

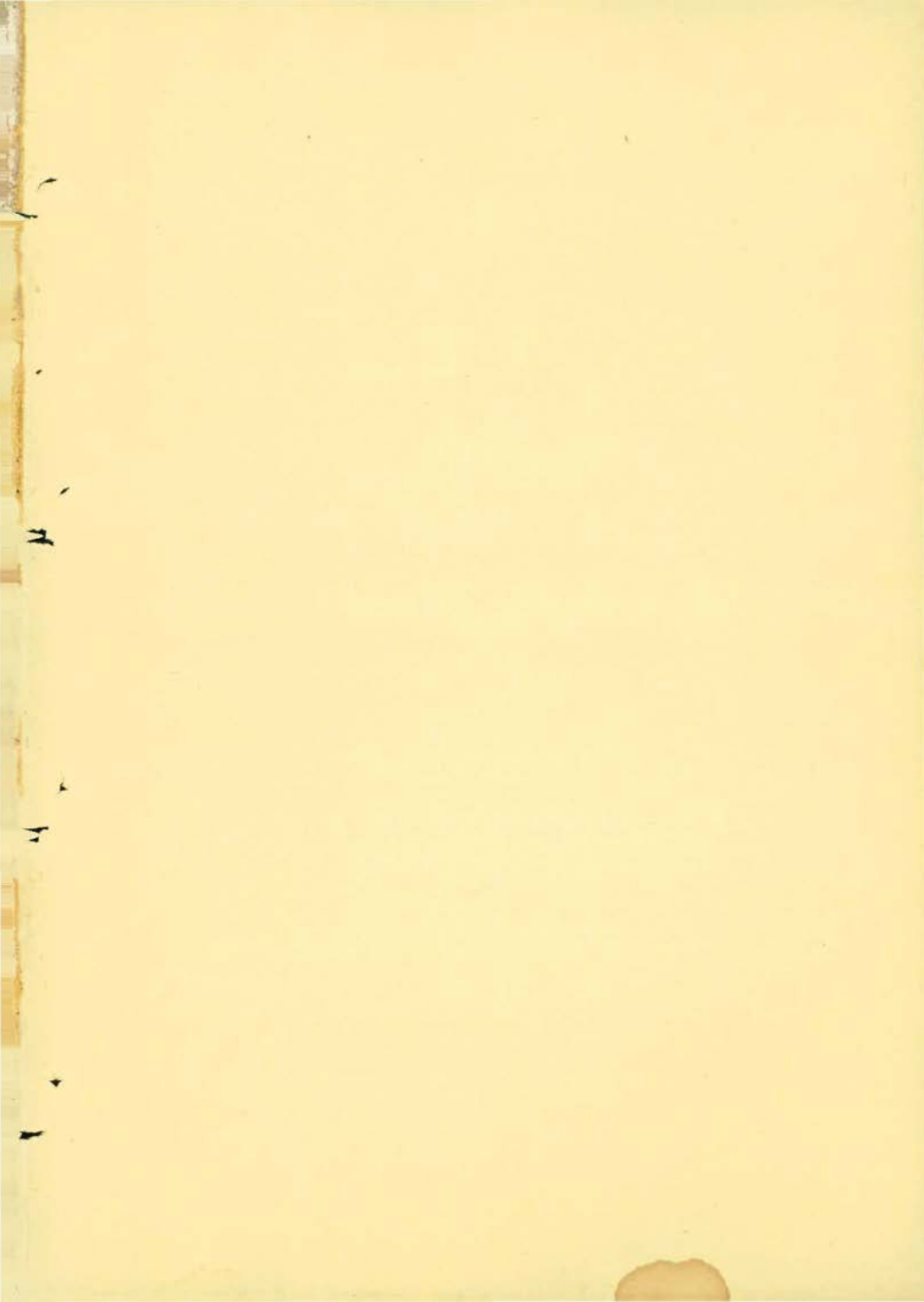


**REPORT
OF THE
COMPTROLLER
AND
AUDITOR GENERAL
OF INDIA**

FOR THE YEAR

1979-80

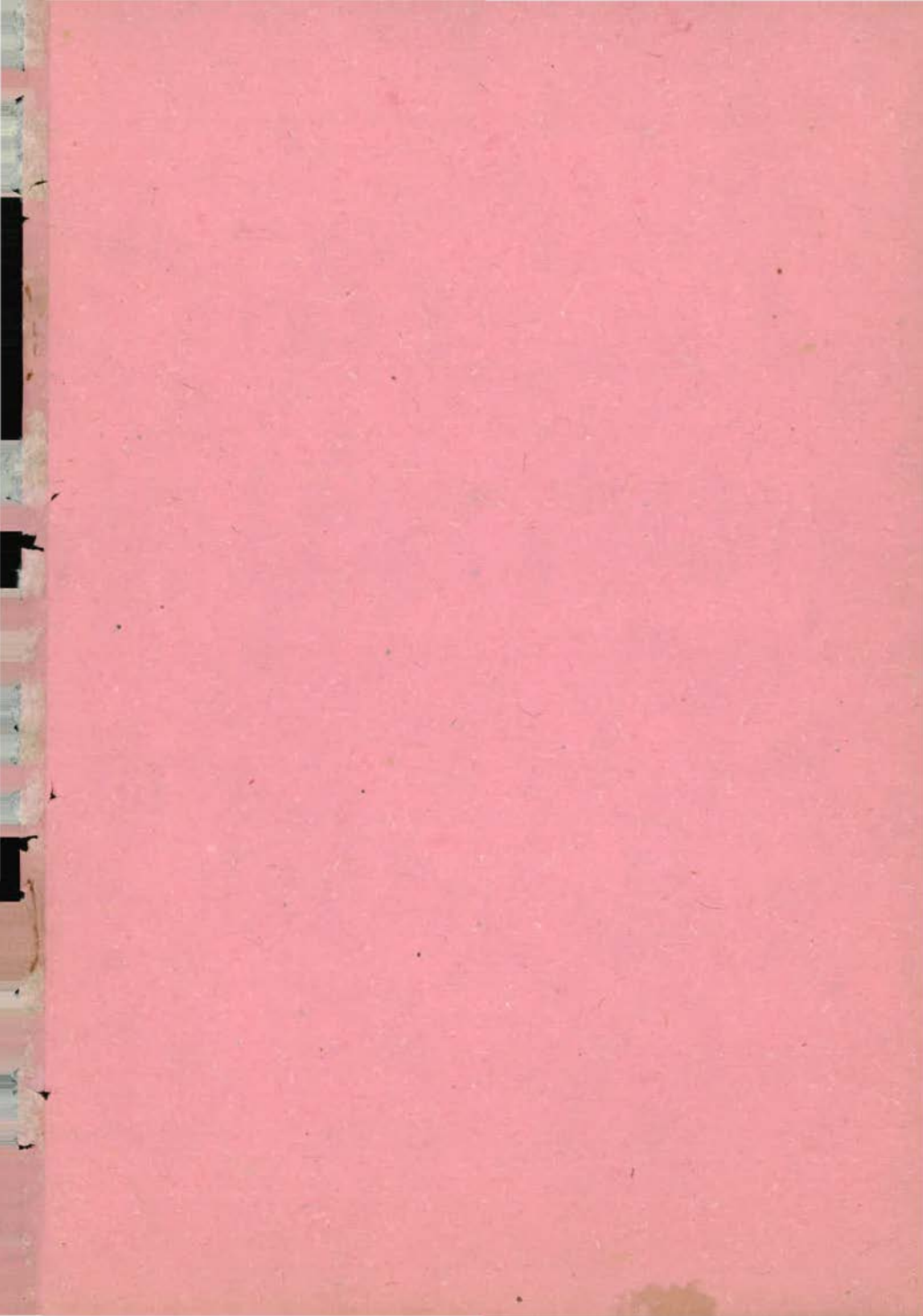
UNION GOVERNMENT (CIVIL)



ERRATA

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15	Last	33.5	33.52
34	Last	1979-8	1979-80
39	16	221.41	*221.41
41	3 from bottom	1688.77	1699.77
45	10	<i>Capital Section</i>	<i>Capital Section</i> Ministry of Home Affairs
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74	4	Appropriation	Appropriation

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REPORT OF THE

COMPTROLLER AND AUDITOR GENERAL
OF INDIA

FOR

THE YEAR 1979-80

UNION GOVERNMENT (CIVIL)

THE BOARD OF DIRECTORS

THE LEYB (1918)

FOR

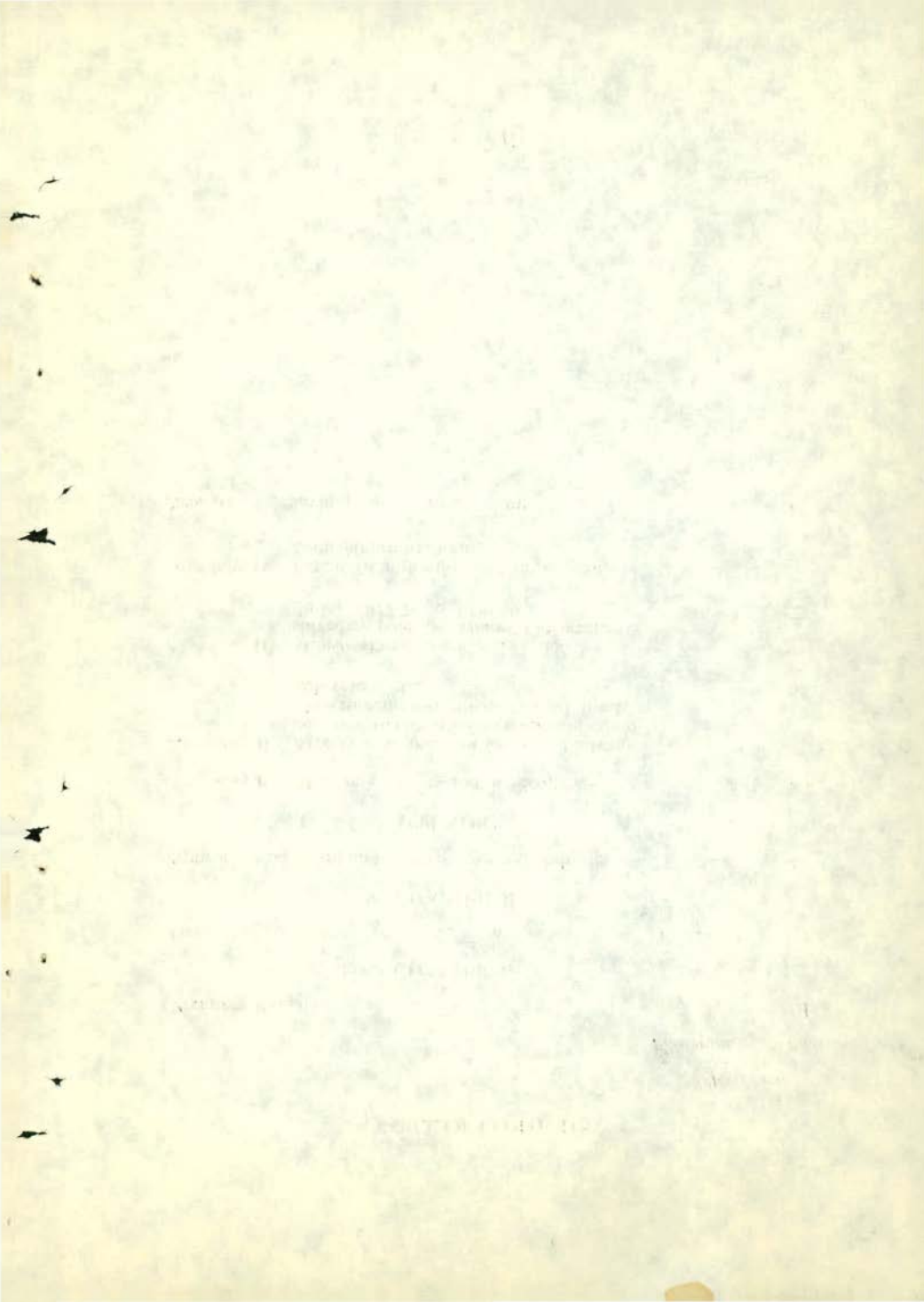
OF INDIA

AND THE LEYB OF INDIA

BEFORE OF THE

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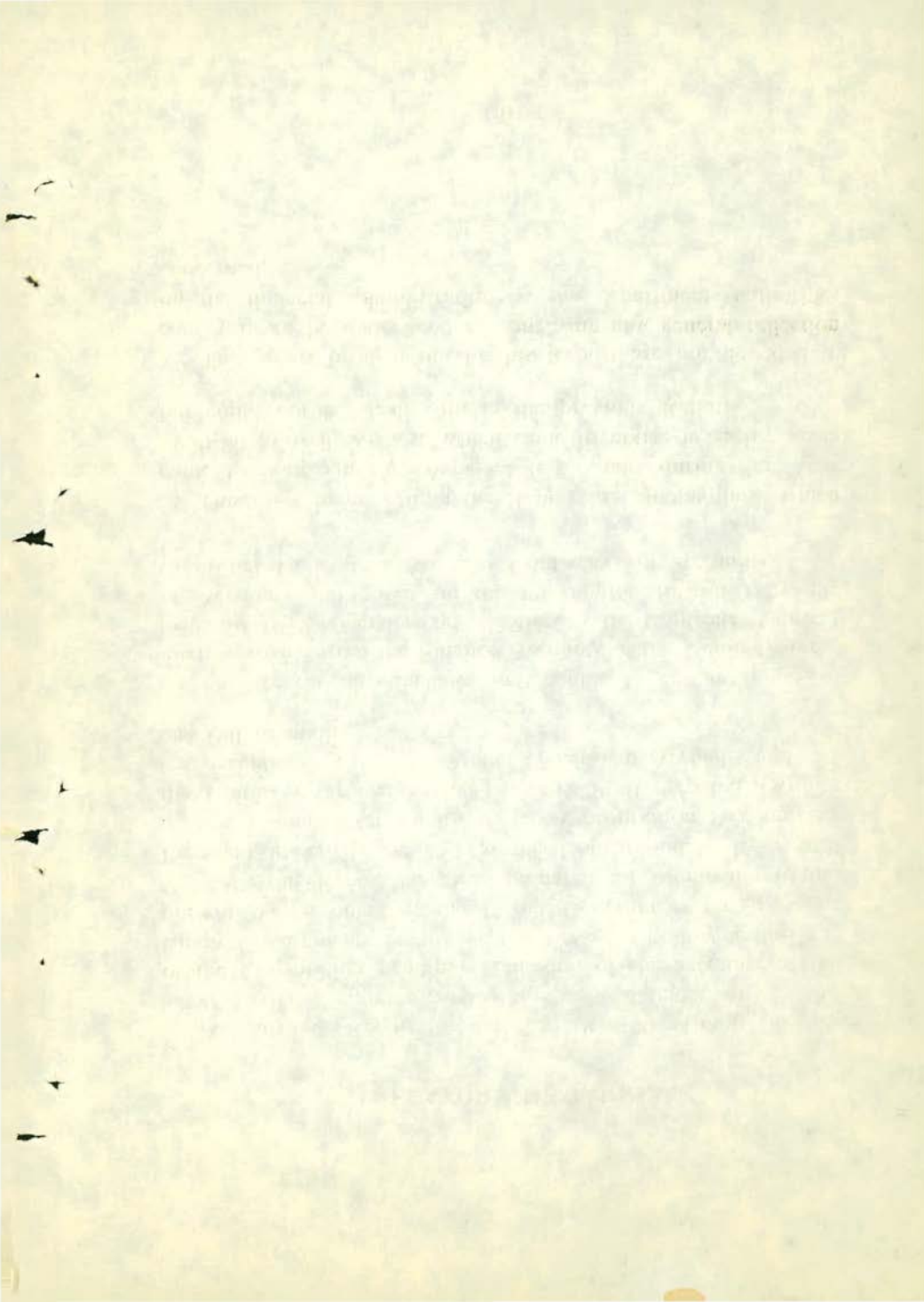
PREFATORY REMARKS

An Advance Report for the year 1979-80—Union Government (Civil) was submitted to the President under Article 151 of the Constitution pending submission of the accounts of the Union Government for the year 1979-80. Following finalisation of the accounts of the Union Government for the year 1979-80, this Report has been prepared for submission to the President under Article 151 of the Constitution. It relates mainly to matters arising from the Appropriation Accounts of the Union Government (Civil) for 1979-80 prepared (with a few exceptions) by the Controller General of Accounts and test checked in audit.

The Report also includes in Chapter I certain points of interest arising from the Finance Accounts of the Union Government for 1979-80 under consolidation by the Controller General of Accounts and based on the information furnished by the Controller General of Accounts/Controllers of Accounts.

The cases mentioned in the Report are among those which came to notice in the course of test audit during the year 1979-80 as well as those which came to notice in earlier years but could not be dealt with in the previous Reports.

The points brought out in this Report are not intended to convey or to be understood as conveying **any general reflection** on the financial administration by the departments/authorities concerned.



CHAPTER I

I-GENERAL

The original budget estimates and actuals of revenue receipts, expenditure met from revenue and expenditure on capital account during 1979-80 are shown below with the corresponding figures for the preceding two years :

		Budget estimates	Actuals	Variation	Percentage of variation
(Crores of rupees)					
Revenue	1977-78	@10645.60	10904.91	+259.31	+2.4
Receipts*	1978-79	@12036.08	**12479.63	**+443.55	+3.7
	1979-80	@13786.88	13867.51	+80.63	+0.6
Expenditure met from revenue	1977-78	@10578.56	10475.91	-102.65	-1.0
	1978-79	@12079.07	**12187.51	**+108.44	+0.9
	1979-80	@13817.04	14563.70	+746.66	+5.1
Expenditure on Capital Account	1977-78	2280.15	2243.02	-37.13	-1.6
	1978-79	2780.06	2417.56	-362.50	-13.0
	1979-80	2522.30	2439.42	-82.88	-3.4

*Excludes payments to States of their share of divisible proceeds of taxes on income and estate duty and to Union Territory Governments of their share of estate duty on agricultural land which are taken as reduction of revenue receipts. Such payments to State/Union Territory Governments during the three years were :

	1977-78	1978-79	1979-80
(Crores of rupees)			
Taxes on Income	675.44	706.62	864.88
Estate Duty	9.85	10.71	10.94

**Differs from the figure shown in the Report of the Comptroller and Auditor General of India for the year 1978-79—Union Government (Civil) due to subsequent correction.

@Budget estimates for revenue receipts shown above include Rs. 12.65 crores, Rs. 94.87 crores and Rs. 183.77 crores during 1977-78, 1978-79 and 1979-80 respectively being the share of Union Excise Duties payable to States as a result of budget proposals. The figures of budget estimates for expenditure met from revenue shown above do not include these amounts.

NOTE—The figures for 1979-80 contained in this Chapter are those furnished by the Controller General of Accounts (CGA)/Controllers of Accounts; these could not be verified in audit from the Union Government Finance Accounts for 1979-80 under preparation by the CGA (February 1981) (Prefatory Remarks may also be referred to).

During 1979-80, the revenue receipts and the expenditure met from revenue exceeded the budget estimates by Rs. 80.63 crores and Rs. 746.66 crores respectively. The expenditure on capital account was, however, less than the budget estimates by Rs. 82.88 crores.

During the course of the year, supplementary grants for expenditure were obtained, the effect of which was to increase the above estimates of expenditure met from revenue and expenditure on capital account by Rs. 1154.49 crores and *Rs. 229.52 crores respectively.

Further details of revenue receipts have been given in the Report on Revenue Receipts.

II—OVERALL EXPENDITURE (REVENUE AND CAPITAL)

2. The following table compares the expenditure on revenue account during 1979-80 under broad heading with the provision of funds made thereunder :—

Head of Expenditure	Budget estimates	Budget plus supplementary	Actuals	Variation
	PLAN		(Crores of rupees)	
A. General Services—				
(b) Fiscal Services	0.10	0.10	0.02	—0.08
(d) Administrative Services	4.76	4.76	2.92	—1.84
B. Social and Community Services	233.40	234.06	187.43	—46.63
C. Economic Services—				
(a) General Economic Services	23.11	23.11	10.11	—13.00
(b) Agriculture and Allied Services	255.77	270.38	162.37	—108.01
(c) Industry and Minerals	124.09	124.09	95.39	—28.70
(d) Water and Power Development	16.71	16.71	8.12	—8.59
(e) Transport and Communications	36.69	36.69	31.84	—4.85
D. Grants-in-aid and Contributions	1637.20	2006.12	1846.83	—159.29
TOTAL	2331.83	2716.02	2345.03	—370.99

*Excludes supplementary provision obtained for Loans and Advances.

Head of Expenditure	Budget estimates	Budget Plus supplementary	Actuals	Variation
(Crores of rupees)				
NON-PLAN				
A. General Services—				
(a) Organs of State*	82.23	112.57	106.46	—6.11
(b) Fiscal Services	305.65	306.88	267.34	—39.54
(c) Interest payment and Servicing of Debt*	2161.27	2206.27	2209.86	+3.59
(d) Administrative Services	498.05	500.60	479.23	—21.37
(e) Pensions and Miscellaneous General Services*	154.44	175.55	187.13	+11.58
(f) Defence Services*	2754.61	3016.65	3093.61	+76.96
B. Social and Community Services	586.25	593.53	584.83	—8.70
C. Economic Services—				
(a) General Economic Services	446.46	476.07	481.00	+4.93
(b) Agriculture and Allied Services	660.54	700.50	698.18	—2.32
(c) Industry and Minerals	610.80	659.11	639.44	—19.67
(d) Water and Power Development	125.14	125.43	108.26	—17.17
(e) Transport and Communications	125.95	161.82	187.15	+25.33
D. Grants-in-aid and Contributions	2973.82	3220.53	3176.18	—44.35
TOTAL	11485.21	12255.51	12218.67	—36.84

3. The expenditure during 1979-80 compared with that during the previous two years is shown below :

		1977-78	1978-79	1979-80
(Crores of rupees)				
A. General Services—				
(a) Organs of State	Plan	..	..	..
	Non-Plan	68.27	74.29	106.46
(b) Fiscal Services	Plan	0.03	0.03	0.02
	Non-Plan	316.47	335.36	267.34

*No provision and expenditure under these heads under Plan expenditure.

		1977-78	1978-79	1979-80
		(Crores of rupees)		
(c) Interest payment and Servicing of Debt	Plan	..	..	..
	Non-Plan	1521.38	*1829.35	2209.86
(d) Administrative Services	Plan	1.97	1.31	2.92
	Non-Plan	407.32	442.77	479.23
(e) Pensions and Miscellaneous General Services	Plan	..	..	..
	Non-Plan	193.74	176.09	187.13
(f) Defence Services	Plan	..	..	..
	Non-Plan	2385.95	2613.89	3093.61
B. Social and Community Services	Plan	195.38	243.78	187.43
	Non-Plan	460.66	481.56	584.83
C. Economic Services—				
(a) General Economic Services	Plan	22.93	18.23	10.11
	Non-Plan	404.72	493.68	481.00
(b) Agriculture and Allied Services	Plan	119.40	177.88	162.37
	Non-Plan	655.40	730.34	698.18
(c) Industry and Minerals	Plan	57.15	80.29	95.39
	Non-Plan	313.78	279.62	639.44
(d) Water and Power Development	Plan	5.42	8.29	8.12
	Non-Plan	89.85	95.81	108.26
(e) Transport and Communications	Plan	19.51	24.64	31.84
	Non-Plan	95.83	125.25	187.15
D. Grants-in-aid and Contributions	Plan	1204.78	1751.54	1846.83
	Non-Plan	1935.97	2203.51	3176.18
TOTAL	Plan	1626.57	2305.99	2345.03
	Non-Plan	8849.34	9881.52	12218.67

4. The variation in expenditure under some of the heads mentioned in the preceding paragraph is analysed below :

		1977-78	1978-79	1979-80
		(Crores of rupees)		
(a) Fiscal Services:				
Collection of Taxes on Income and Expenditure		41.46	45.45	47.41

*Differs from the figure shown in the Report of the Comptroller and Auditor General of India for the year 1978-79—Union Government (Civil) due to subsequent correction.

	1977-78	1978-79	1979-80
	(Crores of rupees)		
Customs	20.48	24.72	28.33

The increase is mainly due to (i) larger payment for the procurement of machinery and equipment and (ii) payment for full year for the Coast Guard Organisation set up during the year 1978-79.

Union Excise Duties	33.10	35.35	35.39
Currency, Coinage and Mint	66.49	44.31	41.13
Other Fiscal Services	131.47	162.01	104.65
Other Heads	23.50	23.55	10.45
TOTAL	316.50	335.39	267.36

(b) Administrative Services :

Police	224.45	238.98	259.46
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The increase is mainly due to (i) larger expenditure on filling up of vacant posts and (ii) more expenditure on additional dearness allowance, travel expenses and ration money to certain categories of staff.

Stationery and Printing	25.53	24.09	33.37
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The increase is mainly due to (i) larger payments on account of increase in price of paper and (ii) more payments for machinery and equipment besides normal growth.

Public Works	14.76	20.04	26.91
External Affairs	54.57	59.75	57.52
Other Administrative Services	27.89	35.73	34.76
Other Heads	*62.09	*65.49	70.13
TOTAL	409.29	444.08	482.15

(c) Social and Community Services :

Education	211.93	234.91	231.80
Scientific Services and Research	170.65	188.40	204.64

The increase is mainly due to larger expenditure by the Department of Science and Technology on Magneto Hydro Dynamics Projects, Meteorology for Global Atmospheric Research Project and Department of Electronics for National Radar Council Projects and more grants to the Council of Scientific and Industrial Research.

*Differs from the last year's figure due to exclusion of some items now shown distinctly.

	1977-78	1978-79	1979-80
	(Crores of rupees)		
Medical	49.76	52.85	56.96

The increase is mainly due to larger payments made for reorientation of medical education in the Union Territories and development of superspecialities in the All India Institute of Medical Sciences.

Public Health, Sanitation and Water Supply	15.04	16.50	18.39
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The increase is mainly due to larger payments of grants-in-aid to the Municipal Corporation of Delhi for rural water supply scheme and malaria control programme.

Housing	13.74	17.84	28.96
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The increase is mainly due to (i) larger payments to Directorate of Estates for lease of accommodation in New Delhi and for maintenance and repairs of Government buildings and (ii) larger payments of subsidy to Housing and Urban Development Corporation.

Broadcasting	47.41	54.46	58.61
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The increase is mainly due to (i) larger payments to Akashwani and Doordarshan Commercial Revenues Fund and (ii) payment of commission to advertising agents on account of increase in revenues.

Labour and Employment	49.47	53.61	58.25
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The increase is mainly due to (i) larger payments of Government's contribution to the Family Pension-cum-Life Assurance Fund for industrial workers and (ii) larger payments on coal mines labour welfare schemes especially for housing and on general labour welfare schemes.

	1977-78	1978-79	1979-80
	(Crores of rupees)		
Social Security and Welfare	50.94	56.95	63.51

The increase is mainly due to (i) larger expenditure on programmes of education and welfare of the handicapped, women's welfare and family and child welfare, rehabilitation of refugees owing to delay in closure of camps at Tawa project and work sites and post-budget decision to supply rice to the returnee refugee families under Dandakaranya Development Scheme, (ii) inclusion of payments under this head of the Central Government Employee's Insurance Scheme in respect of the Posts and Telegraphs, Railways and Defence Departments and (iii) expenditure on the commission for scheduled castes and scheduled tribes.

Other Heads	47.10	49.82	51.14
TOTAL	656.04	725.34	772.26

(d) Grants-in-aid and Contributions:

Payments to States of their share of Union Excise Duties	1112.81	1239.50	2530.20
Grants to State Governments and Union Territory Governments:			
(i) Under proviso to Article 275(i) of the Constitution	70.96	86.51	86.10
(ii) Grants under (Distribution of Revenue) Order	583.01	669.06	257.91
(iii) Grants in lieu of Tax on Railway passenger fares	16.25	16.25	16.25
(iv) Grants to Union Territory Governments	83.98	101.38	123.68
(v) Other Grants and Contributions	1273.74	1842.35	2008.87
TOTAL	3140.75	3955.05	5023.01

(e) General Economic Services :

Secretariat—Economic Services	16.93	17.99	19.88
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The increase is mainly due to larger expenditure on the third general conference of UNIDO held in India in January/February 1980.

	1977-78	1978-79	1979-80
	(Crores of rupees)		
Foreign Trade and Export Promotion	346.87	419.80	378.89
Cooperation	24.98	49.48	66.23

The increase is mainly due to (i) larger expenditure for reimbursement to National Agricultural Co-operative Marketing Federation of India Ltd. for its losses on price support operations in oils/oil seeds and (ii) larger payments of subsidy on controlled cloth as a result of enhancement of the rate of subsidy from 61 paise to Rs. 1.30 per square metre from 1st October 1978.

Other Heads	38.87	24.64	26.11
TOTAL	427.65	511.91	491.11

(f) Agriculture and Allied Services:

Agriculture	188.76	243.99	153.34
Food	509.23	579.43	608.24

The increase is mainly due to payment of larger subsidy to the **Food Corporation of India**.

Animal Husbandry	11.10	11.58	11.11
Dairy Development	29.74	36.17	56.01

The increase is mainly due to larger payment of grants to Indian Dairy Corporation for setting up new Dairies in six States and to cover the adjustment of the cost of gift of skimmed milk powder and butter oil received as gift from abroad.

Other Heads	35.97	37.05	31.85
TOTAL	774.80	908.22	860.55

1977-78 1978-79 1979-80
(Crores of rupees)

(g) Industry and Minerals :

Industries	261.78	227.78	559.09
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The increase is mainly due to (i) larger payments under Fertilizer Retention Price Schemes and Fertilizer Freight Subsidy Scheme, (ii) payment to Oil Industry Development Board against collection of cess, (iii) payment of subsidy to Cotton Corporation of India for import of cotton, (iv) payment to Tea, Coffee, Rubber, Tobacco and Cardamom Boards against cess collection and (v) payment of subsidy for new industrial units in selected backward areas.

Village and Small Industries	44.95	63.53	68.16
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The increase is mainly due to (i) larger payments of grants-in-aid and subsidy for interest to Khadi and Village Industries Commission, (ii) payments for the guarantee of advances to small scale industries, National Small Industries Corporation, Handloom industries and Handicraft industries for carpet weaving training centres and training schemes and (iii) larger payment of grants to Central Silk Board for development of silk industry.

Mines and Minerals	64.20	68.60	107.58
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The increase is mainly due to larger payment of subsidy to Coal India Ltd. for payment of interest on loans and to Bharat Gold Mines Ltd. on account of increase in the price of gold.

TOTAL	370.93	359.91	734.83
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(h) Water and Power Development:

Water and Power Development Services	39.38	34.37	19.54
Power Projects	52.96	66.45	93.40

The increase is mainly due to (i) larger expenditure on operation and maintenance of Badarpur Power Station, Tarapur

Atomic Power Station and Rajasthan Atomic Power Station and
(ii) purchase of more power for Chandigarh.

	1977-78	1978-79	1979-80
	(Crores of rupees)		
Other Heads	2.93	3.28	3.44
TOTAL	95.27	104.10	116.38

(i) Transport and Communications:

Ports, Light houses and Shipping	30.31	57.25	60.33
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The increase is mainly due to larger payment of subsidy to Shipping Development Fund Committee.

Civil Aviation	15.54	16.79	18.19
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The increase is mainly due to (i) payment of additional instalments of dearness allowance and (ii) larger payments on account of increased cost of labour and materials on minor works and maintenance of buildings.

Roads and Bridges	50.72	55.37	60.82
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The increase is mainly due to larger payments on account of rise in wages and in prices of material and extensive repairs on National Highways necessitated by damages caused by heavy floods.

Other Transport and Communication Services	11.81	12.69	71.01
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The increase is mainly due to (i) larger expenditure on operation and maintenance of the Overseas Communications Service and (ii) payment of subsidy to Railways towards dividend reliefs and other concessions.

Other Heads	*6.96	*7.79	8.64
TOTAL	115.34	149.89	218.99

*Differs from the last year's figure due to exclusion of some items now shown distinctly.

5. The capital expenditure during the three years ending 1979-80 as compared with the budget estimates and the budget estimates plus supplementary provision is given below :

Head of Expenditure	Year	Plan				Non-Plan			
		Budget estimates	Budget plus supplementary	Actuals	Variation	Budget estimates	Budget plus supplementary	Actuals	Variation
1	2	3	4	5	6	7	8	9	10
		(Crores of rupees)				(Crores of rupees)			
A. General Services	1977-78	10.79	10.79	7.11	-3.68	507.83	510.78	266.35	-244.43
	1978-79	14.32	14.32	10.80	-3.52	529.27	563.95	518.97	-44.98
	1979-80	22.35	22.35	14.15	-8.20	325.24	325.94	286.47	-39.47
B. Social and Community Services	1977-78	103.22	103.22	83.51	-19.71	13.92	14.70	20.35	+5.65
	1978-79	114.39	114.62	79.45	-35.17	15.65	15.70	25.10	+9.40
	1979-80	126.66	127.07	104.41	-22.66	22.74	24.31	1.05	-23.26
C. Economic Services—									
(a) General Economic Services	1977-78	38.19	38.19	36.16	-2.03	11.20	11.39	4.82	-6.57
	1978-79	48.69	49.19	40.21	-8.98	33.92	33.92	44.97	+11.05
	1979-80	68.78	68.78	43.35	-25.43	0.05	0.05	6.87	+6.82
(b) Agriculture and Allied Services	1977-78	46.61	48.96	34.46	-14.50	-256.44	-143.41	-46.53	+96.88
	1978-79	54.84	54.84	28.91	-25.93	107.53	137.06	118.49	-18.57
	1979-80	50.05	50.05	25.99	-24.06	144.93	320.70	282.34	-38.36

	1	2	3	4	5	6	7	8	9	10
			(Crores of rupees)					(Crores of rupees)		
(c) Industry and Minerals	1977-78	1004.62	1023.03	878.78	-144.25	127.14	130.36	420.14	+289.78	
	1978-79	1016.15	1028.41	743.40	-285.01	86.93	94.08	84.47	-9.61	
	1979-80	708.36	750.36	654.36	-96.00	56.33	63.36	54.27	-9.09	
(d) Water and Power Development	1977-78	185.66	185.71	138.88	-46.83	1.53	-22.59	-17.30	+5.29	
	1978-79	191.65	205.41	190.32	-15.09	1.52	1.52	1.97	+0.45	
	1979-80	332.54	332.87	310.31	-22.56	-0.05	-0.05	0.52	+0.57	
(e) Transport and Communications	1977-78	129.97	133.77	118.15	-15.62	8.61	8.61	2.97	-5.64	
	1978-79	175.77	180.20	127.82	-52.38	13.35	13.35	15.23	+1.88	
	1979-80	198.93	200.64	147.91	-52.73	12.60	12.60	14.72	+2.12	
(f) Railways	1977-78	304.95	304.95	274.19	-30.76	..	..	..	..
	1978-79	342.94	342.94	361.41	+18.47	5.00	5.00	..	-5.00	
	1979-80	395.00	395.00	484.08	+89.08	3.92	3.92	..	-3.92	
(g) Posts and Telegraphs	1977-78	42.35	42.35	22.01	-20.34	..	..	-1.03	-1.03	
	1978-79	28.14	28.14	12.49	-15.65	..	0.01	13.55	+13.54	
	1979-80	53.87	53.87	1.53	-52.34	..	..	7.09	+7.09	
TOTAL	1977-78	1866.36	1890.97	1593.25	-297.72	413.79	509.84	649.77	+139.93	
	1978-79	1986.89	2018.07	1594.81	-423.26	793.17	864.59	822.75	-41.84	
	1979-80	1956.54	2000.99	1786.09	-214.90	565.76	750.83	653.33	-97.50	

6. The variations in capital expenditure during 1979-80 over that of the previous year under the broad sectors are analysed below :—

(a) *Agriculture and Allied Services*

The total increase in expenditure under this sector during 1979-80 as compared to 1978-79 is Rs. 160.93 crores. The increase is mainly under the following head :—

	1977-78	1978-79	1979-80
	(Crores of rupees)		
Agriculture	-37.03	122.99	285.24

The increase is mainly due to larger imports of fertilisers and larger payment on account of increase in its prices abroad and freight and handling charges.

(b) *Water and Power Development*

The total increase in expenditure under this sector during 1979-80 as compared to 1978-79 is Rs. 118.54 crores. The increase is mainly under the following heads :—

Irrigation, Navigation, Drainage and Flood Control Projects	12.16	11.44	16.17
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The increase is mainly due to larger payments for drainage works in Union Territories of Delhi and Dadra and Nagar Haveli and to Calcutta Port Trust for construction works on Bhagirathi and Hooghly rivers.

Power Projects	113.45	179.89	293.16
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The increase is mainly due to (i) larger investments in Badarpur Thermal Power Project and National Thermal Power Corporation and (ii) larger payments on procurement of machinery and equipment for Narora Atomic Power Station.

(c) *Transport and Communications*

The total increase in expenditure under this sector during 1979-80 as compared to 1978-79 is Rs. 19.58 crores. The increase is mainly under the following heads :—

	1977-78	1978-79	1979-80
			(Crores of rupees)
Civil Aviation	7.40	10.02	13.49

The increase is mainly due to larger payments to International Airport Authority and for development of aerodromes and facilities to cope with the growth in air traffic.

Roads and Bridges	90.48	100.96	108.09
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The increase is mainly due to larger payment (i) on maintenance of National Highways and (ii) roads outlays in Union Territories.

Other Transport and Communication Services	8.44	12.46	28.48
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The increase is mainly due to larger payments to (i) overseas communication services to cover arrear payment in respect of some equipment for switching programmes at Bombay/New Delhi and unanticipated payments to suppliers for the supply of submerged cable and terminal equipment and (ii) Indian Tourist Development Corporation for meeting the additional hotel accommodation requirements of United Nations Industrial Development Organisation Conference in New Delhi in early 1980.

7. The total investment of Government in Statutory corporations, Government companies, other joint stock companies, co-operative banks and societies, etc. upto March 1980 was Rs. 9385.97* crores. This amount includes investments in International Bodies like the International Finance Corporation, International Bank for Reconstruction and Development, Asian Development Bank and in Undertakings under construction/expansion from which no dividends are receivable. It also includes investments in nationalised banks, Reserve Bank of India, Life

*The figure includes value of bonus shares, gift material treated as investment, shares transferred on consideration other than cash, etc. Details will be available in statement no. 13 of Finance Accounts—Union Government, 1979-80 (under preparation by the Controller General of Accounts).

Insurance Corporation, etc. which do not declare dividends but transfer a part of the profits earned to general revenues. Against these investments, the amount brought to account during 1979-80 by way of dividend and other receipts was Rs. 78.79 crores and Rs. 230.40 crores respectively. The corresponding receipts in the two preceding years were Rs. 61.29 crores and Rs. 209.50 crores (1978-79) and Rs. 62.79 crores and Rs. 217.17 crores (1977-78) respectively. Particulars of the main investments and dividends and other receipts are given in Appendix I. The contributions received by Government from the Railways and Posts and Telegraphs excluding interest** during the three years ending 1979-80 are as under :

	1977-78	1978-79	1979-80
	(Crores of rupees)		
Railways	-17.05	-21.29	-32.12
Posts and Telegraphs	0.53	-0.12	-1.00

Contribution from Railways shown above does not include Rs. 16.25 crores received each year for payment to State Governments as grants in lieu of tax on railway passenger fares; Rs. 1.99 crores, Rs. 1.43 crores and Rs. 1.44 crores paid by the Railways during 1977-78, 1978-79 and 1979-80 respectively as contribution towards safety works are also not included in the figures shown above.

RECEIPT AND DISBURSEMENT OUTSIDE THE REVENUE ACCOUNT

8. The following tables give a broad analysis of the receipts and disbursements outside the revenue account during the three years ending 31st March 1980 :—

**Interest received by Government from Railways and Posts and Telegraphs during three years ending 1979-80 was:

	1977-78	1978-79	1979-80
	(Crores of rupees)		
Railways	253.57	227.76	239.50
Posts and Telegraphs	29.42	31.44	33.5

	1977-78	1978-79	1979-80
		(Crores of rupees)	
(a) Receipts			
<i>Consolidated Fund—</i>			
(i) Miscellaneous Capital Receipts . . . . .	..	14.00	3.00
(ii) Internal Debt (Other than treasury bills and <i>ad hoc</i> treasury bills)	(a)1415.96	2107.89	(b)2525.05
(iii) External Debt	803.32	853.76	993.95
(iv) Repayment of loans and advances by State Governments etc.	2288.27	2082.21	1461.21
<i>Public Account—</i>			
Small Savings, Provident Funds, etc. (Net)	1430.71	*1644.50	1760.17
Reserve Funds(Net)	100.50	113.52	81.77
Deposits and Advances (Net)	113.64	*409.31	—240.74
Suspense and Miscellaneous (Net)	—269.64	*—102.28	—47.69
Remittances (Net)	—97.56	—131.54	—5.81
Total receipts outside the revenue account	5785.20	*6991.37	6530.91
Add—Debt raised by issue of treasury bills and <i>ad hoc</i> treasury bills (net)	3250.69	—1010.53	2587.89
GRAND TOTAL	9035.89	*5980.84	9118.80
(b) Payments			
Capital Outlay—Civil	1700.14	1776.38	1684.69
Capital Outlay—Railways	274.20	361.41	484.08
Capital Outlay—Posts and Telegraphs	20.98	26.04	8.62
Capital Outlay—Defence	247.70	253.73	262.03
TOTAL	2243.02	2417.56	2439.42
Loans and advances by Central Government	4155.01	5665.47	4720.09
<i>Repayments of debt—</i>			
Internal Debt (Other than treasury bills and <i>ad hoc</i> treasury bills)	128.89	238.05	648.41
External Debt	429.19	469.90	410.15
Inter-State Settlement	0.21	0.94	..
Total expenditure outside the revenue account	6956.32	8791.92	8218.07
Total receipts as in sub-paragraph(a) above	9035.89	*5980.84	9118.80

(a) This includes Rs. 100 crores on account of conversion of *ad hoc* treasury bills into dated securities.

(b) This includes Rs. 50 crores on account of conversion of *ad hoc* treasury bills into dated securities.

*Differs from the figure shown in the Report of the Comptroller and Auditor General of India for the year 1978-79—Union Government (Civil) due to subsequent correction.

	1977-78	1978-79	1979-80
	(Crores of rupees)		
Excess of expenditure over receipts (—)/Excess of receipts over expenditure (+) pertaining to heads outside the revenue account	+2079.57	*-2811.08	+900.73
Deficit(—)/Revenue Surplus(+)	+429.00	*+292.12	-696.19
Net Surplus (+)/Deficit(—)	+2508.57	*-2518.96	+204.54

It will be seen that if net expansion of treasury bills and conversion of *ad hoc* treasury bills of Rs. 100 crores into dated securities during the year 1977-78 is taken into account, the overall deficit during the year was Rs. 842.12 crores. During the year 1978-79, no conversion of *ad hoc* treasury bills was carried out into dated securities, and the overall deficit during that year was *Rs. 1508.43 crores. However, during the year 1979-80, if the net expansion of treasury bills and conversion of *ad hoc* treasury bills of Rs. 50 crores into dated securities is taken into account, the overall deficit during the year was Rs. 2433.35 crores.

(c) The year 1979-80 closed with a deficit of Rs. 2433.35 crores against the anticipated deficit of Rs. 1382.28 crores (budget) and Rs. 2700.27 crores (revised estimate). The table below gives the analysis of the deficit :

	Budget	Actuals	Variation
	(Crores of rupees)		
Treasury bills and <i>ad hoc</i> treasury bills (Net)	+1382.09	+2587.89	-1205.80
Conversion of <i>ad hoc</i> treasury bills into dated securities . . . . .	..	+50.00	-50.00
Decrease(+)/Increase(—)of Cash Balance	+0.19	-204.54	+204.73
TOTAL	+1382.28	+2433.35	-1051.07

*Differs from the figure shown in the Report of the Comptroller and Auditor General of India for the year 1978-79-Union Government (Civil) due to subsequent correction.

III—DEBT

9. (A) The following table indicates the outstanding under 'Public Debt' and 'Small Savings, Provident Funds, etc.' at the end of 1955-56, 1978-79 and 1979-80 :—

	31st March 1956	31st March 1979	31st March 1980
		(Crores of rupees)	
Public Debt—			
(a) Internal Debt—			
(i) Market Loans	1569	*11000	13001
(ii) Treasury Bills	595	4337	5825
(iii) <i>Ad hoc</i> Treasury Bills		3271	4371
(iv) Other Internal Debt	189	*1247	1122
(b) External Debt	111	*9373	(a) 9964
(c) Small Savings, Provident Funds, etc.—			
(i) Small Savings Collections	576	5750	6855
(ii) Provident Funds	169	*2174	2432
(iii) Other Accounts	13	2832	3229
TOTAL	3222	39984	46799

(B) The net balances at the credit of reserve funds and deposit accounts as shown below also constitute liabilities of Government as these have not been separately invested, but are merged in the general cash balance of Government.

	31st March 1956	31st March 1979	31st March 1980
		(Crores of rupees)	
Reserve Funds bearing interest		*756.26	822.39
Reserve Funds not bearing interest		465.95	481.59
Deposits bearing interest	(X)188.96	*904.53	761.26
Deposits not bearing interest	(Y)233.14	*1371.74	1345.00

*Differs from the figure shown in the Audit Report (Civil) for 1978-79 due to subsequent *pro forma* correction.

(X) Includes amount under Reserve Funds bearing interest.

(Y) Includes amount under Reserve Funds not bearing interest.

(a) Includes *pro forma* correction of Rs. 7.57 crores.

(C) Details of debt transactions during 1979-80 are given below :

	Receipts	Payments	Net Increase (+) Decrease (-)
(Crores of rupees)			
(a) Internal Debt—			
(i) Market Loans	2295.87	294.39	+2001.48
(ii) Treasury Bills	20504.45	19016.56	+1487.89
(iii) <i>Ad hoc</i> Treasury Bills	3150.00	2050.00	+1100.00
(iv) Other Internal Debt	229.18	354.02	-124.84
(b) External Debt	993.95	410.15	+583.80
(c) Small Savings, Provident Funds, etc.—			
(i) Small Savings Collections	2882.09	1776.99	+1105.10
(ii) Provident Funds	603.86	345.99	+257.87
(iii) Other Accounts	607.20	210.00	+397.20
TOTAL	31266.60	24458.10	+6808.50

10. (A) *Market Loans*.—The following are the details of the receipts during 1979-80 from market loans :—

	In cash	By conversion of loans matured during the year	By issue of securities in favour of Reserve Bank of India	By conversion of <i>ad hoc</i> Treasury Bills held by the Reserve Bank of India	Total
(Crores of rupees)					
5½ per cent Loan, 1984	98.13	..	..	..	98.13
6 per cent Loan, 1987	97.28	63.94	..	..	161.22
6 per cent Loan, 1988	102.35	..	..	..	102.35
6 per cent Loan, 1993	0.02	..	..	..	0.02
6 per cent Loan, 1989	0.02	..	..	..	0.02
6½ per cent Loan, 1989	80.11	..	..	..	80.11
6½ per cent Loan, 1991	118.17	..	..	..	118.17
6½ per cent Loan, 1995	94.30	..	..	25.00	119.30
6½ per cent Loan, 1996	0.07	..	..	..	0.07
6½ per cent Loan, 1997	66.76	84.25	..	..	151.01
6½ per cent Loan, 2001	0.20	..	..	..	0.20
6½ per cent Loan, 2007	0.08	..	250.00	..	250.08
6½ per cent Loan, 2006	0.01	..	..	..	0.01
7 per cent Loan, 2009	1109.07	81.11	..	..	1190.18
6½ per cent Loan, 2000	..	..	..	25.00	25.00
TOTAL	1766.57	229.30	250.00	50.00	2295.87

(B) Treasury Bills, Securities and Bonds. These include :—

- (a) *Ad hoc* Treasury bills issued to the Reserve Bank of India. Rupees 4371.41 crores were outstanding on 31st March 1980.
- (b) Treasury bills issued to State Governments, Banks and other parties. Rupees 5824.75 crores were outstanding on 31st March 1980. These were held by the Reserve Bank of India (Rs. *3978.72 crores), State Governments (Rs. *1615.00 crores) and other parties (Rs. *231.00 crores).
- (c) Non-negotiable, non-interest bearing securities issued to the International Financial Institutions (Rs. 1060.33 crores) and compensation and other bonds (**Rs. 62.04 crores) as on 31st March 1980.

11. (A) Interest payment on account of debt etc. is analysed below :

	1977-78	1978-79	1979-80
	(Crores of rupees)		
(i) Interest paid by Government on debt and other obligations	1521.38	@1829.35	2209.86
(ii) Deduct—			
(a) Interest received on loans to State and Union Territory Governments	595.77	@601.16	499.36
(b) Interest received on other loans from investment of cash balance and other items excluding the receipts mentioned at item (iv) below	130.52	148.08	198.65
(iii) Net amount of interest charges	795.09	1080.11	1511.85
(iv) Interest from Departmental Commercial Undertakings, Public Sector Undertakings and other Undertakings including Railways and Posts and Telegraphs	714.13	678.01	670.86
(v) Net amount of interest charges after deducting the receipts shown at item (iv) above	80.91	402.10	840.99

*Difference of Rs. 0.03 crore is under reconciliation.

**Includes *pro forma* correction of Rs. 8.69 crores in 1978-79.

@Differs from the figure shown in the Report of the Comptroller and Auditor General of India for the year 1978-79—Union Government (Civil) due to subsequent correction.

(B) Further details of interest paid by the Government of India are given below :

	1977-78	1978-79	1979-80
	(crores of rupees)		
Interest on market loans	442.19	555.60	671.26
Discount on Treasury Bills	245.38	328.54	396.78
Payment to Reserve Bank for management of debt	2.32	2.71	3.22
Interest on External Debt	209.12	226.17	235.18
Interest on Provident Funds	128.30	@ 147.83	160.20
Interest on Savings Certificates	86.98	90.48	86.70
Other items	407.09	@ 478.02	656.52
TOTAL	1521.38	@ 1829.35	2209.86

IV.—GRANTS AND LOANS FROM FOREIGN SOURCES

12.(a) Up to 31st March 1980, Rs. 18769.58 crores were received as grants (Rs. 4156.02 crores) and loans (Rs. *14613.56 crores) from foreign countries, International Bank for Reconstruction and Development, International Development Association, etc. In addition, contributions in the shape of technical services etc, which are not reflected in Government accounts, have been received from UNTAA, UNESCO, etc. and certain International philanthropic organisations. Certain contributions received up to 1973-74 in the shape of materials, equipment, etc. were also not reflected in Government accounts. From 1974-75 onwards, value of all materials, equipment, etc. received as aid from foreign sources is accounted for in Government accounts.

@Differs from the figure shown in the Report of the Comptroller and Auditor General of India for the year 1978-79—Union Government (Civil) due to subsequent correction.

*Figures up to 5th June 1966 at pre-devaluation rates and after 5th June 1966 at post-devaluation rates.

(b) Grants—The amounts received as grants are shown below :

Programme	Source	Grants received		Earliest period from which grants have been received	Remarks
		During 1979-80	Up to the end of 1979-80		
1	2	3	4	5	6
(Crores of rupees)					
Indo-US Technical Co-operation aid programme	U.S.A.	..	136.25	1952-53	Assistance received in the form of technical services is not reflected in Government Accounts.
Grants under P.L. 480 and other funds, 1974	U.S.A.	..	2071.37	1960-61	
Colombo Plan	Australia	..	19.01	1951-52	
	Canada	..	347.09	1952-53	
	Newzealand	..	3.51	1951-52	
	United Kingdom	0.49	2.61	1954-55	
Debt relief	Denmark	..	1.00	1975-76	
	Netherlands	..	7.53	1975-76	
	Sweden	..	1.02	1975-76	
	United Kingdom	..	20.43	1975-76	
	Japan	3.16	3.16	1979-80	

Assistance for imports	E.E.C.	..	45.79	1975-76	
	Netherlands	..	11.59	1975-76	
	Sweden	..	77.95	1975-76	
	United Kingdom	..	27.13	1975-76	
	Japan	11.15	11.15	1979-80	
	Australia	1.48	1.48	1979-80	
Assistance for development of coal mining capacity	United Kingdom	..	4.56	1975-76	
Assistance for mixed projects	United Kingdom	68.47	82.48	1975-76	
Development of fisheries	Norway	0.71	5.11	1953-54	In the form of fishing equipment.
	Netherlands	..	8.12	1977-78	
	Denmark	7.62	7.62	1979-80	
	Japan	0.51	0.51	1979-80	
Assistance for purchase of food grains under the emergency operation programme of United Nations	U.N.O.	..	38.45	1975-76	
Assistance under United Nations Fund for population activities	U.N.O.	13.15	22.25	1975-76	
Assistance towards cost of D.T. vaccine	U.N.O.	..	0.13	1975-76	
Assistance for special social service programme	Netherlands	1.66	7.91	1975-76	
Assistance under Indo-Swedish development credit	Sweden	27.70	59.63	1975-76	

1	2	3	4	5	6
		(Crores of rupees)			
Assistance for family planning programme	Sweden	..	10.92	1974-75	
	UNICEF	0.86	1.56	1976-77	
	U.N. Fund	0.11	7.20	1976-77	
	Denmark	0.02	0.57	1976-77	
	Germany	..	0.29	1976-77	
	United Kingdom	0.50	3.32	1977-78	
	Norway	..	2.43	1977-78	
Value of paper received as gift	Sweden	..	(b)0.56	1974-75	
	Norway	0.36	(b)3.54	1974-75	
Food aid under International grain arrangement programme	Australia	..	23.13	1975-76	
	Belgium	..	4.37	1975-76	
	Canada	13.76	168.98	1975-76	
	E.E.C.	..	43.84	1975-76	
	Netherlands	..	2.12	1975-76	
	Sweden	..	6.25	1975-76	
	United Kingdom	..	10.05	1975-76	
	France	..	3.75	1976-77	
Grants for computers	Netherlands	..	1.22	1975-76	
Assistance for equipment for Bombay-Poona T.V. centre	Federal Republic of Germany	..	1.58	1975-76	

Value of gift fertilizers	Denmark	..	0.72	1975-76
	F.A.O.	..	7.00	1975-76
	Norway	5.41	30.73	1975-76
	Sweden	..	6.38	1975-76
	U.N.O.	..	2.11	1975-76
	Federal Republic of Germany	1.04	2.56	1976-77
	Netherlands	..	5.42	1977-78
Assistance for postpartum programme	Norway	7.25	9.58	1976-77
Multi-purpose workers scheme	UNICEF	1.26	2.21	1976-77
	W.H.O.	..	0.04	1977-78
Strengthening of health administration	W.H.O.	0.11	0.20	1976-77
Assistance for advance training Institute for Electronics and Process Instrumentation, Hyderabad	Sweden/I.L.O.	0.04	0.70	1976-77
Assistance for Foreman Training Institute, Bangalore	Federal Republic of Germany	..	0.03	1976-77
Equipment of Doordarshan Kendra, Delhi	Federal Republic of Germany	0.13	2.54	1976-77
T.B. control programme	UNICEF	0.05	0.98	1976-77
	Sweden/SIDA	1.00	1.00	1979-80
Development of agriculture sub-system and nutrition aspect of food policy	Ford Foundation	..	0.01	1976-77

1	2	3	4	5	6
					(Crores of rupees)
Salt fortification project	UNICEF	..	0.04	1976-77	
Tool room project	Denmark	0.08	2.12	1976-77	
	Federal Republic of Germany	0.68	0.68	1979-80	
Special social services programme of the Calcutta Metropolitan Development Authority.	Netherlands	..	3.98	1976-77	
Maintenance grant	United Kingdom	111.87	417.53	1976-77	
Sectoral grant	United Kingdom	18.76	39.73	1976-77	
Subsidy towards 1975 oil faci- lity	I.M.F.	2.26	27.55	1976-77	
Assistance for development of certain projects	United Kingdom	..	59.00	1976-77	
Assistance for financing foreign exchange cost of goods and services for power and coal sectors	United Kingdom	..	21.81	1976-77	
Debt refinancing grant	United Kingdom	..	24.85	1976-77	
	Sweden	..	2.68	1976-77	
	Netherlands	0.38	19.22	1976-77	
	Denmark	..	3.13	1976-77	

Population grant	Sweden	1.05	3.37	1976-77
Integrated child development scheme	UNICEF	0.13	0.31	1976-77
Hindi translation for publication of articles in India	UNESCO	0.01	0.01	1977-78
Evaluation of audience comprehension of site programme	UNESCO	..	0.01	1976-77
Setting up of Central Marine Design and Research Organisation in India	Norway	..	0.18	1977-78
Communicable Diseases Research Institute, Lucknow	Denmark	..	0.06	1977-78
Re-imbusement of money spent as stipendary training/different type of material for construction and improvement of indigenous storage structure	UNICEF	..	0.02	1977-78
Aid materials for intensive cross breeding of cattle with frozen semen under Danish aid	Denmark	..	1.64	1977-78
Drought prone area project	E.E.C.	4.13	6.30	1977-78
Procurement of equipment and foreign consultancies	I.B.R.D.	..	0.04	1977-78
Obra Sultanpur Lucknow Power Station	Switzerland	1.36	1.38	1977-78
Community health workers/services	UNICEF	0.16	0.19	1977-78
	W.H.O.	..	0.04	1977-78

1	2	3	4	5	6
			(Crores of rupees)		
National Malaria Eradication Programme	UNICEF	0.32	2.36	1977-78	
	W.H.O.	0.03	0.62	1977-78	
	Sweden/SIDA	0.29	0.52	1978-79	
Advanced vocational training	Sweden/ILO	0.01	0.04	1978-79	
	UNDP/ILO	..	0.32	1977-78	
Local costs of Project	United Kingdom	26.41	38.46	1978-79	
Assistance to Command Area Development Project, TAWA	Federal Republic of Germany	2.77	4.42	1978-79	
Assistance for exports	UNDP	0.01	3.22	1978-79	
Assistance for control and prevention of blindness	Denmark	1.02	3.08	1978-79	
National Remote Sensing Agency	Federal Republic of Germany	0.51	1.04	1978-79	
Population education	F.A.O.(Rome)	..	0.02	1978-79	
Taking over of functions of UNICEF	UNICEF	0.36	0.82	**1977-78	
Leprosy control	UNICEF	0.04	0.09	1978-79	
	W.H.O.	0.03	0.11	1978-79	
Survey on child mortality	UNICEF	..	0.07	1978-79	
Assistance for intensive grain storage modernisation Project	UNICEF	0.27	0.48	1978-79	
	E.E.C.	6.49	6.49	1979-80	
Value of gift material of skimmed milk powder and butter oil	E.E.C.	33.12	47.15	1978-79	

Assistance towards cost of construction of building-NIHFV (National Institute of Health and Family Welfare)	Denmark	1.24	1.24	1979-80
Assistance for Indian cultural heritage	Japan	0.10	0.10	1979-80
Re-imbusement claims in respect of inservice training	UNICEF	0.01	0.01	1979-80
Assistance for promotion of fertilizer intensive agricultural production in selected district in West Bengal	Federal Republic of Germany	2.78	2.78	1979-80
Assistance for dry land farming fertilizer educational project-Madhya Pradesh	United Kingdom	0.20	0.20	1979-80
Assistance for Luch Equipment	U.S.S.R.	0.06	0.06	1979-80
Technical assistance	UNDP	0.12	0.12	1979-80
National services and technology information system	UNEP	..	(a)	1979-80
Prototype development and training centre, Madras	Denmark	0.65	0.65	1979-80
Text books presses	West Germany	0.27	0.27	1979-80
Other programme/purposes	Ford Foundation	..	*12.68	1951-52
TOTAL		385.98	4156.02	

*Information about programmes for which assistance was received, is not readily available.

**The aid was received in 1977-78 but actual adjustment in the Accounts was made in 1978-79.

(a) Actual amount is Rs. 27,646.

(b) Differs from last year's Report due to transfer of Rs. 0.80 crore from Sweden to Norway.

13. The foreign loans outstanding at the end of 1979-80 were Rs. 9963.95 crores. The details of these loans are given below :

Source	Amount authorised	Received		Repaid		Outstanding at the end of 1979-80**	Rate of Interest
		During 1979-80	Up to the end of 1979-80*	During 1979-80	Up to the end of 1979-80*		
1	2	3	4	5	6	7	8
							(Crores of rupees)
U.S.A.	4226.55	31.29	4245.53(C)	71.48	2543.31	2324.05(C)	$\frac{1}{2}$ per cent to 6 per cent
U.S.S.R.	1150.26	38.59	958.51(C)	39.21	945.89	170.21(C)	$2\frac{1}{2}$ per cent
Federal Republic of Germany	1076.49	114.23	1334.43	81.94	759.77	705.94	$\frac{1}{2}$ per cent to $6\frac{3}{4}$ per cent
Canada	441.62	21.40	401.81	9.89	77.05	335.76	$4\frac{1}{2}$ per cent to 6 per cent
Japan	728.32	58.52	912.43	46.57	367.12	599.59	4 per cent to 6 per cent
United Kingdom	1193.48	8.09	1252.46	46.46	425.70	947.01	(A)
International Bank for Reconstruction and Development	1002.35	78.59	539.55	37.27	366.80	272.74	4 per cent to $6\frac{1}{2}$ per cent
International Development Association	5088.85	443.42	3272.53	10.78	49.84	3343.59	No interest is charged. A service charge of $\frac{3}{4}$ per cent is payable on the amount outstanding.
Iraq	138.82	0.46	155.07	18.51	36.98	118.09	(E)

European Economic Community (Special Action Credit)	37.50	22.65	22.65	..	..	22.65	$\frac{3}{4}$ per cent
International Fund for Agricultural Development	78.75	..	..	..	..	..	1 per cent
Netherlands	284.19	81.60	364.19	6.51	29.84	340.16	$\frac{3}{4}$ per cent to $5\frac{1}{2}$ per cent
Czechoslovakia	166.10	0.13	96.19	4.43	76.48	27.43	$2\frac{1}{2}$ per cent
France	393.31	33.72	411.49	25.74	120.30	291.19	3 per cent to $3\frac{1}{2}$ per cent
Others (including Denmark, Austria, Belgium, Norway, Poland, Sweden, Switzerland, Yugoslavia, Italy, Hungary, Baharain and other Trucial States in connection with re- tirement of Indian Currency etc.)	590.08	61.26	646.72	11.36	212.83	465.54(D) (B)	
TOTAL	16596.67	993.95	14613.56	410.15	6011.91	9963.95	

*Figures up to 5th June 1966 are at pre-devaluation rates and after 5th June 1966 at post-devaluation rates.

**The closing balances (except relating to 'Iraq' and 'France') do not work out to the difference of figures shown under Columns 4 and 6 due to inclusion of the effect of devaluation and *pro forma* corrections in the previous years.

(A) Credit from Lazard Bros and Company carried interest at 1 per cent above U.K. Bank rate (with a minimum of 4 per cent per annum).

(B) Interest rate varies from country to country.

(C) Includes effect of *pro forma* corrections.

(D) The Governments of Norway, Sweden and Swiss Confederation have dropped/converted their outstanding debt into grant; the adjustment thereof is under consideration.

(E) Information is awaited.

V—LOANS AND ADVANCES BY UNION GOVERNMENT

14. Details of loans and advances outstanding against State Governments, Foreign Governments, etc. at the end of 1978-79 and 1979-80 are given below :

	Amount out- standing on 31st March 1979	Loans paid during 1979-80	Loans repaid during 1979-80	Amount out- standing on 31st March 1980
(Crores of rupees)				
State Governments	*13876.35	2696.69	839.23	15733.81
Union Territory Governments	*234.16	64.92	4.55	294.53
Foreign Governments	*251.30	90.02	70.70	270.62
Government Corporations, Non- Government Institutions, Local Funds, Cultivators, etc.	* 8797.43	1771.51	443.50	10125.44
Government Servants	214.47	96.95	103.23	208.19
TOTAL	*23373.71	4720.09	1461.21	26632.59

15. For loans granted to State Governments for rehabilitation of displaced persons from erstwhile East Pakistan and West Pakistan, State Governments have been paying to Government of India only the amounts actually recovered from displaced persons.

In January 1964, Government decided that the entire loss not exceeding 10 per cent of the total loans advanced to States for rehabilitation of displaced persons from West Pakistan would be borne by the Union Government. In May 1964, it was decided by Government that losses on loans granted up to 31st March 1964 to displaced persons, who migrated from erstwhile East Pakistan up to 31st December 1963, would be borne fully by the Union Government. In March 1965, Government decided to extend these orders to the displaced persons who migrated on or after 1st January 1964. However, in 1975 on the

*Differs from the figure shown in the last year's Report due to subsequent corrections.

recommendations of the Sixth Finance Commission all loans for rehabilitation of displaced persons outstanding against each State Government on 31st March 1974 were consolidated and Government decided to bear all the losses on the loans outstanding. The State Governments were also required to repay to the Central Government one-half of the principal of the loans recovered and retain the other-half together with full interest thereon. On repayment of half of the principal, the other-half is sanctioned as grants-in-aid to the State Governments and is not treated as a loss. The Union Government has so far (up to 31st March 1980) remitted or written off (Rs. 29.77 crores) of the loans advanced to States for rehabilitation of displaced persons from East Pakistan.

16. During 1979-80, Rs. 261.60 crores were paid as Ways and Means advances to State Governments for clearance/avoidance of overdrafts from the Reserve Bank of India. The entire amount was recovered within that year.

17. (a) The terms and conditions of the following loans to State and Union Territory Governments have not yet (December 1980) been settled :—

Ministry sanctioning the loan	Name of the State Government to which loan was paid	No. of loans	Total amount of loans	Earliest period to which the loans relate
(Crores of rupees)				
Ministry of Agriculture (Department of Agriculture)	Madhya Pradesh	2	0.11	1979-80
	Tamil Nadu	1	0.12	1979-80
	West Bengal	1	0.08	1979-80
	Andhra Pradesh	1	0.17	1979-80
	Orissa	1	0.01	1979-80
	Karnataka	1	0.04	1979-80
	Maharashtra	1	0.05	1979-80
	Rajasthan	1	0.17	1979-80
	Uttar Pradesh	1	0.08	1979-80
	Bihar	1	2.22	1979-80

(b) The terms and conditions of the following loans to Government owned Companies/Corporations, Non-Government

Institutions, Local Funds, etc. have not yet (December 1980) been settled :—

Ministry sanctioning the loan	Name of the concern to which loan was paid	No. of loans	Total amount of loans	Earliest period to which the loans relate
(Crores of rupees)				
Ministry of Agriculture (Department of Agriculture)	Indian Dairy Corporation, Baroda	6	28.22	1978-79
	SOMEX (MEXICO)	2	1.15	1975-76
	Indian Council of Gosamvardhan, New Delhi	1	0.04	awaited
Ministry of Home Affairs (Delhi Administration)	Delhi Small Industries Development Corporation	5	2.45	1977-78
Ministry of Shipping and Transport	Dredging Corporation of India Ltd., Vishakhapatnam	1	9.35	1977-78
Ministry of Steel and Mines (Department of Steel)	Mandovi Pellets Ltd., Goa	1	0.44	1978-79

18. (a) Details of loans and advances other than Rehabilitation loans to State Governments, in which recovery of principal and interest remained in arrear at the end of 1979-80 are shown below :—

Ministry sanctioning the loan	Name of the State Government	Amount outstanding on 31st March 1980		Earliest period to which the arrears relate
		Principal	Interest	
1	2	3	4	5
(Lakhs of rupees)				
Ministry of Agriculture (Department of Agriculture)	Uttar Pradesh	1000.63	25.46	1978-79
	(Rs. 1000 lakhs and Rs. 25 lakhs towards principal and interest respectively recovered in 1980-81).			
	Himachal Pradesh	1.60	0.92	1978-79
	West Bengal	0.20	0.15	1978-79
	Sikkim	0.13	0.11	1978-79
	Mizoram	0.05	0.04	1978-79
Ministry of Agriculture (Department of Food)	Haryana	..	0.23	1979-80
	Tamil Nadu	..	0.32	1979-80
	Jammu and Kashmir	..	0.04	1978-79
	Tripura	..	0.01	1979-8

1	2	3	4	5	
			(Lakhs of rupees)		
Ministry of Energy (Department of Power)	Jammu and Kashmir	6.22	7.78	1977-78	
Ministry of Defence	Orissa	..	0.14	1977-78	
	Karnataka	..	1.70	1977-78	
	Madhya Pradesh	..	0.01	1979-80	
Ministry of Home Affairs	Goa, Daman and Diu	376.27	330.35	1979-80	
	Arunachal Pradesh	2.28	1.67	1977-78	
	Mizoram	1.79	1.31	1977-78	
Ministry of Industry (Department of Industrial Development)	Assam	0.74	0.68	1976-77	
	Bihar	6.13	4.26	1979-80	
	Tripura	0.08	0.05	1978-79	
	Jammu and Kashmir	2.88	2.12	1978-79	
	Manipur	0.45	0.33	1976-77	
	Mizoram	0.80	0.63	1978-79	
	Andaman and Nicobar Islands	0.20	0.16	1978-79	
	Chandigarh	0.08	0.05	1978-79	
	Dadra and Nagar Haveli	0.10	0.08	1979-80	
	Ministry of Industry [Department of Industrial Development (Textile Wing)]	Punjab	1.00	..	1978-79
Manipur		1.13	0.56	1978-79	
Jammu and Kashmir		7.75	4.00	1978-79	
Bihar		22.89	11.67	1978-79	
Assam		4.75	2.58	1977-78	
Karnataka		1.13	0.56	1978-79	
Madhya Pradesh		2.60	..	1978-79	
Maharashtra		10.65	..	1978-79	
Orissa		0.57	0.30	1978-79	
Uttar Pradesh		35.00	..	1978-79	
Mizoram		0.90	0.50	1978-79	
Ministry of Rural Reconstruction		Jammu and Kashmir	..	0.03	1978-79
		Tripura	0.83	..	1978-79
	Uttar Pradesh	..	0.25	1978-79	
	Andaman and Nicobar Islands	..	0.01	1976-77	
	Goa, Daman and Diu	..	0.02	1979-80	
			(Recovered in 1980-81)		
	Pondicherry	..	0.02	1979-80	
		(Recovered in 1980-81)			

1	2	3	4	5
(Lakhs of rupees)				
Ministry of Shipping and Transport	Jammu and Kashmir	3.85	4.78	1978-79
Ministry of Works and Housing	Tripura	..	0.05	1978-79
	Gujarat	0.22	0.01	1978-79
	Karanataka	6.42	..	1978-79
	Madhya Pradesh	14.90	1.64	1978-79

(b) Details of loans and advances to Government Corporations, Non-Government Insitutions, Local Funds, etc. in which recovery of principal and interest remained in arrear at the end of 1979-80 are shown in Appendix II.

(c) During 1979-80, fresh loans for payment of arrears of principal and interest, as detailed below, were sanctioned by the following Ministries/Departments.

Name of the Ministry/ Department sanctioning the loan	To whom loan was paid	Year in which the amount of principal and interest were due	Amount of earlier outstandings for which fresh loans were granted		Amount of fresh loan	Pur- pose
			Princi- pal	Interest		
1	2	3	4	5	6	7
(Lakhs of rupees)						
Ministry of Industry (Department of Industrial Development)	National Newsprint and Paper Mills Ltd., Napanagar	1979-80	367.12	115.56	482.68	For re- payment of Government loan
	Tannery and Footwear Corporation of India Ltd., Kanpur	1978-79	458.31	28.91	487.22	-do-
	Hindustan Paper Corporation Ltd., New Delhi	1979-80	..	191.37	191.37	-do-

1	2	3	4	5	6	7	
		(Lakhs of rupees)					
	National Instruments Ltd., Calcutta	1979-80	125.60	..	125.60	For repayment of Government loan	
	Hindustan Salts Ltd., Jaipur	1978-79	..	12.80	12.80	-do-	
Ministry of Industry (Department of Heavy Industry)	Bharat Heavy Plates and Vessels Ltd., Visakhapatnam	1978-79	514.45	..	514.45	-do-	
	Hindustan Machine Tools Ltd., Bangalore	1979-80	398.00	..	398.00	-do-	
	Braithwaite and Co. Ltd., Calcutta	1979-80	165.52	88.68	254.20	-do-	
	Richardson and Cruddas Ltd., Bombay	1979-80	166.54	..	166.54	-do-	
	Jessop and Co. Ltd., Calcutta	1979-80	..	801.70	801.70	-do-	
	Bharat Pumps and Compressors Ltd., Naini	1978-79	165.95	..	165.95	-do-	
	Bharat Wagon and Engineering Co. Ltd., Muzaffarpur	1978-79	..	3.45	3.45	-do-	
	Burn Standard and Co. Ltd., Calcutta	1978-79	560.16	322.33	882.57	-do-	

19. *Assistance to various countries.*—Government of India has been rendering assistance to various countries under the Colombo Plan and Special Commonwealth African Assistance Plan. The aid rendered under the Colombo Plan was Rs. 14.14 crores during 1979-80 and Rs. 165.77 crores up to 1979-80 of which Rs. 157.66 crores were to Nepal (for national highways, hydro-electric projects, minor irrigation works, village development programme, training of technical personnel and services

of Indian experts). The aid rendered under the Special Commonwealth African Assistance Plan was Rs. 15.50 lakhs during 1979-80 and Rs. 205.82 lakhs up to the end of 1979-80.

In addition, Government has also given loans to foreign countries; the amount outstanding on that account at the close of 1979-80 was Rs. 270.62 crores.

20. *Guarantees given by the Union Government.*—During 1979-80 Government issued guarantees in 210 cases (including renewal of old guarantees) for Rs. 8390.61 crores. The total amount guaranteed by Government outstanding at the end of 1979-80 was Rs. 7273.00 crores (including certain cases where the sums are payable in foreign currencies). The guarantees were given for loans raised by 102 joint stock companies and Government companies, 6 statutory corporations, 3 port trusts, 5 co-operative banks, 89 co-operative societies, 2 State Financial Corporations, a consumer co-operative society and an autonomous body and Industrial Development Bank. In addition, Government has also guaranteed a minimum dividend on the share capital of certain corporations, as also payment of interest on debentures, etc. floated by them. The following guarantees were invoked during 1979-80 and payments made by Government :—

(i) *Branch line railway companies.*—Government has guaranteed a net return of 3½ per cent/5 per cent *per annum* on the paid up share capital of branch line railway companies. The guarantee was invoked during 1979-80 in the case of three companies and Rs. 15.76 lakhs were paid by Government.

(ii) *Credit guarantees scheme for Small Scale Industries.*—During 1979-80, Rs. 332.56 lakhs were paid by Government on account of default in repayment of loans/advances for the guarantees invoked.

21. *Contributions to International Organisations.*—The total amount of contributions to international bodies made during 1979-80 was Rs. 2012.73 lakhs. The more important contributions made during each of the three years ending 1979-80 are indicated below :

To whom paid	1977-78 (Lakhs of rupees)	1978-79	1979-80
<i>Ministry of Education and Social Welfare—</i>			
United Nations Educational Scientific and Cultural Organisation	(a)48.93	(A) 60.03	*94.92
United Nations International Children's Emergency Fund	131.00	131.00	141.00
<i>Ministry of External Affairs—</i>			
United Nations Organisation	207.38	(B)244.58	286.42
<i>Ministry of Finance—</i>			
United Nations Development Programme	564.90	565.30	657.52
<i>Ministry of Agriculture and Irrigation—</i>			
Commonwealth Agricultural Bureau	(b) 9.47	(D)	**25.15
Food and Agricultural Organisation	(c) 160.44	(C)3.81	***
<i>Ministry of Health and Family Welfare—</i>			
World Health Organisation	160.45	107.65	221.41
<i>Ministry of Labour—</i>			
International Labour Organisation	58.04	71.22	74.91
<i>Ministry of Communications—</i>			
International Telecommunications Union	(d) 34.34	57.80	*85.77
<i>Department of Atomic Energy—</i>			
International Atomic Energy Agency	30.52	35.79	41.74

(a) Details of contribution actually paid during 1977-78 and of the adjustments/non-adjustments in the accounts for 1977-78 and earlier years were under correspondence (January 1981).

(b) Rs. 14.05 lakhs and Rs. 9.47 lakhs paid during 1976-77 and 1977-78 and adjusted in the accounts for 1979-80 and 1977-78 respectively (as against Rs. 14.80 lakhs and Rs. 9.43 lakhs shown in foot-note (P) of Audit Report for 1978-79).

(c) Includes Rs. 74.20 lakhs paid during 1975-76.

(d) Includes Rs. 2.55 lakhs paid during 1976-77.

(A) Includes Rs. 22.07 lakhs paid during 1977-78 and adjusted in the accounts for 1978-79 and excludes Rs. 39.00 lakhs paid during 1978-79 but not adjusted.

(B) Details of contributions actually paid during 1978-79 and of adjustments/non-adjustments thereof in the accounts for 1978-79 were awaited (January 1981).

(C) Represents the adjustment during 1978-79 of the balance of contribution paid during 1975-76. Rs. 67.58 lakhs paid during 1978-79, but not adjusted in the accounts for 1978-79 and 1979-80.

(D) Rs. 9.97 lakhs were paid during 1978-79. Details of adjustment/non adjustment thereof in the accounts were awaited (January 1981).

*Details of contributions actually paid during 1979-80 and of adjustments/non-adjustments in the accounts for 1979-80 of contributions paid in 1979-80 and earlier years were awaited (January 1981).

**Includes Rs. 14.05 lakhs paid during 1976-77.

***Rs. 60.55 lakhs paid during 1979-80 but not adjusted in the accounts for 1979-80.

22. *Subsidies*.—The details of subsidy on food, export promotion and market development, fertilizers, interest, etc. paid during 1977-78, 1978-79 and 1979-80 are given below :—

	1977-78	1978-79	1979-80
	(Crores of rupees)		
(i) Food	480.03	572.11	600.03
(ii) Export promotion and market development	314.37	364.60	348.58
(iii) Fertilizers	107.33	172.17	320.87
(iv) Interest	151.94	60.29	108.02
(v) Others	126.45	218.24	254.23
TOTAL	1180.12	1387.41	1631.73

(Ministry-wise/Department-wise details are given in Appendix III).

CHAPTER II

APPROPRIATION AUDIT AND CONTROL OVER EXPENDITURE

Results of appropriation audit

23. The table given below shows the amount of original and supplementary grants and appropriations, the actual expenditure and the savings in the revenue and capital sections during 1979-80.

		Total grants/ appropriations	Actual expenditure	Savings—	
				Amount	Percentage
(Crores of rupees)					
<i>Voted Grants—</i>					
Revenue					
Original	6421.66	7168.18	6628.03	540.15	7.5
Supplementary	746.52				
Capital					
Original	4961.00	5366.61	4432.31	934.30	17.4
Supplementary	405.61				
<i>Charged Appropriations—</i>					
Revenue					
Original	4915.83	5100.90	5093.25	7.65	0.2
Supplementary	185.07				
Capital					
Original	25901.89	26527.53	24827.76	1688.77	6.4
Supplementary	625.64				
GRAND TOTAL		44163.22	40981.35	3181.87	7.2

The overall saving of Rs. 3181.87 crores represents about 7.2 per cent of the total amount of voted grants and charged appropriations; it was the net result of savings of Rs. 556.74 crores in 135 grants/appropriations in the revenue section and Rs. 2634.38 crores in 83 grants/appropriations in the capital section and excess of Rs. 8.94 crores in 7 grants/appropriations in the revenue section and Rs. 0.31 crore in 3 grants/appropriations in the capital section. The savings in 1979-80 have been analysed in paragraph 26.

24. *Supplementary grants/appropriations.*—During the year supplementary provision of Rs. 746.52 crores and Rs. 405.61 crores were obtained under 41 and 22 grants in the revenue and capital sections respectively. Supplementary appropriations of Rs. 185.07 crores and Rs. 625.64 crores were also obtained for charged expenditure under 17 and 7 appropriations in the revenue and capital sections respectively.

The amount of supplementary grants/appropriations obtained during the previous three years were :

Year	(Crores of rupees)	
	Voted	Charged
1976-77	1338.47 (in 89 cases)	1682.74 (in 35 cases)
1977-78	1250.43 (in 65 cases)	3421.18 (in 24 cases)
1978-79	1201.11 (in 58 cases)	13175.06 (in 28 cases)

In 11 cases* supplementary provision of Rs. 51.52 crores (revenue Rs. 51.43 crores and capital Rs. 0.09 crore) proved unnecessary as the expenditure did not even come up to the original grants/appropriations.

25. *Excess over grants/appropriations*

(a) *Excess over grants.*—There were excesses of Rs. 5.35 crores in 3 grants in the revenue section and Rs. 0.16 crore in

*Details of these cases are given in Appendix IV.

1 grant in the capital section; these excesses require regularisation under Article 115 of the Constitution; the details of the excesses are given below :—

Sl. No.	Grant	Revenue Section		
		Total grant	Actual expenditure	Excess
		Rs.	Rs.	Rs.
Ministry of Finance				
(1)	32-Ministry of Finance	36,01,82,000	36,84,07,321	82,25,321

Excess occurred under 'A.2(1)-Defence Accounts Department' (expenditure Rs. 2993.46 lakhs; provision Rs. 2899.53 lakhs) and was mainly due to adjustment during the year of debits received for commission charges payable to Posts and Telegraphs Department for remittance of military pensions during 1978-79 and for cost of Tumble Cards purchased in the previous year, payment of arrears of pay and allowances and pension contributions of deputationists and filling up of unexpected vacant posts.

(2)	38-Currency, Coinage and Mint	40,74,73,000	41,13,48,835	38,75,835
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Excess occurred mainly under 'A.3(2)—Operation and Maintenance' (expenditure Rs. 593.74 lakhs; provision Rs. 357.19 lakhs) and was due to procurement of more spares and other material to maintain the normal average production and payment of more electricity charges owing to upward revision of electricity rates.

(3)	39-Pensions	60,01,30,000	64,15,21,917	4,13,91,917
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Excess occurred mainly under 'A.2-Commuted value of Pensions : A.2(1)—Ordinary Pensions' (expenditure Rs. 655.13 lakhs; provision Rs. 560.47 lakhs), 'A.4-Gratuities' (expenditure Rs. 1372.69 lakhs; provision Rs. 1158.78 lakhs) and 'C.1(3)—Central Government Employees' Insurance Scheme' (expenditure Rs. 895.89 lakhs; provision Rs. 791.46 lakhs) and was mainly due to liberalisation of pensionary benefits, increase in number of retired employees and nominees of employees who died during

1979-80 and persons seeking voluntary retirement and more cases of death benefits under Central Government Employees' Insurance Scheme.

Capital Section

Ministry of Home Affairs

(1) 54-Chandigarh	11,09,89,000	11,25,93,555	16,04,555
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Excess occurred mainly under 'BB.3(1)(1)—Augmentation of Chandigarh Water Supply Scheme' (expenditure Rs. 195.63 lakhs; provision Rs. 150.00 lakhs) and was mainly due to accelerated progress of work and purchase of material under the Scheme.

(b) *Excess over charged appropriations.*—There were excesses of Rs. 3.59 crores in 4 appropriations in the revenue section and Rs. 0.15 crore in 2 appropriations in the capital section. These excesses also require regularisation under Article 115 of the Constitution. The details are :

Revenue Section

Ministry of Finance

(1) <i>Interest Payments</i>	2206,27,27,000	2209,85,83,007	3,58,56,007
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Excess occurred mainly under 'A.1(3)—Discount on Treasury Bills' (expenditure Rs. 39677.84 lakhs; provision Rs. 23100.00 lakhs) and was due to payment of more discount than anticipated owing to more investments made by Commercial Banks in treasury bills.

Ministry of Home Affairs

(2) 54-Chandigarh	84,14,000	84,58,703	44,703
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Excess occurred mainly under 'A.2(1)—High Courts' (expenditure Rs. 82.85 lakhs; provision Rs. 82.40 lakhs) and was mainly due to payment of cash equivalent of unutilised leave to a retired official following court award and adjustment of cost of type-writers.

Ministry of Works and Housing

(3) 90-Public Works	58,000	70,365	12,365
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Excess occurred mainly under 'A.3(1)—Repairs of Buildings' (expenditure Rs. 0.35 lakh; provision Rs. 0.20 lakh) and was due to payment of unanticipated arbitration awards.

(4) 92-Housing and Urban Development	76,25,000	76,29,580	4,580
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Excess occurred mainly under 'A.3(3) (4) (1)—Rent, Rates and Taxes' (expenditure Rs. 25.97 lakhs; provision Rs. 25.00 lakhs) and was due to payment of arrears of water bills to the New Delhi Municipal Committee.

Capital Section

(1) 53-Delhi	3,52,41,000	3,66,36,250	13,95,250
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Excess occurred mainly under 'BB.1(3)—Other Expenditure' (expenditure Rs. 12.27 lakhs; provision Nil) and was due to inevitable payment of unexpected arbitration award.

(2) 54-Chandigarh	31,00,000	31,85,933	85,933
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Excess occurred under 'BB.5(1) (1)—Construction' (expenditure Rs. 31.86 lakhs; provision Rs. 31.00 lakhs) and was due to payments made in satisfaction of Court awards in disputed cases of compensation for acquired land.

26. *Savings in voted grants and charged appropriations.*—The overall saving of Rs. 3181.87 crores was the net result of excesses and savings as shown below :—

	Savings		Excesses		Net Savings	
	Revenue	Capital	Revenue	Capital	Revenue	Capital
Voted Grants	545.50	934.46	5.35	0.16	540.15	934.30
	(in 95 grants)	(in 55 grants)	(in 3 grants)	(in 1 grant)		
Charged Appropriations	11.24	1699.92	3.59	0.15	7.65	1699.77
	(in 40 appropriations)	(in 28 appropriations)	(in 4 appropriations)	(in 2 appropriations)		

It would be seen from Appendix V that in 44 grants (20 grants in the revenue section and 24 grants in the capital section), the savings (more than Rs. 5 lakhs in each case) exceeded 20 per cent of the funds; in 22 grants (revenue 6 and capital 16) of these cases, the savings exceeded 30 per cent.

Out of the final saving of Rs. 1479.96 crores (Rs. 545.50 crores in revenue section and Rs. 934.46 crores in capital section) under voted grants, savings in 17 grants, particulars of which are given below, accounted for savings of Rs. 1048.35 crores (Rs. 305.32 crores in revenue section and Rs. 743.03 crores in capital section) :

Revenue Section

Ministry of Agriculture and Irrigation

Sl. No.	Grant	Saving
(1)	2-Agriculture	Rs. 62.27 crores

Saving occurred mainly under (i) 'B.1(1)—Central Ground Water Board' (Rs. 4.70 crores) and was due to non-procurement of rigs for want of administrative approval and expenditure sanction, non-receipt of materials/debits for materials, non-filling up of vacant posts, diversion of equipment to other priority work in drought prone areas, (ii) 'H.1(1)—Gratuitous Relief-Food and Clothing' (Rs. 3.17 crores) and was due to discontinuance of the scheme 'Gratuitous Relief-Food and Clothing' following recommendations of the Finance Commission, (iii) 'H.2(2)(1)—Development of Local Manurial Resources' (Rs. 2.04 crores) and was due to non-receipt of claims for subsidy in full from Khadi and Village Industries Commission and some State Governments, revision of outlays on the scheme by Planning Commission and transfer of the scheme to State Sector, (iv) 'H.2(3)(1)—Assistance to New Assignees of Land on Imposition of Ceiling on Agricultural holdings' (Rs. 6.56 crores) and was due to revision of outlays on the scheme by National Development Council, non-receipt of utilisation certificates in respect of funds released in previous year and sharing of expenditure on the scheme between Centre and States on 50 : 50 basis,

(v) 'H.2(3)(2)—Consolidation of holdings in Command of Irrigation projects' (Rs. 4.50 crores), (vi) 'H.3(1)(1)—Amendment of Alkali Soil' (Rs. 4.80 crores) and was due to post-budget decision transferring the schemes to the State Sector, (vii) 'H.3(3)(2)—Sub-scheme of Control of Brown Plant Hopper, white Gurb, Jowar, Maize, Apple Scabe diseases and Rodent Menace' (Rs. 1.94 crores) and was due to less demand for grants from State Governments, decision to share expenditure on the scheme equally between Centre and States and less emergence of pests and diseases in areas covered under the scheme, (viii) 'H.3(4)(4)—Intensive Cotton District Programme' (Rs. 3.16 crores) and was due to revision of outlays on the scheme following National Development Council decision to share expenditure on it by Centre and States on equal basis, (ix) 'H.3(4)(6)—Development of Oil Seeds' (Rs. 3.00 crores) and was due to change in the pattern of assistance requiring sharing of expenditure on the scheme equally between Centre and States and drought conditions in major oil seed growing areas, (x) 'H.3(5)(1)—Farmer's Training and Education in high yielding varieties' (Rs. 2.35 crores) and (xi) 'H.3(5)(2)—Strengthening of machinery on extension and Agricultural Administration in States' (Rs. 3.98 crores) and was due to transfer of the schemes to State Sector following National Development Council decision.

(2) 4-Animal Husbandry and Dairy Development Rs. 28.40 crores

Saving occurred mainly under (i) 'B.3(2)—Procurement' under Delhi Milk Supply Scheme (Rs. 2.81 crores) and was due to release of less grants-in-aid following closure of milk collection and chilling centres owing to post-budget decision to procure milk from Co-operative Federations of the neighbouring States, (ii) 'D.1(2)(1)—Assistance to Small Farmers and Marginal Farmers for Poultry, Piggery and Sheep' (Rs. 8.20 crores) and (iii) 'D.2(2)(3)—Assistance to Small and Marginal Farmers and Agricultural Labourers for cross breed heifers' (Rs. 5.64 crores) and was due to post-budget decision to transfer the schemes to the Ministry of Rural Reconstruction and

(iv) 'D.2(2)(7)—Cross breed in cattle by exotic dairy breed using frozen semen technology and buff development' (Rs. 1.50 crores) and was due to non-approval of the scheme owing to non-availability of funds in the Central Sector.

(3) 5-Forest

Rs. 26.93 crores.

Saving occurred mainly under (i) 'D.1(1)(1)—Strengthening of State Soil Survey Organisation' (Rs. 0.70 crore) and (ii) 'D.1(1)(2)—Pilot Project for Control of Shifting Cultivation' (Rs. 0.43 crore) and was mainly due to post-budget decision of National Development Council to transfer the schemes to State Governments, (iii) 'D.2(1)(1)—Soil conservation works in water sheds of river valley projects' (Rs. 2.67 crores) and was due to release of less grants-in-aid following post-budget decision for sharing expenditure between Central and State Governments on 50 : 50 basis under revised financing pattern of assistance and economy measure, (iv) 'D.2(1)(2)—Pilot Projects for protection of table lands and stabilisation of ravined areas' (Rs. 2.00 crores) and (v) 'D.2(3)(3)—Social Forestry in General Areas' (Rs. 11.53 crores) and (vi) 'D.2(3)(4)—Social Forestry in Tribal Sub-plan Areas' (Rs. 5.00 crores) and was due to post-budget decision of National Development Council to transfer the schemes to State Governments.

Ministry of Education and Social Welfare

(4) 26-Education

Rs. 23.00 crores

Saving occurred mainly under (i) 'B.6(5)(6)—Gift Paper from Sweden/Norway—Incidental Expenses' (Rs. 1.96 crores) and was due to less incidental expenses following less receipt of gift paper than anticipated, (ii) 'B.6(5)(7)(1)—Non-formal Education Programme for 6—14 age group' (Rs. 7.00 crores) and was due to post-budget decision based on recommendations of National Development Council to convert the scheme into Centrally Sponsored Scheme of the same nomenclature for providing assistance to State Governments in the form of grants-in-aid, and (iii) 'D.2(1)(5)—Rural Functional Literacy Project' (Rs. 12.70 crores) and was mainly due to adjustment during

the year of unspent balance of grants released in previous year and release of grants for this scheme under the heading "Centrally Sponsored Schemes" following post budget decision.

Ministry of Finance

(5) 42-Other Expenditure of the Ministry of Finance Rs. 30.39 crores

Saving occurred mainly under 'A.3(2)(1)—Lump sum provision for dearness allowance' (Rs. 35.00 crores) and was due to surrendering of the entire provision for payment of additional instalment of dearness allowance to Central Government servants following provision of funds for the purpose by various Ministries in their respective grants through supplementary demands.

Ministry of Health and Family Welfare

(6) 45-Medical and Public Health Rs. 63.71 crores

Saving occurred mainly under 'D.2(3)(2)(1)—National Malaria Eradication Programme (Rural) Subsidy to States' (Rs. 18.11 crores), 'D.2(3)(2)(2)—National Malaria Eradication Programme (Rural) Supply of Materials and Equipment' (Rs. 15.35 crores), 'D.2(3)(2)(3)—National Malaria Eradication Programme (Urban) Cash Subsidy' (Rs. 1.68 crores), 'D.2(3)(2)(4)—National Malaria Eradication Programme (Urban) Supply of Materials and Equipment' (Rs. 2.94 crores), 'D.2(3)(4)—National Leprosy Control Programme : D.2(3)(4)(1)—Subsidy to States' (Rs. 2.00 crores), 'D.2(3)(8)—National T.B. Control Programme : 'D.2(3)(8)(1)—Supply of Materials and Equipment' (Rs. 1.93 crores), 'D.2(3)(10)—Training and Employment of Multipurpose Workers' (Rs. 2.17 crores) and 'D.2(3)(12)—Community Health Services in Rural Areas' (Rs. 16.13 crores), and was mainly due to release of less grant-in-aid/subsidy following post-budget decision to share between Central and State Governments expenditure on Centrally Sponsored Schemes on 50 : 50 basis under revised financing pattern of the scheme from 1st April 1979.

Ministry of Industry

(7) 60-Village and Small Industries Rs. 22.88 crores

Saving occurred mainly under 'D.1(2)(1)—District Industries Centres' (Rs. 22.74 crores) and was due to post-budget decision to transfer state portion of the scheme to State Governments and release of less grants-in-aid in respect of its Central portion owing to slow progress in its implementation by State Governments.

(8) 61-Textiles, Handloom and Handicrafts Rs. 22.35 crores

Saving occurred mainly under (i) 'C.1(1)(1)(3)—Subsidy to Cotton Corporation of India for Import of Cotton' (Rs. 10.00 crores) and was due to payment of less subsidy to the Corporation following less disposal of cotton stock by it, (ii) 'D.3(10)—Carpet Weaving Training Centre' (Rs. 5.58 crores) and was due to post-budget decision to transfer some schemes to State Government and non-purchase of raw materials, equipment by field formations owing to administrative and technical difficulties and (iii) 'D.4(1)(2)—Grants towards Development of Silk Industries' (Rs. 5.65 crores) and was due to post-budget decision to transfer some schemes to State Governments, non-finalisation of scheme for expansion of silk price stabilisation and opening of new sub-research station and non-approval of estimates for construction of hostel and other functional buildings at its sericulture research station as these required revision for bringing down construction cost.

Ministry of Works and Housing

(9) 91-Water Supply and Sewerage Rs. 21.39 crores

Saving occurred mainly under 'B—Grants-in-aid to State Governments : B.2(2)(1)—Accelerated Rural Water Supply Programme' (Rs. 18.25 crores) and 'C. Grants-in-aid to Union Territory Governments : C.1(1)(1)—Accelerated Rural Water Supply Programme' (Rs. 1.11 crores) and was mainly due to post-budget decision based on recommendation of National Development Council to reduce plan outlay for the schemes and release less grants-in-aid to State Governments and Union Territories (without Legislature).

Capital Section
Ministry of Agriculture and Irrigation

(1) 2-Agriculture Rs. 38.75 crores

Saving occurred mainly under (i) 'AA.3(1)-Purchase of Fertilizers' (Rs. 31.28 crores) and was mainly due to less import of fertilizers than anticipated and less expenditure on incidental charges, (ii) 'CC.1(1)—Investment in Land Development Corporation/Farmers' Service Societies etc.' (Rs. 2.50 crores) and was mainly due to late finalisation of proposals for central assistance to States and change in the pattern of financing discontinuing equity capital support to State owned Corporations from 1979-80, and (iii) 'EE.1(1)—Loans to Agricultural Refinance Development Corporation for Command Area Development Programme' (Rs. 2.50 crores) and was mainly due to late finalisation of proposals for central assistance to States and change in the pattern of financing from 50 per cent share of the Government of India to 37.5 per cent.

(2) 3-Fisheries Rs. 20.48 crores

Saving occurred mainly under (i) 'BB.2(1)—Shipping Development Fund Committee—Assistance for acquisition of fishing trawlers' (Rs. 5.00 crores) and was due to non-release of loans to the Committee following delay in completion of guarantee formalities with it by fishing companies for repayment of loan, and (ii) 'BB.2(2)—Loans for Agricultural Refinance Development Corporation-Assistance for Acquisition of Deep Sea Fishing Vessels' (Rs. 14.00 crores) and was due to non-release of loans to the Corporation following delay in finalisation of the scheme.

Ministry of Commerce, Civil Supplies and Co-operation

(3) 12-Foreign Trade and Export Production Rs. 301.91 crores

Saving occurred mainly under (i) 'EE.2—Loans to Government of German Democratic Republic : EE.2(1)—Technical Credits incorporated in Trade Agreements' (Rs. 0.78 crore), (ii) 'EE.3—Loans to Government of Poland : EE.3(1)—Technical Credits incorporated in Trade Agreements' (Rs. 8.50 crores), (iii) 'EE.5—Loans to Government of U.S.S.R. : EE.5(1)—Technical Credits incorporated in Trade Agreements' (Rs. 270.28 crores), (iv) 'EE.6—Loans to Government of Rumania : EE.6(1)—Technical Credits incorporated in Trade

Agreements' (Rs. 5.35 crores) and (v) 'EE.8—Loans to Government of Czechoslovakia : EE.8(1)—Technical Credits incorporated in Trade Agreements' (Rs. 16.27 crores) and was mainly due to less/non-requirement of technical credits (which are based on movement of trade) under the trade agreements by respective foreign Governments.

Ministry of Energy

(4) 29-Power Development

Rs. 43.87 crores

Saving occurred mainly under 'BB.2(5)(1)—Investment in National Hydro-Electric Power Corporation of India' (Rs. 95.00 crores) and was due to non-investment in the Corporation following non-transfer of Salal Hydro-Electric Project to the Corporation owing to delay in completion of certain formalities.

(5) 30-Coal and Lignite

Rs. 221.23 crores

Saving occurred mainly under (i) 'AA.1(2)—Investment in Coal India Ltd.' (Rs. 26.68 crores), (ii) 'AA.1(6)—Acquisition of Coal Washeries from Hindustan Steel Limited' (Rs. 25.00 crores) and was due to less investment made in the Corporation following slow progress of works on the projects and non-materialisation of transfer of coal washeries to Coal India Limited from Hindustan Steel Limited (iii) 'BB.1(1)—Neyveli Lignite Corporation Limited' (Rs. 15.15 crores) and was mainly due to payment of less loans to the Corporation owing to reduction in its expenditure following re-scheduling of programme for second Mine Cut and Thermal Power Station, and (iv) 'BB.1(2)—Coal India Ltd.' (Rs. 137.99 crores) and was mainly due to payment of less loans to the Corporation following slow progress of works on the projects, improvement in its internal resources and non-transfer of coal washeries from Hindustan Steel Limited.

Ministry of Finance

(6) 42-Other Expenditure of the Ministry of Finance

Rs. 42.25 crores

Saving occurred mainly under 'AA.8(2)—Loans to Railway Revenue Reserve Fund' (Rs. 60.84 crores) and was due to non-payment of loans following post-budget changes made in financial arrangements with Railways on the recommendations of Railway Convention Committee.

Ministry of Petroleum, Chemicals and Fertilizers

(7) 70-Petroleum and Petro-Chemicals Industries

Rs. 23.29 crores

Saving occurred mainly under 'AA.1(1)—Oil and Natural Gas Commission' (Rs. 56.31 crores) and was due to less expenditure on investment following post-budget decision to maintain debt equity ratio (1 : 1) by payment of more loans to the Commission, delay in commissioning of Bombay High North, S A and S B platforms, Nhava development and postponement of procurement of multipurpose vessel.

Ministry of Shipping and Transport

(8) 77-Ports, Light-houses and Shipping

Rs. 51.25 crores

Saving occurred mainly under (i) 'CC.1(2)-Development of Minor Ports : CC.1(2)(1)-Construction of landing facilities and jetties' (Rs. 2.36 crores) and was mainly due to non-receipt of two cranes, non-availability of steel/cement for dry dock and other works, non-sanctioning of certain ports, less purchase of material and stores and delay in purchase of new survey instrument, (ii) 'CC.1(3)-Mangalore Port : CC.1(3)(5)-Floating Crafts' (Rs. 2.89 crores) and was mainly due to delay in purchase of/cancellation of purchase order of certain floating crafts ordered through Directorate General of Supplies and Disposals, (iii) 'CC.1(5)-Kudremukh Iron Ore Project Port facilities' (Rs. 7.28 crores) and was mainly due to less expenditure on establishment and appurtenant works, slow progress of rock dredging work, non-purchase of Mooring Launch and non-adjustment of custom duty, (iv) 'GG-Loans for Ports, Light-Houses and Shipping: GG.1(1)-Loans to Port Trusts : GG.1(1)(1)(2)-Haldia Dock' (Rs. 11.52 crores) and was mainly due to payment of less loans to the Port Trust owing to reduction in entitlement of financial assistance following revision of project estimates, (v) 'GG.1(1)(1)(9)—Salaya Off Shore Terminal' (Rs. 2.35 crores) and was mainly due to payment of less loans following delay in approval of the revised cost estimates of the project, (vi) 'GG.1(1)(1)(10)-Marmugao' (Rs. 4.75 crores) and was mainly due to payment of less loans following reduced entitlement to financial assistance

resulting from commissioning of mechanical ore handling project in December 1978, (vii) 'GG.1(1)(1)(12)-New Tuticorin' (Rs. 2.71 crores) and was mainly due to payment of less loans following slow progress of work of construction of coal jetty and (viii) 'GG.2-Shipping Services : GG.2(1)-Loans to Shipping Development Fund Committee', (Rs. 15.00 crores and was mainly due to payment of less loans to the Committee owing to non-disbursement of assistance by it to shipping companies following their non-fulfilment of stipulated conditions.

(ii) The rest of the saving under voted grants of Rs. 431.61 crores (Rs. 240.18 crores in revenue section and Rs. 191.43 crores in capital section) largely occurred in the revenue and capital sections of the following grants :—

Revenue Section

Grant Controlling Ministry/Department

	(Rupees in crores)	
3-Fisheries	13.90	} Agriculture and Irrigation
9-Payments to Indian Council of Agricultural Research	13.93	
29-Power Development	13.56	Energy
31-Ministry of External Affairs	11.66	External Affairs
33-Customs	10.31	Finance
46-Family Welfare	10.23	Health and Family Welfare
66--Labour and Employment	12.26	Labour
95-Atomic Energy Research, Development and Industrial Projects	13.90	Atomic Energy.

Capital Section

6-Department of Food	13.41	Agriculture and Irrigation
52-Other Expenditure of the Ministry of Home Affairs	11.11	Home Affairs
59-Industries	10.48	Industry
64-Broadcasting	10.95	Information and Broadcasting
87-Aviation	17.24	Tourism and Civil Aviation
103-Department of Space	14.37	Space

27. Expenditure on "New service/New Instrument of Service"

In July 1970, on the recommendations of the Public Accounts Committee, Government had, *inter alia*, prescribed certain limits for different categories of expenditure beyond which the expenditure constituted "new service" or "new instrument of service" and required prior approval of Parliament. During test-check in audit of the accounts for 1977-78, 1978-79 and 1979-80, the following cases were noticed in which the prescribed limits were exceeded and the expenditure constituted "new service" or "new instrument of service", but no advance from the Contingency Fund was obtained, nor was prior approval of Parliament taken.

(i) Ministry of Home Affairs

(Grant No. 57—Delhi for 1977-78)

A sum of Rs. 1556.17 lakhs was paid during 1977-78 as grants-in-aid to the Municipal Corporation of Delhi against a provision of Rs. 1334.30 lakhs in the Budget Estimates. The additional payment of Rs. 221.87 lakhs was in excess of the prescribed limit of Rs. 50 lakhs and was met by re-appropriation within the grant.

(ii) Ministry of Commerce, Civil Supplies and Cooperation

(Grant No. 13—Civil Supplies and Cooperation for 1978-79)

The Department of Civil Supplies and Cooperation paid Rs. 57.50 lakhs during 1978-79 as subsidy to the National Agricultural Cooperative Marketing Federation of India Limited (NAFED) against a provision of Rs. 5 lakhs in the Budget Estimates. The additional payment of subsidy of Rs. 52.50 lakhs was stated to be on account of ginger operation in Mizoram and gur operation in other parts of the country, on which NAFED incurred heavy losses during the course of the year. The additional payment of subsidy was in excess of the prescribed limit of Rs. 10 lakhs and was met by re-appropriation within the grant.

(iii) Ministry of Petroleum, Chemicals and Fertilizers

(Grant No. 71—Chemicals and Fertilizers Industries for 1979-80)

The Department of Chemicals and Fertilizers paid Rs. 1204.63 lakhs during 1979-80 as loans to the Hindustan Antibiotics Limited against a provision of Rs. 942.63 lakhs in the Budget Estimates. The increased payment to the company was stated to be for meeting its cash losses resulting from higher costs of inputs without any corresponding upward revision of prices of drugs and formulations of the company. The additional payment of Rs. 262 lakhs was in excess of the prescribed limit of Rs. 200 lakhs and was met by re-appropriation within the grant.

(iv) Ministry of Commerce, Civil Supplies and Cooperation

(Grant No. 12—Foreign Trade and Export Production for 1979-80)

During 1979-80, the Ministry paid grants-in-aid of Rs. 80.66 lakhs to the Trade Fair Authority of India against the budget provision of Rs. 47.81 lakhs; the additional payment of Rs. 32.85 lakhs was in excess of the prescribed limit of Rs. 10 lakhs and was met by re-appropriating funds within the grant.

(v) Ministry of Steel and Mines (Department of Steel)

(Grant No. 79—Department of Steel for 1979-80)

During 1979-80, the Department of Steel paid grants-in-aid of Rs. 90 lakhs and of Rs. 20 lakhs to the National Mineral Development Corporation against corresponding budget provisions of Rs. 68 lakhs and Rs. 3 lakhs respectively. The additional payment of Rs. 22 lakhs and Rs. 17 lakhs exceeded the prescribed limit of Rs. 10 lakhs and were met by re-appropriating funds within the grant.

(vi) Ministry of Industry (Department of Textiles)

(Grant No. 61—Textiles, Handloom and Handicrafts for 1978-79)

During 1978-79, the Ministry of Industry incurred an expenditure of Rs. 207.94 lakhs on certain schemes against the budget provision of Rs. 75.20 lakhs. Out of the additional expenditure of Rs. 132.74 lakhs, Rs. 106.36 lakhs were met by

re-appropriation of funds during the year. The additional expenditure pertained to new schemes relating to the establishment of rural marketing and service centres for village artisans, common facility service centres, etc. and was of the nature of 'new service/new instrument of service'.

(vii) Ministry of Home Affairs

(Grant No. 53—Delhi for 1979-80)

During 1979-80, Delhi Administration paid grants-in-aid of Rs. 484.11 lakhs to Delhi Development Authority against the budget provision of Rs. 220 lakhs. The additional expenditure (Rs. 264.11 lakhs) exceeded the prescribed limit of Rs. 30 lakhs and was met by re-appropriating funds within the grant.

28. Non-implementation of programmes/schemes

During test-check in audit of the accounts for 1977-78, 1978-79 and 1979-80, the following cases were noticed in which non-implementation of programme/scheme resulted in substantial re-appropriations/savings for surrenders within Grants :—

(i) Ministry of Energy

(Grant No. 30—Coal and Lignite)

The Ministry of Energy decided (March 1975) that, for efficient management and operation of washeries, the ownership of the washeries of the Central Coal Washerries Organisation of Hindustan Steel Limited (HSL) should be transferred to Bharat Coking Coal Limited (Now Coal India Limited) which had already been entrusted with the management of washeries. The ownership was to be transferred to Bharat Coking Coal Limited with effect from 1st April 1975; this date was subsequently deferred to 30th October 1976.

Government was to acquire the assets provisionally valued at Rs. 25 crores subject to final agreement and valuation by the HSL. In consideration of the transfer of assets to Government, the HSL was to be considered as having repaid loan to Government to the extent of Rs. 25 crores or whichever figure was

finally arrived at. Further, Government was to invest in the Coal India Limited half the value of assets as equity and half as loan. Accordingly, budget provision of Rs. 25 crores for acquisition of coal washeries and of Rs. 12.50 crores each for investment in and loan to the Coal India Limited was made for the first time in 1977-78, thereafter in 1978-79, 1979-80 and 1980-81. The transfer of ownership had, however, not yet taken place (December 1980). The budget provision of Rs. 50 crores, which was thus continued to be made in each of the years 1977-78, 1978-79 and 1979-80 without settling the formalities between Department of Steel and Department of Coal, had been re-appropriated for other purposes within the grant or surrendered.

(ii) Ministry of Planning

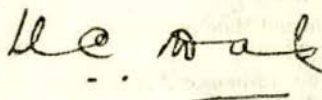
(Grant No. 74—Planning Commission)

The budget provision made by the Planning Commission under major head 360—C.1(1)(1)—Grants-in-aid to State Governments during the last 3 years for the scheme of strengthening of the planning machinery at the State level, the expenditure actually incurred against it, the surrender/saving and the percentage of saving were as under :

Year	Original estimate	Expenditure	Saving and month of surrender	Percentage of saving to original estimate	Reasons for saving
	(Rupees in lakhs)				
1977-78	92.00	74.33	17.67 (March 1978)	19	Saving was due to non-submission of proposals for assistance by a number of States in time.
1978-79	100.00	22.16	77.84 (March 1979)	78	Saving was due to the fact that a number of States did not submit their annual proposals/re-imbusement claims in time.
1979-80	275.60	44.22	231.38 (March 1980)	84	Indicated below.

It was proposed to extend in 1979-80 the scheme of strengthening of the planning machinery at the State level to the strengthening of the planning machinery at the district level for block level planning. A budget provision of Rs. 150 lakhs was made (part of Rs. 275.60 lakhs); however, the scheme was dropped on 9th July 1979 and the whole provision alongwith other saving was surrendered in March 1980. Besides, claims amounting to Rs. 81.38 lakhs were not received from the States in time for re-imbusement.

The saving in 1977-78 was 19 per cent, that in 1978-79 78 per cent and that in 1979-80 was 84 per cent. The budget provision, thus made, was not realistic during the three years.



(K. C. DAS)

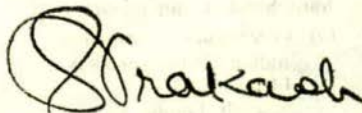
New Delhi :

Director of Audit, Central Revenues.

The

10 APR 1981

Countersigned



(GIAN PRAKASH)

New Delhi :

Comptroller and Auditor General of India.

The

10 APR 1981

APPENDIX I

[Vide paragraph 7]

MAIN INVESTMENTS AND DIVIDENDS

Name of Undertaking/Concern	Investment			Dividend/other receipts credited to Government	
	During 1978-79	During 1979-80	Up to 1979-80	During 1978-79	During 1979-80
1	2	3	4	5	6
(Lakhs of rupees)					
I. Statutory Corporations—					
Air India Corporation	..	..	6682	334	334
Indian Airlines Corporation	..	..	5278	..	..
Oil and Natural Gas Commission	1155	500	33735	1280	1810
Life Insurance Corporation	..	..	500	..	(a) 1992
Central Warehousing Corporation	..	..	2468	*95	95
Food Corporation of India	1082	1078	23788	..	..
State Road Transport Corporations	2722	983	10503	(b)347	(b)335
Others	15	349	1109	..	..
TOTAL—Statutory Corporations	4974	2910	84063	2056	4566
II. Joint Stock Companies—					
(a) Government Companies—					
Indian Oil Corporation Ltd.	..	..	8208	..	985
Neyveli Lignite Corporation Ltd.	2006	1600	24107	..	..

*Differs from last year's Report due to subsequent corrections.

(a) Credited a part of profits to Government.

(b) Interest received by Railways and credited to Government.

1	2	3	4	5	6
				(Lakhs of rupees)	
Bharat Heavy Electricals Ltd.	..	..	13000	..	780
Heavy Engineering Corporation Ltd.	..	..	16179	..	..
Hindustan Antibiotics Ltd.	296	742	1585	..	..
Hindustan Cables Ltd.	..	318	1500	59	..
National Newsprint and Paper Mills Ltd.	..	67	322	..	..
State Trading Corporation of India	200	300	*1500	180	300
Minerals and Metals Trading Corporation	300	..	2100	270	420
Fertilizer Corporation of India Ltd.	-37644	1067	38481	..	..
Hindustan Machine Tools Ltd.	200	..	3731	..	..
Hindustan Shipyard Ltd.	98	110	2066	110	115
Indian Telephone Industries Ltd.	745	300	1673	..	15
Mogul Lines Ltd.	..	..	313	..	..
National Instruments Ltd.	4	7	**459	..	..
Hindustan Insecticides Ltd.	253	65	1243	11	15
National Mineral Development Corporation Ltd.	..	40	(a)7172	..	..
Fertilizers and Chemicals Travancore	340	100	11975	..	..
Shipping Corporation of India	..	..	2795	..	..
Singareni Collieries Company Ltd.	153	400	553	..	..
National Building Construction Corporation Ltd.	100	100	745	..	..
Indian Drugs and Pharmaceuticals Ltd.	869	53	7444	..	..

*Differs from last year's Report due to subsequent corrections.

**Differs from last year's Report due to rounding.

(a) Increased *pro forma* by Rs. 250 lakhs due to reconstruction of Steel Companies.

1	2	3	4	5	6
				(Lakhs of rupees)	
Mazagaon Dock Ltd.	100	150	850	25	68
Hindustan Aeronautics Ltd.	309	..	6004	114	120
Garden Reach Ship Builders and Engineers Ltd.	250	150	2325	..	..
Indian Rare Earths Ltd.	356	1924	2675	..	32
Praga Tools Ltd.	..	..	633	..	..
Hindustan Organic Chemicals Ltd.	..	..	970	58	68
Hindustan Photo Films Manufacturing Co. Ltd.	..	..	1632	..	..
National Small Industries Corporation Ltd.	..	..	750	..	..
Cement Corporation of India Ltd.	750	875	8296	..	..
Indian Tourism Development Corporation Ltd.	237	435	2127	42	..
Mining and Allied Machinery Corporation Ltd.	..	..	4380	..	..
Hindustan Zinc Ltd.	1245	522	7420	..	..
Bharat Aluminium Company	1205	..	14862	..	..
State Agro-Industries Corporation	..	..	*3196	..	..
Hindustan Paper Corporation	1979	4653	15149	..	..
Central Inland Water and Transport Corporation	134	173	1116	..	..
Rural Electrification Corporation Ltd.	1000	1000	8700	67	77
Housing and Urban Development Corporation	400	500	2500	..	..
Jute Corporation of India	..	..	300	..	..
Cotton Corporation of India Ltd.	..	..	400	..	..
Mineral Exploration Corporation Ltd.	..	..	1799	..	107
Steel Authority of India Ltd.	26794	22086	(b)249477	..	..

*Differs from last year's Report due to subsequent corrections.

(b) Increased *pro forma* by Rs. 380 lakhs due to reconstruction of Steel Companies.

1	2	3	4	5	6
				(Lakhs of Rupees)	
Bharat Ophthalmic Glass Ltd.	..	..	310	..	..
Indian Petro-Chemicals Ltd.	..	..	18600	..	..
Coal India Ltd.	11588	13009	81190	..	..
National Textile Corporation Ltd.	2150	3661	17936	..	..
Dredging Corporation of India Ltd.	..	..	2800	..	..
Kudremukh Iron Ore Co. Ltd.	5139	1500	20000	..	..
National Hydro-Electric Power Corporation Ltd.	690	..	*8338	..	..
Braithwaite and Co. Ltd.	1	..	1004	..	..
Burn Standard Co.	..	..	1500	..	..
National Thermal Power Corporation Ltd.	7101	16228	25915	..	..
Bongaingaon Refinery and Petro-Chemicals Ltd.	2596	881	9850	..	..
(b) Other Companies—					
Indian Explosives Ltd.	16	..	290	51	70
National Fertilizers Ltd.	8561	691	26928	..	..
Oil India Ltd.	..	..	1400	..	..
British India Corporation	..	3	109	..	..
Indian Iron and Steel Co. Ltd.	476	..	(c) ..	..	..
Others	46260	8815	98471	3322	2469
TOTAL—II—Joint Stock Companies	87257	82525	797353	4309	5641

*Differs from last year's Report due to subsequent corrections.

(c) The assets of Indian Iron and Steel Co. Ltd. have since been merged with Steel Authority of India Ltd., National Mineral Development Corporation Ltd. and Bharat Refractories Ltd.

1	2	3	4	5	6
				(Lakhs of rupees)	
III—International Bodies—					
International Finance Corporation	255	240	706	..	..
Others	2987	684	17105	..	..
TOTAL—III—International Bodies	3242	924	17811	..	..
IV—State Co-operative Banks/Other Banks—					
Reserve Bank of India	..	..	593	(a)20000	(a)20000
Nationalised Banks	..	..	8740	(a)378	(a)362
Industrial Development					
Bank of India	1000	2500	9500	(a)225	(a)350
Others	1853	1407	14861	..	..
TOTAL—State Co-operative Banks/Other Banks	2853	3907	33694	20603	20712
V—Co-operative Institutions	942	58	5676	111	..
GRAND TOTAL	99268	90324	938597	27079	30919

(a) Profit credited to Government.

APPENDIX II

[Vide paragraph 18(b)]

**ARREARS IN RECOVERY OF LOANS AND ADVANCES GIVEN TO
GOVERNMENT COMPANIES, NON-GOVERNMENT INSTITUTIONS,
LOCAL FUNDS, CULTIVATORS, ETC.**

To whom loan was paid	Amount outstanding on 31st March 1980		Earliest period to which the arrears relate
	Principal	Interest	
1	2	3	4
(Lakhs of rupees)			
Ministry of Agriculture (Department of Agriculture)			
Indian Dairy Corporation, Baroda	54.72	89.27	1975-76
Hindustan Aeronautics Ltd., Bangalore	139.00	48.40	1977-78
National Seeds Corporation Ltd., New Delhi	40.80	1.69	1976-77
State Farms Corporation, New Delhi	57.78	99.13	1975-76
Central Fisheries Corporation Ltd., Howrah	93.70	57.40	1977-78
	386.00	295.89	
Ministry of Agriculture (Department of Food)			
Ajudhia Sugar Mills, P.O. Raja-Ka-Sahas- pur	59.00	25.76	1979-80
Sita Ram Sugar Co. Ltd., Deoria	45.00	8.18	1979-80
	(Principal 1980-81)	recovered during	
Deoria Sugar Mills, Deoria	54.00	11.47	1979-80
	(Rs. 15.00 lakhs towards princi- pal recovered during	1980-81)	
Kesoriapatan Sahkari Sugar Mills Ltd.	..	5.65	1979-80
Jijamata Sakkari Sakkar Karkhana Ltd., Shankarnagar	..	3.75	1979-80

1	2	3	4
	(Lakhs of rupees)		
R. B. Naryanan Singh Sugar Mills Ltd., Lhaksar	65.00	33.66	1978-79
Raza Buland Sugar Co. Ltd., Rampur	65.00	17.47	1978-79
Cauvery Sugar and Chemicals Ltd., Pattai- vay Thalai, Tamil Nadu	20.00 (Principal 1980-81)	9.57 recovered	1979-80 during
Sak-Saria Sugar Mills, Bhalehan District Gonda	15.00	6.60	1979-80
Food Craft Institute Society, Bhubanes- war	0.17	0.49	1979-80
	323.17	122.60	
Department of Atomic Energy			
Electronics Corporation of India Ltd., Cherlapali, Hyderabad	153.75	..	1979-80
Ministry of Commerce (Department of Commerce)			
Cardamom Board, Cochin	0.71	0.04	1979-80
Tea Trading Corporation of India Ltd, Calcutta	44.89	26.75	1976-77
Tea Board, Calcutta	3.63	4.26	1979-80
	49.23	31.05	
Ministry of Communications			
Telepost Co-operative House Construc- tion Society Ltd., Madras	..	1.22	1964-65
Indian Telephone Industries, Bangalore	180.50	416.25	1979-80
	180.50	417.47	
Ministry of Defence			
Loans to Individuals	41.63	3.12	1970-71
Hindustan Aeronautics Ltd., Bangalore	846.00	486.76	1975-76
Mazagaon Dock Ltd., Bombay	240.60	300.02	1973-74
Garden Reach Ship-Builders and Engi- neers Ltd., Calcutta	658.34	1027.12	1972-73
Goa Shipyard Ltd., Vasco-de-Gama	2.00	15.06	1969-70
Bharat Electronics Ltd., Bangalore	..	8.30	1976-77

1	2	3	4
	(Lakhs of rupees)		
Bharat Earth Movers Ltd., Bangalore	387.00	362.59	1974-75
Bharat Dynamics Ltd., Hyderabad	..	11.37	1977-78
Andhra Scientific Co. Ltd., Machilipatnam	19.00	38.10	1975-76
Mishra Dhatua Nigam Ltd., Hyderabad	..	219.77	1979-80
Consumer's Co-operative Store at Ordinance Factory, Dum Dum, Calcutta	1.65	..	1974-75
	2196.22	2472.21	
Ministry of Education and Culture (Department of Education)			
Various Educational Institutions and Engi- neering Colleges	227.06	46.94	1963-64
Ministry of Education and Culture (Department of Culture)			
Bhartiya Vidya Bhawan, Bombay	2.10	0.87	1979-80
	(Recovered during 1980-81)		
Department of Electronics			
Computer Maintenance Corporation, Bombay	70.00	43.39	1976-77
Project Director Semi Conductor Complex, Bombay	1.40	0.87	1979-80
Tata Institute of Fundamental Research, Bombay	39.11	2.96	1975-76
	110.51	47.22	
Ministry of Energy (Department of Power)			
Delhi Electric Supply Undertaking, Delhi	3129.23	3920.25	1974-75
Ministry of Finance (Department of Revenue)			
Co-operative Canteen, (Income Tax Depart- ment), Madurai	0.01	..	1979-80
Ministry of Health and Family Welfare (Department of Health)			
Ayurvedic Unani Tibbia College Board, New Delhi	2.00	..	1962-63

1	2	3	4
(Lakhs of rupees)			
Ministry of Home Affairs (Delhi Administration)			
Delhi Electric Supply Undertaking, Delhi	..	563.31	1979-80
Delhi Development Authority, New Delhi	3.57	19.18	1979-80
Municipal Corporation of Delhi, Delhi	122.92	331.94	1979-80
	126.49	914.43	
Ministry of Home Affairs (Department of Personnel and Administrative Reforms)			
Central Secretariat Canteen, New Delhi	0.06	..	1979-80
Government Employees Consumer's Co-operative Society Ltd., New Delhi	4.00	1.56	1979-80
	4.06	1.56	
Ministry of Industry (Department of Heavy Industry)			
Bharat Heavy Plates and Vessels Ltd., Visakhapatnam	..	849.90	1971-72
Tungbhadra Steel Products Ltd., Karnata- taka	44.87	26.78	1974-75 (Rs. 3.00 lakhs towards principal recovered during 1980-81)
Richardson and Cruddas Ltd., Bombay	..	187.84	1972-73
Jessop and Co. Ltd., Calcutta	..	135.20	1976-77
Bharat Heavy Electricals Ltd., New Delhi	2368.95	..	1979-80 (Rs. 914.97 lakhs towards principal recovered during 1980-81)
Hindustan Machine Tools Ltd., Bangalore	81.62	261.95	1973-74 (Rs. 79.30 lakhs towards principal recovered during 1980-81)
Braithwaite and Co. Ltd., Calcutta	46.92	172.65	1976-77
Heavy Engineering Corporation Ltd., Ranchi	2688.37	3373.61	1973-74
Scoters India Ltd., Lucknow	413.49	420.18	1974-75
Burn Standard Co. Ltd., Calcutta	..	1.06	1977-78
Bharat Pump and Compressors Ltd., Naini	74.25	285.04	1977-78
Bharat Brakes and Valves Ltd., Calcutta	..	10.18	1978-79
Mining and Allied Machinery Corporation, Durgapur	397.38	1249.12	1970-71
	6115.85	6973.51	

1	2	3	4
(Lakhs of rupees)			
Ministry of Industry			
(Department of Industrial Development)			
Tannery and Footwear Corporation of India Ltd., Kanpur	33.33	232.16	1977-78
Nepa Mills Ltd., Neapanagar	0.68	0.04	1975-76
Hindustan Cables Ltd., Rupnarainpur	..	3.00	1975-76
Bharat Ophthalmic Glass Ltd., Durgapur	2.50	3.91	1974-75
Instrumentation Ltd., Kota	4.87	6.47	1975-76
National Instruments Ltd., Calcutta	51.26	123.81	1975-76
Andrew Yule and Co. Ltd., Calcutta	..	26.78	1977-78
Hindustan Salts Ltd., Jaipur	..	10.87	1979-80
National Small Industries Corporation Co. Ltd., New Delhi	6.33	1.05	1975-76
Hindustan Photo Films Manufacturing Co. Ltd., Ootucumund	33.13	307.87	1975-76
Khadi and Village Industries Commission, Bombay	630.46	2717.53	1972-73
Universal Trade Emporium, Faridabad	0.05	0.01	1970-71
Dogra Steel Ltd., Faridabad	0.12	0.43	1972-73
	762.73	3433.93	

Ministry of Industry			
(Department of Industrial Development—Textile Wing)			
Rai Bahadur Hardutra Motilal Jute Mills, Katihar.	..	12.32	1979-80
United Mills, Bombay	175.00	102.38	1971-72
Cotton Corporaton of India, Bombay	5.00	3.15	1979-80
National Cooperative Development Corporation, New Delhi	50.00	50.21	1979-80
Jute Corporation of India, Calcutta	110.00	106.60	1979-80
Handicraft Emporium, Madras	4.69	2.91	1967-68
Shilpi Kendra Emporium, Bombay	0.10	0.07	1971-72
Central Silk Board, Bombay	15.25	11.47	1977-78
All India Handloom Fabric Marketing Co-operative Society Ltd., Bombay	10.00	0.75	1979-80
National Textile Corporation of India, New Delhi	13.51	1355.94	1977-78
Binny Ltd., Madras	..	43.00	1979-80
	383.55	1688.80	

1	2	3	4
			(Lakhs of rupees)
Ministry of Information and Broadcasting			
Film Finance Corporation, Bombay	55.21	23.24	1971-72
Andhra Pradesh State Electricity Board, Hyderabad	..	0.22	1979-80
Karnataka State Electricity Board, Bangalore	..	0.12	1977-78
	55.21	23.58	
Ministry of Labour			
Barbil Central Cooperative Stores Ltd., Barbil (under liquidation)	1.56	1.53	1967-68
Ministry of Petroleum, Chemicals and Fertilizers (Department of Chemicals and Fertilizers)			
Indian Drugs and Pharmaceuticals Ltd., New Delhi	70.09	136.41	1978-79 (Rs. 61.76 lakhs and Rs. 123.34 lakhs towards principal and interest respectively recovered during 1980-81)
Fertilizers (P & D) India Ltd, New Delhi	..	2.15	1979-80 (Since recovered during 1980-81)
	70.09	138.56	
Ministry of Rural Reconstruction			
Banana and Fruit Development Corporation Ltd., Madras	13.33	19.92	1977-78
Ministry of Shipping and Transport			
Paradip Port Trust, Paradip	191.33	560.81	1979-80
Visakhapatnam Port Trust, Visakhapatnam	349.25	1799.09	1978-79
Cochin Port Trust, Cochin	26.43	22.30	1979-80
			(Since recovered during 1980-81)
Departmental Canteen, New Delhi	0.05	..	1975-76
Cochin Shipyard Ltd., Cochin	108.33	1875.35	1975-76
Central Road Transport Corporation Ltd., Calcutta	260.00	125.11	1972-73
Central Inland Water Transport Corporation Ltd., Calcutta	1023.74	1651.54	1963-64
Delhi Transport Corporation, New Delhi	5098.10	4605.64	1963-64
Calcutta Port Trust, Calcutta	1422.94	1462.72	1975-76
	8480.17	12102.56	

1	2	3	4
(Lakhs of Rupees)			
Department of Science and Technology			
Central Electronics Ltd., Sahibabad	..	17.85	1979-80
Ministry of Steel and Mines (Department of Mines)			
Bharat Aluminium Co. Ltd., New Delhi	454.75	756.79	1979-80
Hindustan Zinc Ltd., Udaipur	182.33	265.67	1979-80
Hindustan Copper Ltd., Calcutta	..	3024.18	1968-69
Bharat Gold Mines Ltd., Dorgaam	503.05	196.44	1974-75
Sikkim Mining Corporation, Rangpo, Sikkim	..	1.98	1967-68
	<u>1140.13</u>	<u>4245.06</u>	
Ministry of Steel and Mines (Department of Steel)			
Orissa Mining Corporation, Bhubaneswar	..	84.18	1972-73
Hindustan Steel Works Construction Ltd., Calcutta	33.11	..	1979-80
Indian Iron and Steel Co., Calcutta	956.96	435.79	1979-80
Bharat Refractories Ltd., Bokaro Steel City	152.11	130.90	1979-80
Steel Authority of India Ltd., New Delhi	2145.67	2024.64	1978-79
	<u>3287.85</u>	<u>2675.51</u>	
Ministry of Supply and Rehabilitation (Department of Rehabilitation)			
Rehabilitation Industries Corporation Ltd., Calcutta	920.55	627.96	1970-71
Municipal Corporation of Delhi, Delhi	58.12	91.96	1974-75
		(Rs. 48.26 lakhs and Rs. 77.26 lakhs towards principal and interest respectively recovered during 1980-81)	
Harijan Sewak Sangh, Ahmedabad	0.25	..	1973-74
	<u>978.92</u>	<u>719.92</u>	

1	2	3	4
(Lakhs of rupees)			
Ministry of Tourism and Civil Aviation			
Karan Enterprises (P) Ltd., Hyderabad	11.66	10.62	1977-78 (Rs. 0.92 lakh towards interest recovered during 1980-81)
Ritz Continental Hotel, Calcutta	8.75	4.21	1975-76
Hotel Horizon (P) Ltd., Bombay	35.30	..	1977-78 (Rs. 5.78 lakhs towards principal recovered during 1980-81)
U.P. Hotels Ltd., Varanasi	48.00	..	1971-72 (Rs. 0.50 lakh towards principal recovered during 1980-81)
Adyar Gate Hotels (P) Ltd., Madras	28.13	28.05	1977-78
East West Hotel Ltd., Bangalore	9.40	14.78	1977-78
Travel Rajasthan, Jaipur	0.14	0.03	1976-77
	141.38	57.69	

Ministry of Works and Housing			
National Buildings Construction Corporation, New Delhi	208.46	29.08	1979-80
New Delhi Municipal Committee, New Delhi	12.72	7.82	1965-66
Delhi Development Authority (Slums), New Delhi	52.17	36.23	1965-66
Municipal Corporation of Delhi, Delhi	187.97	115.38	1965-66
Hindustan Pre-fab Ltd., New Delhi	95.14	68.81	1975-76
Delhi Electric Supply Undertaking, Delhi	13.69	12.57	1969-70
Andhra State Electricity Board, Hyderabad	0.71	0.26	1973-74
Water Supply and Sewage Disposal Undertaking, Delhi	1348.10	2548.50	1969-70
	1918.96	2818.65	

APPENDIX III

[Vide paragraph 22]

Ministry/Department-wise details of subsidies paid by Union Government
during 1977-78 to 1979-80

Ministry/Department	1977-78	1978-79	1979-80
		(Crores of rupees)	
1. Agriculture	562.97	662.32	625.56
2. Civil Supplies . . . . .	..	2.08	*..
3. Commerce	385.40	415.52	427.23
4. Communication	0.21	0.29	0.36
5. Defence	0.57	0.29	0.29
6. Education and Culture	0.34	0.11	0.06
7. Energy	39.65	36.72	49.41
8. Finance	0.46	1.03	57.54
9. Health and Family Welfare	1.00	1.18	0.95
10. Home Affairs	2.40	2.64	2.57
11. Industry	4.70	0.48	12.32
12. Irrigation	**..	**..	**..
13. Labour	4.01	4.83	6.30
14. Law, Justice and Company Affairs	0.01	0.01	0.01
15. Potroleum, Chemicals and Fertilizers	24.88	83.32	302.40
16. Rural Reconstruction	63.14	111.21	93.60
17. Shipping and Transport	15.56	41.06	42.44
18. Steel and Mines	72.09	20.91	6.36
19. Tourism and Civil Aviation	0.02	0.03	0.03
20. Works and Housing	2.70	3.38	4.30
TOTAL	1180. 2	1387.41	1631.73

*Actual figure is Rs. 30,674.

**Actual figures are Rs. 36,000 (1977-78), Rs. 29,000 (1978-79) and Rs. 31,000 (1979-80).

APPENDIX IV

[Vide paragraph 24]

EXTENT OF UTILIZATION OF SUPPLEMENTARY GRANTS/APPROPRIATIONS

Sl. No.	Grant/Appropriation	Amount of Grant/Appropriation		Actual expenditure	Saving (Col. 3+4-5)
		Original	Supplementary		
1	2	3	4	5	6
Cases where supplementary grants/appropriations proved unnecessary.					
Revenue—Voted					
(Lakhs of rupees)					
Ministry of Agriculture and Irrigation					
1.	2-Agriculture	14367.66	552.01	8692.40	6227.27
2.	4-Animal Husbandry and Dairy Development	9206.17	2659.36	9025.21	2840.32
Ministry of Commerce, Civil Supplies and Co-operation					
3.	13-Civil Supplies and Co-operation	2118.86	445.06	2045.76	518.16
Ministry of Education and Social Welfare					
4.	27-Department of Social Welfare	5391.15	700.00	5255.13	836.02
Ministry of Home Affairs					
5.	50-Police	23146.39	622.40	23086.86	681.93
Ministry of Industry					
6.	59-Industries	2126.00	14.72	2017.55	123.17
Ministry of Shipping and Transport					
7.	75-Ministry of Shipping and Transport	313.32	8.52	311.92	9.92
Department of Science and Technology					
8.	100-Department of Science and Technology	3271.72	132.01	2526.29	877.44
Revenue—Charged					
Ministry of Finance					
9.	34-Union Excise Duties	2.01	2.07	0.33	3.75
10.	39-Pensions	50.00	6.82	41.44	15.38
Capital—Voted					
Ministry of Information and Broadcasting					
11.	63-Information and Publicity	197.66	9.34	102.21	104.79

APPENDIX V

[Vide paragraph 26]

SAVINGS UNDER VOTED GRANTS

Voted grants where the savings (more than Rs. 5 lakhs in each case) exceeded 20 per cent of the total grant are given below :

Sl. No.	Grants	Total grant	Expenditure	Saving	Percentage of Saving
1	2	3	4	5	6
		(Lakhs of rupees)			
		Revenue			
1.	5-Forest	3741.77	1048.30	2693.47	72
2.	78-Road and Inland Water Transport	140.00	45.38	94.62	67.6
3.	3-Fisheries	2881.22	1490.92	1390.30	48.3
4.	74-Planning Commission	643.69	361.35	282.34	43.9
5.	2-Agriculture	14919.67	8692.40	6227.27	41.7
6.	99-Department of Electronics	1202.94	824.89	378.05	31.4
7.	45-Medical and Public Health	21054.33	14683.13	6371.20	30.3
8.	60-Village and Small Industries	9037.09	6348.81	2688.28	29.7
9.	10-Department of Irrigation	3275.10	2361.68	913.42	27.9
10.	33-Customs	3868.24	2836.86	1031.38	26.7
11.	104-Lok Sabha	547.22	403.25	143.97	26.3
12.	91-Water Supply and Sewerage	8217.00	6077.70	2139.30	26
13.	100-Department of Science and Technology	3403.73	2526.29	877.44	25.8
14.	14-Ministry of Communications.	247.71	184.20	63.51	25.6

1	2	3	4	5	6
					(Lakhs of rupees)
15.	51-Census	813.14	608.01	205.13	25.2
16.	29-Power Development	5549.17	4193.51	1355.66	24.4
17.	4-Animal Husbandry and Dairy Development	11865.53	9025.21	2840.32	23.9
18.	73-Statistics	1572.76	1222.48	350.28	22.3
19.	84-Department of Rehabilitation	2480.00	1931.96	548.04	22.1
20.	13-Civil Supplies and Co-operation	2563.92	2045.76	518.16	20.2
			Capital		
21.	33-Customs	510.00	..	510.00	100
22.	66-Labour and Employment	36.75	0.44	36.31	98.8
23.	5-Forest	473.99	31.23	442.76	93.4
24.	12-Foreign Trade and Export Production	33602.41	3411.23	30191.18	89.8
25.	40-Opium and Alkaloid Factories	99.45	13.42	86.03	86.5
26.	3-Fisheries	3083.65	1035.65	2048.00	66.4
27.	64-Broadcasting	2095.51	1000.59	1094.92	52.2
28.	36-Stamps	112.05	54.08	57.97	51.7
29.	63-Information and Publicity	207.00	102.21	104.79	50.6
30.	57-Lakshadweep	247.29	124.51	122.78	49.6
31.	10-Department of Irrigation	762.52	412.07	350.45	46.0
32.	103-Department of Space	3264.24	1827.34	1436.90	44.0
33.	87-Aviation	4125.63	2401.33	1724.30	41.8
34.	55-Andaman and Nicobar Islands	1831.95	1094.23	737.72	40.3
35.	38-Currency, Coinage and Mint	2332.28	1407.70	924.58	39.6

1	2	3	4	5	6
				(Lakhs of Rupees)	
36.	30-Coal and Lignite	57936.68	35813.36	22123.32	38.2
37.	86-Meteorology	296.48	210.61	85.87	29.0
38.	6-Department of Food	4742.92	3402.08	1340.84	28.3
39.	7-Department of Rural Development	2634.68	1907.20	727.48	27.6
40.	84-Department of Rehabilitation	1273.90	923.67	350.23	27.5
41.	14-Ministry of Communications	1318.00	1001.14	316.86	24.0
42.	70-Petroleum and Petro-Chemicals Industries	10011.39	7682.21	2329.18	23.3
43.	77-Ports, Light-Houses and Shipping	22918.70	17794.02	5124.68	22.4
44.	50-Police	1105.86	878.99	226.87	20.5

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