.83 lakhs, the supplementary grant of Rs.5,49.23 lakhs obtained in March 1993 proved inadequate,

(iii) Excess in the voted grant (partly set off by saving under other heads as mentioned in note (iv) below) 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) 14—Punjab Roadways, Muktsar—			
O	5,00.19		
S	3.48		
R	40.15		
	5,43.82	5,62.88	+19.06

Augmentation of provision by Rs. 40.15 lakhs through reappropriation in March 1993 was due mainly to (i) more contribution to Depreciation Reserve Fund (Rs. 18.33 lakhs), (ii) increase in the rates of lubricants (Rs. 17.39 lakhs), (iii) payment of additional dearness allowance to Government employees (Rs. 7.90 lakhs), (iv) more expenditure on 'Material and Supplies' (Rs. 7.46 lakhs), (v) payment of bills for repair of Vehicles (Rs. 2.70 lakhs), (vi) increase in interest charges (Rs. 2.54 lakhs), and (vii) more contribution to Motor Transport Reserve Fund (Ins.) (Rs. 2.34 lakhs), partly set off by saving due mainly to (i) posts remaining vacant (Rs. 8.11 lakhs), (ii) less expenditure on 'Travel Expenses' (Rs. 7.74 lakhs), (iii) less expenditure on rent, rates and taxes (Rs. 1.43 lakhs) and (iv) less purchase of uniform cloth (Rs. 1.30 lakhs).

Reasons for the final excess of Rs. 19.06 lakhs have not been intimated (January 1994).

(2) 16—Punjab Roadways, Ropar—

O	5,93.51		
S	24.46		
R	44.18		
	6,62.15	6,59.29	-2.86

Augmentation of provision by Rs. 44.18 lakhs through reappropriation in March 1993 was due mainly to (i) increase in expenditure owing to more coverage of mileage (Rs. 26.14 lakhs), (ii) payment of more claims awarded by the Courts (Rs. 15.85 lakhs), (iii) payment of additional dearness allowance to Government employees (Rs. 4.62 lakhs), (iv) more contribution to Depreciation Reserve Fund (Rs. 3.65 lakhs) and (v) payment of bills for repair of Vehicles (Rs. 2 lakhs), partly set off by saving due mainly to (i) less expenditure on touring (Rs. 5 lakhs), (ii) decrease in interest charges (Rs. 3.13 lakhs) and (iii) posts remaining vacant (Rs. 1.23 lakhs).

(3) 10—Punjab Roadways,

Ferozepur—

O	8,70.39		
S	34.40		
R	38.40		
	9,43.19	9,43.48	+0.29

Augmentation of provision by Rs. 38.40 lakhs through reappropriation in March 1993 was due mainly to (i) payment of additional dearness allowance to Government employees (Rs. 19.95 lakhs), (ii) more coverage of mileage (Rs. 17.02 lakhs), (iii) more contribution to Depreciation Reserve Fund (Rs. 7.41 lakhs), (iv) payment of bills of printing of tickets (Rs. 6.33 lakhs), (v) payment of bills for repair of Vehicles (Rs. 2 lakhs) and (vi) clearance of pending claims for travelling allowance

(Rs. 2 lakhs), partly set off by saving due to (i) less purchase of uniform cloth (Rs. 5 lakhs), (ii) decrease in interest charges (Rs. 4.69 lakhs), (iii) non-maturity of the claims pending in the Courts (Rs. 4.24 lakhs) and (iv) less contribution to Motor Transport Reserve Fund (Ins.) (Rs. 2.66 lakhs).

## (4) 800—Other expenditure—

O	18.05	}	18.57	53.92	+35.35
R	0.52				

Augmentation of provision by Rs. 0.52 lakh through reappropriation in March 1993 was due mainly to payment of additional dearness allowance to Government employees.

Reasons for the final excess of Rs. 35.35 lakhs have not been intimated (January 1994).

## 201—Government Transport Services—

## Punjab Roadways—

## (5) 05—Punjab Roadways, Chandigarh—

O	6,97.61	}	8,02.59	7,98.69	—3.90
S	68.60				
R	36.38				

Augmentation of provision by Rs. 36.38 lakhs through reappropriation in March 1993 was due mainly to (i) increased expenditure on more coverage of mileage (Rs. 15.51 lakhs), (ii) payment of additional dearness allowance to Government employees (Rs. 13 lakhs), (iii) more expenditure on printing of tickets (Rs. 4.12 lakhs), (iv) increase in the rates of lubricants (Rs. 2.09 lakhs), (v) payment of bills for repair of Vehicles (Rs. 2 lakhs), (vi) clearance of pending claims (Rs. 1.85 lakhs) and (vii) pending claims of uniform cloth (Rs. 1.46 lakhs), partly set off by saving due mainly to decrease in interest charges (Rs. 3.37 lakhs).

## (6) 03—Punjab Roadways, Jalandhar—I—

O	6,45.69	}	7,10.97	7,31.44	+20.47
S	61.14				
R	4.14				

Augmentation of provision by Rs. 4.14 lakhs through reappropriation in March 1993 was due mainly to (i) payment of additional dearness allowance to Government employees (Rs. 10 lakhs), (ii) payment of more claims awarded by the Courts (Rs. 4.82 lakhs), (iii) more contribution to Motor Transport Reserve Fund (Ins.) (Rs. 2.81 lakhs) and (iv) payment of bills for repair of Vehicles (Rs. 1 lakh), partly set off by saving due mainly to (i) decrease in interest charges (Rs. 10.38 lakhs), (ii) less expenditure on rent, rates and taxes (Rs. 2.68 lakhs) and (iii) non-receipt of bills of printing of tickets (Rs. 1.30 lakhs).

Reasons for the final excess of Rs. 20.47 lakhs have not been intimated (January 1994).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving
2041—Taxes on Vehicles—			
102—Interest of Motor Vehicles—			
(1) 01—Inspection of Motor Vehicles—			
O	1,38.01	}	1,45.53
S	58.06		
R	—1.05		

Reduction in provision by Rs. 1.05 lakhs through reappropriation in March 1993 was due to economy measures (Rs. 1.58 lakhs), partly set off by excess due to more expenditure on lubricants (Rs. 0.53 lakh).

Reasons for the final saving of Rs. 49.49 lakhs have not been intimated (January 1994).

## 3055—Road Transport—

## 201—Government Transport Services—

## Punjab Roadways—

## (2) 13—Punjab Roadways, Tarn Taran—

O	4,37.95	}	3,85.56	3,94.22	+8.66
R	-52.39				

Reduction in provision by Rs. 52.39 lakhs through reappropriation in March 1993 was due mainly to (i) less coverage of mileage (Rs. 31.79 lakhs), (ii) non-finalisation of claims pending in the Courts (Rs. 7.90 lakhs), (iii) less expenditure on rent, rates and taxes (Rs. 7.05 lakhs), (iv) posts remaining vacant (Rs. 5.13 lakhs) and (v) less contribution to Motor Transport Reserve Fund (Ins.) (Rs. 4.65 lakhs), partly set off by excess due mainly to (i) payment of additional dearness allowance to Government employees (Rs. 4.45 lakhs), (ii) payment of bills for repair of Vehicles (Rs. 1.19 lakhs) and (iii) payment of outstanding bills of liveries (Rs. 0.91 lakh).

Reasons for the final excess of Rs. 8.66 lakhs have not been intimated (January 1994).

## (3) 15—Punjab Roadways, Patti—

O	3,98.86	}	3,54.31	3,65.14	+10.83
S	0.80				
R	-45.35				

Reduction in provision by Rs. 45.35 lakhs through reappropriation in March 1993 was due mainly to (i) less coverage of mileage (Rs. 33.21 lakhs), (ii) less contribution to Depreciation Reserve Fund (Rs. 9.32 lakhs), (iii) less expenditure on rent, rates and taxes (Rs. 4.31 lakhs), (iv) less contribution to Motor Transport Reserve Fund (Ins.) (Rs. 3.71 lakhs) and (v) posts remaining vacant (Rs. 2.60 lakhs), partly set off by excess due mainly to (i) payment of additional dearness allowance to Government employees (Rs. 2.52 lakhs), (ii) payment of bills for repair of Vehicles (Rs. 2 lakhs), (iii) more expenditure on printing of tickets (Rs. 1.95 lakhs), (iv) payment of more claims awarded by the Courts (Rs. 1.52 lakhs) and (v) clearance of pending claims for travelling allowance (Rs. 1.03 lakhs).

Reasons for the final excess of Rs. 10.83 lakhs have not been intimated (January 1994).

## (4) 02—Punjab Roadways, Amritsar-II—

O	6,30.72	}	6,19.05	6,20.65	+1.60
S	16.13				
R	-27.80				

Reduction in provision by Rs. 27.80 lakhs through reappropriation in March 1993 was due mainly to (i) less coverage of mileage (Rs. 20.99 lakhs), (ii) posts remaining vacant (Rs. 6.25 lakhs), (iii) less expenditure on rent, rates and taxes (Rs. 5.37 lakhs), (iv) less purchase of uniform cloth (Rs. 5 lakhs), (v) non-receipt of bills relating to printing of tickets (Rs. 1.75 lakhs) and (vi) decrease in interest charges (Rs. 1.22 lakhs), partly set off by excess due to payment of more claims awarded by the Courts (Rs. 11.22 lakhs) and payment of bills for repair of Vehicles (Rs. 2 lakhs).

## (5) 06—Punjab Roadways, Pathankot—

O	9,11.01	}	9,30.16	9,37.45	+7.29
S	52.51				
R	-33.36				

Reduction in provision by Rs. 33.36 lakhs through reappropriation in March 1993 was due mainly to (i) posts remaining vacant (Rs. 12.27 lakhs), (ii) decrease in interest charges (Rs. 9.22 lakhs), (iii) less expenditure on rent, rates and taxes (Rs. 8.25 lakhs), (iv) non-receipt of bills of printing of tickets

(Rs 5.21 lakhs), (v) less purchase of uniform cloth (Rs. 5.08 lakhs), (vi) less contribution to Depreciation Reserve Fund (Rs. 3.17 lakhs) and (vii) non-receipt of bills of stationery (Rs. 1.21 lakhs), partly set off by excess due to (i) payment of more claims awarded by the Courts (Rs. 5.83 lakhs), (ii) payment of additional dearness allowance to Government employees (Rs. 3 lakhs), (iii) payment of bills for repair of Vehicles (Rs. 2.50 lakhs) and more contribution to Motor Transport Reserve Fund (Ins.) (Rs. 1.87 lakhs).

Reasons for the final excess of Rs. 7.29 lakhs have not been intimated (January 1994).

(6) 11—Punjab Roadways,  
Batala—

O	7,00.36	}	6,84.55	6,81.67	-2.88
S	1.58				
R	-17.39				

Reduction in provision by Rs. 17.39 lakhs through reappropriation in March 1993 was due mainly to (i) less coverage of mileage (Rs. 24.97 lakhs), (ii) less contribution to Depreciation Reserve Fund (Rs. 6.08 lakhs), (iii) less expenditure on rent, rates and taxes (Rs. 4.07 lakhs), (iv) decrease in interest charges (Rs. 3.80 lakhs) and (v) less contribution to Motor Transport Reserve Fund (Ins.) (Rs. 1.13 lakhs), partly set off by excess due mainly to (i) payment of additional dearness allowance to Government employees (Rs. 16.37 lakhs), (ii) increase in the rates of tyres and tubes (Rs. 5.37 lakhs) and (iii) payment of bills for repair of Vehicles (Rs. 2 lakhs).

001—Direction and  
Administration—

(7) 05—Construction Cell,  
Transport Department,  
Chandigarh—

O	22.00	}	35.36	..	-35.36
R	13.36				

Augmentation of provision by Rs. 13.36 lakhs through reappropriation in March 1993 was due to increase in the rates of wages.

Reasons for non-utilization of the entire provision have not been intimated (January 1994).

Charged—

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

Head	Total appropriation	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
3055—Road Transport—			
201—Government Transport Services— Punjab Roadways—			
(1) 08—Punjab Roadways, Ludhiana—			
O	3.00		
R	-3.00		
(2) 06—Punjab Roadways, Pathankot—			
O	2.00		
R	-2.00		



(3) 09—Punjab Roadways,  
Hoshiarpur—

O	2.00	}
R	-2.00	

(4) 11—Punjab Roadways,  
Batala—

O	2.00	}
R	2.00	

Withdrawal of the entire provision through reappropriation in March 1993 in the above cases (serial nos. 1 to 4) was due to non-maturity of claims pending in the Courts.

## Capital :

(vi) Rupees 17.43 crores were surrendered in March 1993; ultimate saving was Rs. 17.70 crores.

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

Head	Total grant	Actual expenditure	Excess-/- Saving—
(In lakhs of rupees)			
5055—Capital Outlay on Road Transport—			
190—Investments in Public sector and other undertakings—			
(1) 01—Investment in Pepsu Road Transport Corporation—			
O	9,00.00	2,25.00	2,25.00
R	-6,75.00		

Reduction in provision by Rs. 6.75 crores through reappropriation in March 1993 was due to late sanction of the scheme by the Government.

## (2) 102—Acquisition of Fleet—

O	14,50.00	13,37.84	13,39.59	+1.75
R	-1,12.16			

Reduction in provision by Rs. 1,12.16 lakhs through reappropriation in March 1993 was due to economy measures.

## (3) 050—Lands and Buildings—

O	95.00	5.00	11.88	+6.88
R	-90.00			

Reduction in provision by Rs. 90 lakhs through reappropriation in March 1993 was due to non-allotment of land by the Delhi Development Authority for setting up new sub-depot in Delhi.

800—Other expenditure —

(4) 01—Strengthening of  
Government Central Workshop—

O	30.00	}	16.00	..	—16.00
R	—14.00				

Reduction in provision by Rs. 14 lakhs through reappropriation in March 1993 was due to late sanction of the scheme by the Government.

5053—Capital Outlay on  
Civil Aviation—

80—General—

800—Other expenditure—

(5) 01—Advance Training  
of Pilots—

O	50.00	50.00	..	—50.00
---	-------	-------	----	--------

Reasons for non-utilization of the entire provision in the above two cases (serial nos. 4 and 5) have not been intimated (January 1994).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
7055—Loans for Road Transport—			
190—Loans to Public Sector and other undertakings—			
01—Loans to Pepsu Road Transport Corporation—			
O	8,50.00	}	..
R	—8,50.00		

Withdrawal of the entire provision through reappropriation in March 1993 was due to non-sanction of the scheme by the Government.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
5053—Capital Outlay on Civil Aviation—			
02—Airports—			
800—Other expenditure—			
(1) 01—Advance Training of Pilots—			
O	..	18.00	+18.00

80—General—				
003—Training and Education—				
(2) 01—Advance Training of Pilots—				
0	..	..	2.66	+2.66
5055—Capital Outlay on Road Transport—				
(3) 799—Suspense—				
0	..	..	10.08	+10.08

Reasons for incurring expenditure without provision of funds in the above cases (serial nos. 1 to 3) have not been intimated (January 1994).

(x) Suspense Transactions.—The expenditure under the grant includes Rs. 10.08 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' transactions in the grant in 1992-93 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)				
5055—Capital Outlay on Road Transport—				
Stock	+2.05	10.15	1.53	+10.67
Miscellaneous Works Advances	+12.93	-0.07*	..	+12.86
Total	+14.98	10.08	1.53	+23.53

\*The minus debit is due to misclassification by the department.

(xi) The expenditure under the grant includes contribution (Rs. 12,69.57 lakhs) and adjustment (Rs. 4,02.46 lakhs) against the Reserve Funds shown below :-

Name of Reserve Fund and its purpose	Contribution during the year (1992-93)	Interest on accumulations under the Fund	Total amount credited to the Fund during 1992-93	Expenditure adjusted during 1992-93	Balance at the credit of the Fund on 31st March 1993
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.	10,25.62	6.38	10,32.00	1,66.03	..
(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)	2,36.42	1.13	2,37.55	2,36.42	6.44

Contributions 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 fund 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 1992-93.

## Grant No. 30—Vigilance.

Revenue:		Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Major head :				
2070—Other Administrative Services :				
Voted—				
Original	2,54,08,000	2,72,48,000	2,61,74,037	= 10,73,963
Supplementary	18,40,000			
Amount surrendered during the year				
Charged—				
Original	4,000	76,000	73,580	-2,420
Supplementary	72,000			
Amount surrendered during the year				
Notes and comments—				

In view of the final saving of Rs. 10.74 lakhs in the voted grant, the supplementary grant of Rs. 18.40 lakhs obtained in March 1993 proved excessive.

## APPENDIX

## Consolidated Statement of Recoveries

Grant-wise details of estimates and actuals of recoveries adjusted in the account for 1992-93 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	
	Revenue	Capital	Revenue	Capital	More+ Less—	
					Revenue	Capital
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1—Agriculture and Forests	..	1,20,00,000	..	1,18,37,518	..	—1,62,482
3—Co-operation	..	..	..	9,32,93,129	..	+9,32,93,129
5—Education	..	20,00,000	..	..	..	—20,00,000
9—Food and Supplies	..	1,71,38,40,000	..	5,57,09,86,083	..	—2,14,28,53,917
12—Home Affairs and Justice	15,31,000	..	14,20,000	..	—1,11,000	..
13—Industries	..	..	..	12,02,600	..	+12,02,600
15—Irrigation and Power	16,74,27,000	1,74,93,79,000	17,55,28,805	3,27,87,25,104	+81,01,805	+1,52,96,46,104
21—Public Works	23,60,96,000	..	1,67,14,64,904	6,40,305	+1,43,53,68,904	+6,40,305
27—Technical Education and Industrial Training	..	..	..	2,000	..	+2,000
29—Transport	2,00,00,000	14,50,00,000	2,36,42,090	1,58,89,348	+36,42,090	—12,91,10,652
<b>Total</b>	<b>42,50,54,000</b>	<b>9,62,19,19,000</b>	<b>1,87,20,55,799</b>	<b>8,97,25,76,087</b>	<b>+1,44,70,01,799</b>	<b>—64,93,42,913</b>