



**GOVERNMENT OF PUNJAB**

**APPROPRIATION ACCOUNTS**

**1994-95**

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## INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Punjab for the year 1994-95 presents the accounts of sums expended in the year ended with the 31st March, 1995 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
	2	3
	Rs.	Rs.
<b>1—Agriculture and Forests—</b>		
Voted	1,57,02,16,000	27,60,73,000
Charged	6,31,000	..
<b>2—Animal Husbandry and Fisheries—</b>		
Voted	55,43,43,000	2,35,11,000
Charged	2,95,000	..
<b>3—Co-operation—</b>		
Voted	25,50,92,000	28,17,29,000
Charged	1,05,000	..
<b>4—Defence Services Welfare—</b>		
Voted	7,89,76,000	10,000
Charged	17,000	..
<b>5—Education—</b>		
Voted	7,64,78,87,000	2,95,00,000
Charged	12,92,68,000	..
<b>6—Elections—</b>		
Voted	15,43,24,000	..
Charged	1,00,000	..
<b>7—Excise and Taxation—</b>		
Voted	34,07,64,000	..
Charged	2,77,000	..
<b>8—Finance—</b>		
Voted	17,86,51,90,000	36,00,00,000
Charged	12,50,04,06,000	18,91,07,40,000
<b>9—Food and Supplies—</b>		
Voted	6,44,43,000	11,56,50,25,000
Charged	1,00,000	2,50,000
<b>10—General Administration—</b>		
Voted	31,55,96,000	..
Charged	1,12,33,000	..

Expenditure		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,28,79,17,016	10,30,05,683	28,22,98,984	17,30,67,317	..	..
2,34,878	..	3,96,122	..	..	..
51,02,38,064	1,97,20,660	4,41,04,936	37,90,340	..	..
2,27,420	..	67,580	..	..	..
24,44,01,746	12,54,23,500	1,06,90,254	15,63,05,500	..	..
26,011	..	78,989	..	..	..
5,46,78,250	..	2,42,97,750	10,000	..	..
..	..	17,000	..	..	..
7,35,52,78,726	8,320	29,46,08,274	2,94,91,680	..	..
12,57,26,584	..	12,41,416	..	..	..
13,31,60,220	..	2,03,63,780	..	..	..
..	..	1,00,000	..	..	..
33,76,63,585	..	31,00,415	..	..	..
7,58,463	..	18,537	..	..	..
17,85,18,66,037	33,60,03,517	1,43,23,963	2,39,96,483	..	..
12,43,67,42,024	9,45,73,80,914	6,34,63,976	9,45,33,59,086	..	..
5,86,50,447	11,48,05,42,926	57,92,553	8,44,82,074	..	..
..	1,95,005	1,00,000	54,995	..	..
31,05,34,416	..	50,61,584	..	..	..
1,05,58,643	..	6,74,357	..	..	..

## Summary of Appropriation

Number and name of grant or appropriation	Amount of grant/appropriation	
	Revenue	Capital
1	2	3
	Rs.	Rs.
<b>11—Health and Family Welfare—</b>		
Voted	2,41,80,53,000	.. ..
Charged	.. 21,59,000	.. ..
<b>12—Home Affairs and Justice—</b>		
Voted	5,11,63,69,000	13,00,00,000
Charged	5,30,66,000	20,00,000
<b>13—Industries—</b>		
Voted	44,66,94,000	29,86,02,000
Charged	.. 1,49,000	.. ..
<b>14—Information and Public Relations—</b>		
Voted	8,96,30,000	.. ..
Charged	.. 71,000	.. ..
<b>15—Irrigation and Power—</b>		
Voted	1,79,45,32,000	9,82,28,14,000
Charged	.. 65,80,000	.. ..
<b>16—Labour and Employment—</b>		
Voted	7,59,81,000	.. ..
Charged	.. 55,000	.. ..
<b>17—Local Government, Housing and Urban Development—</b>		
Voted	42,24,74,000	1,00,00,51,000
Charged	.. 20,000	.. ..
<b>18—Personnel and Administrative Reforms—</b>		
Voted	.. 63,09,000	1,00,00,000
Charged	64,39,000	.. ..
<b>19—Planning—</b>		
Voted	1,20,98,56,000	1,30,61,71,000
Charged	.. 16,000	.. ..
<b>20—Programme Implementation—</b>		
Voted	4,00,000	.. ..
Charged	.. ..	.. ..

Expenditure		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,27,53,65,388	..	14,26,87,612	..	..	..
13,04,236	..	8,54,764	..	..	..
5,03,73,85,458	14,96,97,466	7,89,83,542	..	..	1,96,97,466
4,66,11,261	..	64,54,739	20,00,000	..	..
38,97,97,846	13,45,65,884	5,68,96,154	16,40,36,116	..	..
..	..	1,49,000	..	..	..
7,58,03,386	..	1,38,26,614	..	..	..
55,980	..	15,020	..	..	..
1,96,90,45,209	9,78,49,48,805	..	3,78,65,195	17,45,13,209	..
57,58,820	..	8,21,180	..	..	..
6,52,56,296	..	1,07,24,704	..	..	..
..	..	55,000	..	..	..
41,65,64,187	25,11,41,323	59,09,813	74,89,09,677	..	..
..	..	20,000	..	..	..
62,13,974	1,00,00,000	95,026	..	..	..
63,82,195	..	56,805	..	..	..
2,46,96,81,053	..	..	1,30,61,71,000	1,25,98,25,053	..
..	..	16,000	..	..	..
42,988	..	3,57,012	..	..	..
..	..	..	..	..	..

Number and name of grant or appropriation	Amount of grant/appropriation	
	Revenue	Capital
	2	3
	Rs.	Rs.
21—Public Works—		
Voted	2,43,01,21,000	1,21,07,71,000
Charged	3,24,70,000	..
22—Revenue and Rehabilitation—		
Voted	1,18,80,74,000	..
Charged	17,90,000	..
23—Rural Development and Panchayats—		
Voted	53,52,47,000	..
Charged	1,44,000	..
24—Science, Technology and Environment—		
Voted	1,44,50,000	11,81,50,000
Charged	..	..
25—Social and Women's Welfare and Welfare of Scheduled Castes and Backward Classes—		
Voted	70,20,43,000	3,26,90,000
Charged	1,00,000	..
26—State Legislature—		
Voted	3,92,60,000	..
Charged	6,21,000	..
27—Technical Education and Industrial Training—		
Voted	59,30,59,000	37,29,000
Charged	10,000	..
28—Tourism and Cultural Affairs—		
Voted	2,93,78,000	2,29,00,000
Charged	1,77,000	..
29—Transport—		
Voted	2,00,79,91,000	8,20,00,000
Charged	36,20,000	..
30—Vigilance—		
Voted	3,22,77,000	..
Charged	7,000	..
<b>Total</b>		
Voted	47,99,90,29,000	26,57,37,26,000
Charged	12,74,99,26,000	18,91,29,90,000
<b>Grand Total</b>	<b>60,74,89,55,000</b>	<b>45,48,67,16,000</b>



Expenditure		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3,92,69,38,790	1,08,36,78,451	..	12,70,92,549	1,49,88,17,790	..
19,37,829	..	2,75,32,171	..	..	..
1,29,55,29,657	..	..	..	10,74,55,657	..
11,02,947	..	6,87,053	..	..	..
34,80,21,122	..	18,72,25,878	..	..	..
..	..	1,44,000	..	..	..
93,15,500	74,33,942	51,34,500	11,07,16,058	..	..
..	..	..	..	..	..
61,27,76,115	2,25,00,000	8,92,66,885	1,01,90,000	..	..
26,345	..	73,655	..	..	..
3,18,74,623	..	73,85,377	..	..	..
1,35,931	..	85,069	..	..	..
55,21,22,416	11,03,128	4,09,36,584	26,25,872	..	..
45,445	..	..	..	35,445	..
2,89,56,240	1,12,60,000	4,21,760	1,16,40,000	..	..
13,960	..	1,63,040	..	..	..
1,99,57,41,281	5,97,81,111	1,22,49,719	2,22,18,889	..	..
3,61,861	..	1,58,139	..	..	..
317,26,025	..	5,50,975	..	..	..
720	..	6,280	..	..	..
49,68,21,46,061	23,58,08,14,716	1,35,72,94,648	3,01,26,08,750	3,04,06,11,709	1,96,97,466
12,64,65,11,553	9,45,75,75,919	10,34,49,892	9,45,54,14,081	35,445	..
62,32,88,57,614	33,03,83,90,635	1,46,07,44,540	12,46,80,22,831	3,04,06,47,154	1,96,97,466

The excess over the following voted grants requires regularisation:—

12—Home Affairs and Justice	(Capital Section)
15—Irrigation and Power	(Revenue Section)
19—Planning	(Revenue Section)
21—Public Works	(Revenue Section)
22—Revenue and Rehabilitation	(Revenue Section)

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

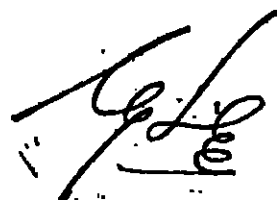
27—Technical Education and Industrial Training	(Revenue Section)
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As the grants and appropriations are for gross amounts required for expenditure, the expenditure figures in the Summary of Appropriation Accounts do not include recoveries which are adjusted 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 1994-95 and that shown in the Finance Accounts for the year is given below:—

	Voted		Charged	
	Revenue	Capital	Revenue	Capital
	Rs.	Rs.	Rs.	Rs.
Total expenditure according to Appropriation Accounts	49,68,23,46,061	23,58,08,14,716	12,64,65,11,553	9,45,75,75,919
<b>Deduct—</b>				
Total recoveries shown in Appendix	1,90,12,44,003	12,68,12,64,549		
Net total expenditure as shown in statement no. 10 of the Finance Accounts	47,78,11,02,058	10,89,95,50,167	12,64,65,11,553	9,45,75,75,919

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 1994-95.



(C. G. SOMIAH)

*Comptroller and Auditor General of India*

NEW DELHI,

The

## 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	1,57,02,04,000	1,57,02,16,000	1,28,79,17,016
Supplementary	12,000		
			-28,22,98,984
Amount surrendered during the year (March 1995)			7,73,000
<b>Charged—</b>			
Original	6,31,000	6,31,000	2,34,878
Supplementary	..		
			-3,96,122
Amount surrendered during the year			..
<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,			

4575—Capital Outlay on  
Other Special  
Areas Programmes,

6401—Loans for Crop  
Husbandry,

6402—Loans for Soil and  
Water Conservation  
and

6406—Loans for Forestry  
and Wild Life

Original	27,60,72,000	}	27,60,73,000	10,30,05,683	—17,30,67,317
Supplementary	1,000				

Amount surrendered during the year  
(March 1995) 5,00,000

*Notes and comments—*

**Revenue :**

(i) There was an overall saving of Rs. 28,22.99 lakhs in the voted grant, but Rs. 7.73 lakhs only were surrendered by the department in March 1995.

(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	Excess + Saving—
(In lakhs of rupees)			
2401—Crop Husbandry—			
102—Foodgrain Crops—			
(1) 04—Special Foodgrains production programme on Wheat—			
(Centrally Sponsored Scheme)			
0	20,00.00	20,00.00	3,53.62 —16,46.38

Reasons for the final saving of Rs. 16,46.38 lakhs have not been intimated (November 1995).

108—Commercial Crops—

(2) 01—Scheme of Intensive Cotton  
Development Programme  
including Arial Spray on  
Cotton—

(Centrally Sponsored Scheme)

0	3,03.00	3,03.00	1,30.75 —1,72.25
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Reasons for the final saving of Rs. 1,72.25 lakhs have not been intimated (November 1995).

(3) 05—Scheme of Intensive  
Cotton Development  
Programme including Arial  
Spray on Cotton—

0	1,00.00	1,00.00	43.58 —56.42
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Reasons for the final saving of Rs. 56.42 lakhs have not been intimated (November 1995).

(4) 02—Scheme for the National Oilseeds Production Programme—

(Centrally Sponsored Scheme)

O	1,74.00	1,74.00	1,20.91	—53.09
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Reasons for the final saving of Rs. 53.09 lakhs have not been intimated (November 1995).

(5) 01—Development of Sugarcane—

O	1,11.31	1,11.31	59.28	—52.03
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Reasons for the final saving of Rs. 52.03 lakhs have not been intimated (November 1995).

(6) 04—Scheme for Popularisation of Rabi—Summer Groundnut and Promotion of Sunflowers Cultivation in Spring Season—

(Centrally Sponsored Scheme)

O	40.00	40.00	15.63	—24.37
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Reasons for the final saving of Rs. 24.37 lakhs have not been intimated (November 1995).

2575—Other Special Area Programmes—

60—Others—

101—Forests—

(7) 01—Integrated Watershed Development Project (Hills), Forest Part—

O	8,00.00	8,00.00	5,67.74	—2,32.26
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Reasons for the final saving of Rs. 2,32.26 lakhs have not been intimated (November 1995).

2415—Agricultural Research and Education—

01—Crop Husbandry—

120—Assistance to Other Institutions—

(8) 01—Assistance to Punjab Agricultural University—

O	29,49.27	29,49.27	28,73.89	—75.38
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Reasons for the final saving of Rs. 75.38 lakhs have not been intimated (November 1995).

## 2406—Forestry and Wild Life—

## 01—Forestry—

102—Social and Farm  
Forestry—(9) 02—Integrated Wastelands  
Development Project—

## (Centrally Sponsored Scheme)

O	2,28.65	2,28.65	1,75.72	—52.93
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Reasons for the final saving of Rs. 52.93 lakhs have not been intimated (November 1995).

001—Direction and  
Administration—(10) 01—Direction and  
Administration—

O	5,01.99	5,01.99	4,67.91	—34.08
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Reasons for the final saving of Rs. 34.08 lakhs have not been intimated (November 1995).

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

Heads	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
2401—Crop Husbandry—			
102—Foodgrain Crops—			
(1) 02—Integrated Production Programme for Rice Development—			
(Centrally Sponsored Scheme)			
O	3,77.55	3,77.55	—3,77.55
(2) 03—Special Foodgrains Production Programme on Maize—			
(Centrally Sponsored Scheme)			
O	2,50.00	2,50.00	—2,50.00
(3) 01—Special Foodgrains Production Programme on Rice—			
O	1,25.00	1,25.00	—1,25.00
108—Commercial Crops—			
(4) 05—Sustainably Development of Sugarcane based on Cropping System—			
(Centrally Sponsored Scheme)			
O	1,07.40	1,07.40	—1,07.40

102—Foodgrain Crops—				
(5) 01—Scheme for Rice, Maize, Bajra, Wheat, Millets—				
(Centrally Sponsored Scheme)				
O	25.00	25.00	..	—25.00
111—Agricultural Economics and Statistics—				
(6) 02—Statistics of Improved Agriculture Crops—				
O	10.13	10.13	..	—10.13
113—Agricultural Engineering—				
(7) 03—Scheme for the Promotion of Agricultural Mechanisation by providing Small Tractors on Subsidies—				
(Centrally Sponsored Scheme)				
O	9.00	9.00	..	—9.00
119—Horticulture and Vegetable Crops—				
(8) 11—Integrated Development of Temperate Zone Fruits—				
(Centrally Sponsored Scheme)				
O	2.00	2.00	..	—2.00
2402—Soil and Water Conservation—				
102—Soil Conservation—				
(9) 04—National Watershed Development Programme for Rainfed Agriculture—				
O	1,50.00	1,50.00	..	—1,50.00
2406—Forestry and Wild Life—				
01—Forestry—				
102—Social and Farm Forestry—				
(10) 07—Soil and Water Conservation on Forest Lands in Kandl Non-Projects Areas—				
O	2.20	2.20	..	—2.20
2435—Other Agricultural Programmes—				
01—Marketing and quality control—				
102—Grading and quality control facilities—				



(11) 01—Scheme for grading of Foodgrains and Oilseeds in the regulated markets in the State—

(Centrally Sponsored Scheme)

Head	Total grant	Actual expenditure	Excess + Saving—
0	1.90	1.90	—1.90

Reasons for non-utilization of the entire provision in the above cases (serial nos. 1 to 11) have not been intimated (November 1995).

(iv) Excess occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
2435—Other Agricultural Programmes—			
01—Marketing and quality control—			
102—Grading and quality control facilities—			
(1) 01—Scheme for grading of Foodgrains and Oilseeds in the regulated markets in the State—			
0	0.10	0.10	+1,07.97

Reasons for the final excess of Rs. 1,07.87 lakhs have not been intimated (November 1995).

2401—Crop Husbandry—

119—Horticulture and Vegetable Crops—

(2) 01—Integrated Tropical and Arid Zone Funds—

(Centrally Sponsored Scheme)

Head	Total grant	Actual expenditure	Excess + Saving—
0	10.00	10.00	+63.37

Reasons for the final excess of Rs. 63.37 lakhs have not been intimated (November 1995).

103—Seeds—

(3) 02—High Yielding Varieties Programme on Maize, Rice, Bajra and Wheat—

Head	Total grant	Actual expenditure	Excess + Saving—
0	1,87.61	1,87.61	+52.48

Reasons for the final excess of Rs. 52.48 lakhs have not been intimated (November 1995).

001—Direction and Administration—

(4) 05—Scheme for Intensive High-Yielding Varieties Programme—

Head	Total grant	Actual expenditure	Excess + Saving—
0	2,05.70	2,05.70	+40.33

Reasons for the final excess of Rs. 40.33 lakhs have not been intimated (November 1995).

## (5) 02—Administration—

O	2,32.92	2,32.92	2,68.23	+35.31
Reasons for the final excess of Rs. 35.31 lakhs have not been intimated ( November 1995 ).				

## 119—Horticulture and Vegetable Crops—

## (6) 02—Use of Plastic in Agriculture—

(Centrally Sponsored Scheme)

O	0.01	0.01	19.55	+19.54
Reasons for the final excess of Rs. 19.54 lakhs have not been intimated ( November 1995 ).				

## 108—Commercial Crops—

## (7) 02—Development of Cotton—

O	99.70	99.70	1,14.55	+14.85
Reasons for the final excess of Rs. 14.85 lakhs have not been intimated ( November 1995 ).				

## 119—Horticulture and Vegetable Crops—

## (8) 05—Development of Fruits—

O	1,04.64	1,04.64	1,17.01	+12.37
Reasons for the final excess of Rs. 12.37 lakhs have not been intimated ( November 1995 ).				

## 105—Manures and Fertilizers—

## (9) 03—National Project on Development and use of Bio-fertilizers and setting up of Rhizobium Production Unit by P.A.I.C.—

(Centrally Sponsored Scheme)

S	0.01	0.01	11.83	+11.82
Reasons for the final excess of Rs. 11.82 lakhs have not been intimated ( November 1995 ).				

## 119—Horticulture and Vegetable Crops—

## (10) 12—Production of foundation seed vegetable in the State—

(Centrally Sponsored Scheme)

S	0.01	0.01	8.00	+7.99
Reasons for the final excess of Rs. 7.99 lakhs have not been intimated ( November 1995 ).				

## 2402—Soil and Water Conservation—

## 102—Soil Conservation—

## (11) 01—Soil Conservation Organisation—

O	2,40.84	2,40.84	2,99.00	+58.16
Reasons for the final excess of Rs. 58.16 lakhs have not been intimated ( November 1995 ).				

<b>(12) 04—Carrying out of Soil Conservation and Water use works for the development of land—</b>				
O	2,52.07	2,52.07	3,09.17	+57.10
Reasons for the final excess of Rs. 57.10 lakhs have not been intimated ( November 1995 ).				
<b>(13) 06—Scheme for Soil and Water Conservation on Watershed Areas in Kandi Non-Project Area—</b>				
O	1,80.00	1,80.00	2,18.73	+38.73
Reasons for the final excess of Rs. 38.73 lakhs have not been intimated ( November 1995 ).				
<b>(14) 02—Soil and Water Conservation on Watershed basis—</b>				
O	1,01.81	1,01.81	1,26.59	+24.78
Reasons for the final excess of Rs. 24.78 lakhs have not been intimated ( November 1995 ).				
<b>(15) 03—Soil and Water Management—</b>				
O	1,01.28	1,01.28	1,19.15	+17.87
Reasons for the final excess of Rs. 17.87 lakhs have not been intimated ( November 1995 ).				
<b>2406—Forestry and Wild Life—</b>				
<b>01—Forestry—</b>				
<b>102—Social and Farm Forestry—</b>				
<b>(16) 03—Integrated Afforestation and Economic Development Project in Chakki Watershed (Project-II)— (Centrally Sponsored Scheme)</b>				
O	1,09.70	1,09.70	1,39.22	+29.52
Reasons for the final excess of Rs. 29.52 lakhs have not been intimated ( November 1995 ).				
<b>02—Environmental Forestry and Wild Life—</b>				
<b>110—Wild Life Preservation—</b>				
<b>(17) 01—Preservation of Wild Life—</b>				
O	89.38	89.38	1,10.18	+20.80
Reasons for the final excess of Rs. 20.80 lakhs have not been intimated ( November 1995 ).				
<b>111—Zoological Park—</b>				
<b>(18) 01—Establishment of Zoological Park at Chhat Bir—</b>				
O	1,21.80	1,21.80	1,38.47	+16.67
Reasons for the final excess of Rs. 16.67 lakhs have not been intimated ( November 1995 ).				

2575—Other Special Area  
Programmes—

## 60—Others—

107—Watershed Planning and  
Implementation Office—(19) 01—Watershed Planning and  
Implementation Office—

O	32.00	32.00	42.09	+10.09
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Reasons for the final excess of Rs. 10.09 lakhs have not been intimated ( November 1995 ).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
------	----------------	-----------------------	--------------------

(In lakhs of rupees)

## 2401—Crop Husbandry—

## 102—Foodgrain Crops—

(1) 02—Integrated Cereal  
Development Programme  
on wheat—

O	..	..	1,07.62	+1,07.62
---	----	----	---------	----------

119—Horticulture and Vegetable  
Crops—(2) 09—A—Adjustment of Surplus  
Cane Staff—

O	..	..	1.84	+1.84
---	----	----	------	-------

Reasons for incurring expenditure without provision of funds in the above two cases have not been intimated ( November 1995 ).

## Capital :

(vi) The ultimate saving in the voted grant was Rs. 17,30.67 lakhs. However, Rs. 5 lakhs were anticipated as saving and surrendered in March 1995.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
------	----------------	-----------------------	--------------------

(In lakhs of rupees)

4575—Capital Outlay on Other  
Special Areas Programmes—

## 60—Others—

## 102—Soil Conservation—

(1) 01—Integrated Watershed  
Development Project  
(Hills), Animal Husbandry  
Part—

O	3,53.00	3,53.00	2,05.42	—1,47.58
---	---------	---------	---------	----------

Reasons for the final saving of Rs. 1,47.58 lakhs have not been intimated ( November 1995).

6402—Loans for Soil and Water Conservation—

102—Soil Conservation—

(2) 02—Advances for Soil and Water Conservation Programmes in other areas of the State—

O	50.00	50.00	2.19	—47.81
---	-------	-------	------	--------

Reasons for the final saving of Rs. 47.81 lakhs have not been intimated ( November 1995).

(3) 01—Advances for Soil and Water Conservation on Watershed basis (in Kandi Non-Project Areas)—

O	65.00	65.00	36.66	—28.34
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Reasons for the final saving of Rs. 28.34 lakhs have not been intimated ( November 1995).

6401—Loans for Crop Husbandry—

800—Other Loans—

(4) 05—Grant of loan for fruit plantation debentures support to Horticulture—

O	42.50	42.50	25.00	—17.50
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Reasons for the final saving of Rs. 17.50 lakhs have not been intimated ( November 1995).

4416—Investments in Agricultural Financial Institutions—

200—Other Investments—

(5) 01—Investment in the Share Capital of Regional Rural Banks—

O	15.00	15.00	3.75	—11.25
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Reasons for the final saving of Rs. 11.25 lakhs have not been intimated ( November 1995).

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

Head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
6401—Loans for Crop Husbandry—			
800—Other Loans—			
(1) 06—Loan Assistance to Punjab Agro Industries Corporation—			
O	5,25.00	5,25.00	—5,25.00

190—Loans to Public Sector and other undertakings—				
(2) 01—Loans for purchase and distribution of fertilizers, seeds inputs etc.—				
O	10,00.00	10,00.00	..	—10,00.00
800—Other Loans—				
(3) 03—Installation of Bio-gas Plant—				
O	2.00	2.00	..	—2.00
6406—Loans for Forestry and Wild Life—				
101—Forest conservation Development and Régeneration—				
(4) 01—Investment for purchase of Debentures floated by the Punjab State Co-operative Land Mortgage Bank Ltd. under various ARDC/NABARD Schemes—				
O	7.50	} 2.50	..	—2.50
R	—5.00			

Reduction in provision by Rs. 5 lakhs through reappropriation in March 1995 was due to less release of funds by the Finance department.

Reasons for non-utilization of the entire provision in the above cases (serial nos. 1 to 3) have not been intimated ( November 1995 ).

(ix) Excess occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
6401—Loans for Crops Husbandry—			
800—Other Loans—			
(1) 02—Purchase of debenture of Punjab State Co-operative Mortgage Bank Ltd. for purchase of tractors and Agricultural Implements—			
O	3,87.50	3,87.50	4,40.50 +53.00
Reasons for the final excess of Rs. 53 lakhs have not been intimated ( November 1995 ).			
(2) 01—Ordinary Debentures (for ARDC/NABARD Schemes in Agriculture)—			
O	1,17.50	1,17.50	1,27.50 +10.00

Reasons for the final excess of Rs. 10 lakhs have not been intimated ( November 1995 ).

## Grant No. 2—Animal Husbandry and Fisheries

	Total grant/ appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	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	55,43,36,000	55,43,43,000	51,02,38,064
Supplementary	7,000		
			—4,41,04,936
<b>Amount surrendered during the year (March 1995)</b>			3,31,58,000
<b>Charged—</b>			
Original	2,95,000	2,95,000	2,27,420
Supplementary	..		
			—67,580
<b>Amount surrendered during the year</b>			..
<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	2,35,10,000	2,35,11,000	1,97,20,660
Supplementary	1,000		
			—37,90,340
<b>Amount surrendered during the year (March 1995)</b>			37,95,000

## Notes and comments—

## Revenue :

(i) Rupees 3,31.58 lakhs were surrendered in March 1995, although the ultimate saving in the voted grant was Rs. 4,41.05 lakhs.

(ii) Saving in the voted grant [partly set off by excess 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)	
2403—Animal Husbandry—			
101—Veterinary Services and Animal Health—			
(1) 01—Veterinary Hospitals and Dispensaries—			
O	19,24.28	17,04.86	16,91.23
R	—2,19.42		

Reduction in provision by Rs. 2,19.42 lakhs through reappropriation in March 1995 was mainly due to posts remaining vacant (Rs. 2.27 lakhs) and economy measures (Rs. 1.68 lakhs), partly set off by excess due to payment of outstanding bills of material and supplies (Rs. 8.45 lakhs) and purchase of machinery and equipment (Rs. 1.40 lakhs).

Last year too, there was a saving of Rs. 67.17 lakhs.

Reasons for the final saving of Rs. 13.63 lakhs have not been intimated ( November 1995 ).

## 001—Direction and Administration—

## (2) 04—Scheme for staff Component of District Plan Schemes—

O	1,28.50	78.28	75.47
R	—50.22		

Reduction in provision by Rs. 50.22 lakhs through reappropriation in March 1995 was due to posts remaining vacant (Rs. 52.81 lakhs), partly set off by excess mainly due to clearance of pending bills of electricity charges (Rs. 2.05 lakhs).

## 102—Cattle and Buffalo Development—

## (3) 01—Cattle Development—

O	7,64.10	7,39.34	7,39.59
R	—24.76		

Reduction in provision by Rs. 24.76 lakhs through reappropriation in March 1995 was mainly due to posts remaining vacant (Rs. 50 lakhs), partly set off by excess due to payment of outstanding bills of material and supplies (Rs. 24.30 lakhs) and purchase of spare parts (Rs. 1.18 lakhs).



2415—Agricultural  
Research and Education—

## 03—Animal Husbandry—

120—Assistance to other  
Institutions—(4) 01—Assistance to  
Punjab Agricultural  
University—

O	6,28.37	}	5,91.83	5,75.93	—15.90
R	—36.54				

Reduction in provision by Rs. 36.54 lakhs through reappropriation in March 1995 was due to non-release of funds by the Finance department (Rs. 57 lakhs), partly set off by excess based on actual requirement (Rs. 20.46 lakhs).

Reasons for the final saving of Rs. 15.90 lakhs have not been intimated (November 1995).

## 2405—Fisheries—

## 101—Inland Fisheries—

(5) 01—Scheme for strengthening  
of Inland Fish Marketing  
Infrastructure Machinery and  
Equipment—

(Centrally Sponsored Scheme)

O	1,00.00	}	61.32	50.00	—11.32
R	—38.68				

Reduction in provision by Rs. 38.68 lakhs through reappropriation in March 1995 was due to economy measures.

Reasons for the final saving of Rs. 11.32 lakhs have not been intimated (November 1995).

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

Head	Total grant	Actual expenditure	Excess + Saving—
------	----------------	-----------------------	---------------------

(In lakhs of rupees)

## 2403—Animal Husbandry —

102—Cattle and Buffalo  
Development—(i) 02—Extension of frozen  
Semen Technology for  
Cattle and Buffalo  
Development outside  
operation flood—

(Centrally Sponsored Scheme)

O	1,80.00	}			
R	—1,80.00				

106—Other Live Stock  
Development—(2) 04—Vocational Training for  
Poultry, Piggery and  
Sheep Units—  
(Centrally Sponsored Scheme)

O	8.00	}
R	-8.00	

Withdrawal of the entire provision through reappropriation in March 1995 in the above cases (serial nos 1 and 2) was due to non-release of funds by the Government of India.

102—Cattle and Buffalo  
Development—(3) 05—National Programme for  
Bull Production—

O	5.00	}
R	-5.00	

Withdrawal of the entire provision through reappropriation in March 1995 was due to Post-budget decision of the Government to transfer the scheme from Plan to Centrally Sponsored Scheme.

(iv) Excess occurred mainly under :—  
Head

Total grant	Actual expenditure	Excess + Saving—
-------------	--------------------	------------------

(In lakhs of rupees)

## 2403—Animal Husbandry—

101—Veterinary Services and  
Animal Health—(1) 13—Systematic Control of  
live-stock diseases of  
National importance,  
strengthening of State  
Veterinary Biological  
Production Centre and  
disease Diagnostic  
Laboratories—

S	0.01	}	50.00	50.00
R	49.99			

Augmentation of provision by Rs. 49.99 lakhs through reappropriation in March 1995 was due to Post-budget decision of the Government to provide more funds under the scheme.

(2) 05—Systematic Control of  
live-stock diseases of  
National importance,  
strengthening of State  
Veterinary Biological  
Production Centre and  
disease Diagnostic  
Laboratories—

(Centrally Sponsored Scheme)

S	0.01	}	50.00	50.00
R	49.99			

Augmentation of provision by Rs. 49.99 lakhs through reappropriation in March 1995 was due to release of more funds by the Government of India.

107—Fodder and Feed  
Development—(3) 04—Scheme for Production  
and popularisation of newly  
evolved Fodder varieties—

O	87.35	}	1,12.40	1,11.21	-1.19
R	25.05				

Augmentation of provision by Rs. 25.05 lakhs through reappropriation in March 1995 was mainly due to payment of arrears on account of revision of pay scales of Government employees.

## 103—Poultry Development—

## (4) 01—Poultry Farm—

O	1,13.59	}	1,40.57	1,36.45	-4.12
R	26.98				

Augmentation of provision by Rs. 26.98 lakhs through reappropriation in March 1995 was mainly due to (i) payment of outstanding bills of material and supplies (Rs. 26.15 lakhs) and (ii) purchase of machinery and equipment (Rs. 3 lakhs), partly set off by saving due to posts remaining vacant (Rs. 4 lakhs).

101—Veterinary Services and  
Animal Health—(5) 12—Systematic Control of  
live-stock diseases of  
National importance  
including creation of  
disease free zone—

S	0.01	}	20.00	19.98	-0.02
R	19.99				

Augmentation of provision by Rs. 19.99 lakhs through reappropriation in March 1995 was due to Post-budget decision of the Government to provide more funds under the scheme.

(6) 04—Systematic Control of  
live-stock disease of  
National importance of  
disease free zone—

## (Centrally Sponsored Scheme)

S	0.01	}	20.00	19.98	-0.02
R	19.99				

Augmentation of provision by Rs. 19.99 lakhs through reappropriation in March 1995 was due to release of funds by the Government of India.

## 103—Poultry Development—

(7) 02—Strengthening of State  
Poultry Farms—

O	21.40	}	34.70	35.31	+0.61
R	13.30				

Augmentation of provision by Rs. 13.30 lakhs through reappropriation in March 1995 was mainly due to payment of outstanding bills of material and supplies.

**Capital :**

(v) Rupees 37.95 lakhs were surrendered in March 1995; ultimate saving was Rs. 37.90 lakhs.

(vi) Saving [partly set off by excess under other head as mentioned in note (vii) below] occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
6403—Loans for Animal Husbandry—			
190—Loans to Public Sector and other Undertakings—			
01—Investment for purchase of debenture to be floated by the P.S. C.A. D.B. for Poultry, Piggery and Sheep breeding, Cattle Feed Processing units and Camel carts—			
O	72.50	22.50	22.50
R	—50.00		

Reduction in provision by Rs.50 lakhs through reappropriation in March 1995 was due to less release of funds by the Government.

(vii) Excess occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
6404—Loans for Dairy Development—			
190—Loans to Public Sector and other Undertakings—			
01—Investment for purchase of debenture to be floated by P. S. L. D.M.B. Ltd. for Dairy Development—			
O	1,50.00	1,65.00	1,65.00
R	15.00		

Augmentation of provision by Rs. 15 lakhs through reappropriation in March 1995 was due to Post-budget decision of the Government to provide more funds for the weaker section.

## Grant No. 3—Co-operation

		Total grant/ appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
<b>Revenue :</b>				
<b>Major heads :</b>				
2425—Co-operation and				
2851—Village and Small Industries—				
Voted—				
Original	22,10,37,000	} 25,50,92,000	24,44,01,746	-1,06,90,254
Supplementary	3,40,55,000			
Amount surrendered during the year (March 1995)				6,23,000
Charged—				
Original	11,05,000	} 11,05,000	26,011	-78,989
Supplementary	..			
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	28,17,23,000	} 28,17,29,000	12,54,23,500	-15,63,05,500
Supplementary	6,000			
Amount surrendered during the year (March 1995)				15,63,04,000

## Notes and comments—

## Revenue :

(i) In view of the final saving of Rs. 1,06.90 lakhs in the voted grant, the supplementary grant of Rs. 3,40.55 lakhs obtained in March 1995 proved excessive.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
2425—Co-operation—			
001—Direction and Administration—			
(1) 02—Administration—			
O	11,11.71	12,60.97	12,05.30
S	1,49.26		

Reasons for the final saving of Rs. 55.67 lakhs have not been intimated (November 1995).

107—Assistance to credit co-operatives—

(2) 04—Integrated Co-operative Development Project—

O	50.00	25.74	25.74	..
R	—24.26			

Reduction in provision by Rs. 24.26 lakhs through reappropriation in March 1995 was due to Post-budget decision of the Government to reduce the funds under the scheme.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
2425—Co-operation—			
107—Assistance to credit co-operatives—			
(2) 04—Assistance for integrated Co-operative Development Project—			
(Centrally Sponsored Scheme)			
O	50.00	25.74	..
R	—24.26		

Reduction in provision by Rs. 24.26 lakhs through reappropriation in March 1995 was due to Post-budget decision of the Government to reduce the fund under the scheme.

Reasons for non-utilization of the entire provision have not been intimated ( November 1995).

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

Head	Total grant	Actual expenditure	Excess + Saving--
2851- Village and Small Industries--			
110--Composite village and Small Industries and Co-operatives--			
01--Assistance for Technical and Promotional Cell of various Co-operative Apex Federation--			
(Centrally Sponsored Scheme)			
O	5.00		
R	-5.00		

(In lakhs of rupees)

Withdrawal of the entire provision through reappropriation in March 1995 was due to Post-budget decision of the Government to reduce the funds under the scheme.

(v) Excess occurred mainly under :--

Head	Total grant	Actual expenditure	Excess + Saving--
2425--( o-operation--			
107-- Assistance to credit co-operatives--			
(1) 01--Agriculture Credit Stabilisation Fund--			
(Centrally Sponsored Scheme)			
O	75.00		
S	16.28		
R	28.72		
	1,20.00	1,20.00	

(In lakhs of rupees)

Augmentation of provision by Rs. 28.72 lakhs through reappropriation in March 1995 was due to Post-budget decision of the Government to provide more funds under the scheme.

2851--Village and Small Industries--			
110--Composite village and Small Industries and Co-operatives--			
(2) 06--Assistance for setting up of raw material (Yarn Bank) marketing of finished products of Scheduled Caste Weavers Cooperative Societies through Weavco--			
(Centrally Sponsored Scheme)			
O	30.00		
S	13.70		
R	16.30		
	60.00	60.00	

Augmentation of provision by Rs. 16.30 lakhs through reappropriation in March 1995 was due to Post-budget decision of the Government to provide more funds under the scheme.

Capital :

(vi) Rupees 15,63.04 lakhs were surrendered in March 1995; ultimate saving was Rs. 15,63.06 lakhs.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
4425—Capital Outlay on Co-operation—			
190—Investments in Public Sector and other undertakings—			
02—Share Capital assistance/ rehabilitation assistance to Primary Marketing Societies in developed States— (Centrally Sponsored Scheme)			
O	50.00	26.18	..
R	—23.82		

Reduction on provision by Rs. 23.82 lakhs through reappropriation in March 1995 was due to Post-budget decision of the Government to reduce the funds under the scheme.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
6425—Loans for Co-operation—			
190—Loans for public sector and other undertakings—			
(1)01—Loans to Punjab State Co-operative Supply and Marketing Federation for purchase and distribution of fertilizers—			
O	15,00.00	..	..
R	—15,00.00		

Withdrawal of the entire provision through reappropriation in March 1995 was due to discontinuance of the scheme by the Government.

(2)01—Setting up of Processing Units—

(Centrally Sponsored Scheme)

O	93.33	..	..
R	—93.33		

Withdrawal of the entire provision through reappropriation in March 1995 was due to discontinuance of the scheme by the Finance department.



108--Loans to other  
Co-operatives -

(3)01--Assistance to Co  
operative Apex Institutions  
for Installation of  
Computers--  
(Centrally Sponsored Scheme)

O	35.00	}	..	..	..
R	-35.00				

Withdrawal of the entire provision through reappropriation in March 1995 was due to non-approval of the scheme by the Government

4860--Capital Outlay  
on Consumer Industries--

01--Textiles--

195--Co-operative Spinning  
Mills--

(4)02--Share Capital  
participation for  
expansion and setting  
up new Spinning Mills,  
Cotton Waste Spinning  
Mill--

(Centrally Sponsored Scheme)

O	91.00	}	..	..	..
R	-91.00				

Withdrawal of the entire provision through reappropriation in March 1995 was due to discontinuance of the scheme by the Government.

4425--Capital Outlay on  
Co-operation--

190--Investments in Public  
Sector and other  
undertakings--

(5)01--Processing Co-operatives--

O	70.00	}	..	..	..
R	-70.00				

Withdrawal of the entire provision through reappropriation in March 1995 was due to discontinuance of the scheme by the Government.

108--Investments in other  
Co-operatives--

(6)01--Contribution to share  
Capital of Central  
Consumers Stores and  
State Co-operative  
Consumer Federation--

O	4.94	}	..	..	..
R	4.94				

Withdrawal of the entire provision through reappropriation in March 1995 was due to non-release of funds by the Finance department.

4851—Capital Outlay on  
Village and Small  
Industries—

109—Composite Village and  
Small Industries  
Co-operatives—

(7)02—Scheme for Modernisation  
of Handloom in Co-operative  
Sector as Share Capital—

(Centrally Sponsored Scheme)

O	20.00	}	..	..	..
R	—20.00				

Withdrawal of the entire provision through reappropriation in March 1995 was due to discontinuance of the scheme by the Government.

(8)04—Assistance for grant  
of Share Capital to  
Women shoe making  
Co-operative Societies to  
open retail outlet and  
embroidered readymade  
garments and to Women  
Weavers Societies—

O	7.00	}	..	..	..
R	—7.00				

Withdrawal of the entire provision through reappropriation in March 1995 was due to Post-budget decision of the Government to reduce the funds under the scheme.

(9)03—Scheme for Moder-  
nisation of Handloom in  
Co-operative Sector as  
Share Capital—

O	5.00	}	..	..	..
R	—5.00				

Withdrawal of the entire provision through reappropriation in March 1995 was due to discontinuance of the scheme by the Government.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
6404—Loans for Dairy Development—			
800—Other Loans—			
01—Loans for the Milkfed/ Milk Unions and Milk Societies as Marginal money for raising Working Capital—			
O	1,00.00	1,00.00	.. —1,00.00

Reasons for non-utilization of the entire provision in the above case have not been intimated (November 1995).

(x) Excess occurred mainly under :—

Head		Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)				
4425- Capital Outlay on Co-operation—				
107--Investments in Credit Co-operatives—				
(1)2--Assistance as Share Capital for Integrated Co-operative Development Project (including pre- paration of Project report)—				
(Centrally Sponsored Scheme)				
S	0.01	1,21.36	1,21.36	..
R	1,21.35			
Augmentation of provision by Rs. 1,21.35 lakhs through reappropriation in March 1995 w) due to Post-budget decision of the Government to provide more funds under the scheme				
190.--Investments in Public Sector and other undertakings—				
(2)01--Margin money assistance to State level Federations in developed States--				
(MARKFED)				
(Centrally Sponsored Scheme)				
O	2,00.00	2,45.00	2,45.00	..
R	45.00			
Augmentation of provision by Rs. 45 lakhs through reappropriation in March 1995 was due to Post-budget decision of the Government to provide more funds under the scheme (Rs. 50 lakhs), partly set off by saving due to less release of funds by the Finance department (Rs. 5 lakhs).				
6425--Loans for Co-operation--				
107 Loans to Credit Co-operatives--				
(3)2--Assistance as Share Capital for Integrated Co-operative Development project (including preparation of project report)—				
(Centrally Sponsored Scheme)				
S	0.01	51.30	51.30	...
R	51.29			

Augmentation of provision by Rs. 51.29 lakhs through reappropriation in March 1995 was  
due to Post budget decision of the Government to provide more funds under the scheme.

190—Loans to public sector  
and other undertakings—

(4)02—Loans to Co-operative  
Sugar Mills for Install-  
ation and Modernisation  
of Co-operative Sugar Mills—

(Centrally Sponsored Scheme)

S	0·01	}	40·25	40·25	..
R	40·24				

Augmentation of provision by Rs. 40·24 lakhs through reappropriation in March 1995 was due to Post-budget decision of the Government to provide more funds under the scheme.

107—Loans to Credit  
Co-operatives—

(5)01—Loan assistance to  
Co-operative Societies  
Credit Institutions in  
the Co-operatively under  
developed States/Special  
areas to meet the non-  
over due cover—

O	35·00	}	50·00	50·00	..
R	15·00				

Augmentation of provision by Rs. 15 lakhs through reappropriation in March 1995 was due to Post-budget decision of the Government to provide more funds under the scheme.

(6)01—Loans to Central  
Co-operative Banks  
for Agricultural  
Stabilisation Fund—

(Centrally Sponsored Scheme)

O	25·00	}	40·00	40·00	..
R	15·00				

Augmentation of provision by Rs. 15 lakhs through reappropriation in March 1995 was due to Post-budget decision of the Government to provide more funds under the scheme.

(7)03—Loans Assistance to  
Co-operative Societies/  
Credit Institutions in the  
Co-operatively under  
developed States/  
Special areas to meet the  
non-over due cover—

(Centrally Sponsored Scheme)

O	35·00	}	50·00	50·00	..
R	15·00				

Augmentation of provision by Rs. 15 lakhs through reappropriation in March 1995 was due to Post-budget decision of the Government to provide more funds under the scheme.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
4404—Capital Outlay on Dairy Development—			
175—Dairy Co-operatives—			
01—Share Capital Contribution to Primary Co-operative Milk Societies, Unions and Milk Federation—			
0	..	..	1,00.00 +1,00.00

Reasons for incurring expenditure without provision of funds in the above case have not been intimated (November 1995).

## Grant No. 4—Defence Services Welfare

		Total grant/ appropriation	Actual expenditure	Excess— Saving—
		Rs.	Rs.	Rs.
<b>Revenue :</b>				
<b>Major heads :</b>				
2235—Social Security and Welfare and				
3604—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions				
<b>Voted—</b>				
Original	6,62,03,000	7,89,76,000	5,46,78,250	—2,42,97,750
Supplementary	1,27,73,000			

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	10,000	10,000	..	—10,000
Supplementary	..			

Amount surrendered during the year ..

**Notes and comments—**

(i) In view of the final saving of Rs. 2,42.98 lakhs in the voted grant, the supplementary grant of Rs. 1,27.73 lakhs obtained in March 1995 proved excessive.

(ii) There was an overall saving of Rs. 2,42.98 lakhs in the voted grant, but no amount was surrendered by the department during the year.

(iii) The entire charged appropriation remained unutilized. This is the fifth year in succession that no expenditure was incurred against provision of Rs. 0.17 lakh.

(iv) 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)(vi)—Training Scheme for the ward of Ex-servicemen and others for entry to Technical/Non-Technical trades of Defence and Para-military forces—			
O	64.20	64.20	1.47
			—62.73
Reasons for the final saving of Rs. 62.73 lakhs have not been intimated (November 1995).			
(2)(iii)—Welfare of Defence Services Personnel—			
O	2,70.42	2,70.42	2,09.11
			—61.31
Reasons for the final saving of Rs. 61.31 lakhs have not been intimated (November 1995).			
(3)(ix)—Museum for War Heroes at Ludhiana—			
O	90.00	90.00	35.00
			—55.00
Reasons for the final saving of Rs. 55 lakhs have not been intimated (November 1995).			
(4)(vii)—Soft loan for financing of Transport Vehicles to PESCO @ 5% and @ 7% by PESCO to the beneficiaries—			
O	40.00	40.00	10.00
			—30.00
Reasons for the final saving of Rs. 30 lakhs have not been intimated (November 1995).			
(5)(ii)—Sainik Board—			
O	1,12.17	1,20.29	1,01.19
S	8.12		
			—19.10
Reasons for the final saving of Rs. 19.10 lakhs have not been intimated (November 1995).			

		Grant No. 5—Education		
		Total grant/ appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
<b>Revenue :</b>				
Major heads :				
2058—Stationery and Printing,				
2071—Pensions and other Retirement Benefits,				
2075—Miscellaneous General Services,				
2202—General Education,				
2204—Sports and Youth Services and				
2205—Art and Culture				
Voted—				
Original	7,64,78,87,000	7,64,78,87,000	7,35,32,78,726	—29,46,08,274
Supplementary	..			
Amount surrendered during the year (March 1995)				1,83,06,000
Charged—				
Original	10,83,59,000	12,92,68,000	12,80,26,584	—12,41,416
Supplementary	2,09,09,000			
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	2,95,00,000	2,95,00,000	8,320	—2,94,91,680
Supplementary	..			
Amount surrendered during the year (March 1995)				2,84,25,000
<i>Notes and comments—</i>				
<b>Revenue:</b>				

(i) Rupees 1,83.06 lakhs were surrendered in March 1995; ultimate saving in the voted grant was Rs. 29,46.08 lakhs.



(ii) Saving in the voted grant [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	Excess + Saving—
		(In lakhs of rupees)	
2202—General Education—			
02—Secondary Education—			
105—Teachers Training—			
(1) 02—Teachers Training—			
Setting up of 4—DIET			
J.B.T. Training—			
(Centrally Sponsored Scheme)			
O	9,83.00	9,83.00	4,16.78 —5,66.22
Last year too, there was a saving of Rs. 4,71.47 lakhs.			
Reasons for the final saving of Rs. 5,66.22 lakhs have not been intimated (November 1995).			
109—Government Secondary Schools—			
(2) 03—Setting up of Vocational Wings at District/Directorate—			
Provision of Instructional Material in Schools etc.—			
(Centrally Sponsored Scheme)			
O	6,95.00	6,95.00	1,80.71 —5,14.29
There was a saving of Rs. 4,93.92 lakhs during 1993-94 also.			
Reasons for the final saving of Rs. 5,14.29 lakhs have not been intimated (November 1995).			
01—Elementary Education—			
800—Other expenditure—			
(3) 03—Operation Black Board—Provision of Additional Teachers in Single Teacher Government Primary Schools—			
(Centrally Sponsored Scheme)			
O	4,80.00	4,80.00	5.37 —4,74.63
Last year too, there was a saving of Rs. 2,40.08 lakhs.			
Reasons for the final saving of Rs. 4,74.63 lakhs have not been intimated (November 1995).			

02—Secondary  
Education—

109—Government Secondary  
Schools—

(4) 08—Upgradation of  
Government Primary  
Schools to Middle  
Standard—

O	8,00.00	8,00.00	4,98.25	—3,01.75
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Last year too, there was a saving of Rs. 4,11.04 lakhs.

Reasons for the final saving of Rs. 3,01.75 lakhs have not been intimated (November 1995).

(5) 04—Improvement of  
Science Education  
in Schools—

(Centrally Sponsored Scheme)

O	3,00.00	3,00.00	71.67	—2,28.33
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Reasons for the final saving of Rs. 2,28.33 lakhs have not been intimated (November 1995).

01—Elementary Education—

101—Government Primary  
Schools—

(6) 01—Government Primary  
Schools—

O	2,34,82.56	2,34,82.56	2,18,28.63	—16,53.93
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There was a saving of Rs. 10,10.92 lakhs during 1993-94 also.

Reasons for the final saving of Rs. 16,53.93 lakhs have not been intimated (November 1995).

02—Secondary  
Education—

109—Government Secondary  
Schools—

(7) 14—Upgradation of  
Government Middle  
Schools to High  
Standard—

O	7,25.00	7,25.00	6,24.48	—1,00.52
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Last year too, there was a saving of Rs. 4,68.07 lakhs.

Reasons for the final saving of Rs. 1,00.52 lakhs have not been intimated (November 1995).

(8) 16—Creation of  
posts of Laboratory  
Attendants—

O	2,50.00	2,50.00	1,74.66	—75.34
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Last year too, there was a saving of Rs. 1,25.07 lakhs.

Reasons for the final saving of Rs. 75.34 lakhs have not been intimated (November 1995).

01—Elementary  
Education—101—Government Primary  
Schools—(9) 01—To provide full  
building to Single  
Room Primary Schools  
at Rs. 1 lac each—

## (Centrally Sponsored Scheme)

O	2,00.00	2,00.00	1,25.33	—74.67
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Reasons for the final saving of Rs. 74.67 lakhs have not been intimated (November 1995).

## 04—Adult Education—

## 800—Other expenditure—

(10) 01—Adult Education  
Programme—  
(Literacy Programme)

O	1,50.00	1,50.00	1,00.00	—50.00
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Reasons for the final saving of Rs. 50 lakhs have not been intimated (November 1995).

03—University and Higher  
Education—103—Government Colleges  
and Institutes—(11) 05—Improvement of  
existing Government  
Colleges—

O	1,65.00	1,65.00	1,25.15	—39.85
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Reasons for the final saving of Rs. 39.85 lakhs have not been intimated (November 1995).

02—Secondary  
Education—109—Government Secondary  
Schools—(12) 07—Environment  
Orientation to  
School Education—

## (Centrally Sponsored Scheme)

O	40.00	40.00	1.60	—38.40
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Reasons for the final saving of Rs. 38.40 lakhs have not been intimated (November 1995).

(13) 19—Vocationalisation  
of 10+2 system of  
Education—

O	97.80	97.80	60.24	—37.56
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Reasons for the final saving of Rs. 37.56 lakhs have not been intimated (November 1995).

03—University and  
Higher Education—

103—Government Colleges and Institutes—				
(14) 01—Government Arts Colleges—				
O	19,58.55	19,58.55	19,27.76	—30.79
Reasons for the final saving of Rs. 30.79 lakhs have not been intimated (November 1995).				
(15) 02—Government Professional Colleges—				
O	1,22.73	1,22.73	92.83	—29.90
Reasons for the final saving of Rs. 29.90 lakhs have not been intimated (November 1995).				
02—Secondary Education—				
109—Government Secondary Schools—				
(16) 05—Opening of Sports Wings and Strengthening of existing ones—				
O	30.00	30.00	1.52	—28.48
Reasons for the final saving of Rs. 28.48 lakhs have not been intimated (November 1995).				
80—General—				
001—Direction and Administration—				
(17) 01—Direction—				
O	4,34.95	4,34.95	4,09.61	—25.34
Reasons for the final saving of Rs. 25.34 lakhs have not been intimated (November 1995).				
01—Elementary Education—				
104—Inspection—				
(18) 01—Inspection—				
O	3,07.37	3,07.37	2,86.03	—21.34
Reasons for the final saving of Rs. 21.34 lakhs have not been intimated (November 1995).				
2204—Sports and Youth Services—				
104—Sports and Games—				
(19) 12—Modern Sports Complex at Mohali—				
O	1,50.00	1,50.00	2.00	—1,45.00
Reasons for the final saving of Rs. 1.45 lakhs have not been intimated (November 1995).				

(20) 13—Establishment of  
Punjab State Sports  
Council—

(Centrally Sponsored Scheme)

O	1,50.00	1,50.00	45.00	—1,05.00
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Reasons for the final saving of Rs. 1.05 lakhs have not been intimated (November 1995).

102—Youth Welfare  
Programmes for Students—(21) 01—National Service  
Schemes—

(Centrally Sponsored Scheme)

O	96.25	96.25	5.15	—91.10
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Reasons for the final saving of Rs. 91.10 lakhs have not been intimated (November 1995).

103—Youth Welfare Programmes  
for Non-Students—(22) 01—Centre for Training  
and Establishment of  
Border Youth—

O	2,00.00	} 1,50.00	1,50.00	
R	—50.00			

Reduction in provision by Rs. 50 lakhs through reappropriation in March 1995 was due to cut imposed by the Finance department.

## 104—Sports and Games—

(23) 01—Coaching  
Schemes—

O	69.37	69.37	20.33	—49.04
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Reasons for the final saving of Rs. 49.04 lakhs have not been intimated (November 1995).

102—Youth Welfare  
Programmes for  
Students—(24) 01—National Cadet Corps—  
General Establishment—

O	3,71.47	3,71.47	3,37.03	—34.44
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Reasons for the final saving of Rs. 34.44 lakhs have not been intimated (November-1995).

104—Sports and  
Games—(25) 02—Competition  
Schemes—

O	78.00	78.00	50.22	—27.78
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Reasons for the final saving of Rs. 27.78 lakhs have not been intimated (November 1995).

2058—Stationery and Printing				
103—Government Presses—				
(26) 01—Government Presses—				
O	7,06.24	} 5,76.93	5,75.06	-1.87
R	-1,29.31			

Reduction in provision by Rs. 1,29.31 lakhs through reappropriation in March 1995 was due mainly to (i) posts remaining vacant (Rs. 84.41 lakhs), (ii) less expenditure under material and supplies (Rs. 43.40 lakhs), (iii) less purchase of contingent articles (Rs. 3.30 lakhs) and (iv) less receipt of bills for medical reimbursement (Rs. 1.20 lakhs), partly set off by excess based on actual requirement under various sub-heads (Rs. 3.57 lakhs).

104—Cost of Printing by other Sources—				
(27) 01—Cost of printing at Union Territory Government Press, Chandigarh—				
O	3,00.00	3,00.00	2,68.55	-31.45

Reasons for the final saving of Rs. 31.45 lakhs have not been intimated (November 1995).

2071—Pensions and other Retirement Benefits—				
01—Civil—				
[ 109—Pensions to Employees of state aided Educational Institutions—				
(28) 01—Pensions to Employees of state aided Educational Institutions. (Schools)—				
O	8,25.00	8,25.00	7,57.42	-67.58

Reasons for the final saving of Rs. 67.58 lakhs have not been intimated (November 1995).

(iii) 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) 02—Border Area Development (Education) Programme—			
(Centrally Sponsored Scheme)			
O	10,00.00	10,00.00	-10,00.00

01—Elementary Education—				
101—Government Primary Schools—				
(2) 05—Construction of Library/Additional rooms in 4095 Government Primary Schools—				
(Centrally Sponsored Scheme)				
0	6,00.00	6,00.00		—6,00.00
04—Adult Education—				
800—Other expenditure—				
(3) 01—Adult Education Programme—(Literacy Programme)—				
(Centrally Sponsored Scheme)				
0	3,00.00	3,00.00		—3,00.00
80—General—				
001—Direction and Administration—				
(4) 04—Strengthening of S. C. E. R. T. Punjab—				
(Centrally Sponsored Scheme)				
0	1,00.00	1,00.00		—1,00.00
(5) 02—Setting up of I. E. D. Cell at the Headquarters under the Integrated Education for the Handicapped Children—				
(Centrally Sponsored Scheme)				
0	40.00	40.00		—40.00
02—Secondary Education—				
109—Government Secondary Schools—				
(6) 06—Improvement in rural area schools—				
(Centrally Sponsored Scheme)				
0	14.00	14.00		—14.00
(7) 11—Setting up of Vocational Wings in existing Inservice Training Centres—				
0	10.00	10.00		—10.00

(8) 02—Sports and Youth Services— Coaching Camps and Competitions—				
O	8.00	8.00	..	—8.00
05—Language Development—				
102—Promotion of Modern Indian Languages and Literature—				
(9) 02—Punjabi Week—				
O	6.00	6.00	..	—6.00
03—University and Higher Education—				
103—Government Colleges and Institutions—				
(10) 06—Development of College Education and Hostel under U. G. C. aided projects—				
O	5.00	5.00	..	—5.00
02—Secondary Education—				
109—Government Secondary Schools—				
(11) 08—Promotion of Yoga—				
(Centrally Sponsored Scheme)				
O	4.50	4.50	..	—4.50
(12) 01—Computer Literacy and Studies in Schools—				
(Centrally Sponsored Scheme)				
O	4.00	4.00	..	—4.00
001—Direction and Administration—				
(13) 05—Setting up of Vocational Wings at District/ Directorate— Provision of Instructional Material in Schools etc.—				
(Centrally Sponsored Scheme)				
O	3.00	3.00	..	—3.00



80—General—				
800—Other expenditure—				
(14) 03—Hindi, Punjabi, Sanskrit Pathshalas—				
O	2.00	2.00	..	—2.00
03—University and Higher Education—				
104—Assistance to Non Government Colleges and Institutes—				
(15) 02—Payment of interest to Khalsa College, Amritsar, Sikh Educational Committee, Amritsar and S. N. College, Quadian on the Endowments created by the Rulers of Princely States of Patiala, Jind and Kapurthala—				
O	1.33	1.33	..	—1.33
80—General—				
001—Direction and Administration—				
(16) 02—Vocational Stream of 10+2 System of Education in Government Schools at Directorate Level—				
O	1.20	1.20	..	—1.20
02—Secondary Education—				
109—Government Secondary Schools—				
(17) 03—Improvement in State School of Sports, Jalandhar—				
O	1.00	1.00	..	—1.00
(18) 04—Club and Bul-Bul Movement—				
O	1.00	1.00	..	—1.00
80—General—				
001—Direction and Administration—				
(19) 03—Introduction of 10+2 System of Education— S. C. E. R. T. Level—				
O	1.00	1.00	..	—1.00

(20) 03—Setting up of Vocational Wings at District /Directorate— Provision of instructional material in schools etc. (At Directorate Level)—  
(Centrally Sponsored Scheme)

O	1.00	1.00	..	—1.00
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800—Other expenditure—

(21) 06—Setting up of Vocational Wings at District/Directorate— Provision of Instructional material in schools etc.—  
(Centrally Sponsored Scheme)

O	1.00	1.00	..	—1.00
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2204—Sports and Youth Services—

103—Youth Welfare Programmes for Non-Students—

(22) 02—Upkeep and Maintenance of Youth Hostels—

O	1.52	}	..	..
R	—1.52			

The entire provision was withdrawn through reappropriation in March 1995 due to cut imposed by the Finance department.

2205—Art and Culture—

104—Archives—

(23) 05—Development of Archives Galleries—

O	1.00	}	0.30	..	—0.30
R	—0.70				

Reduction in provision by Rs. 0.70 lakh through reappropriation in March 1995 was due to non-clearance of scheme by the Government.

Last year also, the entire provision remained unutilized in respect of items at serial nos. 1, 4, 5, 10 to 15 and 17.

Reasons for non-utilization of the entire provision in the above cases (serial nos. 1 to 21) have not been intimated (November 1995).

(iv) Excess occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
2202—General Education—			
02—Secondary Education—			
109—Government Secondary Schools—			
(1) 01—Government Secondary Schools—			
0	2,52,26.40	2,77,57.83	+25,31.43
Reasons for the final excess of Rs. 25,31.43 lakhs have not been intimated (November 1995).			
03—University and Higher Education—			
104—Assistance to Non-Government Colleges and Institutes—			
(2) 01—Assistance to Non-Government Colleges and Institutes—			
0	33,29.00	38,27.77	+4,98.77
Reasons for the final excess of Rs. 4,98.77 lakhs have not been intimated (November 1995).			
02—Secondary Education—			
110—Assistance to Non-Government Secondary Schools—			
(3) 01—Assistance by Education Department—			
0	34,10.00	38,46.16	+4,36.16
Reasons for the final excess of Rs. 4,36.16 lakhs have not been intimated (November 1995).			
109—Government Secondary Schools—			
(4) 18—Introduction of 10+2 System of Education in Government Schools—			
0	13,75.00	17,99.78	+4,24.78
Reasons for the final excess of Rs. 4,24.78 lakhs have not been intimated (November 1995).			

03—University and Higher Education—				
102—Assistance to Universities—				
(5) 03—Grant to Punjabi University—				
O	17,16.72	17,16.72	17,48.18	+31.46
Reasons for the final excess of Rs. 31.46 lakhs have not been intimated (November 1995).				
103—Government Colleges and Institutes—				
(6) 08—Strengthening of Colleges of Teachers Education and Institute of Advanced Studies in Education I. A. S. E./C. T. E. S.— (Centrally Sponsored Scheme)				
O	1.00	1.00	20.00	+19.00
Reasons for the final excess of Rs. 19 lakhs have not been intimated (November 1995).				
02—Secondary Education—				
109—Government Secondary Schools—				
(7) 10—Setting up of new In-service Training Centres—				
O	70.00	70.00	86.40	+16.40
Reasons for the final excess of Rs. 16.40 lakhs have not been intimated (November 1995).				
03—University and Higher Education—				
107—Scholarships—				
(8) 01 —Stipends to students of Arts and Science College, Jagraon—				
O	0.10	0.10	13.36	+13.26
Reasons for the final excess of Rs. 13.26 lakhs have not been intimated (November 1995).				
2204—Sports and Youth Services—				
102—Youth Welfare Programmes for Students—				
(9) 03—National Service Schemes—				
O	68.75	68.75	1,12.15	+43.40
Reasons for the final excess of Rs. 43.40 lakhs have not been intimated (November 1995).				

104—Sports and Games—				
(10) 01—Purchase of Sports Equipments—				
O	80.00	80.00	1,06.82	+26.82

Reasons for the final excess of Rs. 26.82 lakhs have not been intimated (November 1995).

205—Stationery and Printing—				
104—Cost of Printing by Other Sources—				
(11) 02—Cost of printing at Private Presses—				
O	1.50	} 5.90	11.90	+6.00
R	4.40			

Augmentation of provision by Rs. 4.40 lakhs through reappropriation in March 1995 was due to increase in the rates of printing.

Reasons for the final excess of Rs. 6 lakhs have not been intimated (November 1995).

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

Head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
220—General Education—			
02—Secondary Education—			
105—Teachers Training—			
(1) 02—Teachers Training Setting up of 4-DIET J. B. T. Training—			
O	..	1,89.81	+1,89.81
05—Language Development—			
102—Promotion of Modern Indian Languages and Literature—			
(2) 04—Promotion of Modern Language and Literature—			
O	..	5.00	+5.00
(3) 05—Development of National Language (Hindi) —			
O	..	1.65	+1.65

(4) 08—Development of Urdu—					
O	..	..	1.62	+1.62	
(5) 07—Development of Sanskrit—					
O	..	..	1.13	+1.13	
2204—Sports and Youth Services—					
104—Sports and Games—					
(6) 13—Establishment of Punjab State Sports Council—					
O	..	..	95.40	+95.40	

Reasons for incurring expenditure without provision of funds in the above cases (serial nos. 1 to 6) have not been intimated (November 1995).

**Capital :**

(vi) Rupees 2,84.25 lakhs were surrendered in March 1995 ; ultimate saving in the voted grant was Rs. 2,94.92 lakhs.

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

Head	Total grant	Actual expenditure	Excess + Saving —
	(In lakhs of rupees)		
4058—Capital Outlay on Stationery and Printing—			
103—Government Presses—			
(1) 03—Replacement of Machinery—Setting up of repair and Maintenance Workshop—			
O	1,49.50		
R	-1,49.50		
(2) 02—Purchase of Printing Machines, Allied Machinery and Equipments for Government Press, S. A. S. Nagar—			
O	1,34.75		
R	-1,34.75		

Withdrawal of the entire provision through reappropriation in March 1995 in the above two cases (serial nos. 1 and 2) was due to non-finalisation of the report of National Productivity Council.

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

The expenditure under this grant includes Rs. 43.54 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 1995 was Rs. 3,62.38 lakhs.

An account of transactions of the Fund is included in Statement No. 16 of the Finance Accounts 1994-95.

## Grant No. 6.—Elections

		Total grant/ appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
<b>Revenue :</b>				
<b>Major heads:</b>				
2015—Elections and				
2075—Miscellaneous General Services				
<b>Voted—</b>				
Original	5,58,63,000	15,43,24,000	13,39,60,220	-2,03,63,780
Supplementary	9,84,61,000			
Amount surrendered during the year (March 1995)				2,54,34,000
<b>Charged—</b>				
Original	1,00,000	1,00,000	..	-1,00,000
Supplementary	..			

Amount surrendered during the year

Notes and comments—

(i) In view of the final saving of Rs. 2,03.64 lakhs in the voted grant, the surrender of Rs. 2,54.34 lakhs in March 1995 proved injudicious.

(ii) In view of the final saving of Rs. 2,03.64 lakhs in the voted grant, the supplementary grant of Rs. 9,84.61 lakhs obtained in March 1995 proved excessive.

(iii) The entire charged appropriation remained unutilized.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
<b>2015—Elections—</b>			
103—Preparation and Printing of Electoral rolls—			
(1)02—Preparation of Identity Cards to Voters—			
S	9,84.58	8,47.06	-1,52.94
R	15.42		

Augmentation of provision by Rs. 15.42 lakhs through reappropriation in March 1995 was due to preparation of photo identity cards of voters.

Reasons for the final saving of Rs. 1,52.94 lakhs have not been intimated (November 1995).



106--Charges for conduct of elections to State/ Union Territory Legislature—					
(2)01—Elections to State Legislature—					
O	1,13.00	}	10.90	9.43	-1.47
R	-1,02.10				

Reduction in provision by Rs. 1,02.10 lakhs through reappropriation in March 1995 was due to non-holding of Vidhan Sabha elections.

105--Charges for conduct of elections to Parliament—					
(3)01—Elections to Parliament—					
O	1,02.00	}	2.10	1.25	-0.85
R	-99.90				

Reduction in provision by Rs. 99.90 lakhs through reappropriation in March 1995 was due to non-holding of Lok Sabha elections.

104--Charges for conduct of elections for Lok Sabha and State/ Union Territory Legislature Assemblies when held simultaneously—					
(4)01—Conduct of simultaneous elections—					
O	1,15.00	}	32.55	26.00	-6.55
R	-82.45				

Reduction in provision by Rs. 82.45 lakhs through reappropriation in March 1995 was due to non-holding of Lok Sabha/Vidhan Sabha elections.

103--Preparation and printing of Electoral rolls—					
(5)01—Electoral rolls					
O	74.30	}	88.30	25.60	-62.70
R	14.00				

Augmentation of provision by Rs. 14 lakhs through reappropriation in March 1995 was due to payment of urgent bills.

Reasons for the final saving of Rs. 62.70 lakhs have not been intimated (November 1995)

2075--Miscellaneous General Services—				
800--Other expenditure—				
(6)01—Elections under the Sikh Gurdwara Act—				
O	36.28	36.28	3.61	-32.67

Reasons for the final saving of Rs. 32.67 lakhs have not been intimated (November 1995)

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

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
2015—Elections—			
101—Election Commission—			
(1)01—Election Commission—			
O	8.20	8.20	—8.20
2075—Miscellaneous General Services—			
800—Other expenditure—			
(2)02—Tribunal under the Sikh Gurdwara Act—			
O	1.03	1.03	—1.03

Reasons for non-utilization of the entire provision in the above cases (serial nos. 1 and 2) have not been intimated (November 1995).

(vi) Excess occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
2015—Elections—			
101—Election Commission—			
(1)02—Charges for conduct of Elections to Gram Panchayats/Panchayat Samities/Zila Parishads—			
S	0.01	0.01	+2,96.59

Reasons for the final excess of Rs. 2,96.59 lakhs have not been intimated (November 1995).

102—Electoral Officers—			
(2)01—Electoral Officers—			
O	1,04.41	1,05.10	1,27.63
R	0.69		
			+22.53

Reasons for the final excess of Rs. 22.53 lakhs have not been intimated (November 1995).

## 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 and				
2040—Sales Tax				
Voted—				
Original	18,91,74,000	34,07,64,000	33,76,63,585	-31,00,415
Supplementary	15,15,90,000			
Amount surrendered during the year				
Charged—				
Original	2,00,000	2,77,000	2,58,463	-18,537
Supplementary	77,000			
Amount surrendered during the year				

*Notes and comments—*

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

Head		Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)				
2039—State Excise—				
001—Direction and Administration—				
(1)01—District Establishment—				
O	4,73.38	4,01.58	4,18.87	+17.29
R	-71.80			

Reduction in provision by Rs. 71.80 lakhs through reappropriation in March 1995 was due to economy measures (Rs. 75 lakhs), partly set off by excess mainly due to increase in rates of lubricants (Rs. 2.50 lakhs)

Reasons for the final excess of Rs. 17.29 lakhs have not been intimated (November 1995).

## 2040—Sales Tax—

## 001—Direction and Administration—

## (2)01—Direction and Administration—

O	4,54.23	4,33.69	4,11.31	-22.38
R	-20.54			

Reduction in provision by Rs. 20.54 lakhs through reappropriation in March 1995 was due to economy measures (Rs. 24.36 lakhs), partly set off by excess due to increase in rates of lubricants (Rs. 2.50 lakhs) and wages (Rs. 1.32 lakhs).

Reasons for the final saving of Rs. 22.33 lakhs have not been intimated (November 1995).

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

2040—Sales Tax—

101—Collection Charges—

01—District Establishment—

O	9,29.42	}	10,46.41	10,20.85	—25.56
S	15.90				
R	1,01.09				

Augmentation of provision by Rs. 1,01.09 lakhs through reappropriation in March 1995 was mainly due to (i) grant of additional dearness allowance to Government employees (Rs. 46 lakhs), (ii) purchase of new vehicles (Rs. 37.90 lakhs), (iii) increase in rates of lubricants (Rs. 15 lakhs), (iv) increase in rates of contingent items (Rs. 2.45 lakhs), (v) payment of professional and special services (Rs. 2 lakhs), (vi) clearance of pending bills of medical reimbursement (Rs. 1.65 lakhs) and (vii) increase in rates of wages (Rs. 1.02 lakhs), partly set off by saving due to economy measures (Rs. 5.04 lakhs).

Reasons for the final saving of Rs. 25.56 lakhs have not been intimated (November 1995).

## Grant No. 8—Finance

	Total grant/ appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Revenue :</b>			
<b>Major heads :</b>			
2047—Other Fiscal Services,			
2049—Interest Payments,			
2052—Secretariat-General Services,			
2054—Treasury and Accounts Administration,			
2070—Other Administrative Services,			
2071—Pensions and other Retirement Benefits,			
2075—Miscellaneous General Services,			
2235—Social Security and Welfare,			
3451—Secretariat-Economic Services and			
3604—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions			
<b>Voted—</b>			
Original	2,62,23,61,000	17,86,51,90,000	17,85,08,66,037
Supplementary	15,24,28,29,000		
<b>Amount surrendered during the year (March 1995)</b>			30,000
<b>Charged—</b>			
Original	12,50,04,06,000	12,50,04,06,000	12,43,69,42,024
Supplementary	..		
<b>Amount surrendered during the year (March 1995)</b>			30,28,000
<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	24,05,35,000	}	36,00,00,000	33,60,03,517	—2,39,96,483
Supplementary	11,94,65,000				
Amount surrendered during the year (March 1995)					
Charged—					
Original	18,91,07,40,000	}	18,91,07,40,000	9,45,73,80,914	—9,45,33,59,086
Supplementary	..				
Amount surrendered during the year (March 1995)					8,65,51,00,000

*Notes and comments—***Revenue :**

(i) In view of the final saving of Rs.1,43.24 lakhs in the voted grant, the supplementary grant of Rs. 15,24,28.29 lakhs obtained in March 1995 proved excessive.

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

Head	Total grant	Actual expenditure	Excess + Saving—		
	(In lakhs of rupees)				
2235—Social Security and Welfare—					
60—Other Social Security and Welfare programmes—					
110—Other Insurance Schemes—					
(1)01—Ex-gratia Payments to Families of Ministers, Government Servants etc. dying in harness—					
O	9,00.00	}	6,00.00	4,72.15	—1,27.85
R	—3,00.00				

Reduction in provision by Rs. 3,00 lakhs through reappropriation in March 1995 was due to decrease in number of victims.

Reasons for the final saving of Rs. 1,27.85 lakhs have not been intimated (November 1995).

2071—Pensions and other  
Retirement Benefits—

## 01—Civil—

102—Commuted value of  
Pensions—(2)01—Commuted value of  
Pensions—

O	15,34.20	}	15,28.95	14,11.70	-1,17.25
R	-5.25				

Reduction in provision by Rs. 5.25 lakhs through reappropriation in March 1995 was due to lesser number of pensioners than anticipated.

Reasons for the final saving of Rs. 1,17.25 lakhs have not been intimated (November 1995).

## 105—Family Pensions—

## (3)01—Family Pensions—

O	21,46.37	}	24,06.36	20,63.73	-3,42.63
R	2,59.99				

Augmentation of provision by Rs. 2,59.99 lakhs through reappropriation in March 1995 was due to increase in the number of pensioners.

Reasons for the final saving of Rs. 3,42.63 lakhs have not been intimated (November 1995).

2054—Treasury and  
Accounts Adminis-  
tration—097—Treasury  
Establishment—(4)01—Treasury  
Establishment—

O	5,46.56	}	6,38.27	4,67.27	-1,71.00
R	91.71				

Augmentation of provision by Rs. 91.71 lakhs through reappropriation in March 1995 was mainly due to (i) grant of additional dearness allowance to Government employees (Rs. 86.66 lakhs), (ii) actual requirement of rent, rates and taxes (Rs. 2.70 lakhs) and (iii) increase in the rates of daily wages (Rs. 1.14 lakhs).

Reasons for the final saving of Rs. 1,71 lakhs have not been intimated (November 1995).

2451—Secretariat—  
Economic Services—

## 092—Other Offices—

(5)02—State Finance  
Commission—

O	46.42	}	25.36	22.35	-3.01
R	-21.06				

Reduction in provision by Rs. 21.06 lakhs through reappropriation in March 1995 was mainly due to (i) post remaining vacant (Rs. 15.46 lakhs) and (ii) economy measures (Rs. 7 lakhs), partly set off by excess based on actual requirement (Rs. 1.51 lakhs).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
2070—Other Administrative Services—			
800—Other expenditure—			
(1)02—Lump sum provision for meeting expenditure to deal with Special Problems—			
O	50,00.00	18,76.57	..
R	-31,23.43		
			-18,76.57

Reduction in provision by Rs. 31,23.43 lakhs through reappropriation in March 1995 was attributed to the sanction of the actual amounts in different demands through supplementary provision.

3604—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions—

200—Other Miscellaneous Compensation and Assignments—

(2)01—Grant-in-aid to Punjab State Agricultural Marketing Board and Market committees in lieu of loss of interest on the deposits kept in personal Ledger Account—

O	6.48	6.48	..	-6.48
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Reasons for non-utilization of the entire provision in the above two cases (serial nos. 1 and 2) have not been intimated (November 1995).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
2071—Pensions and other Retirement Benefits—			
01—Civil—			
109—Pensions to Employees of state aided Educational Institutions—			
01—Pensions to Employees of state aided Educational Institutions—			
O	2.89	..	..
R	-2.89		
			..



Withdrawal of the entire provision through reappropriation in March 1995 was due to lesser number of pensioners than anticipated.

(v) Excess occurred mainly under ;—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
2071—Pensions and other Retirement Benefits—			
01—Civil—			
101—Superannuation and Retirement Allowances—			
(1)01—Pensions and other retirement benefits—			
O	1,14,87.97	1,52,36.21	+18,81.89
R	18,66.35		
	1,33,54.32		

Augmentation of provision by Rs. 18,66.35 lakhs through reappropriation in March 1995 was due to increase in the number of pensioners than anticipated.

Reasons for the final excess of Rs. 18,81.89 lakhs have not been intimated (November 1995).

104—Gratuities—			
(2)01—Gratuities—			
O	20,38.14	23,05.82	-1,59.82
R	4,27.50		
	24,65.64		

Augmentation of provision by Rs. 4,27.50 lakhs through reappropriation in March 1995 was due to increase in the number of pensioners than anticipated.

Reasons for the final saving of Rs. 1,59.82 lakhs have not been intimated (November 1995).

103—Compassionate allowance—			
(3)01—Compassionate allowance—			
O	30.72	57.67	-47.02
R	73.97		
	1,04.69		

Augmentation of provision by Rs. 73.97 lakhs through reappropriation in March 1995 was based on actual requirement.

Reasons for the final saving of Rs. 47.02 lakhs have not been intimated (November 1995).

2075—Miscellaneous General Services—			
103—State Lotteries—			
(4)01—Prizes—			
O	9,40.97	15,41,73.68	+8,04.42
S	15,24,28.29		
	15,33,69.26		

Reasons for the final excess of Rs. 8,04.42 lakhs have not been intimated (November 1995).

## 2070—Other Administrative Services—

## 800—Other expenditure—

## (5)01—Directorate of State Lotteries—

O	1,18.94	}	7,53.89	7,44.23	—9.66
R	6,34.95				

Augmentation of provision by Rs. 6,34.95 lakhs through reappropriation in March 1995 was mainly due to (i) payment of outstanding bills of advertisement, Publicity and printing of tickets (Rs. 5.84 lakhs), (ii) more expenditure on office expenses (Rs. 30.35 lakhs), (iii) increase in rent, rates and taxes (Rs. 5.76 lakhs), (iv) grant of additional dearness allowance to Government employees (Rs. 4.61 lakhs), (v) increase in the rates of daily wages (Rs. 3.25 lakhs), (vi) increase in the rates of lubricants (Rs. 3.05 lakhs) and (vii) clearance of the pending bills of travelling allowance (Rs. 2 lakhs).

## 2047—Other Fiscal Services—

## 103—Promotion of Small Savings—

## (6)01—Direction—

O	7,95.30	}	9,10.64	9,04.99	—5.65
R	1,15.34				

Augmentation of provision by Rs. 1,15.34 lakhs through reappropriation in March 1995 was mainly due to requirement of more funds under 'other charges' (Rs. 1.15 lakhs) and increase in rent, rates and taxes (Rs. 1.16 lakhs), partly set off by saving due to economy measures (Rs. 1.03 lakhs).

## 2235—Social Security and Welfare—

## 60—Other Social Security and Welfare programmes—

## 104—Deposit Linked Insurance Scheme Government P.F.—

## (7)01—Deposit Linked Insurance Scheme—

O	50.00	}	..	83.34	+83.34
R	—50.00				

Reduction in provision by Rs. 50 lakhs through reappropriation in March 1995 was based on actual requirement.

Reasons for the final excess of Rs. 83.34 lakhs have not been intimated (November 1995).

## Charged—

(vi) Rupees 30.28 lakhs were surrendered in March 1995 ; ultimate saving in the charged appropriation was Rs. 6,34.64 lakhs.

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

Head		Total appropriation	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)				
2049—Interest Payments—				
04—Interest on Loans and Advances from Central Government—				
104—Interest on Loans for Non-Plan Schemes—				
(1)01—Special Medium Term Loans to cover gap in resources—				
O	1,82,47.82	65,05.82	65,05.82	..
R	—1,17,42.00			
Reduction in provision by Rs. 1,17,42 lakhs through reappropriation in March 1995 was based on actual requirement as per claims preferred by Government of India.				
01—Interest on Market Loans—				
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	40,00.00	35,00.00	32,96.58	—2,03.42
R	—5,00.00			
Reduction in provision by Rs. 5,00 lakhs through reappropriation in March 1995 was based on actual requirement.				
Reasons for the final saving of Rs. 2,03.42 lakhs have not been intimated (November 1995).				
101—Interest on Market Loans—				
(3) 01—Interest on Market Loans—				
O	54,55.60	57,37.33	51,38.94	—5,98.39
R	2,81.73			
Augmentation of provision by Rs. 2,81.73 lakhs through reappropriation in March 1995 was based on actual requirement.				
Reasons for the final saving of Rs. 5,98.39 lakhs have not been intimated (November 1995).				
200—Interest on Other Internal Debts—				
(4) 02—Interest on Ways and Means Advances and over draft/short fall from Reserve Bank of India—				
O	2,00.00	1,00.00	80.43	—19.57
R	—1,00.00			

Reduction in provision by Rs. 1,00 lakhs through reappropriation in March 1995 was based on actual requirement.

Reasons for the final saving of Rs. 19.57 lakhs have not been intimated (November 1995).

- 04—Interest on Loans and  
Advances from Central  
Government—
- 104—Interest on Loans for  
Non-Plan Schemes—
- (5) 02—Share of Small Savings  
Collections—

O	2,46,08.63	}	2,44,45.45	2,44,45.45	..
R	-1,63.18				

Reduction in provision by Rs. 1,63.18 lakhs through reappropriation in March 1995 was based on actual requirement.

(viii) Excess occurred mainly under :—

Head	Total appropriation	Actual expenditure	Excess + Saving—		
			(In lakhs of rupees)		
2049—Interest Payments—					
04—Interest on Loans and Advances from Central Government—					
101—Interest on Loans for State/ Union Territory Plan Schemes—					
(1)01—Interest on Block Loans—					
O	5,40,80.64	}	6,44,77.08	6,44,76.98	-0.10
R	1,03,96.44				

Augmentation of provision by Rs. 1,03,96.44 lakhs through reappropriation in March 1995 was based on actual requirement as per claims preferred by Government of India.

- 03—Interest on Small Savings,  
Provident Funds etc.—
- 104—Interest on State Provident  
Funds—
- (2) 01—Interest on General  
Provident Fund—

O	1,31,79.94	}	1,48,57.09	1,50,21.74	+1,64.65
R	16,77.15				

Augmentation of provision by Rs. 16,77.15 lakhs through reappropriation in March 1995 was based on actual requirement.

Reasons for the final excess of Rs. 1,64.65 lakhs have not been intimated (November 1995).

01—Interest on Internal Debt—				
200—Interest on Other Internal Debts—				
(3)07—Loans from National Co-operative Development and Warehousing Corporation—				
O	6,00.00	}	6,62.21	6,62.21
R	62.21			

Augmentation of provision by Rs. 62.21 lakhs through reappropriation in March 1995 was based on actual requirement as per claims preferred by National Co-operative Development Corporation.

(4)03—Loans from the National Agricultural credit (long term operation) Fund of Reserve Bank of India—				
O	58.41	}	79.41	79.02
R	21.00			

Augmentation of provision by Rs. 21 lakhs through reappropriation in March 1995 was based on actual requirement.

04—Interest on Loans and Advances from Central Government—				
103—Interest on Loans for Centrally Sponsored Plan Schemes—				
(5)07—Flood control and Anti-Sea Erosion Projects—				
O	97.30	}	1,15.30	1,15.30
R	18.00			

Augmentation of provision by Rs. 18 lakhs through reappropriation in March 1995 was based on actual requirement.

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

Head	Total appropriation	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
2049—Interest Payments—			
05—Interest on Reserve Funds—			
101—Interest on Depreciation Renewal Reserve Funds—			
02—Depreciation Reserve Fund— (Motor Transport)			
O	..	44.85	+44.85

Reasons for incurring expenditure without provision of funds have not been intimated (November 1995).

Capital :

(x) In view of the final saving of Rs. 2,39.96 lakhs in the voted grant, the supplementary grant of Rs. 11,94.65 lakhs obtained in March 1995 proved excessive.

(xi) Saving in the voted grant [partly set off by excess as mentioned in note (xii) below] occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
7610—Loans to Government Servants etc.—			
201—House Building Advances—			
(1)01—Advance to officers of All India Services—			
O	15,30.00	18,11.36	—1,18.64
S	4,00.00		
	19,30.00		

Reasons for the final saving of Rs. 1,18.64 lakhs have not been intimated (November 1995).

202—Advances for purchase of Motor Conveyances—			
(2)01—Advances for purchase of Motor conveyances of Government Servants—			
O	7,90.00	9,52.29	—77.71
S	2,40.00		
	10,30.00		

Reasons for the final saving of Rs. 77.71 lakhs have not been intimated (November 1995).

7615—Miscellaneous Loans—			
200—Miscellaneous Loans—			
(3)02—Loans to M. L. A's/M. L. C's for purchase of Motor Conveyances—			
O	45.00	3.75	—41.25
	45.00		

Reasons for the final saving of Rs. 41.25 lakhs have not been intimated (November 1995).

(4)01—Loans to M. L. A's/M. L. C's for Construction of Houses—			
O	40.00	8.29	—31.71
	40.00		

Reasons for the final saving of Rs. 31.71 lakhs have not been intimated (November 1995).

(xii) Excess occurred under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
7610—Loans to Government Servants etc.—			
800—Other Advances—			
(5)02—Other Advances—			
O	0.05	5,84.02	+29.57
S	5,54.40		
	5,54.45		

Reasons for the final excess of Rs. 29.57 lakhs have not been intimated (November 1995).

## Charged—

(xiii) Rupees 8,65,51 lakhs were surrendered in March 1995; ultimate saving in the charged appropriation was Rs. 9,45,33.59 lakhs.

(xiv) Saving in the charged appropriation (partly set off by excess under other head as mentioned in notes (xvi) and (xvii) below) occurred mainly under:—

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	9,87,06.00	1,21,92.00	..
R	—8,65,14.00		

Reduction in provision by Rs. 8,65,14 lakhs through reappropriation in March 1995 was based on actual requirement.

(2)110—Ways and Means Advances from the Reserve Bank of India—

O	5,00,00.00	5,00,00.00	4,51,30.54	—48,69.46
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Reasons for the final saving of Rs. 48,69.46 lakhs have not been intimated (November 1995).

(3)101—Market Loans—

O	1,39.66	1,39.65	2.79	—1,36.86
R	—0.01			

Reasons for the final saving of Rs. 1,36.86 lakhs have not been intimated (November 1995).

6004—Loans and Advances from the Central Government—

01—Non-Plan Loans—

800—Other Loans—

(4)02—Loans for Agriculture Manures and Fertilizers—

O	30,00.00	30,00.00	25.00	—29,75.00
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Reasons for the final saving of Rs. 29,75 lakhs have not been intimated (November 1995).

(5)101—Loans to cover gap in resources—

O	61,62.53	39,03.20	39,03.20	..
R	—22,59.33			

Reduction in provision by Rs. 22,59.33 lakhs through reappropriation in March 1995 was based on actual requirement.

(xv) An instance where the entire provision remained unutilized 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	—1.00

Reasons for non-utilization of the entire provision have not been intimated (November 1995).

(xvi) Excess occurred mainly under :—

Head	Total appropriation	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
6004—Loans and Advances from the Central Government—			
02—Loans for State/Union Territory Plan Schemes—			
(1)101—Block Loans—			
O	2,18,59.90	2,40,58.95	2,39,54.35
R	21,99.05		

Augmentation of provision by Rs. 21,99.05 lakhs through reappropriation in March 1995 was based on actual requirement.

Reasons for the final saving of Rs 1,04.60 lakhs have not been intimated (November 1995).

6003—Internal debt of the State Government—

(2)108—Loans from National Co-operative Development Corporation —

O	5,50.00	5,84.74	5,84.74
R	34.74		

Augmentation of provision by Rs. 34.74 lakhs through reappropriation in March 1995 was based on actual requirement as per claims preferred by National Co-operative Development Corporation.



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

Head	Total appropriation	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
6004—Loans and Advances from the Central Government—			
01—Non-Plan Loans—			
800—Other Loans—			
(1)03—Loans for Police — Raising of Tenth India Reserve Battalions —			
0	..	67.60	+67.60
04—Loans for Centrally Sponsored Plan Schemes —			
800—Other Loans—			
(2)12—Food Storage and Warehousing Rural Godown Programme—			
0	..	37.00	+37.00

Reasons for incurring expenditure without provision of funds in the above two cases (serial nos. 1 and 2) have not been intimated (November 1995).

(xviii) 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 1994-95, no contribution was made.

The balance at credit of these Funds on 31st March 1995 were shown below:—

(In lakhs of rupees)

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

For details please see Annexure of Statement No. 19 of Finance Accounts 1994-95.

## Grant No. 9—Food and Supplies

		Total grant/ appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
<b>Revenue :</b>				
<b>Major head :</b>				
<b>3456—Civil Supplies</b>				
<b>Voted—</b>				
Original	6,44,43,000	6,44,43,000	5,86,50,447	—57,92,553
Supplementary	..			
Amount surrendered during the year (March 1995)				5,69,000
<b>Charged—</b>				
Original	1,00,000	1,00,000	..	—1,00,000
Supplementary	..			
Amount surrendered during the year				..
<b>Capital :</b>				
<b>Major head :</b>				
<b>4408—Capital Outlay on food Storage and Warehousing</b>				
<b>Voted—</b>				
Original	9,87,04,08,000	11,56,50,25,000	11,48,05,42,926	—8,44,82,074
Supplementary	1,69,46,17,000			
Amount surrendered during the year (March 1995)				5,10,000
<b>Charged—</b>				
Original	2,50,000	2,50,000	1,95,005	—54,995
Supplementary	..			
Amount surrendered during the year				..
<b>Notes and comments—</b>				

**Revenue :**

(i) Rupees 5.69 lakhs were surrendered in March 1995 ; ultimate saving in the voted grant was Rs. 57.93 lakhs.

(ii) The entire charged appropriation remained unutilized. This is the fourth year in succession that no expenditure was incurred against the charged appropriation.

(iii) Saving occurred mainly under :—

Head		Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)				
3456—Civil Supplies —				
001—Direction and Administration—				
O	6,13.31	6,09.59	5,64.51	—45.08
R	—3.72			

Reduction in provision by Rs. 3.72 lakhs through reappropriation in March 1995 was mainly due to non-drawal of arrear of additional dearness allowance (Rs. 5 lakhs), partly set off by excess mainly due to increase in rates of contingent articles (Rs. 1 lakh).

Reasons for the final saving of Rs. 45.08 lakhs have not been intimated (November 1995).

Capital :

(iv) Rupees 5.10 lakhs were surrendered in March 1995 ; ultimate saving in the voted grant was Rs. 8.45 crores.

(v) In view of the final saving of Rs. 8.45 crores in the voted grant, the supplementary grant of Rs. 1,69.46 crores obtained in March 1995 proved excessive.

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

Head		Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)				
4408—Capital Outlay on food Storage and Warehousing—				
01—Food—				
101—Procurement and Supply —				
O	9,87,04.08	11,56,45.15	11,48,05.43	—8,39.72
S	1,69,46.17			
R	—5.10			

Reduction in provision by Rs. 5.10 lakhs through reappropriation in March 1995 was due to (i) non-drawal of arrear of additional dearness allowance (Rs. 9.40 lakhs) and (ii) economy measures (Rs. 2.72 lakhs), partly set off by excess mainly due to (i) clearance of pending bills of medical reimbursement (Rs. 2.39 lakhs), (ii) increase in rates of contingent articles (Rs. 2.21 lakhs) and (iii) more expenditure on travel expenses (Rs. 1.51 lakhs).

Reasons for the final saving of Rs. 8,39.72 lakhs have not been intimated (November 1995).

(vii) *Foodgrains Reserve Fund*:—The Fund is intended to meet the cost of construction of storage godowns for proper and scientific storage of foodgrains. The fund was fed by a storage surcharge levied at the rate of Rs. 2 per quintal on exports of broken rice and the receipts of that surcharge were credited 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 1994-95. The balance at the credit of the Fund as on 31st March 1995. was Rs. 39.75 lakhs.

An account of transactions relating to the Fund is included in the Statement No. 16 of the Finance Account, 1994-95.

(viii) Excessive provision of Funds leading to large savings in the voted grant both under Revenue and Capital during the years 1988-89 to 1993-94 are detailed below: —

Year	Total grant	Actual expenditure	Saving	Percentage of Saving (Rounded)
	(In lakhs of rupees)			
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
1992-93				
Revenue	6,49.89	4,70.83	1,79.06	28
Capital	7,40,42.51	4,76,11.52	2,64,30.99	36
1993-94				
Revenue	6,81.92	5,62.28	1,19.64	18
Capital	8,49,91.06	8,43,06.47	6,84.59	1

## Grant No. 10—General Administration

	Total grant/ appropriation	Actual expenditure	Excess + Saving —	
	Rs.	Rs.	Rs.	
Revenue :				
Major heads:				
2012—President/Vice-President/ Governor, Administrator of Union Territories,				
2013—Council of Ministers,				
2052—Secretariat— General Services,				
2053—District Administration,				
2070—Other Administrative Services,				
2075—Miscellaneous General Services,				
2235—Social Security and Welfare,				
2251—Secretariat— Social Services and				
3451—Secretariat— Economic Services				
Voted—				
Original	29,97,14,000	31,55,96,000	31,05,34,416	—50,61,584
Supplementary	1,58,82,000			
Amount surrendered during the year				..
Charged—				
Original	98,02,000	1,12,33,000	1,05,58,643	—6,74,357
Supplementary	14,31,000			
Amount surrendered during the year				..
Notes and comments—				

(i) In view of the final saving of Rs. 50.62 lakhs in the voted grant, the supplementary grant of Rs. 1,58.82 lakhs obtained in March 1995 proved excessive.

(ii) In view of the final saving of Rs. 6.74 lakhs in the charged appropriation, the supplementary appropriation of Rs. 14.31 lakhs obtained in March 1995 proved excessive.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
2013—Council of Ministers—			
101—Salary of Ministers and Deputy Ministers—			
(1)01—Salary of Ministers and Deputy Ministers—			
O	65.00	35.00	31.39
R	—30.00		
			—3.61

Reduction in provision by Rs. 30 lakhs through reappropriation in March 1995 was due to cut imposed by the Finance department.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
2013—Council of Ministers—			
102—Sumptuary and other Allowances—			
(1) 01—Sumptuary and other Allowances—			
0	18.00	18.00	..
			—18.00
2075—Miscellaneous General Services—			
104—Pensions and awards in consideration of distinguished services—			
(2)01—Pensions and awards in consideration of distinguished services—			
O	11.60	2.35	..
R	—9.25		
			—2.35

Reduction in provision by Rs. 9.25 lakhs through reappropriation in March 1995 was mainly due to distribution of less awards than anticipated.

800—Other expenditure—

(3)03—Grants and contributions to other Governments—

O	2.00	2.00	..	—2.00
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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. (November 1995)

(v) Excess occurred mainly under :—

Head		Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)	
2052—Secretariat— General Services—				
090—Secretariat—				
(1)01—General Services— Secretariat—				
O	12,56.45	13,70.92	13,64.78	—6.14
S	72.11			
R	42.36			

Augmentation of provision by Rs. 42.36 lakhs through reappropriation in March 1995 was mainly due to (i) clearance of pending bills of medical reimbursement (Rs. 29.94 lakhs), (ii) clearance of pending bills of hospitality and entertainment (Rs. 6.78 lakhs), (iii) payment of arrears on account of revision of pay scales of Government employees (Rs. 3.92 lakhs) and (iv) more expenditure on lubricants (Rs. 3 lakhs), partly set off by saving mainly due to less touring (Rs. 1 lakh).

092—Other offices—

(2)01—Directorate of  
Staff Inspection Unit—

O	65.28	81.10	79.57	—1.53
R	15.82			

Augmentation of provision by Rs. 15.82 lakhs through reappropriation in March 1995 was mainly due to more expenditure on professional and special services (Rs. 35 lakhs), partly set off by saving due to posts remaining vacant (Rs. 19.33 lakhs).

## Grant No. 11—Health and Family Welfare

	Total grant/ appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Revenue :</b>			
<b>Major heads :</b>			
2210—Medical and Public Health,			
2211—Family Welfare and			
2235—Social Security and Welfare			
<b>Voted—</b>			
Original	2,32,33,02,000	2,27,53,65,388	-14,26,87,612
Supplementary	9,47,51,000		
Amount surrendered during the year (March 1995)			46,97,000
<b>Charged—</b>			
Original	7,80,000	13,04,236	-8,54,764
Supplementary	13,79,000		
Amount surrendered during the year			..

**Notes and comments—**

(i) In view of the final saving of Rs. 14,26.88 lakhs in the voted grant, the supplementary grant of Rs. 9,47.51 lakhs obtained in March 1995 proved unnecessary.

(ii) Rupees 46.97 lakhs were surrendered in March 1995; ultimate saving in the voted grant was Rs. 14,26.88 lakhs.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
<b>2211—Family Welfare—</b>			
<b>101—Rural Family Welfare Services—</b>			
<b>(1)01—Rural Family Welfare Services—</b>			
<b>(Centrally Sponsored Scheme)</b>			
O	7,00.00	7,00.00	4,37.61
			-2,62.39

Last year too, there was a saving of Rs. 1,63.67 lakhs.

Reasons for the final saving of Rs. 2,62.39 lakhs have not been intimated (November 1995).



800—Other expenditure—  
(2)02—World Bank Aided.  
Project Training and  
Manpower Development—  
(Centrally Sponsored Scheme)

O	5,13.00	5,13.00	3,55.39	—1,57.61
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There was a saving of Rs. 1,27.57 lakhs during 1993-94.

Reasons for the final saving of Rs. 1,57.61 lakhs have not been intimated (November 1995).

200—Other Services and  
Supplies—  
(3)01—Other Services and  
Supplies—  
(Centrally Sponsored Scheme)

O	2,00.00	2,00.00	1,26.34	—73.66
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Reasons for the final saving of Rs. 73.66 lakhs have not been intimated (November 1995).

800—Other expenditure—  
(4)01—Compensation—  
(Centrally Sponsored Scheme)

O	50.00	50.00	0.26	—49.74
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Reasons for the final saving of Rs. 49.74 lakhs have not been intimated (November 1995).

108—Selected Area Programme  
(Including India Population  
Project)—

(5)01—Health Guide Scheme—

(Centrally Sponsored Scheme)

O	68.00	68.00	23.20	—44.80
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Reasons for the final saving of Rs. 44.80 lakhs have not been intimated (November 1995).

102—Urban Family Welfare  
Services—

(6)02—Revamping of Organisation  
of Services of delivery—

(Centrally Sponsored Scheme)

O	1,35.00	1,35.00	96.82	—38.18
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Reasons for the final saving of Rs. 38.18 lakhs have not been intimated (November 1995).

001—Direction and  
Administration—

(7)01—State/Districts  
Family Welfare—

(Centrally Sponsored Scheme)

O	1,37.10	1,37.10	1,04.03	—33.07
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Reasons for the final saving of Rs. 33.07 lakhs have not been intimated (November 1995).

## 105—Compensation—

(8) 01—Compensation—  
(Centrally Sponsored Scheme)

O	2,60.00	2,60.00	2,28.26	—31.74
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There was also a saving of Rs. 23.70 lakhs during 1993-94.

Reasons for the final saving of Rs. 31.74 lakhs have not been intimated (November 1995).

## 106—Mass Education—

(9) 01—Mass Education—  
(Centrally Sponsored Scheme)

O	1,00.00	1,00.00	68.57	—31.43
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Last year too, there was a saving of Rs. 59.97 lakhs.

Reasons for the final saving of Rs. 31.43 lakhs have not been intimated (November 1995).

001—Direction and  
Administration—(10) 01—Direction and  
Administration—

O	1,22.30	1,22.30	97.20	—25.10
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Reasons for the final saving of Rs. 25.10 lakhs have not been intimated (November 1995).

2210—Medical and Public  
Health—

## 03—Rural Health Services—

## Allopathy—

## 102—Subsidiary Health Centres—

## (11) 01—Subsidiary Health Centres—

O	30,43.36	} 31,43.36	28,99.42	—2,43.94
S	1,00.00			

Reasons for the final saving of Rs. 2,43.94 lakhs have not been intimated (November 1995).

110—Hospitals and  
Dispensaries—(12) 04—Opening/Establishment  
of P.H.C. by Upgrading  
existing S.H.Cs.—

O	3,30.00	3,30.00	87.11	—2,42.89
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Reasons for the final saving of Rs. 2,42.89 lakhs have not been intimated (November 1995).

## 01—Urban Health Services—

## 110—Hospitals and Dispensaries—

(13) 01—Medical Relief to Shri  
Guru Teg Bahadur  
Hospital, Amritsar—

O	7,48.05	} 7,54.23	5,97.58	—1,56.65
R	6.18			

Augmentation of provision by Rs. 6.18 lakhs through reappropriation in March 1995 was due to (i) increase in the rates of Machinery and Equipment (Rs. 12 lakhs), (ii) increased rates of contingent articles (Rs. 5.22 lakhs), (iii) payment of additional dearness allowance to Government employees (Rs. 4 lakhs), (iv) increase in upkeep charges (Rs. 1.60 lakhs) and (v) increased rates of medicines (Rs. 1.15 lakhs), partly set off by saving due to less expenditure on contingent articles (Rs. 12 lakhs) and economy measures (Rs. 9.29 lakhs).

Reasons for the final saving of Rs. 1,56.65 lakhs have not been intimated (November 1995).

(14) A—37—Revamping of  
Emergency Medical  
Care Services in  
the selected Institutions  
in the State—

O	2,75.00	2,75.00	1,42.51	—1,32.49
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Reasons for the final saving of Rs. 1,32.49 lakhs have not been intimated (November 1995).

05—Medical Education,  
Training and Research—

105—Allopathy—

(15) 06—Shri Guru Gobind Singh  
Medical College, Faridkot—

O	3,64.80	}	3,61.19	2,36.29	—1,24.90
R	—3.61				

Reduction in provision by Rs. 3.61 lakhs through reappropriation in March 1995 was due mainly to posts remaining vacant (Rs. 20 lakhs), partly set off by saving due mainly to increased rates of contingent articles (Rs. 15.84 lakhs).

Reasons for the final saving of Rs. 1,24.90 lakhs have not been intimated (November 1995).

(16) 01—Glancy Medical  
College, Amritsar—

O	6,61.60	}	7,38.40	6,08.99	—1,29.41
S	68.74				
R	8.06				

Augmentation of provision by Rs. 8.06 lakhs through reappropriation in March 1995 was due mainly to (i) increase in the rates of stipend (Rs. 14.23 lakhs) and (ii) increase in the rates of contingent articles (Rs. 1.31 lakhs), partly set off by saving due to posts remaining vacant (Rs. 8.75 lakhs).

Reasons for the final saving of Rs. 1,29.41 lakhs have not been intimated (November 1995).

04—Rural Health Services—  
Other Systems of medicine—

102—Homoeopathy—

(17) 02—Opening of Homoeopathic  
Dispensaries in the State—

O	1,05.00	}	57.88	20.21	—37.67
R	—47.12				

Reduction in provision by Rs. 47.12 lakhs through reappropriation in March 1995 was due to non-sanction of new Homoeopathic dispensaries by the Government (Rs. 51.72 lakhs), partly set off by excess due mainly to (i) increase in the rates of medicine (Rs. 2.75 lakhs) and (ii) actual requirement of contingent articles (Rs. 1.27 lakhs).

Reasons for the final saving of Rs. 37.67 lakhs have not been intimated (November 1995).

06—Public Health—				
101—Prevention and Control of diseases—				
(18) 04—Prevention and Control of Diseases—AIDS—				
(Centrally Sponsored Scheme)				
O	1,12.00	1,12.00	33.18	—78.82
Reasons for the final saving of Rs. 78.82 lakhs have not been intimated (November 1995).				
04—Rural Health Services—				
Other Systems of medicine—				
101—Ayurveda—				
(19) 01—Rural Dispensaries—				
O	6,33.28	6,33.28	5,61.58	—71.70
Reasons for the final saving of Rs. 71.70 lakhs have not been intimated (November 1995).				
01—Urban Health Services—				
Allopathy—				
110—Hospital and Dispensaries—				
(20) 33—Upgradation of existing Hospitals—				
O	1,00.00	1,00.00	48.97	—51.03
Reasons for the final saving of Rs. 51.03 lakhs have not been intimated (November 1995).				
03—Rural Health Services—				
Allopathy—				
110—Hospitals and Dispensaries—				
(21) 03—Opening of New Sub-Centres—				
O	70.00	70.00	26.50	—43.50
Reasons for the final saving of Rs. 43.50 lakhs have not been intimated (November 1995).				
01—Urban Health Services—				
Allopathy—				
110—Hospital and Dispensaries—				
(22) 32—Provincialisation of Local Bodies, Hospitals/Dispensaries—				
O	42.00	42.00	3.42	—38.58
Reasons for the final saving of Rs. 38.58 lakhs have not been intimated (November 1995).				

## 03—Rural Health Services—

## Allopathy—

110—Hospitals and  
Dispensaries—(23)02—Establishment of  
Community Health Centres—

O	1,00.00	[ 1,00.00	62.94	—37.06
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Reasons for the final saving of Rs. 37.06 lakhs have not been intimated (November 1995).

## 01—Urban Health Services—

## Allopathy—

## 110—Hospital and Dispensaries—

(24)16—Medical Relief to Shri  
Guru Gobind Singh  
Hospital, Faridkot—

O	1,77.85	}	1,81.89	1,42.48	—39.41
R	4.04				

Augmentation of provision by Rs. 4.04 lakhs through reappropriation in March 1995 was due mainly to purchase of Ambulance.

Reasons for the final saving of Rs. 39.41 lakhs have not been intimated (November 1995).

## 02—Urban Health Services—

## Other systems of medicines—

## 102—Homoeopathy—

## (25)02—Other Hospitals and Dispensaries—

O	69.82	}	70.93	35.44	—35.49
R	1.11				

Augmentation of provision by Rs. 1.11 lakhs through reappropriation in March 1995 was due mainly to grant of additional dearness allowance to Government employees.

Reasons for the final saving of Rs. 35.49 lakhs have not been intimated (November 1995).

## 01—Urban Health Services—

## Allopathy—

## 110—Hospital and Dispensaries—

(26)19—Setting up of School of  
Nursing at Guru Gobind  
Singh Medical College,  
Faridkot—

O	39.00	}	34.46	4.99	—29.47
R	4.54				

Reduction in provision by Rs. 4.54 lakhs through reappropriation in March 1995 was due to cut imposed by the Government (Rs. 9.56 lakhs), partly set off by excess due mainly to increase in the rates of 'Machinery and Equipment' (Rs. 5 lakhs).

Reasons for the final saving of Rs. 29.47 lakhs have not been intimated (November 1995).

## (27) 23—Strengthening of Existing Dispensaries/Institutions in the Medium Towns—

O	34.00	34.00	0.77	—33.23
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Reasons for the final saving of Rs. 33.23 lakhs have not been intimated (November 1995).

## (28) 20—Setting up of B.Sc. Nursing Classes at Medical Colleges, Amritsar and Patiala—

O	32.00	} 26.60	1.48	—25.12
R	—5.40			

Reduction in provision by Rs. 5.40 lakhs through reappropriation in March 1995 was due to discontinuance of the scheme.

Reasons for the final saving of Rs. 25.12 lakhs have not been intimated (November 1995).

## (29) 41—Medical Relief to T.B. Clinics and Sanitoria—

(Centrally Sponsored Scheme)

O	60.00	60.00	30.53	—29.47
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Reasons for the final saving of Rs. 29.47 lakhs have not been intimated (November 1995).

## 80—General—

## 004—Health Statistics and Evaluation—

## (30) 02—World Bank Assistance Project for Training and Manpower Development Project—

O	52.00	52.00	23.27	—28.73
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Reasons for the final saving of Rs. 28.73 lakhs have not been intimated (November 1995).

## 06—Public Health—

## 101—Prevention and Control of diseases—

## (31) 06—National Cancer Control Programme—

(Centrally Sponsored Scheme)

O	30.00	30.00	1.37	—28.63
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Reasons for the final saving of Rs. 28.63 lakhs have not been intimated (November 1995).

## 04—Rural Health Services—

Other Systems of medicine—

## 101—Ayurveda—

## (32) 05—District Plan Schemes—

O	30.00	30.00	1.45	—28.55
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Reasons for the final saving of Rs. 28.55 lakhs have not been intimated (November 1995).

## 01—Urban Health Services—

## Allopathy—

## 110—Hospital and Dispensaries—

## (33) 39—Strengthening of School Health Clinics—

O	40.00	40.00	13.45	—26.55
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Reasons for the final saving of Rs. 26.55 lakhs have not been intimated (November 1995).

## 06—Public Health—

## 101—Prevention and Control of Diseases—

## (34) 05—Additional Laboratory Technicians at each P.H.C.—

(Centrally Sponsored Scheme)

O	26.00	26.00	0.07	—25.93
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Reasons for the final saving of Rs. 25.93 lakhs have not been intimated (November 1995).

## 01—Urban Health Services—

## Allopathy—

## 110—Hospital and Dispensaries—

## (35) 06—Medical Relief to T.B. Clinics, Sanatoria, Amritsar and Patiala—

O	1,23.96	} 1,34.82	99.87	—34.95
R	10.86			

Augmentation of provision by Rs. 10.86 lakhs through reappropriation in March 1995 was due mainly to grant of additional dearness allowance to Government employees.

Reasons for the final saving of Rs. 34.95 lakhs have not been intimated (November 1995).

## (36) 03—Medical Relief to Mental Hospital, Amritsar—

O	2,00.40	2,00.40	1,77.28	—23.12
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Reasons for the final saving of Rs. 23.12 lakhs have not been intimated (November 1995).

## 06—Public Health—

## 101—Prevention and Control of diseases—

## (37) 03—Mass Vaccination in Tuberculosis Programme—

O	59.06	59.06	36.06	—23.00
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Reasons for the final saving of Rs. 23 lakhs have not been intimated (November 1995).

05—Medical Education,  
Training and Research—

## 105—Allopathy—

## (38) 03—Dental College, Amritsar—

O	1,11.50	}	1,05.93	78.09	—27.84
R	—5.57				

Reduction in provision by Rs. 5.57 lakhs through reappropriation in March 1995 was due mainly to (i) posts remaining vacant (Rs. 10 lakhs), (ii) economy measures (Rs. 1.18 lakhs), partly set off by excess due mainly to increase in rates of stipend (Rs. 5 lakhs).

Reasons for the final saving of Rs. 27.84 lakhs have not been intimated (November 1995).

## 06—Public Health—

101—Prevention and Control  
of diseases—(39) 02—National Programme for  
the Control of Visual  
Blindness—

## (Centrally Sponsored Scheme)

O	35.50	35.50	15.24	—20.26
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Reasons for the final saving of Rs. 20.26 lakhs have not been intimated (November 1995).

05—Medical Education,  
Training and Research—

## 105—Allopathy—

(40) 02—Government Medical  
College, Patiala—

O	6,76.05	}	5,84.19	6,73.07	+88.88
R	—91.86				

Reduction in provision by Rs. 91.86 lakhs through reappropriation in March 1995 was due mainly to economy measures (Rs. 94.58 lakhs), partly set off by excess due mainly to increase in the rates of contingent articles (Rs. 0.88 lakh).

Reasons for the final excess of Rs. 88.88 lakhs have not been intimated (November 1995).

2235—Social Security  
and Welfare—60—Other Social Security  
and Welfare programmes—

## 110—Other Insurance Schemes—

(41) 04—Reimbursement of Medical  
Expenses to Punjab  
Government Pensioners—

O	1,35.79	}	1,91.09	1,63.67	—27.42
S	55.30				

Reasons for the final saving of Rs. 27.42 lakhs have not been intimated (November 1995).



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

Head	Total grant	Actual expenditure	Excess+ Saving—
2210—Medical and Public Health—		(In lakhs of rupees)	
01—Urban Health Services—			
Allopathy—			
102—Employees State Insurance Scheme—			
(1) 01—Employees State Insurance Scheme—			
(Centrally Sponsored Scheme)			
O	1,75.00	1,75.00	.. —1,75.00
03—Rural Health Services—			
Allopathy—			
103—Primary Health Centres—			
(2) 04—Establishment of Community Health Centres—			
O	45.00	45.00	.. —45.00
02—Urban Health Services—			
Other systems of medicine—			
101—Ayurveda—			
(3) 01—Establishment of Post-Graduate Institute in Ayurvedic College, Patiala—			
(Centrally Sponsored Scheme)			
O	40.00	40.00	.. —40.00
01—Urban Health Services—			
Allopathy—			
110—Hospital and Dispensaries—			
(4)A-22—Opening of New Dispensaries in Urban Slum Area/Other suitable places—			
O	12.00	12.00	.. —12.00
06—Public Health—			
102—Prevention of Food Adulteration—			
(5) 03—Augmentation of food testing Laboratory—			
(Centrally Sponsored Scheme)			
S	11.00	11.00	.. —11.00

(6) 02—Food Laboratories— (Centrally Sponsored Scheme)	₹	9.00	9.00	..	—9.00
01—Urban Health Services— Allopathy—					
110—Hospital and Dispensaries—					
(7) 24—Opening of Psychiatric Clinics at District level Hospitals—	0	7.50	7.50	..	—7.50
(8) 25—Establishment of Physiotherapy units in District level Hospitals—	0	7.50	7.50	..	—7.50
06—Public Health—					
104—Drug Control—					
(9) 01—Drug Control— (Centrally Sponsored Scheme)	₹	7.00	7.00	..	—7.00
01—Urban Health Services— Allopathy—					
110—Hospital and Dispensaries—					
(10) 30—Strengthening of Intensive Care Units at District Hospitals—	0	5.00	5.00	..	—5.00
02—Urban Health Services— Other systems of medicine—					
101—Ayurveda—					
(11) 02—Establishment of Herb Garden at Moti Bagh, Patiala under the Ayurvedic College, Patiala— (Centrally Sponsored Scheme)	0	5.00	5.00	..	—5.00
(12) 03—Establishment of Drug Laboratory at Government Ayurvedic College, Patiala— (Centrally Sponsored Scheme)	0	5.00	5.00	..	—5.00

(13) 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
01—Urban Health Services—				
Allopathy—				
110—Hospital and Dispensaries—				
(14) 26—Providing of Mortuary Vans in District level Hospitals—				
O	4.00	4.00	..	—4.00
(15) 29—Mobile Disaster Scheme—				
O	4.00	4.00	..	—4.00
06—Public Health—				
101—Prevention and Control of diseases—				
(16) 03—Goitre Control Cell at the State Headquarter under National Goitre Control Programme— (Centrally Sponsored Scheme)				
O	2.70	2.70	..	—2.70
05—Medical Education, Training and Research—				
105—Allopathy—				
(17) 03—Training of Staff Nurses, Radiographers and Laboratory Technicians—				
(Centrally Sponsored Scheme)				
O	1.84	1.84	..	—1.84
02—Urban Health Services—				
Other systems of medicine—				
102—Homoeopathy—				
(18) 04—Publication of Homoeopathic literature in Regional Language Punjabi—				
O	1.00	1.00	..	—1.00
2211—Family Welfare—				
003—Training—				
(19) 01—Training—				
(Centrally Sponsored Scheme)				
O	45.20	45.20	..	—45.20

(20) 03—Training of Scheduled Caste Trainees at H.F.T.C., Kharar— (Centrally Sponsored Scheme)	6.50	6.50	..	-6.50
O				
105—Compensation—				
(21) 02—Drug and dressings— (Centrally Sponsored Scheme)	2.80	2.80	..	-2.80
O				
003—Training—				
(22) 04—Crash Training Programme of C.H.V's and A.N.M's— (Centrally Sponsored Scheme)	2.45	2.45	..	-2.45
O				
103—Maternity and Child Health—				
(23) 02—Expansion of M.T.P. Services— (Centrally Sponsored Scheme)	2.00	2.00	..	-2.00
O				

Reasons for non-utilisation of the entire provision in the above cases (serial nos. 1 to 23) have not been intimated (November 1995).

(v) Excess occurred mainly under ;—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
2210—Medical and Public Health—			
03—Rural Health Services—			
Allopathy—			
110—Hospitals and Dispensaries—			
(1) 01—Medical Relief to Hospitals and Dispensaries—			
O	12,24.40	12,24.40	14,62.83
			+2,38.43

There was an excess of Rs. 95.53 lakhs during 1993-94 also.

Reasons for the final excess of Rs. 2,38.43 lakhs have not been intimated (November 1995).

101—Health Sub-Centres—				
(2) 01—Health Sub-Centres—				
O	1,62.45	1,62.45	3,65.56	+2,03.11

Reasons for the final excess of Rs. 2,03.11 lakhs have not been intimated (November 1995).

## 103—Primary Health Centres—

## (3) 01—Primary Health Centres—

O	14,48.89	} 16,07.67	17,95.89	+1,88.22
S	1,58.78			

Last year too, there was an excess of Rs. 2,38.90 lakhs.

Reasons for the final excess of Rs. 1,88.22 lakhs have not been intimated (November 1995).

## 106—Public Health—

## 101—Prevention and Control of diseases—

## (4) 01—National Malaria Eradication Programme—

## (Centrally Sponsored Scheme)

O	2,20.00	2,20.00	4,00.37	+1,80.37
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Last year too, there was an excess of Rs. 3,74.64 lakhs.

Reasons for the final excess of Rs. 1,80.37 lakhs have not been intimated (November 1995).

## 01—Urban Health Services—

## Allopathy—

## 102—Employees State Insurance Scheme—

## (5) 01—Employees State Insurance Scheme—

O	9,93.00	} 12,95.81	14,74.28	+1,78.47
S	3,02.81			

There was an excess of Rs. 3,86.57 lakhs during 1993-94 also.

Reasons for the final excess of Rs. 1,78.47 lakhs have not been intimated (November 1995).

## 110—Hospital and Dispensaries—

## (6) 08—Medical Relief to other Hospitals and Dispensaries—

O	30,63.98	} 31,68.36	32,91.57	+1,23.21
S	1,04.38			

Last year too, there was an excess of Rs. 70.81 lakhs.

Reasons for the final excess of Rs. 1,23.21 lakhs have not been intimated (November 1995).

03—Rural Health Services—  
Allopathy—

## 103—Primary Health Centres—

(7)03—Establishment of Mobile  
Medical Teams in the  
Border Areas of the  
State—

O	7.50	7.50	1,24.07	+1,16.57
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During 1993-94 too, there was an excess of Rs. 46.14 lakhs.

Reasons for the final excess of Rs. 1,16.57 lakhs have not been intimated (November 1995).

01—Urban Health Services—  
Allopathy—

## 110—Hospital and Dispensaries—

(8)13—Contribution to Union  
Territory, Chandigarh  
for the maintenance  
of General Hospital,  
Chandigarh—

O	60.00	60.00	1,75.59	+1,15.59
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Last year too, there was an excess of Rs. 1,40 lakhs.

Reasons for the final excess of Rs. 1,15.59 lakhs have not been intimated (November 1995).

## 001—Direction and Administration—

## (9)01—Direction—

O	1,39.83	1,39.83	1,91.69	+51.86
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Reasons for the final excess of Rs. 51.86 lakhs have not been intimated (November 1995).

03—Rural Health Services—  
Allopathy—

## 103—Primary Health Centres—

(10)02—Opening/Establishment of  
P.H.C's by upgrading  
existing S.H.C's—

O	7.50	7.50	56.48	+48.98
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Reasons for the final excess of Rs. 48.98 lakhs have not been intimated (November 1995).

## 06—Public Health—

101—Prevention and Control  
of diseases—(11)02—National Small Pox  
Eradication Programme—

O	1,11.60	1,11.60	1,43.15	+31.55
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Reasons for the final excess of Rs. 31.55 lakhs have not been intimated (November 1995).

02—Urban Health Services—  
Other systems of  
medicine—

## 101—Ayurveda—

## (12)01—Direction—

O	79.57	79.57	1,09.68	+30.11
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Reasons for the final excess of Rs. 30.11 lakhs have not been intimated (November 1995).

(13)03—Other Hospitals and  
Dispensaries—(Aushdhalayas)

O	1,25.33	1,25.33	1,52.27	+26.94
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Reasons for the final excess of Rs. 26.94 lakhs have not been intimated (November 1995).

01—Urban Health Services—  
Allopathy—110—Hospital and  
Dispensaries—(14)05—Medical Relief to  
T.B. Clinics and  
Sanatoria—

O	2,15.33	2,15.33	2,39.61	+24.28
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Reasons for the final excess of Rs. 24.28 lakhs have not been intimated (November 1995).

(15)02—Medical Relief to  
Rajindra Hospital,  
Patiala—

O	6,01.65	} 6,72.34	6,24.00	—48.34
R	70.69			

Augmentation of provision by Rs. 70.69 lakhs through reappropriation in March 1995 was due mainly to (i) grant of additional dearness allowance to Government employees (Rs. 54.87 lakhs); (ii) payment of outstanding bills of contingent articles (Rs. 17 lakhs), (iii) increase in the rates of 'Machinery and equipment' (Rs. 5.32 lakhs) and (iv) purchase of Ambulance (Rs. 3.50 lakhs), partly set off by saving due mainly to (i) posts remaining vacant (Rs. 6.65 lakhs) and (ii) non-purchase of vehicles (Rs. 5.25 lakhs).

Reasons for the final saving of Rs. 48.34 lakhs have not been intimated (November 1995).

## 06—Public Health—

## 800—Other expenditure—

## (16) 02—Other expenditure—

O	6.29	6.29	25.83	+19.54
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Reasons for the final excess of Rs. 19.54 lakhs have not been intimated (November 1995).

02—Urban Health Services—  
Other systems of  
medicine—

## 102—Homoeopathy—

## (17) 01—Direction—

O	6.77	} 7.24	26.15	+18.91
R	0.47			

Reasons for the final excess of Rs. 18.91 lakhs have not been intimated (November 1995).

## 2210—Medical and Public Health—

01—Urban Health Services—  
Allopathy—110—Hospital and  
Dispensaries—(8) 40—Visual Impairment of  
multipurpose Workers  
Scheme—

O	..	..	7.22	+7.22
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02—Urban Health Services—  
Other systems of medicine—

## 101—Ayurveda—

(9) 08—Establishment of 10 Bedded  
Ayurvedic Hospital,  
Jalandhar—

O	..	..	2.29	+2.29
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Reasons for incurring expenditure without provision of funds in the above cases (serial nos. 1 to 9) have not been intimated (November 1995).



## Grant No. 12—Home Affairs and Justice

		Total grant/ appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
<b>Revenue :</b>				
<b>Major heads :</b>				
2014— Administration of Justice,				
2053— District Administration,				
2055— Police,				
2056— Jails,				
2070— Other Administrative Services,				
2216— Housing,				
2235— Social Security and Welfare and				
2250— Other Social Services				
<b>Voted—</b>				
Original	4,42,59,65,000	5,11,63,69,000	5,03,73,85,458	-7,89,83,542
Supplementary	69,04,04,000			
Amount surrendered during the year ..				
<b>Charged—</b>				
Original	5,05,03,000	5,30,66,000	4,66,11,261	-64,54,739
Supplementary	25,63,000			
Amount surrendered during the year ..				
<b>Capital :</b>				
<b>Major heads :</b>				
4059— Capital Outlay on Public Works and				
4216— Capital Outlay on Housing				
<b>Voted—</b>				
Original	13,00,00,000	13,00,00,000	14,96,97,466	+1,96,97,466
Supplementary	..			
Amount surrendered during the year ..				
<b>Charged—</b>				
Original	20,00,000	20,00,000	..	-20,00,000
Supplementary	..			

Notes and comments—

## Revenue :

(i) There was an overall saving of Rs. 7,89.84 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. 7,89.84 lakhs in the voted grant, the supplementary grant of Rs. 69,04.04 lakhs obtained in March 1995 proved excessive.

(iii) In view of the final saving of Rs. 64.55 lakhs in the charged appropriation, supplementary appropriation of Rs. 25.63 lakhs obtained in March 1995 proved unnecessary.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
2055—Police—			
104—Special Police—			
(1)01—Special Police—			
O	80,92.49	1,09,89.67	1,08,30.47
S	28,97.18		
			—1,59.20

Reasons for the final saving of Rs. 1,59.20 lakhs have not been intimated (November 1995).

## 109—District Police—

(2)01—District Police—  
(Proper)

O	2,26,95.64	2,52,75.80	2,51,29.23
S	25,80.23		
R	—0.07		
			—1,46.57

Last year too, there was a final saving of Rs. 5,71.78 lakhs.

Reasons for the final saving of Rs. 1,46.57 lakhs have not been intimated (November 1995).

## 114—Wireless and Computers—

(3)01—Police Wireless and  
Computer Staff—

O	13,33.53	15,98.36	15,35.31
S	2,64.83		
			—63.05

There was a final saving of Rs. 1,68.86 lakhs during 1993-94 also.

Reasons for the final saving of Rs. 63.05 lakhs have not been intimated (November 1995).

101—Criminal Investigation  
and Vigilance—(4)01—Criminal Investigation  
Department—

O	21,95.46	25,59.95	25,35.83
S	3,62.85		
R	1.64		
			—24.12

Augmentation of provision by Rs. 1.64 lakhs through reappropriation in March 1995 was mainly due to (i) payment of outstanding bills of lubricants (Rs. 7.13 lakhs), (ii) increased expenditure on wages (Rs. 1.62 lakhs), partly set off by saving due to non-hiring of office building (Rs. 7.11 lakhs).

Reasons for the final saving of Rs. 24.12 lakhs have not been intimated (November 1995).

## 003—Education and Training—

(5)01—Police Training,  
College—

O	3,78.49	}	4,34.03	4,13.78	—20.25
S	54.91				
R	0.63				

Augmentation of provision by Rs. 0.63 lakh through reappropriation in March 1995 was due mainly to (i) payment of outstanding bills of lubricants (Rs. 4.22 lakhs), (ii) increase in the rates of ration (Rs. 0.83 lakh), partly set off by saving due to (i) short supply of tear smoke shells (Rs. 3 lakhs), (ii) less payment of rent (Rs. 1.03 lakhs) and (iii) posts remaining vacant (Rs. 1 lakh).

Reasons for the final saving of Rs. 20.25 lakhs have not been intimated (November 1995).

2014—Administration of  
Justice—105—Civil and Session  
Courts—

## (6)02—Subordinate Courts—

O	6,17.33	}	7,56.94	6,83.24	—73.70
S	1,39.61				

Reasons for the final saving of Rs. 73.70 lakhs have not been intimated (November 1995).

2070—Other Administrative  
Services—

## 107—Home Guards—

(7)01—Home Guards Urban  
and Rural Wing—

O	32,63.97	}	33,50.19	32,90.83	—59.36
S	1,00.00				
R	—13.78				

Reduction in provision by Rs. 13.78 lakhs through reappropriation in March 1995 was due mainly to non-payment of bonus to Government employees.

Reasons for the final saving of Rs. 59.36 lakhs have not been intimated (November 1995).

(8)02—Home Guards Border  
Wing—

O	9,42.35	}	9,69.65	8,84.37	—85.28
S	6.52				
R	20.78				

Augmentation of provision by Rs. 20.78 lakhs through reappropriation in March 1995 was due mainly to payment of wages to Home Guards Border Wing Volunteers (Rs. 28.48 lakhs), partly set off by saving due to non-payment of bonus and interim relief to Government employees (Rs. 8 lakhs).

Reasons for the final saving of Rs. 85.28 lakhs have not been intimated (November 1995).

## 106—Civil Defence—

## (9)01—Civil Defence—

O	1,40.73	}	1,33.73	77.52	—56.21
R	—7.00				

Reduction in provision by Rs. 7 lakhs through reappropriation in March 1995 was due to non-payment of bonus and interim relief to Government employees.

Reasons for the final saving of Rs. 56.21 lakhs have not been intimated (November 1995).

2053—District Administration—  
 094—Other Establishments—  
 (10)01—Other Establishments—

O	50.00	50.00	18.56	—31.44
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Reasons for the final saving of Rs. 31.44 lakhs have not been intimated (November 1995).

2059—Public Works—  
 60—Other Buildings—  
 053—Maintenance and  
 Repairs—

(11)03—Police—

O	43.46	43.46	19.25	—24.21
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Reasons for the final saving of Rs. 24.21 lakhs have not been intimated (November 1995).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
2014—Administration of Justice—			
116—State Administrative Tribunals—			
(1)01—State Administrative Tribunal—			
O	78.40	78.40	..
			—78.40

2059—Public Works—  
 60—Other Buildings—

051—Construction—

(2)03—Police—

O	34.72	34.72	..	—34.72
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Reasons for non-utilization of the entire provision in the above cases (serial nos. 1 and 2) have not been intimated (November 1995).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
2056—Jails—			
101—Jails—			
(1)01—Central Jails—			
O	9,68.51	10,97.03	11,57.92
S	1,28.52		

Last year too, there was an excess of Rs. 31.47 lakhs.

Reasons for the final excess of Rs. 60.89 lakhs have not been intimated (November 1995).

2053—District  
Administration—

800—Other expenditure—  
(2)01—Other expenditure—

S	72.05	72.05	1,12.26	+40.21
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Reasons for the final excess of Rs. 40.21 lakhs have not been intimated (November 1995).

**Charged—**

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

Head	Total appropriation	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
2014—Administration of Justice—	-	-	
102—High Courts—			
(1)01—High Court—			
O	4,28.67	4,48.01	4,11.83
S	19.34		

Reasons for the final saving of Rs. 36.18 lakhs have not been intimated (November 1995).

**Capital :**

(viii) Excess of Rs. 1,96.97 lakhs over the voted grant requires regularisation.

(ix) The entire charged appropriation remained unutilized.

(x) Excess [partly counter balanced by saving as mentioned in note (xi) below] occurred mainly under the following head :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
4059—Capital Outlay on Public Works—			
60—Other Buildings—			
051—Construction— (Centrally Sponsored Scheme)			
O	..	2,26.00	+2,26.00

Reasons for incurring expenditure without provision of funds in the above case have not been intimated (November 1995).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
4216—Capital Outlay on Housing—			
01—Government Residential Buildings—			
107—Police Housing—			
01—Construction—			
O	11,00.00	10,64.36	—35.64

Reasons for the final saving of Rs. 35.64 lakhs have not been intimated (November 1995).

(xii) Police, Clothing and Equipment Fund—

Expenditure under the voted grant includes Rs. 7,10.34 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 2,75.55 lakhs were spent out of the Fund in 1994-95. The balance at the credit of the Fund at the end of March 1995 was Rs. 8,20.04 lakhs.

An account of transactions of the Fund is included in Statement No. 16 of the Finance Accounts 1994-95.

## Grant No. 13—Industries

	Total grant/ appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Revenue :</b>			
<b>Major heads :</b>			
2057—Supplies and Disposals,			
2230—Labour and Employment,			
2851—Village and Small Industries,			
2852—industries,			
2853—Non-ferrous Mining and Metallurgical industries			
and			
3475—Other General Economic Services			
Voted—			
Original	44,66,94,000	44,66,94,000	38,97,97,846
Supplementary	..		
Amount surrendered during the year			..
<b>Charged—</b>			
Original	10,000	1,49,000	..
Supplementary	1,39,000		
Amount surrendered during the year			..
<b>Capital :</b>			
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			
and			
6859—Loans for Telecommunica- tion and Electronic Industries			
Original	29,86,02,000	29,86,02,000	13,45,65,884
Supplementary	..		
			—16,40,36,116

Amount surrendered during the year ..

Notes and comments—

Revenue :

(i) There was an overall saving of Rs. 5,68.96 lakhs in the voted grant, but no amount was surrendered by the department during the year.

(ii) The entire charged appropriation remained unutilized. Last year too, no expenditure was incurred against the charged appropriation of Rs. 1,10,000.

(iii) In view of overall saving of Rs. 1.49 lakhs in the charged appropriation, the supplementary appropriation of Rs. 1.39 lakhs obtained in March 1995 proved unnecessary.

(iv) 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	Excess+ Saving—
(In lakhs of rupees)			
2852—Industries—			
80—General—			
800—Other expenditure—			
(1)01—Incentives under various Industrial Policies—			
0	31,00.00	24,82.00	—6,18.00

Reasons for the final saving of Rs. 6,18 lakhs have not been intimated (November 1995).

2851—Village and Small Industries—

    102—Small Scale Industries—

(2)02—Urban Industrial Development Centres—

0	2,28.26	2,03.84	—24.42
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Reasons for the final saving of Rs. 24.42 lakhs have not been intimated (November 1995).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
2851—Village and Small Industries—			
102—Small Scale Industries—			
(1)16—Scheme for the Economic upliftment of Flayers and Tanners—			
(Centrally Sponsored Scheme)			
0	68.10	—	—68.10



(2)12—Schemes for setting up of a Research and Development Centre for Bicycles at Ludhiana—

O	30.00	30.00	..	—30.00
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(3)15—Implementation of Quality Control for Domestic Electric Appliances—

O	6.50	6.50	..	—6.50
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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 (November 1995).

(vi) 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)13—Setting up of District Industries Centre—			
O	1,02.50	1,02.50	1,73.92 +71.42

Reasons for the final excess of Rs. 71.42 lakhs have not been intimated (November 1995).

(2)09—Setting up of a Sewing Machine Development Centre at Ludhiana—

O	20.00	20.00	60.00	+40.00
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Reasons for the final excess of Rs. 40 lakhs have not been intimated (November 1995).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
2851—Village and Small Industries—			
102—Small Scale Industries—			
(1)17—Prime Minister Rozgar Yojna—			
(Centrally Sponsored Scheme)			
O	..	..	43.00 +43.00

001—Direction and Administration—

(2)09—Setting up of Nucleus Cell for updating the Census Data—

(Centrally Sponsored Scheme)

O	..	..	15.55	+15.55
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Reasons for incurring expenditure without provision of funds in the above cases (serial nos. 1 and 2) have not been intimated (November 1995).

**Capital :**

(viii) There was an overall saving of Rs. 16.40 crores in the voted grant, but no amount was surrendered by the department during the year.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
4851—Capital Outlay on Village and Small Industries—			
102—Small Scale Industries—			
(1)01—Infrastructural Development of Punjab State Small Industries and Export Corporation including infrastructural work of other Corporations—	9,00.00	9,00.00	.. —9,00.00
800—Other expenditure—			
(2)06—Research and Development Centre for Rubber Production, Jalandhar—	1,40.86	1,40.86	.. —1,40.86
(3)03—Bicycle Research and Development centre, Phase-II, Ludhiana—	80.50	80.50	.. —80.50
(4)05—Development Centre for re-rolling Industries, Gobindgarh—	65.75	65.75	.. —65.75
(5)04—Research and Development Centre for Electrical Appliances/ Goods, Rajpura—	1.00	1.00	.. —1.00

4885—Other Capital Outlay on Industries and Minerals—					
01—Investments in Industrial Financial Institutions—					
190—Investments in Public Sector and other undertakings—					
(6)02—Punjab Financial Corporation—Additional Share Capital—					
0	6,00.00	6,00.00	..	—6,00.00	
(7)01—Punjab State Industrial Corporation—Investments—					
0	10.00	10.00	..	—10.00	
4859—Capital Outlay on Telecommunication and Electronic Industries—					
02—Electronics—					
190—Investment in Public Sector and Other Undertakings—					
(8)01—Share Capital Contribution to the Punjab State Electronics Development and Production Corporation—					
0	3,00.00	3,00.00	..	—3,00.00	

Reasons for non-utilization of the entire provision in the above cases (serial nos. 1 to 8) have not been intimated (November 1995).

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

Head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
6851—Loans for Village and Small Industries—			
102—Small Scale Industries—			
(1)01—Loans to Punjab State Small Industries and Export Corporation Ltd., for development of Industrial focal points—			
0	..	3,00.00	+3,00.00
4851—Capital Outlay on Village and Small Industries—			
800—Other expenditure—			
(2)10—Establishment of two growth Centres—			
(Centrally Sponsored Scheme)			
0	..	1,00.00	+1,00.00

## 103—Handloom Industries—

(3)01—Setting up of Institute of  
Fashion technology in Punjab  
at Mohali—

O	..	..	5.00	+5.00
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6859—Loans for Telecommunication  
and Electronic Industries—

## 02—Electronics—

190—Loans to Public Sector and  
Other Undertakings—(4)01—Loan to Punjab State  
Electronic Development  
and Production Corporation  
Ltd.

O	..	..	51.31	+51.31
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Reasons for incurring expenditure without provision of funds in the above cases (serial nos. 1 to 4) have not been intimated (November 1995).

## Grant No. 14—Information and Public Relations

	Total grant/ appropriation	Actual expenditure	Excess+ Saving—
Revenue :	Rs.	Rs.	Rs.
<b>Major Head :</b>			
<b>2220—Information and Publicity</b>			
<b>Voted—</b>			
Original	7,93,45,000	7,58,03,386	-1,38,26,614
Supplementary	1,02,85,000		
	8,96,30,000		
<b>Amount surrendered during the year</b>			
<b>Charged—</b>			
Original	15,000	55,980	-15,020
Supplementary	56,000		
	71,000		
<b>Amount surrendered during the year</b>			

**Notes and comments—**

(i) In view of the final saving of Rs. 1,38.27 lakhs in the voted grant, the supplementary grant of Rs. 1,02.85 lakhs obtained in March 1995 proved excessive.

(ii) There was an overall saving of Rs. 1,33.27 lakhs in the voted grant but no amount was surrendered by the department during the year.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
60—Others—			
106—Field Publicity—			
(1)02—Multi-media Campaign—			
0	1,00.00	54.45	-45.55
Reasons for the final saving of Rs. 45.55 lakhs have not been intimated (November 1995).			
(2)01—Field Publicity—			
0	66.25	42.09	-24.16
Reasons for the final saving of Rs. 24.16 lakhs have not been intimated (November 1995).			
01—Films—			
105—Production of films—			
(3)02—Purchase and Production of Films—			
0	26.00	5.66	-20.34
Reasons for the final saving of Rs. 20.34 lakhs have not been intimated (November 1995).			

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

Head		Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)				
01—Films—				
105—Production of films—				
01—Photo Services—				
O	2.75	2.76	..	-2.76
S	0.01			

This is the 2nd year in succession where the entire provision remained unutilised.

Reasons for non-utilisation of the entire provision have not been intimated (November 1995).

## 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 Commo- dities and Services,				
2070—Other Administra- tive Services,				
2701—Major and Medium Irrigation,				
2702—Minor Irrigation and				
2711—Flood Control and Drainage				
<b>Voted—</b>				
Original	1,69,77,95,000	} 1,79,45,32,000	1,96,90,45,209	+17,45,13,209
Supplementary	9,67,37,000			
Amount surrendered during the year				
<b>Charged—</b>				
Original	6,20,000	} 65,80,000	57,58,820	-8,21,180
Supplementary	59,60,000			
Amount surrendered during the year				
<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	9,82,28,06,000	} 9,82,28,14,000	9,78,49,48,805	-3,78,65,195
Supplementary	8,000			
Amount surrendered during the year (March 1995)				
				14,18,26,000
<b>Notes and comments—</b>				
<b>Revenue :</b>				
(i) Excess of Rs. 17,45,13,209 over the voted grant requires regularisation.				
(ii) In view of the final excess of Rs. 17,45.13 lakhs the supplementary grant of Rs. 9,67.37 lacs obtained in March 1995 proved inadequate.				

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

Head	Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)	
2701—Major and Medium Irrigation—			
03—Medium Irrigation— Commercial—			
104—Lining of Channels—			
(1)07—Other expenditure— including interest—			
O	1,05.36	1,05.36	5,15.48
			+4,10.12
Last year too, there was an excess of Rs. 2,32.66 lakhs.			
Reasons for the final excess of Rs. 4,10.12 lakhs have not been intimated (November 1995).			
01—Major Irrigation— Commercial—			
(2) 129—Bhakra Dam Unit No. I—			
O	6,30.28	6,27.30	9,43.51
R	-2.98		
			+3,16.21
Reduction in provision by Rs. 2.98 lakhs through reappropriation in March 1995 was due mainly to actual requirement under sub-head "Major Works" (Rs. 37.29 lakhs), partly set off by excess mainly due to (i) grant of additional dearness allowance to Government employees (Rs. 10.37 lakhs), (ii) increase in rates of machinery and equipment (Rs. 8.66 lakhs), (iii) to complete the ongoing maintenance works (Rs. 8.30 lakhs), (iv) increase in the rates of material and supplies and contingent articles (Rs. 3.63 lakhs) and clearance of outstanding bills of travelling allowance (Rs. 2.88 lakhs).			
Reasons for the final excess of Rs. 3,16.21 lakhs have not been intimated (November 1995).			
141—Sutlej Yamuna Link Canal Project—			
(3)07—Other expenditure including interest—			
O	10,24.02	10,24.02	12,91.92
			+2,67.90
Last year too, there was an excess of Rs. 2,10.21 lakhs.			
Reasons for the final excess of Rs. 2,67.90 lakhs have not been intimated (November 1995).			
03—Medium Irrigation— Commercial—			
103—Extension and improvement of Shah Nehar—			
(4)07—Other expenditure including interest—			
O	2,18.57	2,18.57	4,69.90
			+2,51.33
Last year too, there was an excess of Rs. 1,51.04 lakhs.			
Reasons for the final excess of Rs. 2,51.33 lakhs have not been intimated (November 1995).			



01—Major Irrigation—  
Commercial—

104—Tarike Project—

(5)06—Suspense—

C	10.00	10.00	1,20.47	+1,10.47
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Last year too, there was an excess of Rs. 71.65 lakhs.

Reasons for the final excess of Rs. 1,10.47 lakhs have not been intimated (November 1995).

101—Sirhind Canal System—

(6)06—Suspense—

C	26.00	26.00	1,31.13	+1,05.13
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Last year too, there was an excess of Rs. 78.24 lakhs.

Reasons for the final excess of Rs. 1,05.13 lakhs have not been intimated (November 1995).

102—Upper Bari Doab  
Canal System—

(7)06—Suspense—

C	50.00	50.00	1,51.32	+1,01.32
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Last year too, there was an excess of Rs. 73.25 lakhs.

Reasons for the final excess of Rs. 1,01.32 lakhs have not been intimated (November 1995).

03—Medium Irrigation—  
Commercial—

106—Modernisation of  
Canals—

(8)07—Other expenditure  
including interest—

C	12.19	12.19	84.11	+71.92
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There was an excess of Rs. 30.08 lakhs during 1993-94 also.

Reasons for the final excess of Rs. 71.92 lakhs have not been intimated (November 1995).

01—Major Irrigation—  
Commercial—

138—Bhas Project Unit II—  
(Pong Dam)

(9)06—Suspense—

C	1.33	2.86	52.92	+50.06
R	1.53			

There was an excess of Rs. 50.36 lakhs during 1993-94 also.

Augmentation of provision by Rs. 1.53 lakhs through reappropriation in March 1995 was based on actual requirement.

Reasons for the final excess of Rs. 50.06 lakhs have not been intimated (November 1995).

## 101—Sirhind Canal System—

## (10)03—Execution—

O	9.02.91	}	9,12.12	9,35.67	+23.55
S	9.86				
R	-0.65				

Reasons for the final excess of Rs. 23.55 lakhs have not been intimated (November 1995).

## 110—Bist Doab Canal System—

## (11)06—Suspense—

O	2.00	2.00	22.53	+20.53
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Reasons for the final excess of Rs. 20.53 lakhs have not been intimated (November 1995).

## 03—Medium Irrigation—

## Commercial—

102—Utilisation of surplus Ravi  
Beas Water—

## (12)07—Other expenditure including interest—

O	14.04	14.04	33.31	+19.27
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Reasons for the final excess of Rs. 19.27 lakhs have not been intimated (November 1995).

105—Construction of new distributories  
and minors—(13)07—Other expenditure including  
interest—

O	35.79	35.79	54.50	+18.71
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Reasons for the final excess of Rs. 18.71 lakhs have not been intimated (November 1995).

## 01—Major Irrigation—

## Commercial—

## 111—Sidhwan Canal System—

## (14)06—Suspense—

O	0.50	0.50	12.62	+12.12
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Reasons for the final excess of Rs. 12.12 lakhs have not been intimated (November 1995).

## 03—Medium Irrigation—

## Commercial—

108—Directorate of Water resources,  
Kandi Water shed and Area  
Development Project—(15)07—Other expenditure including  
interest—

O	21.34	21.34	29.07	+7.73
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Reasons for the final excess of Rs. 7.73 lakhs have not been intimated (November 1995).

101—Extension of non-perennial Irrigation to Punjab areas—				
(16)07—Other expenditure including Interest—				
O	13.70	13.70	20.22	+6.52
Reasons for the final excess of Rs. 6.52 lakhs have not been intimated (November 1995).				
2711—Flood Control and Drainage—				
03—Drainage—				
103—Civil Works—				
(17)08—Works expenditure—				
O	3,64.00	3,64.00	3,88.78	+24.78
Reasons for the final excess of Rs. 24.78 lakhs have not been intimated (November 1995).				
01—Flood Control—				
001—Direction and Administration—				
(18)02—Supervision—				
O	17.54	}	35.01	34.38
S	0.10			
R	17.37			
Augmentation of provision by Rs. 17.37 lakhs through reappropriation in March 1995 was due mainly to grant of additional dearness allowance to Government employees.				
2702—Minor Irrigation—				
01—Surface Water—				
102—Lift Irrigation Schemes—				
(19)03—Bhimpur Schemes—				
O	7.20	7.20	27.51	+20.31
Reasons for the final excess of Rs. 20.31 lakhs have not been intimated (November 1995).				
(iv) Instances where expenditure was incurred without provision of funds are given below :—				
Head		Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)				
2701—Major and Medium Irrigation—				
01—Major Irrigation— Commercial—				
115—Bhakra Dam Administration B.B.M.B.—				
(1)02—Other expenditure—				
O	..	..	7,12.55	+7,12.55

138—Beas Project Unit-II— (Fong Dam)				
(2)07—Other expenditure—				
O	..	..	5,39.51	+5,39.51
03—Medium Irrigation— Commercial—				
112—Providing Irrigation facilities to Punjab Area under S.Y.L. Project—				
(3)07—Other expenditure including interest—				
O	..	..	3,35.11	+3,35.11
01—Major Irrigation— Commercial—				
101—Sirhind Canal System—				
(4)01—Direction—				
O	..	..	82.71	+82.71
86—General—				
004—Research—				
(5)08—Works expenditure—				
O	..	..	56.22	+56.22
04—Medium Irrigation— Non-Commercial—				
102—Store Procurement—				
(6)03—Execution—				
O	..	..	33.48	+33.48
01—Major Irrigation— Commercial—				
112—Bhakra Main Line Canal System—				
(7)01—Direction—				
O	..	..	29.36	+29.36
102—Upper Bari Doab Canal System—				
(8)01—Direction—				
O	..	..	27.07	+27.07
104—Hariko Project—				
(9)01—Direction—				
O	..	..	21.27	+21.27
101—Sirhind Canal System—				
(10)09—Pensionary Charges—				
O	..	..	21.21	+21.21

80—General—				
004—Research—				
(11)06—Suspense—				
0	..	..	17.44	+17.44
01—Major Irrigation—				
Commercial—				
137—Beas Project Unit-I— (B.S.L.)				
(12)06—Suspense—				
0	..	..	17.35	+17.35
119—Rajasthan Feeder— (Punjab Portion)				
(13)06—Suspense—				
0	..	..	14.81	+14.81
111—Sidhwan Canal System—				
(14)01—Direction—				
0	..	..	13.93	+13.93
102—Upper Bari Doab Canal System—				
(15)09—Pensionary Charges—				
0	..	..	13.80	+13.80
112—Bhakra Main Line Canal System—				
(16)09—Pensionary Charges—				
0	..	..	12.59	+12.59
110—B'st Doab Canal System—				
(17)01—Direction—				
0	..	..	8.73	+8.73
103—Sutlej Valley Projects—				
(18)01—Direction—				
0	..	..	8.20	+8.20
104—Hariko Project—				
(19)09—Pensionary Charges—				
0	..	..	7.96	+7.96

102—Upper Bari Doab Canal System—					
(20)05—Machinery and Equipment—					
O	..	..	5.68	+5.68	
103—Sutlej Valley Projects—					
(21)09—Pensionary Charges—					
O	..	..	4.69	+4.69	
113—Makhu Canal System—					
(22)01—Direction—					
O	..	..	4.69	+4.69	
131—Nangal Hydel Channel Unit-III—					
(23)06—Suspense—					
O	..	..	4.37	+4.37	
04—Medium Irrigation— Non-Commercial—					
101—Checking of Nullahas and Rivers—					
(24)06—Suspense—					
O	..	..	4.21	+4.21	
01—Major Irrigation— Commercial—					
109—Shah Nohar Canal System—					
(25)01—Direction—					
O	..	..	4.00	+4.00	
110—Bist Doab Canal System—					
(26)09—Pensionary Charges—					
O	..	..	3.83	+3.83	
111—Sikhwari Canal System—					
(27)09—Pensionary Charges—					
O	..	..	3.78	+3.78	
03—Medium Irrigation— Commercial—					
121—Setting up of Irrigation Management Institute—					
(28)07—Other expenditure including interest—					
O	..	..	3.58	+3.58	

6 —Major Irrigation— Commercial—				
126—Madhopur Beas Link Project—				
(29)0.—Direction—				
0	..	..	2.96	+2.96
80—General—				
005—Survey and Investigation—				
(30)06—Suspense—				
0	..	..	1.22	+1.22
004—Research—				
(31)03—Execution—				
0	..	..	1.10	+1.10
01—Major Irrigation— Commercial—				
109—Shah Nehar Canal System—				
(32)09—Pensionary Charges—				
0	..	..	1.02	+1.02
2702—Minor Irrigation— 02—Ground Water— 103—Tubewells—				
(33)09—Works expenditure—				
0	..	..	27.40	+27.40
2711—Flood Control and Drainage— 03—Drainage— 061—Direction and Administration—				
(34)01—Direction—				
0	..	..	7.07	+7.07

Last year too, the expenditure was incurred without provision of funds in respect of items at serial nos. 1 to 18, 21 to 24, 26, 27, 29 and 34.

Reasons for incurring expenditure without provision of funds in the above cases (serial nos. 1 to 34) have not been intimated (November 1995).

(v) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
2701—Major and Medium Irrigation— 80—General— 061—Direction and Administration—			
(1)01—Direction—			
0	5,30.43		
S	15.00	1.68	-5,45.33
R	1.58		

Augmentation of provision by Rs. 1.58 lakhs through reappropriation in March 1995 was due mainly to grant of additional dearness allowance to Government employees.

Reasons for the final saving of Rs. 5,45.33 lakhs have not been intimated (November 1995).

02—Major Irrigation— Non-Commercial—				
101—Sutlej Yamuna Link Canal Project—				
(2)08—Works expenditure—				
S	2,75.00	2,75.00	9.13	-2,65.87

Reasons for the final saving of Rs. 2,65.87 lakhs have not been intimated (November 1995).

80—General—				
001—Direction and Administration—				
(3)02—Technical Control and Supervision— (Common Establishment)				
O	2,26.86	} 2,29.48	0.27	-2,29.21
R	2.62			

Augmentation of provision by Rs. 2.62 lakhs through reappropriation in March 1995 was due to grant of additional dearness allowance to Government employees.

Reasons for the final saving of Rs. 2,29.21 lakhs have not been intimated (November 1995).

01—Major Irrigation— Commercial—				
112—Bhakra Main Line Canal System—				
(4)08—Works expenditure—				
O	1,69.50	} 2,94.50	1,56.35	-1,38.15
S	1,25.00			

Reasons for the final saving of Rs. 1,38.15 lakhs have not been intimated (November 1995).

119—Rajasthan Feeder— (Punjab Portion)				
(05)03—Execution—				
O	1,00.85	} 1,27.68	7.32	-1,20.36
S	26.83			

Reasons for the final saving of Rs. 1,20.36 lakhs have not been intimated (November 1995).

02—Major Irrigation— Non-Commercial—				
101—Sutlej Yamuna Link Canal Project—				
(6)03—Execution—				
O	7,15.44	} 7,10.98	6,47.80	-63.18
R	-4.46			

Reduction in provision by Rs. 4.46 lakhs through reappropriation in March 1995 was based on actual requirement.

Reasons for the final saving of Rs. 63.18 lakhs have not been intimated (November 1995).



## 80—General—

## 005—Survey and Investigation—

## (7)08—Works expenditure—

O	61.12	}	62.12	3.20	-58.92
S	1.00				

Reasons for the final saving of Rs. 58.92 lakhs have not been intimated (November 1995).

02—Major Irrigation—  
Non-Commercial—101—Sutlej Yamuna Link Canal  
Project—

## (8)02—Supervision—

O	2,30.50	}	2,12.63	1,82.61	-30.02
R	-17.87				

Reduction in provision by Rs. 17.87 lakhs through reappropriation in March 1995 was based on actual requirement under various sub heads.

Reasons for the final saving of Rs. 30.02 lakhs have not been intimated (November 1995).

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

## (9)03—Execution—

O	1,03.41	}	1,08.85	71.54	-37.31
R	5.44				

Augmentation of provision by Rs. 5.44 lakhs through reappropriation in March 1995 was due to grant of additional dearness allowance to Government employees.

Reasons for the final saving of Rs. 37.31 lakhs have not been intimated (November 1995).

02—Major Irrigation—  
Non-Commercial—101—Sutlej Yamuna Link Canal  
Project—

## (10)01—Direction—

O	1,26.79	}	1,18.16	96.15	-22.01
R	-8.63				

Reduction in provision by Rs. 8.63 lakhs through reappropriation in March 1995 was based on actual requirement.

Reasons for the final saving of Rs. 22.01 lakhs have not been intimated (November 1995).

01—Major Irrigation—  
Commercial—138—Beas Project Unit-II—  
(Pong Dam)

## (11) 05—Machinery and equipment—

O	25.05	}	3.90	0.63	—3.27
R	—21.15				

Reduction in provision by Rs. 21.15 lakhs through reappropriation in March 1995 was based on actual requirement.

Reasons for the final saving of Rs. 3.27 lakhs have not been intimated (November 1995).

## (12) 08—Works expenditure—

O	1,15.67	}	1,23.20	92.46	—30.74
R	7.53				

Augmentation of provision by Rs. 7.53 lakhs through reappropriation in March 1995 was done mainly for completion of the ongoing works.

Reasons for the final saving of Rs. 30.74 lakhs have not been intimated (November 1995).

## (13) 01—Direction—

O	2,95.16	}	3,10.65	2,74.80	—35.85
R	15.49				

Augmentation of provision by Rs. 15.49 lakhs through reappropriation in March 1995 was due mainly to grant of additional dearness allowance to Government employees (Rs. 8.94 lakhs) and clearance of outstanding bills of travelling allowance (Rs. 5.88 lakhs).

Reasons for the final saving of Rs. 35.85 lakhs have not been intimated (November 1995).

## 2711—Flood Control and Drainage—

## 01—Flood Control—

## 103—Civil Works—

## (14) 08—Works expenditure—

O	4,70.40	4,70.40	3,62.36	—1,08.04
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Reasons for the final saving of Rs. 1,08.04 lakhs have not been intimated (November 1995).

## 03—Drainage—

## 001—Direction and Administration—

## (15) 03—Execution—

O	12,77.54	}	12,77.09	12,36.13	—40.96
R	—0.45				

Reasons for the final saving of Rs. 40.96 lakhs have not been intimated (November 1995).

## 01—Flood Control—

## 001—Direction and Administration—

## (16)01—Direction—

O	35.72	}	19.35	14.62	—4.73
S	0.11				
R	—16.48				

Reduction in provision by Rs. 16.48 lakhs through reappropriation in March 1995 was due mainly to posts remaining vacant.

## 2702—Minor Irrigation—

## 01—Surface Water—

## 102—Lift Irrigation Scheme—

## (17) 04—Lift Irrigation Scheme at R.D. 4100/MIL of Anandpur Sahib Hydel Channel—

S	20.50	20.50	10.00	—10.50
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Reasons for the final saving of Rs. 10.50 lakhs have not been intimated (November 1995).

(vi) 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—			
01—Major Irrigation— Commercial—			
152—Providing Irrigation facilities to Punjab Areas under S.Y.L. Project—			
(1) 07—Other expenditure including Interest—			
O	3,10.30	3,10.30	.. —3,10.30
109—Shah Nohar Canal System—			
(2) 06—Suspense—			
O	22.50	22.50	.. —22.50
80—General—			
004—Research—			
(3) 02—Research—			
O	10.56	10.56	.. —10.56
01—Major Irrigation—			
109—Shah Nohar Canal System—			
(4) 05—Machinery and Equipment—			
O	1.00	1.00	.. —1.00

2702—Minor Irrigation—				
01—Surface Water—				
102—Lift Irrigation Schemes—				
(5) 02—Shahpur Kandi Schemes—				
O	22.33	22.33	..	-22.33

Reasons for non-utilization of the entire provision in the above cases (serial nos. 1 to 5) have not been intimated (November 1995).

**Capital :**

(vii) In view of the final saving of Rs. 3,78.65 lakhs, the surrender of Rs. 14,18.26 lakhs in March 1995 proved injudicious.

(viii) Saving (partly counter-balanced by excess as mentioned in notes (x) and (xi) below) occurred mainly under the following heads :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
6801—Loans for Power Projects—			
(1) 205—Transmission and Distribution—			
O	70,00.00	1,60,00.00	24,80.00
R	90,00.00		
			+1,35,20.00

Augmentation of provision by Rs. 90,00 lakhs through reappropriation in March 1995 was due to enhancement of plan outlay of the scheme.

Reasons for the final saving of Rs. 1,35,20 lakhs have not been intimated (November 1995).

4701—Capital Outlay on Major and Medium Irrigation—

    01—Major Irrigation—  
        Commercial—

    146—Shahpur Kandi Project—

(2) 08—Works expenditure—

O	47,37.05	5,80.00	2,98.03
R	-41,57.05		
			-2,81.97

Reduction in provision by Rs. 41,57.05 lakhs through reappropriation in March 1995 was due to Post-budget decision of the Government to reduce the funds under the scheme.

Reasons for the final saving of Rs. 2,81.97 lakhs have not been intimated (November 1995).

    143—Theru Dam—

(3) 08—Works expenditure—

O	1,92,94.08	2,61,50.00	1,64,20.13
R	68,55.92		
			+97,29.87

Augmentation of provision by Rs. 68,55.92 lakhs through reappropriation in March 1995 was done for completion of the ongoing works.

Reasons for the final saving of Rs. 97,29.87 lakhs have not been intimated (November 1995).

## (4) 01—Direction—

O	25,05.92	}	17,50.00	18,32.94	+82.94
R	-7,55.92				

Reduction in provision by Rs. 7,55.92 lakhs through reappropriation in March 1995 was based on actual requirement under various sub-heads.

Reasons for the final excess of Rs. 82.94 lakhs have not been intimated (November 1995).

## (5) 05—Machinery and Equipment—

O	32,00.00	}	..	25,44.73	+25,44.73
R	-32,00.00				

Reduction in provision by Rs. 32,00 lakhs through reappropriation in March 1995 was due to non-purchase of machinery and equipment.

Reasons for the final excess of Rs. 25,44.73 lakhs have not been intimated (November 1995).

## 147—Low Dam in Kandi Area—

## (6) 08—Works expenditure—

O	8,88.95	}	7,76.92	7,01.21	-75.71
R	-1,12.03				

Reduction in provision by Rs. 1,12.03 lakhs through reappropriation in March 1995 was due to cut imposed by the Planning department.

Reasons for the final saving of Rs. 75.71 lakhs have not been intimated (November 1995).

## 146—Shahpur Kandi Project—

## (7) 01—Direction—

O	2,62.95	}	3,00.00	75.39	-2,24.61
R	37.05				

Augmentation of provision by Rs. 37.05 lakhs through reappropriation in March 1995 was due mainly to grant of additional dearness allowance to Government employees.

Reasons for the final saving of Rs. 2,24.61 lakhs have not been intimated (November 1995).

## 144—Dholbaha Check Dam—

## (8) 03—Execution—

O	67.76	}	54.00	2.94	-51.06
R	-13.76				

Reduction in provision by Rs. 13.76 lakhs through reappropriation in March 1995 was mainly based on actual requirement of funds under the sub head 'Salaries'.

Reasons for the final saving of Rs. 51.06 lakhs have not been intimated (November 1995).

03—Medium Irrigation—  
Commercial—121—Setting up of Punjab Irrigation Management  
Training Institute—

## (9) 08—Works expenditure—

O	71.00	}	6.18	+6.18
R	-71.00			

Reduction in provision by Rs. 71 lakhs through reappropriation in March 1995 was based on actual requirement.

119—Communication system on  
Canals—

## (10) 08—Works expenditure

O	50.00	}	3.50	3.42	-0.08
R	-46.50				

Reduction in provision by Rs. 46.50 lakhs through reappropriation in March 1995 was due to cut imposed by the Planning department (Rs. 40 lakhs) and non-receipt of draft report from consultant (Rs. 6.50 lakhs).

120—Training abroad to Senior Officers  
of Irrigation Department (Computer  
aided design and training)—

## (11) 08—Works expenditure—

O	50.00	}	8.75	8.61	-0.14
R	-41.25				

Reduction in provision by Rs. 41.25 lakhs through reappropriation in March 1995 was due to cut imposed by the Planning department (Rs. 35 lakhs) and non-completion of supply installation and testing of equipment (Rs. 6.25 lakhs).

## 80—General—

## 001—Direction and Administration—

## (12) 02—Supervision—

O	1,00.00	}	1,01.13	65.10	-36.03
R	1.13				

Reasons for the final saving of Rs. 36.03 lakhs have not been intimated (November 1995).

03—Medium Irrigation—  
Commercial—121—Setting up of Punjab Irrigation  
Management Training Institute—

## (13) 01—Direction—

O	29.00	}	10.00	0.58	-9.42
R	-19.00				

Reduction in provision by Rs. 19 lakhs through reappropriation in March 1995 was based on actual requirement under various sub-heads.

Reasons for the final saving of Rs. 9.42 lakhs have not been intimated (November 1995).

123—Construction of Syphen at  
R.D. No. 79700 (Bist Doab) —

## (14) 08—Works expenditure—

O	50.00	}	31.50	31.50	
R	-18.50				

Reduction in provision by Rs. 18.50 lakhs through reappropriation in March 1995 was due to cut imposed by the Planning department.

103—Extension and Improvement of  
Shah Nehar—

## (15) 08—Works expenditure—

O	12,56.73	}	11,15.86	12,49.38	+1,33.52
R	-1,40.87				

Reduction in provision by Rs. 1,40.87 lakhs through reappropriation in March 1995 was due to cut imposed by the Planning department.

Reasons for the final excess of Rs. 1,33.52 lakhs have not been intimated (November 1995).

4711—Capital Outlay on Flood  
Control Projects—

## 03—Drainage—

## 103—Civil Works—

## (16) 08—Works expenditure—

O	10,00.00	}	8,00.00	7,14.93	-85.07
R	-2,00.00				

Reduction in provision by Rs. 2,00 lakhs through reappropriation in March 1995 was due to cut imposed by the Planning department.

Reasons for the final saving of Rs. 85.07 lakhs have not been intimated (November 1995).

## 01—Flood Control—

## 103—Civil Works—

## (17) 08—Works expenditure—

## (Centrally Sponsored Scheme)

O	4,00.00	4,00.00	1,16.52	-2,83.48
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Reasons for the final saving of Rs. 2,83.48 lakhs have not been intimated (November 1995).

## 03—Drainage—

## 001—Direction and Administration—

## (18) 03—Execution—

O	1,55.00	}	1,43.05	1,32.00	-11.05
R	-11.95				

Reduction in provision by Rs. 11.95 lakhs through reappropriation in March 1995 was due to actual requirement under salaries (Rs. 34.31 lakhs), partly set off by excess due mainly to (i) clearance of pending bills of travelling allowance (Rs. 12.63 lakhs), (ii) increase in the rates of contingent articles (Rs. 5.59 lakhs) and (iii) more expenditure on liveries (Rs. 2.54 lakhs).

Reasons for the final saving of Rs. 11.05 lakhs have not been intimated (November 1995).

## 4702—Capital Outlay on Minor Irrigation—

800—Other expenditure—

(19)08—Works expenditure—

O	48.80	}	32.70	25.81	-6.89
R	-16.10				

Reduction in provision by Rs. 16.10 lakhs through reappropriation in March 1995 was due to cut imposed by the Planning department.

(1x) 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)201—Hydel Generation—				
O	3,15,00.00	}	3,00,50.00	-3,00,50.00
R	-14,50.00			

Reduction in provision by Rs. 14,50 lakhs through reappropriation in March 1995 was due to curtailment of plan outlay of the scheme (Rs. 47,50 lakhs), partly set off by excess due to increase in allocation for the schemes "Ranjit Sagar Dam" (Rs. 29,00 lakhs) and "U.B.D.C. Stage-II" (Rs. 4,00 lakhs).

(2)202—Thermal Power Generation—

O	1,47,00.00	}	74,15.50	..	-74,15.50
R	-72,84.50				

Reduction in provision by Rs. 72,84.50 lakhs through reappropriation in March 1995 was due to curtailment of plan outlay of certain schemes.

(3)204—Rural Electrification—

O	8,00.00	}	4,00.00	..	-4,00.00
R	-4,00.00				

Reduction in provision by Rs. 4,00 lakhs through reappropriation in March 1995 was due to curtailment of plan outlay of certain schemes.

4701—Capital Outlay on Major and Medium Irrigation—

01—Major Irrigation—Commercial—

125—Lining of Channels—

(4)08—Works expenditure—

O	19,86.09	}	22,82.01	..	-22,82.01
R	2,95.92				

Augmentation of provision by Rs. 2,95.92 lakhs through reappropriation in March 1995 was due to Post-budget decision of the Government to provide more funds under the scheme.



## (5) 06—Suspense—

O	5,00.00	5,00.00	..	—5,00.00
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## (6) 03—Execution—

O	4,37.96	} 4,78.59	..	—4,78.59
R	40.63			

Augmentation of provision by Rs. 40.63 lakhs through reappropriation in March 1995 was mainly due to grant of additional dearness allowance to Government employees (Rs. 45.19 lakhs), partly set off by saving based on actual requirement under "Travelling Expenses" (Rs. 3.70 lakhs).

03—Medium Irrigation—  
Commercial—124—Construction of Office  
Buildings for Agriculture  
Department at Chandigarh—

## (7) 08—Works expenditure—

O	2,00.00	} 7.00	..	—7.00
R	—1,93.00			

Reduction in provision by Rs. 1.93 lakhs through reappropriation in March 1995 was due to cut imposed by the Planning department.

126—Construction of  
Malikpur Distributory—

## (8) 08—Works expenditure—

O	1,00.00	} 2,00.00	..	—2,00.00
R	1,00.00			

Augmentation of provision by Rs. 1.00 lakh through reappropriation in March 1995 was due to Post-budget decision of the Government to provide more funds under the scheme.

127—Remodelling of Jaiton  
Distributory—  
(Private)

## (9) 08—Works expenditure—

O	1,00.00	1,00.00	..	— 1,00.00
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01—Major Irrigation—  
Commercial—

## 125—Lining of Channels—

## (10) 02—Supervision—

O	95.19	} 91.53	..	—91.53
R	—3.66			

Reduction in provision by Rs. 3.66 lakhs through reappropriation in March 1995 was based on actual requirement under various sub heads.

## (11) 01—Direction—

O	70.76	}	53.76	..	—53.76
R	—17.00				

Reduction in provision by Rs. 17 lakhs through reappropriation in March 1995 was due to actual requirement under "Salaries".

03—Medium Irrigation—  
Commercial—125—Remodelling of Channels  
U.B.D.C. system to meet  
the revised Water allowance—

## (12) 08—Works expenditure—

O	40.00	}	20.00	..	—20.00
R	—20.00				

Reduction in provision by Rs. 20 lakhs through reappropriation in March 1995 was due to cut imposed by the Planning department.

130—Construction Khaala  
Chahlonwall Lift  
Irrigation Scheme—

## (13) 08—Works expenditure—

O	15.00	}	11.00	..	—11.00
R	—4.00				

Reduction in provision by Rs. 4 lakhs through reappropriation in March 1995 was due to cut imposed by the Planning department.

117—Bhakra Dam—  
(Unit No. 1)

## (14) 08—Works expenditure—

O	10.86	10.86	..	—10.86
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128—Remodelling to Phillour  
Distributary system—

## (15) 08—Works expenditure—

O	10.00	10.00	..	—10.00
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129—Construction of Chotian  
Minor Mukatsar Distri-  
butary with Lift Schemes—(i) Garhshankar Lift  
Irrigation Schemes—

## (16) 08—Works expenditure—

O	10.00	10.00	..	—10.00
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01—Major Irrigation—  
Commercial—

## 125—Lining of Channels—

(17) 05—Machinery and  
Equipment—

O	10.00	10.00	..	—10.00
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4801—Capital Outlay on Power Projects—				
01—Hydel Generation—				
202—Bhakra Right Bank Power Project—				
(18) 06—Suspense—				
O	2,02.30	202.30	..	—2,02.30
201—Bhakra Left Bank Power Project—				
(19) 06—Suspense—				
O	29.50	29.50	..	—29.50
4702—Capital Outlay on Minor Irrigation—				
800—Other expenditure—				
(20) 03—Integrated utilisation of water resources—				
O	4.82	4.82	..	—4.82

Last year too, the entire provision remained unutilized in respect of items at serial nos. 3 to 6, 10, 11 and 17 to 19.

Reasons for non-utilization of the entire provision in above cases (serial nos. 1 to 20) have not been intimated (November 1995).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
4702—Capital Outlay on Minor Irrigation—			
800—Other expenditure—			
(1) 07—Machinery and Equipment—			
O	8.00	..	..
R	—8.00	..	..

(In lakhs of rupees)

Reduction in provision by Rs. 8 lakhs through reappropriation in March 1995 was due to cut imposed by the Planning department.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
4701—Capital Outlay on Major and Medium Irrigation—			
01—Major Irrigation— Commercial—			
(1) 141—Sutlej Yamuna Link Canal Project—			
O	1,00.00	7,58.54	+6,58.54

(In lakhs of rupees)

Reasons for the final excess of Rs. 6,58.54 lakhs have not been intimated (November 1995).

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

## (2) 08—Works expenditure—

O	6,00.00	}	6,12.75	7,42.77	+1,30.02
R	12.75				

Augmentation of provision by Rs. 12.75 lakhs through reappropriation in March 1995 was due to clearance of pending claims of the contractors.

Reasons for the final excess of Rs. 1,30.02 lakhs have not been intimated (November 1995).

103—Extension and Improvement  
of Shah Nehar—

## (3) 01—Direction—

O	26.28	26.28	1,34.45	+1,08.17
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Reasons for the final excess of Rs. 1,08.17 lakhs have not been intimated (November 1995).

## (4) 06—Suspense—

O	1,70.00	1,70.00	2,33.01	+63.01
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Reasons for the final excess of Rs. 63.01 lakhs have not been intimated (November 1995).

102—Utilisation of Surplus  
Ravi Beas Water—

## (5) 08—Works expenditure—

O	50.00	}	87.37	79.14	-8.23
R	37.37				

Augmentation of provision by Rs. 37.37 lakhs through reappropriation in March 1995 was due to payment of compensation to the land owners.

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

## (6) 08—Works expenditure—

O	18.47	}	35.36	29.16	-6.20
R	16.89				

Augmentation of provision by Rs. 16.89 lakhs through reappropriation in March 1995 was due to payment of enhanced compensation to the land owners.

Reasons for the final saving of Rs. 6.20 lakhs have not been intimated (November 1995).

101—Extension of Non-  
perennial irrigation to areas  
in U.B.D.C.—

## (7) 08—Works expenditure—

O	5.00	5.00	12.62	+7.62
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Reasons for the final excess of Rs. 7.62 lakhs have not been intimated (November 1995).

(vii) 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—			
01—Major Irrigation—Commercial—			
143—Thoin Dam—			
(1) 06—Suspense—			
0	..	2,97,48.12	+2,97,48.12
03—Medium Irrigation—Commercial—			
104—Lining of Channel Phase-II— (Centrally Sponsored Scheme)			
(2) 08—Works expenditure—			
0	..	24,02.31	+24,02.31
(3)—Phase-II—			
0	..	13,40.27	+13,40.27
01—Major Irrigation—Commercial—			
(4) 115—Bhakra Dam Administration— Unit-I Bhakra Dam—			
0	..	10,90.91	+10,90.91
03—Medium Irrigation—Commercial—			
105—Construction of New distributaries and minors—			
(5) 08—Works expenditure—			
0	..	4,11.22	+4,11.22
01—Major Irrigation—Commercial—			
147—Low Dam in Kandi Area—			
(6) 06—Suspense—			
0	..	1,73.09	+1,73.09
115—Bhakra Dam Administration—			
(7)—Bhakra Left Bank Power Plant—			
0	..	1,31.84	+1,31.84

144—Dholbaha Check Dam—				
(8) 06—Suspense—				
O	..	..	1,16.29	+1,16.29
146—Shahpur Kandi Project—				
(9) 06—Suspense—				
O	..	..	1,15.12	+1,15.12
115—Bhakra Dam Administration—				
Bhakra Right Bank Power Plant—				
(10)—Amount transferred to P.S.F.B.—				
O	..	..	1,01.31	+1,01.31
03—Medium Irrigation— Commercial—				
106—Modernisation of existing Canals—				
(11) 01—Direction—				
O	..	..	69.73	+69.73
01—Major Irrigation— Commercial—				
147—Low Dam in Kandi Area—				
(12) 01—Direction—				
O	..	..	65.83	+65.83
144—Dholbaha Check Dam—				
(13) 01—Direction—				
O	..	..	62.78	+62.78
80—General—				
001—Direction and Administration—				
(14) 03—Execution—				
O	..	..	45.29	+45.29
01—Major Irrigation— Commercial—				
(15) 114—Beas Project Unit-I—				
O	..	..	43.10	+43.10

03—Medium Irrigation— Commercial—				
105—Construction of New distributories and minors—				
(16) 01—Direction—				
O	..	..	38.60	+38.60
01—Major Irrigation— Commercial—				
143—Thein Dam—				
(17) 03—Execution—				
O	..	..	33.68	+33.68
(18) 02—Supervision—				
O	..	..	22.45	+22.45
(19) 04—Medical—				
O	..	..	19.18	+19.18
(20) 114—Beas Transmission Project—				
O	..	..	13.38	+13.38
118—Shah Nehar Feeder—				
(21) 06—Suspense—				
O	..	..	12.49	+12.49
03—Medium Irrigation— Commercial—				
112—Providing Irrigation facilities to Punjab areas under S.Y.L. Project—				
(22) 06—Suspense—				
O	..	..	11.08	+11.08
(23) 04—Lining of Channel— Phase-I—				
O	..	..	8.83	+8.83
01—Major Irrigation— Commercial—				
(24) 114—Beas Project— Unit-II—				
O	..	..	8.03	+8.03
03—Medium Irrigation— Commercial—				
102—Utilisation of Surplus Ravi Beas water—				
(25) 01—Direction—				
O	..	..	7.43	+7.43

101—Extension of Non-perennial Irrigation to areas in U.B.D.C.—					
(26) 03—Execution—					
0	..	..	5.25	+5.25	
01—Major Irrigation— Commercial—					
146—Shahpur Kandi Project—					
(27) 02—Supervision—					
0	..	..	3.58	+3.58	
03—Medium Irrigation— Commercial—					
123—Construction of Syphen at R.D. No. 79700 (Big Doab)—					
(28) 01—Direction—					
0	..	..	2.96	+2.96	
01—Major Irrigation— Commercial—					
144—Dholbaha Check Dam—					
(29) 07—Other expenditure—					
0	..	..	1.43	+1.43	
03—Medium Irrigation— Commercial—					
101—Extension of Non-perennial Irrigation to areas in U.B.D.C.—					
(30) 01—Direction—					
0	..	..	1.18	+1.18	
01—Major Irrigation— Commercial—					
144—Dholbaha Check Dam—					
(31) 02—Supervision—					
0	..	..	1.12	+1.12	



650—Loans for Power Projects—				
800—Other Loans to Electricity Board—				
(32) 0—Other Loans—				
0	..	..	2,64,17.00	+2,64,17.00
4711—Capital Outlay on Flood Control Projects—				
03—Drainage—				
(33) 799—Suspense—				
0	..	..	11,17.25	+11,17.25
01—Flood Control—				
(34) 799—Suspense—				
0	..	..	1,51.72	+1,51.72
03—Drainage—				
001—Direction and Administration—				
(35) 02—Supervision—				
0	..	..	38.21	+38.21
(36) 01—Direction—				
0	..	..	33.71	+33.71
4702—Capital Outlay on Minor Irrigation—				
800—Other expenditure—				
(37) 01—Direction—				
0	..	..	4.24	+4.24

Reasons for incurring expenditure without provision of funds in the above cases (serial nos. 1 to 37) have not been intimated (November 1995).

(xiii) 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 1992-93, 1993-94 and 1994-95 :-

Head of Account	Year	Works Outlay	Direction and Administration Charges	Machinery and Equipment Charges	Percentage of Works Outlay	
					Direction and Administration Charges	Machinery and Equipment Charges
1.	2.	3.	4.	5.	6.	7.
(In lakhs of rupees)						
Bhakra Canal	.. 1992-93	3,18.09	4,92.76	1.00	1,54.99	0.31
	.. 1993-94	3,95.00	5,63.25	0.98	1,42.59	0.24
	.. 1994-95	1,56.35	6,29.33	3.87	4,02.51	2.47
Thein Dam	.. 1992-93	1,72,71.96	14,83.33	7,75.23	8.58	4.48
	.. 1993-94	1,38,64.95	16,30.93	28,84.37	11.76	20.80
	.. 1994-95	1,64,20.12	19,08.23	25,44.72	11.62	15.49
Dholbaha Check Dam	.. 1992-93	63.23	1,04.13	0.24	1,64.88	0.37
	.. 1993-94	60.18	62.28	..	1,03.48	..
	.. 1994-95	76.53	66.84	..	87.33	..
Shahpur Kandi Project	.. 1992-93	64.52	1,22.71	0.29	1,90.18	0.44
	.. 1993-94	38.58	83.06	..	2,15.29	..
	.. 1994-95	2,98.02	79.64	0.02	26.72	0.05
Low Dam in Kandi Area	.. 1992-93	5,87.98	1,92.93	..	32.83	..
	.. 1993-94	3,82.97	3,53.80	..	92.38	..
	.. 1994-95	7,01.21	4,08.56	..	58.26	..
Harike Project	.. 1992-93	1,21.13	3,17.05	0.04	2,61.74	0.03
	.. 1993-94	1,11.21	3,70.82	0.08	3,33.44	0.07
	.. 1994-95	1,13.27	3,97.85	0.06	3,51.24	0.05
Sutlej Yamuna Link Project	.. 1992-93	11,73.47	8,13.23	..	69.30	..
	.. 1993-94	12,17.28	8.12	..	0.66	..
	.. 1994-95	6,68.53	4.09	..	0.61	..
Open Canals	.. 1992-93	13,03.75	25,61.02	5.20	1,96.43	0.39
	.. 1993-94	11,27.45	28,35.95	6.80	2,51.53	0.60
	.. 1994-95	11,97.84	29,74.99	9.07	2,48.36	0.75

**Suspense Transactions.**—(i) The expenditure under this grant includes Rs. 3,42,97.02 lakhs booked under the minor head 'Suspense'. The Minor head 'Suspense' is not a final head of account. It accommodates interim transactions where further payments or adjustments of value are necessary before the transactions can be considered complete and finally accounted for. Accordingly the transactions under this head, if not adjusted to the final head of account, are carried forward from year to year. The 'Suspense' head has three sub-divisions viz. (1) Stock, (2) Miscellaneous Works Advances and (3) Workshop Suspense.

The nature and accounting of the transactions under each of these sub-divisions are explained below :—

(1) **Stock.**—This head is debited with the value of materials acquired not for any particular work but for the general use of the division. It is credited with the value of the materials issued or transferred to other divisions or otherwise disposed off. This sub-head will, therefore, show a debit balance representing the value of 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 the 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 1994-95 is given below :—

Head	Opening balance +Debit —Credit	Debit	Credit	Closing Balance +Debit —Credit
(In lakhs of rupees)				
<b>2701—Major and Medium Irrigation—</b>				
Stock	+3,55.78	6,71.05	6,74.34	+3,52.49
Miscellaneous Works Advances	+9,08.49	[ 2,34.67]	2,53.76	+9,39.40
<b>Total</b>	<b>+12,64.27</b>	<b>9,55.72</b>	<b>9,28.10</b>	<b>+12,91.89</b>
<b>2702—Minor Irrigation—</b>				
Stock	+8.19	..	..	+8.19
Miscellaneous Works Advances	+5.93	..	..	+5.93
<b>Total</b>	<b>+14.12</b>	<b>..</b>	<b>..</b>	<b>+14.12</b>
<b>2711—Flood Control and Drainage—</b>				
Stock	—7.82	0.78	0.94	—7.98*
Miscellaneous Works Advances	+2.45	0.08	2.29	+0.24
<b>Total</b>	<b>—5.37</b>	<b>0.86</b>	<b>3.23</b>	<b>—7.74</b>

\*The minus balance is due to misclassification by the department. The matter is under correspondence with the department.

<b>4701—Capital Outlay on Major and Medium Irrigation—</b>				
Stock	+1,06,51.66	2,24,38.47	2,06,74.97	+1,24,15.16
Miscellaneous Works Advances	+61,08.45	92,08.98	55,65.63	+97,51.80
Workshop Suspense	+11.43	4,23.45	4,42.20	-7.32
<b>Total</b>	<b>+1,67,71.54</b>	<b>3,20,70.90</b>	<b>2,66,82.80</b>	<b>+2,21,59.64</b>
<b>4702—Capital Outlay on Minor Irrigation—</b>				
Stock	+23.50	0.46	0.16	+23.80
Miscellaneous Works Advances	+11.70	0.12	0.16	+11.66
<b>Total</b>	<b>+35.20</b>	<b>0.58</b>	<b>0.32</b>	<b>+35.46</b>
<b>4711—Capital Outlay on Flood Control Projects—</b>				
Stock	+5,26.51	11,55.66	12,23.15	4,59.02
Miscellaneous Works Advances	+7,39.42	1,13.30	26.25	8,26.47
<b>Total</b>	<b>+12,65.93</b>	<b>12,68.96</b>	<b>12,49.40</b>	<b>12,85.49</b>

## Grant No. 16—Labour and Employment

	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Revenue :			
Major head :			
2230—Labour and Employment			
Voted—			
Original . . . . . 7,59,81,000	7,59,81,000	6,52,56,296	-1,07,24,704
Supplementary . . . . . ..			
Amount surrendered during the year			..
Charged—			
Original . . . . . 55,000	55,000	..	-55,000
Supplementary . . . . . ..			
Amount surrendered during the year			..

## Notes and comments—

(i) There was an overall saving of Rs. 1,07.25 lakhs in the voted grant, but no amount was surrendered by the department during the year.

(ii) The entire charged appropriation remained unutilized. This is the fifth year in succession that no expenditure was incurred against the charged appropriation.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
02—Employment—			
800—Other expenditure—			
02—Unemployment Allowance to Educated unemployed persons—			
O . . . . . 77.46	77.46	36.06	-41.40

Reasons for the final saving of Rs. 41.40 lakhs have not been intimated (November 1995).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
01—Labour—			
102—Working Conditions and Safety—			
(1)02—Strengthening of Directorate of Factories—			
O . . . . . 14.00	14.00	..	-14.00

02—Employment—				
101—Employment Services—				
(2)04—Expansion of Employment Services—				
0	7.00	7.00	..	—7.00
01—Labour—				
101—Industrial Relations—				
(3)05—Creation of Labour Courts at Sangrur and Ludhiana—				
0	5.00	5.00	..	—5.00

Reasons for non-utilization of the entire provision in the above cases (serial nos. 1 to 3) have not been intimated (November 1995).

## Grant No. 17—Local Government, Housing and Urban Development

	Total grant/ appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue :			
Major heads :			
2216—Housing,			
2217—Urban Development,			
3475—Other General Economic Services and			
3601—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions			
Voted—			
Original	42,24,74,000	42,24,74,000	41,65,64,187
Supplementary	..		
Amount surrendered during the year (March 1995)			5,07,000
Charged—			
Original	20,000	20,000	..
Supplementary	..		
Amount surrendered during the year			..
Capital :			
Major heads :			
4216—Capital Outlay on Housing,			
4217—Capital Outlay on Urban Development,			
5475—Capital Outlay on other General Economic Services,			
6216—Loans for Housing and			
6217—Loans for Urban Development			
Original	1,00,00,51,000	1,00,00,51,000	25,11,41,323
Supplementary	..		
Amount surrendered during the year (March 1995)			65,91,04,000

*Notes and comments—***Revenue :**

(i) The entire charged appropriation remained unutilized. This is the third year in succession that no expenditure was incurred against the charged appropriation.

(ii) Rupees 5.07 lakhs were surrendered in March 1995 ; ultimate saving in the voted grant was Rs. 59.10 lakhs.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
2217—Urban Development—			
80—General—			
001—Direction and Administration—			
(1) 01—Urban Estates Directorate—			
O	34.79	34.79	9.66 —25.13

Last year too, there was saving of Rs. 20.28 lakhs.

Reasons for the final saving of Rs. 25.13 lakhs have not been intimated (November 1995).

## (2) 04—Town Planner—

O	4,12.59	4,11.87	3,92.76	—18.61
R	—1.22			

Reduction in provision by Rs. 1.22 lakhs through reappropriation in March 1995 was due mainly to cut imposed by the Finance department.

Reasons for the final saving of Rs. 18.61 lakhs have not been intimated (November 1995):

## (3) 02—Local Government Directorate—

O	1,22.53	1,07.40	1,03.58	—3.82
R	—15.13			

Reduction in provision by Rs. 15.13 lakhs through reappropriation in March 1995 was due mainly to posts remaining vacant (Rs. 20.17 lakhs), partly set off by excess due to increased expenditure on rent, rates and taxes (Rs. 2.21 lakhs).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
2216—Housing—			
03—Rural Housing—			
800—Other expenditure—			
(1) 01—Village Housing Project Scheme—			
O	2.40	2.40	.. —2.40



80—General—				
001—Direction and Administration—				
(2) 01—Direction and Administration—				
O	2.12	2.12	..	—2.12
03—Rural Housing—				
102—Provision of house site to the landless—				
(3) 01—House-site to the landless workers in rural areas—				
O	1.28	1.28	..	—1.28

Reasons for non-utilization of the entire provision in the above cases (serial nos. 1 to 3) have not been intimated (November 1995).

(v) Excess occurred as under :—

Head		Total grant	Actual expenditure	Excess + Saving—
				(In lakhs of rupees)
2217—Urban Development—				
80—General—				
191—Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards etc.—				
01—Grant-in-aid to Local Bodies—				
O	4,17.82	4,43.42	4,43.41	—0.01
R	25.60			

Augmentation of provision by Rs. 25.60 lakhs through reappropriation in March 1995 was due to repayment of loan to Life Insurance Corporation.

Capital :

(vi) Rupees 65,91.04 lakhs were surrendered in March 1995 ; ultimate saving was Rs. 74,89.10 lakhs.

(vii) Saving [partly set off by excess under other head as mentioned in note (x) below] occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
4217—Capital Outlay on Urban Development—			
60—Other Urban Development Schemes—			
800—Other expenditure—			
(1) 01—Nehru Rozgar Yojna— (Centrally Sponsored Scheme)			
O	2,70.00	2,70.00	1,08.00 —1,62.00
Reasons for the final saving of Rs. 1,62 lakhs have not been intimated (November 1995).			
(2) 01—Nehru Rozgar Yojna—			
O	1,80.00	1,80.00	72.00 —1,08.00
Reasons for the final saving of Rs. 1,08 lakhs have not been intimated (November 1995).			
(3) 02—Urban Basic Services for poor— (Centrally Sponsored Scheme)			
O	57.00	57.00	22.70 —34.30
Reasons for the final saving of Rs. 34.30 lakhs have not been intimated (November 1995).			
(4) 02—Urban Basic Services for poor—			
O	38.00	38.00	14.35 —23.65
Reasons for the final saving of Rs. 23.65 lakhs have not been intimated (November 1995).			
6217—Loans for Urban Development—			
03—Integrated Development of Small and Medium Towns—			
800—Other Loans—			
(5) 01—Loans for Development of Small and Medium Towns— (Centrally Sponsored Scheme)			
O	1,00.00	1,00.00	46.00 —54.00
Reasons for the final saving of Rs. 54 lakhs have not been intimated (November 1995).			

(viii) 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) 04—World Bank Aided Water Supply and Sewerage Project—			
O	50,00.00		
R	—50,00.00	..	..

Withdrawal of the entire provision through reappropriation in March 1995 was due to non-approval of the scheme by the Government of India.

800—Other expenditure—			
(2) 04—Environment Improvement for Urban Slums—			
(Centrally Sponsored Scheme)			
O	1,00.00		
R	—1,00.00	..	..

Withdrawal of the entire provision through reappropriation in March 1995 was due to non-approval of the scheme by the Government of India.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
4217—Capital Outlay on Urban Development—			
60—Other Urban Development Schemes—			
800—Other expenditure—			
(1) 03—Prevention of Pollution of Sutlej River—			
O	10,00.00		
R	—7,45.52	2,54.48	—2,54.48

Reduction in provision by Rs. 7,45.52 lakhs through reappropriation in March 1995 was due to non-approval of the scheme by the Government of India.

(2) 03—Prevention of Pollution  
of Sutlej River—  
(Centrally Sponsored Scheme)

O	10,00.00	}	2,54.48	..	—2,54.48
R	—7,45.52				

Reduction in provision by Rs. 7,45.52 lakhs through reappropriation in March 1995 was due to non-approval of the scheme by the Government of India.

4216—Capital Outlay  
on Housing—

01—Government Residential  
Buildings—

700—Other Housing—

(3) 06—Acquisition of  
Land for Urban  
Estates—

O	8,00.00	8,00.00	..	—8,00.00
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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 (November 1995).

(x) Excess occurred under :—

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

6216—Loans for Housing—

03—Rural Housing—

800— Other Loans—

01—Loans for construction  
of houses in rural  
areas under Village  
Housing Projects  
Schemes—

O	..	8,00.00	+8,00.00
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Reasons for incurring expenditure without provision of funds in the above case have not been intimated (November 1995).

(xi) 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 'Suspense' transaction in the grant in 1994-95 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.
<b>Revenue :</b>				
<b>Major heads :</b>				
2051—Public Service Commission and				
2070—Other Administrative Services				
Voted—				
Original	52,00,000	63,09,000	62,13,974	—95,026
Supplementary	[11,09,000]			
Amount surrendered during the year				
Charged—				
Original	62,30,000	64,39,000	63,82,195	—56,805
Supplementary	2,09,000			
Amount surrendered during the year (March 1995)				
Capital :				
<b>Major head :</b>				
4070—Capital Outlay on other Administrative Services				
Voted—				
Original	..	1,00,00,000	1,00,00,000	..
Supplementary	1,00,00,000			
Amount surrendered during the year				
Notes and comments—				

In view of the final saving of Rs. 0.57 lakh in the charged appropriation, the surrender of Rs. 1 lakh in March 1995 proved injudicious.

## Grant No. 19—Planning

		Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
<b>Revenue :</b>				
<b>Major heads :</b>				
3451—Secretariat— Economic Services and				
3454—Census Surveys and Statistics Voted—				
Original	1,20,98,56,000	1,20,98,56,000	2,46,96,81,053	+1,25,98,25,053
Supplementary	..			
Amount surrendered during the year				..
<b>Charged—</b>				
Original	16,000	16,000	..	-16,000
Supplementary	..			
Amount surrendered during the year				..
<b>Capital :</b>				
<b>Major head :</b>				
5475—Capital Outlay on other General Economic Services				
Original	1,30,61,71,000	1,30,61,71,000	..	-1,30,61,71,000
Supplementary	..			
Amount surrendered during the year				..

*Notes and comments—***Revenue :**

(i) The excess of Rs. 1,25,98.25 lakhs over the voted grant requires regularisation.

(ii) The entire charged appropriation remained unutilized.

(iii) Excess in the voted grant [partly set off by saving under other heads as mentioned in notes (iv) and (v) below] occurred mainly under the following head :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
3451—Secretariat— Economic Services—			
101—Planning Commission— Planning Board—			
05—Formulation of District Plan at the District Headquarters—			
O	1,13,62.85	1,13,62.85	2,42,30.58 +1,28,67.73
Reasons for the final excess of Rs. 1,28,67.73 lakhs have not been intimated (November 1995).			

(iv) Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
3451—Secretariat— Economic Services—		(In lakhs of rupees)	
101—Planning Commission— Planning Board—			
(1) 06—Introduction of Computerisation in Punjab Government Offices—			
O	1,12.00	1,12.00	—14.44
			—97.56

Reasons for the final saving of Rs. 97.56 lakhs have not been intimated (November 1995).

3454—Census Surveys and Statistics—			
02—Surveys and Statistics—			
204—Central Statistical Organisation—			
(2) 01—Economic Advice and Statistics—			
O	2,99.66	2,99.66	—2.65
			—34.53

Reasons for the final saving of Rs. 34.53 lakhs have not been intimated (November 1995).

(3) 07—Setting up of Statistical Machinery at Sub Divisional Level—			
O	33.00	33.00	21.70
			—11.30

Reasons for the final saving of Rs. 11.30 lakhs have not been intimated (November 1995).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
3454—Census Surveys and Statistics—			
02—Surveys and Statistics—			
204—Central Statistical Organisation—			
(1) 10—Identification of Weaker Section in Punjab—			
O	44.00	44.00	—44.00

(2) 08—Estimates of District Income of Punjab—				
O	16.50	16.50	..	-16.50
(3) 09—Strengthening of Ministerial Staff at Headquarter—				
O	6.60	6.60	..	-6.60
(4) 04—Setting up of Socio Economic Research Analysis Unit—				
O	6.60	6.60	..	-6.60
(5) 05—Preparation of Input-Output Table—				
O	5.50	5.50	..	-5.50
(6) 06—Strengthening of National Sample Survey Wing at Headquarters—				
O	3.02	3.02	..	-3.02
3451—Secretariat— Economic Services—				
101—Planning Commission— Planning Board—				
(7) 02—Strengthening of Planning Machinery in the State—				
O	36.40	36.40	..	-36.40
(8) 04—Quick Survey and Studies—				
O	1.20	1.20	..	-1.20

Reasons for non-utilization of the entire provision in the above cases (serial nos. 1 to 8) have not been intimated (November 1995).

Capital : |

(vi) There was an overall saving of Rs. 1,30,61.71 lakhs, but no amount was surrendered by the department during the year

(vii) Saving occurred under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
5475—Capital Outlay on other General Economic Services—			
112—Statistics—			
01—District Plan at the District Headquarter—			
O	1,30,61.71	1,30,61.71	.. -1,30,61.71

Reasons for non-utilization of the entire provision have not been intimated (November 1995).



## Grant No. 20—Programme Implementation

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue :			
Major head :			
3451—Secretariat— Economic Services			
Original	4,00,000		
Supplementary	..		
	} 4,00,000	42,988	-3,57,012
Amount surrendered during the year (March 1995)			3,45,000

*Notes and comments—*

(i) Rupees 3.45 lakhs were surrendered in March 1995 on account of economy in expenditure ; ultimate saving was Rs. 3.57 lakhs.

(ii) This is the fifth year in succession where saving occurred from 80 to 100 per cent, which reflects injudicious planning.

## Grant No. 21—Public Works

		Total grant/ appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
<b>Revenue :</b>				
<b>Major heads :</b>				
2059—Public Works,				
2202—General Education,				
2203—Technical Education,				
2210—Medical and Public Health,				
2211—Family Welfare,				
2215—Water Supply and Sanitation,				
2216—Housing,				
2235—Social Security and Welfare,				
2401—Crop Husbandry,				
2403—Animal Husbandry,				
2515—Other Rural Develop- ment Programmes,				
3054—Roads and Bridges and				
3451—Secretariat-Economic Services				
<b>Voted—</b>				
Original	2,38,13,54,000	2,43,01,21,000	3,92,89,38,790	+1,49,88,17,790
Supplementary	4,87,67,000			
<b>Amount surrendered during the year (March 1995)</b>				3,17,92,000
<b>Charged—</b>				
Original	2,91,00,000	3,24,70,000	49,37,829	—2,75,32,171
Supplementary	33,70,000			
<b>Amount surrendered during the year</b>				..
<b>Capital :</b>				
<b>Major heads :</b>				
4059—Capital Outlay on Public Works,				

4202—Capital Outlay on Education, Sports, Art and Culture,					
4210—Capital Outlay on Medical and Public Health,					
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,					
4405—Capital Outlay on Fisheries,					
4810—Capital Outlay on Non-Conventional Sources of Energy,					
4851—Capital Outlay on Village and Small Industries,					
5053—Capital Outlay on Civil Aviation and					
5054—Capital Outlay on Roads and Bridges					
Voted—					
Original	1,19,07,67,000	}	1,21,07,71,000	[ 1,08,36,78,451	—12,70,92,549
Supplementary	2,00,04,000				

Amount surrendered during the year (March 1995) 3,91,89,000

Notes and comments—

Revenue :-

- (i) The excess of Rs. 1,49,88,17,790 over the voted grant requires regularisation.
- (ii) In view of final excess of Rs. 1,49.88 crores, the surrender of Rs. 3,17.92 lakhs proved injudicious.

(iii) Excess [partly set off by saving under other heads as mentioned in notes (v) and (vi) below] occurred mainly under the following heads :-

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving
2059—Public Works—			
80—General—			
(2) 799—Suspense—			
O	[3,70.00 }	1,08,81.90	+1,06,11.90
R	-1,00.00 }	2,70.00	

Reduction in provision by Rs. 1,00 lakhs through reappropriation in March 1995 was based on actual requirement.

Last year too, there was an excess of Rs. 74,02.12 lakhs.

Reasons for the final excess of Rs. 1,06,11.90 lakhs have not been intimated (November 1995).

The Budget provision under this head was for a gross amount of Rs. 3,70 lakhs, which was reduced to Rs. 2,70 lakhs through reappropriation in March 1995. 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 1984-85 to 1994-95 :-

Year	Gross Expenditure			Recoveries			Net Expenditure	
	Provision	Actuals	Excess	Provision	Actuals	Excess	Provision	Actuals
(In lakhs of rupees)								
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	42,91.69	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
1993-94	3,70.00	77,72.12	74,02.12	3,70.00	81,08.38	77,38.38	..	-3,36.26
1994-95	2,70.00	1,08,81.90	1,06,11.90	2,70.00	65,12.35	62,42.35	..	+43,69.55

## 60—Other Buildings—

## (2) 053—Maintenance and Repairs—

O	14,49·97	14,49·97	23,85·46	+9,35·49
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Last year too, there was an excess of Rs. 8,61·26 lakhs.

Reasons for the final excess of Rs. 9,35·49 lakhs have not been intimated (November 1995).

## 80—General—

## 001—Direction and Administration—

## (3) 08—Establishment Charges paid to Public Health Department for works done by that department—

O	2,41·35	2,41·35	10,41·86	+ 8,00·51
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Last year too, there was an excess of Rs. 6,88·34 lakhs.

Reasons for the final excess of Rs. 8,00·51 lakhs have not been intimated (November 1995).

## 60—Other Buildings—

## 052—Machinery and Equipment—

## (4) 03—Repairs and Carriage—

O	8·19	8·19	27·90	+19·71
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Reasons for the final excess of Rs. 19·71 lakhs have not been intimated (November 1995).

## 051—Construction—

## (5) 07—Other Administrative Services—

O	31·62	} 61·30	37·17	—24·13
R	29·68			

Augmentation of provision by Rs. 29·68 lakhs through reappropriation in March 1995 was due to Post-budget decision of the Government to provide more funds under the scheme.

Reasons for the final saving of Rs. 24·13 lakhs have not been intimated (November 1995).

## 2215—Water Supply and Sanitation—

## 01—Water Supply—

## (6) 799—Suspense—

O	8,77·54	8,77·54	34,52·97	+25,75·43
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Last year too, there was an excess of Rs. 17,19·82 lakhs.

Reasons for the final excess of Rs. 25,75·43 lakhs have not been intimated (November 1995).

The budget provision under this head was for a gross amount of Rs. 8,77·54 lakhs. The budget also anticipated recoveries of Rs. 8,77·54 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 1984-85 to 1994-95 :—

Year	Gross Expenditure			Recoveries			Net Expenditure	
	Provision	Actuals	Excess	Provision	Actuals	Excess	Provision	Actuals
	(In lakhs of rupees)							
1984-85	1,00.00	10,95.22	9,95.22	1,00.00	15,99.88	14,99.88	..	-5,04.66
1985-86	1,00.00	21,84.30	20,84.30	1,00.00	19,42.32	18,42.32	..	+2,41.98
1986-87	6,61.32	25,38.64	18,77.32	1,00.00	22,99.88	21,99.88	..	+2,38.76
1987-88	6,61.32	27,52.81	20,91.49	6,61.32	25,31.55	18,70.23	..	+2,21.26
1988-89	9,07.83	26,91.09	17,83.26	6,49.70	26,23.72	19,74.02	..	+67.37
1989-90	10,88.00	26,92.58	16,04.58	6,75.57	24,80.44	18,04.87	..	+2,12.14
1990-91	8,20.13	22,42.75	14,22.62	8,20.13	19,23.42	11,03.29	..	+3,19.33
1991-92	8,20.13	37,59.51	29,39.38	8,20.13	35,66.37	27,46.24	..	+1,93.14
1992-93	8,20.13	52,00.68	43,80.55	8,20.13	47,78.31	39,58.18	..	+4,22.37
1993-94	8,20.13	25,39.95	17,19.82	8,20.13	24,60.02	16,39.89	..	+79.93
1994-95	8,77.54	34,52.97	25,75.43	8,77.54	32,46.14	23,68.60	..	+2,06.83

(7) 800—Other expenditure—

O	18,62.00	} 23,49.66	34,56.53	+11,06.87
S	4,87.66			

Reasons for the final excess of Rs. 11,06.87 lakhs have not been intimated (November 1995).

001—Direction and Administration—

(8) 02—Supervision—

O	1,65.53	1,65.53	4,44.85	+2,79.32
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Reasons for the final excess of Rs. 2,79.32 lakhs have not been intimated (November 1995).

(9) 01—Direction—

O	1,17.35	1,17.35	3,14.67	+1,97.32
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Last year too, there was an excess of Rs. 50.39 lakhs.

Reasons for the final excess of Rs. 1,97.32 lakhs have not been intimated (November 1995).

3054—Roads and Bridges—

80—General—

(10)799—Suspense—

O	3,50.00	3,50.00	19,53.73	+16,03.73
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Last year too, there was an excess of Rs. 10,50.29 lakhs.

Reasons for the final excess of Rs. 16,03.73 lakhs have not been intimated (November 1995).

03—State Highways—

377—Road Works—

(11) 01—Road Works—

O	9,40.00	9,40.00	22,77.59	+13,37.59
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Last year too, there was an excess of Rs. 13,24.56 lakhs.

Reasons for the final excess of Rs. 13,37.59 lakhs have not been intimated (November 1995).

80—General—

797—Transfer to/from  
Reserve Fund/Deposit  
Account—

(12) 01—Amount transferred from  
Subvention from Central  
Road Fund—

O	1,00.00	1,00.00	3,87.19	+2,87.19
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Last year too, there was an excess of Rs. 62.97 lakhs.

Reasons for the final excess of Rs. 2,87.19 lakhs have not been intimated (November 1995).

01—National Highways—

337—Road Works—

(13) 01—Road Works—

O	5,00.00	5,00.00	6,53.41	+1,53.41
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Reasons for the final excess of Rs. 1,53.41 lakhs have not been intimated (November 1995).

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

Head

	Total grant	Actual expenditure	Excess + Saving—
--	----------------	-----------------------	------------------------

(In lakhs of rupees)

3054—Roads and Bridges—

80—General—

001—Direction and Administration—

(1) 01—Establishment charges  
transferred on *pro rata*  
basis to the Major head  
“3054—Roads and Bridges”—

O	..	..	13,11.59	+13,11.59
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052—Machinery and Equipment—

(2) 01—New Supply—

O	..	..	1.94	+1.94
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3451—Secretariat-Economic Services—				
(3) 092—Other Offices—				
0	..	..	6,02.91	+6,02.91
2215—Water Supply and Sanitation—				
01—Water Supply—				
102—Rural Water Supply Programmes—				
(4) 01—Rural Water Supply—				
0	..	..	4,90.16	+4,90.16
02—Sewerage and Sanitation—				
(5) 105—Sanitation Services—				
0	..	..	52.62	+52.62
2515—Other Rural Development Programmes—				
(6) 799—Suspense—				
0	..	..	3,07.99	+3,07.99
2216—Housing—				
01—Government Residential Buildings—				
106—General Pool Accommodation—				
(7) 01—Direction—Establishment Charges transferred on <i>pro rata</i> basis to the Major head “2216—Housing”—				
0	..	..	34.72	+34.72
2059—Public Works—				
60—Other Buildings—				
052—Machinery and Equipment—				
(8) 05—Deduct— <i>pro rata</i> transfer of Tools and Plants charges to the Major head “2216—Housing” and “3054—Roads and Bridges”—				
0	..	..	29.73	+29.73
051—Construction—				
(9) 03—Police—				
0	..	..	6.90	+6.90

Reasons for incurring expenditure without provision of funds in the above cases (serial nos. 1 to 9) have not been intimated (November 1995).



(v) Saving occurred mainly under :—

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
2215—Water Supply and Sanitation—				
01—Water Supply—				
001—Direction and Administration—				
(1) 03—Execution—				
O	33,67.01	33,67.01	1,73.90	—31,93.11
Last year too, there was a saving of Rs. 27,33.77 lakhs.				
Reasons for the final saving of Rs. 31,93.11 lakhs have not been intimated (November 1995).				
102—Rural Water Supply Programmes—				
(2) 01—Rural Water Supply— (Centrally Sponsored Scheme)				
O	21,25.00	21,25.01	16,00.00	—5,25.01
S	0.01			
Last year too, there was saving of Rs. 15,98.03 lakhs.				
Reasons for the final a saving of Rs. 5,25.01 lakhs have not been intimated (November 1995).				
2059—Public Works—				
80—General—				
001—Direction and Administration—				
(3) 02—Execution—				
O	58,99.77	56,60.71	31,54.88	—25,05.83
R	—2,39.06			
Reduction in provision by Rs. 2,39.06 lakhs through reappropriation in March 1995 was due mainly to (i) based on actual requirement under 'Salaries' (Rs. 2,32.68 lakhs), (ii) adoption of fixed medical allowance by the Government employees (Rs. 4.47 lakhs) and (iii) economy measures (Rs. 3.85 lakhs), partly set off by excess due mainly to clearance of pending bills of travelling allowance (Rs. 1.93 lakhs).				
Last year also, there was a saving of Rs. 26,46.95 lakhs.				
Reasons for the final saving of Rs. 25,05.83 lakhs have not been intimated (November 1995).				
(4) 06—Supervision—				
O	3,12.88	3,30.36	2,58.07	—72.29
R	17.48			
Augmentation of provision by Rs. 17.48 lakhs through reappropriation in March 1995 was due mainly to grant of additional dearness allowance to Government employees (Rs. 17.68 lakhs).				
Last year too, there was a saving of Rs. 80.18 lakhs.				
Reasons for the final saving of Rs. 72.29 lakhs have not been intimated (November 1995).				

## 3054—Roads and Bridges—

## 04—District and Other Roads—

## (5) 800—Other expenditure—

O	42,00.00	42,00.00	31,47.09	—10,25.91
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Last year too, there was a saving of Rs. 3,82.59 lakhs.

Reasons for the saving of Rs. 10,25.91 lakhs have not been intimated (November 1995).

## 01—National Highways—

101—National Highways  
Permanent Bridges—

## (6) 01—Bridges—

O	30.00	30.00	3.01	—26.99
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Reasons for the final saving of Rs. 26.99 lakhs have not been intimated (November 1995).

## 2216—Housing—

01—Government-Residential  
Buildings—106—General Pool  
Accommodation—

## (7) 06—Other expenditure—

O	2,11.70	2,11.70	1,67.60	—44.10
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Last year too, there was a saving of Rs. 71.99 lakhs.

Reasons for the final saving of Rs. 44.10 lakhs have not been intimated (November 1995).

## 2202—General Education—

## 80—General—

## 800—Other expenditure—

## (8) 01—Buildings—

O	16.32	} 8.16	4.30	—3.86
R	—8.16			

Reduction in provision by Rs. 8.16 lakhs through reappropriation in March 1995 was due to less release of funds by the Finance department.

Reasons for the final saving of Rs. 3.86 lakhs have not been intimated (November 1995).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
3054—Roads and Bridges—			
80—General—			
(1) 107—Railway Safety Works—			
O	30.00	..	—30.00
(2) 800—Other expenditure—			
O	3.00	..	—3.00

Reasons for non-utilization of the entire provision in the above two cases have not been intimated (November 1995).

## Charged—

(vii) In view of the final saving of Rs. 2,75.32 lakhs in charged appropriation, the supplementary appropriation of Rs. 33.70 lakhs obtained in March 1995 proved excessive.

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

Head	Total appropriation	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
3054—Roads and Bridges—			
03—State Highways—			
(1) 800—Other expenditure—			
0	2.20.00	2.20.00	.. —2.20.00
2059—Public Works—			
60—Other Buildings—			
051—Construction—			
(2) 06—Civil Works—			
0	50.00	50.00	.. —50.00
(3) 053—Maintenance and Repairs—			
0	15.00	34.00	.. —34.00
5	19.00		

Reasons for non-utilization of the entire appropriation in the above cases (serial nos. 1 to 3) have not been intimated (November 1995).

(ix) Excess occurred under the following head :—

Head	Total appropriation	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
2059—Public Works—			
60—Other Buildings—			
051—Construction—			
(1) 07—Other Administrative Services—			
0	5.00	49.38	+31.38
5	13.00		
	18.00		

Reasons for the final excess of Rs. 31.38 lakhs have not been intimated (November 1995).

## Capital :

(x) In view of the final saving of Rs. 12,70.93 lakhs in the voted grant, the supplementary grant of Rs. 2,00.04 lakhs obtained in March 1995 proved excessive.

(i) Rupees 3,91.89 lakhs were surrendered in March 1995; ultimate saving in the voted grant was Rs. 12,70.93 lakhs.

(xii) Saving in the voted grant [partly set off by excess under other heads as mentioned in notes (xiv) and (xv) below] occurred mainly under the following heads :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
4059—Capital Outlay on Public Works—			
80—General—			
(1) 051—Construction—			
O	23,43.91	14,90.13	-7,80.78
R	-73.00		
Reduction in provision by Rs. 73 lakhs through reappropriation in March 1995 was due to cut imposed by the Planning department.			
Last year also, there was a saving of Rs. 2,74.63 lakhs.			
Reasons for the final saving of Rs. 7,80.78 lakhs have not been intimated (November 1995).			
5054—Capital Outlay on Roads and Bridges—			
03—State Highways—			
(2) 800—Other expenditure—			
O	9,60.00	3,59.52	-6,00.48
Last year too, there was a saving of Rs. 7,55.40 lakhs.			
Reasons for the final saving of Rs. 6,00.48 lakhs have not been intimated (November 1995).			
01—National Highways—			
(3) 101—Permanent Bridges—			
O	9,34.00	5,68.74	-3,65.26
Reasons for the final saving of Rs. 3,65.26 lakhs have not been intimated (November 1995).			
02—Strategic and Border Roads —			
(4) 337—Road Works—			
O	1,00.00	32.72	-67.28
Reasons for the final saving of Rs. 67.28 lakhs have not been intimated (November 1995).			
03—State Highways—			
(5) 101—Bridges—			
O	8,50.00	10,42.27	+92.27
S	2,00.00		
R	-1,00.00		
Reduction in provision by Rs. 1,00 lakhs through reappropriation in March 1995 was due to cut imposed by the Planning department.			
Reasons for the final excess of Rs. 92.27 lakhs have not been intimated (November 1995).			

4211—Capital Outlay on  
Family Welfare—

## (6) 800—Other expenditure—

O	5,50.00	}	5,00.00	1.29	—4,98.71
R	—50.00				

Reduction in provision by Rs. 50 lakhs through reappropriation in March 1995 was due to cut imposed by the Planning department.

Reasons for the final saving of Rs. 4,98.71 lakhs have not been intimated (November 1995).

4210—Capital Outlay on  
Medical and Public  
Health—03—Medical Education,  
Training and Research—

## (7) 105—Allopathy—

O	5,22.00	}	4,92.00	2,12.10	—2,79.90
R	—30.00				

Reduction in provision by Rs. 30 lakhs through reappropriation in March 1995 was due to cut imposed by the Planning department.

Last year too, there was a saving of Rs. 2,40.45 lakhs.

Reasons for the final saving of Rs. 2,79.90 lakhs have not been intimated (November 1995).

4250—Capital Outlay on  
Other Social Services—

## 201—Labour—

## (8) 01—Buildings—

## (Centrally Sponsored Scheme)

O	2,09.80	}	1,41.50	1,26.81	—14.69
R	—68.30				

Reduction in provision by Rs. 68.30 lakhs through reappropriation in March 1995 was due to cut imposed by the Planning department.

Reasons for the final saving of Rs. 14.69 lakhs have not been intimated (November 1995).

## (9) 01—Buildings—

O	2,18.50	}	2,24.50	2,03.73	—20.77
R	6.00				

Augmentation of provision by Rs. 6 lakhs through reappropriation in March 1995 was due to Post-budget decision of the Government to provide more funds to the Scheme, "Opening of new ITI's in Rural unrepresented area" (Rs. 12 lakhs), partly set off by the saving due to cut imposed by the Planning department (Rs. 6 lakhs).

Reasons for the final saving of Rs. 20.77 lakhs have not been intimated (November 1995).

4202—Capital Outlay on  
Education, Sports, Art  
and Culture—  
04—Art and Culture—  
(10)104—Archives—

O	1,02.00	1,02.00	84.83	—17.17
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Reasons for the final saving of Rs. 17.17 lakhs have not been intimated (November 1995).

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

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

4202—Capital Outlay on  
Education, Sports,  
Art and Culture—  
02—Technical Education—  
(1) 800—Other expenditure—

O	2,11.00	} 5,00.00	—5,00.00
R	2,89.00		

Augmentation of provision by Rs. 2,89 lakhs through reappropriation in March 1995 was due to Post-budget decision of the Government to provide more funds under the Scheme "Strengthening of Technical Education" (Rs. 4,29 lakhs), partly set-off by saving due to cut imposed by the Planning department (Rs. 1,40 lakhs).

04—Art and Culture—  
(2) 800—Other expenditure—

O	1,00.00	} 60.00	—60.00
R	—40.00		

Reduction in provision by Rs. 40 lakhs through reappropriation in March 1995 was due to cut imposed by the Planning department.

4235—Capital Outlay on  
Social Security and  
Welfare—

02—Social Welfare—  
(3) 102—Child Welfare—

(Centrally Sponsored Scheme)

O	10.00	10.00	—10.00
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4059—Capital Outlay on Public  
Works—

80—General—

(4) 051—Construction—

(Centrally Sponsored Scheme)

S	0.02	} 3,00.00	—3,00.00
R	2,99.98		

Augmentation of provision by Rs. 2,99.98 lakhs through reappropriation in March 1995 was due to Post-budget decision of the Government to provide more funds for construction of Courts (Rs. 2,49.99 lakhs) and (ii) modernisation of Prisons (Rs. 49.99 lakhs).

4810—Capital Outlay on  
Non-Conventional Sources  
of Energy—

## 101—Bio-energy—

## (5) 01—Bio-gas—

S	0.01	} 20.00	—20.00
R	19.99		

Augmentation of provision by Rs. 19.99 lakhs through reappropriation in March 1995 was due to Post-budget decision of the Government to provide more funds under the scheme.

Reasons for non-utilisation of the entire provision in the above cases (serial nos. 1 to 5) have not been intimated (November 1995).

(xiv) Excess occurred mainly under :—

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	29,36.76	29,36.76	36,84.49
			+7,47.73

Reasons for the final excess of Rs. 7,47.73 lakhs have not been intimated (November 1995).

4202—Capital Outlay on  
Education, Sports, Art  
and Culture—

## 02—Technical Education—

(2) 105—Engineering/Technical  
Colleges and Institutes—

O	30.10	} 76.00	2,01.92	+1,25.92
S	0.01			
R	45.89			

Augmentation of provision by Rs. 45.89 lakhs through reappropriation in March 1995 was mainly due to Post-budget decision of the Government to provide more funds under the scheme.

Reasons for the final excess of Rs. 1,25.92 lakhs have not been intimated (November 1995).

## (3) 104—Polytechnics—

O	10,59.00	} 5,22.05	10,59.45	+5,37.40
R	—5,36.95			

Reduction in provision by Rs. 5,36.95 lakhs through reappropriation in March 1995 was due to cut imposed by the Planning department under the schemes (i) 'Starting of New Courses in emerging technologies in various Government Polytechnics' (Rs. 4.05 lakhs) (ii) 'New Institutions/Courses in Government Polytechnics/Institutions' (Rs. 1.60 lakhs) and (iii) Government Polytechnic, Ferozpur (Rs. 1 lakh), partly set off by excess due to Post-budget decision of the Government to provide more funds under the schemes (i) Computer Engineering at Government Polytechnic, Bathinda' (Rs. 18 lakhs), (ii) 'State Board of Technical Education' (Rs. 11.05 lakhs).

Reasons for the final excess of Rs. 5,37.40 lakhs have not been intimated (November 1995).

4210—Capital Outlay on  
Medical and Public  
Health —

01—Urban Health Services —

(4) 110—Hospital and  
Dispensaries—

O	4,00.60	}	3,50.60	5,40.67	+1,90.07
R	50.00				

Reduction in provision by Rs. 50 lakhs through reappropriation in March 1995 was due to cut imposed by the Planning department.

Reasons for the final excess of Rs. 1,90 07 lakhs have not been intimated (November 1995).

4211—Capital Outlay on  
Family Welfare—

(5) 106—Services and  
Supplies—

(Centrally Sponsored Scheme)

O	50.00	50.00	79.22	+29.22
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Reasons for the final excess of Rs. 29.22 lakhs have not been intimated (November 1995).

(6) 101—Rural Family  
Welfare Services —

(Centrally Sponsored Scheme)

O	50.00	}	..	72.11	+72.11
R	50.00				

Withdrawal of the entire provision through reappropriation in March 1995 was due to cut imposed by the Planning department.

Reasons for the final excess of Rs. 72.11 lakhs have not been intimated (November 1995).

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

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

5054—Capital Outlay on  
Roads and Bridges —

03—State Highways—

(1) 337—Road Works—

O	..	..	2,42.87	+2,42.87
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(2) 001—Direction and  
Administration—

O	..	..	1,99.19	+1,99.19
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02—Strategic and Border Roads—				
(3) 800—Other expenditure—				
0	..	..	1,77.50	+1,77.50
4059—Capital Outlay on Public Works—				
80—General—				
(4) 001—Direction and Administration—				
0	..	..	1,56.46	+1,56.46
(5) 052—Machinery and Equipment				
0	..	..	22.35	+22.35
4210—Capital Outlay on Medical and Public Health—				
02—Rural Health Services—				
(6) 103—Primary Health Centre—				
0	..	..	34.59	+34.59
4202—Capital Outlay on Education, Sports, Art and Culture—				
01—General Education—				
(7) 202—Secondary Education—				
0	..	..	5.71	+5.71
4216—Capital Outlay on Housing—				
01—Government Residential Buildings—				
(8) 106—General Pool Accommodation—				
0	..	..	4.58	+4.58
4403—Capital Outlay on Animal Husbandry—				
(9) 101—Veterinary Services and Animal Health—				
0	..	..	3.64	+3.64
4235—Capital Outlay on Social Security and Welfare—				
02—Social Welfare—				
(10) 800—Other expenditure—				
0	..	..	3.49	+3.49

Last year also, the expenditure was incurred without budget provision in respect of items at serial nos. 1 to 5, 7 and 9.

Reasons for incurring expenditure without provision of funds in the above cases (serial nos. 1 to 10) have not been intimated (November 1995).

(xvi) 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 1994-95. The balance at the credit of deposit account on 31st March 1995 was nil.

(xvii) Review of Machinery and Equipment Charges in Public Works Department, Buildings and Roads Branch —

Machinery and Equipment Charges compared to the works expenditure for 1992-93, 1993-94 and 1994-95 were as under :—

	1992-93	1993-94	1994-95
	(In lakhs of rupees)		
Works expenditure under Revenue Head (excluding Public Health Branch)	81,92.84	86,34.94	1,25,38.63
Machinery and Equipment Charges	(—)1,13.31	(—)46.03	(—)28.65

(xviii) Review of Establishment Charges in Public Works Department, Buildings and Roads Branch—

The percentage of Establishment Charges to Works expenditure for 1992-93, 1993-94 and 1994-95 are given below :—

	1992-93	1993-94	1994-95
	(In lakhs of rupees)		
Works expenditure under Revenue Heads (excluding Public Health Branch)	81,92.85	86,34.94	1,25,38.63
Establishment Charges	23,41.28	34,26.93	32,21.64
Percentage of establishment charges to work expenditure	28.57	39.68	25.00

(xix) *Suspense Transactions*—The expenditure under the grant includes Rs. 1,65,96.59 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 Suspense transactions in this grant for 1994-95 together with the opening and closing balance is given below:

Head	Opening balance + Debit - Credit	Debit	Credit	Closing balance + Debit - Credit
<b>2059—Public Works—</b>				
Stock	+8,54.18	74,31.02	59,50.63	+23,34.57
Miscellaneous Works Advances	+14,97.12	34,50.88	5,61.72	+43,86.28
	+23,51.30	1,08,81.90	65,12.35	+67,20.85
<b>2215—Water Supply and Sanitation—</b>				
Stock	+17,26.59	29,35.76	27,87.28	+18,75.07
Miscellaneous Works Advances	+7,88.78	5,17.21	4,58.86	+8,47.13
	+25,15.37	34,52.97	32,46.14	+27,22.20
<b>2515—Other Rural Development Programmes—</b>				
Stock	+76.78	2,82.77	2,74.39	+85.16
Miscellaneous Works Advances	+55.04	25.22	22.76	+57.50
	+1,31.82	3,07.99	2,97.15	+1,42.66
<b>3054—Roads and Bridges—</b>				
Stock	+34.52	11,41.75	9,81.29	+1,94.98
Miscellaneous Works Advances	+3,04.24	8,11.98	66.33	+10,49.89
	+3,38.76	19,53.73	10,47.62	+12,44.87
<b>4059—Capital Outlay on Public Works—</b>				
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	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Revenue :</b>			
<b>Major heads :</b>			
2029—Land Revenue,			
2030—Stamps and Registration,			
2052—Secretariat General Services,			
2053—District Administration,			
2235—Social Security and Welfare,			
2245—Relief on account of Natural Calamities,			
2250—Other 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	1,07,57,76,000	1,18,80,74,000	1,29,55,29,657 +10,74,55,657
Supplementary	11,22,98,000		
Amount surrendered during the year			
<b>Charged —</b>			
Original	15,44,000	17,90,000	11,02,947 -6,87,053
Supplementary	2,46,000		
Amount surrendered during the year			

**Notes and comments—**

(i) The excess of Rs. 10,74.56 lakhs over the voted grant requires regularisation.

(ii) In view of the final excess of Rs. 10,74.56 lakhs in the voted grant, the supplementary grant of Rs. 11,22.98 lakhs obtained in March 1995 proved inadequate.

(iii) Excess (partly set off by saving under other heads as mentioned in notes (v) and (vi) below) occurred mainly under the following heads :-

Head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
2245—Relief on account of Natural Calamities—			
02—Floods, Cyclones etc.—			
(1)122—Repairs and restoration of damaged Irrigation and flood control works—			
S	6,35.00		
R	1,65.00		
	8,00.00	12,09.17	+4,09.17

Augmentation of provision by Rs. 1,65 lakhs through reappropriation in March 1995 was due to provision of more funds for flood control measures.

Reasons for the final excess of Rs. 4,09.17 lakhs have not been intimated (November 1995).

(2)101—Gratuitous Relief—			
O	3,60.00		
R	-1,10.00		
	2,50.00	4,93.07	+2,43.07

Reduction in provision by Rs. 1,10 lakhs through reappropriation in March 1995 was due to less occurrence of natural calamities.

Reasons for the final excess of Rs. 2,43.07 lakhs have not been intimated (November 1995).

(3)112—Evacuation of population—			
O	10.00		
R	90.00		
	1,00.00	91.85	-8.15

Augmentation of provision by Rs. 90 lakhs through reappropriation in March 1995 was due to payment of subsistence allowance to affected persons.

(4)282—Public Health—			
R	57.00	57.00	3.00
			-54.00

Augmentation of provision by Rs. 57 lakhs through reappropriation in March 1995 was due to grant of medical assistance to affected families.

Reasons for the final saving of Rs. 54 lakhs have not been intimated (November 1995).

(5)105—Veterinary care—			
R	15.00	15.00	20.82
			+5.82

There was no original budget provision. Funds were provided through reappropriation in March 1995 to meet the expenditure on medicines for cattle in flood affected areas.

2029—Land Revenue—				
103—Land Records—				
(6)03—Strengthening of Revenue Administration and updating of Land Records—				
(Centrally Sponsored Scheme)				
O	2,30.00	2,30.00	5,80.18	+3,50.18

Reasons for the final excess of Rs. 3,50.18 lakhs have not been intimated (November 1995).

2235—Social Security and Welfare—				
60—Other Social Security and Welfare programmes—				
110—Other Insurance Schemes—				
(7)03—Subsistence allowance to victims of terrorist violence in Punjab—				
O	9,92.97	10,35.25	10,23.21	-12.04
R	42.28			

Augmentation of provision by Rs. 42.28 lakhs through reappropriation in March 1995 was due to payment of subsistence allowance to the families affected from terrorist activities.

Reasons for the final saving of Rs. 12.04 lakhs have not been intimated (November 1995).

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
2245—Relief on account of Natural Calamities—			
02—Floods, Cyclones etc.—			
(1)106—Repairs and restoration of damaged roads and bridges—			
O	..	2,08.45	+2,08.45
(2)193—Assistance to Local bodies and other Non-Government bodies/institutions—			
O	..	52.00	+52.00
(3)109—Repairs and restoration of damaged Government Residential buildings—			
O	..	17.27	+17.27

## (4)107—Repairs and restoration of damaged Government Office buildings—

O	..	..	5.28	+5.28
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Reasons for incurring expenditure without provision of funds in the above cases (serial nos. 1 to 4) have not been intimated (November 1995).

## (v) Saving occurred mainly under (—

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
2053—District Administration—			
093—District Establishments—			
(1)01—District Establishments—			
O	18,48.49		
S	30.49		
R	-17.40		
	18,61.58	18,09.02	-52.56

Reduction in provision by Rs. 17.40 lakhs through reappropriation in March 1995 was due mainly to posts remaining vacant (Rs. 77.54 lakhs), partly set off by excess due to (i) increase in rates of lubricants (Rs. 37.33 lakhs), (ii) enhanced rate of liveries (Rs. 11.91 lakhs), (iii) purchase of Motor Vehicles (Rs. 5.73 lakhs) and (iv) actual requirement of rent, rates and taxes (Rs. 5 lakhs).

Reasons for the final saving of Rs. 52.56 lakhs have not been intimated (November 1995).

## (2)04—Remuneration to Chowkidars—

O	2,51.64	..	5,03.28	4,58.97	-44.31
S	2,51.64				

Reasons for the final saving of Rs. 44.31 lakhs have not been intimated (November 1995).

## 2235—Social Security and Welfare—

## 60—Other Social Security and Welfare programmes—

## 110—Other Insurance Schemes—

## (3)01—Relief to persons affected by riots—

O	3,86.83	..	3,74.63	3,27.33	-47.30
R	-12.20				

Reduction in provision by Rs. 12.20 lakhs through reappropriation in March 1995 was due to decline in terrorists violence in Punjab.

Reasons for the final saving of Rs. 47.30 lakhs have not been intimated (November 1995).

## (4) 02—Subsistence allowance to victims of November 1984—Riots—

O	77.15	}	47.07	45.76	-0.31
R	-30.08				

Reduction in provision by Rs. 80.08 lakhs through reappropriation in March 1995 was due to decrease in number of beneficiaries.

## 2245—Relief on account of Natural Calamities—

## 02—Floods, Cyclones etc.—

## (5) 113—Assistance for repairs/reconstruction of Houses—

O	1,00.00	}	50.00	-48.94	-1.06
R	-50.00				

Reduction in provision by Rs. 50 lakhs through reappropriation in March 1995 was due to less occurrence of natural calamities.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
2245—Relief on account of Natural Calamities—			
01—Drought—			
(1) 101—Gratuitous Relief—			
O	1,00.00	..	..
R	-1,00.00	..	..
(2) 104—Supply of Fodder—			
O	50.00	..	..
R	-50.00	..	..

The entire provision through reappropriation in March 1995 in the above cases (serial nos. 1 and 2) was withdrawn as there was no drought.

## 02—Floods, Cyclones etc.—

## (3) 119—Assistance to artisans for repairs/replacement of damaged tools and equipments—

O	10.00	}	..	..
R	-10.00			

The withdrawal of the entire provision through reappropriation in March 1995 was due to non-occurrence of natural calamities.



**Calamity Relief Fund.**—The expenditure in the voted grant includes contribution 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 recommendations of the Ninth Finance Commission to enable 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 Government of India and the remaining amount by the State Government. The contribution is credited to the head "8235—General and Other Reserve Fund—111—Calamity Relief Fund" by contra debit to the head "2245—Relief on account of Natural Calamities—05—Calamity Relief Fund—101—Transfer to Reserve 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 along with 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 fund shall be withdrawn from the fund by disposal of the investments and brought to account under head "2245—Relief on account of Natural Calamities—05—Calamity Relief Fund—901—Deduct—Amount met from Calamity Relief Fund". During the year 1994-95, an expenditure of Rs. 62,58.34 lakhs was met from the fund and the balance at the credit of the Fund was Rs. 55,29.76 lakhs.

An account of transactions of the fund is included in Statement No. 16 of Finance Accounts 1994-95.

## 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,			
2216—Housing,			
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	48,91,73,000	53,52,47,000	34,80,21,122
Supplementary	4,60,74,000		
			-18,72,25,878
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. 18,72.26 lakhs in the voted grant, the supplementary grant of Rs. 4,60.74 lakhs obtained in March 1995 proved excessive and even the original grant remained substantially unutilized.

(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 (v) below] occurred mainly under:—

Head	Total grant	Actual expenditure	Excess + Saving
2515—Other Rural Development Programmes—		(In lakhs of rupees)	
001—Direction and Administration—			
(1)(01)—Administration—			
O	9.55.59		
S	2,18.86		
R	46.05	10.45.68	-1.74.82
	12,20.50		

Augmentation of provision by Rs. 46.05 lakhs through reappropriation in March 1995 was mainly due to (i) grant of additional dearness allowance to Government employees (Rs. 25.14 lakhs), (ii) Post-budget decision of the Government to provide more funds under the scheme (Rs. 20 lakhs) and (iii) clearance of outstanding bills of medical reimbursement (Rs. 1.50 lakhs), partly set off by saving due to economy measures (Rs. 1.09 lakhs).

Reasons for the final saving of Rs. 1.74.82 lakhs have not been intimated (November 1995).

800—Other expenditure—			
(2) 02—National Project on Demonstration of Improved Chullas in Rural Areas—			
(Centrally Sponsored Scheme)			
O	78.50		
R	11.50	54.65	-35.35
	90.00		

Augmentation of provision by Rs. 11.50 lakhs through reappropriation in March 1995 was due to clearance of pending liabilities.

Reasons for the final saving of Rs. 35.35 lakhs have not been intimated (November 1995).

(3) 03—Expenditure on Training under I.R.D.P.—			
(Centrally Sponsored Scheme)			
O	40.00		
R		21.50	-18.50
	40.00		

Reasons for the final saving of Rs. 18.50 lakhs have not been intimated (November 1995).

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

Head	Total grant	Actual expenditure	Excess + Saving
2505—Rural Employment—		(In lakhs of rupees)	
01—National Programmes—			
702—Jawahar Rozgar Yojna—			
(1) 01—Jawahar Rozgar Yojna—			
(Centrally Sponsored Scheme)			
O	16,00.00		
R			-16,00.00
	16,00.00		

2216—Housing—				
03—Rural Housing—				
101—Rural Housing Programme—				
(2)01—Rural Housing Programme—				
O	1,00.00	} 15.35		-15.35
R	84.65			

Reduction in provision by Rs. 84.65 lakhs through reappropriation in March 1995 was due to non-implementation of the scheme by the Government.

Reasons for the final saving of Rs. 15.35 lakhs have not been intimated (November 1995).

2515—Other Rural Development Programmes—				
800—Other expenditure—				
(3)02—Creation of staff at District Headquarters—				
O	8.40	8.40		-8.40
(4)05—Extension of Training Centres—				
(Centrally Sponsored Scheme)				
O	8.00	8.00		-8.00
(5)01—Issue of Yellow Cards for Identification of Weaker Section—				
O	2.00	2.00		-2.00

Reasons for non-utilization of the entire provision in the above cases (serial nos. 1 and 3 to 5) have not been intimated (November 1995).

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
2515—Other Rural Development Programmes—			
101—Panchayati Raj—			
(1)02—Directorate of Panchayats—			
O	1,51.12	} 1,87.05	1,77.14
S	10.85		
R	25.08		
			-9.91

Augmentation of provision by Rs. 25.08 lakhs through reappropriation in March 1995 was mainly due to (i) Post-budget decision of the Government to provide more funds under the scheme (Rs. 11.65 lakhs) and (ii) payment of additional dearness allowance to Government employees (Rs. 10 lakhs).

(2)01—Panchayat Raj  
Public Works Circle—

O	2,31.56	}	2,89.10	3,02.18	+13.08
S	57.53				
R	0.01				

Reasons for the final excess of Rs. 13.08 lakhs have not been intimated (November 1995).

## Grant No. 24—Science, Technology and Environment

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Revenue:</b>			
<b>Major heads :</b>			
3425—Other Scientific Research and			
3435—Ecology and Environment			
Original	1,44,50,000		
Supplementary	..		
	1,44,50,000	93,15,500	-51,34,500
Amount surrendered during the year			..
<b>Capital:</b>			
<b>Major head:</b>			
5425—Capital Outlay on other Scientific and Environmental Research			
Original	11,81,50,000		
Supplementary	..		
	11,81,50,000	74,33,942	-11,07,16,058
Amount surrendered during the year			..

**Notes and comments—****Revenue :**

(i) Saving in the voted grant occurred mainly under the following heads :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
3425—Other Scientific Research—			
60—Others—			
200—Assistance to other Scientific bodies—			
(1)10—Integrated Rural Energy Programme (IREP) to be executed by Science and Technology—			
0	60.00	40.00	-20.00

Reasons for the final saving of Rs. 20 lakhs have not been intimated (November 1995).

## (2)01—Community and Institutional Biogas Plants—

O	18.00	18.00	6.00	-12.00
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Reasons for the final saving of Rs. 12 lakhs have not been intimated (November 1995).

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

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

## 3435—Ecology and Environment—

## 03—Environmental Research and Ecological Regeneration—

## 800—Other expenditure—

## (1)03—Time targetted action plan to deal with most polluted areas in the State—

O	10.00	10.00	..	-10.00
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## (2)01—Monitoring of River and tributaries to determine the waters Quality of Inland surface water in Punjab—

O	2.00	2.00	..	-2.00
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## (3)04—Assessment of Soil Pollution by Industrial effluents—

O	1.30	1.30	..	-1.30
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## (4)06—Monitoring of ground water quality of cities of Punjab—

O	1.00	1.00	..	-1.00
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## (5)07—Action Plan to clean Sutlej and Budha Nala—

O	1.00	1.00	..	-1.00
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## 3425—Other Scientific Research

## 60—Others—

## 200—Assistance to other Scientific bodies—

(6)03—Non-Government  
Organisation for  
promotion of science—

O	2.00	2.00	..	—2.00
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(7)07—Training/Retraining  
including seminars  
workshops—

O	2.00	2.00	..	—2.00
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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 (November 1995).

**Capital:**

(iii) There was an overall saving of Rs. 11,07.16 lakhs in the voted grant, but no amount was surrendered by the department during the year.

(iv) Saving in the voted grant 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)02—Demonstration/ Studies of energy etc.—			
O	20.00	20.00	5.00 —15.00

Reasons for the final saving of Rs. 15 lakhs have not been intimated (November 1995).

(2)04—Solar Energy  
Programme—

O	30.00	30.00	16.50	—13.50
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Reasons for the final saving of Rs. 13.50 lakhs have not been intimated (November 1995).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
5425—Capital Outlay on other Scientific and Environmental Research—			
800—Other expenditure—			
(1)07—Promotion and Development of the Mini/Micro Hydel Projects—			
O	5,16.00	5,16.00	.. —5,16.00



(2)01—Promotion and Development of Mini/Micro Hydel Projects—				
(Centrally Sponsored Scheme)				
O	5,00.00	5,00.00	..	—5,00.00
(3)05—Biomass based Gasifier—				
O	30.00	30.00	..	—30.00
(4)03—Programme for manufacturers to adopt energy conservation Techniques/Products—				
O	10.00	10.00	..	—10.00
(5)06—Power Generation from Agro waste—				
O	10.00	10.00	..	—10.00
208.—Ecology and Environment—				
(6)03—Assessment of soil pollution by Industrial effluents—				
O	1.70	1.70	..	—1.70
(7)04—Monitoring of ground water quality of cities of Punjab—				
O	1.00	1.00	..	—1.00

Reasons for non-utilization of the entire provision in the above cases (serial nos. 1 to 7) have not been intimated (November 1995).

**Grant No. 25—Social and Women's Welfare and Welfare of  
Scheduled Castes and Backward Classes**

		Total grant/ appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
<b>Revenue :</b>				
<b>Major heads :</b>				
2225—Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes				
and				
2235—Social Security and Welfare				
<b>Voted—</b>				
Original	58,99,35,000	} 70,20,43,000	61,27,76,115	—8,92,66,885
Supplementary	11,21,08,000			
Amount surrendered during the year (March 1995)				1,62,95,000
<b>Charged—</b>				
Original	1,00,000	} 1,00,000	26,345	—73,655
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	1,18,00,000	} 3,26,90,000	2,25,00,000	—1,01,90,000
Supplementary	2,08,90,000			
Amount surrendered during the year				..
<b>Notes and comments</b>				

(i) In view of the final saving of Rs. 8,92.67 lakhs in the voted grant, the supplementary grant of Rs. 11,21.08 lakhs obtained in March 1995 proved excessive.

(ii) Rupees 1,62.95 lakhs were surrendered in March 1995. However, ultimate saving in the voted grant was Rs. 8,92.67 lakhs.

(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—
2235—Social Security and Welfare—			
60—Other Social Security and Welfare programmes—			
102—Pension under Social Security Schemes—			
(1)01—Old Age Pension—			
O	10,13.52		
R	-1,98.03		
		8,15.49	7,44.20
			-71.29

Reduction in provision by Rs. 1,98.03 lakhs through reappropriation in March 1995 was due mainly to lesser number of beneficiaries than anticipated (Rs. 2,12.36 lakhs), partly set off by excess due to filling up of vacant posts (Rs. 11.76 lakhs) and clearance of pending bills (Rs. 2.57 lakhs).

Reasons for the final saving of Rs. 71.29 lakhs have not been intimated (November 1995).

02—Social Welfare—				
103—Women's Welfare—				
(2) 03—Financial Assistance to Widows and Destitute women—				
O	1,56.14			
R	-25.66			
		1,30.48	1,17.13	-13.35

Reduction in provision by Rs. 25.66 lakhs through reappropriation in March 1995 was due mainly to lesser number of beneficiaries than anticipated.

Reasons for the final saving of Rs. 13.35 lakhs have not been intimated (November 1995).

2225—Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—				
01—Welfare of Scheduled Castes—				
277—Education—				
(3)08—Capital subsidy under Bank tie up loaning programme to below poverty line Scheduled Castes through P.S.C.F.O.—				
(Centrally Sponsored Scheme)				
O	2,00.00			
S	4,87.00			
		6,87.00	4,87.00	-2,00.00

Reasons for the final saving of Rs. 2,00 lakhs have not been intimated (November 1995).

(4)03—Pre-Matric Scholarships to Scheduled Castes Students studying in 6th to 10th Classes whose parents are engaged in unclean occupations—

(Centrally Sponsored Scheme)

O	1,25.00	}	78.77	78.77	..
R	-46.23				

Reduction in provision by Rs 46.23 lakhs through reappropriation in March 1995 was due to lesser number of beneficiaries than anticipated.

(5)06—Scheme for Setting up of Institute for Training to Scheduled Castes candidates in Stenography—

(Centrally Sponsored Scheme)

O	47.93	47.93	10.85	-37.08
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Reasons for the final saving of Rs. 37.08 lakhs have not been intimated (November 1995.)

(6)09—Award to Brilliant Scheduled Castes Students—

O	38.52	}	54.52	11.68	-42.84
R	16.00				

Augmentation of provision by Rs. 16 lakhs through reappropriation in March 1995 was due to enhancement of rate of stipend.

Reasons for the final saving of Rs. 42.84 lakhs have not been intimated (November 1995).

(7)11—Pre-Matric Scholarships to the wards whose parents are engaged in unclean occupations—

O	1.25.00	}	98.42	98.42	..
R	-26.58				

Reduction in provision by Rs. 26.58 lakhs through reappropriation in March 1995 was due to lesser number of beneficiaries than anticipated.

(iv) Instances where the entire provision remained unutilized 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—			
800—Other expenditure—			
(1)05—Equipment for Scheduled Castes Dharmshalas—			
\$	50.00	50.00	-50.00

277—Education—			
(2)13—On the Job training for the manufacturing of Sports Goods and guaranteed employment after training Stipend @ Rs. 500 per month to 600 persons—			
(Centrally Sponsored Scheme)			
O	36.46	36.46	—36.46
(3)14—Providing of equipment and Raw material to the trainees of community Centre of Welfare Department—			
(Centrally Sponsored Scheme)			
O	19.00	19.00	—19.00
(4)03—Setting up of Residential Institutes for I.A.S./P.C.S. and Allied Services/Banking/L.I.C. Services for coaching to Scheduled Castes —			
O	13.62	13.62	—13.62
(5)01—Setting up of Residential Institute for I.A.S./P.C.S. Allied Services/Banking/L.I.C. for coaching to Scheduled Castes at S.A.S. Nagar (Mohali)—			
(Centrally Sponsored Scheme)			
O	13.62	3.19	—3.19
R	—10.43		
Reduction in provision by Rs. 10.43 lakhs through reappropriation in March 1995 was due to lesser number of eligible beneficiaries than anticipated.			
(6)12—Reimbursement of enhanced tuition fee to Backward Classes Students studying in Medical/Engineering/Polytechnics/I.T.I's courses—			
O	12.00	12.00	—12.00
(7)15—Training and upliftment of leather artisans—			
S	2.71	8.71	—8.71
R	6.00		
Augmentation of provision by Rs. 6 lakhs through reappropriation in March 1995 was due to Post-budget decision of the Government to provide more funds, under the scheme.			

03—Welfare of Backward Classes—				
102—Economic Development—				
(8)01—Employment Oriented career Agents in collaboration with L.I.C—				
O	2.20	2.20	..	—2.20
277—Education—				
(9)02—Welfare of other Backward Classes/ denotified Tribes—				
O	1.02	1.02	..	—1.02
2235—Social Security and Welfare—				
02—Social Welfare—				
103—Women's Welfare—				
(10)08—Setting up of Training Centre for Economic upliftment of below poverty line Scheduled Castes through PUNWAC—				
(Centrally Sponsored Scheme)				
S	65.62	65.62	..	—65.62

Reasons for non-utilization of the entire provision in the above cases (serial nos. 1 to 10) have not been intimated (November 1995).

(v) Instances where the entire provision was withdrawn 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)05—Post-Matric Scholarships to Scheduled Castes Students—			
(Centrally Sponsored Scheme)			
O	30.00	..	..
R	—30.00	..	..

001—Direction and Administration—				
(2)03—Salary portion of District level Scheme—				
O	5.00	}		
R	-5.00			
2235—Social Security and Welfare—				
02—Social Welfare—				
103—Women's Welfare—				
(3)07—Setting up of S.O.S. village Juvenile Homes for girls and widows Short stay Home including resettlement of terrorist affected girls—				
O	5.00	}		
R	-5.00			

Withdrawal of the entire provision through reappropriation in March 1995 in the above cases (serial nos. 1 to 3) was due to non-clearance of the schemes by the Government.

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

Head	Total grant.	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
2235—Social Security and Welfare—			
02—Social Welfare—			
102—Child Welfare—			
(1)01—Integrated Child Development Service Scheme—			
(Centrally Sponsored Scheme)			
O	9,54.70	10,15.76	-89.31
R	1,50.37		
	11,05.07		

Augmentation of provision by Rs. 1,50.37 lakhs through reappropriation in March 1995 was due mainly to (i) creation of new posts (Rs. 84.32 lakhs), (ii) construction of ongoing "Minor Works" (Rs. 40.20 lakhs), (iii) Post-budget decision of the Government to provide more funds under the scheme (Rs. 16.23 lakhs), (iv) sanction of five new projects (Rs. 7.67 lakhs) and (v) clearance of pending bills of rent, rates and taxes (Rs. 1.35 lakhs).

Reasons for the final saving of Rs. 89.31 lakhs have not been intimated (November 1995).

(vii) 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)			
2225—Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes—			
01—Welfare of Scheduled Castes—			
800—Other expenditure—			
06—Providing equipment of Raw material to the training of community centre of Welfare Department—			
O		3.60	+3.60

Reasons for incurring expenditure without provision of funds in the above case have not been intimated (November 1995).

**Capital:**

(viii) In view of the final saving of Rs. 1,01.90 lakhs, the supplementary grant of Rs. 2,08.90 lakhs obtained in March 1995 proved excessive.

(ix) Saving in the voted grant [partly set off by excess under other heads as mentioned in note (xii) below] occurred mainly under :—

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—			
01—Contribution to Share Capital of the Punjab Scheduled Castes Land Development and Finance Corporation—			
O	1.00		
S	1.99.00		
	2,00.00	1,00.00	-1,00.00

Reasons for the final saving of Rs. 1,00 lakhs have not been intimated (November 1995).





01—Share Capital Contribution to the Punjab Backward Classes Land Development and Finance Corporation—

O	85.00	}
R	—85.00	

Withdrawal of the entire provision through reappropriation in March 1995 was due to Post-budget decision of the Government to reduce the funds under the scheme.

(xii) Excess occurred mainly under :—

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	30.00	}	
S	9.90		
R	85.00		
	1,24.90	1,25.00	+0.10

Augmentation of provision by Rs. 85 lakhs through reappropriation in March 1995 was due to Post-budget decision of the Government to provide more funds under the scheme.

## Grant No. 26—State Legislature

	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Revenue :			
Major heads :			
2011—Parliament/State/Union Territory Legislatures and			
2235—Social Security and Welfare			
Voted—			
Original	3,54,40,000	3,92,60,000	3,18,74,623
Supplementary	38,20,000		
Amount surrendered during the year			—73,85,377
Charged—			..
Original	4,21,000	6,21,000	5,35,931
Supplementary	2,00,000		
Amount surrendered during the year			—85,069
Notes and comments—			..

(i) In view of the final saving of Rs. 73.85 lakhs in the voted grant, the supplementary grant of Rs. 38.20 lakhs obtained in March 1995 proved excessive.

(ii) In view of the final saving of Rs. 0.85 lakh in the charged appropriation, the supplementary grant of Rs. 2 lakhs obtained in March 1995 proved excessive.

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

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—			
(1) 01—Legislative Assembly—			
O	1,29.60	1,58.80	1,12.91
S	29.20		
			—45.89

Last year too, there was a saving of Rs. 40.45 lakhs.

Reasons for the final saving of Rs. 45.89 lakhs was due mainly to (i) less claims for reimbursement of telephone bills by the members (Rs. 21.56 lakhs) and (ii) less claims for travelling allowance (Rs. 15.28 lakhs), conveyance allowance (Rs. 4.88 lakhs) and medical allowance (Rs. 3.33 lakhs).

103—Legislative Secretariat—

(2)01—Legislative Secretariat—

0	2,05.30	2,05.30	1,84.01	—21.29
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The final saving of Rs. 21.29 lakhs was due mainly to non-payment of electricity bills (Rs. 11.88 lakhs) and posts remaining vacant (Rs. 7.02 lakhs).

## Grant No. 27—Technical Education and Industrial Training

	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Revenue :			
Major heads :			
2203—Technical Education,			
2225—Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes and			
2230—Labour and Employment			
Voted—			
Original	59,30,59,000		
Supplementary	..		
	} 59,30,59,000	55,21,22,416	—4,09,36,584
Amount surrendered during the year			..
Charged—			
Original	..		
Supplementary	10,000		
	} 10,000	45,445	+35,445
Amount surrendered during the year			..
Capital :			
Major head :			
4250—Capital Outlay on other Social Services			
Original	37,29,000		
Supplementary	..		
	} 37,29,000	11,03,128	—26,25,872
Amount surrendered during the year			..
Notes and comments—			..

## Revenue :

(i) There was an overall saving of Rs. 4,09.37 lakhs in the voted grant, but no amount was surrendered by the department during the year.

(ii) Saving in the voted grant [partly set off by excess under other heads as mentioned in notes (iv) and (v) below] occurred under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
2203—Technical Education—			
105—Polytechnics—			
(1)01—Government Polytechnics—			
0	18,68.51	9,71.89	—8,96.62

Last year too, there was a saving of Rs. 95.91 lakhs.

Reasons for the final saving of Rs. 8,96.62 lakhs have not been intimated (November 1995).

104—Assistance to Non-Government Technical Colleges and Institutes—

(2)01—Assistance to Non-Government Technical Colleges and Institutes—

O	1,36.73	1,36.73	1,02.91	—33.82
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Reasons for the final saving of Rs. 33.82 lakhs have not been intimated (November 1995).

001—Direction and Administration—

(3)02—Strengthening of Directorate—

O	41.00	41.00	26.46	—14.54
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Reasons for the final saving of Rs. 14.54 lakhs have not been intimated (November 1995).

2230—Labour and Employment—

03—Training—

003—Training of Craftsmen and Supervisors—

(4)08—Upgradation of State Government I.T.I.s for Improving the quality of training, replacement of Machinery—

O	1,00.00	1,00.00	0.15	—99.85
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Reasons for the final saving of Rs. 99.85 lakhs have not been intimated (November 1995).

(5)01—Upgradation of State Government I.T.I.s for improving the quality of Training, Replacement of Machinery—

(Centrally Sponsored Scheme)

O	1,00.00	1,00.00	0.15	—99.85
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Reasons for the final saving of Rs. 99.85 lakhs have not been intimated (November 1995).

(6)06—Introduction of new courses in the Rural areas of emerging Technology in the Urban existing ITIs/ITCs/GIGSC—

O	35.00	35.00	0.14	—34.86
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Reasons for the final saving of Rs. 34.86 lakhs have not been intimated (November 1995).

(7)14—Expansion of I.T.I.s by introducing additional seats—

O	42.50	42.50	9.78	—32.72
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Reasons for the final saving of Rs. 32.72 lakhs have not been intimated (November 1995).

(8) 07—Expansion of I.T.Is by introducing additional seats— (Centrally Sponsored Scheme)	O	42.50	42.50	9.78	—32.72
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Reasons for the final saving of Rs. 32.72 lakhs have not been intimated (November 1995).

101—Industrial Training Institutes—					
(9) 02—Industrial School for Girls—	O	3,17.76	3,17.76	2,92.80	—24.96

Reasons for the final saving of Rs. 24.96 lakhs have not been intimated (November 1995).

003—Training of Craftsmen and Supervisors—					
(10) 12—Introduction of A.V.T.S—	O	20.00	20.00	1.83	—18.17

Reasons for the final saving of Rs. 18.17 lakhs have not been intimated (November 1995).

(11) 05—Introduction of A.V.T.S— (Centrally Sponsored Scheme)	O	20.00	20.00	1.83	—18.17
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Reasons for the final saving of Rs. 18.17 lakhs have not been intimated (November 1995).

2225—Welfare of Scheduled  
Castes, Scheduled Tribes  
and other Backward Classes—

01—Welfare of Scheduled Castes—

800—Other expenditure—

(12) 01—Contribution to Industrial Training Centres—	O	56.79	56.79	37.31	—19.48
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Reasons for the final saving of Rs. 19.48 lakhs have not been intimated (November 1995).

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

Head	Total grant	Actual expenditure	Excess+ Saving—	
(In lakhs of rupees)				
2230—Labour and Employment—				
03—Training—				
003—Training of Craftsmen and Supervisors—				
(1) 19—Opening of new I.T.Is for boys by promoting Private initiative grant- in-aid—	O	10.00	10.00	—10.00

(2)21—Opening of new staff training centre at Ropar—

O	2.00	2.00	..	—2.00
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101—Industrial Training Institutes—

(3) 04—Financial Assistance for Industrial Training—

O	1.48	1.48	..	—1.48
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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 (November 1995).

(iv) Excess occurred mainly under —

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
2203—Technical Education—			
112—Engineering/Technical Colleges and Institutes—			
(1) 03—Two new Degree level Institutions—			
O	4,20.00	4,20.00	11,01.00 +6,81.00

Reasons for the final excess of Rs. 6,81 lakhs have not been intimated (November 1995).

102—Assistance to Universities for Technical Education—

(2) 01—Grant-in-aid to Thapar Institute of Engineering, Patiala— (Deemed University)

O	80.00	80.00	2,08.70	+1,28.70
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Reasons for the final excess of Rs. 1,28.70 lakhs have not been intimated (November 1995).

105—Polytechnics—

(3) 07—Institute of Garment Technology, Amritsar—

O	17.57	17.57	31.49	+13.92
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Reasons for the final excess of Rs. 13.92 lakhs have not been intimated (November 1995).

2230—Labour and Employment—

03—Training—

003—Training of Craftsmen and Supervisors—

(4)01—Training of Craftsmen—

O	10,83.83	10,83.83	11,90.33	+1,06.50
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Reasons for the final excess of Rs. 1,06.50 lakhs have not been intimated (November 1995).



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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
2230—Labour and Employment—			
03—Training—			
003—Training of Craftsmen and Supervisors—			
(1)12—Improvement of Infra-structural facilities and Construction of Institution building and Hostels for Craftsmen Training Institute at Ajnala and Consolidation of I.T.Is Government Industrial Schools for Girls under Border Area Development Education (Development) Programme—			
(Centrally Sponsored Scheme)			
0	..	76.89	+76.89

## 2203—Technical Education—

112—Engineering/Technical Colleges and Institutes—			
(2) 04—Setting up of Saheed Bhagat Singh Engineering College, Ferozepur—			
(Centrally Sponsored Scheme)			
0	..	50.00	+50.00

Reasons for incurring expenditure without provision of funds in the above cases (serial nos. 1 and 2) have not been intimated (November 1995).

## Capital :

(vi) There was an overall saving of Rs. 26.26 lakhs, but no amount was surrendered by the department during the year.

(vii) Saving occurred under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
4250—Capital Outlay on other Social Services—			
203—Employment—			
01—Work Centre, Rajpura—			
0	37.29	11.03	—26.26

Reasons for the final saving of Rs. 26.26 lakhs have not been intimated (November 1995).

## Grant No. 28—Tourism and Cultural Affairs

		Total grant/ appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
<b>Revenue :</b>				
<b>Major heads :</b>				
2205—Art and Culture and				
3452—Tourism				
Voted—				
Original	2,65,33,000	2,93,78,000	2,89,56,240	—4,21,760
Supplementary	28,45,000			
Amount surrendered during the year				
Charged—				
Original	1,77,000	1,77,000	13,960	—1,63,040
Supplementary	..			
Amount surrendered during the year				
<b>Capital :</b>				
<b>Major head :</b>				
5452—Capital Outlay on Tourism				
Voted—				
Original	1,00,00,000	2,29,00,000	1,12,60,000	—1,16,40,000
Supplementary	1,29,00,000			
Amount surrendered during the year (March 1995)				
				20,00,000

*Notes and comments—***Revenue :**

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

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
2205—Art and Culture—				
103—Archaeology—				
03—Conservation/Preservation/ Land Scaping and beautification of ancient and Historical Monuments—				
O	45.00	31.00	31.48	+0.48
R	—14.00			

Reduction in provision by Rs.14 lakhs through reappropriation in March 1995 was due to Post-budget decision of the Government to reduce the funds under the scheme.

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

Head		Total grant	Actual expenditure	Excess+ Saving—
2205—Art and Culture—				
102—Promotion of Arts and Culture—				
(1)05—Promotion of Punjabi Films and Theatres—				
O	20.00	..	..	..
R	—20.00			
(2)26—Pension to Artists—				
O	5.00	..	..	..
R	—5.00			

(In lakhs of rupees)

Withdrawal of the entire provision through reappropriation in March 1995 in the above cases (serial nos. 1 and 2) was due to non-implementation of the scheme by the Government.

(iii) Excess occurred mainly under :—

Head		Total grant	Actual expenditure	Excess+ Saving—
2205—Art and Culture—				
102—Promotion of Arts and Culture—				
(1)03—Grant-in-aid to Institutions engaged in Promotion of Art and Culture—				
O	10.00	30.00	30.00	..
R	20.00			

(In lakhs of rupees)

Augmentation of provision by Rs. 20 lakhs through reappropriation in March 1995 was due to payment of financial assistance to Punjab Art Council, Chandigarh.

(2)04—Holding of Musical/Cultural Conferences/Seminars and celebration of Festivals, Melas and Sponsoring of Cultural Troups—				
O	30.00	40.00	39.98	—0.02
R	10.00			

Augmentation of provision by Rs. 20 lakhs through reappropriation in March 1995 was based on actual requirement.

## Capital :

(iv) Rupees 20 lakhs were surrendered in March 1995 ; ultimate saving in the voted grant was Rs. 1,16.40 lakhs.

(v) In view of the final saving of Rs. 1,16.40 lakhs in the voted grant, the supplementary grant of Rs. 1,29 lakhs obtained in March 1995 proved excessive.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
5452—Capital Outlay on Tourism—			
01—Tourist Infrastructure—			
800—Other expenditure—			
(1)04—Providing wayside Amenities and construction of log huts—			
(Centrally Sponsored Scheme)			
S	1,29.00	55.10	—73.90

Reasons for the final saving of Rs. 73.90 lakhs have not been intimated (November 1995).

(2)01—Acquisition and Development of Land for Yatri Niwas—			
O	30.00	15.00	—15.00

Reasons for the final saving of Rs. 15 lakhs have not been intimated (November 1995).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
5452—Capital Outlay on Tourism—			
01—Tourist Infrastructure—			
800—Other expenditure—			
03—Setting up of Institution of Hotel Management and Catering nutrition at Gurdaspur—			
O	20.00	..	..
R	—20.00	..	..

Withdrawal of the entire provision through reappropriation in March 1995 was due to non-clearance of the scheme by the Planning department.

## 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				
Voted—				
Original	1,94,79,30,000	2,00,79,91,000	1,99,57,41,281	—1,22,49,719
Supplementary	6,00,61,000			
Amount surrendered during the year				
Charged—				
Original	35,80,000	36,20,000	34,61,861	—1,58,139
Supplementary	40,000			
Amount surrendered during the year				
<b>Capital :</b>				
<b>Major heads :</b>				
5053—Capital Outlay on Civil Aviation and				
5055—Capital Outlay on Road Transport				
Original	8,20,00,000	8,20,00,000	5,97,81,111	—2,22,18,889
Supplementary	..			
Amount surrendered during the year				

*Notes and comments—***Revenue :**

(i) In view of the final saving of Rs. 1,22.50 lakhs in the voted grant, the supplementary grant of Rs. 6,00.61 lakhs obtained in March 1995 proved excessive.

(ii) Despite final saving of Rs. 1,22.50 lakhs in the voted grant, no amount was surrendered by the department during the year.

(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	Excess + Saving—
(In lakhs of rupees)			
3055—Transport— 201—Government Transport Services— Punjab Roadways—			
(1) 01—Punjab Roadways, Amritsar-I—			
O	10,53.77	9,80.74	—19.53
S	14.10		
R	—67.60		
		10,00.27	

Reduction in provision by Rs. 67.60 lakhs through reappropriation in March 1995 was due to (i) less coverage of mileage (Rs. 28.16 lakhs), (ii) less contribution to Motor Transport Reserve Fund (Ins.) (Rs. 19.66 lakhs), (iii) non-finalisation of claims pending in the Courts (Rs. 15.66 lakhs), (iv) less contribution to Depreciation Reserve Fund (Rs. 5.95 lakhs) and (v) less receipt of uniform cloth (Rs. 5.75 lakhs), partly set off by excess due mainly to clearance of old liabilities (Rs. 7.41 lakhs).

Reasons for the final saving of Rs. 19.53 lakhs have not been intimated (November 1995).

(2) 16—Punjab Roadways, Ropar—			
O	9,37.79	8,94.03	—16.33
S	23.16		
R	—50.59		
		9,10.36	

Reduction in provision by Rs. 50.59 lakhs through reappropriation in March 1995 was due mainly to (i) less expenditure on rent, rates and taxes (Rs. 47.43 lakhs), (ii) non-finalisation of claims pending in the Courts (Rs. 18.77 lakhs), (iii) less contribution to Motor Transport Reserve Fund (Ins.) (Rs. 17.87 lakhs), (iv) non-receipt of uniform cloth (Rs. 6.37 lakhs) and (v) economy measures (Rs. 3.67 lakhs), partly set off by excess due mainly to (i) increase in the rates of lubricants (Rs. 38.62 lakhs), tyres and tubes (Rs. 3 lakhs) and increase in interest charges (Rs. 1.79 lakhs).

Reasons for the final saving of Rs. 16.33 lakhs have not been intimated (November 1995).

001—Direction and Administration—			
(3) 04—Divisional office, Transport Department, Ferozepur—			
O	3,54.68	2,93.80	—0.59
R	—60.29		
		2,94.39	

Reduction in provision by Rs. 60.29 lakhs through reappropriation in March 1995 was due mainly to deferment of purchase orders for spare parts.

(4) 03—Divisional office, Transport Department, Jalandhar—			
O	4,37.66	3,78.56	—3.96
R	—55.14		
		3,82.52	

Reduction in provision by Rs. 55.14 lakhs through reappropriation in March 1995 was due mainly to deferment of purchase orders for spare parts (Rs. 49.85 lakhs) and posts remaining vacant (Rs. 5.63 lakhs).

201—Government Transport  
Services—  
Punjab Roadways—

(5) 02—Punjab Roadways,  
Amritsar-II—

O	9,95.59	}	9,50.83	9,48.58	—2.25
S	7.98				
R	—52.74				

Reduction in provision by Rs. 52.74 lakhs through reappropriation in March 1995 was due mainly to (i) less coverage of mileage than anticipated (Rs.30.90 lakhs), (ii) non-finalisation of claims pending in the Courts (Rs. 15.73 lakhs), (iii) less contribution to Motor Transport Reserve Fund (Ins.) (Rs. 15.73 lakhs), (iv) less purchase of uniform cloth (Rs. 7.95 lakhs), (v) less contribution to Depreciation Reserve Fund (Rs. 2.47 lakhs) and (vi) economy measures (Rs. 1.15 lakhs), partly set off by excess due to increase in the rates of lubricants (Rs. 19.17 lakhs) and payment of additional dearness allowance to Government employees (Rs. 2.52 lakhs).

(6) 13—Punjab Roadways,  
Tarn Taran—

O	6,60.14	}	6,32.53	6,26.82	—5.71
S	5.40				
R	—33.01				

Reduction in provision by Rs. 33.01 lakhs through reappropriation in March 1995 was due mainly to (i) less coverage of mileage (Rs. 22.94 lakhs), (ii) less purchase of uniform cloth (Rs. 5.27 lakhs), (iii) non-finalisation of claims pending in the Courts (Rs.3.52 lakhs), (iv) less contribution to Motor Transport Reserve Fund (Ins.) (Rs. 3.52 lakhs), (v) less contribution to Depreciation Reserve Fund (Rs.1.75 lakhs) and (vi) economy measures (Rs. 1.57 lakhs), partly set off by excess due to payment of additional dearness allowance to Government employees (Rs. 5.24 lakhs) and clearance of pending bills of medical allowance (Rs. 1.16 lakhs).

(7) 06—Punjab Roadways,  
Pathankot—

O	13,39.34	}	13,30.60	13,24.49	—6.11
S	11.36				
R	—20.10				

Reduction in provision by Rs. 20.10 lakhs through reappropriation in March 1995 was due mainly to less coverage of mileage (Rs. 56.66 lakhs) and less purchase of uniform cloth (Rs. 9.50 lakhs), partly set off by, excess due to (i) increase in the rates of lubricants (Rs.24.99 lakhs), (ii) payment of more claims awarded by the Courts (Rs. 7.83 lakhs), (iii) more contribution to Motor Transport Reserve Fund (Ins.) (Rs. 7.83 lakhs) and (iv) payment of outstanding liabilities (Rs. 5.30 lakhs).

2041—Taxes on Vehicles—

102—Inspection of  
Motor Vehicles—

01—Inspection of  
Motor Vehicles—

O	2,35.17	2,35.17	1,72.55	—62.62
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Reasons for the final saving of Rs. 62.62 lakhs have not been intimated (November 1995).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
3055—Road Transport—			
201—Government Transport Services—			
Punjab Roadways—			
(1) 04—Punjab Roadways, Jalandhar-II—			
O	9,31.07	10,66.51	10,54.51
S	37.73		
R	97.71		
			-12.00

Augmentation of provision by Rs. 97.71 lakhs through reappropriation in March 1995 was due to (i) more contribution to Motor Transport Reserve Fund (Ins.) (Rs. 36.20 lakhs), (ii) payment of more claims awarded by the Courts (Rs. 36.20 lakhs), (iii) increase in the rates of lubricants (Rs. 23.73 lakhs) and (iv) more coverage of mileage (Rs. 17.71 lakhs), partly set off by saving due to (i) non-receipt of bills for outside repairs of vehicles (Rs. 6.49 lakhs), (ii) less purchase of uniform cloth (Rs. 4.32 lakhs), (iii) less contribution to Depreciation Reserve Fund (Rs. 2.40 lakhs) and (iv) economy measures (Rs. 1.42 lakhs).

Reasons for the final saving of Rs. 12 lakhs have not been intimated (November 1995).

(2) 05—Punjab Roadways, Chandigarh—			
O	10,90.76	12,28.28	12,29.91
S	67.80		
R	69.72		
			+1.63

Augmentation of provision by Rs. 69.72 lakhs through reappropriation in March 1995 was due mainly to (i) more coverage of mileage (Rs. 47.73 lakhs), (ii) payment of more claims awarded by the Courts (Rs. 8.63 lakhs), (iii) more expenditure on rent, rates and taxes (Rs. 5.95 lakhs), (iv) more contribution to Motor Transport Reserve Fund (Ins.) (Rs. 4.63 lakhs) and (v) clearance of old liabilities (Rs. 3.78 lakhs), partly set off by saving due to less contribution to Depreciation Reserve Fund (Rs. 8.80 lakhs) and less purchase of uniform cloth (Rs. 5.61 lakhs).

(3) 09—Punjab Roadways, Hoshiarpur—			
O	9,17.14	10,48.96	10,40.15
S	62.48		
R	69.34		
			-8.81

Augmentation of provision by Rs. 69.34 lakhs through reappropriation in March 1995 was due mainly to (i) payment of more claims awarded by the Courts (Rs. 32.68 lakhs), (ii) more contribution to Motor Transport Reserve Fund (Ins.) (Rs. 32.68 lakhs), (iii) increase in the rates of lubricants (Rs. 17.31 lakhs) and (iv) more expenditure on rent, rates and taxes (Rs. 3.56 lakhs), partly set off by saving due to (i) less contribution to Depreciation Reserve Fund (Rs. 7.52 lakhs), (ii) less purchase of uniform cloth (Rs. 6.36 lakhs) and (iii) decrease in interest charges (Rs. 3.44 lakhs).

(4) 18—Punjab Roadways, Nangal—			
O	7,02.46	7,45.23	7,43.94
R	42.77		
			-1.29



Augmentation of provision by Rs. 42.77 lakhs through reappropriation in March 1995 was due mainly to (i) increase in the rates of lubricants (Rs. 28.08 lakhs), (ii) payment of more claims awarded by the Courts (Rs. 14.91 lakhs), (iii) more contribution to Motor Transport Reserve Fund (Ins.) (Rs. 14.91 lakhs), (iv) clearance of old liabilities (Rs. 10.32 lakhs), (v) payment of additional dearness allowance to Government employees (Rs. 7.02 lakhs) and (vi) more expenditure on "Material and Supplies" (Rs. 2.34 lakhs), partly set off by saving due to (i) less expenditure on rent, rates and taxes (Rs. 24.52 lakhs), (ii) less purchase of uniform cloth (Rs. 4.82 lakhs) and (iii) posts remaining vacant (Rs. 3.53 lakhs).

(5) 08—Punjab Roadways,  
Ludhiana—

O	13,61.31	}	14,38.00	[14,35.78	-2.22
S	42.03				
R	34.66				

Augmentation of provision by Rs. 34.66 lakhs through reappropriation in March 1995 was due mainly to (i) increase in the rates of lubricants (Rs. 39.18 lakhs), (ii) more contribution to Motor Transport Reserve Fund (Ins.) (Rs. 10.39 lakhs), (iii) payment of more claims awarded by the Courts (Rs. 8.49 lakhs), (iv) more expenditure on touring (Rs. 4.78 lakhs), (v) clearance of old liabilities (Rs. 3.50 lakhs) and (vi) increase in the rates of tyres and tubes (Rs. 3 lakhs), partly set off by saving due to (i) less expenditure on rent, rates and taxes (Rs. 22.76 lakhs), (ii) less purchase of uniform cloth Rs. 9.41 lakhs) and (iii) less contribution to Depreciation Reserve Fund (Rs. 2.51 lakhs).

(6) 03—Punjab Roadways,  
Jalandhar-I—

O	9,84.20	}	10,50.92	[10,51.52	+0.60
S	37.00				
R	29.72				

Augmentation of provision by Rs. 29.72 lakhs through reappropriation in March 1995 was due to (i) increase in the rates of lubricants (Rs. 18.14 lakhs), (ii) payment of more claims awarded by the Courts (Rs. 17.91 lakhs) and (iii) increase in the rates of tyres and tubes (Rs. 2 lakhs), partly set off by saving due mainly to (i) less contribution to Depreciation Reserve Fund (Rs. 9 lakhs), (ii) less coverage of mileage (Rs. 9 lakhs) and (iii) less purchase of uniform cloth (Rs. 6.64 lakhs).

(7) 14—Punjab Roadways,  
Muktsar—

O	8,00.07	}	8,40.65	8,34.35	-6.30
S	4.23				
R	36.35				

Augmentation of provision by Rs. 36.35 lakhs through reappropriation in March 1995 was due mainly to (i) increase in the rates of lubricants (Rs. 31.55 lakhs), (ii) increase in the rates of tyres and tubes (Rs. 8.43 lakhs), (iii) more expenditure on rent, rates and taxes (Rs. 2.10 lakhs) and (iv) clearance of old liabilities (Rs. 2 lakhs), partly set off by saving due to (i) less purchase of uniform cloth (Rs. 5.33 lakhs), (ii) non-finalisation of claims pending in the Courts (Rs. 1.22 lakhs) and (iii) less contribution to Motor Transport Reserve Fund (Ins.) (Rs. 1.22 lakhs).

(8) 17—Punjab Roadways,  
Jagraon—

O	7,08.37	}	7,57.12	7,56.38	-0.74
S	23.20				
R	25.55				

Augmentation of provision by Rs. 25.55 lakhs through reappropriation in March 1995 was due mainly to (i) increase in the rates of lubricants (Rs. 25.94 lakhs), (ii) more expenditure on rent, rates and taxes (Rs. 7.95 lakhs), (iii) payment of more claims awarded by the Courts (Rs. 2.38 lakhs) and (iv) more contribution to Motor Transport Reserve Fund (Ins.) (Rs. 2.38 lakhs), partly set off by saving due to less purchase of uniform cloth (Rs. 5.75 lakhs) and economy measures (Rs. 4 lakhs).

## 2013—Council of Ministers—

## 800—Other expenditure—

## (9) 01—Car Section—

O	1,36.88	} 2,45.36	2,92.49	+47.13
S	1,08.48			

Reasons for the final excess of Rs. 47.13 lakhs have not been intimated (November 1995).

## 8053—Civil Aviation—

## 80—General—

## 800—Other expenditure—

## (10) 01—Maintenance of Aircraft—

O	77.86	77.86	88.84	+10.98
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Reasons for the final excess of Rs. 10.98 lakhs have not been intimated (November 1995).

## Capital :

(v) There was an overall saving of Rs. 2,22.19 lakhs in the voted grant, but no amount was surrendered by the department during the year.

(vi) Saving [partly set off by excess under other heads as mentioned in notes (viii) and (ix) below] occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—
------	-------------	--------------------	------------------

(In lakhs of rupees)

## 5055—Capital Outlay on Road Transport—

## (1) 103—Workshop Facilities—

O	30.00	30.00	1.48	—28.52
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Reasons for the final saving of Rs. 28.52 lakhs have not been intimated (November 1995).

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

Head	Total grant	Actual expenditure	Excess + Saving—
------	-------------	--------------------	------------------

(In lakhs of rupees)

## 5055—Capital Outlay on Road Transport—

## (1) 190—Investments in Public sector and other undertakings—

O	2,00.00	2,00.00	..	—2,00.00
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## (2) 800—Other expenditure—

O	5.00	5.00	..	5.00
---	------	------	----	------

5053—Capital Outlay on  
Civil Aviation—

80—General—

800—Other expenditure—

(3) 01—Advance Training  
of Pilots—

0

25.00

25.00

—25.00

Reasons for non-utilization of the entire provision in the above cases (serial nos. 1 to 3) have not been intimated (November 1995).

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

	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
5055—Capital Outlay on Road Transport—			
102—Acquisition of Fleet—			
0	5,50.00	5,50.00	5,73.36 +23.36

Reasons for the final excess of Rs. 23.36 lakhs have not been intimated (November 1995).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
5055—Capital Outlay on Road Transport—			
799—Suspense—			
0		19.10	+19.10

This is the fourth year in succession where expenditure has been incurred without provision of funds, reasons for which have not been intimated (November 1995).

(x) Suspense transactions :—The expenditure under the grant includes Rs.19.10 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 1994-95 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 :				
5055—Capital Outlay on Road Transport—				
799—Suspense—				
Stock	+21.02	18.67	3.83	+35.86
Miscellaneous Works Advances	+1,12.88	0.43	0.28	+1,13.03
Total	+1,33.90	19.10	4.11	+1,48.89

(xi) The expenditure under the grant includes contribution (Rs. 13,34.05 lakhs) and adjustment (Rs. 9,25.94 lakhs) against the Reserve Funds shown below :—

Name of Reserve Fund and its purpose	Contri- bution during the year (1994-95)	Interest on accu- mulations under the Fund	Total amount credited to the Fund during 1994-95	Expon- diture adjusted during 1994-95	Balance at the credit of the Fund on 31st March 1995
	1	2	3	4	5

[(In lakhs of rupees)]

(i) Depreciation Reserve Fund (Motor Transport) to meet the cost of renewals and replacement of Buses, Machinery and Furniture etc.	9,81.48	44.85	15,17.37	5,73.36	9,44.01
(ii) Motor Transport (Accident) Reserve Fund (to meet the cost of heavy repairs arising out of accidents to vehicles operated on the services run by Punjab Government)	3,52.57	0.01	3,59.05	3,52.58	6.47

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 Fund is included in Statement No. 16 of Finance Accounts 1994-95.

Grant No. 30—Vigilance		Total grant/ appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
<b>Revenue :</b>				
<b>Major head :</b>				
2073—Other Administrative Services				
Voted—				
Original	3,21,46,000	} 3,22,77,000	3,17,26,025	-5,50,975
Supplementary	1,31,000			
Amount surrendered during the year				
Charged—				
Original	7,000	} 7,000	720	-6,280
Supplementary	..			
Amount surrendered during the year (March 1995)				
				2,000

**Notes and Comments—**

In view of the final saving of Rs. 5.51 lakhs in the voted grant, the supplementary grant of Rs. 1.31 lakhs obtained in March 1995 proved unnecessary.

**APPENDIX**  
**CONSOLIDATED STATEMENT OF RECOVERIES**

Grant-wise details of estimates and actuals of recoveries adjusted in the account for 1994-95 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—
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1—Agriculture and Forests—	..	1,30,00,000	..	1,02,17,419	..	—27,82,581
3—Co-operation—	..	..	..	9,24,33,927	..	+9,24,33,997
5—Education—	..	10,00,000	..	..	..	—10,00,000
9—Food and Supplies—	..	10,34,98,75,030	..	9,17,34,21,872	..	—1,17,64,53,128
12—Home Affairs and Justice—	2,80,000	..	18,50,000	..	+15,70,000	..
13—Industries—	..	..	..	19,42,512	..	+19,42,512
15—Irrigation and Power—	16,60,95,000	3,55,15,91,030	30,71,94,494	2,91,99,67,918	+14,10,99,494	—63,16,23,082
21—Public Works—	29,78,37,033	39,87,76,030	1,37,36,22,591	42,53,33,919	+1,07,57,85,591	+2,67,57,919
22—Revenue and Rehabilitation—	7,03,03,000	..	18,33,19,579	..	+11,33,19,579	..
27—Technical Education and Industrial Training—	..	..	..	598	..	+598
29—Transport—	3,00,00,000	3,50,00,000	3,52,57,339	5,77,46,314	+52,57,339	+27,46,314
<b>Total</b>	<b>56,42,12,030</b>	<b>14,36,92,42,000</b>	<b>1,90,12,44,003</b>	<b>12,68,12,64,549</b>	<b>+1,33,70,32,003</b>	<b>—1,68,79,77,451</b>