

APPENDIX -I**(Refer paragraph 1.1 at page 1)****Part A. Government Accounts****I. Structure:**

The accounts of the State Government are kept in three parts (i) Consolidated Fund (ii) Contingency Fund and (iii) Public Account.

Part I: Consolidated Fund

All receipts of the State Government from revenues, loans and recoveries of loans go into the Consolidated Fund of the State, constituted under Article 266(1) of the Constitution of India. All expenditure of the Government is incurred from this Fund from which no amount can be withdrawn without authorisation from the State Legislature. This part consists of two main divisions, namely, Revenue Account (Revenue Receipts and Revenue Expenditure) and Capital Account (Capital Receipts, Capital Expenditure, Public Debt and Loans, etc.).

Part II: Contingency Fund

The Contingency Fund created under Article 267(2) of the Constitution of India is in the nature of an imprest placed at the disposal of the Governor of the State to meet urgent unforeseen expenditure pending authorisation from the State Legislature. Approval of the State Legislature is subsequently obtained for such expenditure and for transfer of equivalent amount from the Consolidated Fund to Contingency Fund. The corpus of this Fund authorised by the Legislature during the year was Rs.150 crore.

Part III: Public Account

Receipts and disbursements in respect of small savings, provident funds, deposits, reserve funds, suspense, remittances, etc., which do not form part of the Consolidated Fund, are accounted for in Public Account and are not subject to vote by the State Legislature.

II. Form of Annual Accounts

The accounts of the State Government are prepared in two volumes viz., the Finance Accounts and the Appropriation Accounts. The Finance Accounts present the details of all transactions pertaining to both receipts and expenditure under appropriate classification in the Government accounts. The Appropriation Accounts, present the details of expenditure by the State Government vis-a-vis the amounts authorised by the State Legislature in the budget grants. Any expenditure in excess of the grants requires regularisation by the Legislature.

Part B- List of terms used in the Chapter-I and basis for their calculation

Terms	Basis for calculation
Buoyancy of a parameter	<u>Rate of Growth of the parameter</u> GSDP Growth
Buoyancy of a parameter (X) with respect to another parameter (Y)	<u>Rate of Growth of the parameter(X)</u> Rate of Growth of the parameter(Y)
Rate of Growth (ROG)	$[(\text{Current year Amount}/\text{Previous year Amount}) - 1] * 100$
Trend/Average	Trend of growth over a period of 5 years (LOGEST(Amount of 1996-97:Amount of 2001-02)-1)*100
Share shift/Shift rate of a parameter	Trend of percentage shares, over a period of 5 years, of the parameter in Revenue or Expenditure as the case may be
Development Expenditure	Social Services + Economic Services
Weighted Interest Rate (Average interest paid by the State)	$\text{Interest Payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities})/2] * 100$
Interest spread	Weighted Interest rates - GSDP growth
Interest received as per cent to Loans Advanced	$\text{Interest Received} [(\text{Opening balance} + \text{Closing balance of Loans and Advances})/2] * 100$
Revenue Deficit	Revenue Receipt-Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts.
Primary Deficit	Fiscal Deficit – Interest Payments
Balance from Current Revenue (BCR)	Revenue Receipts minus all Plan grants and Non-plan Revenue Expenditure.

APPENDIX-II

(Refer paragraph 2.3.3(ii) at page 28)
Statement showing the excess expenditure over provisions

Sl. No.	Number and Name of Grant/Appropriation	Total Grant/Appropriation (In Rupees)	Expenditure (In Rupees)	Excess Over Grant/Appropriation (In Rupees)
I Voted				
Revenue Section				
1	15 Sports & Youth Services	4,60,94,000	4,74,62,804	13,68,804
2	20 Water Resources	2,01,36,71,000	2,06,27,42,638	4,90,71,638
3	28 Rural Development	2,15,43,66,000	3,35,46,63,307	1,20,02,97,307
	Total	4,21,41,31,000	5,46,48,68,749	1,25,07,37,749
II Charged				
	Capital Section			
1	6004 Loans and advances from the Central Government	5,68,58,42,000	8,37,09,04,359	2,68,50,62,359
	TOTAL	5,68,58,42,000	8,37,09,04,359	2,68,50,62,359
	GRAND TOTAL	9,89,99,73,000	13,83,57,73,108	3,93,58,00,108

APPENDIX-III

(Refer paragraph 2.3.4(a) at Page 29)

Statement showing cases where supplementary provisions was unnecessary

Sl. No	No. & Name of the Grant/ Appropriation		Original Grant/ Appro-priation	Supple-mentary Grant/Appro-priation	Expendi-ture	Savings
(1)	(2)		(3)	(4)	(5)	(6)
(R u p e e s i n c r o r e)						
REVENUE SECTION						
1	1	Home(Voted)	489.14	46.81	481.93	54.02
2	1	Home(Charged)	7.86	0.38	7.72	0.52
3	2	General Administration (Voted)	22.99	0.32	22.04	1.27
4	3	Revenue(voted)	678.49	687.30	515.52	850.27
5	4	Law(voted)	31.61	0.52	31.32	0.81
6	5	Finance(Voted)	1455.54	0.57	1058.95	397.16
7	6	Commerce(voted)	27.73	0.52	25.80	2.45
8	7	Works(Voted)	200.84	1.30	174.24	27.90
9	8	Orissa Legislative Assembly(voted)	10.17	0.50	9.90	0.77
10	11	Scheduled Tribes and Scheduled Castes Development Department and Minorities and Backward Classes Development Department (Voted)	266.93	62.50	265.93	63.50
11	12	Health & Family Welfare Department (Voted)	518.08	48.07	437.79	128.36
12	14	Labour & Employment (Voted)	25.52	1.17	24.96	1.73
13	19	Industries (voted)	113.39	3.53	109.65	7.27
14	22	Forest & Environment (voted)	109.15	11.97	101.33	19.79
15	27	Science & Technology (voted)	3.24	4.29	2.56	4.97
16	31	Textiles and Handloom(voted)	44.73	4.15	12.01	36.87
17	32	Tourism and Culture(Voted)	15.32	0.65	15.02	0.95
18	33	Fisheries and Animal Resources Development(voted)	109.85	5.90	96.09	19.66

Sl. No	No. & Name of the Grant/ Appropriation		Original Grant/ Appro-priation	Supple-mentary Grant/Appro -p-riation	Expendi- ture	Savings
(1)	(2)		(3)	(4)	(5)	(6)
(Rupees in crore)						
19	34	Co-operation(voted)	39.75	0.08	34.31	5.52
20	35	Public Enterprises(voted)	40.63	0.01	20.29	20.35
21	36	Women & Child Development(Voted)	245.64	36.32	225.91	56.05
		TOTAL	4456.60	916.86	3673.27	1700.19
CAPITAL SECTION						
1.	5	Finance(voted)	276.58	1.00	233.08	44.50
2	7	Works(Voted)	88.84	23.15	70.85	41.14
3	11	Scheduled Tribes and Scheduled Castes Development Department and Minorities and Backward Classes Development Department (Voted)	8.41	0.20	5.71	2.90
4	12	Health & Family Welfare (Voted)	65.85	0.70	35.05	31.50
5	13	Housing and Urban Development (Voted)	41.13	8.98	26.16	23.95
6	19	Industries(voted)	2.37	0.02	1.49	0.90
7	20	Water Resources (Voted)	587.91	166.71	463.31	291.31
8	28	Rural Development (Voted)	172.04	146.28	118.23	200.09
		TOTAL	1243.13	347.04	953.88	636.29
		GRAND TOTAL	5699.73	1263.90	4627.15	2336.48

APPENDIX-IV

(Refer paragraph 2.3.4(b) at page 29)

Statement showing cases where supplementary provision was made in excess of actual requirement

Sl. No.	Number and Name of the Grant/Appro-riation		Original Grant/ Appro-riation	Expendi -ture	Additional requiremen t	Supple-mentary provisio n	Final savings
				(Rupees in Crore)			
REVENUE SECTION							
1	3	Revenue (Charged)	149.95	249.95	100.00	500.00	400.00
2	9	Food Supplies & Consumer Welfare (Voted)	54.13	64.39	10.26	12.47	2.21
3	10	School and Mass Education (Voted)	1301.39	1379.31	77.92	215.17	137.25
4	13	Housing & Urban Development (voted)	256.70	257.86	1.16	19.18	18.02
5	16	Planning and Co-ordination (Voted)	117.75	135.18	17.43	52.99	35.56
6	17	Panchayati Raj(Voted)	317.48	473.29	155.81	164.33	8.52
7	21	Transport (voted)	11.11	11.46	0.35	1.04	0.69
8	23	Agriculture (voted)	210.43	226.19	15.76	47.68	31.92
9	24	Steel & Mines(voted)	12.19	12.49	0.30	1.58	1.28
10	25	Information and Public Relations (Voted)	11.05	11.80	0.75	1.23	0.48
11	26	Excise(Voted)	11.07	12.70	1.63	3.05	1.42
12	30	Energy(Voted)	4.64	12.35	7.71	26.66	18.95
13	38	Higher Education (Voted)	216.07	330.51	114.44	138.33	23.89
		TOTAL	2673.96	3177.48	503.52	1183.71	680.19
CAPITAL SECTION							
1	1	Home(Voted)	20.34	65.29	44.95	45.46	0.51
2	6	Commerce (Voted)	1.80	5.28	3.48	5.06	1.58
3	22	Forest and Environment (Voted)	113.07	116.77	3.70	10.75	7.05
4	33	Fisheries and Animal Resources Development (Voted)	1.47	3.02	1.55	4.02	2.47
5	34	Co-operation (voted)	5.99	6.30	0.31	14.91	14.60
6	6003	Internal Debt of the State Government (Charged)	2180.62	6600.58	4419.96	5500.00	1080.04
		TOTAL	2323.29	6797.24	4473.95	5580.20	1106.25
		GRAND TOTAL	4997.25	9974.72	4977.47	6763.91	1786.44

APPENDIX-V
(Refer to paragraph 2.3.4(c) at page 29)
Statement showing cases where supplementary provision was inadequate

Sl. No	Number and Name of the Grant/Appropriation		Original provision	Supple- mentary provision	Total provision	Expenditure	Expendi- ture in excess over total provision
			(Rupees in crore)				
REVENUE SECTION							
1	20	Water Resources (Voted)	177.05	24.32	201.37	206.28	4.91
2	28	Rural Development (Voted)	185.58	29.86	215.44	335.47	120.03
TOTAL			362.63	54.18	416.81	541.75	124.94

Contd.

APPENDIX-VI
(Refer paragraph 2.3.5 at page 29)
Statement showing significant cases of savings in plan expenditure

Sl No	No. & Name of the Grant/Appropriation	Head of Account	Total Grant	Actual expenditure	Savings
Rupees in crore					
1.	6 Commerce	5051-Capital outlay on Ports & Light houses -State Plan-State Sector-02-Minor Ports-R-200-Other Small Ports-R--1-Gopalpur Port	6.37	4.80	1.57
2.	7 Works	4059-Capital outlay on Public Works-Centrally sponsored plan-State Sector-60-Other Buildings-CC-05-Construction	2.43	0.51	1.92
3.	7 Works	4202-Capital outlay on Education, Sports, Art & Culture-Central Plan-State Sector-01-General Education-II-202-Secondary Education	1.85	0.62	1.23
4.	7 Works	4216-Capital outlay on Housing-State Plan-State Sector-01-Govt Residential Buildings-MM-106-General Pool Accommodation	3.18	1.79	1.39
5.	7 Works	5054-Capital outlay on Roads & Bridges-State Plan-State Sector-07-District & Other Roads-AAA-796-Tribal area Sub-Plan-AAA--Road Development Programme	8.57	6.42	2.15
6.	7 Works	5054-Capital outlay on Roads & Bridges-State Plan-State Sector-04-District & Other Roads-BBB-800-Other Expenditure-BBB-1-Road Development Programme	28.68	25.46	3.22
7.	7 Works	5054-Capital outlay on Roads and Bridges-Central Plan-State Sector-05-Roads of Inter State Economic Important-CCC-101-Bridges-CCC-1-Major Works	1.52	Nil	1.52
8.	12 Health & Family Welfare Department	2211-Family Welfare Central Plan-District Sector-TTT-5-Rural Family Welfare Services	19.45	16.50	2.95
9.	13 Housing & Urban Development	2215-Water Supply & Sanitation-State Plan-State Sector-L-191-Assistance to Local Bodies, Municipalities etc.	18.99	16.34	2.65
10.	13 Housing and Urban Development	2216-Housing-State Plan-State Sector-80-General-T-796-Tribal Area Sub-Plan	1.69	0.37	1.32
11.	20 Water Resources	4701-Capital outlay on Major and medium Irrigation-State Plan-State Sector-01-Major Irrigation (Commercial) SSSS-109-Rengali Dam project	5.50	0.30	5.20
12.	20 Water Resources	4701-Capital outlay on Major & Medium Irrigation-State Plan-State Sector-01-Major Irrigation(Commercial)-TTTT-202-Rengali Irrigation Project-TTTT-1-Funded by WRCP	48.32	31.89	16.43

Sl No	No. & Name of the Grant/Appropriation	Head of Account	Total Grant	Actual expenditure	Savings
Rupees in crore					
13.	20 Water Resources	4701-Capital outlay on Major & Medium Irrigation-State Plan-State Sector-01-Major Irrigation (Commercial) TTTT-2-Funded by OECF	91.88	47.70	44.18
14.	20 Water Resources	4701-Capital outlay on Major and Medium Irrigation-State Plan-State Sector-01-Major Irrigation (Commercial)-TTTT-3-Right Bank Canal Funded by AIBP	47.13	37.65	9.48
15.	20 Water Resources	4701-Capital outlay on Major & Medium Irrigation-State Plan-State Sector-01-Major Irrigation (Commercial) VVVV-212-Subarnarekha Irrigation Project	70.90	34.09	36.81
16.	20 Water Resources	4701-Capital outlay on Major & Medium Irrigation-State Plan-State Sector-01-Major Irrigation (Commercial)-WWWW-219-Naraj Barrage	28.15	16.23	11.92
17.	20 Water Resources	4701-Capital outlay on Major and Medium Irrigation-State Plan- State Sector-01-Major Irrigation (Commercial)-XXXX-220-Mahanadi Chitrotpala Island Irrigation Project	19.95	18.79	1.16
18.	20 Water Resources	4701-Capital outlay on Major & Medium Irrigation-State Plan-State Sector-01-Major Irrigation (Commercial) ZZZZ-222-Lower Indra Irrigation Project	34.70	29.21	5.49
19.	20 Water Resources	4701-Capital outlay on Major and Medium Irrigation -State Plan- State Sector-01-Major Irrigation (Commercial)-AAAAA-223-Lower Suktel-Irrigation project	10.30	7.38	2.92
20.	20 Water Resources	4701-Capital outlay on Major & Medium Irrigation-State Plan- State Sector-01-major irrigation (Commercial)-BBBBB-796-Tribal Area Sub Plan-BBBBB-1-Upper Kolab Irrigation Project	21.20	16.02	5.18
21.	20 Water Resources	4701-Capital outlay on Major and Medium Irrigation-State Plan-State Sector-01-Major irrigation(Commercial)-BBBBB-796-Tribal area Sub Plan-BBBBB-2-Upper Indravati Irrigation project	21.20	16.75	4.45
22.	20 Water Resources	4701-Capital outlay on Major and Medium Irrigation-State Plan-State sector-01-Major Irrigation (Commercial) BBBBB-796-Tribal area Sub plan- BBBBB-3-Potteru Irrigation Project	16.63	5.16	11.47
23.	20 Water Resources	4701-Capital outlay on Major and Medium Irrigation-State Plan-State Sector-03-Medium Irrigation (Commercial)-EEEE-302-Harabhangi Irrigation Project	9.35	6.57	2.78

Sl No	No. & Name of the Grant/Appropriation	Head of Account	Total Grant	Actual expenditure	Savings
Rupees in crore					
24.	20 Water Resources	4701-Capital outlay on Major & Medium Irrigation-State Plan-State Sector-03-Medium Irrigation (Commercial)-FFFFF-309-Baghua Irrigation Project-Stage-II	9.71	7.86	1.85
25.	20 Water Resources	4701-Capital outlay on Major and Medium irrigation-State Plan-State Sector-03-Medium Irrigation (Commercial)-GGGGG-311-Harihar Jore Irrigation Project	4.78	2.96	1.82
26.	20 Water Resources	4701-Capital outlay on Major and Medium Irrigation-State Plan-State Sector-03-Medium Irrigation (Commercial)-HHHHH-315.Upper Jonk Irrigation project	12.20	4.92	7.28
27.	20 Water Resources	4701-Capital outlay on Major and Medium Irrigation-State Plan-State Sector-03-Medium Irrigation (Commercial)-KKKKK-339-Other Pipelines Projects-KKKKK-1-Pipeline projects(NABARD Assistance)	19.66	14.96	4.70
28.	20-Water Resources	4701-Capital outlay on Major and Medium Irrigation State Plan-State Sector-03-Medium Irrigation-MMMMM-393-Water Resources Consolidation project(EAP)	109.93	67.72	42.21
29.	20 Water Resources	4701-Capital outlay on Major & Medium Irrigation-State plan- State sector-03-Medium irrigation (Commercial)-PPPPP-401-Rukura Irrigation Project	3.01	0.36	2.65
30.	20 Water Resources	4701-Capital outlay on Major & Medium Irrigation-State Plan-State Sector 03-Medium Irrigation(Commercial)-QQQQQ-796-Tribal Area Sub Plan-QQQQQ-1-Badanala Irrigation Project	6.92	4.63	2.29
31.	20 Water Resources	4701-Capital outlay on Major and Medium Irrigation-State Plan-State Sector-03-Medium Irrigation(Commercial)-QQQQQ-796-Tribal Area Sub Plan-QQQQQ-2-Deo Irrigation Project	5.10	3.13	1.97
32.	20 Water resources	4701-Capital outlay on Major and Medium Irrigation- State Plan-State Sector-03-Medium Irrigation (Commercial) QQQQQ-3-Titilagarh Irrigation project	10.00	3.25	6.75
33.	20 Water Resources	4702-Capital outlay on Minor Irrigation-State Plan-District Sector-TTTTT-796-Tribal Area-Sub Plan-TTTTT-1-Ongoing MIPs	5.58	3.15	2.43
34.	20 Water Resources	4702-Capital outlay on Minor Irrigation-State Plan- District Sector-TTTTT-2-Ongoing scheme under AIBP	7.80	2.59	5.21

Contd.

Sl No	No. & Name of the Grant/Appropriation	Head of Account	Total Grant	Actual expenditure	Savings
Rupees in crore					
35.	20 Water Resources	4702-Capital outlay on Minor Irrigation-State plan-District sector-UUUUU-3-Ongoing scheme under AIBP	17.20	7.18	10.02
36.	22 Forest & Environment	2406-Forestry and Wildlife-State Plan-State Sector-01-Forestry-R2-Social Forestry (SIDA Assisted)	2.98	0.13	2.85
37.	22 Forest & Environment	2406-Forestry and wildlife-Central Plan- State Sector-01-Forestry-X-101-Forest Conservation-Development and Regeneration-X-1-Modern Forest-Fire control	1.50	0.29	1.21
38.	22 Forest & Environment	2406-Forestry and Wildlife-Central Plan-State Sector-02-Environmental Forestry and Wildlife-Z-110-Wildlife preservative-Z-1-Development of National parks, Sanctuaries and Nature reserves	3.00	1.82	1.18
39.	22 Forest & Environment	2406-Forestry and wild life-Central Plan-District sector-01-Forestry-AA-102-Social and farm forestry-AA-2-Integrated afforestation and Eco-Development project	17.25	14.50	2.75
40.	23 Agriculture	2401-Crop Husbandry-Centrally sponsored Plan-District Sector-NN-119-Horticulture and Vegetable Crops-NN-1-Development of Drip Irrigation	2.88	Nil	2.88
41.	23 Agriculture	2401-Crop Husbandry-Centrally sponsored plan-District sector-NN-2-Macromanagement of Agriculture supplementation /complementation of State efforts through work plan	4.85	2.63	2.22
42.	23 Agriculture	2402-Soil & Water conservation-centrally sponsored plan-District Sector-BBB-800-Other expenditure-BBB-1-Macromanagement of Agriculture Supplementation/Complementation of State's efforts through work plan	11.85	6.58	5.27
43.	23 Agriculture	4701-Capital outlay on Major & Minor Irrigation-State Plan-State sector-03-Medium Irrigation (Commercial)-SSS-393-Water Resources Consolidation project (EAP) SSS-1-Institutional Strengthening	5.00	1.13	3.87
44.	28 Rural Development	2215-Water Supply & Sanitation-State Plan-State Sector-01-Water Supply-S-799-Suspense-S-1-Stock	2.00	0.48	1.52
45.	28 Rural Development	4215-Capital outlay on Water supply & sanitation-State Plan-District Sector -01-Water Supply-WW-102-Rural Water supply programme-WW-1-Minimum needs programme	7.26	3.95	3.31
46.	28 Rural Development	4215-Capital outlay on water supply and sanitation-State Plan-District sector-01-Water Supply-WW-102-Rural Water Supply programme-WW-2-Prime Minister Gramodaya Yojana	8.67	6.52	2.15

Sl No	No. & Name of the Grant/Appropriation	Head of Account	Total Grant	Actual expenditure	Savings
Rupees in crore					
47.	28 Rural Development	4215-Capital outlay on Water supply and sanitation-Centrally sponsored plan-District sector-01-Water supply-ZZ-796-Tribal Area Sub Plan-ZZ-1-Minimum needs programme	5.10	3.85	1.25
48.	28 Rural Development	5054-Capital outlay on Roads and Bridges-State Plan-District sector-04-District & other Roads-DDD-796-Tribal Area Sub Plan-DDD-1-Minimum needs programme	13.22	10.53	2.69
49.	28 Rural Development	5054-Capital outlay on Roads and Bridges-State Plan-District Sector-04-District & Other Roads-DDD-796-Tribal Area Sub Plan-DDD-2-Implementation of RCP in KBK Districts under RLTA	3.32	Nil	3.32
50.	28 Rural Development	5054-Capital outlay on Roads & Bridges-State Plan-District sector-04-District & other Roads-EEE-800-Other expenditure-EEE-1-Minimum needs programme	43.88	41.43	2.45
51.	28 Rural Development	5054-Capital outlay on Roads & Bridges-State Plan-District Sector-04-District & Other Roads-EEE-800-Other expenditure-EEE-4-Pradhan Mantri Gram Sadak Yojana	7.31	5.64	1.67
52.	30 Energy	2801-Power-State Plan-State Sector-03-Transmission and Distribution-D-800-Other Expenditure-D-7-Subsidy to SOUTHCO for rural electrification	4.56	Nil	4.56
53.	30 Energy	2801-Power-State Plan-State Sector-03-Transmission and Distribution-D-800-Other Expenditure-D-8-Subsidy to WESCO for rural electrification	4.91	Nil	4.91
54.	30 Energy	2801-Power-State Plan-State sector-80-General-E-800-Other expenditure-E-1-Reforms and Restructuring project	0.09	(-) 8.18	8.27
55.	30 Energy	6801-Loans for power projects-State Plan-State sector-K-205-Transmission & Distribution-K-2-Upgradation of power Distribution system(WB Assistance)	73.10	69.20	3.90
56.	33 Fisheries & Animal Resources Development Department	2403-Animal Husbandry-Central Plan-State Sector-BB 2-Extension of frozen semen Technology for cattle and Buffalo development	4.20	2.12	2.08
57.	34 Co-operation	2435-Other Agricultural Programme-Centrally sponsored plan-State sector-01-Marketing and Quality control-Q-796-Tribal Area Sub Plan-Q-1-Subsidy to regulated marketing Committees for establishment of Krushak Bazar	2.05	0.56	1.49

Concl'd.

Sl No	No. & Name of the Grant/Appropriation	Head of Account	Total Grant	Actual expenditure	Savings
			Rupees in crore		
58.	36 Women & Child Development	2235-Social security and Welfare-State Plan-District Sector-60-Other social security and welfare programme-S-102-Pensions under social security schemes-S-2-National Old age pension to destitute	11.84	10.71	1.13
59.	36 Women & Child Development	2235-Social security and welfare-central plan-District sector-X-796-Tribal Area Sub Plan-X-1-Integrated Child Development service scheme	28.44	26.76	1.68
		TOTAL	999.09	663.91	335.18

APPENDIX-VII-A
(Refer paragraph 2.3.6 at page 29)
Statement showing savings of more than 10 per cent during 2001-2002

Sl. No.	Grant No.	Name of the Grant	Amount of Grant/Appropriation	Savings	Percentage
(Rupees in crore)					
R E V E N U E S E C T I O N					
1	2	General Administration (Charged)	2.53	0.37	15
2	3	Revenue(Voted)	1365.79	850.27	62
3	3	Revenue(Charged)	649.95	400.00	62
4	5	Finance(Voted)	1456.10	397.16	27
5	7	Works(Voted)	202.14	27.90	14
6	10	School & Mass Education(Charged)	0.03	0.03	100
7	11	Scheduled Tribes, Scheduled Castes Development and Minorities and Backward Classes Development (Voted)	329.43	63.50	19
8	12	Health & Family Welfare(Voted)	566.15	128.36	23
9	16	Planning & Co-ordination(Voted)	170.74	35.56	21
10	21	Transport(Charged)	0.03	0.03	100
11	22	Forest & Environment(Voted)	121.12	19.79	16
12	23	Agriculture(Voted)	258.11	31.92	12
13	23	Agriculture(Charged)	0.01	0.01	100
14	27	Science & Technology (Voted)	7.53	4.97	66
15	28	Rural Development (Charged)	0.02	0.01	50
16	29	Parliamentary Affairs (Charged)	2.02	0.28	14
17	30	Energy(Voted)	31.30	18.95	61
18	31	Textiles & Handloom (Voted)	48.88	36.87	75
19	33	Fisheries & Animal Resources Development(Voted)	115.75	19.66	17
20	34	Co-operation(Voted)	39.83	5.52	14
21	35	Public Enterprises(Voted)	40.64	20.35	50
22	36	Women & Child Development (Voted)	281.96	56.05	20
23	38	Higher Education (Charged)	0.01	0.01	100

Conclld.

Sl. No.	Grant No.	Name of the Grant	Amount of Grant/Appropriation	Savings	Percentage
(Rupees in crore)					
C A P I T A L S E C T I O N					
24	5	Finance(Voted)	277.58	44.51	16
25	6	Commerce(Voted)	6.86	1.58	23
26	7	Works(Voted)	111.99	41.14	37
27	7	Works(Charged)	0.14	0.03	21
28	11	Scheduled Tribes, Scheduled Castes Development and Minorities and Backward Classes Development (Voted)	8.61	2.90	34
29	12	Health & Family Welfare(Voted)	66.55	31.50	47
30	13	Housing & Urban Development(Voted)	50.11	23.95	48
31	19	Industries(Voted)	2.39	0.90	38
32	20	Water Resources (Voted)	754.62	291.31	39
33	20	Water Resource (Charged)	1.69	0.71	42
34	23	Agriculture(Voted)	5.01	3.87	77
35	28	Rural Development (Voted)	318.32	200.09	63
36	28	Rural Development (Charged)	0.10	0.05	50
37	30	Energy(Voted)	469.26	279.09	59
38	32	Tourism & Culture (Voted)	5.28	1.63	31
39	33	Fisheries & Animal Resources Development(Voted)	5.49	2.47	45
40	34	Co-operation(Voted)	20.90	14.60	70
41	38	Higher Education (Voted)	1.43	0.21	15
42	6003	Internal Debt of the State Government (Charged)	7680.62	1080.05	14

APPENDIX-VII-B
(Refer paragraph 2.3.6 at page 29)
Statement showing persistent savings of more than 10 per cent

Sl. No	Grant No	Name of the Grant	Percentage of Savings		
			1999-2000	2000-2001	2001-02
R E V E N U E S E C T I O N					
1	2	General Admini- stration(Charged)	23	16	15
2	3	Revenue(Voted)	33	41	62
3	5	Finance(Voted)	26	39	27
4	10	School & Mass Education(Charged)	67	60	100
5	11	Scheduled Tribes & Scheduled Castes Development and Minorities & Backward Classes Development(Voted)	12	20	19
6	21	Transport(Charged)	100	100	100
7	23	Agriculture(Voted)	23	15	12
8	28	Rural Development (Charged)	67	100	50
9	30	Energy(Voted)	92	78	61
10	31	Textile & Handloom (Voted)	30	67	75
11	33	Fisheries & Animal Resources Development(Voted)	18	14	17
12	34	Co-operation (Voted)	15	16	14
13	36	Women & Child Development(Voted)	23	22	20
14	38	Higher Education (Charged)	100	100	100
C A P I T A L S E C T I O N					
15	7	Works(Voted)	60	23	37
16	11	Scheduled Tribes &Scheduled Castes Development and Minorities & Backward Classes Development(Voted)	25	34	34
17	12	Health & Family Welfare(Voted)	80	22	47
18	13	Housing & Urban Development(Voted)	62	15	48
19	19	Industries(Voted)	86	76	38
20	20	Water Resources (Voted)	14	31	39

Concl'd.

Sl. No	Grant No	Name of the Grant	Percentage of Savings		
			1999-2000	2000-2001	2001-02
21	20	Water Resources (Charged)	42	93	42
22	23	Agriculture(Voted)	57	76	77
23	28	Rural Development (Voted)	24	58	63
24	30	Energy (Voted)	89	15	59
25	32	Tourism & Culture (Voted)	61	70	31
26	33	Fisheries & Animal Resources Development(Voted)	49	20	45
27	38	Higher Education (Voted)	91	63	15

Appendix VIII
(Refer paragraph 2.3.8 at page 29)
Significant cases of excess exceeding Rs. 1 crore)

Sl No.	No. & Name of the Grant	Head of Account	Total/ Final Grant	Expenditure	Excess
Rupees in crore					
1	3 Revenue	2245-Relief on Account of Natural Calamities-02-Floods, Cyclones etc-KK-106-Repairs & Restoration of Damaged Roads & Bridges	0.01	5.88	5.87
2	3 Revenue	2245-Relief on Account of Natural Calamities-02-Floods, Cyclones etc-YY-122-Repairs/ Restoration of Damaged Irrigation and Flood control works	0.15	5.41	5.26
3	4 Law	2014- Administration of Justice-C-114-Legal Advisers and Counsels-C1-Advocate General	1.67	3.26	1.59
4	5 Finance	2071-Pensions and other retirement benefits-01-Civil-L-101-Superannuation and retirement allowance-LI-Pension to Government servants	591.96	594.49	2.53
5	7 Works	2059-Public Works-80-General-C-001-Direction and Administration-C3-Deduct-Transfer of Establishment Charge on percentage basis	(-) 17.08	(-) 13.76	(+) 3.32
6	7 Work	2059-Public Works-80-General-D-2-Deduct Transfer of tools and plant charges on percentage basis	(-) 10.78	(-) 8.80	(+) 1.98
7	7 Works	3054-Roads and Bridges 03-State Highways-0-337-Road Work-01-Maintenance and Repairs	17.95	23.88	5.93
8	13 Housing & Urban Development	2215-Water Supply and Sanitation-F-101-Urban Water Supply programmes-F-1 Maintenance & Repairs	58.94	60.18	1.24
9	15 Sports & Youth Services	2204-Sports & Youth Services-State Plan-State Sector-F-001-Direction and Administration.F-1-Directorate of Sports and Youth Welfare	0.30	2.26	1.96
10	20 Water Resources	2701-Major & Medium Irrigation-80-General-DDD-001-Direction & Administration	14.56	19.13	4.57
11	20 Water Resources	2701-Major & Medium Irrigation-80-General-FFF-799-Suspense-FFF-1-Engineer-in-Chief	1.00	2.57	1.57
12	20 Water Resources	2702-Minor Irrigation-80-General-VVV-799-Suspense	1.00	12.00	11.00
13	20 Water Resources	4701-Capital outlay on Major & Minor Irrigation-State Plan-State Sector 01-Major Irrigation (Commercial)-UUUU-210-Kanpur Irrigation project	1.02	2.47	1.45

Concl.

Sl No.	No. & Name of the Grant	Head of Account	Total/ Final Grant	Expenditure	Excess
			Rupees in crore		
14	20 Water Resources	4711-Capital outlay on flood control projects/ State Plan-State Sector-01-Flood Control-VVVVV-2-Bank Protection Works on different river embankments	1.10	3.08	1.98
15	22-Forest & Environment	2406-Forestry and Wild Life-01 - Forestry- A-001-Direction & Administration-A-1-Headquarters Establishment	1.58	3.88	2.30
16	23 Agriculture	2401-Crop Husbandry-D-103-Seeds-D-3-Personal Ledger Account for purchase and Distribution of Seeds, Fertilisers etc.	4.00	32.10	28.10
17	30 Energy	6801-Loans for power projects-State Plan-State Sector-K-205.Transmission and Distribution-K-1.Loans to GRIDCO for upgrading T&D system and procurement of meters and receipt of loan from World Bank(EAP)	66.87	70.76	3.89
18	33 Fisheries and Animal Resources Development	4405-Capital outlay on fisheries-Centrally sponsored Plan-District Sector-LLLL-103-Marine fisheries-LLLL-1-Small Landing and Breeding facilities	1.81	2.91	1.10
19	36 Women & Child Development	2235-Social Security & Welfare-60-Other Social Security and Welfare Programmes-G-102-Pensioners under Social Security Schemes	76.49	78.30	1.81
20	38 Higher Education	2202-General Education-Central Plan-State Sector-03-University & Higher Education-Q-001-Direction and Administration-Q-1-Vocational Directorate	0.42	2.49	2.07
21	38-Higher Education	2204-Sports & Youth Services-Z-102-Youth Welfare programmes for students-Z-1-NCC	4.31	6.07	1.76
		Total	817.28	908.56	91.28

APPENDIX-IX
(Refer paragraph 2.3.9(a) at page 30)
Injudicious Surrenders

Sl.No	Number and Name of the Grant	Total Savings	Amount surrendered	Amount not surrendered
REVENUE SECTION (VOTED)				
1	1 Home	54.02	34.22	19.80
2	3 Revenue	850.27	545.85	304.42
3	5 Finance	397.16	347.77	49.39
4	7 Works	27.90	2.41	25.49
5	10 School & Mass Education	137.25	108.96	28.29
6	11 ST, SC Development & Minorities and Backward Classes Development	63.50	55.26	8.24
7	12 Health & Family Welfare	128.36	98.20	30.16
8	13 Housing & Urban Development	18.01	6.77	11.24
9	17 Panchayati Raj	8.52	5.72	2.80
10	22 Forest & Environment	19.79	0.05	19.74
11	23 Agriculture	31.92	Nil	31.92
12	30 Energy	18.95	1.22	17.73
13	31 Textile and Handloom	36.87	22.78	14.09
14	33 Fisheries and Animal Resources Development	19.66	Nil	19.66
15	34 Co-operation	5.52	Nil	5.52
16	36 Women & Child Development	56.05	49.60	6.45
REVENUE SECTION (CHARGED)				
1	3 Revenue	400.00	Nil	400.00
2	2049 Interest payments	184.92	Nil	184.92
CAPITAL SECTION (VOTED)				
1	5 Finance	44.51	Nil	44.51
2	7 Works	41.14	27.81	13.33
3	13 Housing and Urban Development	23.95	20.52	3.43
4	20 Water Resources	291.31	Nil	291.31
5	22 Forest & Environment	7.05	0.59	6.46
6	23 Agriculture	3.87	Nil	3.87
7	28 Rural Development	200.09	185.65	14.44
8	33 Fisheries and Animal Resources Development	2.47	Nil	2.47
9	34 Co-operation	14.60	Nil	14.60
	T o t a l	3087.66	1513.38	1574.28

Appendix-X
(Refer paragraph 2.3.9(b) at page 30)
Excessive surrenders

Sl.No	Number and Name of the Grant	Total Savings	Amount Surrendered	Amount surrendered in excess
(Rupees in crore)				
CAPITAL SECTION (VOTED)				
	30 Energy	279.09	291.04	11.95
Total		279.09	291.04	11.95

APPENDIX-XI
(Refer paragraph No.2.3.10(a) at page 30)
Significant cases of entire provision surrendered/re-appropriated

Sl. No	Grant No and Name of the Department	Head of Account	Total provision	Amount surrendered/reappropriated
			Rupees in lakh	
1	7 Works	4055-Capital outlay on Police-State Plan-District sector-T-207-State Police	30.00	30.00
2	7 Works	4059-Capital outlay on Public works-60-Other buildings-State Plan-District sector-01-office Buildings-BB-796-Tribal Area Sub Plan	140.00	140.00
3	7 Works	4202-Capital outlay on Education, sports ,Art and culture-State Plan-State sector-04-Art & Culture-HH-800-Other expenditure-HH-I-Promotion of Art & Culture	15.00	15.00
4	7 Works	5054-Capital outlay on Roads & Bridges-04-District & Other Roads-WW-800-Other Expenditure-WW-1-Major works	1125.21	1125.21
5	10 School & Mass Education	2202-General Education-State Plan-District sector-NN-4-Education Guarantee Scheme and Alternative and Innovative Education	193.29	193.29
6	10 School & Mass Education	2202-General Education-State Plan-District Sector-NN-5-Sarbasikshya Abhiyan	100.01	100.01
7	10 School & Mass Education	2202-General Education-Central Plan-District Sector-02-Secondary Education-FFF-109-Govt Secondary Schools-FFF-1-High Schools	1136.80	1136.80
8	10 School & Mass Education	2202-General Education-Central Plan-District Sector-02-Secondary Education-GGG-796-Tribal Area Sub Plan-GGG-1-Govt secondary schools	368.20	368.20
9	10 School & Mass Education	2202-General Education-Central Plan-District Sector-04-Adult Education-HHH-200-Other Education Programme	100.00	100.00
10	10 School & Mass Education	2202-General Education-Centrally sponsored plan-District sector-01-Elementary Education-MMM-4-Hydrofacturing	1955.00	1955.00
11	10 School & Mass Education	2202-General Education-Centrally sponsored Plan-District sector-01-Elementary Education-MMM-5-Sarbasikshya Abhiyan	595.00	595.00
12	10 School & Mass Education	2202-General Education-Centrally sponsored Plan-District sector-01-Elementary Education-NNN-796-Tribal Area Sub Plan-NNN-3-Education Guarantee scheme and Alternative & Innovative Education	632.52	632.52
13	11 Scheduled Tribes & Scheduled Castes Development and Minorities & Backward classes Development	2225-Welfare of Scheduled Castes-Scheduled Tribes and Other Backward Classes-Central Plan-State Sector-01-Welfare of Scheduled Castes-AA-800-Other Expenditure	352.87	352.87
14	11 Scheduled Tribes & Scheduled Castes Development and Backward Classes Development	2225-Welfare of Scheduled Tribe, Scheduled Caste & Other Backward Classes -Central Plan-District sector-01-Welfare of scheduled castes-CC-277-Education-CC-1-Other Educational facilities	725.00	725.00

Contd.

Sl. No	Grant No and Name of the Department	Head of Account	Total provision	Amount surrendered/reappropriated
Rupees in lakh				
15	19 Industries	2851-Village and Small Industries-Centrally sponsored Plan-State Sector-GG-102-Small Scale Industries-GG-I-Development of Growth Centre in the State	300.00	300.00
16	19 Industries	2851-Village and Small Industries-Centrally Sponsored Plan-State Sector-HH-106-Coir Industries-HH-4-For establishment of rubberised coir unit at Bhubaneswar	83.40	83.40
17	19 Industries	6851-Loans for village and small Industries-Centrally sponsored plan-State sector-AAA-195-Loans to co-operatives-AAA-1-Loans to Orissa Co-operatives Corporation Ltd for establishment of Rubberised Coir Units at Bhubaneswar.	55.78	55.78
18	20 Water Resources	4701-Capital Outlay on Major and Medium Irrigation-State Plan-State sector-03-Medium irrigation(Commercial)-DDDDD-216-Other Pipeline projects under AIBP-DDDDD-1-Survey and Investigation	370.00	370.00
19	27-Science & Technology	2810-Non-Conventional sources of Energy-State Plan-District sector-60-Others-M-800-Other Expenditure-M-4-Village Electrification programme under PMGY	400.00	400.00
20	27-Science & Technology	2810-Non-Conventional sources of Energy-Central Plan-District sector-60-Others-N-800-Other expenditure-N-1-Integrated Rural Energy Programme	86.15	86.15
21	30 Energy	2045-Other Taxes and Duties on Commodities and services-A-103-Collection charges-Electricity Duty-A-2-Collection Charges payable to GRIDCO	100.00	100.00
22	31 Textile & Handloom	2851-Village and Small Industries-State Plan-State sector-E-103-Handloom Industries-E-3-Market Development Assistance	52.59	52.59
23	31 Textile & Handloom	2851-Village & Small Industries-State Plan-State sector-G-796-Tribal Area Sub-Plan-G-3-Market Development Assistance	15.00	15.00
24	31 Textile & Handloom	2851-Village & Small Industries-Central Plan-State sector-M-103-Handloom Industries-M-3-Assistance to Setting up Handloom Development Centre	1160.87	1160.87
25	31 Textile & Handloom	2851-Village & Small Industries-Central Plan-State sector-M-4-Assistance to setting up Quality Dying Unit	77.32	77.32
26	31 Textile & Handloom	2851-Village & Small Industries-Central Plan-State Sector-M-5-Health package scheme for Handloom Weavers	37.59	37.59
27	31 Textile & Handloom	2851-Village & Small Industries-Central Plan-State sector-N-796-Tribal Area Sub-Plan-N-1-Assistance to setting up Handloom Development centre	331.43	331.43
28	31 Textile & Handloom	2851-Village & Small Industries-Central Plan-State sector-N-796-Tribal Area sub Plan-N-2-Health package scheme for Handloom weavers	10.73	10.73

Sl. No	Grant No and Name of the Department	Head of Account	Total provision	Amount surrendered/reappropriated
			Rupees in lakh	
29	31 Textile & Handloom	2851-Village & small Industries-Central Plan-District Sector-0-103-Handloom Industries-0-1-Workshed-cum-Housing scheme for Handloom weavers	77.98	77.98
30	31 Textile & Handloom	2851-Village & Small Industries-Central Plan-District Sector-P-796-Tribal Area Sub Plan-P-1-Workshed cum-Housing scheme for Handloom weavers	22.05	22.05
31	31 Textile & Handloom	2851-Village & Small Industries-Central Plan-District Sector-P-796-Tribal Area sub Plan-P-2-Assistance for setting of Quality Dying Unit	22.06	22.06
32	31 Textile & Handloom	2851-Village & Small Industries-Centrally Sponsored Plan-State Sector-Q-103-Handloom Industries-Q-1-Thrift Deposit-Handloom Weavers saving and security scheme	30.07	30.07
33	31 Textile & Handloom	2851-Village & Small Industries-Centrally Sponsored Plan-State Sector-Q-103-Handloom Industries-Q-3-Rebate on sale of handloom cloth in National Handloom expo and exhibition	90.54	90.54
34	31 Textile & Handloom	2851-Village & Small Industries-Centrally Sponsored Plan-State Sector-Q-4-Project package scheme for Handloom Development	48.10	48.10
35	31 Textile & Handloom	2851-Village & Small Industries-Centrally Sponsored Plan-State Sector-R-796-Tribal area Sub Plan-R-2-Market Development Assistance	56.99	56.99
36	31 Textile & Handloom	2851-Village & Small Industries-Centrally Sponsored Plan-State Sector-R-3-Rebate on sale of Handloom cloths in National Handloom expo and exhibition	25.85	25.85
37	31 Textile & Handloom	4860-Capital outlay on Consumer Industries-State Plan-State Sector-01-Textiles-T-190-Investments in Public Sectors and other Undertakings-T-1-Share Capital-Investments in Orissa Textile Mills	37.32	37.32
38	36 Women & Child Development	2235-Social Security and Welfare-Central Plan-State Sector-60-Other Social security and welfare programmes-U-101-Personal accident Insurance schemes for poor families-U-1-National programme for Rehabilitation of persons with disabilities	198.35	198.35
		Total	11159.07	11159.07

Contd.

APPENDIX-XII
(Refer paragraph No.2.3.10(b) at page 30)
Statement showing anticipated savings not surrendered

Sl. No	No. & Name of the Grant	Head of Account	Total Grant	Actual Expenditure	Savings
Rupees in lakh					
1.	3 Revenue	2215-Water Supply & Sanitation-State Plan-District Sector-01-Water Supply-W.800-Other Expenditure-W-1-Upgradation of Standard of Administration/ schemes of special problem recommended by the 10th Finance Commission	267.00	-	267.00
2.	7 Works	3054-Roads & Bridges-80-General-Q-797-Transfer to/from Reserve Fund/Deposit Accounts	970.00	-	970.00
3.	12 Health & Family Welfare	3606-Aid Materials & Equipment-Central Plan-State Sector-CCCC-796-Tribal Area Sub-Plan-CCCC-1-Leprosy Control Programme	50.00	-	50.00
4.	13 Housing & Urban Development	4215-Capital outlay on Water Supply and Sanitation-State Plan-State Sector-02-Sewerage & Sanitation-GGG-106-Sewerage services-GGG-2-State's contribution for sewerage treatment plant at Puri	200.00	-	200.00
5.	20 Water Resources	4702-Capital outlay on Minor Irrigation-State Plan-District sector-UUUUU-4-Lump provision for improvement of medium irrigation projects under Biju Krushak Vikash Yojana	1000.00	-	1000.00
6.	20 Water Resources	4711-Capital outlay on Flood Control Project-Centrally Sponsored Plan-State Sector-03-Drainage-BBBBBB-103-Civil Waters-BBBBBB-1-Lump provision	1100.00	-	1100.00
7.	22 Forest & Environment	2406-Forestry & Wild life-Central Plan-State Sector-02-Environmental Forestry and Wild life-Z-110-Wildlife preservation-Z-5-Integrated Eco-development Project in Similpal Tiger Reserve	100.00	--	100.00
8.	22 Forest & Environment	2406-Forestry and Wildlife-Central Plan-State Sector-02-Environmental Forestry and Wild Life-Z- 110-Wild life preservative-Z-7-Relocation of village from sanctuaries and National Parks	440.00	-	440.00
9.	22 Forest and Environment	2406-Forestry and Wildlife-Central Plan-District Sector-01-Forestry-AA-102-Social and Palm Forestry-AA-I-Minor Forest Produce plantation including medicinal plants	150.00	--	150.00
10.	22 Forest and Environment	4406-Capital Outlay on Forestry and Wildlife-01-Forestry-RR-800-Other Expenditure-RR-1-Compensatory Afforestation in the Project areas	150.00	--	150.00
11.	22 Forest and Environment	4406-Capital Outlay on Forestry and Wildlife-State Plan-District Sector-01-Forestry-UU-102-Social and Farm Forestry-UU-2-Fuel Wood and Fodder Project	186.65.	--	186.65

Sl. No	No & Name of the Grant	Head of Account	Total Grant	Actual Expenditure	Savings
Rupees in lakh					
12.	22 Forest and Environment	4406-Capital Outlay on Forestry and Wildlife-State Plan-District Sector-01-Forestry-VV-796-Tribal Area Sub-plan-VV-3- Fuel Wood and Fodder Project	113.50	--	113.50
13.	23 Agriculture	2401-Crop Development-II-119-Horticulture & Vegetable Crops.II.-1-Integrated Programme for Development of spices	230.80	-	230.80
14.	23 Agriculture	2401-Crop Husbandry-Central Plan-District Sector-II-119-Horticulture and Vegetable Crops-II-2-Integrated Development Programme of Tropical and Arid Zone Fruits	188.57	-	188.57
15.	23 Agriculture	2401-Crop Development-NN-119-Horticulture and Vegetable Crops-NN-1-Development Drip Irrigation	287.68	--	287.68
16.	26 Excise	2039 State Excise- State Plan-State Sector-D-001-Direction & Administration D-1 Excise Commissioner's Establishment	40.00	Nil	40.00
17.	30 Energy	2801-Power-State Plan-State Sector-01-Hydel Generation-D-7-Subsidy to SOUTHCO for rural electrification	456.00	-	456.00
18.	30 Energy	2801-Power-State Plan-State Sector-01-Hydel Generation-D-8-Subsidy to WESCO for rural electrification	490.88	-	490.88
19.	30 Energy	4801-Capital Outlay on Power Projects-State Plan-State Sector-01-Hydel Generation-G-190-Investment in Public Sector and other Undertakings-G-1-Share capital investment in OHPC	1900.00	--	1900.00
20.	30 Energy	6801-Loans for power projects-State Plan-State Sector-J-201-Hydel Generation-J-1-Loans to OHPC under APDP scheme	1900.00	-	1900.00
21.	34 Co-operation	6405-Loans for Co-operation-State Plan-State Sector-Z-107-Loans to Credit Co-operatives-Z-1-Loans to OSCB for conversion of short term loan to medium term loan	1393.03	-	1393.03
22.	38 Higher Education	2202-General Education-Central Plan-District Sector-03-University and Higher Education-W-103-Government Higher Secondary Schools-W.1-Higher Secondary Schools	158.00	-	158.00
Total			11772.11	-	11772.11

APPENDIX -XIII

(Refer paragraph 2.3.11 at page 30)

Statement showing cases where expenditure fell short by Rs.1 crore and over 20 per cent of provision

Sl.No	No. of the Grant	Name of the Grant/Appropriation	Total Grant	Amount of Savings	Savings as a percentage of total grant
1	2	3	4	5	6
			(Rupees in Crore)		
R E V E N U E S E C T I O N					
1	3	Revenue(Voted)	1365.79	850.27	62
2	3	Revenue(Charged)	649.95	400.00	62
3	5	Finance(Voted)	1456.10	397.16	27
4	12	Health & Family Welfare(Voted)	566.15	128.36	23
5	16	Planning & Co-ordination (Voted)	170.74	35.56	21
6	27	Science & Technology (Voted)	7.53	4.97	66
7	30	Energy(Voted)	31.30	18.95	61
8	31	Textile & Handloom Development(Voted)	48.88	36.87	75
9	35	Public Enterprises	40.64	20.35	50
C A P I T A L S E C T I O N					
10	6	Commerce(Voted)	6.86	1.58	23
11	7	Works(Voted)	111.99	41.14	37
12	11	Scheduled Tribes, Scheduled Castes & Minorities and Backward Classes Development(Voted)	8.61	2.90	34
13	12	Health & Family Welfare(Voted)	66.55	31.50	47
14	13	Housing & Urban Development(Voted)	50.11	23.95	48
15	20	Water Resources (Voted)	754.62	291.31	39
16	23	Agriculture(Voted)	5.01	3.87	77
17	28	Rural Development(Voted)	318.32	200.09	63
18	30	Energy(Voted)	469.26	279.09	59
19	32	Tourism & Culture (Voted)	5.28	1.63	31
20	33	Fisheries & Animal Resources Development(Voted)	5.49	2.47	45

APPENDIX-XIV
(Refer paragraph No.2.3.12 at page 31)
Statement of New Service/New Instrument of Service

Sl. No	Grant No/Name of the Grant	Head of Account	Amount (Rupees in Lakh)
1	3 Revenue	2245-Relief on Account of Natural Calamity-80-General-DDD-3 National Fund for Calamity Relief	1116.81
2	7 Works	4210-Capital Outlay on Medical and Public Health-State Plan-State Sector-03-Medical Education, Training and Research-KKB-105-Allopathy	10.51
3	12 Health & Family Welfare	3606-Aid Materials and Equipment-Centrally Sponsored Plan-State Sector-EEEE-106-National TB Control Programme	283.14
4	20 Water Resources	2801-Power-01-Hydel Generation-0000A-Machhakund Hydro-Electric Scheme	52.46
5	20 Water Resources	4701-Capital Outlay on Major and Medium Irrigation-03-Medium Irrigation (Commercial)-JJJJA-337-Darajanga Irrigation Project	18.01
6	22 Forest & Environment	2406-Forestry and Wildlife-01-Forestry-A-001-Direction & Administration-A-2-Field Establishment (Circle Office)	449.18
7	22 Forest & Environment	2406-Forestry and Wildlife-01-Forestry-A-001-Direction and Administration-A-3-Field Establishment (Division office)	3449.98
8	28 Rural Development	4215-Capital Outlay on Water Supply and Sanitation-State Plan-District Sector-01-Water Supply-WW-102-Rural Water Supply Programme -WW-3-Piped Water Supply in KBK districts under RLTA	24.67
9.	28 Rural Development	4215-Capital Outlay on Water Supply and Sanitation-State Plan-District Sector-01-Water Supply-WW-102- Rural Water Supply Programme -WW-4-Submission Activities	279.65
	Total		5684.41

APPENDIX-XV
(Refer paragraph 2.6 at page.33)
Statement showing recoveries and credits

Sl. No	Number and name of the Grant	Budget Estimate	Actual Recoveries	Variation	
				Amount	Percentage
		(Rupees in Crore)			
1	2	3	4	5	6
REVENUE SECTION					
(A) Excess recoveries against Budget Estimate					
1.	23 Agriculture	5.56	38.22	32.66	587
2.	28 Rural Development	2.00	12.61	10.61	531
(B) Short recoveries against Budget Estimate					
1.	3 Revenue	815.20	284.27	530.93	65
2.	5 Finance	5.88	0.49	5.39	92
3.	12 Health & Family Welfare	28.41	2.40	26.01	92
4.	13 Housing & Urban Development	10.15	1.97	8.18	81
5.	17 Panchayati Raj	1.63	0.46	1.17	72
CAPITAL SECTION					
(A) Excess recoveries against Budget Estimate					
1.	20 Water Resources	6.81	12.43	5.62	83
(B) Short recoveries against Budget Estimate					
1.	7 Works	9.70	NIL	9.70	100

APPENDIX-XVI

(Refer paragraph 2.8 at page 33)

Statement showing particulars of Major Heads under which expenditure during March 2002 was substantial and also exceeded 51 per cent of the total expenditure during the year 2001-2002

Sl.No	Major Head of Account	Sector	Total expenditure during 2001-2002	Expenditure during March2002	Percentage of expenditure during March 2002 to total expenditure
(Rupees in crore)					
1	2	3	4	5	6
1.	2205 Art & Culture	State Plan	5.25	3.35	64
2.	2216 Housing	Non-Plan	39.43	21.27	54
3.	2216 Housing	State Plan	7.14	6.04	85
4.	2217 Urban Development	State Plan	12.28	8.72	71
5.	2235 Social Security & Welfare	State Plan	20.31	11.07	55
6.	2236 Nutrition	Non-Plan	8.19	5.55	68
7.	2236 Nutrition	State Plan	38.40	24.05	63
8.	2404 Dairy Development	Central Plan	1.30	1.30	100
9.	2405 Rural Employment	Centrally Sponsored Plan	0.10	0.10	100
10.	2515 Other Rural Development	State Plan	79.53	78.34	99
11.	2515 Other Rural Development	Central Plan	0.19	0.19	100
12.	2810 Non-Conventional Source of Energy	State Plan	0.33	0.30	91
13.	2851 Village & Small Industries	Central Plan	1.15	1.01	88
14.	3055 Roads & Transport	Non-plan	1.60	1.00	63
15.	3435 Ecology & Environment	State Plan	7.30	7.19	98
16.	3435 Ecology & Environment	Central Plan	1.45	1.10	76
17.	3454 Census Survey & Statistics	Central Plan	1.10	0.76	69

APPENDIX-XVII
(Refer paragraph 2.9 at page 33)
Statement showing 8443-Civil Deposits-800-Other Deposits

Year	Opening Balance	Deposit	Withdrawal	Closing Balance
	(Rupees in crore)			
1997-98	183.86	247.34	49.86	381.34
1998-99	381.34	251.95	170.15	463.14
1999-2000	463.14	215.01	216.99	461.16
2000-2001	461.16	286.84	131.28	616.72
2001-2002	616.72	307.59	180.87	743.44

APPENDIX-XVIII

(Refer paragraph 3.1.5 at page 39)

**P h y s i c a l a c h i e v e m e n t s i n t e s t c h e c k e d d i s t r i c t s
u p t o M a r c h 2 0 0 2 (T L C / P L C)**

Name of ZSSs	Sanctioned illiterates	Surveyed illiterates	Enrol-ments	Completed			Percentage over surveyed illiterates	Male (Percentage over survey)	Female (Percentage over survey)	SC (Percentage)	ST (Percentage)
				Primer-I	Primer-II	Primer-III					
TLC											
Balasore	360,000	251,437	243,390	242,186	229,805	162,767	65	63,326 (63)	99,441 (66)	41,716 (56)	31,362 (48)
Baragarh	261,000	180,223	172,223	164,945	128,185	95,172	53	35,821 (52)	59,351 (53)	21,378 (48)	22,460 (44)
Bhadrak	167,000	166,774	154,830	150,117	141,102	108,006	65	50210 (66)	57,796 (64)	18,413 (54)	2,704 (49)
Cuttack	177,500	177,511	151,330	142,150	91,952	52,612	30	25,281	27,331	9,937	8094
Kandhamal	164,000	123,934	121,197	97,047	69,335	50,357	41	21525 (54)	28,832 (42)	17,535 (50)	26,914 (45)
Khurda	130,000	130,478	106,367	99,677	97,082	93,978	72	41155 (72)	52,823 (72)	26,837 (82)	12,665 (75)
Mayurbhanj	440,000	444,930	430,110	287,530	223,850	NA					
Nabarangapur	277,000	277,659	263,410	211,915	136,709	NA					
Puri	112,000	111,989	108,602	100,454	94,559	58,951	53	16637 (52)	42,314 (53)	19,352 (45)	345 (60)
Rayagada	203,000	178,489	91,373	52,331	NA	NA					
TOTAL	2,291,500	2,043,424	1,842,832	1,548,352	1,212,579	6,21,843	30	2,53,955	3,67,888	1,55,168	104,544
PLC											
Bolangir	2,50,000	2,60,000	2,41,365	2,07,541			86	98,867 (82)	1,08,674 (68)	36,915 (68)	39,691 (48)
Balasore	2,50,000	2,49,254	2,43,390	1,24,805			50	56,654 (56)	68,151 (46)	36702 (48)	24,655 (44)
Kalahandi	2,64,000	1,99,076	1,99,076	1,76,347			88	85,997 (86)	90,360 (91)	38,708 (75)	62,543 (97)
Puri	1,18,537	1,18,537	1.14,378	37,039			31	10,430 (30)	26,609 (32)	12,181 (28)	140 (24)
TOTAL	8.82.537	8.26.867	7.98.209	5.45.732			66	2.51.948	2.93.794	1.24.506	127029

APPENDIX –XIX
(Refer paragraph 3.1.5 at page 39)

Statement showing physical achievements wrongly reported by ZSSs through MPRs

Sl. No.	Name of the ZSS	Nature of report	Figure reported through MPR	Number of units test checked	Actuals	(+) Overreporting (-) Under-reporting
1.	Kalahandi	Enrolment	163448	5	143871	(+)19577
2.	Bargarh	(i) Enrolment	44642	3	43022	(+)1620
		(ii) Survey	103442	7	104497	(-)1059
		(iii) Completion of TLC	41400	5	47561	(-)6161
3.	Kandhamal	(i) Enrolment	59249	7	47688	(+)11561
		(ii) Survey	58916	7	59342	(-)426
4.	Bhadrak	Distribution of Primers	461530	Stock Register	68599	(+)392931
5.	Nabarangpur	Identification of illiterates	18896	1	18287	(+)609
6.	Rayagada	Completion of Primer-I	86303	As per Status Report	22442	(+)63861

APPENDIX – XX
(Refer paragraph 3.12.1.3 at page 58)

Statement showing the details of physical achievements under the externally aided project of shrimp and fish culture by the Fisheries and Animal Resources Development Department

Sl.No	Name of the project	Revised water area projected in SAR (in hectares)	Actual implementation (in hectares)	Percentage of achievement
Shrimp Culture				
1.	Jagatjore-Banapada	277	283	102
2.	Bideipur	313	Nil	Nil
3.	Narendrapur	271	Nil	Nil
Total		861	283	33
Inland Fisheries				
4.	Reservoirs	28364 (79 numbers)	24076 (53 numbers)	85

Contd.

APPENDIX- XXI
(Refer paragraph- 3.12.2.3 at page 60)
Statement showing extra liability due to acceptance of tender with high percentage of excess

Sl. No.	Name of the Division/ Name of the Work	Agreement No.	Estimated Cost	Accepted Cost	Percentage of Excess
			Rupees in Lakh		
M.C.I.I. Division No.I					
1.	Remodeling of Kendrapara Canal	4 NCB/98-99	1391.82	2151.72	54.59
M.C.I.I. Division No.III					
2.	Raising and strengthening of River Embankment on Mahanadi Left for protection of Canal system	2 NCB/95-96	51.83	60.51	16.75
3.	Raising and strengthening of River embankment on Paika side for protection of Canal system	1 NCB/95-96	20.19	22.69	12.38
4.	Raising and strengthening of River embankment on Paika side for protection of Canal system	4 NCB/95-96	28.39	42.09	48.48
5.	Raising and strengthening of River embankment on Paika side for protection of Canal system	5 NCB/95-96	36.22	41.45	14.43
6.	Raising and strengthening of River embankment on Paika side for protection of Canal system	3 NCB/95-96	36.19	42.81	18.28
M.C.I.I. Division No.II					
7.	Excavation of exit channel of Chitrotpala syphon including cross regulator (Left and Right)	1 NCB/ 96-97	118.20	135.79	14.81
8.	Construction of structures of Mahanadi Left Canal (excluding lining) from RD-00 to 28 km	3 NCB/96-97	268.73	315.88	17.54
9.	Construction of Chitrotpala Right Canal from RD-5 to 15.20 km (including structures from RD-00 to 15.20 km)	4 NCB/96-97	310.50	357.66	14.90
10.	Lining of Mahanadi Left Canal from RD-00 to 28.03 km	5 NCB/96-97	634.71	820.73	29.30
11.	Excavation of Mahanadi Left Canal reach V from RD 21.010 to 24.70 km (balance work)	1 NCB/97-98	12.09	16.57	37.05
12.	Gate works (supplying and installation) of gates in the structures of the canal system in Mahanadi Chitrotpala island	2 NCB/97-98	35.67	40.95	14.99
13.	Construction of additional VR bridges of Mahanadi Left Canal	4 NCB/97-98	18.88	29.60	56.79
14.	Protection to Right Bank of Mahanadi Left Canal Mahanadi Left embankment from RD-00 to 15.00 km	1 NCB/98-99	19.07	28.55	49.75
15.	Construction of additional structure of Mahanadi Left Canal	2 NCB/98-99	19.45	29.24	50.33

Sl. No.	Name of the Division/ Name of the Work	Agreement No.	Estimated Cost	Accepted Cost	Percentage of Excess
16.	Excavation of Mahanadi Left Canal (balance work) from RD-12.395 to RD-14.318 km and RD-26.525 to RD-28.700 km	3 NCB /98-99	19.31	29.54	53.01
17.	Excavation of minor and sub-minor of Chitrotpala Right Canal including structures from RD-00 to 15.20 km (package-12)	4 NCB/98-99	71.76	95.61	33.23
18.	Construction of additional bridges over Chitrotpala Right Canal from RD-00 to 15.20 km	5 NCB/98-99	17.67	27.39	54.99
19.	Construction of walk ways single row pile foot bridges over Mahanadi Left Canal from RD-00 to 18 km	6 NCB/98-99	14.31	22.19	54.99
20.	Construction of 5 Nos additional bridges from RD-2.40 km to 13.70 km of Chitrotpala Right Canal	7 NCB/98-99	18.08	28.02	54.94
21.	Flank dressing and moorum spreading on both the flanks of road from Guali to Tyendakuda with construction of traffic island along Mohanadi Left Canal	8 NCB/98-99	11.84	17.50	47.77
22.	Construction of additional bridges over Chitrotpala Right Canal at RD-0.60 km, 5.30 km, 7.40 km, 7.615 km, 8.60 km and 13.85 km	9 NCB/98-99	18.79	29.11	54.89
23.	Excavation of Chitrotpala Right Branch Canal including structures from RD-00 to 32.24 km including minors and sub-minors	10 NCB/98-99	599.85	704.24	17.40
24.	Excavation of minors and sub-minors of Mahanadi Left Canal including structures from RD-00 to 28 km	11 NCB/98-99	220.70	301.93	36.80
25.	Excavation of Paika Left Branch Canal including structures from RD-00 to 22.40 km including minors and sub-minors	12 NCB/98-99	609.02	868.89	42.58
26.	Construction of additional foot bridges on Mahanadi Left Canal at RD-7.54 km, 13.00 km, 26.170 km and walk way at RD-15.300 km, 17.250 km and 19.450 km	1 NCB/99-2000	18.63	27.00	44.991
27.	Construction of 7 nos additional bridges on Chitrotpala Right Main Canal, walk way bridges at RD-0.75 km, 2.1 km, 3.5 km and foot bridged at RD-6 km, 8 km, 18.16 km, 18.467 km	2 NCB/99-2000	18.08	26.20	44.82
28.	Construction of CD over Mahanadi Left Canal at RD-15.440 km	1 NCB/2000-01	3.16	3.60	12.22
29.	Construction of CD over Mahanadi Left Canal at RD-16.515 km	2 NCB/2000-01	3.25	3.74	13.10
30.	Construction of service bank road on Chitrotpala Right Bank from RD-5.00 to 20.60 km, slice-I, additional package-I	1 NCB/2001-02	176.37	243.30	37.94

Concl'd.

Sl. No.	Name of the Division/ Name of the Work	Agreement No.	Estimated Cost	Accepted Cost	Percentage of Excess
31.	Construction of service road on Chitrotpala Right Bank from RD-20.60 km to 33.24 km- slice-II additional package-I	2 NCB of 2001-02	174.03	241.47	33.73
M.C.I.I. Division No.I					
32.	Construction of left approach road from flood embankment to top of syphone-cum-bridge across river Chitrotpala	1 NCB 97-98	9.71	12.57	29.45
33.	Protection to river bank on upstream and downstream of outfall of leading channel	1 NCB 98-99	9.77	14.04	43.70
34.	Construction of bridge over Kendrapara Canal at RD 17.667 Km near Harichandanpur	2 NCB 98-99	5.85	8.08	38.12
35.	Protection to approach road at bridge over Kendrapara Canal	5 NCB 98-99	9.15	12.83	40.21
36.	Protection to river bank on upstream and downstream of outfall of leading channel	6 NCB/98-99	6.72	9.41	40.02
37.	Improvement to right bank road of disty No.5 ^{1/2} of Kendrapara Canal	1 NCB 99-2000	8.19	12.08	47.50
	Total		5046.18	6874.98	

*** Difference of cost Rs.6874.98 – Rs.5046.18 = Rs.1828.80 or Rs.18.29 crore**

APPENDIX- XXII

(Refer paragraph 3.12.2.10 at page 64)

Statement showing unauthorised reimbursement of Sales Tax

Sl.No.	Name of the Works	Agreement No.	Amount of OST reimbursed (Rupees)
1.	Construction of syphon-cum-bridge across Chitrotpala at Harichandanpur (MCII Division No.I)	1-LCB of 91-92	15,66,177
2.	Excavation of Exit channel of Chitrotpala Syphon including Cross regulators (Division No.II)	1-NCB of 96-97	2,66,134
3.	Construction of structures of Mahanadi Left Canal excluding lining from RD 00 to 28.00 Km)	3-NCB of 96-97	13,55,846
4.	Excavation of Chitrotpala Right Canal from RD 5.00 to 15.20 Km and structures from 00 to 15.20 Km	4-NCB of 96-97	16,61,416
5.	Construction of additional V.R.B. of M.L.Canals	4-NCB of 97-98	1,10,840
6.	Construction of additional structures of M.L. Canals	2-NCB of 98-99	1,65,407
7.	Construction of additional bridges of C.R. Canals	5-NCB of 98-99	1,44,689
8.	Construction of additional structures (5 Nos) of C.R. Canals	7-NCB of 98-99	1,15,235
9.	Construction of Walk ways (single row foot bridge) over M.L. Canals	6-NCB of 98-99	95,109
10.	Construction of staff quarters and site office at Naraj	4-NCB of 95-96	2,52,137
	Total		57.33 lakh

Contd.

A P P E N D I X - X X I I I

(Refer paragraph 3.14 at page 72)

Statement showing misappropriation, losses etc. reported up to 31 March 2002 pending finalisation at the end of June 2002.

Sl. No.	Name of the Department	Awaiting Departmental/ Criminal Investigation		Departmental action started, but not finalised		Criminal proceedings finalised but execution of certificate cases for recovery of the amount pending		Awaiting orders for recovery or write off		Pending in the Courts of law		Total	
		A		B		C		D		E		F	
		Number of Items	Amount (Rupees in lakh)	Number of Items	Amount (Rupees in lakh)	Number of items	Amount (Rupees in lakh)	Number of Items	Amount (Rupees in lakh)	Number of Items	Amount (Rupees in lakh)	Number of Items	Amount (Rupees in lakh)
1	Finance	2	0.09	1	0.17	--	--	13	10.73	7	3.66	23	14.65
2	Revenue	19	6.80	33	24.70	25	5.93	51	7.05	6	0.69	134	45.17
3	Excise	--	--	1	0.21	--	--	1	0.10	--	--	2	0.31
4	Law	12	6.44	1	--	--	--	7	2.20	5	2.49	25	11.13
5	Water Resources	99	108.10	248	81.29	2	0.01	23	12.79	16	2.20	388	204.39
6	Rural Development	42	18.08	37	14.40	1	0.03	--	--	8	3.21	88	35.72
7	Energy	3	241.25	5	1.35	1	1.17	--	--	1	0.35	10	244.12
8	Industries	6	5.32	4	4.82	--	--	12	2.87	1	0.02	23	13.03
9	Textile and Handloom	--	--	--	--	--	--	1	0.15	--	--	1	0.15
10	Harijan and Tribal Welfare	4	0.90	16	4.31	1	0.01	14	1.68	6	2.45	41	9.35
11	Health and Family Welfare	7	17.75	8	8.53	--	--	28	13.70	8	21.78	51	61.76

Contd.

Sl. No.	Name of the Department	Awaiting Departmental/ Criminal Investigation		Departmental action started, but not finalised		Criminal proceedings finalised but execution of certificate cases for recovery of the amount pending		Awaiting orders for recovery or write off		Pending in the Courts of law		Total	
		A		B		C		D		E		F	
		Number of Items	Amount (Rupees in lakh)	Number of Items	Amount (Rupees in lakh)	Number of items	Amount (Rupees in lakh)	Number of Items	Amount (Rupees in lakh)	Number of Items	Amount (Rupees in lakh)	Number of Items	Amount (Rupees in lakh)
12	General Administration	1	1.23	1	0.95	--	--	--	--	2	0.71	4	2.89
13	Works	36	35.82	143	171.80	1	0.41	3	3.10	4	3.34	187	214.47
14	Steel and Mines	2	0.35	--	--	--	--	5	0.63	--	--	7	0.98
15	Commerce and Transport	1	0.35	4	1.07	--	--	4	2.34	1	0.35	10	4.11
16	Education	23	20.74	25	22.47	--	--	17	4.83	11	11.59	76	59.63
17	Fisheries and ARD	22	2.86	9	53.53	--	--	28	10.94	7	14.91	66	82.24
18	Agriculture	63	31.32	48	26.09	--	--	67	5.05	16	7.44	194	69.90
19	Co-operation	--	--	1	0.94	--	--	--	--	2	3.25	3	4.19
20	Panchayati Raj	28	21.48	14	10.17	2	0.34	11	1.86	8	1.27	63	35.12
21	Home	5	13.04	2	0.18	--	--	16	2.97	8	4.33	31	20.52
22	Food Supplies and Consumer Welfare	1	--	2	2.94	--	--	--	--	1	0.09	4	3.03

Concl'd.

Sl. No.	Name of the Department	Awaiting Departmental/ Criminal Investigation		Departmental action started, but not finalised		Criminal proceedings finalised but execution of certificate cases for recovery of the amount pending		Awaiting orders for recovery or write off		Pending in the Courts of law		Total	
		A		B		C		D		E		F	
		Number of Items	Amount (Rupees in lakh)	Number of Items	Amount (Rupees in lakh)	Number of items	Amount (Rupees in lakh)	Number of Items	Amount (Rupees in lakh)	Number of Items	Amount (Rupees in lakh)	Number of Items	Amount (Rupees in lakh)
23	Housing and Urban Development	23	10.09	41	27.62	--	--	2	0.19	2	1.38	68	39.28
24	Labour and Employment	1	0.10	--	--	--	--	3	1.09	2	1.99	6	3.18
25	Information and Public Relations	132	11.62	8	0.60	--	--	9	0.46	--	--	149	12.68
26	Forest and Environment	73	79.04	195	88.89	3	1.97	153	52.75	9	1.79	433	224.44
27	Women and Child Development	4	3.18	1	0.14	--	--	1	0.03	--	--	6	3.35
	Total	609	635.95	848	547.17	36	9.87	469	137.51	131	89.29	2093	1419.79

Contd.

APPENDIX- XXIV

(Refer paragraph 3.15 at page 73)

Statement showing the position of Outstanding Inspection Reports/Paragraphs

Sl. No.	Name of the Department	Reports awaiting settlement (Upto September 2002)		Reports awaiting settlement for more than 10 years		Reports to which even first reply not received
		No. of Reports	No. of Paragraphs	No. of Reports	No. of Paragraphs	No. of Reports
1.	Home	724	2336	67	92	89
2.	General Administration	47	148	2	4	10
3.	Revenue	1673	5659	359	786	585
4.	Law	130	384	21	36	44
5.	Finance	22	59	1	2	11
6.	Food Supplies and Consumer Welfare	32	83	3	4	12
7.	Works	957	3813	311	648	42
8.	School and Mass Education	1706	6660	331	831	1028
9.	Welfare	397	1397	--	--	255
10.	Labour and Employment	277	651	24	38	119
11.	Tourism, Culture and Sports	60	384	18	73	61
12.	Planning and Co-ordination	54	188	13	34	10
13.	Women and Child Welfare	849	2762	83	184	230
14.	Panchayati Raj	1202	6694	296	917	475
15.	Health and Family Welfare	2109	7900	531	1229	924
16.	Agriculture	2099	8275	317	567	445
17.	Transport	156	415	8	12	111
18.	Steel and Mines	31	127	8	16	15
19.	Information and Public Relations	78	378	10	23	36
20.	Excise	58	83	16	16	Concl'd.
21.	Fisheries and Animal Resources Development	865	2896	250	640	
22.	Co-operation	106	306	28	54	
23.	Water Resources	1790	6983	643	1725	
24.	Housing and Urban Development	219	800	91	217	41
25.	Energy	45	131	10	17	6
26.	Science and Technology	13	48	3	3	1

Sl. No.	Name of the Department	Reports awaiting settlement (Upto September 2002)		Reports awaiting settlement for more than 10 years		Reports to which even first reply not received
		No. of Reports	No. of Paragraphs	No. of Reports	No. of paragraphs	No. of Reports
27.	Forest	451	1622	80	239	84
28.	Industries	486	1481	108	208	97
29.	Textiles and Handloom	57	214	--	--	90
30.	Parliamentary Affairs	7	24	--	--	2
31.	Higher Education	317	1194	83	188	251
32.	Miscellaneous (Banks involving State Transactions of Pension Payment and Subsidy adjustment)	396	605	179	285	202
33.	Rural Development	529	1525	109	175	37
34.	Commerce	208	416	55	133	112
	Total	18150	66641	4058	9396	6046

APPENDIX- XXV

{Refer paragraph 3.15 at page 73}

Statement showing the year-wise break up of outstanding IRs/Paragraphs

Year	IRs	Paragraphs
1964-65	2	3
1965-66	6	28
1966-67	8	26
1967-68	9	31
1968-69	11	31
1969-70	15	62
1970-71	9	22
1971-72	9	19
1972-73	5	10
1973-74	2	4
1974-75	6	13
1975-76	10	29
1976-77	16	29
1977-78	15	47
1978-79	22	59
1979-80	25	45
1980-81	69	156
1981-82	91	191
1982-83	80	175
1983-84	105	214
1984-85	109	241
1985-86	179	389
1986-87	311	596
1987-88	368	745
1988-89	433	978
1989-90	548	1308
1990-91	849	2012
1991-92	978	2471
1992-93	1171	3412
1993-94	1133	3275
1994-95	1333	3494
1995-96	1461	5204
1996-97	1497	4827
1997-98	1103	4270
1998-99	1539	6363
1999-2000	1763	8248
2000-2001	1398	7586
2001-02 (Up to September 2002)	1462	10028
Total	18150	66,641

APPENDIX-XXVI
(Refer paragraph 3.15 at page 73)

Statement showing serious irregularities

Sl. No.	Nature of Irregularities	No.of Paragraph	Amount (Rupees in lakh)
1.	Infructuous/Unfruitful/ Avoidable/Irregular Expenditure	2038	33,123.28
2.	Extra liability/Excess expenditure/Excess payment to firms/ contractors	1206	31,290.15
3.	Idle Store/ Surplus/ Unserviceable store/ Blockage of Government money	1270	9,077.02
4.	Irregular purchase, non-accountal of stock/non-adjustment of cost of materials	1097	4,678.57
5.	Non-recovery of dues from firms/contractor etc.	685	13,627.33
6.	Non-submission of utilisation certificates	1233	25,240.19
7.	Amount kept in Civil Deposit	1024	3,701.01
8.	Loss, Misappropriation and shortage of stores	1169	1,02,012.42
9.	Unauthorised expenditure	1272	18,332.01
10.	Retention of undisbursed amount	625	743.31
11.	Inadmissible/Irregular Payments	1193	2,923.64
12.	Advance payment/less recovery of advances/Interest/Royalty and Income Tax	652	6,824.35
13.	Underutilisation of departmental machineries	32	3,093.64
14.	Demurrage/Penalty	33	1,157.61
15.	Undue financial aid to contractors/firms	179	5,573.65
16.	Miscellaneous/doubtful expenditure/Non-submission of vouchers/ overdrawal etc.	3319	43,698.89
17.	Stamped receipts/ Acknowledgement wanting	1098	656.79
18.	Loans/Advances not recovered	1831	5,878.66
19.	Short/Non-realisation of Government dues	1388	5,355.19

Contd.

APPENDIX-XXVII

(Refer paragraph 3.16 at page 75)

Statement showing reviews/paragraphs for which explanatory notes not received from Government Departments as of August 2002.

Sl. No.	Name of the Department	1991-1992	1993-1994	1994-1995	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000	2000-2001	Total
1.	Agriculture	--	8	9	5	8	7	2	--	3	42
2.	Commerce	--	--	--	2	--	--	1	--	--	3
3.	Energy	--	--	2	--	1	--	--	--	--	3
4.	Food Supplies & Consumer Welfare	--	--	--	--	--	--	1	--	--	1
5.	Finance	--	1	--	2	2	2	2	7	4	20
6.	Forest and Environment	--	--	--	--	2	--	--	1	3	6
7.	Fisheries & Animal Resources Development	2	2	--	1	3	3	1	4	3	19
8.	Health and Family Welfare	--	--	--	--	2	4	4	1	4	15
9.	Higher Education	--	--	--	--	--	--	--	--	1	1
10.	Home	--	--	--	--	3	1	2	1	2	9
11.	Housing and Urban Development	--	--	--	1	--	1	1	2	1	6
12.	Industries	--	--	--	3	--	3	2	2	2	12

Concl'd.

Sl. No.	Name of the Department	1991-1992	1993-1994	1994-1995	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000	2000-2001	Total
13.	Labour and Employment	1	--	--	--	--	--	--	--	--	1
14.	Panchayati Raj	--	--	--	--	--	--	8	6	5	19
15.	Planning and Co-ordination	--	--	1	--	--	--	--	1	--	2
16.	Revenue and Excise	2	--	--	--	2	3	2	1	2	12
17.	Rural Development	--	--	--	--	6	3	3	3	1	16
18.	Science and Technology	3	--	--	--	--	--	--	--	--	3
19.	School and Mass Education	--	--	--	--	--	--	7	2	2	11
20.	Steel & Mines	--	--	--	--	--	--	--	--	1	1
21.	Transport	--	--	--	--	--	1	--	1	--	2
22.	Welfare/ST&SC Development	2	6	1	1	5	3	1	3	2	24
23.	Water Resources	--	1	--	--	18	2	20	9	3	53
24.	Women and Child Welfare	--	--	--	--	--	1	1	1	1	4
25.	Works	--	--	1	--	4	3	2	5	14	29
	Total	10	18	14	15	56	37	60	50	54	314

APPENDIX -XXVIII
(Refer paragraph 4.1.11 at page 99)
Details of irregularities in Inventory Control

Sl. No.	Observation	Rs. in crore
(i)	The EE NH Division, Sambalpur showed fictitious expenditure of Rs.5.51 crore against a work without actual execution by booking stock materials for Rs.5.51 crore to the work in March 2001 to save the lapse of allotment under works. Expenditure shown as incurred without actual execution of work merits investigation.	5.51
(ii)	Mention was made in para 4.16 of the Audit Report (Civil) for the year ended March 2001 regarding non-return of 191 tonnes steel by the Industrial Development Corporation (IDC) in respect of two Divisions. Further checks disclosed that the IDC did not return (March 2002) 600 tonnes of steel of higher dimension issued to them prior to 1997 for conversion into lower dimension steel rods relating to this Department. Non-return of the steel resulted in loss of Rs. 99.60 lakh to the Government.	1.00
(iii)	The EE of General Electrical Division No.I, Bhubaneswar purchased (March 1965 to June 1993) without assessment of actual requirement, 814 items of electrical materials at a cost of Rs.97.85 lakh which remained unutilised as of August 2000. Of the above, 407 items valuing Rs.34.15 lakh had become unserviceable due to long storage. These materials were proposed (March 2000) by the SDO to be survey reported which was pending with the EE without final disposal (March 2002). Thus, unnecessary purchase of materials and non-utilisation of the same in works resulted in loss of Rs. 34.15 lakh apart from blockage of Government money amounting to Rs. 63.70 lakh. No responsibility was fixed for such excess purchases.	0.98
(iv)	The site materials, T&P articles and machinery valuing Rs.61.47 lakh available (December 1993) at work site of Construction of H.L. bridge over river Mahanadi at Mundali weir was neither transferred to other division for their utilisation nor disposed of. As a result, they became unserviceable. Survey reports were sanctioned (August 2000) by the CE for Rs.46.24 lakh but those could not be disposed as of March 2002 in absence of fixation of upset price by the Condemnation Committee.	0.61
(v)	<p>According to the provisions of OPWD code, Works Department was authorised to furnish and maintain the furniture in the Government residential buildings of the Ministers. The Personal Assistants (PAs) attached to the Ministers were required to acknowledge receipt of the furniture and maintain a list of all such furniture for stock accounts. The furniture were to be verified once a year by the PA and the Sub-Divisional Officer (SDO) jointly and the result intimated to the EE for recoupment of the loss, if any. No item was to be replaced without approval to the survey report. Condemnation and transfer of furniture was to be made with the approval of the Department. On vacation of a building, the PA was to hand over the furniture to the SDO. During the years 1999-2002 (January 2002), furnishings to Government residential buildings of the Ministers and MLAs were carried out by the EE, Bhubaneswar (R & B) Division No. I with an expenditure of Rs.1.11 crore by way of new supplies and repairs.</p> <p>New items were provided. Sanction to survey reports was not accorded. The physical verification of the ground balances of the furniture was not conducted. The JE, Section No. I during charge handing over on 19 July 2000 handed over the available furniture which disclosed a shortage of 2316 Numbers against the book balances of 3184 Numbers. The value of the loss was not worked out (February 2002). The charge handing over made on 1 November 2000 of section No. IV disclosed that furniture valuing Rs.29.44 lakh were not handed over by the Ex-MLAs. No action was taken as of March</p>	0.29

Concl'd.

Sl. No.	Observation	Rs. in crore
	2002 for investigation of the shortages for making good the losses.	
(vi)	During incumbency of a JE in Central store, Balikuda under Roads Sub-Division No.II in Jagatsingpur R&B Division from October 1986 to August 1992, discrepancies/shortages of store materials valuing Rs.16.41 lakh were found against him. The JE failed to reconcile the same. The shortage remained unreconciled till his retirement on superannuation in March 1997. Charges were framed against the JE and the EIC ordered (August 1997) for recovery of the amount from him. The delayed proposal submitted (September 1999) by the EE and the EIC to institute a certificate case as per opinion of Government pleader was not approved by Government as of March 2002. Rs.16.41 lakh, thus, stood unrecovered (March 2002) due to delay at Government level.	0.16

APPENDIX - XXIX

(Refer paragraph 4.1.14 at page 99)

Details showing non-reconciliation of discrepancies on account of deficient accounting

Sl. No.	Observation	Rs. in crore																														
(i)	2 EEs paid advance of Rs. 86 lakh to LAOs for payment of land acquisition charges in respect of construction of approaches to 4 bridges and improvement of 2 roads. The EEs unauthorisedly debited the advances as final expenditure to the projects instead of to Land Acquisition Suspense in the works accounts. The LAOs had not submitted accounts with paid vouchers. No action was taken as of March 2002 either for receipt of the accounts with vouchers or to get back the advance.	0.86																														
(ii).	Divisional Officers were required to conduct a monthly reconciliation of receipt and payments with the Treasury and intimate the result of such reconciliation to the AG(A&E). Receipt of schedule (Form 51) was in arrears in respect of 27 EEs for periods ranging between October 2001 and March 2002. Delay and failure in reconciliation was fraught with risk of misappropriation of Government money.																															
(iii)	<p>The debit advice memo (III b) for Rs.7.84 .crore issued by the AG(A&E) as of March 2002 for adjustment by 39 EEs on account of construction materials received by them were not accounted for by the EEs as of March 2002.</p> <table> <tr> <th>Year</th> <th>No of Divisions</th> <th>Opening balance</th> <th>Additions</th> <th>Clearance</th> <th>Closing balance</th> </tr> <tr> <td colspan="6">(Rupees in Crore)</td> </tr> <tr> <td>99-2000</td> <td>50</td> <td>9.36</td> <td>--</td> <td>0.39</td> <td>8.97</td> </tr> <tr> <td>2000-01</td> <td>49</td> <td>8.97</td> <td>0.02</td> <td>0.03</td> <td>8.96</td> </tr> <tr> <td>2001-02</td> <td>50</td> <td>8.96</td> <td>--</td> <td>1.12</td> <td>7.84</td> </tr> </table> <p>This resulted in suppression of actual expenditure with incorrect accounting during the years.</p>	Year	No of Divisions	Opening balance	Additions	Clearance	Closing balance	(Rupees in Crore)						99-2000	50	9.36	--	0.39	8.97	2000-01	49	8.97	0.02	0.03	8.96	2001-02	50	8.96	--	1.12	7.84	7.84
Year	No of Divisions	Opening balance	Additions	Clearance	Closing balance																											
(Rupees in Crore)																																
99-2000	50	9.36	--	0.39	8.97																											
2000-01	49	8.97	0.02	0.03	8.96																											
2001-02	50	8.96	--	1.12	7.84																											
(iv)	Miscellaneous Works Advance was a suspense head of accounts operated to temporarily accommodate transactions ultimately to be cleared by actual recovery or transfer to other heads of accounts. The closing balance under this suspense head as of March 2002 was Rs.44.07.crore. The outstanding items related to the periods ranging from 1 to 53 years. Test check conducted in 16 divisions disclosed that materials worth Rs 80 lakh were sold on credit to various government departments and semi-government organisations between 1950 and 2001 which remained unrealised (March 2002). Similarly, advance payment of Rs . 3.05 crore made during 1948 to 2001 by 13 divisions to suppliers/other institutions for supply of materials also remained unrealised. Losses, retrenchments and errors noticed against the government servants for Rs. 7 lakh was debited to the suspense head pending recovery from them. The amount stood unrecovered (March 2002). Evidently, there was abuse of the provision of MWA and no serious attention was paid to the clearance of these balances.	44.07																														

A P P E N D I X - X X X

(Refer paragraph 5.3.1(ii) at page 141)

Statement showing the year-wise position of wanting Utilisation Certificates

(Rupees in lakh)

Name of the Bodies audited during 2001-02, Period upto which audited and No. of such bodies audited	Upto 1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-2000	2000-2001	Amount with no. of bodies for which year-wise details are not available	Total
PANCHAYAT SAMITI												
1998-99(2)	--	--	--	--	--	--	--	--	--	--	913.58(2)	913.58
1999-2000 (10)	1281.48	183.66	109.90	227.99	219.08	262.13	232.00	444.36	740.44	--	2365.24(4)	6066.28
2000-2001 (83)	4953.05	510.76	556.71	827.39	1000.37	1493.99	1759.08	1567.05	2407.20	3332.36	21053.64(47)	39461.60
DRDA (10)	--	--	--	--	--	--	--	--	--	--	53655.72(10)	53655.72
ITDA(8)	--	--	--	--	--	--	--	--	--	--	1618.89(8)	1618.89
CADA (2)	--	--	--	--	--	--	--	--	--	--	473.66(2)	473.66
ZSS (3)	--	--	--	--	--	--	--	--	--	--	147.81(3)	147.81
Bharat Scouts and Guides (1)	--	--	--	--	--	--	--	--	--	--	50.33(1)	50.33
119 Units	6234.53	694.42	666.61	1055.38	1219.45	1756.12	1991.08	2011.41	3147.64	3332.36	80278.87	102387.87