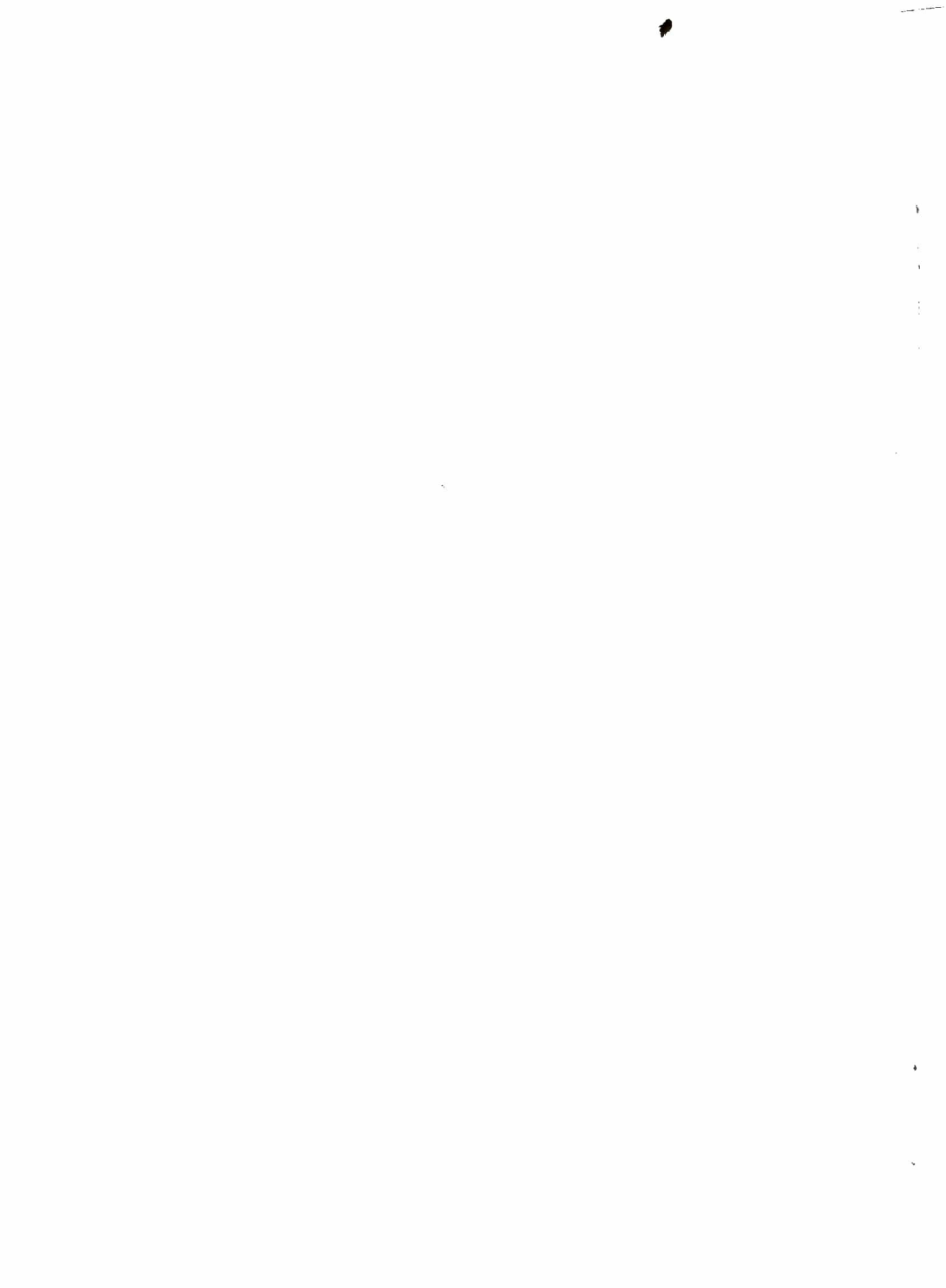




# APPROPRIATION ACCOUNTS

1979-80

GOVERNMENT OF ORISSA





# APPROPRIATION ACCOUNTS

1979-80

GOVERNMENT OF ORISSA

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## INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Orissa for the year 1979-80 presents the accounts of sums expended in the year ended the 31st March 1980 compared with the sums specified in the schedules appended to the Appropriation Acts passed under Articles 204 and 205 and the Orissa Contingency Fund (Amendment) Act 1979 (Act II of 1979) passed under Article 267 of the Constitution of India.

In these Accounts —

'O' stands for original grant or appropriation

'S' stands for supplementary grant or appropriation

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

Charged appropriations and expenditure are shown in italics.

| Number and name of grant or appropriation<br><br>1                | Amount of grant/appropriation |              |
|---|-------------------------------|--------------|
|   | Revenue                       | Capital      |
|   | 2<br>Rs.                      | 3<br>Rs.     |
| 1—Expenditure relating to the Home Department—                    |                               |              |
| Voted   | 29,77,57,000                  | 56,87,000    |
| Charged   | 35,41,000                     | ..           |
| 2—Expenditure relating to the Political and Services Department—  |                               |              |
| Voted   | 1,86,60,000                   | 1,50,000     |
| Charged   | 20,50,000                     | ..           |
| 3—Expenditure relating to the Revenue Department—                 |                               |              |
| Voted   | 33,43,04,000                  | 52,80,000    |
| Charged   | 8,74,30,000                   | ..           |
| 3-A—Expenditure relating to the Excise Department—                |                               |              |
| Voted   | 1,13,87,000                   | 1,00,000     |
| Charged   | ..                            | ..           |
| 4—Expenditure relating to the Law Department—                     |                               |              |
| Voted   | 2,11,73,000                   | 1,65,000     |
| 5—Expenditure relating to the Finance Department—                 |                               |              |
| Voted   | 13,52,56,000                  | 7,91,51,000  |
| Charged   | 93,000                        | ..           |
| 6—Expenditure relating to the Commerce Department—                |                               |              |
| Voted   | 3,93,36,000                   | 1,88,68,000  |
| Charged   | ..                            | 2,000        |
| 7—Expenditure relating to the Works Department—                   |                               |              |
| Voted   | 39,01,17,000                  | 24,12,14,000 |
| Charged   | 8,82,000                      | 2,32,000     |
| 8—Expenditure relating to the Orissa Legislative Assembly—        |                               |              |
| Voted   | 57,73,000                     | 15,000       |
| Charged   | 1,15,000                      | ..           |
| 9—Expenditure relating to the Food and Civil Supplies Department— |                               |              |
| Voted   | 1,90,83,000                   | 19,34,05,000 |
| Charged   | ..                            | 11,39,000    |

| Expenditure  |              | Saving      |             | Excess      |           |
|--------------|--------------|-------------|-------------|-------------|-----------|
| Revenue      | Capital      | Revenue     | Capital     | Revenue     | Capital   |
| 4            | 5            | 6           | 7           | 8           | 9         |
| Rs.          | Rs.          | Rs.         | Rs.         | Rs.         | Rs.       |
| 28,66,64,823 | 53,40,795    | 1,10,92,177 | 3,46,205    | ..          | ..        |
| 33,08,473    | ..           | 2,32,527    | ..          | ..          | ..        |
| 1,86,22,646  | 1,25,420     | 37,354      | 24,580      | ..          | ..        |
| 19,18,017    | ..           | 1,31,983    | ..          | ..          | ..        |
| 32,69,19,665 | 37,10,275    | 73,84,335   | 15,69,725   | ..          | ..        |
| 8,74,28,969  | ..           | 1,031       | ..          | ..          | ..        |
| 1,10,85,430  | 61,200       | 3,01,570    | 38,800      | ..          | ..        |
| ..           | ..           | ..          | ..          | ..          | ..        |
| 1,87,54,181  | 1,58,073     | 24,18,819   | 6,927       | ..          | ..        |
| 10,50,60,301 | 7,29,72,907  | 3,01,95,699 | 61,78,093   | ..          | ..        |
| 92,501       | ..           | 499         | ..          | ..          | ..        |
| 4,52,40,822  | 42,53,869    | ..          | 1,46,14,131 | 59,04,822   | ..        |
| ..           | 2,000        | ..          | ..          | ..          | ..        |
| 46,86,43,302 | 19,43,13,393 | ..          | 4,69,00,607 | 7,85,26,302 | ..        |
| 8,40,166     | 2,34,800     | 41,834      | ..          | ..          | 2,800     |
| 46,15,910    | 14,200       | 11,57,090   | 800         | ..          | ..        |
| 70,967       | ..           | 44,033      | ..          | ..          | ..        |
| 1,58,39,839  | 19,57,27,998 | 32,43,161   | ..          | ..          | 23,22,998 |
| ..           | 10,75,819    | ..          | 63,181      | ..          | ..        |

| Number and name of grant or appropriation   | Amount of grant/appropriation |              |
|---|-------------------------------|--------------|
|   | Revenue                       | Capital      |
|   | 2                             | 3            |
| 1   | Rs.                           | Rs.          |
| 10—Expenditure relating to the Education and Youth Services Department—             |                               |              |
| Voted   | 93,38,64,000                  | 76,48,000    |
| Charged   | 50,000                        | ..           |
| 11—Expenditure relating to the Tribal and Rural Welfare Department—                 |                               |              |
| Voted   | 14,17,98,000                  | 2,04,96,000  |
| 12—Expenditure relating to the Health and Family Welfare Department—                |                               |              |
| Voted   | 37,11,49,000                  | 5,75,000     |
| Charged   | 1,000                         | ..           |
| 13—Expenditure relating to the Urban Development Department—                        |                               |              |
| Voted   | 21,13,30,000                  | 3,95,09,000  |
| Charged   | 26,000                        | 84,000       |
| 14—Expenditure relating to the Labour, Employment and Housing Department—           |                               |              |
| Voted   | 2,16,35,000                   | 81,21,000    |
| 15—Expenditure relating to the Department of Tourism, Sports and Cultural Affairs—  |                               |              |
| Voted   | 1,23,98,000                   | 21,32,000    |
| 16—Expenditure relating to the Planning and Co-ordination Department—               |                               |              |
| Voted   | 2,17,54,000                   | 1,75,15,000  |
| 17—Expenditure relating to the Rural Development Department—                        |                               |              |
| Voted   | 14,29,45,000                  | 15,06,29,000 |
| Charged   | ..                            | 5,33,000     |
| 18—Expenditure relating to the Community Development and Social Welfare Department— |                               |              |
| Voted   | 42,07,47,000                  | 10,70,000    |
| Charged   | 10,000                        | ..           |

| Expenditure  |              | Saving      |             | Excess      |         |
|--------------|--------------|-------------|-------------|-------------|---------|
| Revenue      | Capital      | Revenue     | Capital     | Revenue     | Capital |
| 4            | 5            | 6           | 7           | 8           | 9       |
| Rs.          | R₹           | Rs.         | Rs.         | Rs.         | Rs.     |
| 85,11,82,643 | 49,14,130    | 8,26,81,357 | 27,33,870   | ..          | ..      |
| 3,719        | ..           | 46,281      | ..          | ..          | ..      |
| 12,17,24,012 | 2,00,95,265  | 2,00,73,988 | 4,00,735    | ..          | ..      |
| 33,09,16,890 | 6,56,575     | 4,02,32,110 | ..          | ..          | 81,575  |
| ..           | ..           | 1,000       | ..          | ..          | ..      |
| 27,09,30,409 | 2,49,64,984  | ..          | 1,45,44,016 | 5,96,00,409 | ..      |
| ..           | ..           | 26,000      | 84,000      | ..          | ..      |
| 2,04,90,089  | 77,40,860    | 11,44,911   | 3,80,140    | ..          | ..      |
| 1,12,91,895  | 21,27,980    | 11,06,105   | 4,020       | ..          | ..      |
| 1,52,03,728  | 84,93,480    | 65,50,272   | 90,21,520   | ..          | ..      |
| 18,32,33,034 | 12,84,70,378 | ..          | 2,21,58,622 | 4,02,88,034 | ..      |
| ..           | 5,19,250     | ..          | 13,750      | ..          | ..      |
| 37,30,30,664 | 9,26,150     | 4,77,16,336 | 1,43,850    | ..          | ..      |
| ..           | ..           | 10,000      | ..          | ..          | ..      |

## SUMMARY OF APPROPRIATION

| Number and name of grant or appropriation<br><br>1                                   | Amount of grant/appropriation |                |
|--|-------------------------------|----------------|
|  | Revenue                       | Capital        |
|  | 2<br>Rs.                      | 3<br>Rs.       |
| 18—A—Expenditure relating to the Community Development (Grama Panchayat) Department— |                               |                |
| Voted  | 1,51,06,000                   | 3,20,000       |
| 19—Expenditure relating to the Industries Department—                                |                               |                |
| Voted  | 10,99,51,000                  | 6,44,68,000    |
| Charged  | 11,000                        | 13,000         |
| 20—Expenditure relating to the Irrigation and Power Department—                      |                               |                |
| Voted  | 34,36,36,000                  | 1,17,78,09,000 |
| Charged  | ..                            | 4,51,000       |
| 21—Expenditure relating to the Transport Department—                                 |                               |                |
| Voted  | 94,69,000                     | 75,50,000      |
| 22—Expenditure relating to the Forest, Fisheries and Animal Husbandry Department—    |                               |                |
| Voted  | 28,13,94,000                  | 19,54,73,000   |
| 23—Expenditure relating to the Agriculture and Co-operation Department—              |                               |                |
| Voted  | 52,58,88,000                  | 13,09,46,000   |
| Charged  | 4,000                         | ..             |
| 24—Expenditure relating to the Mining and Geology Department—                        |                               |                |
| Voted  | 1,63,49,000                   | 72,000         |
| 25—Expenditure relating to the Information and Public Relations Department—          |                               |                |
| Voted  | 1,01,01,000                   | 75,000         |
| 248—Appropriation for reduction or avoidance of Debt—                                |                               |                |
| Charged  | 7,24,000                      | ..             |
| 249—Interest Payments—   |                               |                |
| Charged  | 50,82,78,000                  | ..             |
| 603—Internal Debt of the State Government—   |                               |                |
| Charged  | ..                            | 88,43,44,000   |
| 604—Loans and Advances from the Central Government—                                  |                               |                |
| Charged  | ..                            | 21,06,67,000   |
| Total—   |                               |                |
| Voted  | 4,86,23,60,000                | 2,36,84,43,000 |
| Charged  | 60,32,15,000                  | 1,09,74,65,000 |
| Grand Total  | 5,46,55,75,000                | 3,46,59,08,000 |

| Expenditure    |                | Saving       |                | Excess       |           |
|----------------|----------------|--------------|----------------|--------------|-----------|
| Revenue        | Capital        | Revenue      | Capital        | Revenue      | Capital   |
| 4              | 5              | 6            | 7              | 8            | 9         |
| Rs.            | Rs.            | Rs.          | Rs.            | Rs.          | Rs.       |
| 1,36,83,821    | 2,80,800       | 14,22,179    | 39,200         | ..           | ..        |
| 9,09,62,322    | 5,65,88,830    | 1,89,88,678  | 78,79,170      | ..           | ..        |
| 10,609         | 12,186         | 391          | 814            | ..           | ..        |
| 30,77,81,974   | 1,06,70,20,506 | 3,58,54,026  | 11,07,88,494   | ..           | ..        |
| ..             | 50,169         | ..           | 4,00,831       | ..           | ..        |
| 84,09,855      | 75,49,570      | 10,59,145    | 430            | ..           | ..        |
| 20,45,85,619   | 14,60,02,982   | 7,68,08,381  | 4,94,70,018    | ..           | ..        |
| 40,89,17,400   | 13,05,34,786   | 11,69,70,600 | 4,11,214       | ..           | ..        |
| 2,563          | ..             | 1,437        | ..             | ..           | ..        |
| 1,34,82,616    | 90,336         | 28,66,384    | ..             | ..           | 18,336    |
| 1,00,98,500    | 90,704         | 2,500        | ..             | ..           | 15,704    |
| 7,24,000       | ..             | ..           | ..             | ..           | ..        |
| 50,02,50,815   | ..             | 80,27,185    | ..             | ..           | ..        |
| ..             | 6,36,92,354    | ..           | 82,06,51,646   | ..           | ..        |
| ..             | 21,04,76,263   | ..           | 1,90,737       | ..           | ..        |
| 4,53,73,72,390 | 2,08,32,26,446 | 50,93,07,177 | 28,76,55,167   | 18,43,19,567 | 24,38,613 |
| 59,46,50,799   | 27,60,62,841   | 85,64,201    | 82,14,04,959   | ..           | 2,800     |
| 5,13,20,23,189 | 2,35,92,89,287 | 51,78,71,378 | 1,10,90,60,167 | 18,43,19,567 | 24,41,413 |

The excess over the following eight grants and one charged appropriation requires regularisation :—

*Revenue Section* :—

Voted—

- 6—Expenditure relating to the Commerce Department ;
- 7—Expenditure relating to the Works Department ;
- 13—Expenditure relating to the Urban Development Department ; and
- 17—Expenditure relating to the Rural Development Department.

*Capital Section* :—

Voted—

- 9—Expenditure relating to the Food and Civil Supplies Department ;
- 12—Expenditure relating to the Health and Family Welfare Department ;
- 24—Expenditure relating to the Mining and Geology Department; and
- 25—Expenditure relating to the Information and Public Relations Department.

*Charged*—

- 7—Expenditure relating to the Works Department.

The expenditure shown in columns 4 and 5 of the summary does not include a sum of Rs. 3,25,10,519 met out of advances from the Contingency Fund which was not recouped to the Fund till the close of the year.

**SUMMARY**

The details of this expenditure are as follows :—

| Sl. no. | Major head of account and grant  | Amount      | Date of sanction of advance | Month of recoupment to the fund during the next year (i. e., 1980-81) |
|---------|--|-------------|-----------------------------|---|
| 1.      | 215— Elections (Grant No. 1—Expenditure relating to the Home Department)   | 39,32,135   | 19th March 1980             | September 1980  |
| 2.      | 298— Co-operation (Grant No. 19— Expenditure relating to the Industries Department)                                      | 32,45,685   | 28th March 1980             | } September 1980  |
|         |  | 11,88,632   | 6th March 1980              |   |
| 3.      | 310— Animal Husbandry (Grant No. 7— Expenditure relating to the Works Department)  | 20,261      | 3rd March 1980              | February 1981   |
| 4.      | 282— Public Health, Sanitation and Water Supply (Grant No. 13— Expenditure relating to the Urban Development Department) | 2,348       | 19th March 1980             | September 1980  |
| 5.      | 314— Community Development— (Grant No. 17 Expenditure relating to the Rural Development Department)                      | 7,958       | 21st March 1980             | September 1980  |
| 6.      | 498— Capital Outlay on Co-operation— (Grant No. 19— Expenditure relating to the Industries Department)                   | 1,10,00,000 | 29th March 1980             | } September 1980  |
|         |  | 14,00,000   | 19th March 1980             |   |
|         |  | 35,00,000   | 31st March 1980             |   |
| 7.      | 498— Capital Outlay on Co-operation (Grant No. 23— Expenditure relating to the Agriculture and Co-operation Department)  | 20,00,000   | 30th March 1980             | } September 1980  |
|         |  | 10,00,000   | 21st March 1980             |   |
|         |  | 1,50,000    | 6th March 1980              |   |
|         |  | 3,75,000    | 29th March 1980             |   |
|         |  | 1,78,000    | 30th March 1980             |   |

## SUMMARY

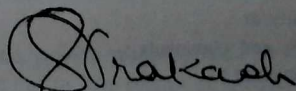
| Sl. no. | Major head of account and grant   | Amount             | Date of sanction of advance | Month of recoupment to the fund during the next year (i. e., 1980-81) |
|---------|---|--------------------|-----------------------------|---|
|         |   | Rs.                |                             |   |
| 8.      | 684—Loans for Urban Development (Grant No. 13—Expenditure relating to Urban Development Department)           | 15,00,000          | 29th March 1980             | September 1980  |
| 9.      | 698—Loans for Co-operation—(Grant No. 23—Expenditure relating to the Agriculture and Co-operation Department) | 12,10,500          | 22nd March 1980             | } September 1980  |
|         |   | 7,50,000           | 29th March 1980             |   |
| 10.     | 698—Loans for Co-operation (Grant No. 19—Expenditure relating to Industries Department)                       | 10,50,000          | 19th March 1980             | September 1980  |
|         | <b>Total</b>  | <b>3,25,10,519</b> |                             |   |

As the grants and appropriations are for gross amounts required for expenditure, the expenditure figures shown against them do not include recoveries adjusted in the accounts in reduction of expenditure. The net expenditure figures are shown in the Finance Accounts.

The reconciliation between the total expenditure according to the Appropriation Accounts for 1979-80 and that shown in Finance Accounts for the year is given below :—

|   | Charged      |              |              | Voted          |                |                |
|---|--------------|--------------|--------------|----------------|----------------|----------------|
|   | Revenue      | Capital      | Total        | Revenue        | Capital        | Total          |
|   | Rs.          | Rs.          | Rs.          | Rs.            | Rs.            | Rs.            |
| Total expenditure according to Appropriation Accounts                   | 59,46,50,799 | 27,60,62,841 | 87,07,13,640 | 4,53,73,72,390 | 2,08,32,26,446 | 6,62,05,98,836 |
| <i>Deductions</i> —Total of recoveries shown in Appendix—1              | ..           | ..           | ..           | 63,89,41,197   | 60,93,09,376   | 1,24,82,50,573 |
| Net total expenditure shown in Statement No. 10 of the Finance Accounts | 59,46,50,799 | 27,60,62,841 | 87,07,13,640 | 3,89,84,31,193 | 1,47,39,17,070 | 5,37,23,48,263 |

The Appropriation Accounts have been prepared and examined under my direction in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. On the basis of the information and explanations that my officers required and have obtained, I certify that these accounts are correct, subject to the observations in my reports on the accounts of the Government of Orissa for the year 1979-80.



(GIAN PRAKASH)

*Comptroller and Auditor General of India*

NEW DELHI

The

## Grant No. 1—Expenditure relating to the Home Department

|   |              | Total grant<br>or<br>appropriation<br>Rs. | Actual<br>expenditure<br>Rs. | Excess +<br>Saving —<br>Rs. |
|---|--------------|---|------------------------------|-----------------------------|
| Revenue :                                       |              |   |                              |                             |
| Voted—  |              |   |                              |                             |
| Original  | 27,66,14,000 | 29,77,57,000                              | 28,66,64,823                 | —1,10,92,177                |
| Supplementary                                   | 2,11,43,000  |   |                              |                             |
| Amount surrendered during the year (March 1980) |              |   |                              | 89,36,000                   |
| Charged—  |              |   |                              |                             |
| Original  | 32,84,000    | 35,41,000                                 | 33,08,473                    | 2,32,527                    |
| Supplementary                                   | 2,57,000     |   |                              |                             |
| Amount surrendered during the year (March 1980) |              |   |                              | 2,16,000                    |
| Capital :                                       |              |   |                              |                             |
| Voted—  |              |   |                              |                             |
| Original  | 22,50,000    | 56,87,000                                 | 53,40,795                    | —3,46,205                   |
| Supplementary                                   | 34,37,000    |   |                              |                             |
| Amount surrendered during the year (March 1980) |              |   |                              | 2,86,000                    |

The expenditure in the revenue section does not include Rs. 39,32,135 spent from out of advance from the Contingency Fund but not recouped to the fund till the close of the year.

## Notes and comments :—

Revenue :

Voted—

(i) The department surrendered Rs. 89.36 lakhs in March 1980 but ultimately there was saving of Rs. 1,10.92 lakhs.

(ii) Saving in the provision occurred mainly under :—

Head

Total  
grantActual  
expenditureExcess +  
Saving—

(In lakhs of rupees)

## 214—Administration of Justice—

(1) C—Salaries

(Lump Provision)—

O.

7.50

R.

—7.50

..

..

..

Saving was stated to be due to non-payment of additional dearness allowance to the staff.

| Head | Total grant | Actual expenditure | Excess +<br>Saving — |
|------|-------------|--------------------|----------------------|
|------|-------------|--------------------|----------------------|

(In lakhs of rupees)

## 256—Jails—

(2) CC—Salaries  
(Lump Provision)—

|    |        |   |    |    |
|----|--------|---|----|----|
| O. | 34·00  | } | .. | .. |
| R. | —34·00 |   |    |    |

Of the provision of Rs. 34·00 lakhs, Rs. 8·50 lakhs were reappropriated to other heads of account and Rs. 25·50 lakhs were surrendered on reassessment of requirements.

(3) DD—Lump Provision on standard  
improvement (upgradation)—

|    |        |   |    |    |
|----|--------|---|----|----|
| O. | 40·00  | } | .. | .. |
| R. | —40·00 |   |    |    |

Of the provision of Rs. 40·00 lakhs, Rs. 11·80 lakhs were reappropriated to other heads of account and Rs. 28·20 lakhs were surrendered due to late receipt of Government of India decision for implementation of the scheme "Upgradation of standards of administration".

## 265—Other Administrative Services—

## (4) NN—Salaries (Lump Provision)—

|    |       |   |    |    |
|----|-------|---|----|----|
| O. | 4·30  | } | .. | .. |
| R. | —4·30 |   |    |    |

Entire provision was surrendered being surplus to requirements.

## Grant No. 2—Expenditure relating to the Political and Services Department

|   |             | Total grant<br>or<br>appropriation | Actual<br>expenditure | Excess +<br>Saving — |
|---|-------------|------------------------------------|-----------------------|----------------------|
|   |             | Rs.                                | Rs.                   | Rs.                  |
| <b>Revenue :</b>                                |             |                                    |                       |                      |
| Voted—  |             |                                    |                       |                      |
| Original  | 1,81,45,000 | 1,86,60,000                        | 1,86,22,646           | --37,354             |
| Supplementary                                   | 5,15,000    |                                    |                       |                      |
| Amount surrendered during the year (March 1980) |             |                                    |                       | 1,19,000             |
| Charged—  |             |                                    |                       |                      |
| Original  | 19,29,000   | 20,50,000                          | 19,18,017             | --1,31,983           |
| Supplementary                                   | 1,21,000    |                                    |                       |                      |
| Amount surrendered during the year (March 1980) |             |                                    |                       | 1,36,000             |
| <b>Capital :</b>                                |             |                                    |                       |                      |
| Voted—  |             |                                    |                       |                      |
| Original  | 1,50,000    | 1,50,000                           | 1,25,420              | --24,580             |
| Amount surrendered during the year (March 1980) |             |                                    |                       | 4,000                |

**Notes and comments :—**

Revenue :

Voted—

The department surrendered Rs. 1.19 lakhs in March 1980 but ultimately the available saving worked out to Rs. 0.37 lakh only.

## Grant No. 3—Expenditure relating to the Revenue Department

|   | Total grant<br>or<br>appropriation | Actual<br>expenditure | Excess +<br>Saving — |
|---|------------------------------------|-----------------------|----------------------|
|   | Rs.                                | Rs.                   | Rs.                  |
| Revenue :                                       |                                    |                       |                      |
| Voted—  |                                    |                       |                      |
| Original  | 25,18,85,000                       | 33,43,04,000          | 32,69,19,665         |
| Supplementary                                   | 8,24,19,000                        |                       |                      |
| Amount surrendered during the year (March 1980) |                                    |                       | 33,80,000            |
| Charged—  |                                    |                       |                      |
| Original  | 8,71,00,000                        | 8,74,30,000           | 8,74,28,969          |
| Supplementary                                   | 3,30,000                           |                       |                      |
| Amount surrendered during the year (March 1980) |                                    |                       | nil                  |
| Capital :                                       |                                    |                       |                      |
| Voted—  |                                    |                       |                      |
| Original  | 35,30,000                          | 52,80,000             | 37,10,275            |
| Supplementary                                   | 17,50,000                          |                       |                      |
| Amount surrendered during the year (March 1980) |                                    |                       | 9,26,000             |

## Notes and comments :—

Revenue :

Voted—

(i) The department surrendered Rs. 33·80 lakhs in March 1980 but ultimately there was saving of Rs. 73·84 lakhs.

(ii) Saving in the provision occurred mainly under the following heads :—

| Head                                | Total<br>grant | Actual<br>expenditure<br>(In lakhs of rupees) | Excess+<br>Saving— |
|-------------------------------------|----------------|---|--------------------|
| 230—Stamps and Registration—        |                |   |                    |
| (1) N—Salaries—<br>(Lump Provision) |                |   |                    |
| O.                                  | 14·20          | ..  | ..                 |
| R.                                  | —14·20         | ..  | ..                 |

| Head   |        | Total grant          | Actual expenditure | Excess+ Saving— |
|--|--------|----------------------|--------------------|-----------------|
|  |        | (In lakhs of rupees) |                    |                 |
| <b>253—District Administration—</b>                                  |        |                      |                    |                 |
| (2) U—Salaries—<br>(Lump Provision)                                  |        |                      |                    |                 |
| O.   | 26·00  | 10·41                | ..                 | —10·41          |
| R.   | —15·59 |                      |                    |                 |
| (3) V—Reorganisation of District Administration—<br>(Lump Provision) |        |                      |                    |                 |
| O.   | 34·38  | 29·37                | ..                 | —29·37          |
| R.   | —5·01  |                      |                    |                 |

Of the provision of Rs. 74·58 lakhs in the above heads, Rs. 25·76 lakhs were reappropriated to other heads, Rs. 9·04 lakhs were surrendered and Rs. 39·78 lakhs remained unutilised. Reasons for the saving of Rs. 48·82 lakhs (amount surrendered and amount remaining unutilised but not surrendered) have not been intimated (April 1981).

**288—Social Security and Welfare—**

(4) Z—Other Programme—

|    |       |       |      |        |
|----|-------|-------|------|--------|
| O. | 22·64 | 24·14 | 2·60 | —21·54 |
| S. | 1·50  |       |      |        |

Reasons for the saving have not been intimated (April 1981)—

**289—Relief on Account of Natural Calamities—**

(5) DD—Food and Clothing—

|    |         |         |         |        |
|----|---------|---------|---------|--------|
| O. | 10·00   | 2,64·35 | 2,76·34 | +11·99 |
| S. | 3,25·00 |         |         |        |
| R. | —70·65  |         |         |        |

Anticipated saving was stated to be due to less requirement in view of less feeding programme in drought affected areas.

Reasons for the final excess have not been intimated (April 1981).

| Head                     | Total grant | Actual expenditure | Excess+ Saving— |
|--------------------------|-------------|--------------------|-----------------|
| (In lakhs of rupees)     |             |                    |                 |
| (6) II—Other expenditure |             |                    |                 |
| O.                       | 0.20        | —22.15             | —26.59          |
| S.                       | 5.16        |                    |                 |
| R.                       | —0.92       |                    |                 |
|                          | 4.44        |                    |                 |

In view of the final saving of Rs. 26.59 lakhs, the supplementary grant of Rs. 5.16 lakhs obtained in March 1980, proved unnecessary.

Reasons for the final saving have not been intimated (April 1981).

#### 304— Other General Economics Services—

##### (7) MM—Land Ceiling—

|    |       |       |       |       |
|----|-------|-------|-------|-------|
| O. | 56.47 | 50.03 | 49.54 | —0.49 |
| S. | 0.01  |       |       |       |
| R. | —6.45 |       |       |       |

Anticipated saving was stated to be mainly due to change of pattern of payment of financial assistance to allottees of ceiling surplus land (Rs.4.03 lakhs) and non-appointment of officers and staff (Rs. 2.42 lakhs). Reasons for the final saving have not been intimated (April 1981).

#### 308—Area Development—

|                           |       |      |        |
|---------------------------|-------|------|--------|
| (8) SS—Ayacut Development | 64.00 | 1.09 | —62.91 |
|---------------------------|-------|------|--------|

Reasons for the saving have not been intimated (April 1981).

(iii) Entire provision remained unutilised under the following heads:—

#### 304— Other General Economic Services—

|                                      |      |    |       |
|--------------------------------------|------|----|-------|
| (1) LL—Salaries—<br>(Lump Provision) | 5.46 | .. | —5.46 |
|--------------------------------------|------|----|-------|

Reasons for the saving have not been intimated (April 1981).

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

## 305—Agriculture—

## Central Plan

## (2) QQ—Other expenditure—

|    |        |   |
|----|--------|---|
| O. | 20.00  | } |
| R. | —20.00 |   |

Saving was due to change in the financing pattern in the year in implementing a Centrally Sponsored Scheme for giving assistance to allottees of ceiling surplus land.

(iv) The saving mentioned in notes (ii) and (iii) above were counterbalanced by excess over the provision mainly under:—

## 289—Relief on Account of Natural Calamities—

## (1) FF—Other Gratuitous Relief—

|    |       |   |       |       |        |
|----|-------|---|-------|-------|--------|
| O. | 10.00 | } | 50.28 | 63.86 | +13.58 |
| S. | 42.67 |   |       |       |        |
| R. | —2.39 |   |       |       |        |

Reasons for the final excess have not been intimated (April 1981).

## (2) GG—Roads—

|    |         |   |         |         |       |
|----|---------|---|---------|---------|-------|
| O. | 80.00   | } | 4,94.49 | 4,93.79 | —0.70 |
| S. | 3,51.74 |   |         |         |       |
| R. | 62.75   |   |         |         |       |

Augmentation of funds by reappropriation of Rs. 62.75 lakhs was for meeting the increased requirement of test relief works (Rs. 50 lakhs) and piped water supply, sinking of tube wells and renovation of tanks in drought affected areas (Rs.12.75 lakhs).

| Head                                 | Total grant | Actual expenditure | Excess +<br>Saving — |
|--------------------------------------|-------------|--------------------|----------------------|
| (In lakhs of rupees)                 |             |                    |                      |
| (3) HH—Direction and Administration— |             |                    |                      |
| O. 36.90                             | 55.38       | 64.03              | +8.65                |
| S. 9.33                              |             |                    |                      |
| R. 9.15                              |             |                    |                      |

Excess was mainly to meet the (i) cost of engines provided in power boats for utilisation in relief works (Rs. 7 lakhs), (ii) increase in the cost of petrol, oil and lubricants (Rs. 1.03 lakhs) and (iii) additional requirement under establishment which could not be anticipated at the budget stage (Rs. 1.00 lakh).

#### 304—Other General Economic Services—

|                      |       |       |    |
|----------------------|-------|-------|----|
| (4) OO—Land Ceiling— |       |       |    |
| S. 5.00              | 25.00 | 25.00 | .. |
| R. 20.00             |       |       |    |

Excess of Rs. 20 lakhs over the provision was for giving financial assistance to the allottees of ceiling surplus land.

#### 308—Area Development—

##### (5) RR—Ayacut Development—

|            |         |         |        |
|------------|---------|---------|--------|
| O. 1,00.00 | 1,26.00 | 1,88.20 | +62.20 |
| S. 26.00   |         |         |        |

In view of the large final excess, the supplementary grant obtained in March 1980 proved inadequate. Reasons for the excess have not been intimated (April 1981.)

(v) *Zamindari Abolition Fund*—The fund was created in 1952-53. The payment of compensation and interest charges are initially accounted for against provision in capital section of the grant. No contribution from revenue was made during the year and there was also no expenditure during the year. The balance at the credit of the fund on the 31st March 1980 was Rs. 59.19 lakhs.

An account of transactions relating to the fund during 1979-80 is given in statement no. 16 of the Finance Accounts 1979-80.

(vi) *Orissa Famine Relief Fund*—The expenditure in the grant under the charged appropriation includes Rs. 8,71.00 lakhs transferred to the fund.

The fund was constituted under Orissa Famine Relief Fund Regulation, 1937 as amended by Orissa Famine Relief (Amendment) Act, 1974. The balance in the fund can be expended only upon (i) relief of famine in the State, (ii) relief of distress caused by serious droughts, flood or fire, cyclone, earthquake or other serious natural calamities in the State and (iii) construction or repair of embankments after serious floods. When the balance in the fund exceeds Rs. 1 lakh, the excess may be utilised for (i) execution of protective irrigation works and other works, if and when required, for the prevention of famine in the State, (ii) other capital expenditure subject to certain restrictions laid down in the Act, (iii) grant of loans to cultivators, (iv) commutation of pensions and (v) grant of loans to institutions/undertakings to advance loans for building fire-proof houses in villages which are often affected by fire.

Rupees 8,79.63 lakhs were debited to the fund in 1979-80. The balance at the credit of the fund on the 31st March 1980 was Rs. 5,13.82 lakhs. An account of the transactions connected with the fund is given in statement no. 16 of the Finance Accounts 1979-80.

Capital :

(i) The department surrendered only Rs. 9.26 lakhs but ultimately the saving worked out to Rs. 15.70 lakhs.

(ii) Saving in the provision occurred mainly under the following head :—

| Head  | Total Grant | Actual expenditure | Excess+ Saving— |
|---|-------------|--------------------|-----------------|
| (In lakhs of rupees)  |             |                    |                 |
| 504—Capital Outlay on other General Economic Services—            |             |                    |                 |
| UU—Compensation to land holders on abolition of Zamindari System— |             |                    |                 |
| O. 16.00  |             |                    |                 |
| R. —8.99  | 7.01        | 8.67               | +1.66           |

Anticipated saving was attributed to non-finalisation of certain compensation cases. Reasons for the final excess have not been intimated (April 1981).

(iii) Entire provision remained unutilised under :—

| Head                         | Total Grant | Actual expenditure | Excess+ Saving— |
|------------------------------|-------------|--------------------|-----------------|
| (In lakhs of rupees)         |             |                    |                 |
| 705—Loans for Agriculture—   |             |                    |                 |
| <i>Central Plan</i>          |             |                    |                 |
| XX—Other Agricultural Loans— |             |                    |                 |
| O.                           | 5.00        | ..                 | ..              |
| R.                           | —5.00       | ..                 | ..              |

Reasons for the saving have not been intimated (April 1981).

(iv) *Personal Ledger Account*—The transactions relating to purchase and utilisation of stores for development works executed by District Collectors are accounted for under the personal ledger account.

There were no transactions during 1979-80 and the balance on 31st March 1980 remained at Rs. —2,96,771 (a). Certificate of acceptance of balance was awaited from the Controlling Officer (Secretary, Board of Revenue, Orissa).

**Grant No. 3-A—Expenditure relating to the Excise Department**  
(All Voted)

|   | Total grant | Actual expenditure | Excess+ Saving— |
|---|-------------|--------------------|-----------------|
|   | Rs.         | Rs.                | Rs.             |
| <b>Revenue :</b>                                |             |                    |                 |
| Voted—  |             |                    |                 |
| Original  | 1,04,12,000 | 1,13,87,000        | 1,10,85,430     |
| Supplementary                                   | 9,75,000    |                    |                 |
| Amount surrendered during the year (March 1980) |             |                    | 3,02,000        |
| <b>Capital :</b>                                |             |                    |                 |
| Voted —   |             |                    |                 |
| Original  | 1,00,000    | 1,00,000           | 61,200          |
| Amount surrendered during the year (March 1980) |             |                    | 21,000          |

(a) *Minus* balance is under examination.

## Grant No. 4—Expenditure relating to the Law Department (All voted)

|   |             | Total<br>grant | Actual<br>expenditure | Excess+<br>Saving— |
|---|-------------|----------------|-----------------------|--------------------|
|   |             | Rs.            | Rs.                   | Rs.                |
| Revenue:  |             |                |                       |                    |
| Voted—  |             |                |                       |                    |
| Original  | 1,99,77,000 | 2,11,73,000    | 1,87,54,181           | —24,18,819         |
| Supplementary                                   | 11,96,000   |                |                       |                    |
| Amount surrendered during the year (March 1980) |             |                |                       | 2,02,000           |
| Capital:  |             |                |                       |                    |
| Voted—  |             |                |                       |                    |
| Original  | 1,65,000    | 1,65,000       | 1,58,073              | —6,927             |
| Amount surrendered during the year              |             |                |                       | nil                |

## Notes and comments:—

## Revenue:

(i) The department surrendered Rs. 2.02 lakhs in March 1980 but ultimately the available saving worked out to Rs. 24.19 lakhs.

(ii) In view of the final saving of Rs. 24.19 lakhs, the supplementary grant of Rs. 11.96 lakhs obtained in September 1979 (Rs. 5.83 lakhs) and March 1980 (Rs. 6.13 lakhs) proved unnecessary and could have been restricted to a token provision, where necessary. The expenditure did not come up even to the original provision.

(iii) Saving occurred mainly under:—

| Head                           | Total<br>grant | Actual<br>expenditure | Excess+<br>Saving—   |
|--------------------------------|----------------|-----------------------|----------------------|
|                                |                |                       |                      |
|                                |                |                       | (In lakhs of rupees) |
| 214—Administration of Justice— |                |                       |                      |
| (1) E—Salaries—                |                |                       |                      |
| (Lump provision)               |                |                       |                      |
| O.                             | 10.00          |                       |                      |
| R.                             | —4.56          | 5.44                  | —5.44                |

Of the provision, Rs. 4.56 lakhs were reappropriated to other heads. Reasons for the non-utilisation of the remaining provision (Rs. 5.44 lakhs) have not been intimated (April 1981).

| Head   | Total grant          | Actual expenditure | Excess+ Saving— |
|--|----------------------|--------------------|-----------------|
|  | (In lakhs of rupees) |                    |                 |
| (2) F—Lump provision for opening new Civil and Criminal Courts (upgradation) | 17.58                | ..                 | —17.58          |

Reasons for non-utilisation of the entire provision have not been intimated (April 1981).

(iv) The expenditure in the grant includes Rs. 11.87 lakhs for administration of Orissa Hindu Religious Endowment Act, 1951. The expenditure on administration of the Act is initially met from the provision under the grant and is subsequently reimbursed from the Orissa Hindu Religious Endowment Administration Fund. During the year 1979-80, Rs. 11.87 lakhs were spent but only Rs. 7.00 lakhs were reimbursed from the fund.

Out of the total amount of Rs. 91.17 lakhs being the expenditure on this account for the period from 1956-57 to 1979-80 an amount of Rs. 54.78 lakhs has only been re-imbursed from the fund during the period from 1958-59 to 1979-80. Non-reimbursement of Rs. 36.39 lakhs was stated to be due to serious deterioration of the income of the endowments by the operation of various land laws.

#### Grant No. 5—Expenditure relating to the Finance Department

|   | Total grant or appropriation | Actual expenditure | Excess+ Saving— |
|---|------------------------------|--------------------|-----------------|
|   | Rs.                          | Rs.                | Rs.             |
| Revenue:  |                              |                    |                 |
| Voted—  |                              |                    |                 |
| Original  | 13,52,53,000                 | 13,52,56,000       | 10,50,60,301    |
| Supplementary                                   | 3,000                        |                    |                 |
| Amount surrendered during the year (March 1980) |                              |                    | 2,95,91,000     |
| Charged—  |                              |                    |                 |
| Original  | 93,000                       | 93,501             | —499            |
| Amount surrendered during the year              |                              |                    | nil             |

|   |             | Total grant<br>or<br>appropriation<br>Rs. | Actual<br>expenditure<br>Rs. | Excess+<br>Saving—<br>Rs. |
|---|-------------|---|------------------------------|---------------------------|
| Capital:  |             |   |                              |                           |
| Voted—  |             |   |                              |                           |
| Original  | 7,53,75,000 | 7,91.51,000                               | 7,29,72,907                  | -61,78,093                |
| Supplementary                                   | 37,76,000   |   |                              |                           |
| Amount surrendered during the year (March 1980) |             |   |                              | 88,92,000                 |

## Notes and comments:—

## Revenue:

## Voted—

(i) The department surrendered Rs. 2,95.91 lakhs on 31st March 1980 whereas the saving ultimately worked out to Rs. 3,01.96 lakhs.

(ii) Substantial saving occurred under :—

| Head | Total<br>grant | Actual<br>expenditure | Excess+<br>Saving— |
|------|----------------|-----------------------|--------------------|
|------|----------------|-----------------------|--------------------|

(In lakhs of rupees)

## 252—Secretariat General Services—

## (1) I—Salaries—

## (Lump Provision)

|    |          |    |    |    |
|----|----------|----|----|----|
| O. | 2,50.00  | .. | .. | .. |
| R. | -2,50.00 |    |    |    |

Of the provision of Rs. 2,50.00 lakhs, Rs. 51.61 lakhs were reappropriated to other heads and Rs. 1,98.39 lakhs were surrendered. Reasons for the saving have not been intimated (April 1981).

## 254—Treasury and Accounts Administration—

## (2) L—Local Fund Audit—

|    |        |       |       |       |
|----|--------|-------|-------|-------|
| O. | 45.88  | 29.79 | 29.86 | +0.07 |
| R. | -16.09 |       |       |       |

Saving Rs. 16.02 lakhs (net) was due to non-filling of posts created for audit of accounts of Aided Educational institutions.

## (3) M—Salaries—

## (Lump Provision)

|    |        |    |    |    |
|----|--------|----|----|----|
| O. | 11.00  | .. | .. | .. |
| R. | -11.00 |    |    |    |

Out of the provision of Rs. 11.00 lakhs, Rs. 5.65 lakhs were reappropriated to other heads and Rs. 5.35 lakhs were surrendered. Reasons for the saving have not been intimated (April 1981).

| Head   | Total grant | Actual expenditure | Excess + Saving— |
|--|-------------|--------------------|------------------|
| (In lakhs of rupees)   |             |                    |                  |
| <b>266—Pension and other Retirement Benefits—</b>                    |             |                    |                  |
| (4) T—Pensions to employees of State aided Educational Institutions— |             |                    |                  |
| O.   | 85.50       | 23.40              | 23.22            |
| R.   | —62.10      |                    |                  |
|  |             |                    | —0.18            |

Saving was stated to be due to late implementation of the scheme.

**288—Social Security and Welfare—**  
*Other Social Security and Welfare Programmes—*

(5) V—Pension to Freedom Fighters, their dependants, etc.—

|    |       |       |       |
|----|-------|-------|-------|
| O. | 20.00 | 14.00 | 12.56 |
| R. | —6.00 |       |       |
|    |       |       | —1.44 |

Anticipated saving was ascribed to less drawal of pension by some freedom fighters. Reasons for the final saving have not been intimated (April 1981).

**363—Compensation and Assignments to Local bodies and Panchayati Raj Institutions—**

(6) Z—Entertainment Tax—  
Z—1—Compensation—

|    |        |       |       |
|----|--------|-------|-------|
| O. | 90.00  | 77.15 | 77.15 |
| R. | —12.85 |       |       |
|    |        |       | ..    |

Saving was due to payment of less amount of share of entertainment tax to some urban local bodies because of less collection.

(iii) Entire provision remained unutilised under :—

**288—Social Security and Welfare—**

*Other Social Security and Welfare Programmes—*

(1) W—Salaries—  
(Lump Provision)

|    |        |    |    |
|----|--------|----|----|
| O. | 50.00  | .. | .. |
| R. | —50.00 |    |    |
|    |        |    | .. |

Reasons for non-utilisation of the provision have not been intimated (April 1981).

| Head   | Total grant | Actual expenditure | Excess+ Saving— |
|--|-------------|--------------------|-----------------|
| (In lakhs of rupees)   |             |                    |                 |
| <b>363—Compensation and Assignments to Local bodies and Panchayati Raj Institutions—</b> |             |                    |                 |
| <b>(2) AA—Other Miscellaneous Compensations and Assignments—</b>                         |             |                    |                 |
| O.   | 15·00       | ..                 | ..              |
| R.   | —15·00      |                    |                 |

Saving was due to non-creation of Annuity Payment Fund.

(iv) Savings in notes (ii) and (iii) above were partly counterbalanced by excess over the provision mainly under :—

**266—Pension and other Retirement Benefits—**

**(1) N—Superannuation and retirement allowances—**

**N-2—Pension to Government servants other than High Court Judges—**

|    |         |         |         |       |
|----|---------|---------|---------|-------|
| O. | 2,79·79 | 3,12·01 | 3,20·47 | +8·46 |
| R. | 32·22   |         |         |       |

Excess was due to finalisation of fresh cases of pension during the year and revision of pensions in some cases towards the close of the year which could not be anticipated earlier.

**(2) R—Gratuities—**

|    |       |         |         |       |
|----|-------|---------|---------|-------|
| O. | 82·43 | 1,28·43 | 1,30·82 | +2·39 |
| R. | 46·00 |         |         |       |

Excess was due to sanction and drawal of gratuity in more cases than anticipated.

**(3) S—Family Pensions—**

|    |       |       |       |       |
|----|-------|-------|-------|-------|
| O. | 66·00 | 79·62 | 81·96 | +2·34 |
| R. | 13·62 |       |       |       |

Excess was due to finalisation of more family pension cases than anticipated.

(v) *Guarantee Reserve Fund*—The expenditure in the grant includes Rs. 10 lakhs transferred to the Guarantee Reserve Fund. The fund was constituted by Government during 1969-70 to enable it to discharge the liabilities arising out of guarantees given by them.

Rupees 0.23 lakh were spent in discharging guarantee liabilities during 1979-80. The expenditure was initially accounted for against the provision made in Grant No. "19—Expenditure relating to the Industries Department" and transferred to the loan head during 1979-80.

The balance at the credit of the Fund as on 31st March 1980 was Rs. 57.78 lakhs vide statement no. 16 of Finance Accounts 1979-80.

Capital :

Voted—

(i) The department surrendered Rs. 88.92 lakhs while the savings ultimately were only Rs. 61.78 lakhs.

(ii) In view of savings of Rs. 61.78 lakhs, the supplementary grant of Rs. 37.76 lakhs obtained in March 1980 proved unnecessary and could have been restricted to token provision, where required. The expenditure did not come up even to the original provision.

(iii) Substantial saving in the provision occurred under :—

| Head   | Total grant | Actual expenditure<br>(In lakhs of rupees) | Excess+<br>Saving— |
|--|-------------|--|--------------------|
| 767—Miscellaneous Loans—                             |             |  |                    |
| HH—Miscellaneous Loans—                              |             |  |                    |
| HH. 1—Ways and means Advances to State undertakings— |             |  |                    |
| O.                                 2,00.00           | 1,00.00     | 1,00.00                                    | ..                 |
| R.                                 —1,00.00          |             |  |                    |

Saving of Rs. 1,00 lakhs was due to less sanction of ways and means advances than anticipated.

(iv) The above saving was partly counterbalanced by excess over the provision under:—

766—Loans to Government Servants, etc:—

(1) CC—Avances for purchase of other conveyances—

|  |       |       |       |
|--|-------|-------|-------|
| O.                                 50.00 | 59.00 | 58.23 | —0.77 |
| R.                                 9.00  |       |       |       |

Reasons for augmentation of funds by Rs. 9.00 lakhs have not been intimated (April 1981).

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

(In lakhs of rupees)

## (2) FF—Other Advances—

|    |       |      |       |        |
|----|-------|------|-------|--------|
| O. | 9.75  | 9.47 | 37.18 | +27.71 |
| R. | -0.28 |      |       |        |

Final excess of Rs. 27.71 lakhs was attributed to payment of advance under Group Insurance Scheme to more number of employees appointed during the year.

(v) The expenditure under this grant includes Rs. 4 crores transferred during the year from the Consolidated Fund of the State under the Orissa Contingency Fund (Amendment) Act, 1979 (Act II of 1979) to augment the *corpus* of the Contingency Fund from Rs. 6 crores to Rs. 10 crores.

**Grant No. 6—Expenditure relating to the Commerce Department  
(All Voted)**

|   | Total grant | Actual expenditure | Excess+ Saving— |
|---|-------------|--------------------|-----------------|
|   | Rs.         | Rs.                | Rs.             |
| <b>Revenue :</b>                                |             |                    |                 |
| Voted—  |             |                    |                 |
| Original  | 3,69,49,000 | 4,52,40,822        | +59,04,822      |
| Supplementary                                   | 23,87,000   |                    |                 |
| Amount surrendered during the year (March 1980) |             |                    | 10,41,000       |
| <b>Capital :</b>                                |             |                    |                 |
| Voted—  |             |                    |                 |
| Original  | 1,69,17,000 | 42,53,869          | -1,46,14,131    |
| Supplementary                                   | 19,51,000   |                    |                 |
| Amount surrendered during the year (March 1980) |             |                    | 11,68,000       |
| <b>Charged—</b>                                 |             |                    |                 |
| Supplementary                                   | 2,000       | 2,000              | ..              |
| Amount surrendered during the year              |             |                    | nil             |

## Notes and comments :—

## Revenue :

(i) The expenditure exceeded the grant by Rs. 59,04,822; the excess requires regularisation.

(ii) In view of the excess, the surrender of Rs. 10.41 lakhs (March 1980) was injudicious.

(iii) Excess occurred in the following heads:—

| Head   | Total grant | Actual expenditure | Excess+ Saving- |
|--|-------------|--------------------|-----------------|
| (In lakhs of rupees)                               |             |                    |                 |
| <b>258— Stationery and Printing—</b>               |             |                    |                 |
| (1) D—Printing, Storage and Distribution of Forms— |             |                    |                 |
| O.   | 48.79       | 93.19              | +28.23          |
| S.   | 10.53       |                    |                 |
| R.   | 5.64        |                    |                 |
|  | 64.96       |                    |                 |
| (2) E—Government Presses—                          |             |                    |                 |
| O.   | 1,27.80     | 1,99.74            | +44.20          |
| S.   | 9.63        |                    |                 |
| R.   | 18.11       |                    |                 |
|  | 1,55.54     |                    |                 |

Anticipated excess in the above two cases was attributed to payment of the cost of materials required for the printing of ballot papers (Rs. 18.43 lakhs) and payment of additional dearness allowance at the enhanced rates (Rs. 5.32 lakhs). Reasons for the final excess in both the cases have not been intimated (April 1981).

(iv) The excess mentioned in note (iii) above was partly counterbalanced by saving mainly under:—

**335— Ports, Lighthouses and Shipping—***Ports and Pilotage—*

## (1) N—Port Management—

|    |       |      |      |       |
|----|-------|------|------|-------|
| O. | 9.26  | 5.43 | 2.95 | —2.48 |
| R. | —3.83 |      |      |       |

Anticipated saving was due to non-filling of vacant posts. Reasons for the final saving have not been intimated (April 1981).

| Head                             | Total grant | Actual expenditure | Excess+ Saving— |
|----------------------------------|-------------|--------------------|-----------------|
| (In lakhs of rupees)             |             |                    |                 |
| (2) P—Salaries (Lump Provision)— |             |                    |                 |
| O.                               | 4.59        |                    |                 |
| R.                               | —4.59       |                    |                 |

Reasons for the saving have not been intimated (April 1981).

Capital:

(i) In view of final saving of Rs. 1,46.14 lakhs, the supplementary grant of Rs. 19.50 lakhs obtained in March 1980, proved unnecessary and could have been restricted to a token provision, where necessary. The expenditure was far below the original provision.

(ii) Saving in the provision occurred mainly under:—

**533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects—**

*Navigation Projects—*

*(Non-commercial)*

(1) X—Navigation in Mahanadi—

|    |        |       |       |       |
|----|--------|-------|-------|-------|
| O. | 10.00  |       |       |       |
| S. | 18.18  |       |       |       |
| R. | —10.78 | 17.40 | 18.49 | +1.09 |

Anticipated saving was mainly due to delay in supply of steel materials for fabrication of down chamber lockgate at Munduli. Reasons for the final excess have not been intimated (April 1981).

**535—Capital Outlay on Ports, Lighthouses and Shipping—**

*Ports—*

(2) Z—Development of Minor Ports

|  |         |      |          |
|--|---------|------|----------|
|  | 1,55.00 | 0.04 | —1,54.96 |
|--|---------|------|----------|

Reasons for the saving have not been intimated (April 1981).

(iii) *Personal Ledger Account*:—A summary of the personal ledger account in connection with trading in iron-ore) during the year 1979-80, is given below:—

| Balance on<br>1st April<br>1979 | Credits<br>during<br>the year | Debits<br>during<br>the year | Balance on<br>31st March<br>1980 |
|---------------------------------|-------------------------------|------------------------------|----------------------------------|
| Rs.                             | Rs.                           | Rs.                          | Rs.                              |
| 54,83,130                       | ..                            | ..                           | 54,83,130                        |

## Grant No. 7—Expenditure relating to the Works Department

|   |              | Total grant<br>or<br>appropriation<br>Rs. | Actual<br>expenditure<br>Rs. | Excess +<br>Saving—<br>Rs. |
|---|--------------|---|------------------------------|----------------------------|
| Revenue :                                       |              |   |                              |                            |
| Voted—  |              |   |                              |                            |
| Original  | 38,54,74,000 | 39,01,17,000                              | 46,86,43,302                 | +7,85,26,302               |
| Supplementary                                   | 46,43,000    |   |                              |                            |
| Amount surrendered during the year              |              |   |                              | 4,76,64,000                |
| January 1980                                    | 1,32,36,000  |   |                              |                            |
| March 1980                                      | 3,44,28,000  |   |                              |                            |
| Charged—  |              |   |                              |                            |
| Original  | 6,66,000     | 8,82,000                                  | 8,40,166                     | —41,834                    |
| Supplementary                                   | 2,16,000     |   |                              |                            |
| Amount surrendered during the year              |              |   |                              | nil                        |
| Capital :                                       |              |   |                              |                            |
| Voted—  |              |   |                              |                            |
| Original  | 21,52,87,000 | 24,12,14,000                              | 19,43,13,393                 | —4,69,00,607               |
| Supplementary                                   | 2,59,27,000  |   |                              |                            |
| Amount surrendered during the year (March 1980) |              |   |                              | 3,07,49,000                |
| Charged—  |              |   |                              |                            |
| Original  | 1,00,000     | 2,32,000                                  | 2,34,800                     | +2,800                     |
| Supplementary                                   | 1,32,000     |   |                              |                            |
| Amount surrendered during the year              |              |   |                              | nil                        |

The expenditure in the revenue section does not include Rs. 20,261 (Charged) spent from out of advance from the Contingency Fund sanctioned in March 1980 but not recouped to the Fund till the close of the year.

## Notes and comments :—

Revenue :

Voted—

(i) The expenditure exceeded the grant by Rs. 7,85,26,302; the excess requires regularisation.

(ii) While the supplementary grant of Rs. 46.43 lakhs obtained in September 1979 (Rs. 11.36 lakhs) and March 1980 (Rs. 35.07 lakhs) proved inadequate in view of large excess, the department surrendered Rs. 4,76.64 lakhs as surplus to requirement in March 1980.

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

| Head                         | Total grant | Actual expenditure | Excess+ Saving-- |
|------------------------------|-------------|--------------------|------------------|
| (In lakhs of rupees)         |             |                    |                  |
| <b>259—Public Works—</b>     |             |                    |                  |
| (1) F —Suspense—             |             |                    |                  |
| F. 1—Roads and Buildings     | 11,18.25    | 18,76.59           | +7,58.34         |
| (2) F. 2—Electrical          | 68.25       | 1,41.12            | + 72.87          |
| (3) F. 3—Public Health       | 52.50       | 1,33.56            | + 81.06          |
| (4) F. 4—Aero Engine Factory | 21.00       | 70.83              | + 49.83          |
| <b>336—Civil Aviation—</b>   |             |                    |                  |
| (5) MMM—Suspense             | 1,97.44     | 5,20.58            | +3,23.14         |

Reasons for the excess in the above cases have not been intimated (April 1981).

(iv) The excess mentioned in note (iii) above was partly offset by saving in the provision under the following heads :—

**259—Public Works—**

(1) C—Construction—

C. 1—Public Works—

|    |        |      |      |       |
|----|--------|------|------|-------|
| O. | 73.99  | 5.80 | 1.34 | —4.46 |
| S. | 1.39   |      |      |       |
| R. | —69.58 |      |      |       |

Saving was attributed to non-receipt of administrative approval for certain works.

(2) E—Machinery and Equipment—

|   |          |          |        |
|---|----------|----------|--------|
| E. 2—Deduct percentage charges of Tools and Plant transferred | —1,30.39 | —1,52.88 | —22.49 |
|---|----------|----------|--------|

Reasons for the saving have not been intimated (April 1981).

| Head   |        | Total grant | Actual expenditure | Excess + Saving — |
|--|--------|-------------|--------------------|-------------------|
| (In lakhs of rupees)   |        |             |                    |                   |
| <b>277—Education—</b>  |        |             |                    |                   |
| <i>Technical Education—</i>  |        |             |                    |                   |
| (3) Q—Other expenditure—   |        |             |                    |                   |
| O.   | 20.79  | 14.66       | 3.28               | —11.38            |
| S.   | 0.06   |             |                    |                   |
| R.   | —6.19  |             |                    |                   |
| Anticipated saving was stated to be due to non-receipt of administrative approval for certain works (Rs. 3.81 lakhs) and diversion of funds to meet the requirement under the head Public Works and Housing (Rs. 2.38 lakhs). Reasons for the final saving have not been intimated (April 1981). |        |             |                    |                   |
| <b>283—Housing—</b>  |        |             |                    |                   |
| <i>Government Residential Buildings—</i>   |        |             |                    |                   |
| (4) AA—Construction—   |        |             |                    |                   |
| AA—1—Public Works—   |        |             |                    |                   |
| O.   | 48.35  | 0.15        | 0.12               | —0.03             |
| S.   | 0.15   |             |                    |                   |
| R.   | —48.35 |             |                    |                   |
| Saving of Rs. 2.28 lakhs was stated to be due to non-receipt of administrative approval for some works. Reasons for the remaining saving (Rs. 46.10 lakhs) have not been intimated (April 1981).   |        |             |                    |                   |
| <b>304—Other General Economic Services—</b>  |        |             |                    |                   |
| (5) QQ—Other expenditure—  |        |             |                    |                   |
| O.   | 25.00  | 24.93       | 14.26              | —10.67            |
| R.   | —0.07  |             |                    |                   |
| <b>305—Agriculture—</b>  |        |             |                    |                   |
| (6) SS—Other expenditure—  |        |             |                    |                   |
| O.   | 25.00  | 1.09        | 1.09               | ..                |
| R.   | —23.91 |             |                    |                   |

| Head  | Total grant | Actual expenditure | Excess+ Saving— |
|---|-------------|--------------------|-----------------|
| (In lakhs of rupees)  |             |                    |                 |
| <b>310—Animal Husbandry—</b>  |             |                    |                 |
| (7) UU—Other expenditure—   |             |                    |                 |
| O.                   35·00  | 10·75       | 11·51              | +0·76           |
| R.                   —24·25   |             |                    |                 |
| <b>314—Community Development—</b>   |             |                    |                 |
| <i>Community Development Programme—</i>   |             |                    |                 |
| (8) CCC—Other expenditure—  |             |                    |                 |
| O.                   20·00  | 8·50        | 8·67               | +0·17           |
| R.                   —11·50   |             |                    |                 |
| Reasons for the saving at serial nos. (5) to (8) above have not been intimated (April 1981).  |             |                    |                 |
| <b>337—Roads and Bridges —</b>  |             |                    |                 |
| (9) KKK—State Highways—   |             |                    |                 |
| O.                   2,05·00  | 1,95·23     | 1,61·60            | —33·63          |
| R.                   —9·77  |             |                    |                 |
| Anticipated saving was stated to be mainly due to non-availability of food grains under 'Food for Work Programme' (Rs. 6·98 lakhs) and less requirement (Rs. 1·28 lakhs). Reasons for the final saving and less requirement have not been intimated (April 1981). |             |                    |                 |
| (10) NNN—Other expenditure  | 58·11       | 31·90              | —26·21          |
| (11) OOO—Railway Safety Works —   |             |                    |                 |
| O.                   23·79  | 50·39       | 27·82              | —22·57          |
| S.                   26·60  |             |                    |                 |
| Reasons for the saving at serial nos. (10) and (11) above have not been intimated (April 1981).   |             |                    |                 |
| (12) PPP—Salaries (Lump Provision)—   |             |                    |                 |
| O.                   79·89  | ..          | ..                 | ..              |
| R.                   —79·89   |             |                    |                 |

Of the provision, Rs. 8·99 lakhs were reappropriated to other heads and Rs. 70·90 lakhs were surrendered as surplus to requirement.

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

(In lakhs of rupees)

(v) Entire provision remained unutilised under :—

## 259—Public Works —

(1) D—Maintenance and Repairs —

D.4—Municipal Taxes—

|    |        |   |    |
|----|--------|---|----|
| O. | 33·00  | } | .. |
| R. | —33·00 |   |    |

Saving was stated to be due to non-payment of municipal taxes of non-residential buildings belonging to other departments.

## 277—Educations —

*Secondary Education—*

(2) N—Other expenditure —

|    |        |   |    |
|----|--------|---|----|
| O. | 10·00  | } | .. |
| R. | —10·00 |   |    |

## 312—Fisheries —

*Centrally Sponsored*

(3) AAA—Other expenditure —

|    |        |   |    |    |
|----|--------|---|----|----|
| O. | 10·00  | } | .. | .. |
| R. | —10·00 |   |    |    |

Saving at serial nos. (2) and (3) above was stated to be due to reassessment of requirements.

## 313—Forest —

(4) BBB—Other expenditure —

|    |        |   |    |    |
|----|--------|---|----|----|
| O. | 10·00  | } | .. | .. |
| R. | —10·00 |   |    |    |

Saving was attributed to non-receipt of administrative approval to certain works from the Chief Conservator of Forests.

| Head                               | Total grant | Actual expenditure | Excess + Saving— |
|------------------------------------|-------------|--------------------|------------------|
| (In lakhs of rupees)               |             |                    |                  |
| 321—Village and Small Industries — |             |                    |                  |
| (5) DDD—Other expenditure —        |             |                    |                  |
| O.                                 | 32.00       | 0.50               | —0.50            |
| R                                  | —31.50      |                    |                  |

Reasons for the saving have not been intimated (April 1981).

(vi) In the following head, token supplementary grant was obtained in March 1980 to augment the original provision to Rs. 8,49.98 lakhs by withdrawal of anticipated saving of Rs. 11.49 lakhs from other heads. Even so, the provision was reduced by Rs. 14.75 lakhs. The expenditure however, exceeded the reduced provision by Rs. 98.84 lakhs, reasons for which have not been intimated (April 1981).

### 337—Roads and Bridges—

#### LLL—District and other roads —

|    |         |         |         |        |
|----|---------|---------|---------|--------|
| O. | 8,38.48 | 8,23.74 | 9,22.58 | +98.84 |
| S. | 0.01    |         |         |        |
| R. | —14.75  |         |         |        |

(vii) The expenditure in the grant includes Rs. 27,42.98 lakhs accounted for under the head "Suspense". The nature and scope of transactions under the head "Suspense" and the accounting procedure followed for these transactions have been explained in note (vii) under Grant No. 20—Expenditure relating to the Irrigation and Power Department (Revenue section).

A summary of the transactions accounted for under each unit of suspense together with the opening and closing balances for 1979-80 is given below:—

| Major head and sub-heads of suspense | Opening balance on 1st April 1979<br>(Debit +<br>Credit—) | Debits   | Credits  | Closing balance on 31st March 1980<br>(Debit +<br>Credit—) |
|--------------------------------------|---|----------|----------|--|
| (In lakhs of rupees)                 |   |          |          |  |
| <b>259—Public Works—</b>             |   |          |          |  |
| Purchases                            | —8,33.13  | 2,98.12  | 3,57.06  | —8,92.07   |
| Stock                                | 2,05.28   | 15,35.31 | 15,68.06 | 1,72.53  |
| Miscellaneous Works Advances         | 5,62.93   | 3,88.67  | 2,36.13  | 7,15.47  |
| Workshop Suspense                    | 40.38   | ..       | ..       | 40.38  |
| Total                                | —24.54  | 22,22.10 | 21,61.25 | 36.31  |
| <b>337—Roads and Bridges—</b>        |   |          |          |  |
| Purchases                            | —77.44  | 62.30    | 1,06.01  | —1,21.15   |
| Stock                                | 11.13   | 3,15.38  | 2,41.36  | 85.15  |
| Miscellaneous Works Advances         | 22.98   | 1,43.20  | 90.03    | 76.15  |
| Total                                | —43.33  | 5,20.88  | 4,37.40  | 40.15  |
| Grand Total                          | —67.87  | 27,42.98 | 25,98.65 | 76.46  |

(viii) *Subventions from Central Road Fund*:—The additional revenue realised from the excise and import duties on motor spirit is credited to the Central Road Fund constituted by the Government of India. From this Fund, subventions are made to the States for expenditure on schemes of road development approved by the Government of India. The amount received as subvention is credited in the accounts of the State Government as grant received from the Government of India and simultaneously an equivalent amount is transferred to a deposit account "Subventions from Central Road Fund" by debit to this grant under "337—Roads and Bridges".

The actual expenditure on the schemes approved by the Government of India is also initially booked in the revenue section of this grant and subsequently transferred to the deposit account. Subvention of Rs. 30.96 lakhs was credited during 1979-80 and expenditure of Rs. 30.96 lakhs was incurred during the year.

The balance at the credit of the fund on the 31st March 1980 was Rs. 21.07 lakhs. An account of the fund for 1979-80 is given in statement no. 16 of the Finance Accounts 1979-80.

(ix) The percentages of establishment and tools and plant charges to works outlay in the case of Public Works (Roads and Buildings) for the three years ending 1979-80 are compared below:—

| Year    | Works outlay | Establishment charges | Tools and plant charges | Percentage                            |   |
|---------|--------------|-----------------------|-------------------------|---------------------------------------|---|
|         |              |                       |                         | Establishment charges to works outlay | Tools and plant charges to works outlay |
|         |              |                       |                         | (In lakhs of rupees)                  |   |
| 1977-78 | 17,15.70     | 3,55.43               | 1,33.45                 | 20.72                                 | 7.78                                    |
| 1978-79 | 22,97.35     | 3,74.88               | 1,24.84                 | 16.32                                 | 5.43                                    |
| 1979-80 | 29,09.58     | 4,12.57               | 1,41.24                 | 14.18                                 | 4.85                                    |

(x) *Prorata distribution of establishment and tools and plant charges*:—From 1967-68, a system of fixed percentage charges on account of establishment and tools and plant charges was introduced. The establishment charges at 10.5 per cent and tools and plant charges at 4.5 per cent of works expenditure are adjusted monthly by the divisions by debit to "459—Capital Outlay on Public Works", "483—Capital Outlay on Housing" and "537—Capital Outlay on Roads and Bridges" and per contra credit to 259—Public Works (Minor head: Direction and Administration and Machinery and Equipment) under which the gross expenditure on common establishment and machinery and equipment is recorded.

After carrying out the adjustment in the manner indicated above, the net charges on establishment of Public Works are calculated by deducting notionally 11 per cent for establishment and 4 per cent for tools and plant for works done for other departments of Government and local bodies, etc. This net amount is distributed *prorata* among "259—Public Works", "283—Housing" and "337—Roads and Bridges" in proportion to works expenditure recorded under these major heads.

Capital:

Charged—

(i) The expenditure exceeded the charged appropriation by Rs. 2,800; the excess requires regularisation.

(ii) Excess occurred mainly under the head "459—Capital Outlay on Public Works—QQQ—Construction—QQQ—1—Public Works", reasons for which have not been intimated (April 1981).

Voted—

(i) The department surrendered Rs. 3,07.49 lakhs in March 1980 but ultimately there was saving of Rs. 4,69.01 lakhs.

(ii) In view of the saving of Rs. 4,69.01 lakhs, the supplementary provision of Rs. 2,59.27 lakhs obtained in September 1979 (Rs. 8.61 lakhs) and March 1980 (Rs. 2,50.66 lakhs) proved unnecessary and could have been restricted to token provision, where necessary. The expenditure did not come up even to the original provision.

(iii) Saving in the provision occurred mainly under the following heads:—

| Head                        | Total grant | Actual expenditure | Excess+ Saving — |
|-----------------------------|-------------|--------------------|------------------|
| (In lakhs of rupees)        |             |                    |                  |
| <b>459—Public Works—</b>    |             |                    |                  |
| (1)—QQQ—Construction—       |             |                    |                  |
| QQQ—1—Public Works (Voted)— |             |                    |                  |
| O.                          | 1,30.28     | 1,17.97            | —4.03            |
| S.                          | 5.13        |                    |                  |
| R.                          | —13.41      |                    |                  |

Anticipated saving was mainly ascribed to want of adequate stock materials (Rs. 5.85 lakhs), non-completion of formalities by the Commerce and Transport Department for construction of certain buildings (Rs. 2.58 lakhs), delay in handing over site for construction of circuit house at Paradeep and the Collectorate Building at Dhenkanal by General Administration Department (Rs. 2.30 lakhs) and reduction in Plan ceiling (Rs. 2.05 lakhs). Reasons for the final saving have not been intimated (April 1981).

**477—Capital Outlay on Education —**

(2) VVV—University and other higher education —

|    |        |       |       |       |
|----|--------|-------|-------|-------|
| O. | 87.71  | 60.35 | 61.29 | +0.94 |
| S. | 0.01   |       |       |       |
| R. | —27.37 |       |       |       |

Saving (Rs. 26.43 lakhs net) was stated to be mainly due to reduction in Plan ceiling (Rs. 13.50 lakhs) and post-budget decision to meet the expenditure on construction of hostel buildings of Colleges from Public Works head of account (Rs. 12.93 lakhs).

|                                    |        | Total grant | Actual expenditure | Excess Saving | +<br>— |
|------------------------------------|--------|-------------|--------------------|---------------|--------|
| (In lakhs of rupees)               |        |             |                    |               |        |
| (3) XXX—Tribal Areas<br>Sub-Plan — |        |             |                    |               |        |
| O.                                 | 56.98  | 16.99       | 18.63              |               | +1.64  |
| R.                                 | -39.99 |             |                    |               |        |

Saving (Rs. 38.35 lakhs net) was mainly due to post-budget decision to meet expenditure on construction of the hostel buildings of Colleges under Public Works head of account (Rs. 13.74 lakhs), reduction in Plan ceiling (Rs. 12.46 lakhs), accountal of expenditure on construction of College buildings at Khallikote and Jajpur under another minor head (University and Other Higher Education) (Rs. 6.06 lakhs) and non-construction of hostel building of Government College, Rourkela (Rs. 6 lakhs).

#### 483—Capital Outlay on Housing—

##### (4) HHHH—Construction —

##### HHHH. 1—Public Works — (Voted)

|    |         |         |         |       |
|----|---------|---------|---------|-------|
| O. | 2,44.22 | 2,03.66 | 2,10.71 | +7.05 |
| S. | 3.61    |         |         |       |
| R. | -44.17  |         |         |       |

##### (5) HHHH. 4—Proportionate Charges —

|    |       |       |       |        |
|----|-------|-------|-------|--------|
| O. | 44.90 | 48.46 | 38.19 | -10.27 |
| S. | 9.37  |       |       |        |
| R. | -5.81 |       |       |        |

Anticipated saving in the heads at serial nos. (4) and (5) above was mainly due to post-budget decision to account for the expenditure under the capital accounts of Public Works (Rs. 17.09 lakhs) and Medical (Rs. 13.02 lakhs), want of adequate stock materials (Rs. 10 lakhs) and non-receipt of administrative approval for certain works (Rs. 2.68 lakhs). Reasons for the final excess/saving have not been intimated (April 1981).

| Total<br>grant | Actual<br>Expenditure | Excess +<br>Saving— |
|----------------|-----------------------|---------------------|
|----------------|-----------------------|---------------------|

(In lakhs of rupees)

## (6) JJJJ—Tribal Areas Sub-Plan—

## JJJJ.1—Public Works—

|    |         |         |       |       |
|----|---------|---------|-------|-------|
| O. | 1,40.61 | } 81.76 | 83.26 | +1.50 |
| R. | —58.85  |         |       |       |

Saving (Rs. 57.35 lakhs net) was mainly attributed to want of adequate quantity of cement and steel for improvement and repairs to staff quarters (Rs. 49.23 lakhs), reassessment of requirements (Rs. 3.43 lakhs) and reduction in Plan ceiling (Rs. 3.26 lakhs).

## (7) JJJJ.4—Proportionate charges—

|    |       |         |       |       |
|----|-------|---------|-------|-------|
| O. | 26.50 | } 17.21 | 13.98 | —3.23 |
| R. | —9.29 |         |       |       |

Anticipated saving was mainly due to less works outlay for want of cement and steel. Reasons for the final saving have not been intimated (April 1981).

537—Capital Outlay on Roads and  
Bridges—

## (8) TTTT—District and other roads—

|                    |       |       |        |
|--------------------|-------|-------|--------|
| TTTT.1—Major works | 49.10 | 22.00 | —27.10 |
|--------------------|-------|-------|--------|

Reasons for the saving have not been intimated (April 1981).

## (9) UUUU—Railway Safety Works—

## UUUU.1—Major works—

|    |       |         |       |        |
|----|-------|---------|-------|--------|
| O. | 20.50 | } 43.43 | —0.21 | —43.64 |
| S. | 22.93 |         |       |        |

Reasons for the saving have not been intimated (April 1981).

| Head                                | Total grant | Actual Expenditure | Excess + Saving — |
|-------------------------------------|-------------|--------------------|-------------------|
| (In lakhs of rupees)                |             |                    |                   |
| <i>State Plan</i>                   |             |                    |                   |
| (10) WWWW—District and other Roads— |             |                    |                   |
| WWW.1—Minimum Needs Programme—      |             |                    |                   |
| WWW.1(2)—Grain for Work—            |             |                    |                   |
| O.                   1,28·91        | 55·43       | 17·61              | —37·82            |
| R.                   —73·48         |             |                    |                   |

Out of the total saving of Rs. 1,11·30 lakhs, Rs. 73·48 lakhs were reappropriated to the head in note (vi) to meet the expenditure on improvement of communication in tribal areas. Reasons for the final saving of Rs. 37·82 lakhs have not been intimated (April 1981).

*Centrally Sponsored*

|   |       |       |       |
|---|-------|-------|-------|
| (11) AAAAA—Roads of inter-state importance— |       |       |       |
| AAAAA.1—Major Works—                        |       |       |       |
| O.                   38·00                  | 25·00 | 25·02 | +0·02 |
| R.                   —13·00                 |       |       |       |

Saving (Rs. 12·98 lakhs net) was stated to be due to non-release of Central assistance (iv) Entire provision remained unutilised under:—

**477—Capital Outlay on Education—**

*Centrally Sponsored Plan*

(1) YYY—Tribal Areas Sub-Plan—

|                             |   |
|-----------------------------|---|
| O.                   50·00  | } |
| R.                   —50·00 |   |

Saving was due to reduction in Plan ceiling.

|  | Total<br>grant | Actual<br>Expenditure | Excess +<br>Saving— |
|--|----------------|-----------------------|---------------------|
|  | Rs.            | Rs.                   | Rs.                 |
| <b>537—Capital Outlay on Roads and<br/>Bridges—</b>  |                |                       |                     |
| (2) VVVV—State Highways—   |                |                       |                     |
| VVVV.2—Road Development programme—   |                |                       |                     |
| VVVV. 2 (2)—Grain for Work—  |                |                       |                     |
| O.   | 12.00          | ..                    | ..                  |
| R.   | —12.00         |                       |                     |
| (3) WWWW—District and other<br>Roads—  |                |                       |                     |
| WWWW.2—Road Development<br>programme—  |                |                       |                     |
| WWWW.2(2)—Grain for work—  |                |                       |                     |
| O.   | 12.00          | ..                    | ..                  |
| R.   | —12.00         |                       |                     |
| Reasons for non-utilisation of provision at serial nos. (2) and (3) have not<br>been intimated (April 1981). |                |                       |                     |
| (v) The savings detailed in notes (iii) and (iv) above were partly offset by excess under :—                 |                |                       |                     |
| <b>480—Capital Outlay on Medical—</b>  |                |                       |                     |
| <i>Allopathy</i>   |                |                       |                     |
| (1) AAAA—Other expenditure—<br>(Voted)   |                |                       |                     |
| O.   | 43.80          | 59.90                 | 62.43               |
| S.   | 1.02           |                       |                     |
| R.   | 15.08          |                       |                     |

Additional funds were provided for completing certain building works of Medical Colleges. Reasons for the final excess have not been intimated (April 1981).

| Head  | Total grant | Actual expenditure | Excess +<br>Saving — |
|---|-------------|--------------------|----------------------|
| (In lakhs of rupees)  |             |                    |                      |
| <b>537—Capital Outlay on Roads and Bridges—</b>                     |             |                    |                      |
| (2) XXXX—Suspense—  |             |                    |                      |
| XXXX.1—Expressway   | 3.00        | 17.65              | +14.65               |
| Reasons for the excess have not been intimated (April 1981).        |             |                    |                      |
| (3) YYYY—Tribal Areas Sub-Plan—                                     |             |                    |                      |
| YYYY.1—State Highways—  |             |                    |                      |
| YYYY.1 (1)—Road Development Programme—                              |             |                    |                      |
| YYYY.1 (1)(1)—Major works   | 24.80       | 37.86              | + 13.06              |
| Reasons for the excess have not been intimated (April 1981).        |             |                    |                      |
| (vi) Provision of funds by reappropriation proved excessive under:— |             |                    |                      |
| YYYY.2—District and other roads—                                    |             |                    |                      |
| YYYY.2 (2)—Minimum Needs Programme—                                 |             |                    |                      |
| YYYY. 2 (2) (2)—Grain for work—                                     |             |                    |                      |
| R.  | 73.48       | 73.48              | 25.00<br>-- 48.48    |

Funds were provided to meet expenditure on improvement of communications in tribal areas by reappropriation from the head at serial no. (10) of note (iii) above. The expenditure, however, fell far short of the provision. Reasons for the final saving of Rs. 48.48 lakhs have not been intimated (April 1981).

(vii) The expenditure in this section of the grant includes Rs. 17.65 lakhs accounted for under the head "suspense". A summary of the transactions accounted for under each unit of suspense together with opening and closing balances for 1979-80 is given below :—

| Major head and sub-head of suspense | Opening balance on 1st April 1979<br>(Debit +<br>Credit —) | Debits | Credits | Closing balance on 31st March 1980<br>(Debit +<br>Credit —) |
|-------------------------------------|--|--------|---------|---|
|-------------------------------------|--|--------|---------|---|

(In lakhs of rupees)

**459—Capital Outlay on Public Works—**

|                              |        |    |    |               |
|------------------------------|--------|----|----|---------------|
| Purchases                    | —17.00 | .. | .. | —17.00        |
| Stock                        | —19.33 | .. | .. | —19.33<br>(a) |
| Miscellaneous Works Advances | 16.38  | .. | .. | 16.38         |
| Total                        | —19.95 | .. | .. | —19.95<br>(b) |

**537—Capital Outlay on Roads and Bridges—**

|                              |        |       |      |        |
|------------------------------|--------|-------|------|--------|
| Purchases                    | —44.95 | 0.69  | 0.69 | —44.94 |
| Stock                        | 21.81  | 8.34  | 5.74 | 24.40  |
| Miscellaneous Works Advances | 49.98  | 8.62  | 0.40 | 58.20  |
| Total                        | 26.84  | 17.65 | 6.83 | 37.66  |

(a) *Minus* balance is under reconciliation.

(b) Reasons for non-clearance of the balance are awaited from the Chief Engineer Roads and Buildings (April 1981).

## Grant No. 8—Expenditure relating to the Orissa Legislative Assembly

|   |           | Total grant<br>or<br>appropriation<br>Rs. | Actual<br>expenditure<br>Rs. | Excess +<br>Saving —<br>Rs. |
|---|-----------|---|------------------------------|-----------------------------|
| <b>Revenue :</b>                                |           |   |                              |                             |
| Voted—  |           |   |                              |                             |
| Original  | 44,45,000 | 57,73,000                                 | 46,15,910                    | —11,57,090                  |
| Supplementary                                   | 13,28,000 |   |                              |                             |
| Amount surrendered during the year (March 1980) |           |   |                              | 8,42,000                    |
| <b>Charged—</b>                                 |           |   |                              |                             |
| Original  | 1,15,000  | 1,15,000                                  | 70,967                       | —44,033                     |
| Amount surrendered during the year (March 1980) |           |   |                              | 42,000                      |
| <b>Capital :</b>                                |           |   |                              |                             |
| Original  | 10,000    | 15,000                                    | 14,200                       | —800                        |
| Supplementary                                   | 5,000     |   |                              |                             |
| Amount surrendered during the year              |           |   |                              | nil                         |

**Notes and comments :—****Revenue :**

## Voted—

Saving in the provision occurred mainly under :—

**211—Parliament/State/ Union territory  
Legislature—**

## Head

Total  
grantActual  
expenditureExcess +  
Saving—

(In lakhs of rupees)

**(1) A—Legislative Assembly—**

|    |       |       |       |       |
|----|-------|-------|-------|-------|
| O. | 24.85 | 24.92 | 24.91 | —0.01 |
| S. | 4.67  |       |       |       |
| R. | —4.60 |       |       |       |

Saving was mainly due to dissolution of the Assembly (Rs. 4.20 lakhs).

**266—Pensions and other Retirement Benefits—****(2) C—Pension to Legislators—**

|    |       |      |      |       |
|----|-------|------|------|-------|
| S. | 8.01  | 5.50 | 2.48 | —3.02 |
| R. | —2.51 |      |      |       |

Anticipated saving was stated to be due to non-receipt of applications from some of the former members of the Legislative Assembly for sanction of pension. Reasons for the final saving have not been intimated (April 1981).

## Grant No. 9—Expenditure relating to the Food and Civil Supplies Department

|   |              | Total grant<br>or<br>appropriation | Actual<br>expenditure | Excess+<br>Saving— |
|---|--------------|------------------------------------|-----------------------|--------------------|
|   |              | Rs.                                | Rs.                   | Rs.                |
| <b>Revenue :</b>                                |              |                                    |                       |                    |
| Voted —   |              |                                    |                       |                    |
| Original  | 1,90,83,000  | 1,90,83,000                        | 1,58,39,839           | —32,43,161         |
| Amount surrendered during the year (March 1980) |              |                                    |                       | 31,18,000          |
| <b>Capital —</b>                                |              |                                    |                       |                    |
| Voted —   |              |                                    |                       |                    |
| Original  | 19,33,25,000 | 19,34,05,000                       | 19,57,27,998          | +23,22,998         |
| Supplementary                                   | 80,000       |                                    |                       |                    |
| Amount surrendered during the year (March 1980) |              |                                    |                       | 4,97,000           |
| <i>Charged—</i>                                 |              |                                    |                       |                    |
| Supplementary                                   | 11,39,000    | 11,39,000                          | 10,75,819             | —63,181            |
| Amount surrendered during the year (March 1980) |              |                                    |                       | <i>nil</i>         |

## Notes and comments :—

Revenue :

Voted—

(i) Saving in the provision occurred mainly under :—

| Head                                    | Total<br>grant | Actual<br>expenditure | Excess+<br>Saving— |
|---|----------------|-----------------------|--------------------|
| 304—Other General<br>Economic Services— |                |                       |                    |

(In lakhs of rupees)

(1) G—Salaries (Lump Provision)—

|    |       |    |    |    |
|----|-------|----|----|----|
| O. | 5.00  | .. | .. | .. |
| R. | —5.00 |    |    |    |

| Head                             | Total grant | Actual expenditure | Excess + Saving—     |
|----------------------------------|-------------|--------------------|----------------------|
| 309—Food—                        |             |                    | (In lakhs of rupees) |
| (2) M—Salaries (Lump Provision)— |             |                    |                      |
| O.                               | 28·78       | ..                 | ..                   |
| R.                               | —28·78      | ..                 | ..                   |

Of the provision of Rs. 33·78 lakhs in the above cases, Rs. 5·20 lakhs were reappropriated to other heads and Rs. 28·58 lakhs were surrendered due to re-assessment of requirements.

Capital :

Voted—

(i) The Capital section of the grant accommodates expenditure on foodgrains under Government Trading Schemes.

(ii) Expenditure exceeded the voted grant by Rs. 23,22,998 ; the excess requires regularisation.

(iii) The excess (partly offset by saving under other heads) occurred mainly under the following heads :—

509—Capital Outlay on Food—

N—Procurement and Supply (Voted)—

|    |          |          |          |        |
|----|----------|----------|----------|--------|
| O. | 19,30·00 | 19,27·10 | 19,55·49 | +28·39 |
| R. | —2·90    |          |          |        |

Excess was attributed to substantial expenditure for taking over distribution of levy sugar under the Public distribution system at the fag end of March 1980 which could not be anticipated at the budget stage.

(iv) *Personal Ledger Account* :—The expenditure under the grant includes Rs. 19,66,23,655 under the head suspense (Personal Deposits) Debit. The personal ledger accounts exist in the name of District Officers and Secretary, Food and Civil Supplies Department for purchase/trading of rice and paddy, mustard oil, cloth and scrap iron and other materials.

The transactions in these accounts during 1979-80 are summarised below :—

| Scheme   | Balance on 1st<br>April 1979 | Credits<br>During<br>the year | Debits<br>during<br>the year | Balance on 31st<br>March 1980 |
|--|------------------------------|-------------------------------|------------------------------|-------------------------------|
|  | Rs.                          | Rs.                           | Rs.                          | Rs.                           |
| (a) Purchase of rice<br>under grain supply<br>Scheme | 2,48,14,712                  | ..                            | ..                           | 2,48,14,712                   |

The scheme is not in operation since 1959. Government decided (August 1979) to close the inoperative personal ledger account. Final orders for its closure are awaited (April 1981).

|   |           |    |    |           |
|---|-----------|----|----|-----------|
| (b) Trading in scrap<br>iron and other<br>materials | 19,42,350 | .. | .. | 19,42,350 |
|---|-----------|----|----|-----------|

There were no transactions from 1974-75. Government decided (August 1979) to close the inoperative personal ledger account. Final orders of Government for its closure are awaited (April 1981).

|                               |          |    |    |          |
|-------------------------------|----------|----|----|----------|
| (c) Trading in mustard<br>Oil | 9,81,270 | .. | .. | 9,81,270 |
|-------------------------------|----------|----|----|----------|

The scheme is inoperative from 1971-72. Government decided (August 1979) to close the inoperative personal ledger account. Final orders for its closure are awaited (April 1981).

|  |             |              |              |             |
|--|-------------|--------------|--------------|-------------|
| (d) Purchase of rice<br>under Grain Purchase<br>Scheme | 7,49,43,470 | 20,93,91,951 | 19,66,23,655 | 8,77,11,766 |
|--|-------------|--------------|--------------|-------------|

|                       |        |    |    |        |
|-----------------------|--------|----|----|--------|
| (e) Purchase of cloth | 45,648 | .. | .. | 45,648 |
|-----------------------|--------|----|----|--------|

The scheme is inoperative from 1954-55. Government decided (August 1979) to close the inoperative personal ledger account. Final orders for its closure are awaited (April 1981).

**Grant No. 10—Expenditure relating to the Education and Youth  
Services Department**

|   |              | Total grant<br>or<br>appropriation | Actual<br>expenditure | Excess+<br>Saving— |
|---|--------------|------------------------------------|-----------------------|--------------------|
|   |              | Rs.                                | Rs.                   | Rs.                |
| <b>Revenue:</b>                                 |              |                                    |                       |                    |
| Voted—  |              |                                    |                       |                    |
| Original  | 93,22,37,000 | 93,38,64,000                       | 85,11,82,643          | —8,26,81,357       |
| Supplementary                                   | 16,27,000    |                                    |                       |                    |
| Amount surrendered during the year (March 1980) |              |                                    |                       | 5,42,76,000        |
| <i>Charged—</i>                                 |              |                                    |                       |                    |
| Original  | 50,000       | 50,000                             | 3,719                 | —46,281            |
| Amount surrendered during the year (March 1980) |              |                                    |                       | 4,000              |
| <b>Capital:</b>                                 |              |                                    |                       |                    |
| Voted—  |              |                                    |                       |                    |
| Original  | 76,48,000    | 76,48,000                          | 49,14,130             | —27,33,870         |
| Amount surrendered during the year (March 1980) |              |                                    |                       | 8,54,000           |

**Notes and comments:—**

**Revenue:**

Voted—

(i) The department surrendered Rs. 5,42.76 lakhs on 31st March 1980 but finally the saving worked out to Rs. 8,26.81 lakhs.

(ii) Supplementary grant of Rs. 16.27 lakhs obtained in September 1979 (Rs. 6.04 lakhs) and March 1980 (Rs. 10.23 lakhs) proved unnecessary and could have been restricted to token provision, where necessary, as the expenditure did not come up even to the original provision.

(iii) Saving in the provision occurred mainly under:—

| Head  |          | Ttotal<br>grant | Actual<br>expenditure | Excess+<br>Saving— |
|---|----------|-----------------|-----------------------|--------------------|
| (In lakhs of rupees)  |          |                 |                       |                    |
| <b>277—Education—</b>   |          |                 |                       |                    |
| <i>Primary Education—</i>                                     |          |                 |                       |                    |
| (1) H—Assistance to Local<br>Bodies for Primary<br>Education— |          |                 |                       |                    |
| O.  | 28,97.79 | 26,74.09        | 25,15.82              | —1,58.27           |
| R.  | —2,23.70 |                 |                       |                    |

Anticipated saving was stated to be due to re-assessment of requirements and non-settlement of claims of teachers for the period of strike. Reasons for the final saving have not been intimated (April 1981).

*Secondary Education—*

(2) L—Scholarship—

|    |       |       |       |       |
|----|-------|-------|-------|-------|
| O. | 43.79 | 35.21 | 29.49 | —5.72 |
| R. | —8.58 |       |       |       |

Anticipated saving was attributed to re-assessment of requirements. Reasons for the final saving have not been intimated (April 1981).

(3) P—Book Promotion—

|    |      |      |    |       |
|----|------|------|----|-------|
| S. | 6.00 | 6.00 | .. | —6.00 |
|----|------|------|----|-------|

Reasons for the saving of the entire supplementary provision have not been intimated (April 1981).

(4) CC—Salaries—(Lump Provision)—

|    |          |    |    |    |
|----|----------|----|----|----|
| O. | 5,83.00  | .. | .. | .. |
| R. | —5,83.00 |    |    |    |

Of the provision, Rs 4,66.48 lakhs were reappropriated to the relevant heads and Rs. 1,16.52 lakhs were surrendered due to less requirement. Reasons for less requirement have not been intimated (April 1981).

| Head  |         | Total<br>grant | Actual<br>expenditure | Excess+<br>Saving— |
|---|---------|----------------|-----------------------|--------------------|
| (In lakhs of rupees)  |         |                |                       |                    |
| (5) EE—Assistance to Local Bodies<br>for Primary Education— |         |                |                       |                    |
| O.  | 1,23.09 | 1,07.00        | 1,04.68               | —2.32              |
| S.  | 2.32    |                |                       |                    |
| R.  | —18.41  |                |                       |                    |

Anticipated saving was stated to be due to late appointment of teachers (Rs 12.16 lakhs) and less requirement (Rs. 6.25 lakhs). Reasons for less requirement and final saving have not been intimated (April 1981).

## (6) FF—Tribal Areas Sub-Plan—

|    |         |         |         |       |
|----|---------|---------|---------|-------|
| O. | 1,40.07 | 1,20.97 | 1,20.96 | —0.01 |
| R. | —19.10  |         |         |       |

Saving was stated to be due to late appointment of teachers.

*Special Education—*

## (7) NN—Adult Education—

|    |        |       |       |       |
|----|--------|-------|-------|-------|
| O. | 61.69  | 31.27 | 31.13 | —0.14 |
| R. | —30.42 |       |       |       |

Saving was attributed to late appointment of teachers.

*University and other Higher  
Education—*

## (8) QQ—Government Colleges—

|    |        |       |       |       |
|----|--------|-------|-------|-------|
| O. | 35.95  | 25.65 | 25.64 | —0.01 |
| R. | —10.30 |       |       |       |

Anticipated saving was due to late implementation of the scheme "Expansion of enrolment in Government colleges" (Rs 5.28 lakhs) and reassessment of requirements (Rs 5.02 lakhs).

(9) RR—Assistance to Non-Government  
Colleges—

|    |        |      |      |       |
|----|--------|------|------|-------|
| O. | 18.25  | 8.65 | 7.07 | —1.58 |
| S. | 1.50   |      |      |       |
| R. | —11.10 |      |      |       |

Anticipated saving of Rs. 11.10 lakhs was stated to be due to reassessment of requirements. Reasons for final saving have not been intimated (April 1981).

| Head                           |        | Total grant          | Actual expenditure | Excess + Saving— |
|--------------------------------|--------|----------------------|--------------------|------------------|
|                                |        | (In lakhs of rupees) |                    |                  |
| (10) UU—Tribal Areas Sub-Plan— |        |                      |                    |                  |
| O.                             | 17·70  | 7·28                 | 7·15               | —0·13            |
| R.                             | —10·42 |                      |                    |                  |

Anticipated saving was stated to be due to less requirements. Reasons for less requirements have not been intimated (April 1981).

*Special Education—*

(11) HHH—Adult Education—

|    |        |       |       |       |
|----|--------|-------|-------|-------|
| O. | 88·81  | 22·09 | 20·34 | —1·75 |
| R. | —66·72 |       |       |       |

The anticipated saving was stated to be due to late appointment of staff and late opening of Functional Literacy Centres for Adult Farmers. Reasons for the final saving have not been intimated (April 1981).

(12) III—Sanskrit Education—

|    |        |      |      |       |
|----|--------|------|------|-------|
| O. | 33·00  | 0·79 | 0·78 | —0·01 |
| R. | —32·21 |      |      |       |

Saving was stated to be due to non-sanction of the scheme "Introduction of revised syllabus in sanskrit institutions" for want of Administrative approval of Government of India.

(13) JJJ—Tribal Areas Sub-Plan—

|    |        |       |       |       |
|----|--------|-------|-------|-------|
| O. | 40·01  | 14·07 | 13·07 | —1·00 |
| S. | 0·01   |       |       |       |
| R. | —25·95 |       |       |       |

The anticipated saving was stated to be due to late appointment of staff on account of late opening of Functional Literacy Centres for Adult Farmers. Reasons for the final saving have not been intimated (April 1981).

(iv) Entire provision remained unutilised under—

| Head   | Total grant | Actual expenditure | Excess+ Saving— |
|--|-------------|--------------------|-----------------|
| (In lakhs of rupees)   |             |                    |                 |
| <b>277— Education—</b>   |             |                    |                 |
| <i>Primary Education—</i>  |             |                    |                 |
| (1) DDD—Assistance to Local Bodies for Primary Education   |             |                    |                 |
| O.   | 12.25       | 9.25               | ..              |
| R.   | —3.00       |                    |                 |
| (2) EEE—Tribal Areas Sub-Plan—   |             |                    |                 |
| O.   | 10.00       | 4.00               | ..              |
| R.   | 6.00        |                    |                 |
| Anticipated saving at serial nos. (1) and (2) above was stated to be due to reassessment of requirements. Reasons for the final saving have not been intimated (April 1981). |             |                    |                 |
| (3) GGG—Assistance to Government Secondary Schools—  |             |                    |                 |
| O.   | 10.65       | ..                 | ..              |
| R.   | —10.65      |                    |                 |
| (4) LLL— Government Colleges—  |             |                    |                 |
| O.   | 37.00       | ..                 | ..              |
| R.   | —37.00      |                    |                 |

The entire provision at serial nos. (3) and (4) above was surrendered on the 31st March 1980. Reasons for the saving have not been intimated (April 1981).

(v) Saving in notes (iii) and (iv) above was partly offset by excess over the provision mainly under :—

|                                 |         |         |         |
|---------------------------------|---------|---------|---------|
| <b>277— Education—</b>          |         |         |         |
| <i>Secondary Education—</i>     |         |         |         |
| J—Government Secondary Schools— |         |         |         |
| O.                              | 7,12.39 | 7,56.06 | 7,53.37 |
| R.                              | 43.67   |         |         |
| —2.69                           |         |         |         |

Additional funds were provided by reappropriation in March 1980 mainly for payment of additional dearness allowance (Rs. 37.38 lakhs) and meeting travelling expenses (Rs. 3.02 lakhs).

## Capital :

## Voted—

(i) Rupees 8.54 lakhs only were surrendered on the 31st March 1980 but finally the available saving worked out to Rs. 27.34 lakhs.

(ii) Saving in the provision occurred mainly under—

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

677—Loans for Education,  
Art and Culture—

## XXX—Other Educational Loans—

|    |       |       |       |        |
|----|-------|-------|-------|--------|
| O. | 65.48 | 57.00 | 38.88 | —18.12 |
| R. | —8.48 |       |       |        |

Saving of Rs. 8.48 lakhs (surrendered on 31st March 1980) was stated to be due to non-receipt of bonds duly executed from the concerned students for sanction of loan stipend. Reasons for the final saving have not been intimated (April 1981).

(iii) *Orissa Loan Stipend Fund*—The expenditure in the grant includes Rs. 7 lakhs transferred to this fund as Government contribution. The fund was established by the Government in 1951-52 for giving financial assistance to the deserving students to prosecute higher studies and also advanced studies in India and abroad. It is credited with the Government contribution, private donations and the recoveries from the stipendiaries. Advances granted to the stipendiaries are initially debited to “677—Loans for Education, Art and Culture” and are transferred to the fund during the year by *minus*-debit to “677—Loans for Education, Art and Culture”. The total loan advanced to the stipendiaries from the fund during the year was Rs. 25.08 lakhs. The balance at the credit of the fund on the 31st March 1980 was Rs 83.77 lakhs. An account of the transactions of the fund is given in statement no. 16 of the Finance Accounts 1979-80.

**Grant No. 11—Expenditure relating to the Tribal and Rural Welfare Department (All voted)**

|   | Total grant         | Actual expenditure  | Excess + Saving —   |
|---|---------------------|---------------------|---------------------|
|   | Rs.                 | Rs.                 | Rs.                 |
| <b>Revenue :</b>                                |                     |                     |                     |
| <b>Voted—</b>                                   |                     |                     |                     |
| Original  | 11,70,83,000        |                     |                     |
| Supplementary                                   | 2,47,15,000         |                     |                     |
| Amount surrendered during the year (March 1980) |                     |                     | 92.30,000           |
| <b>Total</b>                                    | <b>14,17,98,000</b> | <b>12,17,24,012</b> | <b>—2,00,73,988</b> |
| <b>Capital :</b>                                |                     |                     |                     |
| <b>Voted—</b>                                   |                     |                     |                     |
| Original  | 78,20,000           |                     |                     |
| Supplementary                                   | 1,26,76,000         |                     |                     |
| Amount surrendered during the year (March 1980) |                     |                     | 73.82,000           |
| <b>Total</b>                                    | <b>2,04,96,000</b>  | <b>2,00,95,265</b>  | <b>—4,00,735</b>    |

**Notes and comments:—**

Revenue:—

(i) The department surrendered Rs. 92.30 lakhs in March 1980 but ultimately this proved to be much less than the final saving of Rs. 2,00.74 lakhs. In view of the final saving of Rs. 2,00.74 lakhs the supplementary grant of Rs. 1,52.42 lakhs obtained in March 1980, proved unnecessary and could have been restricted to a token provision, where necessary

(ii) Saving in the provision occurred mainly under the following heads:—

| Head   | Total grant  | Actual expenditure | Excess + Saving —    |
|--|--------------|--------------------|----------------------|
| <b>288—Social Security and Welfare—</b>  |              |                    | (In lakhs of rupees) |
| <i>Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes—</i> |              |                    |                      |
| (1) E—Welfare of Scheduled Tribes—   |              |                    |                      |
| E.2—Ashram Schools—  |              |                    |                      |
| O.   | 57.64        |                    |                      |
| R.   | —10.03       |                    |                      |
| <b>Total</b>   | <b>47.61</b> | <b>47.28</b>       | <b>—0.33</b>         |

Anticipated saving was stated to be due to less requirement. Reasons for less requirement and the final saving have not been intimated (April 1981).

| Head                                | Total grant | Actual expenditure | Excess + Saving— |
|-------------------------------------|-------------|--------------------|------------------|
| (In lakhs of rupees)                |             |                    |                  |
| (2) H—Salaries—<br>(Lump Provision) |             |                    |                  |
| O.                                  | 91.92       | 58.97              | —58.97           |
| R.                                  | —32.95      |                    |                  |

Of the provision, Rs. 32.95 lakhs were reappropriated to other heads. Reasons for non-utilisation of the remaining provision of Rs. 58.97 lakhs have not been intimated (April 1981).

(3) 1—Direction and Administration—

|    |       |      |      |       |
|----|-------|------|------|-------|
| O. | 15.12 | 6.14 | 5.77 | —0.37 |
| R. | —8.98 |      |      |       |

Anticipated saving was reportedly due to less requirement (Rs. 4.64 lakhs) and non-finalisation of the scheme of Integrated Improvement of Harijan hamlets and non-filling up of certain posts in the Directorate (Rs. 4.34 lakhs). Reasons for less requirement and final saving have not been intimated (April 1981).

(4) J— Welfare of Scheduled Castes—

|    |       |       |       |       |
|----|-------|-------|-------|-------|
| O. | 36.25 | 35.60 | 35.46 | —0.14 |
| S. | 4.76  |       |       |       |
| R. | —5.41 |       |       |       |

Saving was stated to be mainly due to less requirement (Rs.3.41 lakhs) and non-finalisation of Intensive and Integrated Area Development Scheme (Rs.2.00 lakhs). Reasons for less requirement have not been intimated (April 1981).

(5) L—Tribal Areas Sub-Plan—

|    |         |         |         |        |
|----|---------|---------|---------|--------|
| O. | 3.44.93 | 5,27.13 | 4,85.30 | —41.83 |
| S. | 2,23.23 |         |         |        |
| R. | —41.03  |         |         |        |

Anticipated saving of Rs. 41.03 lakhs was surrendered as certain schemes under Integrated Tribal Development Project were to be executed by other departments and expenditure was to be accounted for under the relevant grants for the departments due to post-budget decision of Government. Out of the final saving, Rs. 13.97 lakhs were mainly attributed to non-filling of posts. Reasons for the remaining saving (Rs. 27.86 lakhs) have not been intimated (April 1981).

| Head                               | Total grant | Actual expenditure | Excess + Saving— |
|------------------------------------|-------------|--------------------|------------------|
| (In lakhs of rupees)               |             |                    |                  |
| <i>Central Plan—</i>               |             |                    |                  |
| (6) M—Welfare of Scheduled Tribes— |             |                    |                  |
| O.                                 | 16.30       | 7.13               | 7.12             |
| R.                                 | —9.17       |                    |                  |
|                                    |             |                    | —0.01            |

Saving was stated to be due to less release of reclaimed land in ayacut of Potteru Irrigation Project by Dandakaranya Development Authority for rehabilitation of tribals.

*Centrally Sponsored Plan—*

|                                   |        |      |       |
|-----------------------------------|--------|------|-------|
| (7)N—Welfare of Scheduled Castes— |        |      |       |
| O.                                | 10.10  | 3.82 | 4.00  |
| S.                                | 9.81   |      |       |
| R.                                | —16.09 |      |       |
|                                   |        |      | —0.18 |

Saving was stated to be due to reduced Central assistance.

(iii) The saving mentioned in note (ii) above was partly offset by excess over the provision under the following head :—

**288—Social Security and Welfare—**

(1) E—Welfare of Scheduled Tribes—

E.—1. Sevashram—

|    |         |         |         |
|----|---------|---------|---------|
| O. | 1,16.29 | 1,41.70 | 1,41.05 |
| R. | 25.41   |         |         |
|    |         |         | —0.65   |

Funds were provided by reappropriation for payment of arrears of pay and dearness allowance of teachers of Ashram schools. Reasons for the final saving have not been intimated (April 1981).

Capital :

(i) The department surrendered Rs. 23.82 lakhs in March 1980 but finally the available saving worked out to Rs. 4.01 lakhs only.

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

|  | Total<br>grant | Actual<br>Expenditure | Excess+<br>Saving— |
|--|----------------|-----------------------|--------------------|
| (In lakhs of rupees)                       |                |                       |                    |
| <b>428—Capital Outlay on Co-operation—</b> |                |                       |                    |
| (1) P—Tribal Areas Sub-Plan—               |                |                       |                    |
| O.                     70·00               | 1,39·16        | 1,39·16               | ..                 |
| S.                     89·16               |                |                       |                    |
| R.                     —20·00              |                |                       |                    |

Saving was attributed to reduced Central assistance.

(iii) Entire provision remained unutilised under the following head :—

|                                    |    |    |    |
|------------------------------------|----|----|----|
| (2) R—Welfare of Scheduled Tribes— |    |    |    |
| O.                     3·70        | .. | .. | .. |
| R.                     —3·70       |    |    |    |

Saving was stated to be due to unwillingness of the tribal settlers to take loan.

(iv) The savings mentioned in notes (ii) and (iii) above were partly offset by excess under the following head :—

**498—Capital Outlay on Co-operation—**

*Centrally Sponsored Plan—*

|                              |       |       |        |  |
|------------------------------|-------|-------|--------|--|
| (1) Q—Tribal Areas Sub-Plan— |       |       |        |  |
| S.                     37·60 | 37·60 | 57·60 | +20·00 |  |

In view of the final excess, the supplementary grant obtained in March 1980 was inadequate. Final excess was attributed to running of the Scheduled Caste Finance Co-operative Corporation by investment in its share capital.

(v) *Personal Ledger Account* :—The transactions relating to the personal ledger account opened for the purchase, sale and fair price shop scheme and sale centres under Tribal and Rural Welfare Department are accounted for under this grant.

There were no transactions in the personal ledger account after 1973-74 and the balance on the 31st March 1980 remained Rs.—4,63,765 (a).

The Scheme was transferred to the Control of Orissa State Tribal Development Co-operative Society (since renamed as the Tribal Development Co-operative Corporation of Orissa Limited, Bhubaneswar) during 1972-73.

(a) *Minus* balance is under investigation.

## Grant No 12— Expenditure relating to the Health and Family Welfare Department

|   |              | Total grant<br>or<br>appropriation | Actual<br>expenditure | Excess+<br>Saving— |
|---|--------------|------------------------------------|-----------------------|--------------------|
|   |              | Rs.                                | Rs.                   | Rs.                |
| Revenue :                                       |              |                                    |                       |                    |
| Voted—  |              |                                    |                       |                    |
| Original  | 32,91,13,000 | 37,11,49,000                       | 33,09,16,890          | —4,02,32,110       |
| Supplementary                                   | 4,20,36,000  |                                    |                       |                    |
| Amount surrendered during the year (March 1980) |              |                                    |                       | 1,73,28,000        |
| Charged—  |              |                                    |                       |                    |
| Supplementary                                   | 1,000        | 1,000                              | ..                    | —1,000             |
| Amount surrendered during the year              |              |                                    |                       | nil                |
| Capital—  |              |                                    |                       |                    |
| Voted—  |              |                                    |                       |                    |
| Original  | 3,75,000     | 5,75,000                           | 6,56,575              | +81,575            |
| Supplementary                                   | 2,00,000     |                                    |                       |                    |
| Amount surrendered during the year              |              |                                    |                       | nil                |

## Notes and comments :—

## Revenue :

## Voted—

(i) The materials and equipments received under Technical Co-operation Assistance Programme relating to the Health and Family Welfare Department are taken credit under the major head "160—Grants-in-aid from Central Government" and corresponding debits are accommodated in the revenue section of this grant.

(ii) The department surrendered Rs. 1,73.28 lakhs on the 31st March 1980 ; still Rs. 2,29.04 lakhs remained unsurrendered.

(iii) In view of the saving of Rs. 4,02.32 lakhs, the supplementary grant of Rs. 3,90.07 lakhs (included in Rs. 4,20.36 lakhs) obtained in March 1980, proved unnecessary and could have been restricted to token provision, where necessary.

(iv) Substantial saving in the provision occurred under :—

| Head  | Total grant | Actual expenditure | Excess + Saving— |
|---|-------------|--------------------|------------------|
| (In lakhs of rupees)                          |             |                    |                  |
| <b>267—Aid Materials and Equipments—</b>      |             |                    |                  |
| (1) A—National Malaria Eradication Programme— |             |                    |                  |
| S.  | 1,64.00     | 1,64.00            | —97.39<br>(a)    |
|   |             |                    | —2,61.39         |
| (2) B—National Filaria Control Programme—     |             |                    |                  |
| S.  | 4.90        | 4.90               | —1.04<br>(a)     |
|   |             |                    | —5.94            |
| <b>281—Family Welfare—</b>                    |             |                    |                  |
| (3) II—Rural Family Welfare Service           | 19.66       | 12.84              | —6.82            |

Reasons for the saving in the above cases have not been intimated (April 1981).

**280—Medical—**(4) V—Salaries—  
(Lump Provision)

|    |        |   |    |    |    |
|----|--------|---|----|----|----|
| O. | 59.90  | } | .. | .. | .. |
| R. | —59.90 |   |    |    |    |

**282—Public Health, Sanitation and Water Supply—**(5) CCC—Salaries—  
(Lump Provision)

|    |        |   |    |    |    |
|----|--------|---|----|----|----|
| O. | 32.14  | } | .. | .. | .. |
| R. | —32.14 |   |    |    |    |

Of the provision of Rs. 92.04 lakhs in the cases at serial nos. (4) and (5) above, Rs. 58.85 lakhs were reappropriated to other heads and Rs. 33.19 lakhs were surrendered as surplus to requirement.

(a) Minus expenditure is due to adjustment of debits relating to previous years.

(v) Significant savings in the provision also occurred under the following heads :—

| Head  | Total grant | Actual expenditure | Excess+ Saving— |
|---|-------------|--------------------|-----------------|
| (In lakhs of rupees)  |             |                    |                 |
| <b>280—Medical—</b>   |             |                    |                 |
| (1) AA—Tribal Areas Sub-Plan—   |             |                    |                 |
| O.  | 41.24       | 30.25              | 29.97           |
| R.  | -10.99      |                    |                 |
| (2) EE—Medical Relief—  |             |                    |                 |
| O.  | 1,43.09     | 1,10.45            | 62.78           |
| S.  | 6.03        |                    |                 |
| R.  | -38.67      |                    |                 |
| (3) GG—Tribal Areas Sub-Plan—   |             |                    |                 |
| O.  | 38.27       | 15.58              | 7.87            |
| R.  | -22.69      |                    |                 |
| <p>Out of the total saving of Rs. 1,28.01 lakhs in the above cases, the anticipated saving of Rs. 72.35 lakhs was attributed to less allocation from the Government of India (Rs. 61.36 lakhs) and less requirement (Rs. 10.99 lakhs). Reasons for less requirement and the final saving of Rs. 55.66 lakhs have not been intimated (April 1981).</p> |             |                    |                 |
| <b>281—Family Welfare—</b>  |             |                    |                 |
| (4) RR—Compensation—  |             |                    |                 |
| O.  | 1,70.00     | 1,21.50            | 1,17.12         |
| R.  | -48.50      |                    |                 |
| (5) VV—Tribal Areas Sub-Plan—   |             |                    |                 |
| O.  | 1,17.21     | 97.33              | 94.30           |
| R.  | -19.88      |                    |                 |

|  | Total<br>grant | Actual<br>expenditure | Excess+<br>Saving— |
|--|----------------|-----------------------|--------------------|
|--|----------------|-----------------------|--------------------|

(In lakhs of rupees)

**282—Public Health, Sanitation  
and Water Supply—****(6) XX—Prevention and Control  
of diseases—**

|    |         |         |         |          |
|----|---------|---------|---------|----------|
| O. | 3,96.11 | 4,16.53 | 2,22.28 | —1,94.25 |
| R. | 20.42   |         |         |          |

**(7) DDD—Prevention and  
Control of diseases—**

|    |       |      |      |       |
|----|-------|------|------|-------|
| O. | 9.64  | 9.48 | 2.08 | —7.40 |
| S. | 1.45  |      |      |       |
| R. | —1.61 |      |      |       |

Out of the total saving of Rs. 2,79.05 lakhs in the above cases, the anticipated saving of Rs. 69.99 lakhs was mainly due to less number of compensation cases (Rs. 48.50 lakhs), posts remaining vacant (Rs. 19.88 lakhs) and less requirement (Rs. 1.61 lakhs). Reasons for less requirement and the final saving of Rs. 2,09.06 lakhs have not been intimated (April 1981).

(vi) Entire provision remained unutilised under the following head:—

**281—Family Welfare—****LL—Salaries—  
(Lump Provision)**

|    |        |    |    |    |
|----|--------|----|----|----|
| O. | 21.00  | .. | .. | .. |
| R. | —21.00 |    |    |    |

Provision was made for meeting the additional requirement towards payment of dearness allowance. The entire amount was, however, surrendered as being not required.

(vii) Savings in notes (iv) to (vi) above were partly counterbalanced by excess mainly under the following heads.

| Head  | Total grant | Actual expenditure | Excess+ Saving— |
|---|-------------|--------------------|-----------------|
| (In lakhs of rupees)                                    |             |                    |                 |
| <b>267—Aid Materials and Equipments—</b>                |             |                    |                 |
| (1) C—Family Welfare Programme—                         | 8.00        | 23.04              | +20.04          |
| <b>282—Public Health Sanitation and Water Supply --</b> |             |                    |                 |
| (2) HHH—Prevention and Control of diseases—             |             |                    |                 |
| O.  | 5.50        |                    |                 |
| S.  | 1,97.96     |                    |                 |
|   | } 2,03.46   | 3,06.67            | +1,03.21        |
| (3) III—Tribal Areas Sub-Plan—                          |             |                    |                 |
| S.  | 0.19        | 0.19               |                 |
|   |             | 96.27              | +96.08          |

Reasons for the excess under the above heads have not been intimated (April 1981).

(viii) Expenditure was incurred without budget provision under the following heads ; reasons for the excess have not been intimated (April 1981).

**267—Aid Materials and Equipments --**

|   |    |       |        |
|---|----|-------|--------|
| (1) H—Multipurpose Workers Schemes                        | .. | 8.46  | +8.46  |
| (2) I—Community Health Works Scheme                       | .. | 23.82 | +23.82 |
| (3) J—Control of Blindness and Trachoma Control Programme | .. | 12.25 | +12.25 |
| (4) L—Mobile Clinic Programme                             | .. | 49.86 | +49.86 |

(ix) *Suspense Account*:—Government introduced a scheme during 1960-61 for purchase of costly and life saving drugs to be stored at hospitals and dispensaries and sold to public on cash payment. The transactions were booked under "Suspense".

The opening and closing balances are given below :—

| Opening balance<br>on 1st April 1979 | Debits during<br>the year | Credits during<br>the year | Closing balance<br>on 31st March 1980 |
|--------------------------------------|---------------------------|----------------------------|---------------------------------------|
| Rs.                                  | Rs.                       | Rs.                        | Rs.                                   |
| 6,70,304                             | ..                        | ..                         | 6,70,304                              |

There have been no transactions in the account after 1967-68. Orders of government to close the inoperative suspense account are awaited (April 1981).

Capital :

(i) The expenditure exceeded the grant by Rs. 81,575; the excess requires regularisation.

(ii) Excess (partly offset by saving under other heads) occurred under the following head ; reasons for the excess have not been intimated (April 1981).

| Head   | Total<br>grant       | Actual<br>expenditure | Excess +<br>Saving— |
|--|----------------------|-----------------------|---------------------|
|  | (In lakhs of rupees) |                       |                     |
| 482—Capital Outlay on<br>Public Health,<br>Sanitation and<br>Water Supply— |                      |                       |                     |
| JJJ—Sewerage Schemes   | ..                   | 2.26                  | +2.26               |

**Grant No. 13—Expenditure relating to the Urban Development Department**

| Total grant<br>or<br>appropriation | Actual<br>expenditure | Excess +<br>Saving— |
|------------------------------------|-----------------------|---------------------|
| Rs.                                | Rs.                   | Rs.                 |

Revenue :

Voted—

|               |              |                |              |              |
|---------------|--------------|----------------|--------------|--------------|
| Original      | 17,71,94,000 | } 21,13,30,000 | 27,09,30,409 | +5,96,00,409 |
| Supplementary | 3,41,36,000  |                |              |              |

Amount surrendered during the year (March 1980) 94,15,000

|  |             | Total grant<br>or<br>appropriation | Actual<br>expenditure | Excess+<br>Savings— |
|--|-------------|------------------------------------|-----------------------|---------------------|
|  |             | Rs.                                | Rs.                   | Rs.                 |
| <i>Charged—</i>  |             |                                    |                       |                     |
| <i>Supplementary</i>                                   | 26,000      | 26,000                             | ..                    | —26,000             |
| <i>Amount surrendered during the year</i>              |             |                                    |                       | <i>nil</i>          |
| <b>Capital:</b>  |             |                                    |                       |                     |
| <i>Voted—</i>  |             |                                    |                       |                     |
| Original   | 2,48,60,000 | 3,95,09,000                        | 2,49,64,984           | —1,45,44,016        |
| Supplementary  | 1,46,49,000 |                                    |                       |                     |
| <i>Amount surrendered during the year (March 1980)</i> |             |                                    |                       | 1,87,000            |
| <i>Charged—</i>  |             |                                    |                       |                     |
| <i>Supplementary</i>                                   | 84,000      | 84,000                             | ..                    | —84,000             |
| <i>Amount surrendered during the year</i>              |             |                                    |                       | <i>nil</i>          |

The expenditure does not include Rs. 15,02,348 (Revenue: Rs. 2,348 *chargd* and Capital : Rs. 15,00,000) spent from out of advances from the Contingency Fund sanctioned in March 1980 but not recouped to the fund till the close of the year.

**Notes and comments:—**

**Revenue:**

**Voted—**

(i) The expenditure exceeded the voted grant by Rs. 5,96,00,409; the excess requires regularisation. Excess also occurred under the grant during 1974-75 (Rs. 1,41.28 lakhs), 1975-76 (Rs. 2,34.14 lakhs), 1976-77 (Rs. 2,06.29 lakhs), 1977-78 (Rs. 2,22.35 lakhs) and 1978-79 (Rs. 5,41.07 lakhs).

(ii) While the supplementary grant of Rs. 3,41.36 lakhs obtained in September 1979 (Rs. 11.65 lakhs) and March 1980 (Rs. 3,29.71 lakhs) proved inadequate in view of the final excess, the department surrendered Rs.94.15 lakhs as surplus to requirement in March 1980.

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

| Head   | Total grant | Actual expenditure | Excess+ Saving— |
|--|-------------|--------------------|-----------------|
| (In lakhs of rupees)   |             |                    |                 |
| <b>259— Public Works—</b>  |             |                    |                 |
| (1) B—Maintenance and Repairs  | 36.62       | 51.43              | +14.81          |
| <b>282— Public Health, Sanitation and Water Supply—</b>  |             |                    |                 |
| <i>Public Health and Sanitation—</i>   |             |                    |                 |
| (2) O—Sanitation Services—   |             |                    |                 |
| O.   | 61.94       | 64.89              | 76.82           |
| S.   | 2.17        |                    |                 |
| R.   | 0.78        |                    |                 |
| <i>Sewerage and Water Supply—</i>  |             |                    |                 |
| (3) Q—Machinery and Equipment  | 23.34       | 28.78              | +5.44           |
| (4) R—Suspense   | 2,20.00     | 9,98.09            | +7,78.09        |
| Reasons for the excess in the above cases have not been intimated (April 1981).  |             |                    |                 |
| (5) S—Urban Water Supply Schemes—  |             |                    |                 |
| O.   | 1,37.00     | 2,39.23            | 2,85.43         |
| S.   | 1,00.00     |                    |                 |
| R.   | 2.23        |                    |                 |
| Anticipated excess was stated to be due to payment arising out of stepping up of pay and sanction of amounts in lieu of leave surrendered by the staff. Reasons for the final excess have not been intimated (April 1981). |             |                    |                 |
| (6) Y—Minimum Needs Programme—   |             |                    |                 |
| O.   | 1,71.00     | 4,64.33            | 4,52.88         |
| S.   | 2,00.02     |                    |                 |
| R.   | 93.31       |                    |                 |

Of the anticipated excess, Rs. 61.99 lakhs were stated to be for meeting the cost of six numbers of sophisticated rigs. Reasons for the remaining excess of Rs. 31.32 lakhs and also for the final saving of Rs. 11.45 lakhs have not been intimated (April 1981).

|  |          | Total<br>grant | Actual<br>expenditure | Excess+<br>Saving— |
|--|----------|----------------|-----------------------|--------------------|
| (In lakhs of rupees)                                       |          |                |                       |                    |
| <b>284—Urban Development—</b>                              |          |                |                       |                    |
| <i>General—</i>  |          |                |                       |                    |
| (7) JJ—Assistance to Municipalities and Corporations etc.— |          |                |                       |                    |
| O.   | 2,92.86} | 3,01.86        | 3,00.95               | —0.91              |
| R.   | 9.00}    |                |                       |                    |

Reasons for the net excess of Rs. 8.09 lakhs have not been intimated (April 1981).

(iv) The excess mentioned in note (iii) above was partly offset by saving in the provision mainly under the following heads :—

**282—Public Health, Sanitation and Water Supply—**

*Sewerage and Water Supply—*

(1) U—Salaries (Lump Provision)—

|    |         |    |    |    |
|----|---------|----|----|----|
| O. | 10.54}  | .. | .. | .. |
| R. | —10.54} |    |    |    |

Of the provision, Rs. 5.44 lakhs were reappropriated to other heads and Rs. 5.10 lakhs were surrendered as surplus to requirements.

(2) X—Urban Water Supply Schemes—

|    |         |       |       |       |
|----|---------|-------|-------|-------|
| O. | 45.74}  | 31.19 | 32.45 | +1.26 |
| R. | —14.55} |       |       |       |

(3) Z—Tribal Areas Sub-Plan—

Z. 1—Rural Piped Water Supply Scheme—

|    |         |       |       |       |
|----|---------|-------|-------|-------|
| O. | 82.76}  | 25.01 | 28.34 | +3.33 |
| R. | —57.75} |       |       |       |

Anticipated savings at serial nos. (2) and (3) above were partly transferred to Minimum needs programme to accommodate the expenditure on purchase of machinery and equipment (Rs. 44.87 lakhs) and partly resulted from less payment of grant to Municipalities (Rs. 27.43 lakhs). Reasons for final excess have not been intimated (April 1981).

| Head                                     |         | Total grant | Actual expenditure | Excess +<br>Saving — |
|--|---------|-------------|--------------------|----------------------|
| (In lakhs of rupees)                     |         |             |                    |                      |
| (4) AA—Other Rural Water Supply Schemes— |         |             |                    |                      |
| O.                                       | 2,30.20 | 1,83.74     | 1,84.28            | +0.54                |
| R.                                       | —46.46  |             |                    |                      |

Saving of Rs. 4.90 lakhs was stated to be due to less allocation of Central assistance and of Rs. 1.36 lakhs due to reassessment of requirements. Reasons for the remaining saving of Rs. 39.66 lakhs (net) have not been intimated (April 1981).

|                               |       |       |       |       |
|-------------------------------|-------|-------|-------|-------|
| (5) BB—Tribal Areas Sub-Plan— |       |       |       |       |
| O.                            | 34.80 | 25.00 | 24.71 | —0.29 |
| R.                            | —9.80 |       |       |       |

Reasons for the saving have not been intimated (April 1981).

#### 284—Urban Development—

##### General—

|                                   |  |       |       |       |
|-----------------------------------|--|-------|-------|-------|
| (6) II—Town and Regional Planning |  | 23.09 | 16.88 | —6.21 |
|-----------------------------------|--|-------|-------|-------|

Saving was stated to be mainly due to less requirement, reasons for which have not been intimated (April 1981).

##### (7) KK—Salaries — (Lump Provision)

|    |        |       |    |        |
|----|--------|-------|----|--------|
| O. | 46.00  | 35.65 | .. | —35.65 |
| R. | —10.35 |       |    |        |

Of the provision, Rs. 10.35 lakhs were reappropriated to other heads and Rs. 35.65 lakhs were left unutilised as surplus to requirement.

##### (8) NN—Town and Regional Planning—

|    |         |         |    |          |
|----|---------|---------|----|----------|
| O. | 1,75.00 | 1,25.00 | .. | —1,25.00 |
| R. | —50.00  |         |    |          |

Anticipated saving was attributed to non-approval of the Traffic and Transportation scheme by Government of India. Final saving was attributed to discontinuance of the Integrated Urban Development Programme.

Total grant      Actual expenditure      Excess+ Saving—

(In lakhs of rupees)

288—Social Security and Welfare—

Relief and Rehabilitation of Displaced Persons—

(9) SS—Irrecoverable Loans Written Off—

|    |         |      |      |    |
|----|---------|------|------|----|
| O. | 11.05 } | 1.10 | 1.10 | .. |
| R. | —9.95 } |      |      |    |

Saving was stated to be due to non-finalisation of proposals for remission of loans paid to displaced persons and Burma repatriates by Revenue Department and Urban Development Department.

(v) *Suspense Account*:—The expenditure under the grant includes Rs. 9,98.09 lakhs accounted for under the head "Suspense". The nature and scope of transactions under the head "Suspense" and the accounting procedure followed for these transactions have been explained in note (vii) below "Grant No. 20—Expenditure relating to the Irrigation and Power Department".

A summary of the transactions accounted for under "Suspense" together with the opening and closing balances for 1979-80 is given below:—

| Head   | Balance on the 1st April 1979 | Debits during the year | Credits during the year | Balance on the 31st March 1980 |
|--|-------------------------------|------------------------|-------------------------|--------------------------------|
| 282—Public Health, Sanitation and Water Supply | —71.96                        | 9,98.09                | 10,26.26                | —1,00.13<br>(a)                |

Capital:

Voted—

(i) The supplementary grant of Rs. 1,15.87 lakhs included in Rs. 1,46.49 lakhs obtained in March 1980 proved unnecessary in view of the final saving of Rs. 1,45.44 lakhs.

(a) *Minus* balance is mainly due to more credit under the sub-head "Purchases". Sub-head-wise break up of the balance is awaited from the Chief Engineer (April 1981).

(ii) Entire provision remained unutilised under:—

| Head                 | Total<br>grant | Actual<br>expenditure | Excess +<br>Saving— |
|----------------------|----------------|-----------------------|---------------------|
| (In lakhs of rupees) |                |                       |                     |

**482—Capital Outlay on Public Health,  
Sanitation and Water Supply—**

*Central Plan—*

(1) LLL—Sewerage Schemes—

|   |         |    |          |
|---|---------|----|----------|
| LLL. 1—Grants to Municipalities and<br>Notified Area Councils | 1,50.00 | .. | —1,50.00 |
|---|---------|----|----------|

Saving was stated to be due to non-approval of the grants by Government of India.

**484—Capital Outlay on Urban Development—**

|                               |      |    |       |
|-------------------------------|------|----|-------|
| (2) QQQ—Tribal Areas Sub-Plan | 5.00 | .. | —5.00 |
|-------------------------------|------|----|-------|

Reasons for the saving have not been intimated (April 1981).

(iii) Saving mentioned in note (ii) above was partly counterbalanced by excess under the following head; reasons for the excess have not been intimated (April 1981).

**482—Capital Outlay on Public Health,  
Sanitation and Water Supply—**

JJJ—Urban Water Supply Schemes—

|    |       |   |         |         |       |
|----|-------|---|---------|---------|-------|
| O. | 21.60 | } | 1,09.95 | 1,17.63 | +7.68 |
| S. | 90.30 |   |         |         |       |
| R. | —1.95 |   |         |         |       |

**Grant No. 14— Expenditure relating to the Labour, Employment and Housing Department (All Voted)**

|   |             | Total grant | Actual expenditure | Excess + Saving— |
|---|-------------|-------------|--------------------|------------------|
|   |             | Rs.         | Rs.                | Rs.              |
| Revenue:  |             |             |                    |                  |
| Original  | 2,15,01,000 | 2,16,35,000 | 2,04,90,089        | -11,44,911       |
| Supplementary                                   | 1,34,000    |             |                    |                  |
| Amount surrendered during the year (March 1980) |             |             |                    | 7,92,000         |
| Capital:  |             |             |                    |                  |
| Voted—  |             |             |                    |                  |
| Original  | 81,20,000   | 81,21,000   | 77,40,860          | -3,80,140        |
| Supplementary                                   | 1,000       |             |                    |                  |
| Amount surrendered during the year (March 1980) |             |             |                    | 2,01,000         |

**Notes and comments:—**

**Revenue:**

(i) In view of the saving of Rs. 11.45 lakhs, the supplementary grant of Rs. 1.34 lakhs obtained in March 1980 proved unnecessary and could have been restricted to token grant, where required.

(ii) Saving in the provision mainly occurred under the following head:—

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

**280—Medical—**

**C—Employees State Insurance Scheme—**

|    |       |       |       |       |
|----|-------|-------|-------|-------|
| O. | 84.50 | 78.90 | 78.40 | -0.50 |
| R. | -5.60 |       |       |       |

Saving was stated to be mainly due to non-opening of hospitals (Rs. 3.17 lakhs), non-filling of posts (Rs. 1.20 lakhs) and non-opening of 16 bedded T. B. ward at Rajgangpur (Rs. 1.13 lakhs).

**Capital:**

(i) Saving occurred under the following head:—

**683—Loans for Housing—**

**LL—Tribal Areas Sub-Plan—**

|    |       |       |       |       |
|----|-------|-------|-------|-------|
| O. | 24.10 | 19.57 | 10.09 | -9.48 |
| R. | -4.53 |       |       |       |

Anticipated saving was stated to be due to non-availing of loan by some people of tribal areas. Reasons for the final saving have not been intimated (April 1981).

(ii) Saving stated above was partly offset by excess under the following head; reasons for the excess have not been intimated (April 1981).

| Head  | Total grant | Actual expenditure<br>(In lakhs of rupees) | Excess+<br>Saving— |
|---|-------------|--|--------------------|
| <b>683—Loans for Housing—</b>                     |             |  |                    |
| <b>HH—Middle Income Group<br/>Housing Scheme—</b> |             |  |                    |
| O. 9.45 }   | 9.75        | 15.46                                      | +5.71              |
| R. 0.30 }   |             |  |                    |

**Grant No. 15—Expenditure relating to the Department of Tourism, Sports and Cultural Affairs (All Voted)**

|   | Total grant<br>Rs. | Actual expenditure<br>Rs. | Excess+<br>Saving—<br>Rs. |
|---|--------------------|---------------------------|---------------------------|
| <b>Revenue:</b>   |                    |                           |                           |
| <b>Voted—</b>   |                    |                           |                           |
| Original 1,23,28,000 }                                    | 1,23,98,000        | 1,12,91,895               | —11,06,105                |
| Supplementary 70,000 }                                    |                    |                           |                           |
| Amount surrendered during the year                        |                    |                           | 5,54,000                  |
| (February 1980: Rs. 1,00,000<br>March 1980: Rs. 4,54,000) |                    |                           |                           |
| <b>Capital:</b>   |                    |                           |                           |
| <b>Voted—</b>   |                    |                           |                           |
| Original 57,000 }   | 21,32,000          | 21,27,980                 | —4,020                    |
| Supplementary 20,75,000 }                                 |                    |                           |                           |
| Amount surrendered during the year                        |                    |                           | nil                       |

**Notes and comments:—**

**Revenue:**

(i) In view of the final saving of Rs. 11.06 lakhs, the supplementary provision of Rs. 0.70 lakh obtained in March 1980 proved unnecessary and could have been restricted to a token provision, where required.

(ii) Saving occurred mainly under:—

| Head                                 |       | Total grant | Actual expenditure<br>(In lakhs of rupees) | Excess+<br>Saving— |
|--------------------------------------|-------|-------------|--|--------------------|
| <b>339—Tourism—</b>                  |       |             |  |                    |
| <b>EE—Salaries (Lump provision)—</b> |       |             |  |                    |
| O.                                   | 4.00  | 3.57        | ..   | —3.57              |
| R.                                   | —0.43 |             |  |                    |

Out of the provision of Rs. 4.00 lakhs, Rs. 0.43 lakh were reappropriated to relevant functional heads. Reasons for the non-utilisation of the remaining provision of Rs. 3.57 lakhs have not been intimated (April 1981).

**Grant No. 16—Expenditure relating to the Planning and Co-ordination Department  
(All Voted)**

|   |             | Total grant | Actual expenditure | Excess+<br>Saving— |
|---|-------------|-------------|--------------------|--------------------|
|   |             | Rs.         | Rs.                | Rs.                |
| <b>Revenue:</b>                                 |             |             |                    |                    |
| Voted—  |             |             |                    |                    |
| Original  | 2,17,52,000 | 2,17,54,000 | 1,52,03,728        | —65,50,272         |
| Supplementary                                   | 2,000       |             |                    |                    |
| Amount surrendered during the year (March 1980) |             |             |                    | 62,19,000          |
| <b>Capital</b>                                  |             |             |                    |                    |
| Voted—  |             |             |                    |                    |
| Original  | 1,40,15,000 | 1,75,15,000 | 84,93,480          | —90,21,520         |
| Supplementary                                   | 35,00,000   |             |                    |                    |
| Amount surrendered during the year (March 1980) |             |             |                    | 90,04,000          |

**Notes and comments :—**

Revenue:

(i) Saving in the provision occurred mainly under the following heads:—

| Head                                      |        | Total grant | Actual expenditure | Excess+<br>Saving— |
|---|--------|-------------|--------------------|--------------------|
| (In lakhs of rupees)                      |        |             |                    |                    |
| <b>296—Secretariat Economic Services—</b> |        |             |                    |                    |
| <b>(1) F—Other Offices—</b>               |        |             |                    |                    |
| O.  | 22.50  | 6.80        | 6.80               | ..                 |
| R.  | —15.70 |             |                    |                    |

Saving was reported to be mainly due to reduction of Plan ceiling (Rs. 15.30 lakhs).

| Head                 | Total grant | Actual expenditure | Excess + Saving— |
|----------------------|-------------|--------------------|------------------|
| (In lakhs of rupees) |             |                    |                  |
| <i>Central Plan</i>  |             |                    |                  |
| (2) G—Other Offices— |             |                    |                  |
| O.                   | 22.00       | 1.42               | ..               |
| R.                   | —20.58      |                    |                  |

Saving was attributed to un-avoidable delay in recruitment of qualified technical staff.

### 304—Other General Economic Services—

(3) J—Salaries—  
(Lump provision)

|    |        |    |    |
|----|--------|----|----|
| O. | 18.38  | .. | .. |
| R. | —18.38 |    |    |

Saving was attributed to non-requirement of funds as the provision already made under the functional heads was considered sufficient to meet expenditure on enhanced additional dearness allowance.

Capital :

Voted—

(i) In view of saving of Rs. 90.22 lakhs, the supplementary grant of Rs. 35.00 lakhs obtained in September 1979 proved unnecessary and could have been restricted to token provision, where necessary. The expenditure did not come up even to the original provision.

(ii) Saving occurred mainly under :—

### 528—Capital Outlay on Mining and Metallurgical Industries—

V—Mineral Exploration and Development—

|    |        |    |    |
|----|--------|----|----|
| O. | 90.00  | .. | .. |
| R. | —90.00 |    |    |

Saving was ascribed to reduction of Plan ceiling.

## Grant No. 17—Expenditure relating to the Rural Development Department

|   |              | Total grant<br>or<br>appropriation | Actual<br>expenditure | Excess+<br>Saving— |
|---|--------------|------------------------------------|-----------------------|--------------------|
|   |              | Rs.                                | Rs.                   | Rs.                |
| <b>Revenue :</b>  |              |                                    |                       |                    |
| Voted—  |              |                                    |                       |                    |
| Original  | 13,58,67,000 | 14,29,45,000                       | 18,32,33,034          | +4,02,88,034       |
| Supplementary   | 70,78,000    |                                    |                       |                    |
| Amount surrendered during the year<br>(February 1980 : Rs. 30,00,000 and<br>March 1980 : Rs. 1,77,40,000) |              |                                    |                       | 2,07,40,000        |
| <b>Capital :</b>  |              |                                    |                       |                    |
| Voted—  |              |                                    |                       |                    |
| Original  | 13,40,39,000 | 15,06,29,000                       | 12,84,70,378          | —2,21,58,622       |
| Supplementary   | 1,65,90,000  |                                    |                       |                    |
| Amount surrendered during the year (March 1980)   |              |                                    |                       | 2,08,00,000        |
| <i>Charged—</i>   |              |                                    |                       |                    |
| Original  | 5,00,000     | 5,33,000                           | 5,19,250              | —13,750            |
| Supplementary   | 33,000       |                                    |                       |                    |
| Amount surrendered during the year (March 1980)   |              |                                    |                       | 12,000             |

The expenditure in the revenue section does not include Rs. 7,958 (*charged*) spent from out of advance from the Contingency Fund sanctioned in March 1980 but not recouped to the Fund till the close of the year.

**Notes and comments :—****Revenue :**

## Voted—

(i) Expenditure exceeded the grant by Rs. 4,02,88,034 : the excess requires regularisation.

(ii) In view of the excess, the surrender of Rs. 2,07,40 lakhs in February 1980 (Rs. 30,00 lakhs) and March 1980 (Rs. 1,77,40 lakhs) was injudicious.

(iii) Excess occurred in the following heads :—

| Head   | Total grant | Actual expenditure | Excess+ Saving— |
|--|-------------|--------------------|-----------------|
| (In lakhs of rupees)   |             |                    |                 |
| 288—Social Security and Welfare—   |             |                    |                 |
| <i>Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes—</i> |             |                    |                 |
| L—Welfare of Scheduled Tribes—   |             |                    |                 |
| O.   | 10·68       | 14·11              | 31·56           |
| S.   | 7·18        |                    |                 |
| R.   | —3·75       |                    |                 |
| 306—Minor Irrigation—  |             |                    |                 |
| T—Other Minor Irrigation works   | 201·35      | 211·18             | +9·83           |
| 314—Community Development—   |             |                    |                 |
| EE—Suspense  | 4,75·00     | 11,40·34           | +6,65·34        |

Reasons for the excess in the above cases have not been intimated (April 1981).

(iv) The excess in note (iii) above was partly offset by saving in the provision mainly under the following heads :—

288—Social Security and Welfare—

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

(1) M—Tribal Areas Sub-Plan—

|        |        |       |       |
|--------|--------|-------|-------|
| O.     | 58·61  | 40·61 | 17·16 |
| S.     | 3·59   |       |       |
| R.     | —21·59 |       |       |
| —23·45 |        |       |       |

The anticipated saving was attributed to less allocation from the Government of India. Reasons for the final saving have not been intimated (April 1981).

| Head                  | Total grant | Actual expenditure | Excess+ Saving— |
|-----------------------|-------------|--------------------|-----------------|
| (In lakhs of rupees). |             |                    |                 |
| 306—Minor Irrigation— |             |                    |                 |
| (2) U—Salaries        |             |                    |                 |
| (Lump provision)—     |             |                    |                 |
| O.                    | 1,38·00     | ..                 | ..              |
| R.                    | —1,38·00    | ..                 | ..              |

The saving was attributed to non-requirement of funds as provision already made under the relevant functional heads was considered to be sufficient.

### 308—Area Development—

#### (3) AA—Ayacut Development—

|    |        |    |      |       |
|----|--------|----|------|-------|
| O. | 30·00  | .. | 0·20 | +0·20 |
| R. | —30·00 | .. |      |       |

Provision was made for 'Improvement of Link roads' under Food for Work Programme. Saving was attributed to lack of cash component.

### 314—Community Development—

#### Rural Works Programme—

#### (4) CC—Direction and Administration—

|    |       |       |      |        |
|----|-------|-------|------|--------|
| O. | 33·42 | 47·46 | 1·38 | —46·08 |
| R. | 14·04 |       |      |        |

Additional funds were provided for meeting increased requirement due to enhancement of additional dearness allowance (Rs. 7·04 lakhs) and for additional requirement under salaries (Rs. 7·00 lakhs). The expenditure, however, fell short considerably of even the original provision. Reasons for the final saving have not been intimated (April 1981).

|                                |       |        |        |
|--------------------------------|-------|--------|--------|
| (5) DD—Machinery and Equipment | —9·45 | —20·23 | —10·78 |
|--------------------------------|-------|--------|--------|

Reasons for more recoveries have not been intimated (April 1981).

(v) *Suspense account*—The expenditure under the grant includes Rs. 11,40·34 lakhs relating to the purchase of stores etc. for the Rural Engineering Organisation booked under "Suspense" under "314—Community Development". The nature and scope of the

transactions under the head "Suspense" and the accounting procedure followed for the transactions have been explained in note (vii) below Grant No. 20—Expenditure relating to the Irrigation and Power Department.

A summary of the transactions in the suspense account during 1979-80 is given below :—

| Opening balance<br>on 1st April<br>1979 | Debits during<br>the year | Credits during<br>the year | Closing balance<br>on 31st March<br>1980 |
|---|---------------------------|----------------------------|--|
| (In lakhs of rupees)                    |                           |                            |  |
| 125.24                                  | 11,40.34                  | 10,70.48                   | 1,95.10                                  |

Capital:

Voted—

(i) Saving in the provision occurred mainly under the following heads :—

| Head   | Total<br>grant | Actual<br>expenditure | Excess+<br>Saving— |
|--|----------------|-----------------------|--------------------|
| (In lakhs of rupees)   |                |                       |                    |
| 537—Capital Outlay on Roads and<br>Bridges—                      |                |                       |                    |
| (1) QQ—District and other Roads—                                 |                |                       |                    |
| O.                   2,41.00 }<br>R.                   —81.00 }  | 1,60.00        | 1,47.81               | —12.19             |
| (2) RR—Tribal Areas Sub-Plan—                                    |                |                       |                    |
| O.                   1,67. 00 }<br>R.                   —72.00 } | 95.00          | 94.37                 | —0.63              |

Anticipated saving at serial Nos. (1) and (2) above was attributed to non-allotment of food grains in time under "Food for work programme". Reasons for the final saving have not been intimated (April 1981).

**Grant No 18—Expenditure relating to the Community Development and Social Welfare Department**

|   |              | Total grant<br>or<br>appropriation | Actual<br>expenditure | Excess+<br>Saving— |
|---|--------------|------------------------------------|-----------------------|--------------------|
|   |              | Rs.                                | Rs.                   | Rs.                |
| <b>Revenue :</b>                                |              |                                    |                       |                    |
| Voted—  |              |                                    |                       |                    |
| Original  | 36,37,13,000 | 42,07,47,000                       | 37,30,30,664          | —4,77,16,336       |
| Supplementary                                   | 5,70,34,000  |                                    |                       |                    |
| Amount surrendered during the year (March 1980) |              |                                    |                       | 4,25,31,000        |
| <i>Charged—</i>                                 |              |                                    |                       |                    |
| Original  | 10,000       | 10,000                             | ..                    | —10,000            |
| Amount surrendered during the year (March 1980) |              |                                    |                       | 10,000             |
| <b>Capital :</b>                                |              |                                    |                       |                    |
| Voted—  |              |                                    |                       |                    |
| Original  | 10,70,000    | 10,70,000                          | 9,26,150              | —1,43,850          |
| Amount surrendered during the year (March 1980) |              |                                    |                       | 83,000             |

**Notes and comments****Revenue :**

## Voted—

(i) The department surrendered Rs. 4,25·31 lakhs in March 1980. Ultimately the available saving worked out to Rs. 4,77·16 lakhs.

(ii) In view of the saving of Rs. 4,77·16 lakhs, the supplementary grant of Rs. 5,18·09 lakhs obtained in March 1980 was excessive.

(iii) Saving in the provision occurred mainly under :—

| Head  | Total<br>grant | Actual<br>expenditure | Excess+<br>Saving— |
|---|----------------|-----------------------|--------------------|
| (In lakhs of rupees)                                    |                |                       |                    |
| <b>288— Social Security and Welfare—</b>                |                |                       |                    |
| <b>(1) Other Social Security and Welfare Programme—</b> |                |                       |                    |
| <b>J— Pension under Social Security Scheme—</b>         |                |                       |                    |
| O.  | 1,50·00        | 1,76·22               | 1,55·37            |
| S.  | 33·50          |                       |                    |
| R.  | —7·28          |                       |                    |
|   |                |                       | —20·85             |

Anticipated saving was due to non-payment of pension to some pensioners to whom pension was payable through postal money orders due to shortage of staff. Reasons for the final saving have not been intimated (April 1981).

| Head                                | Total grant | Actual expenditure | Excess+ Saving— |
|-------------------------------------|-------------|--------------------|-----------------|
| (In lakhs of rupees)                |             |                    |                 |
| (2) K—Salaries—<br>(Lump Provision) |             |                    |                 |
| O.                                  | 9.70        |                    |                 |
| R.                                  | —9.70       | ..                 | ..              |

Of the provision, Rs. 2.13 lakhs were reappropriated to other heads and Rs. 7.57 lakhs surrendered. Reasons for the saving have not been intimated (April 1981).

(3) Q—Tribal Areas Sub-Plan—

|    |        |       |       |       |
|----|--------|-------|-------|-------|
| O. | 57.11  |       |       |       |
| S. | 11.00  | 54.64 | 54.59 | —0.05 |
| R. | —13.47 |       |       |       |

Saving was attributed to reduction of allocation by the Government of India.

(4) W—Family and Child Welfare—

|    |        |       |       |       |
|----|--------|-------|-------|-------|
| O. | 34.46  |       |       |       |
| S. | 7.73   | 26.71 | 26.70 | —0.01 |
| R. | —15.48 |       |       |       |

Saving was stated to be mainly due to less allocation from Government of India (Rs. 8.13 lakhs) and late posting of staff (Rs. 7.35 lakhs).

314—Community Development—

Rural Works Programme—

(5) EE—Other expenditure—

|    |          |       |         |          |
|----|----------|-------|---------|----------|
| O. | 3,60.00  |       |         |          |
| R. | —3,47.13 | 12.87 | 2,66.78 | +2,53.92 |

Funds were withdrawn by reappropriation due to splitting of lump provision to meet the requirements under other minor heads. The expenditure was, however substantially in excess of the reduced provision. Reasons for the final excess have not been intimated (April 1981).

| Head   |          | Total grant | Actual expenditure | Excess+ Saving— |
|--|----------|-------------|--------------------|-----------------|
| (In lakhs of rupees)   |          |             |                    |                 |
| (6) FF—Salaries—<br>(Lump Provision)   |          |             |                    |                 |
| O.   | 1,71·00  | ..          | ..                 | ..              |
| R.   | —1,71·00 |             |                    |                 |
| Of the provision, Rs. 57·44 lakhs were reappropriated to other heads and Rs. 1,13·56 lakhs were surrendered. Reasons for the saving have not been intimated (April 1981).  |          |             |                    |                 |
| (7) GG—Direction and Administration—   |          |             |                    |                 |
| O.   | 44·87    | 35·81       | 35·28              | —0·53           |
| S.   | 0·01     |             |                    |                 |
| R.   | —9·07    |             |                    |                 |
| Anticipated saving was stated to be due to vacancies in various cadres.  |          |             |                    |                 |
| (8) JJ—Tribal Areas Sub-Plan—  |          |             |                    |                 |
| O.   | 14·13    | 10·75       | 8·44               | —2·31           |
| R.   | —3·38    |             |                    |                 |
| Anticipated saving was mainly due to vacancies in various cadres (Rs. 3·24 lakhs). Reasons for final saving have not been intimated (April 1981).  |          |             |                    |                 |
| <i>Rural Works Programme—</i>  |          |             |                    |                 |
| (9) NN—Water-Supply and Sanitation—  |          |             |                    |                 |
| O.   | 1 22·36  | 2,66·98     | 1,41·79            | —1,25·19        |
| S.   | 65·84    |             |                    |                 |
| R.   | 78·78    |             |                    |                 |
| Augmentation of provision by supplementary grant and reappropriation was excessive in view of the final saving, reasons for which have not been intimated (April 1981).  |          |             |                    |                 |
| (10) RR—Other expenditure—   |          |             |                    |                 |
| O.   | 10,80·00 | 1,68·25     | 1,79·06            | +10·81          |
| R.   | —9,11·75 |             |                    |                 |
| Rupees 8,80·00 lakhs were withdrawn by reappropriation due to splitting of lump provision to meet the requirements under other minor heads and Rs. 31·75 lakhs were surrendered due to non-availability of foodgrains in time from the Food Corporation of India under Food for work programme. Reasons for final excess have not been intimated (April 1981). |          |             |                    |                 |

| Head   | Total<br>grant       | Actual<br>expenditure | Excess+<br>Savings— |
|--|----------------------|-----------------------|---------------------|
|  | (In lakhs of rupees) |                       |                     |
| (iv) Entire provision remained unutilised under :—   |                      |                       |                     |
| <b>314—Community Development—</b>  |                      |                       |                     |
| <i>General—</i>  |                      |                       |                     |
| (1) II—Assistance to Panchayati Raj<br>Institutions—   |                      |                       |                     |
| O.   | 20.00                | ..                    | ..                  |
| R.   | —20.00               |                       |                     |
| Saving was attributed to non-revival of Zilla Paishads.  |                      |                       |                     |
| (2) VV—Other expenditure—  |                      |                       |                     |
| O.   | 23.92                | ..                    | ..                  |
| R.   | —23.92               |                       |                     |
| Saving was stated to be due to discontinuance of schemes “Strengthening Mahila Mandal” and “Strengthening of Yubak Mandal” by Government of India.   |                      |                       |                     |
| (3) WW—Nutrition—  |                      |                       |                     |
| O.   | 16.24                | ..                    | ..                  |
| R.   | —16.24               |                       |                     |
| Saving was attributed to discontinuance of scheme “Applied Nutrition Programme” by Government of India.  |                      |                       |                     |
| (v) The savings detailed in notes (iii) and (iv) were partly counter-balanced by excess over the provision mainly under:—  |                      |                       |                     |
| <b>314—Community Development—</b>  |                      |                       |                     |
| (1) BB—Assistance to Panchayati Raj Insti-<br>tutions—   |                      |                       |                     |
| O.   | 3,95.16              | 4,41.54               | 4,29.25             |
| R.   | 46.38                |                       |                     |
| Additional funds were provided to meet the requirement of enhanced dearness allowance, arrear pay and travel expenses of the staff of various blocks. Reasons for final saving have not been intimated (April 1981). |                      |                       |                     |

| Head                          | Total grant | Actual expenditure | Excess+ Saving— |
|-------------------------------|-------------|--------------------|-----------------|
| (In lakhs of rupees)          |             |                    |                 |
| <i>Rural Works Programme—</i> |             |                    |                 |
| (2) DD—Roads—                 |             |                    |                 |
| O.                            | 4,10.55     | 9,75.26            | 6,92.84         |
| S.                            | 2,58.00     |                    |                 |
| R.                            | 3,06.71     |                    |                 |
| (3) OO—Minor Irrigation—      |             |                    |                 |
| O.                            | 35.00       | 4,43.12            | 2,37.27         |
| S.                            | 75.78       |                    |                 |
| R.                            | 3,32.34     |                    |                 |
| (4) PP—Roads—                 |             |                    |                 |
| O.                            | 76.00       | 2,90.00            | 5,47.60         |
| S.                            | 38.65       |                    |                 |
| R.                            | 1,75.35     |                    |                 |
| (5) QQ—Tribal Areas Sub-Plan— |             |                    |                 |
| O.                            | 1,99.64     | 4,41.75            | 5,02.71         |
| S.                            | 69.74       |                    |                 |
| R.                            | 1,72.37     |                    |                 |

Additional funds at serial nos. (2) and (3) provided by supplementary grant and reappropriation for meeting the requirement of more foodgrains proved excessive in view of large final savings, reasons for which have not been intimated (April 1981).

(4) PP—Roads—

|    |         |         |         |
|----|---------|---------|---------|
| O. | 76.00   | 2,90.00 | 5,47.60 |
| S. | 38.65   |         |         |
| R. | 1,75.35 |         |         |

(5) QQ—Tribal Areas Sub-Plan—

|    |         |         |         |
|----|---------|---------|---------|
| O. | 1,99.64 | 4,41.75 | 5,02.71 |
| S. | 69.74   |         |         |
| R. | 1,72.37 |         |         |

Additional funds provided in cases at serial nos. (4) and (5) for meeting the requirements of more foodgrains proved inadequate in view of final excess reasons for which have not been intimated (April 1981).

Capital :

(a) *Personal Ledger Accounts of Store Suspense*—A summary of the personal ledger account of Block Development Officers for 1979-80 is given below:—

| Opening balance on 1st April 1979 | Credits during the year | Debits during the year | Closing balance on 31st March 1980 |
|-----------------------------------|-------------------------|------------------------|------------------------------------|
| Rs.                               | Rs.                     | Rs.                    | Rs.                                |
| 18,09,569                         | ..                      | ..                     | 18,09,569                          |

Government issued orders in August 1961 to close the personal ledger accounts and to refund the advances sanctioned at the time of opening of these accounts.

(b) *Suspense accounts of stores purchased for National Extension Service Works*—The stores required for National Extension Service works purchased up to 1958-59 are kept at Block Headquarters. The stores are issued from the central stores as and when required for works.

The transactions pertaining to the stores are recorded under the head "Suspense".

There have been no transactions after 1965-66. The value of stores in stock at the end of the year 1965-66 was Rs. 4.77 lakhs. Orders of Government to close the inoperative suspense account are awaited (April 1981).

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**Grant No. 18-A—Expenditure relating to the Community Development and Social Welfare (Grama Panchayat) Department**

|   | Total grant<br>or<br>appropriation | Actual<br>expenditure | Excess +<br>Saving— |
|---|------------------------------------|-----------------------|---------------------|
|   | Rs.                                | Rs.                   | Rs.                 |
| <b>Revenue:</b>                                 |                                    |                       |                     |
| Voted—  |                                    |                       |                     |
| Original  | 1,47,84,000                        | 1,36,83,821           | —14,22,179          |
| Supplementary                                   | 3,22,000                           |                       |                     |
| Amount surrendered during the year (March 1980) |                                    |                       | 11,80,000           |
| <b>Capital :</b>                                |                                    |                       |                     |
| Voted—  |                                    |                       |                     |
| Original  | 3,20,000                           | 2,80,800              | —39,200             |
| Amount surrendered during the year              |                                    |                       | nil                 |

**Notes and comments:—**

**Revenue:**

Voted—

(i) The supplementary grant of Rs. 3.22 lakhs obtained in March 1980 proved unnecessary as the expenditure did not come up even to the original provision.

(ii) Saving occurred mainly under:—

| Head                              | Total grant | Actual expenditure | Excess+ Saving— |
|-----------------------------------|-------------|--------------------|-----------------|
| (In lakhs of rupees)              |             |                    |                 |
| <b>314—Community Development—</b> |             |                    |                 |
| <i>Rural Works Programme—</i>     |             |                    |                 |
| <b>G—Salaries—</b>                |             |                    |                 |
| (Lump Provision)                  |             |                    |                 |
| O.                                | 15.00       |                    |                 |
| R.                                | —15.00      |                    |                 |

Of the provision, Rs. 3.62 lakhs were reappropriated to other heads and Rs. 11.38 lakhs were surrendered due to non-fixation of pay.

(iii) *Suspense account of spare parts of irrigation pumps and bone digesters*:— Government have supplied irrigation pumps and bone digesters etc. to different Gram Panchayats. To prevent the machines from going out of order and remaining idle for want of spare parts, a scheme was formulated during 1959-60 for stocking these at district headquarters for sale to Grama Panchayats. The transactions pertaining to the purchase and sale of the parts are accounted for under the head 'Suspense'. There have been no transactions under the head 'Suspense' after 1965-66. The balance of Rs. 10,342 (Debit) as at the end of 31st March 1966 remained uncleared as on 31st March 1980. It represents the value of stores remaining unsold with department.

The department stated (November 1979) that the stores were transferred to the control of the Directorate of Lift Irrigation which had subsequently merged with the Lift Irrigation Corporation on its formation (October 1973). Monetary settlement between the Government and the Lift Irrigation Corporation is still to be done (April 1981).

#### Grant No. 19—Expenditure relating to the Industries Department

|   | Total grant or appropriation | Actual expenditure | Excess+ Saving— |
|---|------------------------------|--------------------|-----------------|
|   | Rs.                          | Rs.                | Rs.             |
| Revenue:  |                              |                    |                 |
| Voted—  |                              |                    |                 |
| Original  | 9,38,79,000                  |                    |                 |
| Supplementary                                   | 1,60,72,000                  |                    |                 |
|   | 10,99,51,000                 | 9,09,62,322        | —1,89,88,678    |
| Amount surrendered during the year (March 1980) |                              |                    | 1,43,65,000     |

|  |             | Total grant<br>or<br>appropriation<br>Rs. | Actual<br>expenditure<br>Rs. | Excess+<br>Saving—<br>Rs. |
|--|-------------|---|------------------------------|---------------------------|
| <i>Charged—</i>  |             |   |                              |                           |
| <i>Supplementary</i>                                   | 11,000      | 11,000                                    | 10,609                       | -391                      |
| <i>Amount surrendered during the year</i>              |             |   |                              | <i>nil</i>                |
| <i>Capital :</i>                                       |             |   |                              |                           |
| <i>Voted—</i>  |             |   |                              |                           |
| <i>Original</i>  | 3,99,05,000 | 6,44,68,000                               | 5,65,88,830                  | -78,79,170                |
| <i>Supplementary</i>                                   | 2,45,63,000 |   |                              |                           |
| <i>Amount surrendered during the year (March 1980)</i> |             |   |                              | 82,34,000                 |
| <i>Charged—</i>  |             |   |                              |                           |
| <i>Supplementary</i>                                   | 13,000      | 13,000                                    | 12,186                       | -814                      |
| <i>Amount surrendered during the year</i>              |             |   |                              | <i>nil</i>                |

The expenditure does not include Rs. 1,64,43,317 (Revenue : Rs. 44,34,317 and Capital : Rs. 1,20,09,000) spent from out of advances from the Contingency Fund sanctioned in March 1980 but not recouped to the Fund till the close of the year.

**Notes and comments :—**

**Revenue :**

**Voted—**

(i) The department surrendered Rs. 1,43.65 lakhs in March 1980. Finally the available saving was Rs. 1,89.89 lakhs.

(ii) In view of the ultimate saving of Rs. 1,89.89 lakhs the supplementary grant of Rs. 65.13 lakhs and Rs. 95.59 lakhs obtained in September 1979 and March 1980 respectively, proved unnecessary and could have been restricted to token provision, where necessary. The expenditure did not come up even to the original provision.

(iii) Saving occurred mainly under :—

**Head**

| Total<br>grant | Actual<br>expenditure | Excess+<br>Saving—   |
|----------------|-----------------------|----------------------|
|                |                       | (In lakhs of rupees) |

**277—Education—**

**(1) I—Salaries**

**(Lump Provision)—**

|    |       |   |
|----|-------|---|
| O. | 8.56  | } |
| R. | -8.56 |   |

Saving was stated to be due to re-assessment of requirements.

| Head                         |       | Total grant | Actual expenditure | Excess + Savings— |
|------------------------------|-------|-------------|--------------------|-------------------|
| (In lakhs of rupees)         |       |             |                    |                   |
| <i>State Plan</i>            |       |             |                    |                   |
| (2) N—Tribal Areas Sub-Plan— |       |             |                    |                   |
| O.                           | 11·09 | 5·34        | 5·30               | —0·04             |
| R.                           | —5·75 |             |                    |                   |

Saving was stated to be mainly due to late functioning of the scheme "Polytechnic at Rayagada" (Rs. 3·49 lakhs), reduction of Plan ceiling by Government (Rs. 1·24 lakhs) and non-filling of posts (Rs. 0·97 lakh).

### 298—Co-operation—

#### *State Plan*

#### (3) FF—Industrial co-operatives—

|    |       |       |       |       |
|----|-------|-------|-------|-------|
| O. | 66·10 | 64·08 | 57·98 | —6·10 |
| S. | 0·01  |       |       |       |
| R. | —2·03 |       |       |       |

Anticipated saving was mainly due to posts remaining vacant/non-appointment of staff (Rs. 1·70 lakhs). Reasons for the final saving have not been intimated (April 1981).

### 321—Village and Small Industries—

#### (4) ZZ—Salaries (Lump Provision)—

|    |        |      |    |       |
|----|--------|------|----|-------|
| O. | 59·09  | 1·24 | .. | —1·24 |
| R. | —57·85 |      |    |       |

Of the provision of Rs. 59·09 lakhs, Rs. 3·86 lakhs were reappropriated to other heads and Rs. 53·99 lakhs were surrendered as the amount was not required. Reasons for the non-utilisation of Rs. 1·24 lakhs have not been intimated (April 1981).

#### *State Plan*

#### (5) AAA—Direction and Administration

|    |       |       |       |       |
|----|-------|-------|-------|-------|
| O. | 32·22 | 45·10 | 44·33 | —0·77 |
| S. | 21·00 |       |       |       |
| R. | —8·12 |       |       |       |

Saving was mainly due to late implementation of training under Entrepreneurial Development Programme (Rs. 4·66 lakhs) and posts remaining vacant (Rs. 2·86 lakhs).

Final saving was attributed to late joining of staff in Zonal offices.

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

(In lakhs of rupees)

## (6) DDD—Handicraft Industries—

|    |       |       |       |       |
|----|-------|-------|-------|-------|
| O. | 18.40 | 10.99 | 10.33 | —0.66 |
| R. | —7.41 |       |       |       |

Saving was due to late starting of Handicraft Training (Rs. 2.29 lakhs), curtailment of expenditure (Rs. 2.26 lakhs) and delay in entertainment of staff (Rs. 1.15 lakhs).

*Centrally Sponsored Plan—*

## (7) KKK—Direction and Administration—

|    |        |       |       |        |
|----|--------|-------|-------|--------|
| O. | 82.00  | 52.09 | 27.12 | —24.97 |
| R. | —29.91 |       |       |        |

Anticipated saving was mainly due to non-creation of posts (Rs.11.23 lakhs), less sanction by the Government of India to share expenditure on buildings (Rs.10.50 lakhs) and less allocation for construction of office buildings of District Industry Centres from the Government of India (Rs.8.00 lakhs).

Reasons for the final saving have not been intimated (April 1981).

## (8) MMM—Tribal Areas Sub-Plan—

|    |       |       |       |       |
|----|-------|-------|-------|-------|
| O. | 18.50 | 10.55 | 10.30 | —0.25 |
| R. | —7.95 |       |       |       |

Anticipated saving was due to non-creation of posts (Rs.4.13 lakhs) and less allocation from the Government of India for disbursement of grant to artisans (Rs.3.82 lakhs).

## Capital:

## Voted—

(i) The department surrendered Rs.82.34 lakhs on 31st March 1980. The saving ultimately worked out to Rs.78.98 lakhs only.

(ii) In the capital section of the grant, substantial saving occurred under:—

## 721—Loans for Village and Small Industries—

*Centrally Sponsored Plan—*

## (1) HHHH—Small Scale Industries—

|    |        |      |      |    |
|----|--------|------|------|----|
| O. | 58.82  | 3.00 | 3.00 | .. |
| S. | 3.00   |      |      |    |
| R. | —58.82 |      |      |    |

Saving was due to non-sanction of loans to entrepreneurs (Rs.31.00 lakhs) and Orissa State Handloom Development Corporation Limited (Rs.27.82 lakhs).

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

## (2) IIII—Tribal Areas Sub-Plan—

|    |       |   |    |    |
|----|-------|---|----|----|
| O. | 9.00  | } | .. | .. |
| R. | —9.00 |   |    |    |

Saving was due to non-sanction of loan to entrepreneurs.

(iii) A summary of the personal ledger account for 1979-80 held in the name of the Director of Industries, Orissa, Cuttack for recording the transactions of certain commercial undertaking is given below:—

| Scheme                   | Balance on<br>1st April<br>1979 | Credits<br>during<br>the year | Debits<br>during<br>the year | Balance on<br>31st March<br>1980 |
|--------------------------|---------------------------------|-------------------------------|------------------------------|----------------------------------|
|                          | Rs.                             | Rs.                           | Rs.                          | Rs.                              |
| (1) Titilagarh Tannery * | 15,407                          | ..                            | ..                           | 15,407                           |
| (2) Boudh Tannery *      | —83,611                         | ..                            | ..                           | —83,611<br>(a)                   |
| (3) Raniganja Tiles      | 65,386                          | ..                            | ..                           | 65,386<br>(b)                    |

(a) The *minus* balance is due to misclassification by Treasury and is under reconciliation.

(b) Inoperative from 1969-70.

(\*) The tanneries have been transferred to the control of Orissa Leather Corporation with effect from 1st June 1977.

## Grant No.20—Expenditure relating to the Irrigation and Power Department

|   | Total grant<br>or<br>appropriation | Actual<br>expenditure | Excess+<br>Saving— |
|---|------------------------------------|-----------------------|--------------------|
|   | Rs.                                | Rs.                   | Rs.                |
| <b>Revenue:</b>                                 |                                    |                       |                    |
| Voted—  |                                    |                       |                    |
| Original  | 25,47,92,000                       | 34,36,36,000          | 30,77,81,974       |
| Supplementary                                   | 8,88,44,000                        |                       |                    |
| Amount surrendered during the year (March 1980) |                                    |                       | 99,62,000          |
| <b>Capital:</b>                                 |                                    |                       |                    |
| Voted—  |                                    |                       |                    |
| Original  | 1,05,12,68,000                     | 1,17,78,09,000        | 1,06,70,20,506     |
| Supplementary                                   | 12,65,41,000                       |                       |                    |
| Amount surrendered during the Year (March 1980) |                                    |                       | 3,77,86,000        |
| <i>Charged—</i>                                 |                                    |                       |                    |
| <i>Original</i>                                 |                                    |                       |                    |
|   | ..                                 | 4,51,000              | 50,169             |
| <i>Supplementary</i>                            | 4,51,000                           |                       |                    |
| <i>Amount surrendered during the year</i>       |                                    |                       | <i>nil</i>         |

**Notes and comments:-****Revenue:**

## Voted—

(i) The department surrendered only Rs.99.62 lakhs on 31st March 1980 while finally there was saving of Rs. 3,58.54 lakhs.

(ii) Significant saving occurred under :—

| Head   | Total<br>grant | Actual<br>expenditure | Excess+<br>Saving— |
|--|----------------|-----------------------|--------------------|
| (In lakhs of rupees)                         |                |                       |                    |
| <b>312—Fisheries—</b>                        |                |                       |                    |
| <b>(1) P—Inland Fisheries—</b>               |                |                       |                    |
| P.1—Improvement of<br>Sambalpur Fishing Farm | 11.00          | ..                    | —11.00             |

Reasons for the final saving have not been intimated (April 1981).

| Head   | Total grant | Actual expenditure | Excess+ Saving— |
|--|-------------|--------------------|-----------------|
| (In lakhs of rupees)   |             |                    |                 |
| <b>333—Irrigation, Navigation, Drainage and Flood Control Projects —</b> |             |                    |                 |
| <i>Irrigation Projects—</i>  |             |                    |                 |
| <i>(Commercial)</i>  |             |                    |                 |
| (2) CC—Delta Irrigation Scheme—  |             |                    |                 |
| O.   | 7,06.22     |                    |                 |
| S.   | 0.04        | 5,45.12            | 2,85.88         |
| R.   | -1,61.14    |                    | -2,59.24        |

Anticipated saving was due to reassessment of requirements. Reasons for the final saving have not been intimated (April 1981).

*Flood Control and anti-sea erosion Projects—*

(3) XX—River embankments—

|    |         |         |         |
|----|---------|---------|---------|
| O. | 5,06.19 |         |         |
| R. | -26.34  | 4,79.85 | 3,81.01 |
|    |         |         | -98.84  |

Anticipated saving was stated to be due to less requirement under Food for Work Programme. Reasons for the final saving have not been intimated (April 1981).

(iii) Entire provision remained unutilised under :—

**312—Fisheries—**

**Q—Fishing Harbour and Landing Facilities—**

|    |        |    |    |
|----|--------|----|----|
| O. | 71.27  |    |    |
| R. | -71.27 | .. | .. |

Saving was stated to be due to non-sanction of the scheme / non-receipt of assistance from the Government of India.

(iv) The saving detailed in notes (ii) and (iii) above was partly counterbalanced by excess over the provision under :

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

### 332—Multipurpose River Projects—

#### Hirakud Stage-I

#### (1) W—Irrigation Scheme—

W.1—Dam and Appurtenant works—

|    |       |         |       |        |
|----|-------|---------|-------|--------|
| O. | 52.34 | } 99.41 | 84.17 | —15.24 |
| S. | 13.13 |         |       |        |
| R. | 33.94 |         |       |        |

Augmentation of funds by Rs. 33.94 lakhs was stated to be for carrying out improvements to certain works. Reasons for final saving have not been intimated (April 1981).

#### Balimela Dam (Joint) Project—

#### (2) Y—Irrigation Scheme—

|                  |       |       |        |
|------------------|-------|-------|--------|
| Y. 2—Maintenance | 22.97 | 39.81 | +16.84 |
|------------------|-------|-------|--------|

Reasons for excess have not been intimated (April 1981).

### 333—Irrigation, Navigation, Drainage and Flood Control Projects—

#### Irrigation Projects— (Commercial)

#### (3) AA—Orissa Canals—

|    |       |         |       |        |
|----|-------|---------|-------|--------|
| O. | 25.22 | } 45.87 | 74.24 | +28.37 |
| S. | 7.01  |         |       |        |
| R. | 13.64 |         |       |        |

Augmentation of funds by reappropriation was stated to be mainly due to taking up improvement work as per norms (Rs. 8.60 lakhs), meeting additional requirement under Food for Work Programme (Rs. 2.10 lakhs) and more expenditure on maintenance of staff cars (Rs. 1 lakh). Reasons for the final excess have not been intimated (April 1981).

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

(In lakhs of rupees)

*Flood Control and anti-sea erosion Projects—*

(4) UU—Machinery and Equipment—

|    |        |        |       |        |
|----|--------|--------|-------|--------|
| O. | —23.40 | —17.96 | 29.55 | +47.51 |
| S. | 0.01   |        |       |        |
| R. | 5.43   |        |       |        |

Augmentation of funds by Rs. 5.43 lakhs was stated to be due to taking up improvement works as per norms. Reasons for the final excess have not been intimated (April 1981).

(5) VV—Suspense—

|    |         |         |         |        |
|----|---------|---------|---------|--------|
| O. | 2,70.00 | 4,15.85 | 4,70.90 | +55.05 |
| S. | 1,45.85 |         |         |        |

Reasons for the excess have not been intimated (April 1981).

(6) MM—Anti-sea Erosion works—

|    |       |       |       |        |
|----|-------|-------|-------|--------|
| O. | 17.98 | 46.49 | 69.15 | +22.66 |
| S. | 0.01  |       |       |        |
| R. | 28.50 |       |       |        |

Excess was mainly for meeting the additional requirement under Food for Work Programme (Rs. 28.00 lakhs). Reasons for the final excess have not been intimated (April 1981).

(v) The percentage of establishment and tools and plant charges to works outlay in respect of (i) Multipurpose River Schemes and (ii) Irrigation works for three years ending 1979-80 are compared below :—

| Name of the Scheme   | Year    | Works outlay | Establishment charges | Tools and plant charges | Percentage                            |   |
|--|---------|--------------|-----------------------|-------------------------|---------------------------------------|---|
|  |         |              |                       |                         | Establishment charges to works outlay | Tools and plant charges to works outlay |
| 1  | 2       | 3            | 4                     | 5                       | 6                                     | 7                                       |
| (i) Multipurpose River Schemes—  |         |              |                       |                         |                                       |   |
| (In lakhs of rupees)   |         |              |                       |                         |                                       |   |
| (a) Hirakud Dam Project  | 1977-78 | 70.41        | 34.34                 | 4.90                    | 48.78                                 | 6.95                                    |
|  | 1978-79 | 1,02.01      | 45.46                 | 5.51                    | 44.57                                 | 5.40                                    |
|  | 1979-80 | 1,31.87      | 34.43                 | 5.97                    | 26.11                                 | 4.53                                    |
| (b) Balimela Dam Project   | 1977-78 | 3,28.60      | 73.55                 | 15.51                   | 22.38                                 | 4.72                                    |
|  | 1978-79 | 3,92.96      | 57.20                 | 1,81.25                 | 14.56                                 | 46.12                                   |
|  | 1979-80 | 99.39        | 24.41                 | 69.99                   | 24.56                                 | 70.42                                   |
| (c) Rengali Multipurpose Project   | 1977-78 | 9,64.77      | 73.80                 | 96.78                   | 7.65                                  | 10.03                                   |
|  | 1978-79 | 8,35.12      | 96.03                 | 1,79.23                 | 11.50                                 | 21.46                                   |
|  | 1979-80 | 20,52.84     | 1,41.76               | 80.58                   | 6.91                                  | 3.93                                    |
| (d) Bhimkund Irrigation project  | 1977-78 | ..           | 0.04                  | ..                      | ..                                    | ..                                      |
|  | 1978-79 | ..           | ..                    | ..                      | ..                                    | ..                                      |
|  | 1979-80 | ..           | ..                    | ..                      | ..                                    | ..                                      |
| (e) Potteru Irrigation Project   | 1977-78 | 1,19.14      | 17.15                 | 1,68.49                 | 14.40                                 | 1,41.43                                 |
|  | 1978-79 | 2,62.84      | 33.47                 | 1,37.92                 | 12.73                                 | 52.47                                   |
|  | 1979-80 | 2,32.11      | 47.16                 | -1,02.71                | 20.32                                 | -44.25                                  |
| (f) Upper Kolab Dam Project  | 1977-78 | 3,23.44      | 20.02                 | 67.06                   | 6.19                                  | 20.73                                   |
|  | 1978-79 | 4,65.72      | 47.23                 | 67.53                   | 10.14                                 | 14.50                                   |
|  | 1979-80 | 54,78.83     | 79.24                 | 64.02                   | 1.45                                  | 1.17                                    |
| (g) Upper Indravati Project  | 1978-79 | 16.40        | 6.00                  | 55.76                   | 36.60                                 | 3,39.93                                 |
|  | 1979-80 | 3,72.69      | 26.16                 | 2,29.58                 | 7.02                                  | 61.60                                   |
| (ii) Irrigation works  | 1977-78 | 22,22.66     | 2,27.97               | 1,18.32                 | 10.26                                 | 5.32                                    |
| (excluding works incharge of civil officers and investigation expenditure) | 1978-79 | 29,22.67     | 2,81.13               | 1,31.00                 | 9.62                                  | 4.49                                    |
|  | 1979-80 | 32,02.48     | 3,75.51               | 1,95.69                 | 11.73                                 | 6.11                                    |

(vi) *Pro-rata distribution of establishment and tools and plant charges of Irrigation branch of Public Works and Hirakud Dam Project for 1979-80*;—From 1967-68 a system of fixed percentage charges on account of establishment and tools and plant among different wings of Public Works Department was introduced in lieu of the previous practice of *pro-rata* distribution of establishment and tools and plant charges. The cost of establishments mainly engaged for Major Irrigation Projects is directly charged to the projects. For Medium Irrigation Projects, the *pro-rata* percentage charges last fixed (establishment charges at 6 per cent and tools and plant charges at 3 per cent) in 1966 have not been reviewed.

The Irrigation divisions, however, are adopting establishment charges at the rate of 10.5 per cent and tools and plant charges at the rate of 4.5 per cent of works expenditure which are adjusted every month and included in the monthly accounts on the orders of the Chief Engineer, Irrigation by debit to the heads concerned and credit to Grant No. 20—333—Irrigation, Navigation, Drainage and Flood Control Projects". These rates were prescribed in 1974 after review by the Government for adoption by Public Works Department. Government had been requested to review the position and prescribe the percentages for adoption by Irrigation divisions and their orders are still awaited (April 1981).

For Hirakud Dam Project, establishment charges at the rate of 17.25 per cent and tools and plant charges at the rate of 3.5 per cent are adjusted every month by the divisions under Hirakud Organisation and included in the monthly accounts by debiting to "Grant No. 20—532—Capital Outlay on Multipurpose River Projects—Hirakud Dam Project—Stage I and II" and credit to "Grant No. 20—332—Multipurpose River Projects".

(vii) *Suspense transactions of Public Works Department*—The expenditure under the grant includes Rs. 5,34.68 lakhs booked under the minor head "suspense".

The minor head "suspense" is not a final head of account. It is meant to accommodate certain interim transactions where further payments or adjustment of value are necessary before the transactions can be considered complete and finally accounted for; such transactions embrace both debits and credits. The Demands for Grants exclude the credits and are for gross debits. The transactions under "Suspense" are accounted for under four sub-heads, viz., (a) Purchases, (b) Stock, (c) Miscellaneous works Advances and (d) Workshop Suspense. The nature and accounting of the transactions under each of these four sub-heads are explained below:—

(a) *Purchases*—When materials are received from a supplier, another division or department for specific works or stock without being paid for or adjusted during the month, their value is credited to "purchases" by *per contra* debit to "Work" or "Stock" as the

case may be. When payment is made or the value is adjusted by transfer, the head "Purchases" is debited. The head 'Purchases' thus shows a credit (*minus*) balance representing the value of stores received but not paid for or adjusted.

(b) *Stock*—This is debited with the value of materials received for stock purposes. It is credited with the value of materials issued to works or transferred to another division or sold. A debit balance represents the value of materials in stock.

(c) *Miscellaneous Works Advances*—The debits represent (1) the value of stores sold on credit, (2) expenditure incurred on deposit works in excess of deposits received, (3) loss of cash or stores and (4) sums recoverable from Government servants, etc. The debit balance under the head thus represents recoverable amounts.

(d) *Workshop Suspense*—The charges for jobs executed or other operations in departmental workshops are initially debited to this head pending their recovery or adjustment.

*Summary of 'Suspense' transactions*—A summary of the transactions accounted for under the minor head 'suspense' together with the opening and closing balances for 1979-80 is given in Appendix-II.

Capital :

Voted—

(i) The department surrendered Rs. 3,77.86 lakhs on 31st March 1980 ; the saving finally available worked out to Rs. 11,07.88 lakhs. In view of the saving of Rs. 11,07.88 lakhs, the supplementary grant of Rs. 12,65.41 lakhs obtained in September 1979 (Rs. 3,33.66 lakhs) and March 1980 (Rs. 9,31.75 lakhs) proved excessive.

(ii) Substantial saving in the provision occurred under the following heads :—

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

(In lakhs of rupees)

### 532— Capital Outlay on Multipurpose River Projects—

#### Rengali Multipurpose Project—

#### (1) LLL—Power Scheme—

#### LLL—1—Power House—

|    |          |         |       |         |
|----|----------|---------|-------|---------|
| O. | 2,00.00  | 1,00.00 | 83.48 | — 16.52 |
| R. | —1,00.00 |         |       |         |

| Head   | Total grant | Actual expenditure | Excess+ Saving— |
|--|-------------|--------------------|-----------------|
| (In lakhs of rupees)                         |             |                    |                 |
| (2) LLL—3—Buildings—                         |             |                    |                 |
| O. 22.60 }<br>R. —12.60 }                    | 10.00       | 11.44              | +1.44           |
| <i>Balimela Dam Project—</i>                 |             |                    |                 |
| (3) MMM—Tribal Areas Sub-Plan—               |             |                    |                 |
| MMM—2—Machinery and Equipment—               |             |                    |                 |
| O. 20.00 }<br>S. 1.02.00 }                   | 1,22.00     | 74.50              | —47.50          |
| (4) MMM—4—Irrigation Scheme—                 |             |                    |                 |
| O. 51.80 }<br>S. 50.80 }<br>R. 0.16 }        | 1,02.76     | 31.86              | —70.90          |
| (5) MMM—5—Power Scheme—                      |             |                    |                 |
| S. 1,12.70                                   | 1,12.70     | 29.36              | —83.34          |
| <i>Upper Kolab Dam Project—</i>              |             |                    |                 |
| (6) NNN—Tribal Areas Sub-Plan—               |             |                    |                 |
| NNN—2—Machinery and Equipment—               |             |                    |                 |
| O. 1,40.00 }<br>R. —55.52 }                  | 84.48       | 38.65              | —45.83          |
| (7) NNN—4—Irrigation Scheme—                 |             |                    |                 |
| O. 7,54.24 }<br>S. 0.01 }<br>R. 22.41 }      | 7,76.66     | 6,23.30            | —1,53.36        |
| (8) NNN—5—Power Scheme—<br>(Voted)           |             |                    |                 |
| O. 11.25.52 }<br>S. 32.01 }<br>R. —3,41.97 } | 8,15.56     | 8,81.03            | +65.47          |

| Head   | Total grant | Actual expenditure | Excess+ Saving— |
|--|-------------|--------------------|-----------------|
| (In lakhs of rupees)   |             |                    |                 |
| <i>Porteru Irrigation Project—</i>   |             |                    |                 |
| (9) QQQ—Tribal Areas S. b-Plan—  |             |                    |                 |
| QQQ—1—Irrigation Scheme—   |             |                    |                 |
| O.   | 9,25.50     | 5,57.87            | 4,24.82         |
| S.   | 0.02        |                    |                 |
| R.   | —3,67.65    |                    |                 |
| 533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects— |             |                    |                 |
| <i>Irrigation Projects (Commercial)—</i>   |             |                    |                 |
| (10) SSS—Delta Irrigation Project (Voted) Stage-II—                                |             |                    |                 |
| O.   | 4,84.67     | 5,18.98            | 4,48.37         |
| S.   | 75.00       |                    |                 |
| R.   | —40.69      |                    |                 |
| (11) UUU—Anandapur Barrage—  |             |                    |                 |
| O.   | 2,12.00     | 2,32.00            | 2,12.83         |
| S.   | 25.00       |                    |                 |
| R.   | —5.00       |                    |                 |
| (12) HHHH—Dumerbahal Irrigation Project—   |             |                    |                 |
| O.   | 70.00       | 71.07              | 53.40           |
| S.   | 0.65        |                    |                 |
| R.   | 0.42        |                    |                 |

| Head   |         | Total grant | Actual expenditure | Excess+ Saving— |
|--|---------|-------------|--------------------|-----------------|
| (In lakhs of rupees)                               |         |             |                    |                 |
| (13) OOOO—Bonda Pipili Irrigation Project—         |         |             |                    |                 |
| O.   | 31.00   | 31.40       | 11.00              | —20.40          |
| R.   | 0.40    |             |                    |                 |
| (14) PPPP—Modernisation of Rushikulya System—      |         |             |                    |                 |
| O.   | 30.00   | 30.70       | 19.62              | —11.08          |
| S.   | 0.02    |             |                    |                 |
| R.   | 0.68    |             |                    |                 |
| (15) VVVV—Tribal Areas Sub-Plan—                   |         |             |                    |                 |
| VVVV—3—Remal Irrigation Project                    |         | 1.30.00     | 1.15.64            | —14.36          |
| <i>Flood Control and anti-sea erosion Projects</i> |         |             |                    |                 |
| (16) WWAW—River embankments—                       |         |             |                    |                 |
| (Voted)  |         |             |                    |                 |
| O.   | 4.69.82 | 4.44.03     | 3.26.68            | —1.1.35         |
| S.   | 0.02    |             |                    |                 |
| R.   | 25.16   |             |                    |                 |
| <i>Irrigation Projects (Non-Commercial) —</i>      |         |             |                    |                 |
| (17) CCCCC—Bankabahal Irrigation Project—          |         |             |                    |                 |
| S.   | 15.00   | 15.00       | 3.01               | —11.99          |
| (18) DDDDD—Kansbahal Irrigation Project—           |         |             |                    |                 |
| S.   | 15.00   | 15.00       | 1.50               | —13.50          |
| (19) EEEEE—Baraswan Irrigation Project—            |         |             |                    |                 |
| S.   | 15.00   | 15.00       | 1.50               | —13.50          |

| Head                                      | Total Grant | Actual expenditure | Excess+ Saving-- |
|---|-------------|--------------------|------------------|
| (In lakhs of rupees)                      |             |                    |                  |
| (20) FFFFF—Upper Jonk Irrigation Project— |             |                    |                  |
| S.  | 15·00       | 3·09               | —11·91           |
| 537—Capital Outlay on Roads and Bridges—  |             |                    |                  |
| (21) LLLLL—District and other roads —     |             |                    |                  |
| O.  | 1,50·00 }   |                    |                  |
| S.  | 0·02 }      | 1,70·01            | 66·63            |
| R.  | 19·99 }     |                    | —1,03·38         |

Part of the saving in the above heads was attributed to—

- (a) reduction in Plan allocation (Rs. 3,89·97 lakhs),
- (b) less receipt of grants-in-aid from the Government of India (Rs. 3,59·09 lakhs),
- (c) non-adjustment of book debits and value of stores in works accounts by the divisions (Rs. 1,99·19 lakhs),
- (d) reassessment of requirements (Rs. 96·09 lakhs),
- (e) delay in commencement of works (Rs. 69·02 lakhs),
- (f) taking up investigation of Flood Control and Anti-sea Erosion Works from Water and Power Development head under the revenue account (Rs. 5·17 lakhs),
- (g) meeting the extra requirement of Major and Medium Irrigation Projects (Rs. 5·00 lakhs),
- (h) post-budget decision to meet expenditure from the provision under revenue section of the grant (Rs. 3·15 lakhs), and
- (i) posts remaining vacant/late filling of posts (Rs. 1·94 lakhs).

Reasons for the remaining net saving of Rs. 6,84·42 lakhs have not been intimated (April 1981).

(iii) The savings detailed in notes (ii) above were partly counterbalanced by excess over the provision mainly under :—

| Head  |         | Total grant | Actual expenditure | Excess+ Saving— |
|---|---------|-------------|--------------------|-----------------|
| (In lakhs of rupees)                                      |         |             |                    |                 |
| <b>506—Capital Outlay on Minor Irrigation—</b>            |         |             |                    |                 |
| (1) GGG—Minor Irrigation—                                 |         |             |                    |                 |
| O.  | 2,82.75 | 3,82.76     | 3,98.30            | +15.34          |
| S.  | 1,00.01 |             |                    |                 |
| <b>532—Capital Outlay on Multipurpose River Projects—</b> |         |             |                    |                 |
| <i>Rengali Multipurpose Project—</i>                      |         |             |                    |                 |
| (2) KKK—Irrigation Scheme—                                |         |             |                    |                 |
| KKK 11—Suspense   |         | 4,00.00     | 4,88.91            | +88.91          |
| <i>Upper Kolab Dam Project—</i>                           |         |             |                    |                 |
| (3) NNN—Tribal Areas Sub-Plan—                            |         |             |                    |                 |
| NNN 3.—Suspense—  |         |             |                    |                 |
| O.  | 2,24.00 | 5,15.00     | 5,43.48            | +28.48          |
| S.  | 2,55.74 |             |                    |                 |
| R.  | 35.26   |             |                    |                 |
| <i>Upper Indravati Project—</i>                           |         |             |                    |                 |
| (4) OOO—Tribal Areas Sub-Plan—                            |         |             |                    |                 |
| OOO.2—Power House—  |         |             |                    |                 |
| O.  | 94.50   | 3,26.39     | 3,85.40            | +59.01          |
| S.  | 56.90   |             |                    |                 |
| R.  | 1,74.99 |             |                    |                 |

| Head  |         | Total<br>grant | Actual<br>expenditure | Excess+<br>Saving— |
|---|---------|----------------|-----------------------|--------------------|
| (In lakhs of rupees)  |         |                |                       |                    |
| <b>533—Capital Outlay on<br/>Irrigation, Navigation,<br/>Drainage and Flood<br/>Control Projects—</b> |         |                |                       |                    |
| <i>Irrigation Projects—<br/>(Commercial)</i>  |         |                |                       |                    |
| (5) YYY—Kuanria Irrigation Project—   |         |                |                       |                    |
| O.  | 1,35.00 | 1,36.66        | 1,80.10               | +43.44             |
| S.  | 0.48    |                |                       |                    |
| R.  | 1.18    |                |                       |                    |
| (6) CCCC—Saipal Irrigation Project—   |         |                |                       |                    |
| O.  | 5.00    | 15.86          | 25.12                 | +9.26              |
| S.  | 10.02   |                |                       |                    |
| R.  | 0.84    |                |                       |                    |
| (7) QQQQ—Mahanadi Birupa Barrage<br>Project—  |         |                |                       |                    |
| O.  | 52.00   | 32.03          | 1,03.04               | +71.01             |
| R.  | —19.97  |                |                       |                    |
| (8) VVVV—Tribal Areas Sub-Plan—   |         |                |                       |                    |
| VVVV.4—Kalo Irrigation Project—   |         |                |                       |                    |
| O.  | 71.00   | 1.12.70        | 1,33.58               | +20.88             |
| S.  | 41.70   |                |                       |                    |

| Head   |                                       | Total grant | Actual expenditure | Excess+ Saving— |
|--|---------------------------------------|-------------|--------------------|-----------------|
| (In lakhs of rupees)                             |                                       |             |                    |                 |
| (9) VVVV.6—Pilla Salki Irrigation Project—       |                                       |             |                    |                 |
|  | O. 75.00 }<br>S. 15.00 }<br>R. 0.42 } | 90.42       | 1,38.02            | +47.60          |
| (10) VVVV.7—Khadakhei Irrigation Project—        |                                       |             |                    |                 |
|  | O. 37.00 }<br>S. 39.65 }              | 76.65       | 96.08              | +19.43          |
| (11) VVVV.9—Kanjhari Irrigation Project—         |                                       |             |                    |                 |
|  | O. 20.00 }<br>S. 9.37 }               | 29.37       | 47.19              | +17.82          |
| <i>Irrigation Projects—<br/>(Non-Commercial)</i> |                                       |             |                    |                 |
| (12) ZZZZ—Khadakhei Irrigation Project           |                                       | ..          | 11.01              | +11.01          |
| (13) IIIII—Nesa Irrigation Project—              |                                       |             |                    |                 |
|  | S. 5.00                               | 5.00        | 15.01              | +10.01          |
| (14) JJJJJ—Dadarghati Irrigation Project—        |                                       |             |                    |                 |
|  | S. 10.00                              | 10.00       | 30.52              | +20.52          |

Part of the excess was attributed to—

- enhancement of Plan allocation, better progress of works, purchase of machinery and procurement of more stock materials and tools and plant (Rs.2,09.25 lakhs),
- taking up of works allocated under "Food for Work Programme"(Rs.1.96 lakhs),
- reassessment of requirements (Rs. 1.00 lakh) and
- meeting the requirement of newly created Kuanria Irrigation Division (Rs.0.48 lakh).

Reasons for the remaining excess of Rs. 3,91.91 lakhs have not been intimated (April 1981).

(iv) Augmentation of original provision by supplementary provision/reappropriation in the following heads proved unnecessary in view of the ultimate saving; the expenditure did not come up even to the original provision:—

| Head  |           | Total<br>grant | Actual<br>expenditure | Excess +<br>Saving— |
|---|-----------|----------------|-----------------------|---------------------|
| (In lakhs of rupees)  |           |                |                       |                     |
| <b>532—Capital Outlay on Multipurpose River Projects—</b>               |           |                |                       |                     |
| <i>Rengali Multipurpose Project—</i>                                    |           |                |                       |                     |
| (1) KKK—Irrigation Scheme—  |           |                |                       |                     |
| KKK.3—Canal and Branches—   |           |                |                       |                     |
| O.  | 1,87.45 } | 2,51.40        | 1,35.78               | —1,15.62            |
| R.  | 63.95 }   |                |                       |                     |
| <i>Balimela Dam Project—</i>  |           |                |                       |                     |
| (2) MMM—Tribal Areas Sub-Plan—  |           |                |                       |                     |
| MMM.3—Suspence—   |           |                |                       |                     |
| O.  | 37.45 }   | 68.00          | 36.30                 | —31.70              |
| S.  | 30.55 }   |                |                       |                     |
| <b>533—Irrigation, Navigation, Drainage and Flood Control Projects—</b> |           |                |                       |                     |
| <i>Irrigation Projects— (Commercial)</i>                                |           |                |                       |                     |
| (3) RRR—Delta Irrigation Project-Stage-I—                               |           |                |                       |                     |
| O.  | 1,19.74 } | 1,44.96        | 93.28                 | —51.68              |
| R.  | 25.22 }   |                |                       |                     |
| (4) EEEE—Ong Irrigation Project—  |           |                |                       |                     |
| O.  | 1,45.00 } | 1,58.90        | 1,29.37               | —29.53              |
| S.  | 10.00 }   |                |                       |                     |
| R.  | 3.90 }    |                |                       |                     |

| Head  | Total grant | Actual expenditure | Excess+ Saving— |
|---|-------------|--------------------|-----------------|
| (In lakhs of rupees)                            |             |                    |                 |
| (5) GGGG—Ramiala Irrigation Project—<br>(Voted) |             |                    |                 |
| O. 2,31·00 }                                    | 2,39·24     | 2,15·07            | —24·17          |
| S. 10·30 }                                      |             |                    |                 |
| R. —2·06 }                                      |             |                    |                 |
| (6) VVVV—Tribal Areas Sub-Plan—                 |             |                    |                 |
| VVVV5—Sunci Irrigation Project—                 |             |                    |                 |
| O. 2,50·00 }                                    | 2,73·98     | 2,21·39            | —52·59          |
| S. 23·28 }                                      |             |                    |                 |
| R. 0·70 }                                       |             |                    |                 |

Reasons for the final saving at serial nos. (1) to (6) above have not been intimated (April 1981.)

(v) In the following head funds were withdrawn from the works outlay by re-appropriation reportedly to meet the requirement towards purchase of machinery and equipment. The expenditure, however, exceeded the provision. Reasons for the final excess have not been intimated (April 1981).

#### 532—Capital Outlay on Multipurpose River Projects—

##### Rengali Multipurpose River Project—

#### (1) KKK—Irrigation Scheme—

##### KKK—1—Buildings—

|              |         |         |        |
|--------------|---------|---------|--------|
| O. 1,40·00 } | 1,30·51 | 1,50·99 | +20·48 |
| S. 0·01 }    |         |         |        |
| R. —9·50 }   |         |         |        |

(vi) The expenditure in the capital section of the grant includes Rs. 30,54·52 lakhs booked under the head "Suspense". A summary of the transactions under each unit of the head "Suspense" is given in Appendix-II.

## Grant No 21— Expenditure relating to the Transport Department (All Voted)

|   |           | Total<br>grant<br>Rs. | Actual<br>expenditure<br>Rs. | Excess +<br>Saving—<br>Rs. |
|---|-----------|-----------------------|------------------------------|----------------------------|
| Revenue:  |           |                       |                              |                            |
| Voted—  |           |                       |                              |                            |
| Original  | 89,64,000 | 94,69,000             | 84,09,855                    | —10,59,145                 |
| Supplementary                                   | 5,05,000  |                       |                              |                            |
| Amount surrendered during the year (March 1980) |           |                       |                              | 7,53,000                   |
| Capital   |           |                       |                              |                            |
| Voted—  |           |                       |                              |                            |
| Original  | 50,000    | 75,50,000             | 75,49,570                    | —430                       |
| Supplementary                                   | 75,00,000 |                       |                              |                            |
| Amount surrendered during the year              |           |                       |                              | nil                        |

## Notes and comments:—

## Revenue:

(i) In view of the saving of Rs. 10.59 lakhs, the supplementary grant of Rs. 5.05 lakhs obtained in March 1980 proved unnecessary and could have been restricted to a token provision for new items and services, if any.

(ii) The department surrendered Rs. 7.53 lakhs only in March 1980; finally the available saving was Rs. 10.59 lakhs.

(iii) Saving occurred mainly under:—

| Head | Total<br>grant       | Actual<br>expenditure | Excess +<br>Saving— |
|------|----------------------|-----------------------|---------------------|
|      | (In lakhs of rupees) |                       |                     |

## 241—Taxes on Vehicles—

## State Plan

## F—Direction and Administration—

|    |       |      |      |       |
|----|-------|------|------|-------|
| O. | 11.72 | 7.84 | 7.61 | —0.23 |
| R. | —3.88 |      |      |       |

Saving was mainly due to late filling up of posts (Rs. 3.70 lakhs).

(iv) Depreciation and other reserve funds of Government Commercial undertakings—

## State Transport Service—

(a) Depreciation Reserve Fund

(b) Amenities Reserve Fund

The funds created out of the revenues of the State Transport Service are intended to provide reserves sufficient (a) to meet the cost of renewals and replacements and (b)

| Head   |           | Total<br>grant | Actual<br>expenditure | Excess+<br>Saving— |
|--|-----------|----------------|-----------------------|--------------------|
| (In lakhs of rupees)                               |           |                |                       |                    |
| (5) GGGG—Ramiala Irrigation<br>Project—<br>(Voted) |           |                |                       |                    |
| O.   | 2,31·00 } | 2,39·24        | 2,15·07               | —24·17             |
| S.   | 10·30 }   |                |                       |                    |
| R.   | —2·06 }   |                |                       |                    |
| (6) VVVV—Tribal Areas Sub-Plan—                    |           |                |                       |                    |
| VVVV5—Sunei Irrigation<br>Project—                 |           |                |                       |                    |
| O.   | 2,50·00 } | 2,73·98        | 2,21·39               | —52·59             |
| S.   | 23·28 }   |                |                       |                    |
| R.   | 0·70 }    |                |                       |                    |

Reasons for the final saving at serial nos. (1) to (6) above have not been intimated (April 1981.)

(v) In the following head funds were withdrawn from the works outlay by re-appropriation reportedly to meet the requirement towards purchase of machinery and equipment. The expenditure, however, exceeded the provision. Reasons for the final excess have not been intimated (April 1981).

#### 532—Capital Outlay on Multipurpose River Projects—

##### Rengali Multipurpose River Project—

#### (1) KKK—Irrigation Scheme—

##### KKK—1—Buildings—

|    |           |         |         |        |
|----|-----------|---------|---------|--------|
| O. | 1,40·00 } | 1,30·51 | 1,50·99 | +20·48 |
| S. | 0·01 }    |         |         |        |
| R. | —9·50 }   |         |         |        |

(vi) The expenditure in the capital section of the grant includes Rs. 30,54·52 lakhs booked under the head "Suspense". A summary of the transactions under each unit of the head "Suspense" is given in Appendix-II.

| Grant No 21—Expenditure relating to the Transport Department (All Voted) |           |                    |                           |                           |
|--|-----------|--------------------|---------------------------|---------------------------|
|  |           | Total grant<br>Rs. | Actual expenditure<br>Rs. | Excess+<br>Saving—<br>Rs. |
| Revenue:   |           |                    |                           |                           |
| Voted—   |           |                    |                           |                           |
| Original   | 89,64,000 | 94,69,000          | 84,09,855                 | —10,59,145                |
| Supplementary  | 5,05,000  |                    |                           |                           |
| Amount surrendered during the year (March 1980)                          |           |                    |                           | 7,53,000                  |
| Capital  |           |                    |                           |                           |
| Voted—   |           |                    |                           |                           |
| Original   | 50,000    | 75,50,000          | 75,49,570                 | —430                      |
| Supplementary  | 75,00,000 |                    |                           |                           |
| Amount surrendered during the year                                       |           |                    |                           | nil                       |

**Notes and comments:—**

**Revenue:**

(i) In view of the saving of Rs. 10.59 lakhs, the supplementary grant of Rs. 5.05 lakhs obtained in March 1980 proved unnecessary and could have been restricted to a token provision for new items and services, if any.

(ii) The department surrendered Rs. 7.53 lakhs only in March 1980; finally the available saving was Rs. 10.59 lakhs.

(iii) Saving occurred mainly under:—

| Head | Total grant          | Actual expenditure | Excess+<br>Saving— |
|------|----------------------|--------------------|--------------------|
|      | (In lakhs of rupees) |                    |                    |

**241—Taxes on Vehicles—**

*State Plan*

F—Direction and Administration—

|    |       |      |      |       |
|----|-------|------|------|-------|
| O. | 11.72 | 7.84 | 7.61 | —0.23 |
| R. | —3.88 |      |      |       |

Saving was mainly due to late filling up of posts (Rs. 3.70 lakhs).

(iv) *Depreciation and other reserve funds of Government Commercial undertakings—*

*State Transport Service—*

(a) Depreciation Reserve Fund

(b) Amenities Reserve Fund

The funds created out of the revenues of the State Transport Service are intended to provide reserves sufficient (a) to meet the cost of renewals and replacements and (b)

to provide amenities to the public and to the employees of the State Transport Service and to give incentives to the staff for increasing the efficiency of the State Transport Service.

Rupees 2,63,636 and Rs. 11,643 have accumulated under the Depreciation Reserve Fund and Amenities Reserve Fund respectively. Though the Orissa State Road Transport Corporation to take over State Transport Service was formed with effect from the 1st May 1974, Government have not taken decision on disposal of the balances under the respective reserve funds (April 1981).

(v) *Passengers Amenities Reserve Fund*:—

With a view to providing adequate amenities to the passengers, the Transport Department has created "Passengers Amenities Reserve Fund" in 1979-80 by contributing from the revenue Rs. 3 lakhs. The Transport Commissioner, Orissa has been authorised to operate the fund. The balance at the credit of the fund at the close of 1979-80 was Rs. 3 lakhs.

**Grant No. 22—Expenditure relating to the Forest, Fisheries and Animal Husbandry Department**

|   | Total grant       | Actual expenditure | Excess + Saving—           |
|---|-------------------|--------------------|----------------------------|
|   | Rs.               | Rs.                | Rs.                        |
| Revenue:  |                   |                    |                            |
| Voted—  |                   |                    |                            |
| Original  | 25,69,59,000      | 28,13,94,000       | 20,45,85,619 — 7,68,08,381 |
| Supplementary                                   | 2,44,35,000       |                    |                            |
| Amount surrendered during the year              |                   |                    | 7,43,16,000                |
| (September 1979:                                | Rs. 34,70,000     |                    |                            |
| November 1979:                                  | Rs. 30,000        |                    |                            |
| February 1980 :                                 | Rs. 12,56,000 and |                    |                            |
| March 1980 :                                    | Rs. 6,95,60,000)  |                    |                            |
| Capital:  |                   |                    |                            |
| Voted—  |                   |                    |                            |
| Original  | 19,33,99,000      | 19,54,73,000       | 14,60,02,982 — 4,94,70,018 |
| Supplementary                                   | 20,74,000         |                    |                            |
| Amount surrendered during the year (March 1980) |                   |                    | 9,28,000                   |

## Notes and comments—

## Revenue:

(i) In view of the saving of Rs. 7,68.08 lakhs, the supplementary grant of Rs. 2,44.35 lakhs obtained in September 1979 (Rs. 0.62 lakh) and March 1980 (Rs. 2,43.73 lakhs) proved unnecessary as the expenditure did not come up even to the original provision and could have been restricted to token provision, where required.

(ii) Saving in the provision occurred mainly under the following heads:—

| Head                 | Total grant | Actual expenditure | Excess +<br>Saving — |
|----------------------|-------------|--------------------|----------------------|
| (In lakhs of rupees) |             |                    |                      |

## 310—Animal Husbandry—

## F—Veterinary education and training—

|    |        |        |      |       |
|----|--------|--------|------|-------|
| O. | 32.98  | } 2.02 | 2.00 | —0.02 |
| R. | —30.96 |        |      |       |

Funds were withdrawn for making provision and meeting the expenditure under the grant relating to the Agriculture Department as per decision of Government.

## (2) P—Salaries—(Lump Provision)—

|    |        |      |    |    |
|----|--------|------|----|----|
| O. | 80.69  | } .. | .. | .. |
| R. | —80.69 |      |    |    |

Of the provision, Rs. 23.76 lakhs were reappropriated to the relevant functional heads and Rs. 56.93 lakhs surrendered. Reasons for the saving have not been intimated (April 1981).

## State Plan

## (3) S—Veterinary Services and Animal Health—

|    |       |         |       |       |
|----|-------|---------|-------|-------|
| O. | 23.67 | } 17.98 | 17.60 | —0.38 |
| R. | —5.69 |         |       |       |

Saving was attributed to less requirement. Reasons for less requirement have not been intimated (April 1981).

| Head   |       | Total grant          | Actual expenditure | Excess Saving +<br>— |
|--|-------|----------------------|--------------------|----------------------|
| <i>Centrally Sponsored</i>                   |       | (In lakhs of rupees) |                    |                      |
| (4) Z—Veterinary Services and Animal Health— |       |                      |                    |                      |
| O.   | 10.20 | 1.76                 | 1.67               | —0.09                |
| R.   | —8.44 |                      |                    |                      |

Saving was stated to be due to non-release of funds by the Government of India for control of foot and mouth diseases (Rs. 6.04 lakhs) and non-receipt of sanction from the Government of India for continuing the scheme "Establishment of Check Posts and Village Units" (Rs. 2.40 lakhs).

## (5) BB—Other expenditure—

|    |         |       |       |       |
|----|---------|-------|-------|-------|
| O. | 1,09.73 | 17.55 | 16.34 | —1.21 |
| R. | —92.18  |       |       |       |

Anticipated saving was stated to be due to non-release of funds by the Government of India for Establishment of Exotic Cattle breeding Farm.

## 312—Fisheries—

## (6) PP—Salaries (Lump Provision)—

|    |        |    |    |    |
|----|--------|----|----|----|
| O. | 29.00  | .. | .. | .. |
| R. | —29.00 |    |    |    |

Of the provision, Rs. 3.08 lakhs were reappropriated to other heads and Rs. 25.92 lakhs were surrendered due to less requirement. Reasons for less requirement have not been intimated (April 1981).

## (7) UU—Inland Fisheries—

|    |       |       |       |       |
|----|-------|-------|-------|-------|
| O. | 35.60 | 27.95 | 27.93 | —0.02 |
| R. | —7.65 |       |       |       |

Saving was stated to be mainly due to less requirement (Rs.4.14 lakhs) and non-completion of works in fish farms and Kalkala reservoir (Rs. 2.75 lakhs).

| Head                          | Total grant | Actual expenditure | Excess +<br>Saving — |
|-------------------------------|-------------|--------------------|----------------------|
| (In lakhs of rupees)          |             |                    |                      |
| (8) YY—Tribal Areas Sub-Plan— |             |                    |                      |
| O.                            | 41.42       | 26.63              | —0.18                |
| R.                            | —14.79      |                    |                      |

Saving was stated to be mainly due to (i) reassessment of requirements (Rs. 5.00 lakhs), (ii) Providing funds by supplementary grant in the capital section of the grant for executing a new scheme "Central Fishermen's Co-operative Society" under assistance from National Co-operative Development Corporation (Rs. 3.96 lakhs), (iii) less requirement (Rs. 3.79 lakhs) reasons for which have not been intimated (April 1981) and (iv) non-execution of certain remodelling works in fish farms (Rs. 2.18 lakhs).

## 313—Forest—

|                                       |       |      |       |
|---------------------------------------|-------|------|-------|
| (9) JJJ—Direction and Administration— |       |      |       |
| O.                                    | 12.71 | 3.83 | —0.95 |
| R.                                    | —8.88 |      |       |

Saving was attributed to reassessment of requirements.

|                                 |        |       |       |
|---------------------------------|--------|-------|-------|
| (10) OOO—Tribal Areas Sub-Plan— |        |       |       |
| O.                              | 60.57  | 88.74 | —6.74 |
| S.                              | 48.30  |       |       |
| R.                              | —20.13 |       |       |

Part of the saving was stated to be due to reassessment of requirements and late/non-entertainment of staff (Rs. 18.40 lakhs). Reasons for the remaining saving have not been intimated (April 1981).

*Central Plan*

|   |        |      |       |
|---|--------|------|-------|
| (11) PPP—Forest conservation and development— |        |      |       |
| O.  | 40.00  | 0.79 | +4.15 |
| R.  | —39.21 |      |       |

Anticipated saving was attributed to non-receipt of sanction from Government of India for the scheme "Development of National Parks, Sanctuaries and Nature Reserve". Reasons for final excess have not been intimated (April 1981).

| Head  | Total grant | Actual expenditure | Excess+ Saving— |
|---|-------------|--------------------|-----------------|
| (In lakhs of rupees)                          |             |                    |                 |
| <i>Centrally Sponsored Plan</i>               |             |                    |                 |
| (12) RRR—Forest conservation and development— |             |                    |                 |
| O.  | 13.75       | 5.75               | ..              |
| R.  | —8.00       |                    |                 |

Saving was due to limitation of the expenditure to the sanction from Government of India for the scheme "Similipahar Tiger Reserve".

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(13) TTT—Plantation Scheme—

|    |          |       |      |       |
|----|----------|-------|------|-------|
| O. | 2,61.74  | 17.80 | 8.90 | —8.90 |
| S. | 0.01     |       |      |       |
| R. | —2,43.95 |       |      |       |

Anticipated saving was reportedly due to transfer of certain Plantation Schemes to the 'State plan' sector (Rs. 2,22.89 lakhs) and limiting the expenditure to sanction from Government of India on the scheme "Afforestation for Soil Conservation in catchment areas of Hirakud and Machkund (Rs. 20.06 lakhs). Reasons for the final saving have not been intimated (April 1981).

(iii) Entire provision remained unutilised under:—

310—Animal Husbandry—

(1) AA—Cattle development—

|    |        |    |    |    |
|----|--------|----|----|----|
| O. | 23.10  | .. | .. | .. |
| R. | —23.10 |    |    |    |

Saving was reported to be due to non-receipt of sanction from Government of India for continuing the scheme "Establishment of Exotic Cattle Breeding Farm".

312—Fisheries—

*Central Plan*

(2) ZZ—Inland Fisheries—

|    |        |    |    |    |
|----|--------|----|----|----|
| O. | 54.02  | .. | .. | .. |
| R. | —54.02 |    |    |    |

Saving was stated to be due to change of pattern of Central assistance for the scheme "Establishment of Pilot Project for intensive development of Inland fish culture under fish farmers' development Agency" on 50: 50 basis with effect from 1st April 1979.

| Head                            | Total grant | Actual expenditure | Excess+<br>Saving— |
|---------------------------------|-------------|--------------------|--------------------|
| (In lakhs of rupees)            |             |                    |                    |
| <i>Centrally Sponsored Plan</i> |             |                    |                    |

## (3) BBB—Offshore Fisheries—

|    |        |   |    |    |
|----|--------|---|----|----|
| O. | 69·00  | } | .. | .. |
| R. | —69·00 |   |    |    |

The entire provision was surrendered due to post-budget decision of Government as the scheme "Development of infrastructure in coastal fishing villages" ceased to be a centrally sponsored scheme with effect from 1st April 1979.

## Capital:

(i) The department surrendered only Rs. 9·28 lakhs on 31st March 1980 though there was saving of Rs. 4,94·70 lakhs.

(ii) In view of the final saving of Rs. 4,94·70 lakhs, the supplementary grant of Rs. 20·74 lakhs obtained in September 1979 (Rs. 10·00 lakhs) and March 1980 (Rs. 10·74 lakhs) proved unnecessary. The expenditure did not come up even to the original provision.

(iii) Substantial saving in the provision occurred mainly under :—

513—Capital Outlay on  
Forests—

## (1) CCCC—Forest Produce—

|    |          |   |          |          |          |
|----|----------|---|----------|----------|----------|
| O. | 18,36·41 | } | 18,62·23 | 13,76·74 | —4,85·49 |
| S. | 0·01     |   |          |          |          |
| R. | —1·19    |   |          |          |          |

Anticipated saving was attributed to reassessment of requirements. Final saving was attributed to shortfall in actual production of forest produce as compared to the estimated quantity.

(2) DDDD—Forest conservation  
and development—

|    |       |   |       |       |       |
|----|-------|---|-------|-------|-------|
| O. | 23·00 | } | 18·00 | 14·62 | —3·38 |
| R. | —5·00 |   |       |       |       |

Reasons for the saving have not been intimated (April 1981).

| Head  | Total grant | Actual expenditure | Excess+ Saving— |
|---|-------------|--------------------|-----------------|
| (In lakhs of rupees)                              |             |                    |                 |
| 712—Loans for Fisheries—                          |             |                    |                 |
| (3) JJJJ—Other Loans—                             |             |                    |                 |
| JJJJ. 1—Loans to Fish Farmers Development Agency— |             |                    |                 |
| O.  | 7.20        | ..                 | ..              |
| R.  | -7.20       | ..                 | ..              |

Reasons for the saving have not been intimated (April 1981).

(iv) *Personal Ledger Account* —The expenditure in the grant includes Rs. 11,75.47 lakhs under the head "Suspense (Personal Deposits) Debit" relating to trading schemes, viz. "Exploitation and Marketing of fish" and "Trading in Kendu Leaves".

The transactions in these accounts are summarised below :—

| Scheme                                 | Head under which accounted for         | Balance on 1st April 1979 | Credits during the year | Debits during the year | Balance on 31st March 1980 |
|--|--|---------------------------|-------------------------|------------------------|----------------------------|
|  |  | Rs.                       | Rs                      | Rs.                    | Rs.                        |
| (a) Poultry Development                | 510—Capital Outlay on Animal Husbandry | 1,50,499                  | 3,13,612                | 1,62,610               | 3,01,501                   |
| (b) Exploitation and Marketing of Fish | 512—Capital Outlay on Fisheries        | -23,848                   | 1,51,339                | ..                     | 1,27,491                   |
| (c) Marketing of Fish and bye-products |  | 3,95,344                  | ..                      | ..                     | 3,95,344                   |
| (d) Trading in Kendu Leaves            | 513—Capital Outlay on Forests          | 75,37,269                 | ..                      | ..                     | 75,37,269                  |
| (e) Government trading in Kendu Leaves |  | 4,71,80,901               | 12,88,30,730            | 11,73,84,340           | 5,86,27,291                |

Government decided (August 1979) to close the inoperative personal ledger accounts at (c) and (d) above. Final orders for their closure are awaited (April 1981).

## Grant No. 23—Expenditure relating to the Agriculture and Co-operation Department

|   | Total grant<br>or appropriation | Actual<br>expenditure | Excess+<br>Saving— |
|---|---------------------------------|-----------------------|--------------------|
|   | Rs.                             | Rs.                   | Rs.                |
| <b>Revenue :</b>                                |                                 |                       |                    |
| Voted—  |                                 |                       |                    |
| Original  | 93,16,97,000                    | 40,89,17,400          | —11,69,70,600      |
| Supplementary                                   | 13,41,91,000                    |                       |                    |
| Amount surrendered during the year (March 1980) |                                 |                       | 6,15 80,000        |
| <i>Charged :</i>                                |                                 |                       |                    |
| Supplementary                                   | 4,000                           | 4,000                 | 2,563              |
| Amount surrendered during the year              |                                 |                       | nil                |
| <b>Capital—</b>                                 |                                 |                       |                    |
| Voted—  |                                 |                       |                    |
| Original  | 9,13,13,000                     | 13,09,46,000          | 13,05,34,786       |
| Supplementary                                   | 3,96,33,000                     |                       |                    |
| Amount surrendered during the year (March 1980) |                                 |                       | 12,38,000          |

The expenditure in the revenue section does not include Rs.56,63,500 spent from out of advance from the Contingency Fund sanctioned in March 1980 but not recouped to the Fund till the close of the year.

**Notes and comments :—****Revenue :****Voted—**

(i) The department surrendered Rs.6,15.80 lakhs on 31st March 1980 ; finally the saving worked out to Rs.11,69.71 lakhs.

(ii) In view of the final saving of Rs.11,69.71 lakhs, the supplementary grant of Rs.9,06.81 lakhs obtained in March 1980 proved unnecessary and could have been restricted to a token grant, where necessary.

(iii) Large savings in the revenue section occurred also in the preceding eleven years.

(iv) Substantial saving in the original and supplementary provision occurred under:—

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

(In lakhs of rupees)

298—Co-operation—

Centrally Sponsored

(1) U—Credit co-operatives—

|    |         |         |         |          |
|----|---------|---------|---------|----------|
| O. | 75.00   | 3,13.56 | 1,53.59 | —1,59.97 |
| S. | 2,38.56 |         |         |          |

Reasons for the saving have not been intimated (April 1981).

305—Agriculture—

(2) JJ—Storage and Warehousing—

|    |       |       |       |       |
|----|-------|-------|-------|-------|
| O. | 42.22 | 41.98 | 11.26 | 30.72 |
| R. | —0.24 |       |       |       |

Anticipated saving was stated to be due to transfer of cold storage plants to Orissa State Seed Corporation. Reasons for the final saving have not been intimated (April 1981).

(3) LL—Horticulture—

|    |       |       |       |        |
|----|-------|-------|-------|--------|
| O. | 64.48 | 64.47 | 46.23 | —18.24 |
| R. | —0.01 |       |       |        |

Reasons for the saving have not been intimated (April 1981).

(4) MM—Other expenditure—

MM—6—Salaries—  
(Lump Provision)

|    |          |      |    |       |
|----|----------|------|----|-------|
| O. | 2,49.97  | 0.07 | .. | —0.07 |
| R. | —2,49.90 |      |    |       |

Of the provision, Rs. 18.78 lakhs were reappropriated to other heads and Rs. 2,31.12 lakhs were surrendered due to less requirement. Reasons for less requirement have not been intimated (April 1981).

| Head                                 |         | Total grant | Actual expenditure | Excess+ Saving— |
|--------------------------------------|---------|-------------|--------------------|-----------------|
| (In lakhs of rupees)                 |         |             |                    |                 |
| (5) NN—Direction and Administration— |         |             |                    |                 |
| O.                                   | 1,06.17 | 91.70       | 89.20              | —2.50           |
| S.                                   | 0.01    |             |                    |                 |
| R.                                   | —14.48  |             |                    |                 |

Anticipated saving was stated to be due to less requirement (Rs. 6.75 lakhs), non-purchase of furniture (Rs. 3.13 lakhs), discontinuance of certain agricultural schemes under I. D. A. assistance programme (Rs. 2.11 lakhs), reduced sanction of funds on horticulture as a post-budget decision (Rs. 1.32 lakhs) and non-appointment of staff (Rs. 1.17 lakhs). Reasons for less requirement and the final saving have not been intimated (April 1981).

## (6) SS—Commercial Crops—

|    |       |       |       |       |
|----|-------|-------|-------|-------|
| O. | 44.93 | 42.02 | 32.32 | —9.70 |
| S. | 0.01  |       |       |       |
| R. | —2.92 |       |       |       |

Anticipated saving was stated to be mainly due to non-requirement of subsidy by farmers (Rs. 1.99 lakhs). Reasons for the final saving have not been intimated (April 1981).

## (7) VV—Agricultural education—

|    |        |      |      |       |
|----|--------|------|------|-------|
| O. | 14.23  | 7.92 | 8.77 | +0.85 |
| S. | 5.25   |      |      |       |
| R. | —11.56 |      |      |       |

Saving of Rs. 1.54 lakhs was stated to be due to transfer of funds to meet the additional requirement under multiplication and distribution of seeds. Reasons for the remaining saving of Rs. 9.17 lakhs (net) have not been intimated (April 1981).

## (8) Centrally Sponsored

## KKK—Commercial Crops—

|    |        |       |       |       |
|----|--------|-------|-------|-------|
| O. | 39.68  | 11.67 | 20.82 | +9.15 |
| S. | 11.67  |       |       |       |
| R. | —39.68 |       |       |       |

Anticipated saving was stated to be due to discontinuance of certain schemes. Reasons for final excess have not been intimated (April 1981).

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

*Centrally Sponsored*

## (9) LLL—Extension and Farmers' training—

|    |        |       |       |       |
|----|--------|-------|-------|-------|
| O. | 26.80  | 29.11 | 29.14 | +0.03 |
| S. | 16.37  |       |       |       |
| R. | —14.06 |       |       |       |

Saving (Rs. 14.03 lakhs net) was due to discontinuance of the Scheme "Training of farmers in high yield varieties programme" (Rs. 10.80 lakhs) and late sanction of scheme "Minikit Rice Programme" (Rs. 3.23 lakhs).

## 307—Soil and Water Conservation—

(10) YYY—Salaries—  
(Lump Provision)

|    |        |    |    |    |
|----|--------|----|----|----|
| O. | 24.96  | .. | .. | .. |
| R. | —24.96 |    |    |    |

Of the provision, Rs. 11.30 lakhs were reappropriated to other heads and Rs. 13.66 lakhs were surrendered as surplus to requirement.

## 308—Area Development—

*Central Plan*

## (11) MMM—Ayacut Development—

|    |       |       |       |       |
|----|-------|-------|-------|-------|
| O. | 55.50 | 69.30 | 61.11 | —8.19 |
| S. | 13.80 |       |       |       |

Reasons for the saving have not been intimated (April 1981).

## (12) NNNN—Ayacut Development—

|    |         |         |       |        |
|----|---------|---------|-------|--------|
| O. | 1,95.82 | 1,55.84 | 62.00 | —93.84 |
| S. | 0.02    |         |       |        |
| R. | —40.00  |         |       |        |

Reasons for the saving have not been intimated (April 1981).

(v) Supplementary provision in the following heads proved unnecessary in view of the saving. The expenditure did not come up even to the original provision.

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

(In lakhs of rupees)

### 305—Agriculture—

#### (1) TT—Drought Prone Area Programme—

|    |       |       |      |        |
|----|-------|-------|------|--------|
| O. | 32·00 | 76·94 | 0·01 | —76·93 |
| S. | 44·94 |       |      |        |

Reasons for the saving have not been intimated (April 1981).

#### (2) ZZ—Horticulture—

|    |       |       |       |       |
|----|-------|-------|-------|-------|
| O. | 48·54 | 45·31 | 41·04 | —4·27 |
| S. | 2·81  |       |       |       |
| R. | —6·04 |       |       |       |

Saving of Rs. 1·48 lakhs was attributed to reduced sanction. Reasons for the remaining saving of Rs. 8·83 lakhs have not been intimated (April 1981).

#### (3) AAA—Tribal Areas Sub-Plan— (Voted)

|    |         |         |         |          |
|----|---------|---------|---------|----------|
| O. | 2,89·87 | 3,31·47 | 1,64·60 | —1,66·87 |
| S. | 88·37   |         |         |          |
| R. | —46·77  |         |         |          |

Of the anticipated saving, Rs. 19·48 lakhs were attributed to non-posting of staff (Rs. 6·72 lakhs), reduced sanction under the scheme "Agriculture Programme in Tribal Areas met out of Special Central Assistance" (Rs. 6·23 lakhs), non-purchase of vehicles (Rs. 2·52 lakhs), reassessment of requirements (Rs. 1·86 lakhs), late sanction of posts (Rs. 1·15 lakhs) and less payment of grants-in-aid (Rs. 1·00 lakh). Reasons for the remaining anticipated saving of Rs. 27·29 lakhs and the final saving of Rs. 1,66·87 lakhs have not been intimated (April 1981).

### 307—Soil and Water Conservation—

#### (4) BBBB—Soil Conservation Schemes—

|    |       |       |       |       |
|----|-------|-------|-------|-------|
| O. | 34·25 | 33·34 | 27·08 | —6·26 |
| S. | 6·20  |       |       |       |
| R. | —7·11 |       |       |       |

Reasons for the saving have not been intimated (April 1981).

| Head                            | Total grant | Actual expenditure<br>(In lakhs of rupees) | Excess +<br>Saving— |
|---------------------------------|-------------|--|---------------------|
| (5) CCCC—Tribal Areas Sub-Plan— |             |  |                     |
| O.                              | 83.22       | 61.40                                      | —20.82              |
| S.                              | 26.11       |  |                     |
| R.                              | —27.11      |  |                     |
|                                 | 82.22       |  |                     |

Saving of Rs. 14.66 lakhs were stated to be due to post-budget modification and of Rs. 5.96 lakhs due to less requirement. Reasons for less requirement and the remaining saving have not been intimated (April 1981).

*Centrally Sponsored*

|                                     |        |       |       |
|-------------------------------------|--------|-------|-------|
| (6) GGGG—Soil Conservation Schemes— |        |       |       |
| O.                                  | 31.03  | 23.17 | 19.90 |
| S.                                  | 3.00   |       |       |
| R.                                  | —10.86 |       |       |
|                                     | 23.17  |       | —3.27 |

Anticipated saving was stated to be due to post budget decision (Rs. 4.80 lakhs), non-creation of posts (Rs. 3.68 lakhs) and reduced sanction for coconut seed for Elite Seed Farm (Rs. 2.38 lakhs). Reasons for final saving have not been intimated (April 1981).

(7) HHHH—Tribal Areas Sub-Plan—

|    |        |       |        |
|----|--------|-------|--------|
| O. | 68.47  | 71.96 | 46.21  |
| S. | 22.91  |       |        |
| R. | —19.42 |       |        |
|    | 71.96  |       | —25.75 |

Anticipated saving was reported to be due mainly to post-budget modification (Rs. 19.11 lakhs). Reasons for the final savings have not been intimated (April 1981).

(vi) Entire provision remained unutilised under:—

**305—Agriculture—**

*Centrally Sponsored*

(1) PPP—Other expenditure—

|    |        |      |       |
|----|--------|------|-------|
| O. | 15.00  | 2.61 | ..    |
| S. | 2.61   |      |       |
| R. | —15.00 |      |       |
|    | 2.61   |      | —2.61 |

Anticipated saving was due to discontinuance of grants-in-aid to 'Whole Village Development Agency' under the Central Sector. Reasons for the final saving have not been intimated (April 1981).

**307—Soil and Water Conservation—**

*Central Plan*

(2) DDDD—Soil Survey and Testing—

|    |       |    |    |
|----|-------|----|----|
| O. | 6.20  | .. | .. |
| R. | —6.20 |    |    |
|    | ..    |    | .. |

| Head                              | Total grant | Actual expenditure   | Excess + Saving— |
|-----------------------------------|-------------|----------------------|------------------|
| <i>Centrally Sponsored</i>        |             | (In lakhs of rupees) |                  |
| (3) FFFF—Soil Survey and Testing— |             |                      |                  |

|    |        |   |    |    |
|----|--------|---|----|----|
| O. | 11.45  | } | .. | .. |
| S. | —11.45 |   |    |    |

Reasons for the saving in the above two cases have not been intimated (April 1981).

(vii) The saving in notes (iv) to (vi) above were partly counterbalanced by excess over the provision mainly under :—

### 305—Agriculture—

#### (1) BBB—Other expenditure—

|    |         |   |         |         |        |
|----|---------|---|---------|---------|--------|
| O. | 15.24   | } | 3,86.85 | 3,45.51 | —41.34 |
| S. | 3,00.25 |   |         |         |        |
| R. | 71.36   |   |         |         |        |

Augmentation of provision by reappropriation was for meeting the State share of allocation for implementation of Integrated Rural Development Programme. Reasons for final saving have not been intimated (April 1981).

#### *Central Plan*

#### (2) DDD—Drought Prone Areas Programme—

|    |         |   |         |         |        |
|----|---------|---|---------|---------|--------|
| O. | 1,51.95 | } | 1,39.18 | 2,02.56 | +63.38 |
| R. | —12.77  |   |         |         |        |

#### *Central Plan*

#### (3) GGG—Tribal Areas Sub-Plan—

|    |         |   |         |         |        |
|----|---------|---|---------|---------|--------|
| O. | 2,48.05 | } | 2,33.53 | 2,79.04 | +45.51 |
| R. | —14.52  |   |         |         |        |

#### *Central Plan*

#### (4) HHH—Other expenditure—

|    |         |   |       |         |          |
|----|---------|---|-------|---------|----------|
| S. | 1,44.85 | } | 50.88 | 1,70.33 | +1,19.45 |
| R. | —93.77  |   |       |         |          |

Withdrawal of provision at serial nos. (2) to (4) above proved injudicious in view of final excess, reasons for which have not been intimated (April 1981).

(viii) *Personal Ledger Account*—The expenditure in the grant includes Rs. 1,37.76 lakhs under the head "Suspense (Personal Deposits) Debit". A summary of the transactions in the personal ledger account for 1979-80 relating to (i) Cold storage plants at Cuttack, Bhubaneswar, Similiguda, Parlakhemundi, Bolangir and Kuarmunda, Cuttack II and (ii) Purchase and distribution of seeds, fertilisers, etc. is given below :—

| Personal Ledger account for —                                  | Balance on 1st April 1979 | Credits during the year | Debits during the year | Balance on 31st March 1980 |
|--|---------------------------|-------------------------|------------------------|----------------------------|
|  | Rs.                       | Rs.                     | Rs.                    | Rs.                        |
| (i) Cold Storage Plant —                                       |                           |                         |                        |                            |
| (a) Cuttack  | 2,36,426                  | 2,66,123                | ..                     | 5,02,549                   |
| (b) Bhubaneswar  | 18,06,456                 | 82,760                  | ..                     | 18,89,216                  |
| (c) Similiguda   | 1,25,503                  | 3,18,857                | 4,28,031               | 16,329                     |
| (d) Parlakhemundi  | -2,26,406                 | 2,15,447                | 1,43,894               | -1,54,853<br>(a)           |
| (e) Bolangir   | 70,296                    | 2,22,987                | 2,58,317               | 34,966                     |
| (f) Kuarmunda  | -1,71,158                 | 2,40,658                | 2,84,530               | -2,15,030<br>(a)           |
| (g) Cuttack-II   | 2,39,200                  | ..                      | ..                     | 2,39,200                   |
| <b>Total</b>   | <b>20,80,317</b>          | <b>13,46,832</b>        | <b>11,14,772</b>       | <b>23,12,377</b>           |
| (ii) Purchase and distribution of quality seeds to cultivators | -93,62,165                | 2,63,85,725             | 1,26,60,842            | 43,62,718                  |

(a) *Minus* balance is under reconciliation .

## Capital :

(i) The department surrendered Rs. 12.38 lakhs in March 1980; the saving finally available was only Rs. 4.11 lakhs.

(ii) *Personal Ledger Account*—A summary of transactions in the personal ledger accounts at the end of 1979-80 relating to (i) Cold Storage Plants at Cuttack, Bhubaneswar, Similiguda, Parlakhemundi, Bolangir and Kuarmunda and (ii) Purchase and distribution of quality seeds to cultivators is given below :—

| Personal Ledger account for —                                  | Balance on 1st April 1979 | Credits during the year | Debits during the year | Balance on 31st March 1980 |
|--|---------------------------|-------------------------|------------------------|----------------------------|
|  | Rs.                       | Rs.                     | Rs.                    | Rs.                        |
| (i) Cold Storage Plant—  |                           |                         |                        |                            |
| (a) Cuttack  | 10,52,413                 | ..                      | ..                     | 10,52,413                  |
| (b) Bhubaneswar  | 15,10,006                 | ..                      | ..                     | 15,10,006                  |
| (c) Similiguda   | 4,62,144                  | ..                      | ..                     | 4,62,144                   |
| (d) Parlakhemundi  | 1,71,189                  | ..                      | ..                     | 1,71,189                   |
| (e) Bolangir   | 3,76,523                  | ..                      | ..                     | 3,76,523                   |
| (f) Kuarmunda  | —42,332                   | ..                      | ..                     | —42,332<br>(a)             |
| Total  | 35,29,943                 | ..                      | ..                     | 35,29,943                  |
| (ii) Purchase and distribution of quality seeds to cultivators | 56,94,612                 | ..                      | ..                     | 56,94,612                  |

There were no transactions in the above accounts following the decision of the Government (June 1976) to operate these accounts in the revenue section of the grant. Government orders about the balances lying in the capital section of the accounts are still awaited (April 1981).

(a) *Minus* balance is under examination.

(iii) The transactions relating to the fertilisers obtained from the Central Pool of the Government of India, Ministry of Agriculture are being accounted for in the Capital section of this grant from 1975-76. Prior to 1975-76, these were accounted for in the deposit section of the accounts. The balance lying therein was brought to Government account during 1976-77.

The fertilisers were distributed to the cultivators through the Orissa State Co-operative Marketing Society (since renamed as Orissa State Co-operative Marketing Federation).

An account of the transactions that have been brought over to Government account from 1975-76 is given below :—

| Year of account | Debits      | Credits     |
|-----------------|-------------|-------------|
|                 | Rs.         | Rs.         |
| 1975-76         | 3,33,94,823 | ..          |
| 1976-77         | 8,18,86,533 | 6,90,19,856 |
| 1977-78         | ..          | 1,37,91,253 |
| 1978-79         | 9,48,326    | 65,32,404   |
| 1979-80         | ..          | 30,02,170   |

Information regarding the value of the fertilisers obtained, cost realised and the balance together with the steps taken for its realisation is awaited (April 1981).

**Grant No. 24—Expenditure relating to the Mining and Geology Department (All Voted)**

|   | Total grant | Actual expenditure | Excess + Saving — |
|---|-------------|--------------------|-------------------|
|   | Rs.         | Rs.                | Rs.               |
| Revenue :                                       |             |                    |                   |
| Voted—  |             |                    |                   |
| Original  | 1,63,43,000 | 1,34,82,616        | —28,66,384        |
| Supplementary                                   | 6,000       |                    |                   |
| Amount surrendered during the year (March 1980) |             |                    | 21,62,000         |
| Capital   |             |                    |                   |
| Voted—  |             |                    |                   |
| Original  | 72,000      | 72,000             | +18,336           |
| Amount surrendered during the year (March 1980) |             |                    | 3,000             |

## Notes and comments:—

Revenue :

Voted :

(i) The department surrendered Rs. 21.62 lakhs in March 1980; finally the available saving was Rs. 28.66 lakhs.

(ii) Saving occurred mainly under :—

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

(In lakhs of rupees)

## 328—Mines and Minerals—

F—Salaries (Lump Provision)—

|    |        |   |    |    |    |
|----|--------|---|----|----|----|
| O. | 18.36  | } | .. | .. | .. |
| R. | -18.36 |   |    |    |    |

Of the provision, Rs. 4.26 lakhs were reappropriated to other heads and Rs. 14.10 lakhs were surrendered reportedly due to re-assessment of requirements.

Capital—

Voted—

(i) The expenditure exceeded the grant by Rs. 18,336; the excess requires regularisation.

(ii) Excess occurred under the head "766—Loans to Government Servants, etc.—L—Other advances—Trade Deposit advances". Reasons for the excess have not been intimated (April 1981).

**Grant No. 25—Expenditure relating to the Information and Public Relations Department  
(All Voted)**

|                                    |           | Total<br>grant | Actual<br>expenditure | Excess +<br>Saving — |
|------------------------------------|-----------|----------------|-----------------------|----------------------|
|                                    |           | Rs.            | Rs.                   | Rs.                  |
| Revenue :                          |           |                |                       |                      |
| Voted—                             |           |                |                       |                      |
| Original                           | 79,88,000 | 1,01,01,000    | 1,00,98,500           | —2,500               |
| Supplementary                      | 21,13,000 |                |                       |                      |
| Amount surrendered during the year |           |                |                       | nil                  |
| Capital :                          |           |                |                       |                      |
| Voted—                             |           |                |                       |                      |
| Original                           | 60,000    | 75,000         | 90,704                | +15,704              |
| Supplementary                      | 15,000    |                |                       |                      |
| Amount surrendered during the year |           |                |                       | nil                  |

**Notes and comments:—**

Capital :

Voted—

(i) In the capital section, the expenditure exceeded the voted grant by Rs. 15,704; the excess requires regularisation.

(ii) Excess occurred under the following head:—

| Head | Total<br>grant | Actual<br>expenditure | Excess+<br>Saving— |
|------|----------------|-----------------------|--------------------|
|------|----------------|-----------------------|--------------------|

(In lakhs of rupees)

766—Loans to Government Servants, etc.—

N—Festival Advances—

|    |      |      |      |       |
|----|------|------|------|-------|
| O. | 0.50 | 0.65 | 0.86 | +0.21 |
| S. | 0.15 |      |      |       |

Excess was stated to be due to rush of expenditure towards the close of the year which could not be anticipated.

**Appropriations—Appropriation for reduction or avoidance of debt and Interest Payments 127**

**Appropriation—Appropriation for reduction or avoidance of debt (All charged)**

|                                    |          | Total<br>appropriation | Actual<br>expenditure | Excess+<br>Saving— |
|------------------------------------|----------|------------------------|-----------------------|--------------------|
|                                    | Rs.      | Rs.                    | Rs.                   | Rs.                |
| Revenue :                          |          |                        |                       |                    |
| Supplementary                      | 7,24,000 | 7,24,000               | 7,24,000              | ..                 |
| Amount surrendered during the year |          |                        |                       | nil                |

**Note :—**

The expenditure under this appropriation represents annual contribution to the sinking funds for loans obtained from the Life Insurance Corporation of India.

**Appropriation—Interest Payments (All Charged)**

|   |              | Total<br>appropriation | Actual<br>expenditure | Excess+<br>Saving— |
|---|--------------|------------------------|-----------------------|--------------------|
|   |              | Rs.                    | Rs.                   | Rs.                |
| Revenue :                                       |              |                        |                       |                    |
| Original  | 47,01,00,000 | 50,82,78,000           | 50,02,50,815          | —80,27,185         |
| Supplementary                                   | 3,81,78,000  |                        |                       |                    |
| Amount surrendered during the year (March 1980) |              |                        |                       | 28,90,000          |

**Notes and comments :—**

(i) The department surrendered Rs. 28.90 lakhs on the 31st March 1980; finally there was saving of Rs. 80.27 lakhs.

(ii) Saving in the provision occurred mainly under:—

| Head | Total<br>appropriation | Actual<br>expenditure | Excess+<br>Saving— |
|------|------------------------|-----------------------|--------------------|
|------|------------------------|-----------------------|--------------------|

(In lakhs of rupees)

**249—Interest Payments—**

*Interest on Internal Debt—*

**B—Interest on other  
Internal Debts—**

|    |         |         |         |       |
|----|---------|---------|---------|-------|
| O. | 2,84.29 | 2,23.06 | 2,23.23 | +0.17 |
| R. | —61.23  |         |         |       |

Saving (Rs. 61.06 lakhs net) was attributed to less payment of interest. Reasons for less payment have not been intimated (April 1981).

**Appropriation—Internal Debt of the State Government**

**Internal Debt of the State Government (All Charged)**

|   |              | Total<br>appropriation | Actual<br>expenditure | Excess+<br>Saving— |
|---|--------------|------------------------|-----------------------|--------------------|
|   |              | Rs.                    | Rs.                   | Rs.                |
| Capital :                                       |              |                        |                       |                    |
| Original  | 88,43,44,000 | 88,43,44,000           | 6,36,92,354           | —82,06,51,646      |
| Amount surrendered during the year (March 1980) |              |                        |                       | 81,71,24,000       |

**Notes and comments :—**

Saving occurred mainly under :—

| Head | Total<br>appropriation | Actual<br>expenditure | Excess+<br>Saving— |
|------|------------------------|-----------------------|--------------------|
|------|------------------------|-----------------------|--------------------|

(In lakhs of rupees)

**603—Internal Debt of the  
State Government—**

**(1) A—Market Loans bearing Interest—**

|    |         |         |         |        |  |
|----|---------|---------|---------|--------|--|
| O. | 4,39.82 |         |         |        |  |
| R. | —21.20  |         |         |        |  |
|    |         | 4,18.62 | 3,86.56 | —32.06 |  |

Anticipated saving was stated to be due to less repayment. Reasons for less repayment have not been intimated (April 1981). Final saving was stated to be due to less drawal by the bond holders which could not be anticipated.

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

**C.1—Ways and Means Advances—**

|    |           |       |       |    |  |
|----|-----------|-------|-------|----|--|
| O. | 70,00.00  |       |       |    |  |
| R. | —69,71.00 |       |       |    |  |
|    |           | 29.00 | 29.00 | .. |  |

Anticipated saving was due to less ways and means advances obtained from the Reserve Bank of India than anticipated.

Appropriations—Internal Debt of the State Government—concl'd. and  
Loans and Advances from the Central Government

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| Head                                  | Total appropriation | Actual expenditure | Excess+ Saving— |
|---------------------------------------|---------------------|--------------------|-----------------|
| (In lakhs of rupees)                  |                     |                    |                 |
| (3) F—Loans from State Bank of India— |                     |                    |                 |
| O.                                    | 12,00.00            | ..                 | ..              |
| R.                                    | -12,00.00           | ..                 | ..              |

Entire provision remained unutilised due reportedly to non-availing of loans from the State Bank of India.

(ii) The above saving was partly counterbalanced by excess under:—

603—Internal Debt of the State Government—

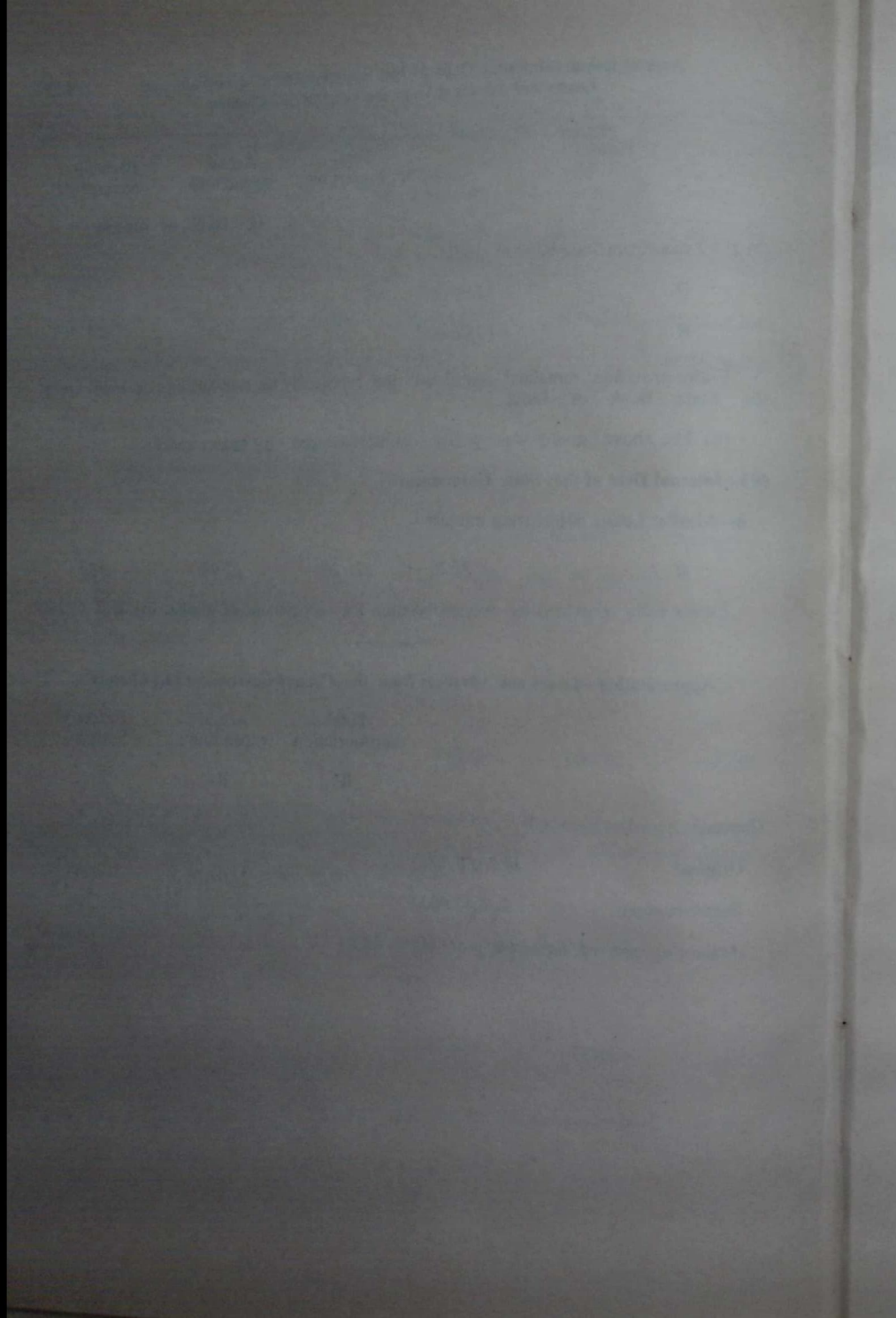
B—Market Loans not bearing interest—

|    |       |       |       |       |
|----|-------|-------|-------|-------|
| R. | 21.20 | 21.20 | 17.98 | —3.22 |
|----|-------|-------|-------|-------|

Funds were provided by reappropriation for repayment of market loans

Appropriation—Loans and Advances from the Central Government (All Charged)

|   | Total appropriation | Actual expenditure | Excess+ Saving— |
|---|---------------------|--------------------|-----------------|
|   | Rs.                 | Rs.                | Rs.             |
| Capital:  |                     |                    |                 |
| Original  | 18,70,00,000        | 21,06,67,000       | 21,04,76,263    |
| Supplementary                                   | 2,36,67,000         |                    |                 |
| Amount surrendered during the year (March 1980) |                     |                    | 1,90,000        |



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## APPENDICES

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(Referred to

The following table shows by grants and appropriations, the actual

| Number and name of the grant or appropriation   | Budget Estimates |              |
|---|------------------|--------------|
|   | Revenue          | Capital      |
| (1)   | (2)              | (3)          |
|   | Rs.              | Rs.          |
| 1. Expenditure relating to the Home Department<br>Due to non-materialisation of recoveries anticipated for Jail manufactures.         | 10,24,000        | ..           |
| 3. Expenditure relating to the Revenue Department<br>Reasons for the excess recovery have not been intimated (April 1981)             | 1,37,10,000      | ..           |
| 5. Expenditure relating to the Finance Department<br>Less recovery was due to non-materialisation of certain adjustment of pensionary | 57,86,000        | ..           |
| 6. Expenditure relating to the Commerce Department  | ..               | 5,00,000     |
| 7. Expenditure relating to the Works Department   | 13,83,71,000     | 83,74,000    |
| More recoveries under revenue section are mainly under "Suspense—Gross Credit"<br>excess recoveries have not                          |                  |              |
| 9. Expenditure relating to the Food and Civil<br>Supplies Department  | ..               | 11,82,00,000 |
| More recoveries were mainly under "Capital Outlay on Food—Procurement and   |                  |              |
| 10. Expenditure relating to the Education Department  | ..               | 37,00,000    |
| Less recovery was due to less transfer of the expenditure met initially from the grant  |                  |              |
| 13. Expenditure relating to the Urban Development<br>Department   | 2,23,53,000      | ..           |
| More recoveries were mainly under "Public Health, Sanitation and Water Supply—  |                  |              |

at Page 10)

recoveries adjusted in the accounts as reduction of expenditure:—

| Actuals  |              | Actuals compared with<br>Budget Estimates |                           |
|--|--------------|---|---------------------------|
| Revenue  | Capital      | More+<br>Less—<br>Revenue                 | More+<br>Less—<br>Capital |
| (4)  | (5)          | (6)                                       | (7)                       |
| Rs.  | Rs.          | Rs.                                       | Rs.                       |
| ..   | ..           | —10,24,000                                | ..                        |
| 8,79,63,455  | ..           | +7,42,53,455                              | ..                        |
| 17,42,925  | ..           | —40,43,075                                | ..                        |
| charges.   |              |   |                           |
| ..   | 1,49,681     | ..  | —3,50,319                 |
| 25,98,65,295   | 26,09,093    | +12,14,94,295                             | —57,64,907                |
| ..   | 20,93,95,656 | ..  | +9,11,95,656              |
| Supply—Grain Purchase Scheme.”                               |              |   |                           |
| Reasons for the excess have not been intimated (April 1981). | 25,08,360    | ..  | —11,91,640                |
| to Reserve Fund—Orissa Loan Stipend Fund.                    |              |   |                           |
| 10,26,25,601   | ..           | +8,02,72,601                              | ..                        |
| Suspense—Gross Credit;”                                      |              |   |                           |
| reasons for the excess have not been intimated (April 1981)  |              |   |                           |

| Number and name of the grant or appropriation  | Budget Estimates    |                     |
|--|---------------------|---------------------|
|  | Revenue             | Capital             |
|  | (2)                 | (3)                 |
| (1)  | Rs.                 | Rs.                 |
| 17—Expenditure relating to the Rural Development Department  | 4,54,83,000         | ..                  |
| More recoveries were mainly under "Community Development—Suspense—Gross  |                     |                     |
| 19—Expenditure relating to the Industries Department   | 3,54,000            | ..                  |
| Recoveries mainly represent refund of  |                     |                     |
| 20—Expenditure relating to the Irrigation & Power Department   | 3,63,90,000         | 14,62,16,000        |
| More recoveries in the Capital section were mainly under "Public Works—Suspense—   |                     |                     |
| 22—Expenditure relating to the Forest, Fisheries and Animal Husbandry Department   | 1,58,000            | 18,63,41,000        |
| Recoveries were mainly under "Government trading in Kendu leaves—Suspense  |                     |                     |
| 23—Expenditure relating to the Agriculture and Co-operation Department   | 1,87,56,000         | ..                  |
| Recoveries in the revenue section were mainly under "Multiplication and distribution (lakhs) and under "Cold Storage Plants" (Rs. 53.50 lakhs). Recoveries in the Capital have not |                     |                     |
| 25—Expenditure relating to the Information and Public Relation Department  | ..                  | 45,000              |
| Total  | <u>28,24,30,000</u> | <u>46,33,31,000</u> |

| Actuals      |         | Actuals compared with Budget Estimate |                           |
|--------------|---------|---------------------------------------|---------------------------|
| Revenue      | Capital | More+<br>Less—<br>Revenue             | More+<br>Less—<br>Capital |
| (4)          | (5)     | (6)                                   | (7)                       |
| Rs.          | Rs.     | Rs.                                   | Rs.                       |
| 10,70,48,497 | ..      | +6,15,65,497                          | ..                        |

Credit" and were due to issue of more materials to works.

|    |           |           |            |
|----|-----------|-----------|------------|
| .. | 36,57,626 | —3,54,000 | +36,57,626 |
|----|-----------|-----------|------------|

Investment of share capital.

|             |              |              |               |
|-------------|--------------|--------------|---------------|
| 5,19,34,564 | 24,96,17,859 | +1,55,44,564 | +10,34,01,859 |
|-------------|--------------|--------------|---------------|

Gross Credit"; reasons have not been intimated (April 1981).

|    |              |           |              |
|----|--------------|-----------|--------------|
| .. | 13,42,15,681 | —1,58,000 | —5,20,45,319 |
|----|--------------|-----------|--------------|

(Personal deposit) Credit"; reasons for less recovery have not been intimated (April 1981).

|             |           |            |            |
|-------------|-----------|------------|------------|
| 2,77,32,557 | 70,75,420 | +89,76,557 | +70,75,420 |
|-------------|-----------|------------|------------|

bution of seeds—Purchase and distribution of quality seeds to cultivators" (Rs. 2,63.86 section were mainly under "Manures and Fertilisers". Reasons for excess recoveries been intimated (April 1981).

|        |    |         |    |
|--------|----|---------|----|
| 28,303 | .. | —16,697 | .. |
|--------|----|---------|----|

|                     |                     |                      |                      |
|---------------------|---------------------|----------------------|----------------------|
| <u>63,89,41,197</u> | <u>60,93,09,376</u> | <u>+35,65,10,197</u> | <u>+14,59,78,376</u> |
|---------------------|---------------------|----------------------|----------------------|

(Reference : Note (vii) at page 97 and Note (vi) at page 106)

Suspense transactions (Grant No. 20—Expenditure relating to the Irrigation and Power Department)

| Suspense head                                    | Opening balance on 1st April 1979 | Debits during the year | Credits during the year | Closing balance on 31st March 1980 |
|--|-----------------------------------|------------------------|-------------------------|------------------------------------|
| (In lakhs of rupees)                             |                                   |                        |                         |                                    |
| Revenue:   |                                   |                        |                         |                                    |
| <b>259—Public Works—</b>                         |                                   |                        |                         |                                    |
| Purchases  | —27.32                            | ..                     | ..                      | —27.32                             |
| Stock  | 6.93                              | ..                     | ..                      | 6.93                               |
| Miscellaneous Works Advances                     | 5.31                              | ..                     | ..                      | 5.31                               |
| Total  | —15.08                            | ..                     | ..                      | —15.08                             |
| <b>331—Water and Power Development Services—</b> |                                   |                        |                         |                                    |
| Purchases  | *                                 | ..                     | ..                      | *                                  |
| Stock  | 0.82<br>(a)                       | ..                     | 0.01                    | 0.81                               |
| Miscellaneous Works Advances                     | 0.44<br>(a)                       | 2.35                   | 0.16                    | 2.63                               |
| Total  | 1.26                              | 2.35                   | 0.17                    | 3.44                               |
| <b>“332”—</b>                                    |                                   |                        |                         |                                    |
| <b>Hirakud Dam Project—</b>                      |                                   |                        |                         |                                    |
| Purchases  | —46.46                            | 8.92                   | 9.67                    | —47.21                             |
| Stock  | 22.71<br>(a)                      | 15.90                  | 15.26                   | 23.35                              |
| Miscellaneous Works Advances                     | 46.76                             | 2.96                   | 2.13                    | 47.59                              |
| Workshop Suspense                                | —0.17<br>(a)                      | ..                     | ..                      | —0.17<br>(b)                       |
| Total  | 22.84                             | 27.78                  | 27.06                   | 23.56                              |

\* Rs.—372 only.

(a) Corrected proforma due to rounding.

(b) Credit balance is due to recoveries being more than charges for jobs undertaken in Central Workshop, Hirakud.



## APPENDIX-II—contd.

| Suspense head                        | Opening<br>balance<br>on 1st April<br>1979 | Debits<br>during<br>the year | Credits<br>during<br>the year | Closing<br>balance<br>on 31st March<br>1980 |
|--------------------------------------|--|------------------------------|-------------------------------|---|
| (In lakhs of rupees)                 |  |                              |                               |   |
| Capital :                            |  |                              |                               |   |
| “506”—(a)                            |  |                              |                               |   |
| (a) Lift Irrigation—                 |  |                              |                               |   |
| Purchases                            | —12·02                                     | ..                           | ..                            | —12·02                                      |
| Stock                                | 64·26                                      | 0·09                         | 14·41                         | 49·94                                       |
| Miscellaneous Works<br>Advances      | 72·56                                      | 14·62                        | 1·58                          | 85·60                                       |
| Workshop Suspense                    | 1·49                                       | 0·09                         | ..                            | 1·58  |
| Total                                | 1,26·29                                    | 14·80                        | 15·99                         | 1,25·10                                     |
| “531”—                               |  |                              |                               |   |
| Water Development—                   |  |                              |                               |   |
| Purchases                            | —0·07                                      | 0·03                         | ..                            | —0·04                                       |
| Stock                                | 0·11                                       | 0·25                         | 0·28                          | 0·08  |
| Miscellaneous Works<br>Advances      | 0·28                                       | 0·09                         | 0·14                          | 0·23  |
| Total                                | 0·32                                       | 0·37                         | 0·42                          | 0·27  |
| “532”—                               |  |                              |                               |   |
| 1. Hirakud Dam Project —             |  |                              |                               |   |
| Purchases                            | —84·93                                     | ..                           | ..                            | —84·93                                      |
| Stock                                | 2,02·51                                    | 0·06                         | 0·94                          | 2,01·63                                     |
| Miscellaneous Works<br>Advances      | 67·38                                      | ..                           | ..                            | 67·38                                       |
| Workshop Suspense                    | 93·61                                      | ..                           | ..                            | 93·61                                       |
| Total                                | 2,78·57                                    | 0·06                         | 0·94                          | 2,77·69                                     |
| 2. Rengali Multipurpose<br>Project — |  |                              |                               |   |
| Purchases                            | —1,08·54                                   | 22·44                        | 1,38·50                       | —2,24·60                                    |
| Stock                                | 3,84·76                                    | 4,15·68                      | 4,31·38                       | 3,69·06                                     |
| Miscellaneous Works<br>Advances      | 2,19·59                                    | 3,07·66                      | 48·10                         | 4,79·15                                     |
| Total                                | 4,95·81                                    | 7,45·78                      | 6,17·98                       | 6,23·61                                     |

(a) The suspense transactions under the minor head “Lift Irrigation” relate to the major head “506” instead of “505” shown earlier.

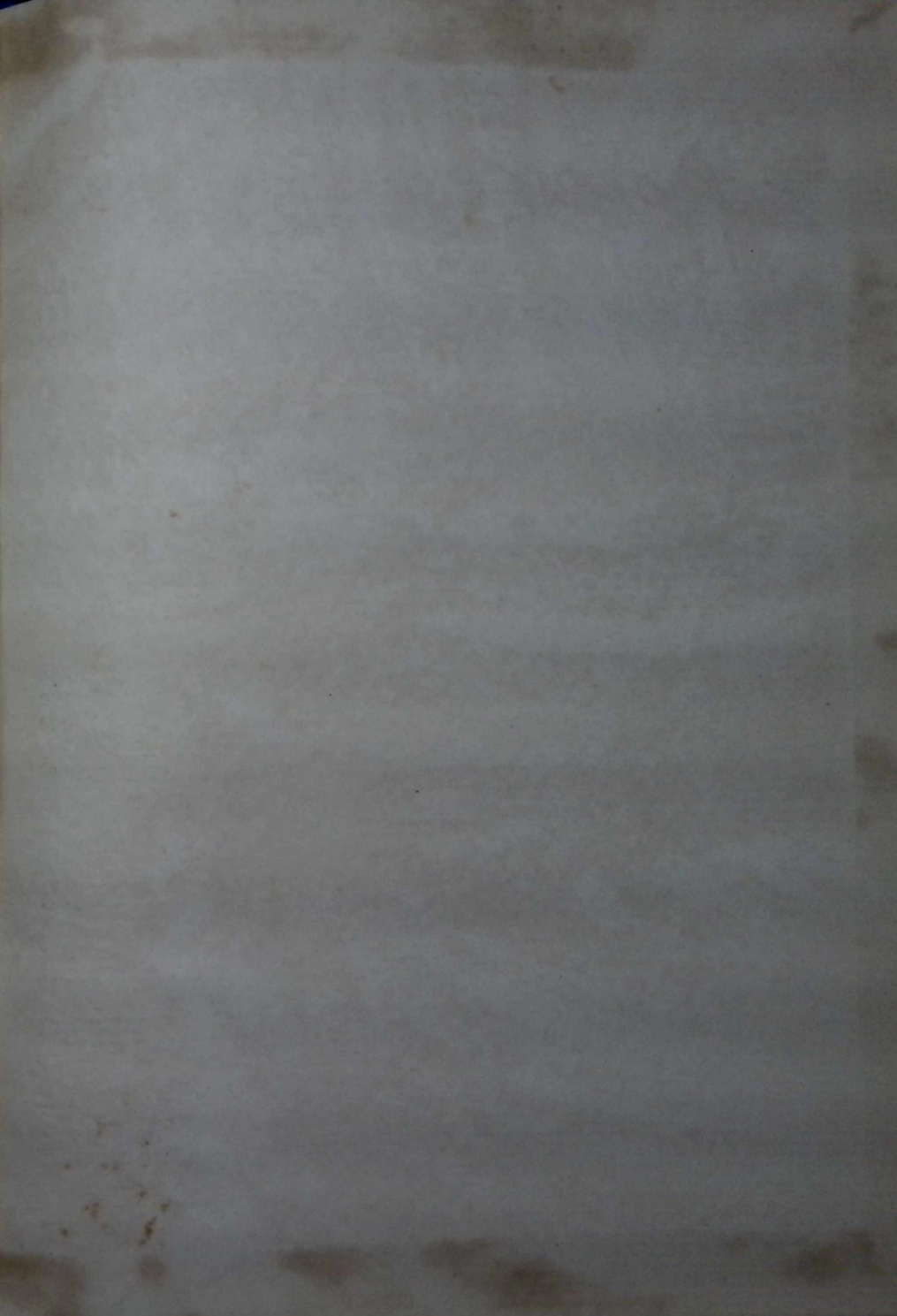
## APPENDIX-II—contd.

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| Suspense head                         | Opening balance on 1st April 1979 | Debits during the year | Credits during the year | Closing balance on 31st March 1980 |
|---------------------------------------|-----------------------------------|------------------------|-------------------------|------------------------------------|
| ( In lakhs of rupees )                |                                   |                        |                         |                                    |
| <b>3. Balimela Dam Project—</b>       |                                   |                        |                         |                                    |
| Purchases                             | —3,51.65                          | 1.03                   | 7.50                    | —3,58.12                           |
| Stock                                 | 1,78.49                           | 35.74                  | 63.56                   | 1,50.67                            |
| Miscellaneous Works Advances          | 2,67.70                           | 9.85                   | 86.70                   | 1,90.85                            |
| Workshop Suspense                     | 49.45                             | 1.92                   | 1.10                    | 50.07                              |
| Total                                 | 1,43.99                           | 48.54                  | 1,58.86                 | 33.67                              |
| <b>4. Potteru Irrigation Project—</b> |                                   |                        |                         |                                    |
| Purchases                             | —92.21                            | 71.44                  | —18.27                  | —2.50                              |
| Stock                                 | 2,84.98                           | 1,75.77                | 12.48                   | 4,48.27                            |
| Miscellaneous Works Advances          | 50.63                             | 1.05                   | 26.53                   | 25.15                              |
| Total                                 | 2,43.40                           | 2,48.26                | 20.74                   | 4,70.92                            |
| <b>5. Bhimkund Project—</b>           |                                   |                        |                         |                                    |
| Purchases                             | —0.32                             | ..                     | ..                      | —0.32                              |
| Stock                                 | 0.40                              | ..                     | ..                      | 0.40                               |
| Miscellaneous Works Advances          | 0.11                              | ..                     | ..                      | 0.11                               |
| Total                                 | 0.19                              | ..                     | ..                      | 0.19                               |
| <b>6. Upper Kolab Project—</b>        |                                   |                        |                         |                                    |
| Purchases                             | —22.86                            | —2.86                  | 63.25                   | —88.97                             |
| Stock                                 | 2,41.39                           | 4,33.61                | 2,10.63                 | 4,64.37                            |
| Miscellaneous Works Advances          | 5,08.57                           | 5,69.18                | 1,35.25                 | 9,42.50                            |
| Workshop Suspense                     | 4.84                              | 3.01                   | ..                      | 7.85                               |
| Total                                 | 7,31.94                           | 10,02.94               | 4,09.13                 | 13,25.75                           |

| Suspense head                                       | Opening balance on 1st April 1979 | Debits during the year | Credits during the year | Closing balance on 31st March 1980 |
|---|-----------------------------------|------------------------|-------------------------|------------------------------------|
| (In lakhs of rupees)                                |                                   |                        |                         |                                    |
| <b>7. Upper Indravati Project—</b>                  |                                   |                        |                         |                                    |
| Purchases   | —0.08                             | 0.42                   | 24.42                   | —24.08                             |
| Stock   | 31.58                             | 1,59.78                | 1,00.68                 | 90.68                              |
| Miscellaneous Works Advances                        | 58.97                             | 1,12.88                | 93.80                   | 81.05                              |
| Total   | 90.47                             | 2,73.08                | 2,18.90                 | 1,44.65                            |
| <b>“533”—</b>                                       |                                   |                        |                         |                                    |
| <b>Irrigation Projects (Commercial)—</b>            |                                   |                        |                         |                                    |
| Purchases   | —3,58.42                          | 62.92                  | 1,10.91                 | —4,06.41                           |
| Stock   | 1,49.47                           | 4,02.84                | 3,73.40                 | 1,78.91                            |
| Miscellaneous Works Advances                        | 4,39.52                           | 2,41.15                | 1,68.75                 | 5,12.72                            |
| Workshop Suspense                                   | 8.00                              | 12.96                  | 0.38                    | 20.58                              |
| Total   | 2,38.57                           | 7,20.67                | 6,53.44                 | 3,05.80                            |
| <b>Flood Control and anti-sea erosion Projects—</b> |                                   |                        |                         |                                    |
| Purchases   | —2.16                             | ..                     | ..                      | —2.16                              |
| Stock   | 1.99                              | ..                     | ..                      | 1.99                               |
| Miscellaneous Works Advances                        | 0.79                              | ..                     | ..                      | 0.79                               |
| Total   | 0.62                              | ..                     | ..                      | 0.62                               |
| <b>“534”—</b>                                       |                                   |                        |                         |                                    |
| <b>A—Hydro-Electric Schemes—</b>                    |                                   |                        |                         |                                    |
| Purchases   | —71.65                            | ..                     | ..                      | —71.65                             |
| Stock   | 1,05.97                           | ..                     | ..                      | 1,05.97                            |
| Miscellaneous Works Advances                        | 87.04                             | ..                     | ..                      | 87.04                              |
| Workshop Suspense                                   | 0.45                              | ..                     | ..                      | 0.45                               |
| Total   | 1,21.81                           | ..                     | ..                      | 1,21.81                            |
| <b>B—Thermo-Electric Schemes—</b>                   |                                   |                        |                         |                                    |
| Purchases   | *                                 | ..                     | ..                      | *                                  |
| Stock   | 0.41                              | ..                     | ..                      | 0.41                               |
| Miscellaneous Works Advances                        | 13.99                             | ..                     | ..                      | 13.99                              |
| Total   | 14.40                             | ..                     | ..                      | 14.40                              |

\* Rupees 96 only.





COMPTROLLER AND AUDITOR  
GENERAL OF INDIA, 1981