



**GOVERNMENT OF HARYANA**

**APPROPRIATION ACCOUNTS  
1984-85**

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Sub: National Systems Unit,  
National Institute of Educational  
Planning and Administration

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## INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Haryana for the year 1984-85 presents the accounts of sums expended in the year ended 31st March 1985, 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—

'C' stands for original grant or appropriation.

'S' stands for supplementary grant or appropriation.

'R' stands for re-appropriations, withdrawals or surrenders sanctioned by a competent authority.

*Charged* appropriations and expenditure are shown in *italics*.

**Summary of Appropriation Accounts for 1984-85**

Number and name of grant or appropriation	Amount of grant/ appropriation		Expenditure		Saving		Excess	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>1. Vidhan Sabha—</b>								
Voted	81,40,610	..	79,52,142	..	1,88,468	..	..	..
Charged	83,600	..	82,780	..	820	..	..	..
<b>2. General Administration—</b>								
Voted	12,67,40,894	..	12,75,19,973	..	..	..	7,79,079	..
Charged	48,55,610	..	49,88,650	..	..	..	1,33,040	..
<b>3. Home—</b>								
Voted	44,14,65,610	..	43,95,77,109	..	18,88,501	..	..	..
Charged	53,63,030	..	62,09,253	..	..	..	8,46,223	..
<b>4. Revenue—</b>								
Voted	7,07,90,220	..	9,18,53,446	..	..	..	2,10,63,226	..
Charged	1,85,785	..	1,23,198	..	62,587	..	..	..
<b>5. Excise and Taxation—</b>								
Voted	4,95,28,813	..	4,75,48,065	..	19,80,748	..	..	..
Charged	12,000	..	..	..	12,000	..	..	..

	1	2	3	4	5	6	7	8	9
<b>6. Finance—</b>									
Voted		20,41,28,800	..	22,06,48,924	..	..	..	1,65,20,124	..
Charged		83,89,56,420	..	82,97,29,754	..	92,26,666	..	..	..
<b>7. Other Administrative Services—</b>									
Voted		21,46,62,305	29,00,000	21,11,05,256	28,98,552	35,57,049	1,448	..	..
Charged		2,71,390	..	2,17,361	..	54,029	..	..	..
<b>8. Buildings and Roads—</b>									
Voted		28,62,83,000	28,03,46,600	31,72,33,893	27,63,87,788	..	39,58,812	3,09,50,893	..
Charged		4,36,275	17,83,865	4,51,172	13,38,960	..	4,44,905	14,897	..
<b>9. Education—</b>									
Voted		1,35,64,65,000	..	1,33,82,74,551	..	1,81,90,449	..	..	..
Charged		5,000	..	1,363	..	3,637	..	..	..
<b>10. Medical and Public Health—</b>									
Voted		91,75,81,820	..	89,80,62,652	..	1,95,19,168	..	..	..
Charged		7,000	..	..	..	7,000	..	..	..
<b>11. Urban Development—</b>									
Voted		7,20,23,620	36,00,000	6,60,41,624	38,68,102	59,81,996	..	..	2,68,102
Charged		1,00,00,000	30,00,000	0,00,00,000	30,00,000	30,00,000	..	..	2,00,000
<b>12. Labour and Employment—</b>									
Voted		7,85,21,000	..	7,38,36,057	..	46,84,042	..	..	..

	1	2	3	4	5	6	7	8	9
<b>13 Social Welfare and Rehabilitation—</b>									
Voted	19,89,05,870	1,13,43,000	19,46,35,021	1,13,43,000	42,70,849	..	..	..	..
<b>14. Food and Supplies—</b>									
Voted	2,58,26,830	1,50,16,26,830	2,59,67,450	1,46,32,94,211	..	3,83,32,619	1,40,620	..	..
<i>Charged</i>	<i>1,31,090</i>	..	<i>1,31,090</i>	..	..	..	..	..	..
<b>15. Irrigation—</b>									
Voted	68,93,31,275	92,95,80,710	95,24,87,934	84,29,59,022	..	8,66,21,688	26,31,56,659	..	..
<b>16. Industries—</b>									
Voted	8,24,05,660	3,16,05,610	8,40,54,163	2,86,02,000	..	30,03,610	16,48,503	..	..
<i>Charged</i>	<i>40,000</i>	..	<i>40,000</i>	..	..	..	..	..	..
<b>17. Agriculture—</b>									
Voted	53,10,87,000	4,22,50,000	49,08,85,076	4,23,07,699	4,02,01,924	..	..	..	57,699
<i>Charged</i>	<i>2,00,000</i>	..	<i>41,357</i>	..	<i>1,58,643</i>	..	..	..	..
<b>18. Animal Husbandry—</b>									
Voted	11,88,61,000	..	11,47,83,309	..	40,77,691	..	..	..	..
<i>Charged</i>	<i>50,000</i>	..	<i>49,238</i>	..	<i>762</i>	..	..	..	..
<b>19. Fisheries—</b>									
Voted	2,24,45,380	47,06,000	1,47,85,040	47,19,237	76,60,340	..	..	..	13,237
<b>20. Forest—</b>									
Voted	15,69,57,765	..	15,86,53,884	..	..	..	16,96,119	..	..



	1	2	3	4	5	6	7	8	9
<b>21. Community Development—</b>									
Voted	23,194,910	..	..	25,86,56,996	..	..	..	2,67,16,086	..
Charged	25,000	..	..	..	..	25,000	..	..	..
<b>22. Co-operation—</b>									
Voted	5,19,36,700	10,52,61,780	4,29,90,441	6,58,67,461	89,46,259	3,93,94,319	..	..	..
Charged	6,000	..	..	..	..	6,000	..	..	..
<b>23. Transport—</b>									
Voted	81,11,50,100	12,32,00,000	83,15,75,864	12,52,32,106	..	..	..	2,04,25,764	20,32,106
Charged	10,000	..	..	..	..	10,000	..	..	..
<b>24. Tourism—</b>									
Voted	96,43,275	..	..	96,39,020	91,90,847	4,255	..	..	91,90,847
Charged	5,000	..	..	..	..	5,000	..	..	..
<b>Public Debt—</b>									
Charged	..	5,53,10,64,000	..	5,38,49,26,351	..	..	14,61,37,649	..	..
<b>25. Loans and Advances by State Government—</b>									
Voted	..	1,35,58,68,330	..	1,26,74,90,526	..	..	8,83,77,804	..	..
<b>Total—</b>									
Voted	6,75,68,23,457	4,39,22,88,860	7,01,87,67,890	4,14,41,60,551	12,11,52,640	25,96,90,300	38,30,97,073	1,15,61,991	
Charged	6,75,68,23,457	4,39,22,88,860	7,01,87,67,890	4,14,41,60,551	12,11,52,640	25,96,90,300	38,30,97,073	1,15,61,991	
Charged	85,06,43,200	5,53,28,47,865	84,20,65,216	5,38,62,65,311	95,72,144	14,65,82,554	9,94,160		

The expenditure shown above does not include Rs. 1,25,94,000 met out of advance from the Contingency Fund which remained unrecouped to the Fund till the close of the year. The details of expenditure are given below :—

Serial no.	Major head of account	Grant no.	Amount Rs.	Date of sanction of advance
Voted—				
1..	284—Urban Development	11	20,00,000	28th March 1985
2..	483—Capital Outlay on Housing	8	2,94,000	18th March 1985
3..	520—Capital Outlay on Industrial Research and Development	16	38,00,000	29th March 1985
4..	700—Loans to General Financial and Trading Institutions	25	65,00,000	29th March 1985
			<u>1,25,94,000</u>	

The excess over the following voted grants requires regularisation :—

2—General Administration	(Revenue)
4—Revenue	(Revenue)
6—Finance	(Revenue)
8—Buildings and Roads	(Revenue)
11—Urban Development	(Capital)
14—Food and Supplies	(Revenue)
15—Irrigation	(Revenue)
16—Industries	(Revenue)
17—Agriculture	(Capital)
19—Fisheries	(Capital)
20—Forest	(Revenue)
21—Community Development	(Revenue)
23—Transport	(Both Revenue and Capital)
24—Tourism	(Capital)

The excess over the following *Charged* appropriations also requires regularisation :—

2—General Administration	(Revenue)
3—Home	(Revenue)
8—Buildings and Roads	(Revenue)

As the grants and appropriations are for gross amounts required for expenditure, the expenditure figures shown against them do not include recoveries which are adjusted in accounts in reduction of expenditure. (The net expenditure figures are shown in the Finance Accounts. In the cases of Major heads "259—Public Works", "332—Multipurpose River Projects", "333—Irrigation, Navigation, Drainage and Flood Control Projects", "532—Capital Outlay on Multipurpose River Projects" and "533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects", net budget provision under the head "Suspense" was made after taking into account suspense credits. In these cases, the expenditure shown is net, i. e., after taking into account the actual suspense credits and recoveries).

The reconciliation between the total expenditure according to the Appropriation Accounts for 1984-85 and that shown in the Finance Accounts for the year is given below :—

	Voted			Charged		
	Revenue Rs.	Capital Rs.	Total Rs.	Revenue Rs.	Capital Rs.	Total Rs.
Total expenditure according to the Appropriation Accounts	7,01,87,67,890	4,14,41,60,551	11,16,29,28,441	84,20,65,216	5,38,62,65,311	6,22,83,30,527
<i>Deduct :—</i>						
Total recoveries shown in the Appendix	25,21,52,309	1,29,75,41,818	1,54,96,94,127	..	..	..
Net total expenditure shown in Statement No. 10 of the Finance Accounts	6,76,66,15,581	2,84,66,18,733	9,61,32,34,314	84,20,65,216	5,38,62,65,311	6,22,83,30,527

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 Haryana for the year 1984-85.

*T. N. Chaturvedi*

(T. N. CHATURVEDI)

Comptroller and Auditor General of India

New Dehi,

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## Grant No. 1

## Grant No. 1—Vidhan Sabha

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
<b>Revenue :</b>				
Major head—				
211—Parliament/State/ Union Territory Legislatures				
Voted—				
Original	72,00,290	81,40,610	79,52,142	—1,888,468
Supplementary	9,40,320			
Amount surrendered during the year (March 1985)				1,888,468
Charged—				
Original	72,000	83,600	82,780	—820
Supplementary	11,600			
Amount surrendered during the year (March 1985)				55,600

## Grant No. 2

## Grant No. 2—General Administration

	Total grant or appropriation	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
<b>Revenue :</b>			
<b>Major heads—</b>			
2112—President, Vice-President/ Governor/ Administrator of Union Territories			
2113—Council of Ministers			
251—Public Service Commission			
252—Secretariat-General Services			
253—District Administration			
276—Secretariat-Social and Community Services			
285—Information and Publicity			
296—Secretariat-Economic Services			
<b>Voted—</b>			
Original	11,51,46,430	12,67,40,894	12,75,19,973
Supplementary	1,15,94,464		
			+7,79,079
Amount surrendered during the year (March 1985)			8,73,784
<b>Charged—</b>			
Original	34,65,250	48,55,610	49,88,650
Supplementary	13,90,360		
			+1,33,040
Amount surrendered during the year (March 1985)			48,580

## Grant No. 2—Contd.

Notes and comments :—

**Voted Grant**

1. The expenditure exceeded the grant by Rs. 7,79,079; the excess requires regularisation.

2. Surrender of Rs. 8.74 lakhs in March 1985 proved unrealistic in view of the final excess of Rs. 7.79 lakhs over the grant.

3. Excess occurred mainly under :—

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

285—Information and Publicity

Advertising and Visual Publicity—

(ii)—C—Exhibition—

O	3.32	} 43.60	43.51	—0.09
S	14.92			
R	25.36			

The provision was augmented through re-appropriation to cover more expenditure mainly on holding of exhibition in Kathmandu/Indian International Trade Fair.

253—District Administration

District establishment—

O	3,08.62	} 3,48.74	3,63.92	+15.18
S	42.59			
R	—2.47			

The final excess of Rs. 15.18 lakhs was mainly due to extensive touring by the officers in connection with law and order situation in the State and payment of additional dearness allowance to employees.

Grant No. 2—*Concl.*

## 4. Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
2196—Secretariat-Economic Services			
Planning Commission/ Planning Board—			
(iii)—Field Staff—			
C      51.19 } R      —28.18 }	23.01	24.49	+1.48

Anticipated saving of Rs. 28.18 lakhs was mainly due to transfer of scheme "Rural Energy" to the Major head "279—Scientific Services and Research" (Rs. 18.70 lakhs), late sanction of two schemes "Strengthening of Planning Machinery" and "Strengthening of Evaluation Unit" by the Government of India (Rs. 7.50 lakhs) and less touring by the officers (Rs. 1.44 lakhs).

*Charged Appropriation*

5. The expenditure exceeded the appropriation by Rs. 1,33,040; the excess requires regularisation.



## Grant No. 3

		Grant No. 3—Home		
		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Savings — Rs.
<b>Revenue :</b>				
Major heads—				
214—Administration of Justice				
215—Elections				
255—Police				
256—Jails				
260—Fire Protection and Control				
Voted—				
Original	38,50,60,795	44,14,65,610	43,95,77,109	—18,888,501
Supplementary	5,64,04,815			
Amount surrendered during the year (March 1985)				4,005,831
<b>Charged—</b>				
Original	53,63,030	53,63,030	62,09,253	+8,466,223
Supplementary	..			
Amount surrendered during the year				Nil

Notes and comments :—

**Charged Appropriation**

1. The expenditure exceeded the appropriation by Rs. 8,46,223; the excess requires regularisation.

2. Excess occurred mainly under :—

Head	Total appropriation	Actual expenditure	Excess + Savings —
(In lakhs of rupees)			
214—Administration of Justice			
High Courts—			
(ii)—Establishment—			
O	47.61	55.88	++7.58
R	0.69		
	48.30		

The final excess was due to fixation of higher recovery ratio on the basis of larger number of cases instituted from Haryana State during 1984-85 and payment of additional dearness allowance and interim relief to employees.

## Grant No. 4

## Grant No. 4—Revenue

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
<b>Revenue :</b>			
<b>Major heads—</b>			
229—Land Revenue			
230—Stamps and Registration			
2819—Relief on account of Natural Calamities			
304—Other General Economic Services			
<b>Voted—</b>			
Original	5,90,13,210	7,07,90,220	9,18,53,446
Supplementary	1,17,77,010		
			+2,10,63,226
Amount surrendered during the year (March 1985)			33,98,362
<b>Charged—</b>			
Original	18,000	1,85,785	1,23,198
Supplementary	1,67,785		
			—62,587
Amount surrendered during the year (March 1985)			59,412

Notes and comments :—

**Voted Grant**

1. The expenditure exceeded the grant by Rs. 2,10,63,226; the excess requires regularisation.

2. In view of the final excess of Rs. 2,10.63 lakhs over the grant, the surrender of Rs. 33.98 lakhs proved unrealistic.

## Grant No. 4—Contd.

3. Excess occurred mainly under the following heads and was partly counterbalanced by saving under other heads mentioned in Note 4 below :—

Head	Total grant	Actual expenditure (In lakhs of rup. es)	Excess + Saving—
289—Relief on account of Natural Calamities			
B—Floods, Cyclones etc.—			
Repairs and restoration of damaged irrigation and flood control works—			
O 5.00	..	2,20.30	+2,20.30
R —5.00			

Anticipated saving of Rs. 5 lakhs was attributed to non-occurrence of floods in the State.

Reasons for the final excess of Rs. 2,20.30 lakhs have not been intimated (May 1986).

Gratuitous Relief—

(viii)—Other items—

Hailstorm Relief—

O 50.00	1,34.86	1,36.26	+1.40
S 53.06			
R 31.80			

The provision was augmented through supplementary grant and re-appropriation in March 1985 for providing immediate relief on account of damage caused to standing crops by hailstorm.

A—Drought—

Gratuitous Relief—

Drinking Water Supply—

O 2.00	3.00	13.65	+10.65
R 1.00			

## Grant No. 4—Contd.

Reasons for the final excess of Rs. 10.65 lakhs have not been intimated (May 1986).

## 4. Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—
( In lakhs of rupees )			
289—Relief on account of Natural Calamities			
D—Famine Relief Fund—			
Transfer to Reserve Funds and Deposit Accounts—			
Famine Relief Fund—			
O     20.00 } R     -20.00 }			
Non-utilisation of the entire provision was attributed to non-occurrence of famine in the State.			
B—Floods, Cyclones etc.—			
Gratuitous Relief—			
(viii)—Other items—			
Dewatering Operations—			
O     15.00 } R     -6.85 }	8.15	8.15	..
Other expenditure—			
O     8.00 } R     -3.68 }	4.32	1.93	-2.39

**Grant No. 4—Concl'd.**

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Anticipated saving in the above two cases was due to non-occurrence of floods.

Reasons for the final saving of Rs. 2.39 lakhs in the second case have not been intimated (May 1986).

5. *Famine Relief Fund* :— The fund is intended to be utilised on occasions of famine or other distress caused by natural calamities.

The expenditure incurred out of the fund is initially accounted for in this grant and subsequently transferred to the fund before the close of the accounts of the year. During the year neither was the fund fed nor was any expenditure incurred out of the fund.

The balance at the credit of the fund on 31st March 1985 remained static at Rs. 97.75 lakhs.

An account of the transactions of the fund is included in Statement No. 16 of the Finance Accounts 1984-85.

## Grant No. 5

## Grant No. 5—Excise and Taxation

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
<b>Revenue :</b>			
<b>Major heads—</b>			
239—State Excise			
240—Sales Tax			
245—Other Taxes and Duties on Commodities and Services			
<b>Voted—</b>			
Original 4,08,56,425	4,95,28,813	4,75,48,065	—19,80,748
Supplementary 86,72,388			
Amount surrendered during the year (March 1985)			19,44,166
<b>Charged—</b>			
Original 12,000	12,000	..	—12,000
Supplementary ..			
Amount surrendered during the year (March 1985)			12,000
<b>Notes and comments :—</b>			
<b>Voted Grant</b>			

1. In view of the overall saving of Rs. 19,81 lakhs in the grant, the supplementary grant of Rs. 86,72 lakhs obtained in March 1985 proved excessive.

2. Saving in the grant was the net result of saving under certain heads and excess under certain others. Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
240—Sales Tax			
Direction and Administration—			
2— District Staff—			
O 75.61	96.20	82.49	—13.71
S 22.37			
R —1.78			

## Grant No. 5—Concl'd.

Reasons for the final saving of Rs. 13.71 lakhs have not been intimated (May 1986).

Head.	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
Collection charges—			
O 2,22.58	2,74.78	2,74.78	..
S 63.36			
R -11.16			

Saving of Rs. 11.16 lakhs was mainly due to less printing of forms than ordered by the department to a private printing press.

## 3. Excess occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
240—Sales Tax			
Direction and Administration—			
1—Headquarters Staff—			
O 44.47	37.96	51.48	+13.52
R -6.51			

In view of the final excess of Rs. 13.52 lakhs, reduction in provision through re-appropriation proved injudicious. Reasons for final excess have not been intimated (May 1986).

## Grant No. 6

## Grant No. 6—Finance

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
<b>Revenue :</b>			
<b>Major heads—</b>			
247—Other Fiscal Services			
248—Appropriation for reduction or avoidance of debt (all Charged)			
249—Interest Payments (all Charged)			
254—Treasury and Accounts Administration			
266—Pensions and other Retirement Benefits			
304—Other General Economic Services			
<b>Voted—</b>			
Original 17,95,19,080	20,41,28,800	22,06,48,924	+1,65,20,124
Supplementary 2,46,09,720			
Amount surrendered during the year (March 1985)			4,00,987
<b>Charged—</b>			
Original 78,67,33,255	83,89,56,420	82,97,29,754	—92,26,666
Supplementary 5,22,23,165			
Amount surrendered during the year			Nil

Notes and comments :—

**Voted Grant**

1. The expenditure exceeded the grant by Rs. 1,65,20,124; the excess requires regularisation.



## Grant No. 6—Contd.

2. In view of the final excess of Rs. 1,65.20 lakhs in the grant, surrender of Rs. 4.01 lakhs in March 1985 proved injudicious.

3. The excess was the net result of excess under certain heads and saving under certain others. Excess occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
266—Pensions and other Retirement Benefits			
Superannuation and Retirement allowances—			
O     9,20.00 } S     2,13.16 }	11,33.16	13,64.56	+2,31.40

Excess was due to finalisation of more pension cases than anticipated and grant of adhoc relief to pensioners.

## Family Pensions—

O     1,50.00 } S     2.66 } R     41.75 }	1,94.41	2,09.13	+14.72
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Excess was due to finalisation of more cases of family pension than anticipated and grant of adhoc relief to the family pensioners.

4. Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
266—Pensions and other Retirement Benefits			
Contributions to Provident Funds—			
(iii)—Contributions to Provident Fund of employees of Transport Department—			
O	57.00	0.03	—56.97

## Grant No. 6—Contd.

Saving was due to conversion of Contributory Provident Fund of the employees to General Provident Fund with effect from 1st July 1982.

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
Gratuities—			
O      2,90.00 } R      —40.00 }	2,50.00	2,34.18	—15.82

Total saving of Rs. 55.82 lakhs was due to non-finalisation of gratuity cases for want of last pay certificates/no demand certificates from the departments.

## 304—Other General Economic Services

Economic advice and statistics—

## (xix)—Mechanical and Electronic data processing facilities for statistics—

* O      6.38 } R      —4.80 }	1.58	0.67	—0.91
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Anticipated saving of Rs. 4.80 lakhs was mainly due to economy measures.

**Charged Appropriation**

5. Saving in the appropriation was the net result of saving under certain heads and excess under certain others. Certain cases of significant saving in the provision are mentioned below :—

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

## 249—Interest Payments

D—Interest on Loans and Advances from Central Government—

Interest on Pre-1979-80 Loans—

O      3,22.63 } R      Token }	3,22.63	1,48.21	—1,74.42
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## Grant No. 6—Contd.

Reasons for the final saving of Rs. 1,74.42 lakhs have not been intimated (May 1986).

Head	Total appropriation	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
A—Interest on Internal Debt—			
Interest on Market Loans—			
O            10,14.55	10,50.86	8,64.71	—1,86.15
R            36.31			

The provision was augmented through re-appropriation to cover expenditure on larger payment of interest due to raising of larger loans.

The final saving was due to non-claiming of interest by the subscribers.

6. Excess occurred mainly under :—

Head	Total appropriation	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
249—Interest Payments			
D—Interest on Loans and Advances from Central Government—			
Interest on Loans for Non-Plan Schemes—			
(i)—Share of Small savings collections—			
O            7,46.74	8,09.83	9,84.25	+1,74.42
S            57.02			
R            6.07			

Additional funds obtained through re-appropriation were required for payment of interest as a result of larger receipt of loan.

Reasons for the final excess of Rs. 1,74.42 lakhs have not been intimated (May 1986).

A—Interest on Internal Debt—
Interest on other Internal debts—

## Grant No. 6—Concl'd.

Head	Total appropriation	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(ii)—Ways and Means Advances from Reserve Bank of India—			
O      3,50.00 } S      50.00 }	4,00.00	5,22.16	+1,22.16

The excess of Rs. 1,22.16 lakhs was due to payment of more interest on more liabilities of the State Government.

## Grant No. 7

## Grant No. 7—Other Administrative Services

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Revenue :</b>			
Major heads—			
258—Stationery and Printing			
265—Other Administrative Services			
268—Miscellaneous General Services			
Voted—			
Original 20,11,59,425	} 21,46,62,305	21,11,05,256	—35,57,049
Supplementary 1,35,02,880			
Amount surrendered during the year (March 1985)			35,76,775
Charged—			
Original 2,71,390	} 2,71,390	2,17,361	—54,029
Supplementary ..			
Amount surrendered during the year (March 1985)			73,340
<b>Capital :</b>			
Major head—			
465—Capital Outlay on other Adminis- trative Services			
Voted—			
Original 29,00,000	} 29,00,000	28,98,552	—1,448
Supplementary ..			
Amount surrendered during the year			Nil

## Grant No. 7—Contd.

Notes and comments :—

Revenue :

Voted Grant

1. In view of the final saving of Rs. 35.57 lakhs, the supplementary grant of Rs. 1,35.03 lakhs obtained in March 1985 proved excessive.

2. Saving in the grant was the net result of saving under certain heads and excess under certain others. Cases of significant saving are mentioned below :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
258—Stationery and Printing			
Purchase and supply of stationery stores (Stationery office and Stores)—			
O            1,52.52	1,00.41	99.88	—0.53
R            —52.11			

The saving of Rs. 52.11 lakhs was mainly due to non-supply of paper by the mills.

265—Other Administrative Services

Other expenditure—

(iv)—Establishment expenditure on Haryana State Lotteries—

O            15.96	9.21	9.09	—0.12
R            —6.75			

Anticipated saving of Rs. 6.75 lakhs was mainly due to non-sanction of additional posts and cut imposed on touring as an economy measure.

## Grant No. 7—Contd.

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
268—Miscellaneous General Services			
Other expenditure—			
(i)—Payment of Compensation to the Jagirdars as a result of enforcement of Punjab Resumption of Jagir Act, 1957—			
O            25.39 } R            -5.19 }	20.20	20.14	-0.06

Saving of Rs. 5.19 lakhs was due to non-receipt of new claims of Jagirs from Jagirdars.

## 3. Excess occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
258—Stationery and Printing			
Cost of Printing by other sources—			
O            32.00 } R            40.69 }	72.69	72.67	-0.02

The provision was augmented through re-appropriation to cover more expenditure on payment of pending bills of Union Territory Press and printing jobs executed through Private Presses.

## Grant No. 7—Concl'd.

## 4. Expenditure met out of Depreciation Reserve Fund—Government Press :—

The expenditure under the grant includes Rs. 0.96 lakh contributed to the Reserve Fund. The balance at the credit of this fund on 31st March 1985 is shown below :—

Reserve Fund and the purpose for which created	Opening balance	Contribution during 1984-85	Interest on accumulation under the fund	Total amount credited to the fund during 1984-85	Expenditure during 1984-85	Balance on 31st March 1985
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(In lakhs of rupees)

Depreciation Reserve Fund (Government Press)	37.11	0.96	0.46	1.42	..	38.53
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—To meet the cost of renewals and replacement of machinery and furniture in Government Press

The contributions to the Depreciation Reserve Fund (Government Press) are made every year at certain rates on the book value of the fixed assets. The fund is also credited with the interest on accumulations.

An account of the transactions of the fund is given in Statement No. 16 of the Finance Accounts 1984-85.



## Grant No. 8

## Grant No. 8—Buildings and Roads

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
<b>Revenue :</b>				
<b>Major heads—</b>				
259—Public Works				
283—Housing				
337—Roads and Bridges				
<b>Voted—</b>				
Original	26,82,83,000	28,62,83,000	31,72,33,893	+3,09,50,893
Supplementary	1,80,00,000			
Amount surrendered during the year (March 1985)				3,54,500
<b>Charged—</b>				
Original	..	4,36,275	4,51,172	+14,897
Supplementary	4,36,275			
Amount surrendered during the year				Nil
<b>Capital :</b>				
<b>Major heads—</b>				
459—Capital Outlay on Public Works				
477—Capital Outlay on Education, Art and Culture				
480—Capital Outlay on Medical				
481—Capital Outlay on Family Welfare				
482—Capital Outlay on Public Health, Sanitation and Water Supply				
483—Capital Outlay on Housing				

## Grant No. 8—Contd.

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
4188—Capital Outlay on Social Security and Welfare			
4195—Capital Outlay on other Social and Community Services			
5105—Capital Outlay on Agriculture			
5110—Capital Outlay on Animal Husbandry			
5121—Capital Outlay on Village and Small Industries			
5136—Capital Outlay on Civil Aviation			
5137—Capital Outlay on Roads and Bridges			
5144—Capital Outlay on other Transport and Communication Services			
<b>Woted—</b>			
Original	26,60,80,000	28,03,46,600	27,63,87,788
Supplementary	1,42,66,600		
Amount surrendered during the year (March 1985)			1,16,08,800
<b>Charged—</b>			
Original	5,00,000	17,83,865	13,38,960
Supplementary	12,83,865		
Amount surrendered during the year (March 1985)			3,71,000

The expenditure in the Capital portion of the grant does not include Rs. 2,94,000 spent from out of an advance from the Contingency Fund sanctioned in March 1985 but not recouped to the Fund till the close of the year.

## Grant No. 8—Contd.

Notes and comments :—

Revenue :

Voted Grant

1. The expenditure exceeded the grant by Rs. 3,09,50,893; the excess requires regularisation.

2. The surrender of Rs. 3.55 lakhs in March 1985 proved injudicious in view of the final excess of Rs. 3,09.51 lakhs over the grant.

3. The excess was the net result of excess under certain heads and saving under certain others. Excess occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
<b>337—Roads and Bridges</b>			
District and Other Roads—			
(iii)—Rural Roads—			
O      5,52.50 } R      1,89.10 }	7,41.60	7,78.54	+36.94
Total excess of Rs. 2,26.04 lakhs was due to more expenditure on the maintenance and repair of damaged rural roads.			
Transfer to/from Reserve Funds and Deposit Accounts—			
..	..	20.00	+20.00

Reasons for not making provision of funds meant for transfer to the deposit account 'Subventions from Central Road Fund' have not been intimated (May 1986).

Railway Safety Works—

O      13.72 } R      9.63 }	23.35	25.46	+2.11
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Provision was augmented through re-appropriation to cover expenditure on construction more C-Class manned level crossings.

## Grant No. 8—Contd.

Reasons for the final excess of Rs. 2.11 lakhs have not been intimated (May 1986).

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
259—Public Works			
Maintenance and Repairs—			
O    2,47.50	2,76.50	3,27.47	+50.97
R    29.00			

Total excess of Rs. 79.97 lakhs was due to more expenditure on maintenance of Government buildings and essential services connected thereto rendered by the Public Health department.

Suspense—

O	25.35	33.47	+8.12
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Reasons for the final excess of Rs. 8.12 lakhs have not been intimated (May 1986).

Construction—

(viii)—Public Works—

O    6.75	13.50	12.24	-1.26
R    6.75			

Provision was augmented through re-appropriation for urgent works relating to Haryana Raj Bhawan, Chandigarh and Haryana Bhawan, Delhi.

283—Housing

C—Government Residential Buildings—

Maintenance and repairs—

O    49.50	55.00	64.53	+9.53
S    5.50			

## Grant No. 8—Contd.

The final excess of Rs. 9.53 lakhs was due to more expenditure on essential services connected with the Government buildings rendered by the Public Health department.

## 4. The expenditure remained uncovered under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)	
337—Roads and Bridges			
Direction and Administration—			
<i>Pro-rata</i> transfer of establishment charges—	..	6,72.55	+6,72.55
Machinery and Equipment—			
<i>Pro-rata</i> transfer of tools and plant charges—	..	51.09	+51.09
283—Housing			
C—Government Residential Buildings—			
Direction and Administration—			
<i>Pro-rata</i> transfer of establishment charges—	..	46.19	+46.19

The expenditure under the above heads represents *pro-rata* transfer of charges from the Major head “259-Public Works”.

No corresponding provision for transfer of establishment charges (Rs. 7,18.74 lakhs) and tools and plant charges (Rs. 51.09 lakhs) from the Major head “259-Public Works” to the Major heads “283-Housing/337-Roads and Bridges” was made.

Last year also no provision was made under the above heads.

Matter regarding making of provision under respective Major heads was under consideration of the State Government. Final reply is awaited (May 1986).

## Grant No. 8—Contd.

## 5. Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
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## 259—Public Works

## Machinery and Equipment—

O	1,77.00	1,16.95	16.70	—1,00.25
R	—60.05			

Anticipated saving of Rs. 60.05 lakhs was due to ban imposed by the Government for the purchase of new machinery.

Reasons for the final saving of Rs. 1,00.25 lakhs have not been intimated (May 1986).

## 337—Roads and Bridges

## District and Other Roads—

## (i)—District Roads—

O	2,71.50	1,10.00	90.78	—19.22
R	—1,61.50			

Total saving of Rs. 180.72 lakhs was diverted to the head "Rural Roads" (mentioned in Note 3 above) to cover more expenditure thereunder.

## (iv)—C.R.F. Roads—

O	70.00	15.00	13.50	—1.50
R	—55.00			

Reduction in provision through re-appropriation was due to earmarking of funds by the Government of India only on the ongoing works.

## (v)—C.R.F. Ordinary—

O	50.00	15.00	19.94	+4.94
R	—35.00			

## Grant No. 8—Contd.

Reduction in provision through re-appropriation was due to less requirement of funds under the scheme.

Reasons for the final excess of Rs. 4.94 lakhs have not been intimated (May 1986).

Head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
Roads of Inter-State importance—			
(i)—Construction—			
O 50.00	3.76	2.04	—1.72
R —46.24			

Reduction in provision through re-appropriation was due to less earmarking of funds by the Government of India because of non-settlement of dispute with Uttar Pradesh Government.

6. One case of unjustified augmentation of provision through supplementary grant and re-appropriation is given below :—

Head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
259—Public Works			
Direction and Administration—			
O 8,38.62	10,85.83	6,24.14	—4,61.69
S 1,55.00			
R 92.21			

Augmentation of provision through supplementary grant and re-appropriation mainly to cover expenditure on payment of additional dearness allowance proved unnecessary in view of the final saving of Rs. 4,61.69 lakhs; reasons for which have not been intimated (May 1986).

#### Charged Appropriation

7. The expenditure exceeded the appropriation by Rs. 14,897; the excess requires regularisation.

#### Capital :

#### Voted Grant

8. Supplementary grant of Rs. 1,42.67 lakhs obtained in March 1985 proved excessive in view of the final saving of Rs. 39.59 lakhs.

## Grant No. 8—Contd.

9. Amount surrendered (Rs. 1,16.09 lakhs) was far in excess of the ultimate saving (Rs. 39.59 lakhs) in the grant.

10. Certain cases of significant saving are mentioned below :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
481—Capital Outlay on Family Welfare			
Other expenditure—			
O 3,50.04	1,68.48	1,91.85	+23.37
R —1,81.56			

Reasons for anticipated saving of Rs. 1,81.56 lakhs have not been intimated (May 1986).

Final excess of Rs. 23.37 lakhs was due to booking of 12 per cent *pro-rata* charges for which no provision was made.

Provision to accommodate *pro-rata* charges has been made from the year 1985-86.

Welfare Centres—

O 54.56	26.00	23.52	—2.48
R —28.56			

Anticipated saving of Rs. 28.56 lakhs was due to non-sanction of new works by the Family Planning department.

The final saving of Rs. 2.48 lakhs was due to non-discharge of liabilities because of death of the contractor.

537—Capital Outlay on Roads and Bridges

State highways—

O 3,00.00	2,16.00	1,45.23	—70.77
R —84.00			

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 No. 11187  
 3506



## Grant No. 8—Contd.

Surrender of provision through re-appropriation was to cover more expenditure under the scheme "District and other roads" (mentioned in Note 11 below).

Reasons for the final saving of Rs. 70.77 lakhs have not been intimated (May 1986).

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

## 459—Capital Outlay on Public Works

## Acquisition of land—

S	1,42.67	}	..
R	-1,42.67		

Augmentation of provision through supplementary grant was wrongly provided under this head instead of under Major head "537—Capital Outlay on Roads and Bridges". Hence the provision was re-appropriated to the later head of Account (mentioned in Note 11 below).

## Construction—

## (ix)—Excise and Taxation—

O	39.60	}	4.47	..	-4.47
R	-35.13				

Anticipated saving of Rs. 35.13 lakhs was due to less sanction of funds by Excise and Taxation department.

Reasons for the final saving of Rs. 4.47 lakhs have not been intimated (May 1986).

## (iii)—District Administration—

O	1,42.56	}	1,10.00	1,18.02	+8.02
R	-32.56				

Anticipated saving of Rs. 32.56 lakhs was due to late start of construction of Mini secretariat at Ambala, Karnal, Faridabad and Rohtak.

## Grant No. 8—Contd.

Reasons for the final excess of Rs. 8.02 lakhs have not been intimated (May 1986).

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
((v)—Police—			
O      51.92 } R      -12.92 }	39.00	33.86	-5.14

Anticipated saving of Rs. 12.92 lakhs was due to non-sanction of new works by the Police department.

Reasons for the final saving of Rs. 5.14 lakhs have not been intimated (May 1986).

480—Capital Outlay  
on Medical

A—Allopathy—

Medical  
education—

O      1,52.24 } R      -31.89 }	1,20.35	75.23	-45.12
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Anticipated saving of Rs. 31.89 lakhs was due to non-finalisation of Architectural drawing of Medical College, Rohtak by the Health department.

Reasons for the final saving of Rs. 45.12 lakhs have not been intimated (May 1986).

544—Capital Outlay  
on other Transport  
and  
Communication  
Services

B—Other Transport  
and Communication  
Services—

Tourism—

Investment in  
Public and Other  
Undertakings—

## Grant No. 8—Contd.

Head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
<b>Minor Works—</b>			
<b>(v)—Tourist facilities at District/sub-divisional and other important towns—</b>			
O	37.00		
R	—37.00		
<b>(iv)—Development of Tourist facilities along main highways in Haryana—</b>			
O	34.00		
R	—34.00		
<b>(i)—Holiday and recreation resort at Badkhal Lake—</b>			
O	7.00		
R	—7.00		
<b>(ii)—Development of tourist facilities at Surajkund—</b>			
O	5.00		
R	—5.00		

Original provision in the above four cases was wrongly made under this grant instead of under Grant No. "24—Tourism". Hence surrender.

## Grant No. 8—Contd.

Head	Total grant	Actual expenditure	Excess + Saving—
48:2—Capital Outlay on Public Health, Sanitation and Water Supply			(In lakhs of rupees)
Public health and sanitation programmes—			
O 17.60			
R -17.60			

Provision was wrongly made under this Major head. Hence surrender.

477—Capital Outlay on Education, Art and Culture			
Technical education—			
O 47.90			
R -9.55	38.35	41.51	+3.16

Anticipated saving of Rs. 9.55 lakhs was due to late/non-sanction of new works by the Technical Education department.

The final excess of Rs. 3.16 lakhs was due to booking of 12 per cent *pro-rata* charges for which no provision was made.

Necessary provision for *pro-rata* charges has been made from the year 1985-86.

521—Capital Outlay on Village and Small Industries			
Small Scale Industries—			
O 15.18			
R -9.16	6.02	9.14	+3.12

Anticipated saving of Rs. 9.16 lakhs was due to non-sanction of new works by the Industries department.

Reasons for the final excess of Rs. 3.12 lakhs have not been intimated (May 1986).

## Grant No. 8—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
483—Capital Outlay on Housing			
A—Government Residential Buildings—			
Construction—			
District Administration—			
O	50.16	44.90	—5.26

Reasons for the final saving of Rs. 5.26 lakhs have not been intimated (May 1986).

11. The above saving was partly offset by excess under certain heads; a few significant cases are mentioned below :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
537—Capital Outlay on Roads and Bridges			
District and other roads—			
O 7,96.34	12,01.47	12,68.89	+67.42
R 4,05.13			

Provision was augmented through re-appropriation to cover more expenditure on the construction of more Rural Roads than estimated and to clear the old liability of land purchased for the construction of various roads.

Reasons for the final excess of Rs. 67.42 lakhs have not been intimated (May 1986).

480—Capital Outlay on Medical			
A—Allopathy—			
Medical relief—			
O 2,00.82	2,47.00	3,06.79	+59.79
R 46.18			

Provision was augmented through re-appropriation to cover more expenditure for the construction of Hospitals/Health Centre Buildings in the State.

## Grant No. 8—Contd.

Reasons for the final excess of Rs. 59.79 lakhs have not been intimated (May 1986).

Head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
B—Other systems of Medicine—			
Ayurvedic—			
O) 4.49	8.89	9.96	+1.07
R) 4.40			

Provision was augmented through re-appropriation to cover the expenditure on the acquisition of land for Shri Krishna Ayurvedic College, Kurukshetra.

459—Capital Outlay on Public Works  
Construction—  
(viii)—Public Works—

O) ..	41.35	45.78	+4.43
R) 41.35			

Provision was augmented through re-appropriation to cover expenditure on the extension of Haryana Bhawan, Delhi and construction of Rest House at Sirsa and Pataudi.

The final excess of Rs. 4.43 lakhs was due to booking of 12 per cent *pro-rata* charges for which no provision was made.

Necessary provision for *pro-rata* charges has been made from the year 1985-86.

(vi)—Jails—

O) 28.16	39.16	51.45	+12.29
R) 11.00			

Provision was augmented through re-appropriation to cover more expenditure on various ongoing works.

The final excess of Rs. 12.29 lakhs was due to booking of 12 per cent *pro-rata* charges for which no provision was made and also due to pace of progress of Jail Buildings. Necessary provision for *pro-rata* charges has been made from the year 1985-86.

## Grant No. 8—Contd.

Head	Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)	
477—Capital Outlay on Education, Art and Culture			
Secondary education—			
O       1.76	23.74	42.94	+19.20
R       21.98			
University and Other Higher education—			
O       8.80	26.78	22.03	—4.75
R       17.98			
Provision was augmented through re-appropriation to cover more expenditure on various ongoing works of Education department.			
Reasons for the final excess/saving have not been intimated (May 1986).			
495—Capital Outlay on other Social and Community Services			
Employment—			
Training—			
O       18.48	32.40	37.24	+4.84
R       13.92			
Provision was augmented through re-appropriation to cover more expenditure for timely completion of the construction of Industrial Training Institutes at Adampur and Advance Vocational Training Scheme Centre at Faridabad.			
The final excess of Rs. 4.84 lakhs was due to booking of 12 per cent <i>pro-rata</i> charges for which no provision was made.			
Necessary provision of <i>pro-rata</i> charges has been made from the year 1985-86.			
488—Capital Outlay on Social Security and Welfare			
E—Other social security and welfare Programmes—			

## Grant No. 8—Contd.

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
Other expenditure—			
O	7.04	12.97	+3.29
R	2.64		
	9.68		

Provision was augmented through re-appropriation to cover more expenditure on the construction of buildings for Home-cum-Training Centre for Destitute Women and Widows at Karnal and Home for Aged and Disabled persons at Rewari.

The final excess was due to booking of 12 per cent *pro-rata* charges for which no provision was made.

Necessary provision of *pro-rata* charges has been made from the year 1985-86.

*Charged Appropriation*

12. Saving was the net result of saving under certain heads and excess under certain others. Saving occurred under :—

Head	Total appropriation	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
537—Capital Outlay on Roads and Bridges			
District and other roads—			
O	5.00	..	-12.86
S	11.57		
R	-3.71		
	12.86		

The provision augmented through supplementary appropriation in October 1984 (Rs. 7.45 lakhs) and March 1985 (Rs. 4.12 lakhs) for payment of enhanced compensation of land for the construction of Bye Pass at Jind and Yamuna Nagar, reduced through re-appropriation remained unutilised; reasons for which have not been intimated (May 1986).

13. Two cases under which expenditure was incurred without provision of funds are mentioned below :—



## Grant No. 8—Contd.

Head	Total appropriation	Actual expenditure	Excess+ Sawing—
(In lakhs of rupees)			
537—Capital Outlay on Roads and Bridges			
Other expenditure—	..	8.15	+8.15
State highways—	..	4.26	+4.26

Reasons for incurring of expenditure without provision of funds have not been intimated (May 1986).

14. *The Review of Direction and Administration charges/Machinery and Equipment charges in the Public Works Department, Buildings and Roads Branch-Major heads 259-Public Works, 283-Housing, 337-Roads and Bridges, 459-Capital Outlay on Public Works, 483-Capital Outlay on Housing and 537-Capital Outlay on Roads and Bridges :—*

The percentage of Direction and Administration charges/Machinery and Equipment charges to works outlay during the years 1982-83, 1983-1984 and 1984-85 is compared as under :—

Year	Works Outlay	Direction and Admi- nistration charges	Machinery and Equip- ment charges	Percentage	
				Direc- tion and Admi- nistra- tion char- ges to works out- lay	Machi- nery and Equip- ment charges to works outlay
(In lakhs of rupees)					
1982-83	33,65.82	7,59.72	1,54.32	22.57	4.58
1983-84	31,74.81	8,92.57	80.14	28.11	2.52
1984-85	36,35.92	11,46.00	75.66	31.51	2.08

15. *Suspense transactions :—* The expenditure under the grant includes Rs. 57,96.81 lakhs under the head "Suspense".

## Grant No. 8—Contd.

The head "Suspense" is not a final head of account. It accommodates interim transactions for which 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 four sub-divisions viz.,

- (i) Purchases,
- (ii) Stock,
- (iii) Miscellaneous Works Advances and
- (iv) Workshop Suspense

The nature and the accounting of the transactions under each of these sub-divisions are explained below :—

- (i) *Purchases* :— This head is now not being operated upon, except to adjust the outstanding items and will continue to be shown separately till the balance is entirely adjusted. The credit balance under this head represents the value of stores received, but not paid for.
- (ii) *Stock* :— The head is charged with all expenditure connected with the acquisition of stock materials and with manufacture operations. It is credited with the value of materials issued to works or sold or otherwise disposed of and the value of outturn, and the balance in the accounts represents the book value of materials in stock plus the unadjusted charges etc., connected with manufacture, if any.
- (iii) *Miscellaneous Works Advances* :— This head records—
  - (a) sales of materials on credit ;
  - (b) expenditure on deposit works incurred before receipt of contribution or in excess of contribution received ;
  - (c) losses and retrenchments ; and
  - (d) other items awaiting adjustment.

The debit balance under this head would, therefore, normally represent amounts recoverable.

- (iv) *Workshop Suspense* :— The charges for jobs executed or other operations in departmental workshops are debited to this sub-head pending their recovery or adjustment. The balance under 'Workshop Suspense', therefore, represents expenditure on jobs in progress at the end of the year in Public Works Workshops.

The details of transactions under 'Suspense' in the grant during the year

## Grant No. 8—Concl'd.

1984-85 together with the opening and closing balances were as follows :—

<i>Sub heads of Suspense</i>	<i>Opening balance Debit + Credit—</i>	Debit	Credit	<i>Closing balance Debit + Credit—</i>
			(In lakhs of rupees)	
Purchases	—1,38.79	..	..	—1,38.79
Stock	+9.41	54,43.14	53,74.32	+78.23
Miscellaneous Works Advances	+5,62.77	3,53.67	3,89.01	+5,27.43
<b>Total</b>	<b>+4,33.39</b>	<b>57,96.81</b>	<b>57,63.33</b>	<b>+4,66.87</b>

16. *Subventions from the Central Road Fund* :— The additional revenue realised from increase in the excise and import duties on motor spirit is credited to a Fund constituted by the Government of India. From this Fund, subventions are made to the States and Union Territories for expenditure on schemes of road development approved by the Government of India; the amount received as subvention is credited as grant from the 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. "8—Buildings and Roads").

The actual expenditure on the scheme is initially booked under this grant and subsequently transferred to the deposit account.

— Subvention of Rs. 20 lakhs was received and Rs. 13.50 lakhs were spent from the deposit account during 1984-85. Rupees 14.15 lakhs were at the credit of the deposit account on 31st March 1985.

An account of the transactions of the Fund is given in Statement No. 16 of the Finance Accounts 1984-85.

## Grant No. 9

## Grant No. 9—Education

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

## Revenue :

Major heads—

277—Education

278—Art and Culture

Voted—

Original	1,18,11,42,365	1,35,64,65,000	1,33,82,74,551	—1,81,90,449
Supplementary	17,53,22,635			
Amount surrendered during the year (March 1985)				3,64,603

Charged—

Original	5,000	5,000	1,363	—3,637
Supplementary	..			

Amount surrendered during the year Nil

Notes and comments :—

## -Voted Grant

1. In view of the final saving of Rs. 1,81.90 lakhs in the grant, the supplementary grant of Rs. 17,53.23 lakhs obtained in March 1985 proved excessive.

2. In the grant, of the ultimate saving of Rs. 1,81.90 lakhs, Rs. 1,78.25 lakhs remained unsurrendered.

3. Saving in the grant was the net result of saving under certain heads and excess under certain others. Certain cases of significant saving are

## Grant No. 9—Contd.

mentioned below :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving: —
<b>277—Education</b>			
<b>B—Secondary Education—</b>			
Assistance to non-Government secondary schools—			
<b>(i)—Maintenance grants to Schools (Aided)—</b>			
O	1,13.80	89.11	89.10
S	9.93		
R	—34.62		
<b>A—Primary Education—</b>			
Assistance to non-Government primary schools—			
Grant-in-aid to Non-Government Primary Schools—			
O	40.00	21.62	23.52
R	—18.38		

Anticipated savings of Rs. 34.62 lakhs and Rs. 18.38 lakhs were due to less amount required for payment of maintenance grants to non-Government schools.

Reasons for the final excess of Rs. 1.90 lakhs in the second case have not been intimated (May 1986).

**Other expenditure—**

**(a)—Care School Feeding Programme—**

O	40.37	28.79	28.24
S	0.90		
R	—12.48		

Anticipated saving was due to less preparation of food for school children than anticipated owing to cut in electricity.

## Grant No. 9—Contd.

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
E—University and other Higher Education—			
Assistance to Universities for non-Technical education—			
Amount transferred from Major head—308—Area Development—			
O	14.00	..	—14.00

Reasons for non-utilisation of the entire provision have not been intimated (May 1986).

## H—General—

Direction and Administration—			
Headquarters Staff—			
O	78.12	89.25	76.00
S	9.50		
R	1.63		
			—13.25

The final saving of Rs. 13.25 lakhs was due to ban imposed by the Government on the filling of posts.

## G—Sports and Youth Welfare—

## Sports and games—

## Nehru Yuvak Kendra Scheme—

O	8.80	3.28	0.46
R	—5.52		
			—2.82

Anticipated saving was due to non-filling of posts of Fine Art Teachers.

Reasons for the final saving of Rs. 2.82 lakhs have not been intimated (May 1986).

## Grant No. 9—Contd.

## 4. Substantial excess occurred under :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
277—Education			
B—Secondary Education—			
Assistance to non-Government secondary schools—			
(vii)—Payment of grant-in-aid to Non-Government Schools on account of pay Scales—			
O       90.00	1,34.20	1,33.89	—0.31
R       44.20			

Provision was augmented through re-appropriation to cover more expenditure on payment of additional dearness allowance to the staff of privately managed schools sanctioned by the Government upto 1-4-1981.

Other expenditure—

    Education—

    K—1—Education—

        Minor Works (Repairs) Addition and Alterations in Government Schools—

O	45.00	59.90	+14.90
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Reasons for the final excess of Rs. 14.90 lakhs have not been intimated (May 1986).

    G—Sports and Youth Welfare—

        Sports and games—

    c—(iii)—Construction of Stadia—

O	4.50	20.05	25.15	+5.10
R	15.55			

Reasons for the total excess of Rs. 20.65 lakhs have not been intimated (May 1986).

## Grant No 9—Concl'd.

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
F—Technical Education— Polytechnics— (XXIII—37)—Modernisation of equipment in all the polytechnics of Haryana including Electronics Laboratories—			
O            3.00 } R            4.98 }	7.98	13.78	+5.80

Additional funds of Rs. 4.98 lakhs obtained through re-appropriation to modernise the laboratories and workshops in the Polytechnics proved inadequate in view of the final excess of Rs. 5.80 lakhs; reasons for which have not been intimated (May 1986).



## Grant No. 10

## Grant No. 10—Medical and Public Health

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Revenue :</b>			
Major heads—			
280—Medical			
281—Family Welfare			
282—Public Health, Sanitation and Water Supply			
Voted—			
Original	88,69,82,850	91,75,81,820	89,80,62,652
Supplementary	3,05,98,970		
			—1,95,19,168
Amount surrendered during the year (March 1985)			1,67,79,712
Charged—			
Original	7,000	7,000	..
Supplementary	..		
			—7,000
Amount surrendered during the year			Nil

Notes and comments :—

**Voted Grant**

1. In view of the overall saving of Rs. 1,95.19 lakhs in the grant, the supplementary grant of Rs. 3,05.99 lakhs obtained in March 1985 proved excessive.

2. In the grant, of the ultimate saving of Rs. 1,95.19 lakhs ; Rs. 27.39 lakhs remained unsurrendered.

3. Saving occurred mainly under the following heads and was partly off-set by excess under certain others :—

## Grant No. 10—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
282—Public Health, Sanitation and Water Supply (Director, Health Services)			
A—Public Health and Sanitation—			
Prevention and Control of diseases—			
100%, Central Assistance for the purchase of materials—			
O 9,76.76 } R -2,96.00 }	6,80.76	6,62.63	-18.13
Reasons for the total saving of Rs. 3,14.13 lakhs have not been intimated (May 1986).			
XXV(A)—National Malaria Eradi- cation Programme—			
O 2,94.86 } R -40.83 }	2,54.03	1,94.75	-59.28
Reasons for the total saving of Rs. 1,00.11 lakhs have not been intimated (May 1986).			
XXV(B)—Special Compo- nent for Scheduled Castes—			
O 63.00 } R -19.90 }	43.10	43.10	..
Reasons for saving of Rs. 19.90 lakhs have not been intimated (May 1986).			
XXV—P.H.2(A)—Urban Malaria—			
O 1,19.00 } R -23.24 }	95.76	99.33	+3.57

Anticipated saving of Rs. 23.24 lakhs was mainly due to reduction in Plan ceiling.

## Grant No. 10—Contd.

Reasons for the final excess of Rs. 3.57 lakhs have not been intimated (May 1986).

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(B)—Special Component for Scheduled Castes—			
O	13.00	6.00	—7.00

Reasons for the final saving of Rs. 7 lakhs have not been intimated (May 1986).

(XXV—5)—National Trachoma Control Programme—			
O      25.10 } R      —15.92 }	9.18	7.83	—1.35

Anticipated saving of Rs. 15.92 lakhs was due to less sanction of funds by the Government.

(XXV—15)—Prevention of visual Impairment of Blindness and Trachoma Control at Medical College, Rohtak—			
O      9.00 } R      —3.00 }	6.00	..	—6.00

Reasons for the non-utilisation of the entire provision have not been intimated (May 1986).

Training—

(XXV—PH—10A)—Continuance of the 89 posts of Steno-typist and 89 Accountants under M.P.W. Scheme—			
O      20.00 } R      —20.00 }	..	..	..

Reasons for the surrender of entire provision have not been intimated (May 1986).

## Grant No. 10—Contd.

Head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
Health transport—			
(XXV—14)—Establishment of Transport Management and Health Equipment Units—			
O           12.00 } R           0.51 }	12.51	4.71	—7.80
Reasons for the final saving of Rs. 7.80 lakhs have not been intimated (May 1986).			
282—Public Health, Sanitation and Water Supply (Engineer-in-Chief, Public Health)			
A—Public Health and Sanitation—			
Direction and Administration—			
(iv)—Executive Engineer and their Establishment—			
Regular/Confirmed Mechanical Staff—			
O	1,47.00	..	—1,47.00
Tools and Plants of Government Works—			
O           10.69 } R           3.71 }	14.40	..	—14.40
Mewat Development Board—			
O	12.09	..	—12.09

Reasons for non-utilisation of the entire provision in the above three cases have not been intimated (May 1986).

## Grant No 10—Contd.

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
B—Sewerage and Water Supply—			
Sewerage schemes—			
Grant for Water Pollution Board—			
O      26.25 } R      -6.25 }	20.00	10.00	-10.00

Anticipated saving of Rs. 6.25 lakhs was due to transfer of the scheme to the Department of Scientific Environment under the Major head "279—Scientific Services and Research".

Reasons for the final saving of Rs. 10 lakhs have not been intimated (May 1986).

## 281—Family Welfare

Rural Family Welfare services—

## (2)—Sub-Centres—

O      1,15.28 } R      -56.05 }	59.23	54.54	-4.69
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Anticipated saving of Rs. 56.05 lakhs was due to non-availability of qualified persons for the posts of 'Auxiliary Nursing Midwives' (Rs. 35.10 lakhs) and non-establishment of new sub-centres (Rs. 20.95 lakhs).

## (1)—Main Centres—

O      1,69.17 } R      -38.00 }	1,31.17	1,19.75	-11.42
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Anticipated saving of Rs. 38 lakhs was due to non-availability of qualified persons for the posts of "Lady Health Visitors" and "Auxiliary Nursing Midwives" (Rs. 52.46 lakhs) and less touring by field staff (Rs. 9 lakhs); partly offset by excess as a result of more expenditure on case award money (Rs. 23.46 lakhs).

## Grant No. 10—Contd.

Reasons for the final saving of Rs. 11.42 lakhs have not been intimated (May 1986).

Head	Total grant	Actual expenditure	Excess+ Saving -
(In lakhs of rupees)			
Compensation—			
(1)—Tubectomy—			
O 2,40.00	2,00.00	1,91.88	—8.12
R —40.00			

Anticipated saving of Rs. 40 lakhs was due to less number of cases than anticipated.

Reasons for the final saving of Rs. 8.12 lakhs have not been intimated (May 1986).

(2)—Vasectomy—			
O 54.00	14.00	15.01	+1.01
R —40.00			

Anticipated saving of Rs. 40 lakhs was due to less number of cases than anticipated.

Other services and supplies—

(1)—Conventional Contraceptives—			
O 35.00	65.00	..	—65.00
R 30.00			

Reasons for non-utilisation of the entire provision have not been intimated (May 1986).

(6)—Supply of Surgical Equipment to Selected Hospitals—

O 5.20	..	..	..
R —5.20	..	..	..

The entire provision was surrendered due to non-purchase of Laproscopic.

## Grant No. 10—Contd.

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
Other expenditure—			
(5)—Sub/Centre—			
O 45.57	34.69	34.58	—0.11
R —10.88			
Anticipated saving of Rs. 10.88 lakhs was mainly due to non-availability of Para Medical Staff.			
Maternity and Child health—			
(1)—Immunization Programme—			
O 10.00	20.00	..	—20.00
R 10.00			
Augmentation of provision through re-appropriation was to cover more expenditure due to receipt of more supply from the Government of India.			
Reasons for non-utilisation of the entire provision have not been intimated (May 1986).			
(2)—Prophylaxis—			
O	5.00	..	—5.00
Reasons for non-utilisation of the entire provision have not been intimated (May 1986).			
Training, research and statistics—			
(3)—Training of Dais—			
O 8.50	2.50	2.23	—0.27
R —6.00			
Anticipated saving of Rs. 6 lakhs was due to training given to less number of Dais than anticipated.			

## Grant No. 10—Contd.

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

(In lakhs of rupees)

## 280—Medical

A—Allopathy—

Medical Relief—

## (XXV—7)—Conversion of Dispensaries in Subsidiary Health Centres (M.N.P.)—

O 23.00 }

R —14.22 }

8.78

8.78

..

Anticipated saving of Rs. 14.22 lakhs was due to reduction in Plan ceiling.

## (XXV—M—35)—Additional Staff for certain Hospitals according to norms—

O 12.00 }

R —12.00 }

..

..

..

The entire provision of Rs. 12 lakhs was surrendered due to non-clearance of the scheme by the State Government.

## (XXV—11)—Continuance of District T.B. Centres, Sirsa and Faridabad—

O 37.50 }

R —9.15 }

28.35

28.35

..

Anticipated saving was mainly due to reduction in Plan allocation.

Minor works  
(Director Health Services)—

O

7.00

..

—7.00

Reasons for non-utilisation of the entire provision have not been intimated (May 1986).



## Grant No. 10—Contd.

Head	Total grant	Actual expenditure	Excess+ Saving—
(XXV—M—48)—Expansion of Dental Service in the State—			(In lakhs of rupees)
O 5.29 } R —5.29 }			
(XXV—M—36)—Providing Casualty Services in Hospitals—			
O 5.00 } R —5.00 }			

The entire provision in the above two cases was surrendered due to non-clearance of the scheme by the Government.

(XXV—M—16)—Purchase of Medicines for various Medical Institutions in the State—			
O 50.00 } R —5.00 }	45.00	45.00	..

Anticipated saving of Rs. 5 lakhs was due to reduction in Plan ceiling.

Direction and Administration—

(XXV—M—54)—Educational material for the continuing education of medical and para medical staff in rural areas (M.N.P.)—			
O 10.00 } R —10.00 }			

The entire provision was surrendered due to non-implementation of the scheme on account of reduction in Plan ceiling.

## Grant No. 10—Contd.

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
Central Government Health Scheme—			
(XXV—11—A)—National T.B. Control Programme (Centrally Sponsored Scheme)—			
O      27.50 } R      —5.50 }	22.00	19.32	—2.68

Anticipated saving of Rs. 5.50 lakhs was due to less sanction of funds by the Government.

Other Health Schemes—			
(XXV—15)—Expansion of School Health Services—			
O      7.20 } R      —7.20 }	..	..	..

The entire provision of Rs. 7.20 lakhs was surrendered due to non-clearance of the scheme by the Government.

B—Other Systems of Medicine—			
Ayurvedic—			
Medical Relief—			
(XXV—M—30)—Continuance/Opening of Ayurvedic Dispensaries/Hospitals—			
O      42.21 } R      —0.83 }	41.38	32.06	—9.32

Reasons for the final saving of Rs. 9.32 lakhs have not been mated (May 1986).

## Grant No. 10—Contd.

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

(In lakhs of rupees)

## Homoeopathy—

Amount transferred from Major head—  
308-Area Development Mewat Development Board—

O	7.44	2.37	—5.07
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Reasons for the final saving of Rs. 5.07 lakhs have not been intimated (May 1986).

## 4. Excess occurred mainly under :—

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

(In lakhs of rupees)

282.—Public Health, Sanitation and Water Supply (Engineer-in-Chief, Public Health)

A—Public Health and Sanitation—

Direction and Administration—

(iii)—Executive Engineer and their Establishment—

O	1,97.83	3,42.37	6,61.09	+3,18.72
R	1,44.54			

Provision was augmented through re-appropriation to cover more expenditure on payment of additional dearness allowance to employees and regularisation of work charged staff.

Reasons for the final excess of Rs. 3,18.72 lakhs have not been intimated (May 1986).

## Grant No. 10—Contd.

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
B—Sewerage and Water Supply—			
Rural Water Supply Programme—			
Accelerated Rural Water Supply Programme—			
S            3,05.99	5,57.72	6,57.06	+99.34
R            2,51.73			

Provision was augmented through supplementary grant and re-appropriation in order to avail of financial assistance given by the Government of India under the scheme.

Reasons for the final excess of Rs. 99.34 lakhs have not been intimated (May 1986).

## Rural Piped Water Supply Schemes—

O            23,29.65	24,28.23	26,06.30	+1,78.07
R            98.58			

Provision was augmented through re-appropriation to avail of financial assistance sanctioned by the Government of India to cover additional expenditure on distress caused due to cold wave, moisture stress and damages due to breach in Bhakra Main Lines.

Reasons for the final excess of Rs. 1,78.07 lakhs have not been intimated (May 1986).

5. A case of unnecessary provision through re-appropriation which has come to notice is given below :—

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
281—Family Welfare			
Compensation—			
Community Award—			
R	8.48	..	—3.48

Reasons for non-utilisation of funds obtained through re-appropriation have not been intimated (May 1986).

6. Two cases of saving due to non-adjustment of *pro-rata* transfer are given below :—

## Grant No. 10—Concl'd.

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
282—Public Health, Sanitation and Water Supply (Engineer- in-Chief, Public Health)			
A—Public Health and Sanitation—			
Direction and Administration—			
<i>Pro-rata</i> Establishment—			
State Plan Schemes—			
O           91.52 } R           41.98 }	1,33.50	..	—1,33.50
<i>Pro-rata</i> tools and plants—			
State Plan Schemes—			
O           91.52 } R           3.71 }	95.23	..	—95.23

Saving in the above two cases was due to non-adjustment of *pro-rata* charges.

During 1982-83 and 1983-84 also the adjustment of *pro-rata* charges was not made.

## Grant No. 11

## Grant No. 11—Urban Development

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
<b>Revenue :</b>			
Major head—			
284—Urban Development			
Voted—			
Original	2,78,40,620	6,60,41,624	—59,81,996
Supplementary	4,41,83,000		
Amount surrendered during the year (March 1985)			2,65,564
<b>Capital :</b>			
Major head—			
484—Capital Outlay on Urban Development			
Voted—			
Original	27,00,000	36,00,000	+2,68,102
Supplementary	9,00,000		
Amount surrendered during the year			Nil

The expenditure in the Revenue portion of the grant does not include Rs. 20,00,000 spent from out of an advance from the Contingency Fund sanctioned in March 1985 but not recouped to the Fund till the close of the year.

*Notes and comments :—***Revenue :**

1. In view of the final saving of Rs. 59.82 lakhs in the grant, the supplementary grant of Rs. 4,41.83 lakhs obtained in September 1984 (Rs. 1,57.00 lakhs) and in March 1985 (Rs. 2,84.83 lakhs) proved excessive.
2. In the grant, of the ultimate saving of Rs. 59.82 lakhs, Rs. 57.16 lakhs remained unsurrendered.
3. Saving in the grant was the net result of saving under certain

## Grant No. 11—Contd.

heads and excess under certain others. Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
284—Urban Development			
A—General—			
Other expenditure—			
Grant-in-aid to the Haryana Urban Development Authority—			
O       .. }	53.00	..	—53.00
S       53.00 }			

Provision made through supplementary grant to provide matching contributions by the State Government by way of grant-in-aid to Haryana Urban Development Authority for the Integrated Development of Small and Medium Towns remained unutilised; reasons for which have not been intimated (May 1986).

Direction and Administration—

(i)—Headquarters Staff—

O	44.96	}	51.91	20.96	—30.95
S	7.18				
R	—0.23				

Augmentation of provision through supplementary grant obtained in March 1985 proved unnecessary as the expenditure did not come up even to the original provision.

Reasons for the final saving of Rs. 30.95 lakhs have not been intimated (May 1986).

## Grant No. 11—Contd.

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
Town and Regional Planning—			
Urban Estates Establishment—			
Land Acquisition and Development Scheme—			
(i)—Headquarters Staff—			
O      9.90	10.08	2.13	—7.95
S      0.29			
R      —0.11			

Reasons for the final saving of Rs. 7.95 lakhs have not been intimated (May 1986).

## 4. Excess occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
284—Urban Development			
A—General—			
Direction and Administration—			
(ii)—District Staff—			
O      38.54	41.82	75.66	+33.84
S      4.43			
R      —1.15			



Grant No. 11—*Concl'd.*

Head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
Town and Regional Planning—			
Urban Estates Establishment—			
Land Acquisition and Development Scheme—			
(ii)—District Staff—			
O      4.01	5.75	14.27	+ 8.52
S      1.84			
R      —0.10			

Reasons for the final excess in the above two cases have not been intimated (May 1986).

**Capital :**

5. The expenditure exceeded the grant by Rs. 2,68,102; the excess requires regularisation.

## Grant No. 12

## Grant No. 12—Labour and Employment

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Revenue :</b>			
Major head—			
287—Labour and Employment			
Voted—			
Original	6,73,03,915	7,85,21,000	7,38,36,057
Supplementary	1,12,17,085		
Amount surrendered during the year (March 1985)			16,52,499

*Notes and comments :—*

1. In view of the final saving of Rs. 46.85 lakhs in the grant, the supplementary grant of Rs. 1,12.17 lakhs obtained in March 1985 proved excessive.

2. In the grant, of the ultimate saving of Rs. 46.85 lakhs, Rs. 30.33 lakhs remained unsurrendered.

3. Saving in the grant was the net result of saving under certain heads and excess under certain others. Saving occurred mainly under:—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
287—Labour and Employment			
Training—			
B—Employment and Training—			
Training of craftsmen and supervisors—			

Grant No. 12—*Concl.*

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

Craftsmen and Vocational Training in schools—

Scheme for Introduction of Vocational Courses under 10+2 Schemes—

O	1,00.00	93.72	86.99	—6.73
R	—6.28			

Total saving of Rs. 13.01 lakhs was mainly due to posts kept vacant, non-supply of furniture by some firms and less number of stipendiaries on roll than anticipated.

(XXIII—5)—Modernisation of Captive I. T. I.—

O	10.00	3.72	3.69	—0.03
R	—6.28			

Anticipated saving of Rs. 6.28 lakhs was mainly due to posts kept vacant and as an economy measure.

## Grant No. 13

## Grant No. 13—Social Welfare and Rehabilitation

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Revenue :</b>			
<b>Major heads—</b>			
288—Social Security and Welfare			
295—Other Social and Community Services			
<b>Voted—</b>			
Original	15,64,18,215	19,89,05,870	19,46,35,021
Supplementary	4,24,87,655		
			—42,70,849
Amount surrendered during the year (March 1985)			32,76,303
<b>Capital :</b>			
<b>Major head—</b>			
488—Capital Outlay on Social Security and Welfare			
<b>Voted—</b>			
Original	1,08,43,000	1,13,43,000	1,13,43,000
Supplementary	5,00,000		
			..
Amount surrendered during the year			Nil

*Notes and comments :—***Revenue:**

1. In view of the final saving of Rs. 42.71 lakhs in the grant, the supplementary grant of Rs. 4,24.88 lakhs obtained in September 1984 (Rs. 30.16 lakhs) and in March 1985 (Rs. 3,94.72 lakhs) proved excessive.

2. In the grant, of the ultimate saving of Rs. 42.71 lakhs, Rs. 9.95 lakhs remained unsundered.

3. Saving in the grant was the net result of saving under certain heads and excess under certain others. Saving occurred mainly under :—

## Grant No. 13—Contd.

Head	Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)	
288—Social Security and Welfare			
D—Social Welfare—			
Family and child welfare—			
Integrated Child Development Services Schemes—			
O                    1,90.00 } R                    —33.23 }	1,56.77	1,56.56	—0.21
Anticipated saving of Rs. 33.23 lakhs was largely due to vacant posts (Rs. 12.11 lakhs), non-establishment of five new Centres (Rs. 10.21 lakhs) and non-availability of qualified persons for the posts of Anganwadi Workers (Rs. 9.72 lakhs).			
Setting up of Anganwadi Training Centres—			
O                    8.00 } R                    —6.89 }	1.11	1.11	..
Anticipated saving was due to less establishment of Anganwadi Centres than anticipated.			
(iv)—Special Nutrition Programme—			
O                    25.66 } R                    —6.52 }	19.14	19.09	—0.05
Anticipated saving of Rs. 6.52 lakhs was largely due to closing of Nutrition Centres.			
Women's welfare—			
Functional Literacy for Adult Women Scheme—			
O                    19.00 } R                    —8.76 }	10.24	9.80	—0.44

## Grant No. 13—Contd.

Anticipated saving was due to discontinuation of the scheme by the Government of India from 1-1-1985.

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
Education and welfare of handicapped—			
(viii)—Un-Employment Allowance to Educated Handicapped Persons—			
O            13.50 } R            -9.15 }	4.35	4.33	-0.02

Anticipated saving was due to less demand by the beneficiaries than expected.

C—Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes—

Welfare of Scheduled castes (Centrally Sponsored Schemes)—

(i)—Girls Hostel—

O            10.00 } R            -10.00 }			
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Entire provision was surrendered due to non-sanction of the scheme by the Government of India.

Award of Scholarships and reimbursement of tuition fees to Scheduled Castes—

O            78.00 } R            -2.94 }	75.06	68.54	-6.52
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Total saving of Rs. 9.46 lakhs was due to non-availability of eligible students.

## Grant No. 13—Contd.

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

Subsidy for the constructed houses through Housing Board Apex 50/Bank—

O	10.50	} 1.68	1.68	..
R	—8.82			

Anticipated saving was due to less demand for subsidy.

## 4. Excess occurred mainly under :—

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

(In lakhs of rupees)

288—Social Security and Welfare

C—Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes—

Welfare of Scheduled castes—

Housing Scheme for Scheduled Castes—

O	20.00	} 40.14	40.14	..
R	20.14			

Provision was augmented through re-appropriation to meet increased demand than anticipated.

D—Social Welfare—

Other expenditure—

Financial Assistance to Voluntary Organisations—

O	5.00	} 15.62	15.62
R	10.62		

## Grant No. 13—Contd.

Additional funds of Rs. 10.62 lakhs obtained through re-appropriation were for payment of more Grant-in-aid to Voluntary Organisations.

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

(In lakhs of rupees)

## Women's welfare—

## Financial Assistance to Destitute Women—

O	13.00	22.90	22.90	..
R	9.90			

Provision was augmented through re-appropriation to give financial assistance to more beneficiaries.

## Education and welfare of handicapped—

## (ii)—Scholarships to Physically handicapped—

O	10.30	17.75	17.72	—0.03
R	7.45			

Provision augmented through re-appropriation was mainly to meet additional expenditure on clearance of pending cases of scholarships.

## E—Other Social Security and Welfare Programmes—

## Other programmes—

## (iii) (a)—Grant of financial assistance to 65 years widows of ex-servicemen not in receipt of family pension—

O	10.00	22.85	22.85
S	5.00		
R	7.85		



**Grant No. 13—Concl'd.**

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Provision was augmented through re-appropriation to give financial assistance to more beneficiaries.

*5. Village Reconstruction and Harijan Uplift Fund :—*

The expenditure under this grant includes Rs. 25 lakhs transferred to the head "829—Development and Welfare Funds—Other Development and Welfare Funds—Fund for Village Reconstruction and Harijan Uplift" from which Rs. 25 lakhs were spent during the year for giving loans to Harijans (Rs. 10 lakhs) and for investment in the share capital of the *Harijan Kalyan Nigam* (Rs. 15 lakhs). Loans paid were in the first instance brought to account under the head "688—Loans for Social Security and Welfare—Welfare of Scheduled Caste, Scheduled tribes and other Backward classes" and the investment under the head "488—Capital Outlay on Social Security and Welfare". The expenditure was subsequently transferred to the Fund before the close of accounts of the year. The recoveries effected against these loans are credited direct to the fund. The balance at the credit of the fund at the end of March 1985 was Rs. 3,96.10 lakhs.

An account of the transactions of the Fund (included under "Other Development and Welfare Funds") is given in Statement No. 16 of the Finance Accounts 1984-85.

## Grant No. 14

## Grant No. 14—Food and Supplies

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
<b>Revenue :</b>			
Major head—			
309—Food			
Voted—			
Original	2,05,52,440	2,59,67,450	+1,40,620
Supplementary	52,74,390		
Amount surrendered during the year			Nil
Charged—			
Original	..	1,31,090	..
Supplementary	1,31,090		
Amount surrendered during the year			Nil
<b>Capital :</b>			
Major head—			
509—Capital Outlay on Food			
Voted—			
Original	1,35,24,52,440	1,46,32,94,211	—3,83,32,619
Supplementary	14,91,74,390		
Amount surrendered during the year			Nil

Notes and comments :—

Revenue :

Voted Grant

1. The expenditure exceeded the grant by Rs. 1,40,620; the excess requires regularisation.

Grant No. 14—*Concl'd.*

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**Capital :**

2. In view of the overall saving of Rs. 3,83.33 lakhs in the grant, the supplementary grant of Rs. 14,91.74 lakhs obtained in March 1985 proved excessive.

3. *Expenditure met from Foodgrains Reserve Fund* :—“Foodgrains Reserve Fund” is in the nature of price fluctuation fund and is intended to cover losses on stock arising from a general fall in prices. The balance relating to the fund for the construction of storage godowns for proper and scientific storage of foodgrains is also merged in this fund. No amount was credited to the fund during 1984-85.

The proceeds of the surcharge levied at the rate of 35 paise per quintal on issues of foodgrains held in stock by the Government are credited to this fund under the head “109—Food—Other Receipts—Surcharges to cover loss from fall in prices”. An amount equivalent to the receipts under the above head is transferred at the end of the year to the “Foodgrains Reserve Fund” by *per contra* debit to the head ‘D—I—Transfer to Foodgrains Reserve Fund’ under the Major head ‘309—Food’.

The balance at the credit of the fund at the end of March 1985 was Rs. 4,77.39 lakhs.

An account of the transactions of the fund is included in Statement No. 16 of the Finance Accounts 1984-85.

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## Grant No. 15

## Grant No. 15—Irrigation

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
<b>Revenue :</b>			
Major heads—			
332—Multipurpose River Projects			
333—Irrigation, Navigation, Drainage and Flood Control Projects			
Voted—			
Original 66,73,49,815	68,93,31,275	95,24,87,934	+26,31,56,659
Supplementary 2,19,81,460			
Amount surrendered during the year			Nil

**Capital :**

Major heads—			
506—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development			
532—Capital Outlay on Multipurpose River Projects			
533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects			
Voted—			
Original 92,84,41,940	92,95,80,710	84,29,59,022	—8,66,21,688
Supplementary 11,38,770			
Amount surrendered during the year			Nil

*Notes and comments :—***Revenue :**

1. The expenditure exceeded the grant by Rs. 26,31,56,659 ; the excess requires regularisation.

2. In view of the large excess of Rs. 26,31.57 lakhs, the supplementary grant of Rs. 2,19.81 lakhs obtained in March 1985 proved inadequate.

## Grant No. 15—Contd.

3. Excess in the grant occurred mainly under certain heads (partly counterbalanced by saving under the other heads mentioned in Note 5 below); more important of which are detailed below :—

Head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
333—Irrigation, Navigation, Drainage and Flood Control Projects			
A—Irrigation Projects (Commercial)—			
Other expenditure—			
Interest Charges on Capital—			
O	32,53.00	41,82.74	+9,29.74
The excess was due to payment of more interest charges on investment of capital during the year than anticipated.			
Jui Canal Project—			
O	27.00	5,19.50	+4,92.50
The excess was due to clearance of outstanding liabilities of Haryana State Electricity Board.			
Jawahar Lal Nehru Canal Project—			
O	70.50	3,30.89	+2,60.39
The excess was due to clearance of outstanding liabilities of Haryana State Electricity Board and payment of additional dearness allowance to work charged staff.			
Western Jamuna Canal System—			
O	5,24.15	6,11.47	+87.32
The excess was due to increase in prices of Cement, Steel, bricks etc. used on works.			
Naggal Lift Irrigation Project—			
O	2.15	19.61	+17.46
Sewani Lift Irrigation Project—			
O	30.35	40.57	+10.22

The excess in the above two cases was mainly due to clearance of outstanding liabilities.

## Grant No 15—Contd.

Head	Total grant	Actual expenditure	Excess+ Saving— (In lakhs of rupees)
Direction and Administration—			
(iv)—Execution—			
O      9,74.73 } S      1,56.59 }	11,31.32	17,10.70	+5,79.38
The excess was due to payment of additional dearness allowance to employees.			
(iii)—Supervision—			
O      1,00.45 } S      12.54 }	1,12.99	1,40.81	+27.82
The excess was mainly due to payment of additional dearness allowance to employees and increase in prices of stationery articles, office furniture and rent of building.			
F—Drainage Projects (Non-Commercial)—			
Maintenance of Drains—			
(iii)—Extension and Improvement, Maintenance—			
(c)—Maintenance—			
O                                      1,60.00	1,60.00	2,51.93	+91.93
The excess was due to maintenance of drains, repair of pump houses and payment of compensation of land.			
332—Multipurpose River Projects			
A—Bhakra—Nangal Project—			
Maintenance of Channels and Distributaries—			
(ii)—Extension and Improvement, Maintenance—			
Maintenance—			
O      1,33.31 } S      6.66 }	1,39.97	3,43.38	+2,03.41

## Grant No. 15—Contd.

The excess was mainly due to increase in prices of construction materials and increase in labour charges.

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

## (i)—Establishment—

## (c)—Executive Engineers—

O	1,97.49	2,19.19	3,94.70	+1,75.51
S	21.70			

The excess was mainly due to payment of additional dearness allowance to employees, regularisation of work charged staff and increase in cost of liveries of class—IV staff.

## (a)—Chief Engineers—

O	4.87	5.10	73.55	+68.45
S	0.23			

Reasons for the excess of Rs. 68.45 lakhs have not been intimated (May 1986).

## (b)—Superintending Engineers—

O	8.02	7.99	45.62	+37.63
S	—0.03			

The excess was due to payment of additional dearness allowance to employees and increase in cost of liveries of class-IV employees.

## (iii)—Machinery and Equipment—

O		0.19	5.45	+5.26
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The excess was due to purchase of machinery and equipment and tools and plants.

## Suspense—

Departmental  
Suspense—

O		1.05	16.99	+15.94
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Reasons for the excess of Rs. 15.94 lakhs have not been intimated (May 1986).

## Grant No. 15—Contd.

4. Cases under which expenditure was incurred without provision of funds are mentioned below :—

Head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
333—Irrigation, Navigation, Drainage and Flood Control Projects			
A—Irrigation Projects (Commercial)—			
Other expenditure—			
Modernisation of Channels—			
..	..	53.53	+53.53
Ujjina Diversion Drainage Project—			
..	..	9.35	+9.35
Bhakra Canal Project—			
..	..	8.65	+8.65

Reasons for incurring expenditure without provision of funds have not been intimated (May 1986).

5. Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
333—Irrigation, Navigation, Drainage and Flood Control Projects			
F—Drainage Projects (Non-Commercial)—			
Direction and Administration—			
iv)—Execution—			
O 2,31.62 } S 25.60 }	2,57.22	71.84	—1,85.38



## Grant No. 15—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
(iii)—Supervision—			
O     25.03 } S     -0.67 }	24.36	5.77	-18.59
(i)—Direction, Chief Engineer's Common Establishment—			
O	19.26	9.00	-10.26
A—Irrigation Projects (Commercial)—			
Direction and Administration—			
(vi)—Special Revenue Staff—			
O    1,38.03 } S     5.44 }	1,43.47	37.96	-1,05.51
(viii)—Pensionary charges—			
O    11.54 } S     -0.63 }	10.91	3.32	-7.59
Other expenditure—			
Gurgaon Canal Project—			
O	41.25	29.51	-11.74
Loharu Canal Project—			
O	32.00	20.84	-11.16
Jhajjar Lift Irrigation Project—			
O	5.00	..	-5.00

## Grant No. 15—Contd.

Reasons for the final saving in the above eight cases have not been intimated (May 1986).

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
332—Multipurpose River Projects			
A—Bhakra-Nangal Project—			
Maintenance of Channels and Distributaries—			
(i)—Establishment—			
(e)—Special Revenue Staff—			
O   1,12.50 }	1,17.07	26.02	—91.05
S     4.57 }			

Supplementary provision proved unnecessary as the expenditure was far below the original provision.

Reasons for the final saving have not been intimated (May 1986).

6. *Defective budgeting* :—

As per provision, supplementary demand is to be obtained by sub-heads, scheme-wise instead of minor head wise under the respective Major heads. However, the Government obtained the supplementary demands (2nd instalment) of Rs. 26.20 lakhs, Rs. 11.79 lakhs, Rs. 1,45,24 lakhs and Rs. 24.93 lakhs by minor head wise below the Major heads “332—Multipurpose River Projects” and “333—Irrigation, Navigation, Drainage and Flood Control Projects”, which resulted into minus supplementary grant depicted under the following sub-heads :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
332—Multipurpose River Projects			
A—Bhakra-Nangal Project—			
Maintenance of Channels and Distributaries—			
Add Pensionary Charges—			
O    2.27 }	2.09	3.07	+0.98
S  —0.18 }			

## Grant No. 15—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
(d)—Medical—			
O     3.55 } S    -0.10 }	3.45	2.28	-1.17
(b)—Superintending Engineers—			
O     8.02 } S    -0.02 }	8.00	45.62	+37.62
333—Irrigation, Navigation, Drainage and Flood Control Projects			
A—Irrigation Projects (Commercial)— Direction and Administration—			
(i)—Direction, Chief Engineer's Common Estab- lishment—			
O   1,44.53 } S   -17.27 }	1,27.26	1,33.91	+6.65
(viii)—Pensionary charges—			
O    11.54 } S    -0.63 }	10.91	3.32	-7.59
F—Drainage Projects (Non-Commercial)— Direction and Administration—			
(ii)—Supervision—			
O    25.03 } S    -0.67 }	24.36	5.77	-18.59

## Grant No. 15—Contd.

The matter has been taken up with the Finance Department and reply thereto is awaited (May 1986).

**Capital :**

7. In view of the overall saving of Rs. 8,66.22 lakhs, supplementary grant of Rs. 11.39 lakhs obtained in March 1985 proved unnecessary.

8. Saving was the net result of saving under certain heads and excess under certain others. Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects			
A—Irrigation Projects (Commercial)—			
Modernisation and Lining of Canal System in Haryana—			
O	23,87.00	17,16.33	—6,70.67
Pandit Jawahar Lal Nehru Lift Irrigation Scheme—			
O	6,50.00	3,44.02	—3,05.98
Remodelling and Running of Delhi Branch and Delhi Tail Distributaries—			
O	40.00	26.87	—13.13
The saving in the above three cases was due to non-receipt of letter of credit from the Finance Department.			
Sutlej—Yamuna Link Project—			
O	14,50.00	9,57.80	—4,92.20
The saving was due to non-payment of the full amount to Punjab Government because of non-execution of Sutlej-Yamuna Link Project in the Punjab territory.			
Investigation and Research Programme—			
O	2,48.00	18.57	—2,29.43

## Grant No. 15—Contd.

The saving was due to non-execution of investigation and research programme.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
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Installation of 750  
Sprinkler Sets on  
Lift Irrigation and  
Flood Control system—

O	1,72.00	..	—1,72.00
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Reasons for the saving of Rs. 172 lakhs have not been intimated (May 1986).

Indira Gandhi Canal  
System (Loharu Lift  
Irrigation Project)—

O	2,49.00	1,47.13	—1,01.87
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Reasons for the final saving of Rs. 1,01.87 lakhs have not been intimated (May 1986).

Constructing New  
Okhla Barrage—

O	1,00.00	..	—1,00.00
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The entire provision remained unutilised due to non-settlement of Haryana's share of expenditure on inter-state project.

Extension of existing  
channels—

O	1,24.00	44.62	—79.38
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The saving was due to non-starting of works because of non-acquisition of land.

Providing Irrigation  
to Mewat area and  
Pataudi area—

O	20.00	4.77	—15.23
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The saving was mainly due to non-clearance of the scheme by the Central Water Commission.

Other Irrigation Works—

O	5.33	..	—5.33
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## Grant No. 15—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
G—Flood Control and anti-sea erosion Projects—			
Flood Control and Drainage Projects—			
Amount Transferred from the Major head—308— Area Development—			
O	45.00	..	—45.00

Reasons for non-utilisation of the entire provision in the above two cases have not been intimated (May 1986).

## Machinery and Equipment—

O	1,14.85	87.57	—27.28
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The saving was due to less requirement of machinery and equipment.

## 506—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development

## Minor Irrigation—

## (iii)—Minor Irrigation Schemes (Irrigation Department)—

O	1,50.00	76.65	—73.35
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The saving was due to non-execution of certain schemes because of late receipt of sanction from the Government.

9. The above saving was partly offset by excess as under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
532—Capital Outlay on Multipurpose River Projects			
B—Beas Project—			
O	8,22.00	12,71.82	+4,49.82

Reasons for the excess of Rs. 4,49.82 lakhs have not been intimated (May 1986).

## Grant No. 15—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
<b>533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects</b>			
<b>A—Irrigation Projects (Commercial)—</b>			
Part cost of Storage on Kotla Bhindwas and Ottu Lake—			
O	40.00	91.60	+51.60
The excess was due to unavoidable expenditure on ongoing works of the project.			
Remodelling Bhakra Main Branch—			
O	4.00	44.42	+40.42
The excess was due to essential expenditure on ongoing works, the stoppage of which would have affected Irrigation Potential of the State.			
Gurgaon Canal Project (Haryana share)—			
O	37.00	53.76	+16.76
The excess was due to escalation in the cost of material and wages.			
National Seed Farm, Hissar—			
O	9.00	17.76	+8.76
The excess was mainly due to clearance of outstanding liabilities of the previous year.			
<b>G—Flood Control and anti-sea erosion Projects—</b>			
Other expenditure—			
O 12,38.89	12,50.28	13,13.48	+63.20
S 11.39			

## Grant No. 15—Contd.

The excess of Rs. 63.20 lakhs was due to implementation of some flood control schemes to protect the village *abadies* and agriculture land from the anticipated floods.

10. Significant cases under which expenditure incurred without provision of funds are mentioned below :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects			
A—Irrigation Projects (Commercial)—			
Direction and Administration—			
..		16,07.77	+16,07.77
G—Flood Control and anti-sea erosion Projects —			
Direction and Administration—			
Establishment charges transferred on <i>pro-rata</i> basis—			
..		39.75	+39.75
532—Capital Outlay on Multipurpose River Projects			
A—Bhakra Nangal Project—			
Bhakra Dam—			
(c)—Suspense—			
..		53.01	+53.01
A (iii)—Right Bank Power Project —			
A (iii) (c)—Suspense—			
..		48.37	+48.37



## Grant No. 15—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
Nangal Hydro-electric scheme—			
A (iii) (e)—Suspense—		7.99	+7.99

Reasons for incurring expenditure without provision of funds in the above five cases have not been intimated (May 1986).

11. Two cases under which minus expenditure appeared are mentioned below :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects			
A—Irrigation Projects (Commercial)—			
Constructing New Tajewala Barrage—			
O	5,20.00	—1,31.61	—6,51.61

Minus expenditure of Rs. 1,31.61 lakhs was mainly due to transfer of machinery from Satluj Yamuna Canal Project to this project.

The final saving was due to non-settlement of dispute of site with Uttar Pradesh State for the execution of the main work of Hathnikund Barrage.

G—Flood Control and anti-sea erosion Projects—			
Direction and Administration—			
Suspense—			
O	1,00.35	—1,58.08	—2,58.43

Minus expenditure of Rs. 1,58.08 lakhs was due to utilisation of material from the stock.

The final saving was due to non-purchase of material as it was lying in sufficient quantity in stock.

## Grant No. 15—Contd.

12. Review of Direction and Administration and Machinery and Equipment Charges in the Public Works Department, Irrigation Branch—Major heads “333-Irrigation, Navigation, Drainage and Flood Control Projects” and “533-Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects” :—

The following table shows the figures of Direction and Administration and Machinery and Equipment charges and their percentages to the works outlay during the year 1982-83, 1983-84 and 1984-85.

Scheme	Year	Works outlay	Direction and Administration charges	Machinery and Equipment charges	Percentage	
					Direction and Administration charges to works outlay	Machinery and Equipment charges to works outlay
(In lakhs of rupees)						
1	2	3	4	5	6	7
Open Canal	1982-83	3,34.37	2,53.90	0.29	75.93	0.08
	1983-84	62.33	64.21	0.11	1,03.01	0.18
	1984-85	5,22.14	43.28	—2.49	8.28	—0.48
Storm Water and drainage and anti-water logging	1982-83	6,72.07	86.20	64.43	12.82	9.58
	1983-84	5,39.83	1,05.41	22.41	19.53	4.15
	1984-85	12,04.94	62.03	84.61	5.15	7.02
Bhakra Canals	1982-83	2.00	..	..	..	..
	1983-84	..	..	..	..	..
	1984-85	1,47.50	56.52	5.80	38.32	3.93
Western Jamuna Canals Augmentation	1982-83	1,25.84	29.17	4.48	23.18	3.86
	1983-84	36.18	11.06	0.36	30.57	1.00
	1984-85	6,92.55	49.06	2.35	7.08	0.34

Minus expenditure is due to transfer of special machinery and equipment (previously debited to this scheme) to other divisions or their disposal by sale, etc., and consequent *pro-rata* distribution of direction and administration and machinery and equipment charges.

## Grant No. 15—Contd.

1	2	3	4	5	6	7
Sewani Lift Irrigation	1982-83	53.89	8.81	-6.36	16.34	(a)
	1983-84	50.69	1.32	-2.49	2.60	-4.91
	1984-85	54.16	5.76	-0.91	10.64	1.68
Gurgaon Canal Project	1982-83	1,12.39	26.59	..	23.66	..
	1983-84	88.42	55.35	3.87	62.60	4.38
	1984-85	62.30	60.68	25.98	97.40	41.70
Loharu Lift Irrigation	1982-83	1,59.52	30.61	3.77	19.18	2.36
	1983-84	98.41	32.73	32.11	33.26	32.63
	1984-85	2,31.07	89.19	-4.48	38.60	-1.94
Remodelling Delhi Branch	1982-83	22.27	5.01	1.12	22.49	5.02
	1983-84	16.65	15.31	0.01	91.95	0.06
	1984-85	24.40	17.89	2.44	73.31	10.00
Lining Hansi Branch	1982-83	-0.75	-0.20	0.17	(a)	(a)
	1983-84	2.51	1.32	0.02	52.59	0.80
	1984-85	0.01	24.07	..	..	..
Sutlej Yamuna Link	1982-83	13,14.45	3,01.86	-31.11	22.96	(a)
	1983-84	39.30	13.72	-5.57	34.91	-14.17
	1984-85	10,37.54	4,31.51	-9.19	41.59	-0.89
Jawahar Lal Nehru Canal Project	1982-83	7,63.23	1,54.86	3,55.86	20.29	46.62
	1983-84	6,52.64	2,20.54	1,27.30	33.79	19.51
	1984-85	5,99.15	1,35.84	2,22.84	22.67	37.19
Modernisa- tion of Canals	1982-83	18,03.38	4,17.27	75.29	23.13	4.17
	1983-84	18,14.83	7,97.75	30.25	43.96	1.67
	1984-85	18,63.22	7,58.42	23.37	40.70	1.25
Research and Investigation	1982-83	7.20	1.53	0.11	21.25	1.53
	1983-84	16.32	12.66	0.05	77.57	0.31
	1984-85	12.27	16.59	0.10	1,35.21	0.81
New Tajewala Barrage	1982-83	30.84	7.16	93.95	23.22	3,04.63
	1983-84	54.42	23.99	2,01.49	44.00	3,70.25
	1984-85	36.84	15.55	-1,83.34	42.21	-4,97.66
Maassani Barrage	1982-83	5,52.99	62.22	3.56	11.55	0.64
	1983-84	4,69.34	52.30	7.65	11.14	1.63
	1984-85	3,27.01	2.36	0.30	0.72	0.09
National Seed Project	1982-83	..	..	..	..	..
	1983-84	..	..	..	..	..
	1984-85	17.76	7.41	..	41.72	..

See foot note at page 93

(a) Percentage omitted.

## Grant No. 15—Contd.

13. *Suspense transactions* :—The expenditure under this grant in respect of the Major head “332-Multipurpose River Projects” includes Rs. 1,89.45 lakhs booked under the head “Suspense”. The nature of transactions under “Suspense” is explained under Grant No. “8-Buildings and Roads”.

The transactions under “Suspense” in this major head during 1984-85 together with the opening and closing balances were as follows:—

<i>Sub-heads of Suspense</i>	<i>Opening balance Debit+ Credit—</i>	<i>Debit</i>	<i>Credit</i>	<i>Closing balance Debit+ Credit—</i>
(In lakhs of rupees)				
Stock	+8.98	1,39.75	1,31.19	+17.54
Miscellaneous Works Advances	+32.07	49.70	41.28	+40.49
<b>Total</b>	<b>+41.05</b>	<b>1,89.45</b>	<b>1,72.47</b>	<b>+58.03</b>

14. No expenditure was booked under “Suspense” subordinate to the Major head “333-Irrigation, Navigation, Drainage and Flood Control Projects”. The transactions under “Suspense” in this major head during 1984-85 together with opening and closing balances were as follows:—

<i>Sub-heads of Suspense</i>	<i>Opening balance Debit+ Credit—</i>	<i>Debit</i>	<i>Credit</i>	<i>Closing balance Debit+ Credit—</i>
(In lakhs of rupees)				
Stock	+6.01	..	..	+6.01
Miscellaneous Works Advances	+1.59	..	..	+1.59
<b>Total</b>	<b>+7.60</b>	<b>..</b>	<b>..</b>	<b>+7.60</b>

15. The expenditure under the Major head “532-Capital Outlay on Multipurpose River Projects” includes Rs. 15,74.52 lakhs booked under the head “Suspense”. The transactions under “Suspense” in this major head

## Grant No. 15—Concl'd.

during 1984-85 together with the opening and closing balances were as follows:—

<i>Sub-heads of Suspense</i>	<i>Opening balance Debit+ Credit—</i>	<i>Debit</i>	<i>Credit</i>	<i>Closing balance Debit+ Credit—</i>
	(In lakhs of rupees)			
Stock	+10,62.08	7,36.50	8,18.38	+9,80.20
Purchases	+1,85.20*	93.06*	59.58*	+2,18.68*
Miscellaneous Works Advances	—17.13	7,44.96	6,94.36	+33.47
Workshop Suspense	+14.38	..	..	+14.38
<b>Total</b>	<b>+12,44.53</b>	<b>15,74.52</b>	<b>15,72.32</b>	<b>+12,46.73</b>

16. The expenditure under the Major head "533-Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects" includes Rs. 34,66.05 lakhs booked under the head "Suspense". The transactions under "Suspense" in this major head during 1984-85 together with the opening and closing balances were as follows:—

<i>Sub-heads of Suspense</i>	<i>Opening balance Debit+ Credit—</i>	<i>Debit</i>	<i>Credit</i>	<i>Closing balance Debit+ Credit—</i>
	(In lakhs of rupees)			
Stock	+12,26.06	31,71.58	33,75.27	+10,22.37
Miscellaneous Works Advances	+12,88.11	2,94.47	5,26.06	+10,56.52
<b>Total</b>	<b>+25,14.17</b>	<b>34,66.05</b>	<b>39,01.33</b>	<b>+20,78.89</b>

\*The sub-head 'Purchases' under the head 'Suspense' should not have been operated from the year 1984-85. This irregularity has been pointed out to the State Government in the month of August 1985. Reply is awaited (May 1986).

Reasons for *plus* opening and closing balances under "purchases" are under investigation.

## Grant No. 16

## Grant No. 16—Industries

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Revenue :</b>			
Major heads—			
257—Supplies and Disposals			
279—Scientific Services and Research			
304—Other General Economic Services			
320—Industries			
321—Village and Small Industries			
328—Mines and Minerals			
Voted—			
Original	7,73,93,280	8,24,05,660	8,40,54,163
Supplementary	50,12,380		
			+16,48,503
Amount surrendered during the year (March 1985)			24
Charged—			
Original	40,000	40,000	..
Supplementary	..		
Amount surrendered during the year			Nil
<b>Capital :</b>			
Major heads—			
520—Capital Outlay on Industrial Research and Development			

## Grant No. 16—Contd.

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>530—Investments in Industrial Financial Institutions</b>			
<b>Voted—</b>			
Original                    3,16,05,600 } Supplementary                    10 }	3,16,05,610	2,86,02,000	—30,03,610
Amount surrendered during the year (March 1985)			30,03,610

The expenditure in the Capital portion of the grant does not include Rs. 38,00,000 spent from out of an advance from the Contingency Fund sanctioned in March 1985 but not recouped to the Fund till the close of the year.

*Notes and comments :—*

**Revenue :**

**Voted Grant**

1. The expenditure exceeded the grant by Rs. 16,48,503 ; the excess requires regularisation.
2. The excess occurred mainly under the following heads and was partly offset by saving under certain others (*mentioned in Note 3 below*) :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
<b>321—Village and Small Industries</b>			
<b>Small Scale     Industries—</b>			
(XVII—101) (i)—Central Outright Subsidy (Centrally sponsored)—			
O            1,50.00 } R            50.00 }	2,00.00	2,00.00	..

## Grant No. 16—Contd.

Provision was augmented through re-appropriation to cover more expenditure on payment of more subsidy under the scheme.

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(XVII—101) (ii)—Grant of 20% Subsidy for the purchase of generating sets—			
O      23.00 } R      32.95 }	55.95	55.95	..

Provision was augmented through re-appropriation to cover the expenditure of more cases of subsidy claims than expected.

(XVII—98)—Setting up of Testing and Development Centre for Electronics, Faridabad—			
O      5.00 } R      5.00 }	10.00	10.00	

Provision was augmented through re-appropriation to cover the escalated cost of land and building.

## 279—Scientific Services and Research

## C—Other Scientific Services—

## Direction and Administration—

O      .. } S      Token } R      8.55 }	8.55	8.34	—0.21
--	------	------	-------



## Grant No. 16—Contd.

Provision made through a token supplementary grant of Rs. 10 was augmented through re-appropriation in March 1985 to meet expenditure in the newly created Environment Department (Rs. 6.25 lakhs) and payment of additional dearness allowance to employees (Rs. 2.30 lakhs).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
320—Industries			
B—Large and Medium Industries—			
Other Industries—			
Setting up of Electronic Units by Messers Bharat Electronics Limited, for the production of Defence Related Electronics Equipment—			
S	50.12	58.06	58.06
R	7.94		

Provision through supplementary grant and re-appropriation in March 1985 was made to make payment of land to Haryana Urban Development Authority. The land was to be provided free of cost to Bharat Electronics Limited for setting up a new Unit at Panchkula.

## A—General—

Direction and Administration—

## (a)—Headquarters staff—

O	46.88	53.74	53.50	—0.24
R	6.86			

Provision was augmented through re-appropriation to cover more expenditure mainly on payment of additional dearness allowance to employees.

## Grant No. 16—Contd.

## 3. Saving occurred mainly under :—

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

(In lakhs of rupees)

321—Village and Small Industries.

Small Scale Industries—

(XVII—114)(ii)—Scheme for providing subsidy for Rural Industrialisation—

O	52.00	} 32.00	} 32.00
R	—20.00		

(XVII—102)—Grant of Subsidy to Industrial units—

O	20.00	} ..	} ..
R	—20.00		

Anticipated saving in the above two cases was due to cut imposed on Plan outlay.

(XVII—16)—Extension of existing Heat Treatment Centres and Setting up of three new Centres—

O	16.75	} 10.75	} 10.26	} —0.49
R	—6.00			

Anticipated saving was mainly attributed to posts kept vacant and non-finalisation of the purchase orders.

## Grant No. 16—Contd.

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(XVII—34)(i)—Transfer to Industrial Loan Fund—			
O      5.00 } R      —5.00 }	..	..	..
Saving of the entire provision was as a result of post budget decision to incur expenditure direct under loan head.			
279—Scientific Services and Research			
C—Other Scientific Services—			
Other Services—			
Science and Technology Department—			
O      30.00 } R      —10.00 }	20.00	20.05	+0.05
Anticipated saving was mainly due to cut imposed on Plan allocation by the Government and posts kept vacant.			
328—Mines and Minerals			
B—Regulation and Development of Mines—			
Direction and Administration—			
Field Staff—			
Development of Mines and Minerals—			
O      21.90 } R      —6.97 }	14.93	15.35	+0.42

## Grant No. 16—Contd.

Anticipated saving of Rs. 6.97 lakhs was mainly due to posts kept vacant.

4. A case of excessive reduction of provision through re-appropriation is given as under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
321—Village and Small Industries			
Industrial Estates—			
Amount transferred from Major head—			
308—Area Development —			
Mewat Development Board—			
O        43.00 } R        -17.20 }	25.80	41.00	+15.20

Reduction in provision through re-appropriation in March 1985 proved excessive in view of the final excess of Rs. 15.20 lakhs; reasons for which have not been intimated (May 1986).

## Capital :

5. The saving in the provision occurred mainly on account of cut in the allocation of Plan funds which was partly counterbalanced by excess as under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
530—Investments in Industrial Financial Institutions			
Other investments—			
Export Production Project, Panipat—			
S        Token } R        10.00 }	10.00	10.00	..

**Grant No. 16—Concl.**

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Provision through a token supplementary grant of Rs. 10 was augmented through re-appropriation in March 1985 to avail the Central assistance.

6. *Industrial Loan Fund* :—This Fund was created by the composite State of Punjab in 1960-61, and is being continued as a revolving fund in the Public Accounts to finance industries in the private sector.

The amount by which the Fund is required to be augmented during the year is provided for in the grant under the head "Transfer to Industrial Loan Fund" subordinate to head "321—Village and Small Industries—Small Scale Industries". There was no such provision during the year.

Loans granted under the "State Aid to Industries Act, 1935", are in the first instance brought to account under "Small Scale Industries—Loans under the State Aid to Industries Act, 1935" subordinate to the Major head "721—Loans for Village Industries". The expenditure is subsequently transferred to the Fund before the close of the accounts of the year. The recoveries effected against these loans are credited direct to the fund.

There was a balance of Rs. 5,33.64 lakhs in the Fund at the end of March 1985.

An account of the transactions of the Fund is included in Statement No. 16 of the Finance Accounts 1984-85.

## Grant No. 17

## Grant No. 17—Agriculture

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
<b>Revenue :</b>				
<b>Major heads—</b>				
305—Agriculture				
306—Minor Irrigation				
307—Soil and Water Conservation				
308—Area Development				
<b>Voted—</b>				
Original	48,37,50,200	53,10,87,000	49,08,85,076	—4,02,01,924
Supplementary	4,73,36,800			
Amount surrendered during the year (March 1985)				3,18,14,710
<b>Charged—</b>				
Original	2,00,000	2,00,000	41,357	—1,58,643
Supplementary	..			
Amount surrendered during the year				Nil
<b>Capital :</b>				
<b>Major heads—</b>				
505—Capital Outlay on Agriculture				
506—Capital Outlay . on Minor Irrigation, Soil Conservation and Area Development				
515—Investments in Agricultural Financial Institutions				
<b>Voted—</b>				
Original	4,15,00,000	4,22,50,000	4,23,07,699	+57,699
Supplementary	7,50,000			
Amount surrendered during the year				Nil

## Grant No. 17—Contd.

Notes and comments :—

Revenue :

Voted Grant

1. In view of the overall saving of Rs. 4,02.02 lakhs in the grant, the supplementary grant of Rs. 4,73.37 lakhs obtained in March 1985 proved largely excessive.

2. Out of the ultimate saving of Rs. 4,02.02 lakhs in the grant, Rs. 83.87 lakhs remained unsurrendered.

3. Saving in the grant occurred mainly under the following heads and was partly counterbalanced by excess under other heads mentioned in Note 4. below :—

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

308—Area Development

Ayacut Development—

I—Plan Scheme—

(V—6)—(ii)—Scheme for the Integrated Development of Mewat Area—

O	2,40.00	1,80.00	15.00	—1,65.00
R	—60.00			

Anticipated saving of Rs. 60 lakhs was due to reduction in Plan ceiling by the Government.

Substantial savings of Rs. 1,68.94 lakhs, Rs. 1,85.90 lakhs and Rs. 1,73.54 lakhs have also occurred during the years 1981-82, 1982-83 and 1983-84 under this scheme.

Final savings occurring during the years 1981-82 to 1984-85 were due to non-observance of the procedure of adjustment laid down by the Government in respect of expenditure incurred by various departments on Mewat Development Board.

## Grant No. 17—Contd.

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

(In lakhs of rupees)

Dry land develop-  
ment—

(1—35)—Scheme for providing assistance to small and marginal farmers for increasing agri-production—

O	4,65.00	2,67.00	2,68.07	+1.07
R	—1,98.00			

Anticipated saving of Rs. 198 lakhs was due to reduction in Plan ceiling.

## 305—Agriculture

## Plant protection—

(b)—Centrally sponsored Schemes—

(1—13)—(ii)—Control of Weed in Wheat Crops sharing basis 50 per cent—

O	2,30.00	51.30	50.56	—0.74
R	—1,78.70			

Anticipated saving was due to less incidence of weedicides in the State (Rs. 1,74.42 lakhs) and decrease in the rates of subsidy (Rs. 4.28 lakhs).

(a)—State Plan Schemes—

(1—7)—(i)—Scheme for the Eradication of white Grub in advance areas 100% C.S.S.—

O	20.00	..	..	..
R	—20.00	..	..	..

The entire provision remained unutilised due to non-sanction of the scheme by the Government.



## Grant No. 17—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
(1—96)—(v)—Scheme for Integrated pests, diseases, weed Control and subsidizing the cost of Weed and Paddy Crops—			
O      25.00 } R      -10.00 }	15.00	14.87	-0.13
Anticipated saving of Rs. 10 lakhs was mainly due to reduction in the rates of subsidy and low incidence of weed incides on account of drought.			
(b)—Centrally sponsored Schemes—			
(1—29)—(iii)—Scheme for the popularisation of Scientific techniques for food-grain storage at Farmers Level—			
O      29.24 } R      -9.75 }	19.49	19.40	-0.09
Anticipated saving of Rs. 9.75 lakhs was mainly due to non-receipt of sanction for the purchase of material and supplies (Rs. 10.50 lakhs), posts kept vacant (Rs. 1.19 lakhs) and non-receipt of sanction for office expenses (Rs. 1.17 lakhs) offset by excess due to grant of additional dearness allowance to employees (Rs. 1.12 lakhs).			
(1—5)—(vi)—Scheme for procurement of Plant Protection, Equipment, pickup vans, spanes etc., and Construction of Storage and buildings—			
O      8.00 } R      -4.15 }	3.85	..	-3.85

## Grant No. 17—Contd.

Anticipated saving was due to non-purchase of Vans.

Reasons for the final saving of Rs. 3.85 lakhs have not been intimated (May 1986).

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

(In lakhs of rupees)

## Agricultural farms—

(1-2)—(i)—Improved Seeds and Development of Seed Farms—

O	7.40	2,98.77	2,88.65	—10.12
S	3,20.00			
R	— 28.63			

Anticipated saving of Rs. 28.63 lakhs was largely due to shortage of fertilizer during sowing season (Rs. 25 lakhs).

Reasons for the final saving of Rs. 10.12 lakhs have not been intimated (May 1986).

## Commercial crops—

(b)—Centrally sponsored Schemes—

(1-55)—(ii)—Production Programme on Pulses Crops in Haryana—

O	52.84	25.09	22.90	—2.19
R	—27.75			

Anticipated saving was mainly due to less availability of seeds.

Reasons for the final saving of Rs. 2.19 lakhs have not been intimated (May 1986).

## Grant No. 17—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
(a)— State Plan Schemes —			
(1-97)— (iii)— Integrated Sugarcane Development Scheme—			
O 34.20 } R -5.40 }	28.80	28.76	-0.04
Anticipated saving of Rs. 5.40 lakhs was due to vacant posts (Rs. 4.58 lakhs), non-purchase of typewriters etc., (Rs. 0.50 lakh) and actual payment of rent of building (Rs. 0.32 lakh).			
Horticulture—			
(1-18) - (v)—Integrated Horticulture Project in Gurgaon and Mohindergarh Districts—			
O 29.50 } R -29.50 }	..	..	..
Entire provision was surrendered due to non-receipt of sanction from the Government.			
(1-79)—(iii)—Scheme for setting up of Gardens and Nurseries—			
O 33.01 } R -8.97 }	24.04	22.10	-1.94
Anticipated saving of Rs. 8.97 lakhs was mainly due to non-receipt of sanction for the payment of subsidy, material and equipment, wages etc. (Rs. 8.06 lakhs).			
Agricultural engineering—			
(1-53)—(iii)—Dry Land Agriculture popularisation of Seed-cum-fertilizer drills (sharing basis)—			
O 32.00 } R -28.80 }	3.20	3.20	..

## Grant No.17—Contd.

Anticipated saving of Rs. 28.80 lakhs was due to non-receipt of sanction for the purchase of machinery and equipment (Rs. 19.40 lakhs) and payment of subsidy (Rs. 9.40 lakhs).

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(1—123)—(ii)—Scheme for the purchase of boring equipment and providing subsidy on blasting and rock drilling, Bhiwani and Mohindergarh districts—			
O      14.26 } R      -11.88 }	2.38	2.31	-0.07

Anticipated saving was mainly due to non-receipt of sanction for the purchase of machinery and equipment.

Multiplication and distribution of seeds—

(a)—State Plan Schemes—

(1—76) (ii)—Scheme for Distribution of Certified Seeds of Wheat, Paddy, Gram, Bajra on subsidised rates—

O      40.05 } R      -19.05 }	21.00	13.90	-7.10
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Anticipated saving was due to less purchase of seeds.

Reasons for the final saving of Rs. 7.10 lakhs have not been intimated (May 1986).

(b)—Centrally Sponsored Schemes—

(1—3)(i)—Establishment of Seed Certification Agency—

O      10.00 } R      -10.00 }	..	..	..
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## Grant No. 17—Contd.

Entire provision remained unutilised due to non-implementation of the scheme.

Head	Total grant	Actual expenditure	Excess Saving	+ —
(In lakhs of rupees)				
Manures and fertilizers—				
(a)—State Plan Schemes—				
(1—41)—Setting up of Bio-gas Plants—				
100 % Centrally Sponsored Scheme—				
O      1,38.00 } R      —20.96 }	1,17.04	1,13.71	—3.33	

Anticipated saving of Rs. 20.96 lakhs was mainly due to less sanction of subsidy (Rs. 9 lakhs) by the Government of India and excess provision made under Office expenses (Rs. 8.12 lakhs) and travelling allowance (Rs. 4.96 lakhs).

Reasons for the final saving of Rs. 3.33 lakhs have not been intimated (May 1986).

(1—70)—(iv)—Subsidizing the cost of Phosphetic fertilizers—				
O      25.00 } R      —17.97 }	7.03	6.39	—0.64	

Anticipated saving of Rs. 17.97 lakhs was due to grant of 25 per cent subsidy on all fertilizers under another scheme.

(1—86) (ii)—Scheme for the repair and follow up action of <i>Gobar</i> Gas Plants—				
O      19.64 } R      —10.95 }	8.69	8.59	—0.10	

Anticipated saving was mainly due to non-receipt of sanction for the purchase of machinery and equipment and material and supplies.

## Grant No. 17—Contd.

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
Agricultural marketing and quality control—			
(1—15)—(iv)—Scheme for distribution of Metallic Bins to Farmers—			
O	12.50	5.51	+0.01
R	—7.00		
Total			
	5.50	5.51	+0.01
Anticipated saving was due to less payment of subsidy on account of non-availability of Galvanised Plain Sheets with Haryana Agro Industries Corporation.			
307—Soil and Water Conservation			
Soil conservation schemes—			
I—Plan Scheme—			
(IV—18)—Centrally sponsored Scheme for Integrated Watershed Management in Catchment of Flood Prone Rivers ( <i>Sahibi</i> River)—			
O	1,40.00	94.06	—0.94
R	—45.00		
Total			
	95.00	94.06	—0.94
Anticipated saving of Rs. 45 lakhs was surrendered due to less sanction of subsidy (Rs. 34.48 lakhs) and posts kept vacant (Rs. 10.52 lakhs).			
(IV—13)—Scheme for the Dry Land Development on Watershed basis—			
O	20.00	..	..
R	—20.00		
Total			
	..	..	..

## Grant No. 17—Contd.

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(IV—II)—(ii)—Scheme for Pilot Project for Reclamation of saline soils/drainage of Water logged Areas in Haryana—			
O            5.00 } R            —5.00 }	..	..	..

Entire provision in the above two cases remained unutilised due to non-implementation of the schemes.

(IV—23)—World Food Programme in Mohindergarh District (W.F.P.)—

O            39.73 } R            —15.98 }	23.75	23.75	..
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Saving was mainly due to receipt of less sanction for payment of subsidy, less requirement under Other expenditure and vacant posts.

Amount transferred from Major head—  
308—Area Development for Mewat Development Board Scheme—

O	30.00	24.78	—5.22
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Reasons for the final saving of Rs. 5.22 lakhs have not been intimated (May 1986).

306—Minor Irrigation

Other minor irrigation works—

## Grant No. 17—Contd.

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

## I—Plan Scheme—

(III—4) (a & b)—Scheme for the grant of subsidy for the installation of Sprinkler Irrigation Sets—

O	1,50.00	1,22.52	1,07.80	—14.72
R	—27.48			

Reasons for the total saving of Rs. 42.20 lakhs have not been intimated (May 1986).

## 4. Excess occurred mainly under :—

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

## 305—Agriculture

Plant protection—

(a)—State Plan Schemes—

(I—82)—(ii)—Scheme for Aerial Spray on cash crops—

O	80.00	2,50.07	2,50.07	..
R	1,70.07			

The provision was augmented through re-appropriation to avail of financial assistance given by the Government of India for payment of subsidy under the scheme.



## Grant No. 17—Contd.

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
<b>Horticulture—</b>			
Scheme for Integrated Agricultural Development Project to be financed by Italian Government intending to increase Bajra and Horticulture crops—			
O ..	84.48	82.68	—1.80
R 84.48 }			
Reasons for the provision made through re-appropriation have not been intimated (May 1986).			
Agricultural marketing and quality control—			
(1—14)—Development of Regulated Markets—			
O 35.00 }	72.00	72.00	..
R 37.00 }			
Provision was augmented through re-appropriation to cover expenditure on payment of more subsidy sanctioned by the Government under the scheme.			
High yielding varieties programme—			
(iii)—High yielding Varieties Programme in Haryana—			
O 73.00 }	85.99	85.88	—0.11
R 12.99 }			
Provision was augmented through re-appropriation mainly to cover expenditure on payment of additional dearness allowance to employees.			

## Grant No. 17—Contd.

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
(iv)—Intensification of Agriculture Production Programme—			
O       32.50 } R       6.75 }	39.25	37.90	—1.35
Provision was augmented through re-appropriation mainly to cover more expenditure on payment of additional dearness allowance to employees and payment of pending claims of travelling allowance.			
Manures and fertilizers—			
(ii)—Scheme for the setting up of Soil and Water Testing Laboratories at Sub-Divisional Level—			
O       30.70 } R       11.15 }	41.85	41.77	—0.08
Provision was augmented through re-appropriation mainly to cover more expenditure on payment of additional dearness allowance to employees.			
Extension and farmers training—			
(i)—Agricultural Demonstration and Propaganda—			
O       57.73 } R       11.23 }	68.96	68.49	—0.47
Provision was augmented through re-appropriation mainly to cover more expenditure on payment of additional dearness allowance to employees and increase in the price of material.			
Commercial crops—			
(b)—Centrally sponsored Schemes—			
(1—56) (iii)—Intensive Oil-seeds development programme—			
O       21.60 } R       12.20 }	33.80	31.61	—2.19

## Grant No. 17—Contd.

Provision was augmented through re-appropriation to avail of financial assistance sanctioned by the Government of India for payment of subsidy under this project.

Reasons for the final saving of Rs. 2.19 lakhs have not been intimated (May 1986).

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

(1—58)—(v)—Scheme for Control of top-borers in Sugar-cane—

O	5.00	14.78	14.78	..
R	9.78			

Reasons for the excess of Rs. 9.78 lakhs have not been intimated (May 1986).

(i)—Sugarcane Development in Haryana—

O	18.45	21.40	25.01	+3.61
R	2.95			

Provision was augmented through re-appropriation mainly to cover more expenditure on payment of additional dearness allowance.

Reasons for the final excess of Rs. 3.61 lakhs have not been intimated (May 1986).

## 306—Minor Irrigation

Other expenditure—

Scheme for providing additional expenditure necessitated by damages due to breach in Bhakra Main Line Canal—

S	1,53.37	2,83.71	2,29.13	—54.58
R	1,30.34			

## Grant No. 17—Contd.

Augmentation of provision through re-appropriation to cover more expenditure on payment of subsidy as a result of post budget decision proved excessive in view of the final saving of Rs. 54.58 lakhs; reasons for which have not been intimated (May 1986).

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
307—Soil and Water Conservation			
Soil conservation schemes—			
I—Plan Scheme—			
(IV—9) (a & b)—Scheme for Special Reclamation and Soil Conservation—			
Saline alkaline soils in Haryana—			
O           1,00.00	1,65.60	1,65.18	—0.42
R           65.60			

Provision was augmented through re-appropriation mainly for payment of more subsidy under the scheme and additional dearness allowance to the employees.

(IV—22) (iii)—Centrally sponsored Scheme for Propagation of Water Conservation (100% C.S.S.)—			
O           25.00	30.46	30.25	—0.21
R           5.46			

Provision was augmented through re-appropriation to cover expenditure on payment of wages due to completion of works.

## 308—Area Development

## Ayacut Development—

## I—Plan Scheme—

## (V—3)—(i)—Area Development Programme (C.A.D.A. Agency) for Jui Canal Area—

O           2,40.00	1,69.22	2,93.50	+1,24.28
R           —70.78			

## Grant No. 17—Contd.

Reduction in provision through re-appropriation due to less expenditure on land levelling, Crop compensation, construction of field channels and non-implementation of sprinkler sets scheme proved unnecessary in view of the final excess of Rs. 1,24.28 lakhs; reasons for which have not been intimated (May 1986).

Head	Total grant	Actual expenditure	Excess+ Saving--
(In lakhs of rupees)			
Dry land development—			
(V—2)—(ii)—Dry Land Agricultural Development in Mohindergarh District—			
O	10.15	15.48	+5.33
R	Token		

Reasons for the final excess of Rs. 5.33 lakhs have not been intimated (May 1986).

5. A case of excessive provision through re-appropriation is given as under :—

Head	Total grant	Actual expenditure	Excess+ Saving--
(In lakhs of rupees)			
307—Soil and Water Conservation—			
Soil conservation schemes—			
I—Plan Scheme—			
(IV—15) (a&b)—Scheme for Soil Conservation on Watershed basis in the sub-mountainous areas of the State—			
O	46.42	42.19	+8.85
R	—13.08		

Reduction in provision through re-appropriation proved excessive in view of the final excess of Rs. 8.85 lakhs; reasons for which have not been intimated (May 1986).

**Grant No. 17—Concl.****Capital :**

6. The expenditure exceeded the grant by Rs. 57,699; the excess requires regularisation.

7. *Crop Insurance Fund* :—The Fund was created during 1981-82 and is intended to be utilised for payment of compensation to farmers in case of damage to their crops, if they have insured their crops under the "Crop Insurance Scheme".

The actual expenditure on the scheme is initially booked under this grant and subsequently transferred to the Fund before the close of the accounts of the year.

Under the scheme, the receipts accruing by way of premium to be deposited under the Major head '105—Agriculture' are subsequently credited to the Fund before the close of the accounts of the year.

The fund was created by transferring Rs. 10 lakhs from this grant during 1981-82. The balance at the credit of the fund at the end of March 1985 was Rs. 10.13 lakhs. There is no receipt during the year 1984-85.

An account of the transactions of the Fund included under the 'Development and Welfare Funds' is given in Statement No. 16 of the Finance Accounts 1984-85.

## Grant No. 18

Grant No. 18—Animal Husbandry			
	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Revenue :</b>			
Major heads—			
310—Animal Husbandry			
311—Dairy Development			
Voted—			
Original 11,46,29,000	11,88,61,000	11,47,83,309	—40,77,691
Supplementary 42,32,000			
Amount surrendered during the year (March 1985)			33,42,690
<b>Charged—</b>			
Original 50,000	50,000	49,238	—762
Supplementary ..			
Amount surrendered during the year (March 1985)			760

Notes and comments:—

**Voted Grant**

1. In view of the final saving of Rs. 40.78 lakhs in the grant, the supplementary grant of Rs. 42.32 lakhs obtained in March 1985 proved excessive.

2. Saving occurred mainly under the following heads and was partly offset by excess under others mentioned in Note 3 below:—

## Grant No. 18—Contd.

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
311—Dairy Development			
Dairy development—			
(VII—10) (a) & (b)— Special Employment to educated youngmen/women of rural areas under Dairy Development—			
O      60.00 } R     -20.28 }	39.72	39.74	+0.02

Anticipated saving of Rs. 20.28 lakhs was largely due to less sanction of advances by the banks (Rs. 20.03 lakhs) owing to default in repayment of loans by beneficiaries.

Education and training—

Orientation Training to Farmers, Breeders and Milk Co-operatives—

O      16.14 } R     -11.32 }	4.82	4.82	..
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Saving was mainly due to non-receipt of administrative approval for the purchase of Vehicle and execution of Civil works from Government.

110—Animal Husbandry

Veterinary Services and Animal health—



## Grant No. 18—Contd.

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(VI—50)—Scheme for the Control of Diseases of National importance—			
O      20.00 } R      -17.32 }	2.68	..	-2.68
Non-utilisation of the entire provision was due to late receipt of sanction (March 1985) from the Government.			
(VI—38)—Surveillance and containment programme under Centrally—sponsored Rinderpest Eradication Scheme—			
O      9.00 } R      -5.82 }	3.18	1.13	-2.05
Anticipated saving of Rs. 5.82 lakhs was due to non-sanction of additional staff by the Government.			
The final saving of Rs. 2.05 lakhs was due to late receipt of financial sanction, for purchase of two Jeeps, from the Government.			
(VI—51)—Scheme for the Special Health Care of the Livestock—			
O      6.00 } R      -6.00 }			
Cattle development—			
(VI—39)—Scheme for the development of <i>Murrah</i> Buffaloes through preservation of top yielders and rearing male calves—			
O      12.00 } R      -12.00 }			

## Grant No. 18—Contd.

The entire provision remained un-utilised in the above two cases due to non-approval of the schemes by the State Government.

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(VI—12) (a)—Buffaloe Breeding Farm, Hissar—			
O            8.78 } R            —5.29 }	3.49	2.51	—0.98

Anticipated saving of Rs. 5.29 lakhs was due to non-purchase of buffaloes as the scheme was transferred to the Indian Council of Agricultural Research for establishment of Central Institute for Buffaloes (Rs. 4.63 lakhs) and posts kept vacant (Rs.0.66 lakh).

Fodder and feed development—

(VI—23)—Expansion of Fodder Seed-cum-Multiplication Farm, Hissar—

O            8.00 } R            —7.95 }	0.05	0.05	...
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Anticipated saving of Rs. 7.95 lakhs was due to decision of the Government to sanction funds only for the ongoing programme.

3. Excess occurred mainly under:—

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

110—Animal Husbandry

Other expenditure—

## Grant No. 18—Contd.

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
Special Component Plan for Scheduled Castes—			
(VI—32) (b)—C.S.S., for the Project on Implementation of Cross-bred, Calf rearing, Poultry, Piggery and Sheep Projection through SFDA/M.F.A.L. agencies—			
O            26.60 } R            22.86 }	49.46	48.35	—1.11

Provision was augmented through re-appropriation mainly to cover more expenditure on payment of Central share of matching contribution of subsidy to beneficiaries due to change in the pattern.

(VI—32)(a)—Centrally Sponsored Scheme for the Project on implementation of Cross-bred, Calf rearing and poultry, piggery and sheep production programme through Small/Marginal Farmers and Agricultural Labourers (SFDA/MFAL)—			
O            18.00 } R            8.25 }	26.25	28.34	+2.09

Provision was augmented through re-appropriation to cover more expenditure mainly on payment of additional dearness allowance to employees and to provide more subsidy to more people to achieve the targets.

## Grant No, 18—Contd.

Reasons for the final excess of Rs. 2.09 lakhs have not been intimated (May 1986).

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
<b>Veterinary services and Animal health—</b>			
<b>(VI—2) (a)—Conversion of Veterinary Dispensaries/ Stockmen Centres into Hospital-cum-Breeding Centres—</b>			
O      38.50	46.90	46.63	—0.27
R      8.40			

Provision was augmented through re-appropriation to cover more expenditure mainly on payment of additional dearness allowance to employees (Rs. 7.68 lakhs).

<b>(VI—3) (a)—Opening of New Veterinary Dispensaries—</b>			
O      31.00	46.88	47.17	+0.29
S      9.57			
R      6.31			

Provision was augmented through re-appropriation to cover expenditure on salaries of staff because of less allocated than demanded.

<b>Fodder and feed development—</b>			
<b>(ii)—Reorganisation of Cattle Farm, Hissar—</b>			
O      21.25	30.66	30.60	—0.06
S      1.47			
R      7.94			

## Grant No. 18—Concl'd.

Augmentation of provision through re-appropriation was mainly to cover enhancement in daily wages and increase in the prices of petrol, diesel and lubricants.

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
Cattle development—			
(v) (a)—Scheme for			
Establishment of			
Intensive Cattle			
Development Projects			
at Ambala, Bhiwani,			
Jind and Pehowa—			
O	50.80	66.76	—0.33
S	9.42		
R	6.87		
	67.09		

Provision was augmented through re-appropriation to cover more expenditure mainly on payment of additional dearness allowance to employees.

## Grant No. 19

## Grant No. 19—Fisheries

	Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
<b>Revenue :</b>			
Major head—			
312—Fisheries			
Voted—			
Original	2,24,45,380	1,47,85,040	—76,60,340
Supplementary	..		
Amount surrendered during the year (March 1985)			75,45,100

**Capital :**

Major head—			
512—Capital Outlay on Fisheries			
Voted—			
Original	..	47,19,237	+13,237
Supplementary	47,06,000		
Amount surrendered during the year			Nil

*Notes and comments :—***Revenue :**

## 1. Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
312—Fisheries			
Inland fisheries—			
(VIII—2)—Scheme for the National Fish Seed Programme—			
O	30.00	2.69	..
R	—27.31		

Anticipated saving of Rs. 27.31 lakhs was due to non-finalisation of land acquisition cases (Rs. 21.43 lakhs) and reduction in Plan ceiling/ban on creation of new posts (Rs. 5.88 lakhs).

## Grant No. 19—Concl'd.

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(VIII—9—a)—Scheme for the Development of Brackish Water Fish Culture—			
O      19.10 } R      -11.02 }	8.08	8.07	-0.01

Anticipated saving of Rs. 11.02 lakhs was due to less compensation awarded for the land acquired (Rs. 5.92 lakhs) and reduction in Plan ceiling/ban on creation of new posts (Rs. 5.10 lakhs).

(VIII—10)—Scheme for Intensive Fisheries Development Programme—			
O      50.00 } R      -6.81 }	43.19	42.38	-0.81

Anticipated saving of Rs. 6.81 lakhs was due to reduction in Plan ceiling and ban on the creation of new posts (Rs. 12.92 lakhs), partly offset by excess due to payment of more subsidy to the farmers (Rs. 5.51 lakhs) and desilting of Nurseries (Rs. 0.60 lakh).

Other expenditure—

(VIII—9—f)—Scheme for the Fish Farmers' Development Agency, Rewari—			
O      16.50 } R      -14.50 }	2.00	2.00	..

Anticipated saving of Rs. 14.50 lakhs was due to less amount sanctioned for the implementation of the scheme.

Direction and Administration—			
(ii)— District staff—			
O      23.28 } R      -13.20 }	10.08	10.03	-0.05

Anticipated saving of Rs. 13.20 lakhs was due to reduction in Plan ceiling and ban on creation of new posts.

Capital :

2. The expenditure exceeded the grant by Rs. 13,237; the excess requires regularisation.

## Grant No. 20

## Grant No. 20—Forest

	Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
<b>Revenue :</b>			
<b>Major heads—</b>			
307—Soil and Water Conservation (Forest Portion)			
313—Forest			
Voted—			
Original 15,69,57,765	15,69,57,765	15,86,53,884	+16,96,119
Supplementary ..			
Amount surrendered during the year (March 1985)			60

*Notes and comments :—*

1. The expenditure exceeded the grant by Rs. 16,96,119; the excess requires regularisation.

2. Excess occurred mainly under the following heads and was partly counterbalanced by saving under other heads mentioned in Note 3 below :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
313—Forest			
Direction and Administration—			
Grant-in-aid to Forest Development Board, Haryana, Chandigarh—			
O ..	7,05.74	7,05.74	
R 7,05.74			

Provision was made through re-appropriation to cover expenditure on Grant-in-aid to Haryana Forest Development Board.



## Grant No. 20—Contd.

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
307—Soil and Water Conservation (Forest Portion)			
Direction and Administration—			
Grant-in-aid for Haryana Forest Development Board—			
O .. }	2,61.58	2,78.64	+17.06
R 2,61.58 }			

Provision was made through re-appropriation to cover expenditure on Grant-in-aid to the Haryana Forest Development Board.

The final excess of Rs. 17.06 lakhs was due to availing Central Assistance sanctioned for the scheme, "Operation Soil Watch".

## 3. Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
313—Forest			
Direction and Administration—			
(2)—Circle/Divisional Staff—			
O 1,38.66 }	13.72	13.72	
R -1,24.94 }			
Plantation Schemes—			
(IX--20)–(V)—Centrally Sponsored Scheme—			
Rural Fuel wood Plantations—			
O 1,01.15 }			
R -1,01.15 }			

## Grant No. 20—Contd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
(IX—17)—(ii)—(F.t. 5.2-2)— Extension Forestry sides (Plantation of waste lands, shelter-belts of Roads, Canals and Railway Line)—			
O 81.72 } R -81.72 }	..	..	..
(IX—8)—(i)—(Ft. 5.12)— Plantation of forest species for Industrial and Commercial uses—			
O 40.00 } R -40.00 }	..	..	..
(IX --7)—(iv)—Plantation of Quick-growing Species—			
O 20.00 } R -20.00 }	..	..	..
IX- 3)—(iii)—Survey, Demarcation and settlement of Forests area—			
O 20.00 } R -19.61 }	0.39	0.39	..
Mewat Development Board Afforestation—			
O 17.00 } R -17.00 }	..	..	..
Sowing and Plantation—			
O 16.66 } R .. }	..	..	..

## Grant No. 20—Contd.

Head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
Forest produce—			
(I)—Timber and other produce removed from forests by Government Agency—			
O        75.00 }			
R        —75.00 }	..	..	..
Forest conservation and development—			
(IX—16)—(iv)—Mixed Plantation in suitable Waste Land and Panchayat Land and Village common Land and Forest Areas on Pilot Project—			
O        40.00 }			
R        —40.00 }			
(IX—17)—(iii)—Development of Social Forestry including afforestation of Degraded Forests and Raising of Shelter Belts—			
O        35.00 }			
R        —35.00 }			
(IX—II)—(i)—Pt.5.23—Reafforestation of Degraded Forests including Civil Forests—			
O        30.00 }			
R        —30.00 }			

## Grant No. 20—Contd.

Head	Total grant	Actual expenditure	Excess+ Saving—
* (In lakhs of rupees)			
Organisation, improvement and extension of Forests—			
O      28.92 } R      -28.92 }	..	..	..
Farm forestry—			
(ix—9) (a)—Farm Forestry—			
O      25.00 } R      -25.00 }	..	..	..
Other expenditure—			
(Ft.4.2)—Buildings—			
O      10.00 } R      -9.33 }	0.67	0.67	..
307—Soil and Water Conservation (Forest portion)			
Soil conservation schemes—			
(IV—21)—Centrally Sponsored Scheme for Soil, Water and Tree Conservation in the Himalayas (Operation Soil Watch) Sharing basis—			
O      80.00 } R      -80.00 }	..	..	..
(IV—1)—Soil Conservation on Water-shed basis including <i>cho</i> training, afforestation of special sites, sub-scheme treatment of table land, etc.—			
O      48.10 } R      -48.10 }	..	..	..

## Grant No. 20—Concl'd.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
(IV—3)—Afforestation of special sites sub-section			
Desert Control—			
O 37.50 }			
R —37.50 }			
Reafforestation of degraded forest including Civil Forest—			
O 9.00 }			
R —9.00 }			
Soil conservation schemes—			
O 6.99 }			
R —6.99 }			
Direction and Administration—			
(II)—Circle/Divisional Staff—			
O 31.98 }	0.28	0.26	—0.02
R —31.70 }			

Provision in the above twenty one cases was diverted to meet expenditure under 'Grant-in-aid to Haryana Forest Development Board'.

## 313—Forest

## Plantation Schemes—

## (IX—20) (i)-Social Forestry Project (Assisted by World Bank/IDA)—

O 6,00.00 }	5,35.00	5,35.00	..
R —6 5.00 }			

## Aravali Hills Project—

O 8.78 }	..	..	..
R —8.78 }			

Saving in the above two cases was due to cut imposed on the Plan outlay.

## Grant No. 21

## Grant No. 21—Community Development

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
<b>Revenue :</b>			
<b>Major heads—</b>			
314—Community Development			
363—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions			
<b>Voted—</b>			
Original 22,51,72,630	23,19,40,910	25,86,56,996	+2,67,16,086
Supplementary 67,68,280			
Amount surrendered during the year (March 1985)			1,01,43,894
<b>Charged—</b>			
Original 25,000	25,000	..	—25,000
Supplementary ..			
Amount surrendered during the year (March 1985)			25,000

Notes and comments :—

**Voted Grant**

1. The expenditure exceeded the grant by Rs. 2,67,16,086 ; the excess requires regularisation.

2. In view of the final excess of Rs. 2,67.16 lakhs in the grant, surrender of Rs. 1,01.44 lakhs in March 1985 proved injudicious.

3. The excess over the grant was the net result of excess under certain heads and saving under certain others. Excess occurred mainly under:—

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

**Panchayat Department**

314—Community  
Development

## Grant No. 21—Contd.

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
C—Rural Works Programme—			
Water Supply and Sanitation—			
(X)—Maintenance charges of Water supply Scheme in Hilly and Sandy Areas—			
O	2,75.00	5,57.94	+2,82.94

The excess was due to maintenance of Drinking Water Supply Scheme provided to 820 villages during 1984-85.

National Rural Employment Programme—

Panchayat Department—

Roads and Community Centres—

O	3,14.50	3,33.04	4,37.10	+1,04.06
R	18.54			

Provision was augmented through re-appropriation to avail of more Central assistance and to contribute equal amount of State's share for the purchase of material (Rs. 30.47 lakhs) and release of subsidy on foodgrains (Rs. 3.14 lakhs), partly offset by saving on account of less release of Central share and State's share for Wages (Rs. 15.07 lakhs).

Reasons for the final excess of Rs. 1,04.06 lakhs have not been intimated (May 1986).

A—General—

Assistance to Panchayati Raj Institutions—

(XI—B—III) (i)—Matching Grant-in-aid for development work—

O	70.00	1,00.00	1,00.00
R	30.00		

## Grant No. 21—Contd.

Provision augmented through re-appropriation was attributed to more receipt of contribution from beneficiaries resulting in more payment of matching grant.

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
<b>Development Department</b>			
314—Community Development			
C—Rural Works Programme—			
Other expenditure—			
(XI-18)—Training of Rural youth in Self employment—			
..	..	12.20	+12.20

Reasons for incurring expenditure without provision of funds have not been intimated (May 1986).

<b>B—Community Development Programmes—</b>			
Education—			
O	17.15	26.55	..
R	9.40		
	26.55	26.55	..

Provision was augmented through re-appropriation mainly due to recruitment of more arts and craft teachers for uplifting the rural people.

## 4. Saving in the provision occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
<b>Panchayat Department</b>			
14—Community Development			
C—Rural Works Programme—			
Rural Landless Employment Guarantee Programme—			
O	4,20.00	3,43.05	+22.00
R	—76.95		



## Grant No. 21—Contd.

Saving was due to reduction in financial assistance from Rs. 399 lakhs to Rs. 335 lakhs by the Government of India in March 1985 (Rs. 64 lakhs) and late sanction of staff (Rs. 15.95 lakhs); partly offset by excess due to release of subsidy on foodgrains (Rs. 3 lakhs).

Reasons for the final excess of Rs. 22 lakhs have not been intimated (May 1986).

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
National Rural Employment Programme—			
Forest Department—			
Forest Soil and Water Conservation—			
O      34.95 } R      1.71 }	36.66	..	—36.66

Reasons for non-utilisation of the entire provision have not been intimated (May 1986).

(b)—Establishment Charges Field—			
O      27.19 } R      —9.28 }	17.91	..	—17.91

Anticipated saving of Rs. 9.28 lakhs was due to posts kept vacant and transfer of some posts for implementation of Rural Landless Employment Guarantee Programme.

Reasons for the final saving of Rs. 17.91 lakhs have not been intimated (May 1986).

## Development Department

314—Community Development

C—Rural Works Programme—

Other expenditure—

Development of Women and Children in Rural Areas—

O      24.00 } R      —20.95 }	3.05	6.38	+3.33
-----------------------------------	------	------	-------

## Grant No. 21—Contd.

Anticipated saving was due to non-implementation of scheme by the District Rural Development Agencies Sirsa and Mohindergarh as this scheme was transferred to Development department in December 1984.

Reasons for the final excess of Rs. 3.33 lakhs have not been intimated (May 1986).

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

(In lakhs of rupees)

**Panchayat Department**

## 314—Community Development

## A—General—

Assistance to Panchayati Raj Institutions—

## (XI—B—VI) (iii)—Grant-in-aid for village cleanliness programme—

O	15.00	}
R	-15.00	

Entire provision remained un-utilised due to reduction in Plan outlay.

## (iii)—Grant-in-aid to Panchayats on the basis of 3 per cent Land Holding Tax—

O	16.00	}
R	-7.76	

8.24	8.24	..
------	------	----

Saving of Rs. 7.76 lakhs was mainly due to less payment of grants on the basis of 3 per cent land holding tax deposited during the year 1983-84.

## Direction and Administration—

Staff for the implementation of Haryana Rural Development Fund—

O	13.39	}
R	-12.58	

0.81	0.81	..
------	------	----

## Grant No. 21—Concl'd.

Anticipated saving Rs. 12.58 lakhs was due to non-implementation of the scheme because the scheme was struck down by the High Court.

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
<b>Development Department</b>			
314—Community Development			
B—Community Development Programmes—			
Roads—			
O	14.34	8.82	8.82
R	—5.52		

Anticipated saving of Rs. 5.52 lakhs was diverted to the scheme 'Education' (mentioned in Note 3) to cover more expenditure thereunder.

5. *Haryana Rural Development Fund* :—The Fund was created during 1983-84 and is intended to be utilised in the rural areas in connection with the development of roads, hospitals, means of communication, water supply, sanitation facilities and for the welfare of agricultural labour or for any other scheme approved by the State Government for the development of rural areas and to meet the cost of administering the Fund.

The Fund is fed by a cess levied at the rate of one per cent of the sale proceeds of agriculture produce brought in the market for sale through the dealer. Actual expenditure incurred from the Fund, is initially met from the Major head '314—Community Development' and subsequently transferred to the Fund before the close of the accounts of the year.

Under the scheme, the receipts accruing by way of cess are to be deposited under the Major head—“114—Community Development—Other Receipts—HRDF” and are to be got transferred every month to the Major head “829—Development and Welfare Funds”. The receipts during the year 1984-85 was Rs. 1,54,69,379.89.

Similarly any expenditure incurred in connection with the administration of the Fund is to be initially met from the Major head—“314—Community Development—Direction and Administration” and subsequently transferred to the Development Fund. An expenditure of Rs. 0.81 lakh met out of Major head “314—Community Development—Direction and Administration—Haryana Rural Development Fund”, on the administration of the Fund has not been transferred to the fund by the department so far. The balance at the end of March 1985 was Rs. 1,88,49,922.

An account of the transactions of the Fund is included in Statement No. 16 of the Finance Accounts 1984—85.

## Grant No. 22

## Grant No. 22—Co-operation

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Revenue :</b>			
Major head—			
298—Co-operation			
Voted—			
Original 5,19,36,700	5,19,36,700	4,29,90,441	—89,46,259
Supplementary ..			
Amount surrendered during the year (March 1985)			85,14,296
<i>Charged—</i>			
Original 6,000	6,000	..	—6,000
Supplementary ..			
Amount surrendered during the year (March 1985)			6,000
<b>Capital :</b>			
Major head—			
498—Capital Outlay on Co-operation			
Voted—			
Original 10,52,61,780	10,52,61,780	6,58,67,461	—3,93,94,319
Supplementary ..			
Amount surrendered during the year (March 1985)			3,93,92,336

Notes and comments :—

Revenue :

Voted Grant

1. Saving occurred mainly under the following heads (partly counter-

## Grant No. 22—Contd.

balanced by excess under other heads mentioned in Note 2 below) :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
298—Co-operation			
Credit co-operatives—			
(XII—35)—Strengthening of Agricultural Credit Stabilisation Fund—			
O      75.00 } R     -37.50 }	37.50	37.50	..

Anticipated saving was due to less sanction of funds by the Government of India.

(XII—102)—Interest relief on Agriculture short term loan—

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

Entire provision was surrendered due to late receipt of sanction of funds from the Government of India.

(XII—76)—Interest subsidy for advancement of loans to Scheduled Castes member of Primary Credit and Industrial Society—

O      10.40 } R     -8.88 }	1.52	1.52	..
---------------------------------	------	------	----

## Grant No. 22—Contd.

Anticipated saving was due to receipt of less applications for subsidy than expected.

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
Consumers' co-operatives—			
(XII—16)—Distribution of Consumer articles in rural areas through Marketing/Village Co-operative Societies—			
O 12.50 } R -7.03 }	5.47	5.47	..

Anticipated saving was due to less demand than expected and non-eligibility of the Co-operative Societies.

## 2. Excess occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
298—Co-operation			
Audit of co-operatives—			
Strengthening of Co-operative Audit Staff (Field Staff)—			
O 66.72 } R 13.12 }	79.84	78.98	—0.86

Provision was augmented through re-appropriation to cover more expenditure mainly on payment of additional dearness allowance to employees.

Direction and Administration—	Total grant	Actual expenditure	Excess+ Saving—
(ii)—District Staff—			
○ 97.95 } R 12.56 }	1,10.51	1,08.92	—1.59

## Grant No. 22—Contd.

Provision was augmented through re-appropriation to cover more expenditure mainly on payment of additional dearness allowance to employees.

**Capital :**

3. Saving was the net result of saving under certain heads and excess under others. Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
498—Capital Outlay on Co-operation			
Credit co-operatives—			
(X—3)—Purchase of Special Development Debentures of Haryana State Co-operative Land Development Bank for execution of the scheme for intensive irrigated agriculture in the State—			
O           2,16.73			
R           —2,16.73			
(X—20)—Purchase of ordinary Debentures of Haryana State Co-operative Land Development Bank—			
O           63.28			
R           —63.28			

The entire provision in respect of the above two cases was surrendered due to wrong provision made under these heads instead of Major head "698—Loans for Co-operation".

## Grant No. 22—Contd.

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

(In lakhs of rupees)

(XII—30)—Government contribution to the share capital of Primary Agricultural Credit Societies—

O	20.00	}
R	—16.60	

3.40

3.40

..

(XII—29)—Government contribution to the share capital of Central Co-operative Banks—

O	22.00	}
R	—13.50	

8.50

8.50

..

Anticipated saving in the above two cases was due to less allocation of funds by National Bank for Agriculture and Rural Development.

(XII—9)—Construction of Rural Godowns by Primary Agriculture Credit Societies—

Government Contribution—

O	8.75	}
R	—8.75	

..

..

..

Processing co-operatives—

(XII—13)—Government contribution to the share capital of Co-operative Rice Mills—

O	86.24	}
R	—86.24	



## Grant No 22—Contd.

Head	Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)	
(XII—104)—Share Capital of establishment of Spinning Mill—			
O        44.00 } R        -44.00 }	..	..	..
(XII)—Government contribution to the share capital of Woollen Spinn- ing Mills—			
O        10.00 } R        -10.00 }	..	..	..
(XII—99)—Government Share Capital Contribution to HAFED for estab- lishment of <i>Dal</i> Mills—			
O        6.00 } R        -6.00 }	..	..	..
The entire provision in the above five cases was surrendered due to non-clearance of projects by the National Co-operative Development Corporation.			
Warehousing and Marketing co- operatives—			
(XII—II)—Government contribution to the share capital of Marketing and Apex Marketing Federation—			
O        1,51.41 } R        -80.83 }	70.58	70.58	..

## Grant No. 22—Contd.

Anticipated saving was due to non-clearance of some of the schemes by the National Co-operative Development Corporation.

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

( In lakhs of rupees )

(XII—32)—Government contribution to the share capital of Marketing Societies to meet their margin money requirements—

O	60.00	50.00	50.00	..
R	—10.00			

The reduction in provision was due to less sanction of funds by the National Co-operative Development Corporation.

(2)—Scheme for Distribution of Urea on account of debt to be raised—

O	5.00	..	..	..
R	—5.00			

(3)—Scheme for Distribution of Calcium Ammonium Nitrate—

O	5.00	..	..	..
R	—5.00			

Saving in the above two cases was anticipated due to non-receipt of expected debits from the Government of India.

Consumer co-operatives—

(XII—95)—Assistance for Establishment of consumer Industries by the CONFED—

O	5.00	..	..	..
R	—5.00			

## Grant No. 22—Contd.

The entire provision was surrendered due to non-clearance of the Project by the National Co-operative Development Corporation.

## 4. Excess occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
498—Capital Outlay on Co-operation			
Credit co-operatives—			
(XII—31)—Government contribution to the share capital of Central/Primary Land Development Banks—			
O           5.00 }	80.40	80.40	..
R           75.40 }			

Provision was augmented through re-appropriation with a view to availing of additional funds sanctioned by National Bank for Agriculture and Rural Development.

## Dairy co-operatives—

(XII—19)—Government contribution to the share Capital of Co-operative milk supply societies/Milk Plants/Unions/Federations—			
O           35.00 }	85.00	85.00	..
R           50.00 }			

Provision was augmented through re-appropriation due to more funds sanctioned by the Government towards contribution to the share capital.

## Co-operative sugar mills—

(XII—14)—Government contribution to the share capital of Co-operative Sugar Mills—			
O           1,70.75 }	2,05.75	2,05.75	..
R           35.00 }			

Augmentation of provision through re-appropriation was required to provide for contribution by the Government to the share capital of new sugar

## Grant No. 22—Concl'd.

mills set up at Shahbad, Palwal and Jind in order to raise their working capital base.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
Industrial co-operatives—			
(XII—47)—Participation in the share capital of Handloom Apex Society—			
O 8.00 } R 9.00 }	17.00	17.00	..
Warehousing and Marketing co-operatives—			
Corporation sponsored Schemes—			
(i)—For strengthening of share Capital of Primary Co-operative Marketing Societies for utilization and development of business activities—			
O .. } R 6.50 }	6.50	6.50	..
Consumer co-operatives			
(1)—National Co-operative Development Corporation Sponsored Schemes—			
(i)—Distribution of Consumer goods in rural areas through Marketing Primary Agriculture Credit Societies—			
O .. } R 5.00 }	5.00	5.00	..

Augmentation of provision in the above three cases through re-appropriation was made to avail of assistance sanctioned by the National Co-operative Development Corporation.

## Grant No. 23

Grant No. 23—Transport			
	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
<b>Revenue :</b>			
Major heads—			
241—Taxes on Vehicles			
336—Civil Aviation			
338—Road and Water Transport Services			
Voted—			
Original	78,27,43,200	81,11,50,100	83,15,75,864
Supplementary	2,84,06,900		
			+2,04,25,764
Amount surrendered during the year (March 1985)			4,47,795
Charged—			
Original	10,000	10,000	..
Supplementary	..		
			—10,000
Amount surrendered during the year (March 1985)			10,000
<b>Capital :</b>			
Major heads—			
536—Capital Outlay on Civil Aviation			
538—Capital Outlay on Road and Water Transport Services			
Voted—			
Original	12,32,00,000	12,32,00,000	12,52,32,106
Supplementary	..		
			+20,32,106
Amount surrendered during the year (March 1985)			28,165

## Grant No. 23—Contd.

## Notes and comments :—

## Revenue :

## Voted Grant

1. The expenditure exceeded the grant by Rs. 2,04,25,764; the excess requires regularisation.

2. Surrender of Rs. 4.48 lakhs in March 1985 proved unrealistic in view of the final excess of Rs. 2,04.26 lakhs over the grant.

3. The excess was the net result of excess under certain heads and saving under certain others. Excess occurred mainly under :—

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

(In lakhs of rupees)

338—Road and Water  
Transport Services

## A—Road Transport—

Government Transport  
Services—

## Working expenses—

## (b)—Operation—

(15)—Haryana Roadways,  
Delhi—

O	..	2,06.50	2,24.35	+17.85
S	13.95			
R	1,92.55			

Provision was augmented through re-appropriation to cover more expenditure on the creation of new Depot.

The final excess of Rs. 17.85 lakhs was mainly due to addition of more vehicles than anticipated.

(6)—Haryana Roadways,  
Hissar—

O	5,13.00	5,45.55	5,80.49	+34.94
S	13.13			
R	19.42			

Total excess of Rs. 54.36 lakhs was due to addition of more vehicles than anticipated.

## Grant No. 23—Contd.

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
(3)—Haryana Roadways, Chandigarh—			
O	4,93.45	5,13.48	5,55.20
S	10.89		
R	9.14		
			+41.72

Total excess of Rs. 50.86 lakhs was mainly due to addition of more vehicles than anticipated and payment of awards (Rs. 10.33 lakhs) allowed by the Motor Accident Claims Tribunal.

## (1)—Haryana Roadways, Ambala—

O	4,07.25	4,07.82	4,64.07
S	6.26		
R	-5.69		
			+56.25

Reduction in provision through re-appropriation proved unjustified in view of the final excess of Rs. 56.25 lakhs; reasons for which have not been intimated (May 1986).

## (c)—Repairs and Maintenance—

## (16)—Haryana Roadways, Delhi—

O	..	16.06	16.54
S	6.17		
R	9.89		
			+0.48

Provision was augmented through re-appropriation to cover more expenditure on the creation of new Depot.

## (6)—Haryana Roadways, Hissar—

O	40.50	52.03	54.44
S	4.99		
R	6.54		
			+2.41

Total excess of Rs. 8.95 lakhs was due to more expenditure on repair and maintenance owing to addition of more vehicles than anticipated.

## Grant No. 23—Contd.

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(15)—Government Central Workshop, Haryana—			
O 28.80	35.74	35.72	—0.02
S 0.52			
R 6.42			

Provision was augmented through re-appropriation for clearance of pending bills and higher cost of maintenance of Government cars.

## Other expenditure—

## (15)—Haryana Roadways, Delhi—

O ..	28.40	39.92	+11.52
R 28.40			

Provision of Rs. 28.40 lakhs was made through re-appropriation to cover expenditure on the creation of new Depot.

The final excess of Rs. 11.52 lakhs was due to payment of more interest and contribution to Depreciation Reserve Fund etc. because of addition of more vehicles than anticipated.

## Direction and Administration—

## Central Offices—

O 31.50	43.14	43.12	—0.02
S 3.28			
R 8.36			

Provision was augmented through re-appropriation to cover additional expenditure on the printing of more forms owing to centralised printing.



## Grant No. 23—Contd.

## 4. Saving occurred mainly under:—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
338—Road and Water Transport Services			
A—Road Transport—			
Government Transport Services—			
Working expenses—			
(b)—Operation—			
(2)—Haryana Roadways, Gurgaon—			
O           5,75.22	3,98.14	4,20.87	+22.73
S            9.46			
R        -1,86.54			
(c)—Repairs and Maintenance—			
(2)—Haryana Roadways, Gurgaon—			
O           48.22	36.23	36.73	+0.50
S            0.79			
R        -12.78			
Other expenditure—			
(2)—Haryana Roadways, Gurgaon—			
O           88.30	45.20	59.23	+14.03
R        -43.10			

Anticipated saving in the above two cases was due to transfer of funds to meet the expenditure on newly created depot at Delhi.

Net saving of Rs. 29.07 lakhs was re-appropriated to meet expenditure on the creation of new depot at Delhi.

## Grant No. 23—Contd.

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

(9)—Haryana Roadways,  
Bhiwani—

O	66.75	54.00	50.32	-3.68
R	-12.75			

Total saving of Rs. 16.43 lakhs was due to purchase of less number of new vehicles than anticipated.

(11)—Haryana Roadways,  
Sirsa—

O	58.00	47.00	43.93	-3.07
R	-11.00			

Anticipated saving of Rs. 11 lakhs was due to purchase of less number of new vehicles than anticipated.

The final saving of Rs. 3.07 lakhs was due to revision of figures of balance sheet of previous years.

(7)—Haryana Roadways,  
Rewari—

O	74.00	59.65	59.96	+0.31
R	-14.35			

(13)—Haryana Roadways,  
Yamuna Nagar—

O	65.00	57.00	58.03	+1.03
R	-8.00			

Anticipated saving in the above two cases was due to purchase of less number of new vehicles than anticipated.

(1)—Haryana Roadways,  
Ambala—

O	58.00	46.60	49.61	+3.01
R	-11.40			

Anticipated saving of Rs. 11.40 lakhs was due to purchase of less number of new vehicles than anticipated.

Reasons for the final excess of Rs. 3.01 lakhs have not been intimated (May 1986).

## Grant No. 23—Contd.

Head	Total grant	Actual expenditure	Excess+ Saving -
(In lakhs of rupees)			
(12)—Haryana Roadways, Sonépat—			
O	67.50	55.66	-11.84

The final saving was due to addition of less number of new vehicles than anticipated.

## 241—Taxes on Vehicles

Inspection of motor vehicles—

O	27.33	62.40	49.90	-12.50
S	35.07			
R	Token			

The final saving of Rs. 12.50 lakhs was due to non-maturity of purchase order of two cranes for five Traffic Aid Posts.

## Capital :

5. The expenditure exceeded the grant by Rs. 20,32,106; the excess requires regularisation.

6. The expenditure under the grant includes Rs. 4,57.06 lakhs contributed to and Rs. 5,60.71 lakhs met out of Reserve Funds shown below:—

Reserve Fund and the purpose	Opening balance	Contribution during 1984-85	Interest accumulation under the fund	Total amount credited to the fund during 1984-85	Expenditure during 1984-85	Balance on 31st March 1985
(1)—Depreciation Reserve Fund (Motor transport)	26,14.06	4,43.79	2,57.35	7,01.14	5,45.53	27,69.67

(In lakhs of rupees)

—To meet the cost of renewals and replacements of buses, machinery, furniture, etc.

Grant No. 23—*Concl'd.*


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(2)—Motor Transport						
(Accident) Reserve Fund	22.23	13.27	1.19	14.46	15.18	21.51

—To meet third party claims and cost of heavy repairs arising out of accidents to vehicles on service

The contributions to the Depreciation Reserve Fund (Motor Transport) are made every year at the specified rates on the book value of fixed assets. The fund is also credited with the interest on accumulation.

An amount equal to the annual insurance premium due on each vehicle in commission for four years is credited to the Motor Transport (Accident) Reserve Fund.

The actual expenditure out of the funds is debited in the first instance to this grant. Subsequently, the expenditure is transferred to the funds before the close of the accounts for the year.

An account of the transactions of the fund is given in Statement No. 16 of the Finance Accounts 1984-85.

## Grant No. 24

## Grant No. 24—Tourism

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
<b>Revenue :</b>				
<b>Major head—</b>				
339—Tourism				
<b>Voted—</b>				
Original	93,92,175	96,43,275	96,39,020	—4,255
Supplementary	2,51,100			
Amount surrendered during the year				Nil
<b>Charged—</b>				
Original	5,000	5,000	..	—5,000
Supplementary	..			
Amount surrendered during the year (March 1985)				5,000
<b>Capital :</b>				
<b>Major head—</b>				
544—Capital Outlay on Other Transport and Communication Services				
<b>Voted—</b>				
Original	..	..	91,90,847	+91,90,847
Supplementary	..			
Amount surrendered during the year				Nil

## Grant No. 24—Contd.

Notes and comments :—

Capital :

Defective budgeting

Head	Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)	
544—Capital Outlay on Other Transport and Communication Services			
B—Other Transport and Communication Services—			
Tourism—			
(i)—Holiday and recreation resort at Badkhal Lake—			
..	..	9.73	+9.73
(ii)—Development of tourist facilities at Surajkund—			
..	..	10.57	+10.57
(iii)—Tourist facilities at Pinjore Gardens—			
..	..	4.13	+4.13
(iv)—Development of Tourist facilities along main high- ways in Haryana—			
..	..	30.52	+30.52
(v)—Tourist facilities at District/Sub- divisional and other important towns—			
..	..	36.96	+36.96

**Grant No. 24—Concl'd.**

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The total provision of Rs. 90 lakhs wrongly made under Grant No. "8—Buildings and Roads" instead of Grant No. "24—Tourism" was surrendered in March 1985. No supplementary demand was obtained under this grant to cover expenditure in five cases mentioned above.

Reasons for non-obtaining the supplementary grant have not been intimated (May 1986).

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## Public Debt

## Public Debt (All Charged)

	Total appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Capital :</b>			
Major heads—			
603—Internal Debt of the State Government			
604—Loans and Advances from the Central Government			
Original 3,05,17,12,300	5,53,10,64,000	5,38,49,26,351	—14,61,37,649
Supplementary 47,93,51,700			
Amount surrendered during the year (March 1985).			12,45,00,004

## Notes and comments :—

1. In view of the overall saving of Rs. 14,61.38 lakhs; the supplementary appropriation of Rs. 47,93.52 lakhs obtained in March 1985 proved excessive.

2. Of the ultimate saving Rs. 14,61.38 lakhs, Rs. 2,16.38 lakhs remained unsurrendered.

3. Saving occurred mainly under the following heads (partly counter-balanced by excess under other heads mentioned in Note 4 below) :—

Head	Total appropriation	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
603—Internal Debt of the State Government			
Loans from the State Bank of India and other Banks—			
O 78,00.00	65,55.00	65,55.00	
R —12,45.00			



## Public Debt—Contd.

Saving of Rs. 1245 lakhs was due to raising of less loans than anticipated for purposes of procurement of foodgrains and consequent less repayment.

Head	Total appropriation	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
604—Loans and Advances from the Central Government			
B—Loans for State/Union Territory Plan Schemes—			
Loans as Advance Plan Assistance for relief on account of Natural Calamities—			
O      4,25.74 } R      -2,89.12 }	1,36.62	1,36.62	..

Reasons for the saving of Rs. 2,89.12 lakhs have not been intimated (May 1986).

## A—Non-Plan Loans—

Agriculture (Manures and fertilizers)—

O      14,50.00 } R      -2,70.00 }	11,80.00	11,80.00	..
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Saving of Rs. 270 lakhs was due to less receipt of short term loans and consequent less repayment.

## 4. Excess occurred mainly under :—

Head	Total appropriation	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
604—Loans and Advances from the Central Government			
B—Loans for State/Union Territory Plan Schemes—			
Block Loans—			
O      8,89.82 } R      3,20.41 }	12,10.23	12,10.23	

Public debt—*Concl'd.*

The provision was augmented through re-appropriation due to larger receipt of loans resulting in larger repayment.

5. Two cases of excessive provision of funds made through re-appropriation are given below :—

Head	Total appropriation	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
603—Internal Debt of the State Government			
Ways and Means advances from the Reserve Bank of India—			
O      3,50,00.00	4,00,00.00	3,98,47.74	—1,52.26
S      47,93.52			
R      2,06.48			

Provision was augmented through re-appropriation for repayment of more ways and means advances on receipt of more advances from the Reserve Bank of India proved excessive in view of the final saving of Rs. 1,52.26 lakhs; reasons for which have not been intimated (May 1986).

## Market Loans—

(b)—Market Loans not bearing interest—

O      ..	27.37	2.87	—24.50
R      27.37			

Provision made through re-appropriation for repayment of loans which had fallen due in previous year proved excessive to the extent of Rs. 24.50 lakhs; reasons for which have not been intimated (May 1986).

## Grant No. 25

## Grant No. 25—Loans and Advances by State Government

	Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
<b>Capital :</b>			
<b>Major heads—</b>			
677—Loans for Education, Art and Culture			
680—Loans for Medical			
682—Loans for Public Health, Sanitation and Water Supply			
683—Loans for Housing			
684—Loans for Urban Deve- lopment			
688—Loans for Social Security and Welfare			
698—Loans for Co-operation			
700—Loans to General Financial and Trading Institutions			
705—Loans for Agriculture			
706—Loans for Minor Irrigation, Soil Conservation and Area Deve- lopment			
712—Loans for Fisheries			
714—Loans for Community Development			

## Grant No. 25—Contd.

	Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
721—Loans for Village and Small Industries			
734—Loans for Power Projects			
744—Loans for Other Trans- port and Communica- tion Services			
766—Loans to Government Servants, etc.			
Voted—			
Original 1,22,50,63,500	1,35,58,68,330	1,26,74,90,526	—8,83,77,804
Supplementary 13,08,04,830			
Amount surrendered during the year (March 1985).			7,05,85,465

The expenditure in the Capital grant does not include Rs. 65,00,000 spent from out of an advance from the Contingency Fund sanctioned in March 1985 but not recouped to the Fund till the close of the year.

*Notes and Comments :—*

1. In the grant, of the ultimate saving of Rs. 8,83.78 lakhs, Rs. 1,77.92 lakhs remained unsurrendered.

2. In view of the overall saving of Rs. 8,83.78 lakhs in the grant, the supplementary grant of Rs. 13,08.05 lakhs obtained in March 1985 proved excessive.

3. Saving was the net result of saving under certain heads and excess under certain others. Saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
734—Loans for Power Projects			
Thermo Electric Schemes—			
Loans to Electri- city Boards—			
1. Loans to Haryana State Electricity Board—			
(ii)—Loans for Power Plants—			
O 77,67.00	69,21.00	69,21.00	
R —8,46.00			

## Grant No. 25—Contd.

Anticipated saving of Rs. 846 lakhs was due to reduction in Plan expenditure and less adjustment of electricity duty.

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
Transmission and distribution schemes—			
1. Loans to Haryana State Electricity Board—			
(v)—For Transmission and Distribution lines of Beas Construction Board—			
O	7,27.00	..	-5,51.34
R	-1,75.66		
	5,51.34		

Anticipated saving of Rs. 1,75.66 lakhs was due to less requirement of loans by Haryana State Electricity Board.

Reasons for the final saving of Rs. 5,51.34 lakhs have not been intimated (May 1986).

700—Loans to General Financial and Trading Institutions

Loans to Trading Institutions—

(ii)—Haryana Agro Industries Corporation—

O	5,00.00	2.50	..
R	-4,97.50		
	2.50	2.50	..

Anticipated saving of Rs. 4,97.50 lakhs was mainly due to transfer of funds to the scheme "(v)—Haryana Seed Development Corporation" (mentioned in Note 3 below) to utilize Central loan thereunder (Rs. 5,00 lakhs) as per decision of the Government.

(iv)—Haryana Land Reclamation and Development Corporation—

O	..	1,45.00	85.00	-60.00
S	1,45.00			

Reasons for the final saving of Rs. 60 lakhs have not been intimated (May 1986).

## Grant No. 25—Contd.

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
Loans to General Financial Institutions—			
6. Setting up of ancilliary Industrial Estate—			
O 60.00	40.00	40.00	
R -20.00			
5. Construction of sheds for unemployed entrepreneurs—			
O 15.00	10.00	10.00	
R -5.00			
Saving in the above two cases was due to reduction in Plan allocation.			
683—Loans for Housing			
Loans to Housing Boards, Corporations, etc.—			
Loans to Housing Board for Gramin Janta Housing Scheme—			
O 90.00	40.00	40.00	
R -50.00			
Loans for Low-Income Group Housing Scheme—			
O 64.00	38.00	37.60	-0.40
R -26.00			

## Grant No. 25—Contd.

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
Loans for Middle-Income Group Housing Scheme—			
O     23.00	10.00	10.00	..
R     -13.00			

Saving in the above three cases was due to less receipt of loans from the General Insurance Corporation/Life Insurance Corporation.

Loans under Subsidised Industrial Housing Scheme—

O     5.00	}
R     -5.00	

The entire provision remained unutilised due to non-submission of house completion certificates by the beneficiaries.

712—Loans for Fisheries

Other loans—

3. Loans for the construction of Fish Seed Farms under the National Seed Programme—

O     43.87	}
R     -43.87	

The entire provision was surrendered, being of a Capital nature which was wrongly provided under this Major head instead of the Major head "512—Capital Outlay on Fisheries".

## Grant No. 25—Contd.

Head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
2. Loans to Fish Farmers Development Agencies for the construction of Fish Seed Farm—			
O      8.85 }			
R      —8.85 }			
The entire provision remained unutilised due to non-sanction of loans by the Government of India for the Scheme.			
6918—Loans for Co-operation			
Processing co-operatives—			
4. Assistance for establishment of Dal Mills—			
O      15.00 }			
R      —15.00 }			
3. Assistance for setting up of Straw Board Unit—			
O      10.00 }			
R      —10.00 }			

The entire provision in the above two cases remained unutilised due to non-sanction of the schemes by the National Co-operative Development Corporation. (N.C.D.C.).



## Grant. No. 25—Contd.

Head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
Credit co-operatives—			
Loans to Co-operative Institutions and Banks—			
1. Advances under Co-operative Credit Societies Act, 1912—			
(ii) Agriculture Credit Stabilisation Fund—			
O 26.00	12.50	12.50	..
R —13.50			
Saving was due to less assistance sanctioned by the Government of India.			
Consumer co-operatives—			
5. Assistance for establishment of Consumer Industries by CONFED—			
O 12.50	..	..	..
R —12.50			
The entire provision remained unutilised due to non-sanction of the scheme by the National Co-operative Development Corporation. During 1982-83 and 1983-84 also, similar provision remained unutilised due to non-implementation of the scheme.			
Industrial co-operatives—			
12. Development of leather industries through Village Co-operatives—			
O 10.00	..	..	..
R —10.00			
The entire provision remained unutilised due to non-approval of the scheme by the Government.			

## Grant No. 25—Contd.

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
766—Loans to Government Servants, etc.—			
House Building Advances—			
(ii)—Advances to Government Servants other than All India Services Officers—			
O      1,15.00	1,99.94	1,85.81	—14.13
S      85.00			
R      —0.06			
Reasons for the final saving of Rs. 14.13 lakhs have not been intimated (May 1986).			
(iii)—Advances to Ministers, Deputy Ministers, State Ministers, Presiding Officers and State Legislators —			
O      10.50	3.60	2.42	—1.18
R      —6.90			
Anticipated saving of Rs. 6.90 lakhs was due to less demand of House Building advance from the State Legislators.			
Other Advances—			
Reserve with Finance Department—			
O      6.30			
R      —6.30			

Provision, kept as reserve with the Finance Department, was diverted to other heads to meet larger demand for advances/loans for motor conveyances and other advances.

## Grant No. 25—Contd.

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
714—Loans for Community Development			
Community Development—			
Loans and Advances under the Community Development Programme—			
2. Loans under National Extension Service Scheme—			
O      20.16 }	7.21	7.21	..
R      -12.95 }			

Anticipated saving of Rs. 12.95 lakhs was due to less demand of loans from the Public and non-disbursement on account of non-completion of documents by loanees in time.

721—Loans for Village and Small Industries			
Other Village Industries—			
2. Loans for Rural Industrialisation—			
O      10.00 }	..	..	..
R      -10.00 }			

The entire provision was surrendered as the assistance meant for the Haryana State Small Industries and Export Corporation was not required by them. During 1983-84 also, similar amount remained unutilised for the same reasons.

3. The above saving was partly offset by excess mainly under:—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
734—Loans for Power Projects			
Hydro-Electric Schemes—			

## Grant No. 25—Contd.

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
I. Loans to Haryana State Electricity Board—			
(a) Bhakra-Nangal Project (Main)—			
66 KV Works and above both for the left and right Bank—			
Power Plant and Beas Project—			
O 82.00 } R 64.00 }	1,46.00	6,05.03	+4,59.03
Provision of Rs. 64 lakhs was augmented through re-appropriation to meet the actual requirements of Beas Construction Board.			
Reasons for the final excess of Rs. 4,59.03 lakhs have not been intimated (May 1986).			
700.—Loans to General Financial and Trading Institutions			
Loans to Trading Institutions—			
(v)—Haryana Seed Development Corporation—			
O .. } S 50.00 } R 5,00.00 }	5,50.00	5,50.00	..

Provision was augmented through supplementary grant and re-appropriation in March 1985 to provide for payment of short term loans to farmers for the purchase of agricultural inputs against loan sanctioned by the Government of India.

## Grant No. 25—Contd.

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
698—Loans for Co-operation			
Credit co- operatives—			
Loans to Co- operative Institutions and Banks—			
4. Purchase of Special Develop- ment Debentures of Haryana State Co-operative Land Development Bank for execution of the scheme for intensive irrigated agriculture in the State—			
O            .. }			
R        1,49.83 }	1,49.83	1,49.83	
5. Purchase of ordinary Deben- tures of Haryana State Co-operative Land Development Bank—			
O            .. }			
R        45.00 }	45.00	45.00	
<p>Provision made through re-appropriation in the above two cases was to meet expenditure under these schemes because the original provision was wrongly made under Major head "498—Capital Outlay on Co-operation".</p>			
3. Conversion of short-term loan into medium terms loan sta- bilisation arrange- ment—			
O            .. }			
R        21.92 }	21.92	21.92	

## Grant No. 25—Contd.

Provision was made through re-appropriation with a view to availing of the assistance sanctioned by the Government of India for meeting the additional expenditure under the scheme.

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

(In lakhs of rupees)

Co-operative  
Sugar mills—

Loans to Co-  
operative Sugar  
Mills—

O	..	}	1,00.00	1,00.00	
R	1,00.00				

Provision was made through re-appropriation for grant of loans to three newly set up co-operative sugar mills at Palwal, Jind and Shahbad.

Consumer  
co-operatives—

10. Assistance for  
distribution of  
Consumer goods  
in rural areas  
through marketing  
Co-operatives/ P.A.C.  
Societies—

O	..	}	22.01	22.01	
R	22.01				

Provision was made through re-appropriation with a view to availing of the assistance received from National Co-operative Development Corporation.

Dairy co-operatives—

2. Loans to Haryana  
Dairy Development  
Co-operative  
Federation for  
development of  
Dairy Farming—

O	..	}	10.00	10.00	
R	10.00				

## Grant No. 25—Contd.

Provision was made through re-appropriation with a view to availing of the assistance for development of Dairy farming in Haryana.

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
684—Loans for Urban Development			
Urban Development—			
6. Loans to Urban Development Authority—			
O ..	53.00	53.00	..
R 53.00			

Provision was made through re-appropriation with a view to availing of the financial assistance sanctioned by the Government of India for Integrated Development of Small and Medium towns by the Haryana Urban Development Authority.

766—Loans to Govern- ment Servants, etc.			
Advances for purchase of Motor conveyances—			
(i)—Advances for purchase of Motor conveyances—			
O 48.39	1,69.19	1,65.33	—3.86
S 70.00			
R 50.80			

Augmentation of provision through supplementary grant and re-appropriation in March 1985 was made to meet larger demand from Government employees for purchase of motor conveyances.

Reasons for the final saving of Rs. 3.86 lakhs have not been intimated (May 1986).

## Grant No. 25 - Concl'd.

Head	Total grant	Actual expenditure	Excess + Saving —
		(In lakhs of rupees)	
Other advances—			
(iii)—Advances for the celebration of marriages—			
O      15.22	57.94	55.69	—2.25
S      29.05			
R      13.67			
Augmentation of provision through supplementary grant and re-appropriation in March 1985 was made to meet larger demand from Government employees for celebration of marriages.			
683)—Loans for Housing			
Loans to Housing Boards, Corporations, etc.—			
1. Loans to Housing Board—			
O      27.00	73.00	73.00	
R      46.00			
Provision was augmented through re-appropriation to cover expenditure on payment of more loans to the Housing Board for construction of houses in Urban areas for economically weaker section of society.			
721)—Loans for Village and Small Industries			
Small Scale Industries—			
2. Grant of interest-free loans in lieu of Central Sales Tax—			
O      15.84	30.50	30.50	
R      14.66			

The provision was augmented through re-appropriation to meet larger demand from loanees.



## APPENDIX

(Referred to on page 6)

*Grant-wise details of estimates and actuals of recoveries which have been adjusted in the account in reduction of expenditure*

Number and name of the grant or appropriation	Budget estimates		Actuals		Actuals compared with budget estimates	
	Revenue	Capital	Revenue	Capital	More + Less —	More + Less —
			Revenue	Capital	Revenue	Capital
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
6. Finance	3,15,000	..	..	..	-3,15,000	..
8. Buildings and Roads	..	..	2,20,72,329	1,70,009	+2,20,72,329	+ 1,70,009
10. Medical and Public Health	2,21,82,300	..	2,21,89,387	..	+7,087	..
13. Social Welfare and Rehabilitation	..	53,43,000	..	15,00,000	..	-38,43,000
14. Food and Supplies	90,52,440	1,36,74,52,440	1,58,26,830	10,6,63,40,391	+67,74,390	-30,11,12,049
5. Irrigation	13,83,512	35,10,000	19,05,45,636	14,21,27,540	+18,91,62,124	+13,86,17,540
6. Industries	..	..	..	50,000	..	+50,000
7. Agriculture	10,39,00,000	3,30,00,000	..	2,49,70,595	-10,39,00,000	-80,29,405
22. Co-operation	..	1,98,91,780	..	61,14,605	..	-1,37,77,175
23. Transport	15,00,000	5,45,45,000	15,18,127	5,45,53,178	+18,127	+8,178
25. Loans and Advances by State Government	..	5,00,000	..	17,15,500	..	+12,15,500
<b>Total</b>	13,83,33,252	1,48,42,42,220	25,21,52,309	1,29,75,41,818	+11,38,19,057	-18,67,00,402

