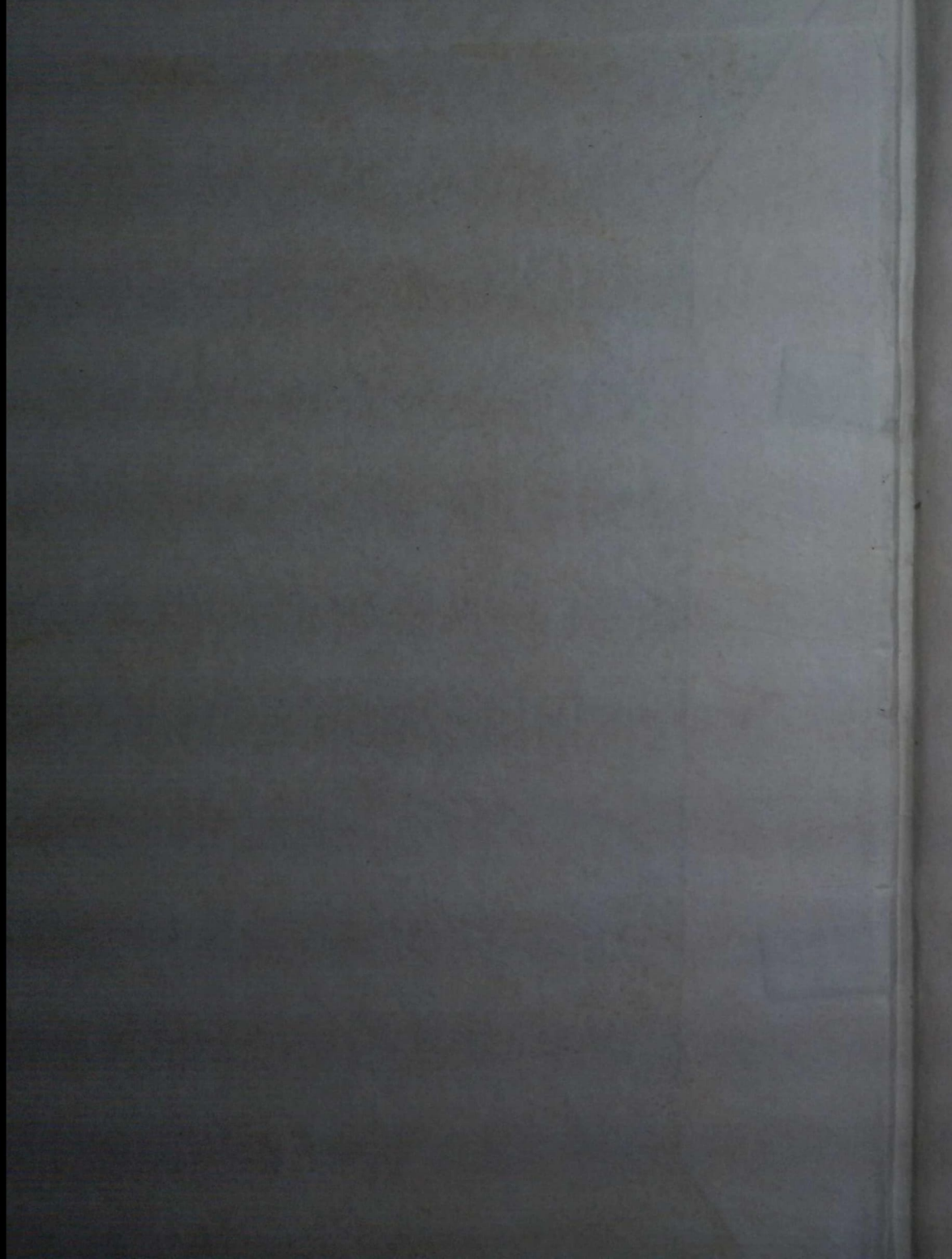




APPROPRIATION ACCOUNTS
1980-81

GOVERNMENT OF ORISSA



एस० नॉ० 322-ग/8, Y. 322-5

पुरानी अभिलेख शाखा को दिये गये अभिलेखों की सूची

INDEX SLIP OF RECORD MADE OVER TO THE
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अभिलेख/रिपोर्ट का नाम
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**APPROPRIATION ACCOUNTS
1980-81**

GOVERNMENT OF ORISSA

ERRATA

APPROPRIATION ACCOUNTS 1980-81 GOVERNMENT OF ORISSA

Page No.	Reference	For	Read
1	3rd line from the bottom	Surrenderes	Surrenders
6	249—Interest Payments	Payment	Payments
7	Heading	Savings	Saving
9	Sl. No. 2 Col. 5	Please delete the entry "October 1981"	
10	7th line from bottom	otal	total
10	Sl. No. 10, Col. 4	Ocober	October
12	Grant No. 1 under the caption capital	Surrendered	surrendered
12	Capital: Supplementary Col. 1	The figure 8,50,000 printed in italics may be read as roman	
12	Below the caption 'Revenue' (voted and charged)	Surrendered	surrendered
14	Penultimate word of the 3rd line from the bottom of the explanation to Sl. No. 5.	Final	final
16	Note (i)	1981,	1981;
18	First line at note (iii)	counter balanced	counterbalanced
18	Sl. no. 4, TT—Other Works—3rd line of the explanation	pecial	special
18	Major head 230	ane	and
18	Expln. below major head 230	Add fullstop at the end	
18	Explanation below 277—Education	repair	repairs
18	Second line from the bottom	subsiddy	subsidy
19	First line of note (iv)—Zamindari Abolition Fund	payment	payments
19	Ninth line from the bottom	often	often
20	Grant No. 3A, heading of 3rd column	Expenditure	expenditure
21	Heading, col. 4	Exces	Excess+
21	First line of Notes and comments under Revenue	Hinud	Hindu
21	Last line under Grant No. 4	operationa	operation
21	Grant No. 5 under Revenue:	Orginal	Original
22	6th line	Add fullstop before 'Excess'	
22	7th line	more pension	more pensions
23	Delete 'Rs' after the word "surrendered" in 2nd line	from bottom	
23	Head at sl. no. 4	dependants	dependents
23	Head 226	Benifits	Benefits
23	Explanation below sl. no. 2	Rs. 30'41 lakhs	Rs. 30'41 lakhs
24	Second line of note (iv)	(Ammendment)	(Amendment)
26	Heading of 3rd column	Expenditure	expenditure
26	First and Second lines below details for grants/ appropriations	and Capital Section	and in the capital section
27	3rd line from the bottom	Aditonal	Additional
27	283-Housing-Sub major head	Resideantial	Residential

Page	Reference	For	Read
28	(i) Explanation below sl. no. 3 (first line)	Under	under
	(ii) Ditto 2nd line	meet requirement	requirement
	(iii) Ditto 3rd line	District	"District
31	Explan. below sl. no. 2	requirements	requirements
32	Under Centrally Sponsored Plan (6)	Roads Interstate importance	Roads of Inter-State importances
33	Below major head 488	Programme	Programmes
33	Note (iii)	was	were
36	Top of the page above the line	contd.	concl.
37	Below note (ii)	Heads	Head
38	2nd line from bottom	Correspondance	Correspondence
39	Explan. below sl. no. 10	Strengthening	"Strengthening"
39	Explan. below sl. no. 11	non execution	non-execution
39	Last line	Add fullstop at the end	
41	Note (i) first line	Supplementary	Supplementary
41	Note (i) 2nd line	February, 1981	March 1981
41	Note (ii)	1981, the savings	1981 ; the saving
41	Last column heading	Savings	Saving
43 } 42 }	Last column	Savings	Saving
42 } 43 }	Heading of 2nd and 3rd columns	Grants Expenditure	grant expenditure
42	Third line of explanation below sl. no. (4)	Intergrated	Integrated
43	Note (iv), explan. below sl. no. (i), 2nd line	allowance	allowances
43	Eleventh line from the bottom	no	not
43	4th line from bottom	remained	remain
46	Head (5) VV-Training etc.	Training Research	Training, Research
46	Explanation below sl. no 5(i) first line	require	require—
46	Explanation below sl. no 5(i) (ii) 2nd line	he	the
46	Explanation below sl. no 5(i)(iii) 3rd line	tnot	not
46	Note (iv)	counter balanced	counterbalanced
46	Against head 281—Family Welfare under Total grant	1,81'84	1,81'84
47	Note (i) second line	2,34'14 akhs)	(Rs. 2,34'14 lakhs)
47	Note (i) 3rd line	1376—77	1976-77
47	Note (iii) heading	(In lakhs rupees)	(In lakhs of rupees)
47	Note (iii) last line	Nos.	nos.
48	Note (iii) Explan. below sl. no. 3, 2nd line	Allowance	allowance
48	Note (iv), explan. below sl. no. 2	Nos.	nos.
48	Note (iv) explan. below sl. no. 3	remissions of loan	remission of loans
49	Note (ii)	1981, this	1981; this
49	Note (iii), sl. no. 3	no. (1) to (3)	nos. (1) to (3)

Page	Reference	For	Read
49	Last line of the page	Reason	Reasons
50	Second line of column heading	(In lakhs of rupees)	(In lakhs of rupees)
50	Explan. below sl. no. 3	no 2 and 3	nos. 2 and 3
50	Explan. below sl. no. 5	supplementary and	supplementary grant and
50	Explan. below sl. no. 5	no (1) to (5)	nos. (1) to (5)
53	Note (iii), last line of explan.	amounts to	amounted to
54	Note (ii), heading of 3rd column	Expenditure	expenditure
56	Note (v)	saving	savings
58	Below the caption Notes and comments	evenue	Revenue
58	Fifth, sixth and seventh lines from bottom	The balance Rs. 10,342. It represents (Debit) as at end of 31st March 1966 remained unleared as on 31st March 1981 the value of stores remaining unsold with department	The balance Rs. 10,342 (Debit) as at the end of 31st March 1966 remained unleared as on 31st March 1981. It represents the value of stores remaining unsold with the department.
59	Note (i)	(i) 1981, ultimately	1981 ; ultimately
59	Note (i)	(ii) works out	worked out
60	Note (i)	1981, ultimately	1981 ; ultimately
61	Note (iv)	Saving	savings
61	Note (v) sl. nos' (1) and (2)	Asterisk (*) mark should come against Tannery (both Titilagarh Tannery and Boudh Tannery) and not against „—0'84'	against Tannery (both Titilagarh
61	Delete the words "Rs" at col. 2 to col. 5 below the headings under note (v).		
62	Note (ii) second line	akhs	lakhs
64	1st line of narration to sl. no (8) FFF—Riverembankment.	mainly due to	mainly to
67	Note (ix) 8th line	transa tions	transactions
67	Item (a) under note (ix) 3rd line	"Purchasesby per contra debit to work"	"Purchases" by per contra debit to work
68	Note (i) 2nd line	Add (,) after "saving	
71	Sl. no. (g)	Add (,) after "machinery" and also after "equipments".	
75	Against head 312— Fisheries	F sheries	Fisheries
76	Note (i)	March 1981 although the saving	March 1981; the saving
76	Against head 766 Loans to Government servant etc.	ect.	etc.
78	Note (i)	1981, the saving	1981 ; the saving
79	Head at sl. no. 12	Farmers Training—	Farmers' Training
80	Explanation below (14), 2nd line	Programmes	Programme
80	Explanation below (14), 3rd line	lakhs). (iii)	lakhs) and (iii)
80	Head at sl. no. 15	Avacut	Ayacut
81	Explanation below sl. no. (2)	Agricultural	aagricultural
81	Note (vii) first line	Rs. 3,58-31 lakhs	Rs. 3,58-30 lakhs
82	Note (i)	1981, the saving	1981 ; the saving

Page	Reference	For	Read
82	Note (ii)	Under	under
83	(ii) Purchase and distribution of quality seeds to cultivators, col. 3	Delete the figure 1	
84	Note (i)	Rs. 42,520. the	Rs. 42,520 ; the
84	Note (ii)	Excess partly	Excess, partly
86	Note (i)	1981, the saving	1981 ; the saving
87	Appropriation regarding Loans and Advances etc	(i) Add note (i) as follows :— "The expenditure exceeded the appropriation by Rs. 56,57,28,426 ; the excess requires regularisation. (ii) Renumber the existing note as note (ii)	
87	Appropriation regarding "Loans and Advances" below heading Actual expenditure	(In lakhs of rupees)	(In lakhs of rupees)
90	Explanation below grant no. 7 .	Add fullstop before "Reasons"	
95	Last line	no transactions and clearance	no transactions appear and no clearance
98	Against 534—A and under B—Thermo-Electric Schemes	Schemes Schmes Miscellaneous Advancess	Schemes Schemes Miscellaneous Advances
98	Footnote (b) penultimate line	and pending	pending
98	Top of the page	contd.	concld.

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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Orissa for the year 1980-81 presents the accounts of sums expended in the year ended the 31st March 1981 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, 1980 (Orissa Act 2 of 1980) 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 surrenderes sanctioned by a competent authority.

Charged appropriations and expenditure are shown in italics.

Number and name of grant or appropriation 1	Amount of grant/appropriation	
	Revenue	Capital
	2 Rs.	3 Rs.
1—Expenditure relating to the Home Department—		
Voted	34,14,39,000	66,00,000
Charged	38,54,000	..
2—Expenditure relating to the General Administration Department—		
Voted	2,07,43,000	3,10,000
Charged	23,04,000	..
3—Expenditure relating to the Revenue Department—		
Voted	77,85,27,000	43,70,000
Charged	8,71,50,000	..
3-A—Expenditure relating to the Excise Department—		
Voted	1,11,90,000	1,00,000
4—Expenditure relating to the Law Department—		
Voted	2,02,99,000	5,30,000
5—Expenditure relating to the Finance Department—		
Voted	19,34,81,000	14,70,75,000
Charged	1,30,000	..
6—Expenditure relating to the Commerce Department—		
Voted	3,93,69,000	1,02,58,000
7—Expenditure relating to the Works (including Rural Roads and Buildings) Department—		
Voted	42,95,88,000	27,27,92,000
Charged	12,29,000	14,02,000
8—Expenditure relating to the Orissa Legislative Assembly—		
Voted	58,22,000	15,000
Charged	1,45,000	..
9—Expenditure relating to the Food and Civil Supplies Department—		
Voted	1,77,87,000	1,15,04,05,000
Charged	..	3,50,000

Expenditure		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
34,17,90,789	61,95,130	..	4,04,870	3,51,789	..
34,97,763	..	3,56,237	..	..	..
1,99,59,175	2,49,700	7,83,825	60,300	..	..
22,77,716	..	26,284	..	..	..
77,74,59,308	1,50,98,146	10,67,692	..	..	1,07,28,146
8,71,00,000	..	50,000	..	..	..
1,07,31,432	66,600	4,58,568	33,400	..	..
2,02,84,109	4,17,100	14,891	1,12,900	..	..
12,70,52,604	14,52,99,571	6,64,28,396	17,75,429	..	..
2,60,933	..	..	..	1,30,933	..
4,35,98,454	1,04,25,640	..	..	42,29,454	1,67,640
68,33,68,465	23,68,48,942	..	3,59,43,058	25,37,80,465	..
10,77,854	10,51,791	1,51,146	3,50,209	..	..
51,05,194	15,000	7,16,806	..	..	..
1,27,425	..	17,575	..	..	..
1,76,72,004	1,07,10,50,278	1,14,996	7,93,54,722	..	..
..	..	..	3,50,000	..	..

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	1,02,25,37,000	80,00,000
Charged	2,50,000	..
11—Expenditure relating to the Harijan and Tribal Welfare Department—		
Voted	17,57,07,000	1,72,35,000
12—Expenditure relating to the Health and Family Welfare Department—		
Voted	45,31,33,000	5,30,000
Charged	1,00,000	..
13—Expenditure relating to the Housing and Urban Development Department—		
Voted	20,97,67,000	6,30,84,000
Charged	3,03,000	2,00,000
14—Expenditure relating to the Labour and Employment Department—		
Voted	2,30,56,000	2,20,000
15—Expenditure relating to the Tourism, Sports and Culture Department—		
Voted	1,44,27,000	33,39,000
16—Expenditure relating to the Planning and Co-ordination Department—		
Voted	4,74,10,000	41,75,000
17—Expenditure relating to the Rural Development Department—		
Voted	..	..
18—Expenditure relating to the Community Development and Rural Reconstruction (Community Development) Department—		
Voted	41,92,10,000	10,80,000
Charged	15,000	..
18—A—Expenditure relating to the Community Development and Rural Reconstruction (Grama Panchayat) Department—		
Voted	2,27,01,000	3,30,000

Expenditure		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
99,18,22,741	74,04,635	3,07,14,259	5,95,365	..	..
75,315	..	1,74,685	..	..	..
15,63,09,231	1,48,25,035	1,93,97,769	24,09,965	..	..
40,50,85,878	5,67,177	4,80,47,122	..	..	37,177
7,000	..	93,000	..	..	..
32,69,40,670	5,02,97,787	..	1,27,86,213	11,71,73,670	..
40,566	..	2,62,434	2,00,000	..	..
2,22,76,125	2,04,298	7,79,875	15,702	..	..
1,21,45,561	33,22,950	22,81,439	16,050	..	..
28,24,47,065	38,06,215	..	3,68,785	23,50,37,065	..
1,66,598	-11,33,557	..	11,33,557	1,66,598	..
40,15,15,736	8,35,030	1,76,94,264	2,44,970	..	..
..	..	15,000	..	..	..
1,88,07,566	2,16,050	38,93,434	1,13,950	..	..

Number and name of grant or appropriation 1	Amount of grant/appropriation	
	Revenue	Capital
	2 Rs.	3 Rs.
19—Expenditure relating to the Industries Department— Voted	12,55,64,000	24,04,99,000
Charged	2,50,000	..
20—Expenditure relating to the Irrigation & Power (Including Minor Irrigation) Department— Voted	33,94,11,000	1,72,28,56,000
Charged	1,60,000	55,77,000
21—Expenditure relating to the Transport Department— Voted	99,95,000	1,00,94,000
22—Expenditure relating to the Forest, Fisheries and Animal Husbandry Department— Voted	25,53,79,000	18,92,97,000
Charged	2,50,000	..
23—Expenditure relating to the Agriculture and Co-operation Department. Voted	48,66,28,000	25,41,37,000
Charged	1,00,000	..
24—Expenditure relating to the Mining & Geology Department— Voted	1,60,69,000	1,34,000
25—Expenditure relating to the Information and Public Relations Department— Voted	1,06,92,000	1,15,000
248—Appropriation for Reduction or avoidance of Debt Charged	7,24,000	..
249—Interest Payment— Charged	55,47,00,000	..
603—Internal Debt of the State Government Charged	..	32,29,48,000
604—Loans and Advances from the Central Government Charged	..	32,64,00,000
Total—Voted	5,48,99,31,000	4,10,75,80,000
Charged	65,16,64,000	65,68,77,000
Grand Total	6,14,15,95,000	4,76,44,57,000

Expenditure		Savings		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
12,04,95,136	22,52,95,536	50,68,864	1,52,03,464	..	..
3,382	..	2,46,618	..	..	..
34,59,79,773	1,48,26,08,302	..	24,02,47,698	65,68,773	..
7,958	37,51,661	1,52,042	18,25,339	..	..
94,31,209	1,00,85,320	5,63,791	8,680	..	..
23,51,20,981	14,21,51,216	2,02,58,019	4,71,45,784	..	..
..	..	2,50,000	..	..	..
42,97,32,247	24,13,93,648	5,68,95,753	1,27,43,352	..	..
..	..	1,00,000	..	..	..
1,51,52,157	1,18,965	9,16,843	15,035	..	..
1,07,34,520	98,230	..	16,770	42,520	..
7,24,000	..	..	..	..	..
50,60,55,914	..	4,86,44,086	..	..	..
..	29,10,38,323	..	3,19,09,677	..	..
..	89,31,28,426	..	..	..	56,67,28,426
5,83,11,84,728	3,66,77,62,944	27,60,96,606	45,07,50,019	61,73,50,334	1,09,32,963
60,12,55,826	1,18,89,70,201	5,05,39,107	3,46,35,225	1,30,933	56,67,28,426
6,43,24,40,554	4,85,67,33,145	32,66,35,713	48,53,85,244	61,74,81,267	57,76,61,389

The excess over the following eleven grants (eight in Revenue Section and three in Capital Section) and two charged appropriations requires regularisation:—

Revenue Section:—

Voted—

- 1—Expenditure relating to the Home Department
- 6—Expenditure relating to the Commerce Department
- 7—Expenditure relating to the Works (including Rural Roads and Buildings) Department
- 13—Expenditure relating to the Housing and Urban Development Department
- 16—Expenditure relating to the Planning and Co-ordination Department
- 17—Expenditure relating to the Rural Development Department
- 20—Expenditure relating to the Irrigation and Power (including Minor Irrigation) Department; and
- 25—Expenditure relating to the Information and Public Relations Department

Charged—

- 5. Expenditure relating to the Finance Department

Capital Section:—

Voted—

- 3—Expenditure relating to the Revenue Department
- 6—Expenditure relating to the Commerce Department
- 12—Expenditure relating to the Health and Family Welfare Department

Charged:—

Appropriation—Loans and Advances from the Central Government

The expenditure shown in columns 4 and 5 of the Summary does not include a sum of Rs. 81,51,129 met out of advances from the Contingency Fund which was not recouped to the Fund till the close of the year,

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. 1981-82)
1.	255—Police (Grant No. 1—Expenditure relating to the Home Department).	73,425 3,41,956	31st March 1981 } 31st March 1981 }	October 1981
2.	259—Public Works (Grant No. 7—Expenditure relating to the Works (including Rural Roads and Buildings) Department)	19,057	6th March 1981	October 1981
3.	277—Education (Grant No. 10—Expenditure relating to the Education and Youth Services Department)	12,09,000	1st December 1980	October 1981
4.	477—Capital Outlay on Education, Art and Culture. (Grant No. 7—Expenditure relating to the Works Department)	27,000	5th February 1981	October 1981
5.	480—Capital Outlay on Medical (Grant No. 7—Expenditure relating to the Works (including Rural Roads and Buildings) Department)	16,691	29th January 1981	October 1981
6.	483—Capital Outlay on Housing (Grant No. 7—Expenditure relating to the Works Department)	14,000	19th March 1981	March 1982
7.	521—Capital Outlay on Village and Small Industries (Grant No. 19—Expenditure relating to the Industries Department)	1,12,500	28th March 1981	October 1981
8.	698—Loans for Co-operation (Grant No. 19—Expenditure relating to the Industries Department)	35,00,000	28th March 1981	October 1981

SUMMARY

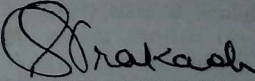
Sl. no.	Major head of account and grant	Amount	Date of sanction of advance	Month of recoupment to the fund during the next year (i. e. 1981-82)
9.	698—Loans for Co-operation (Grant No. 19—Expenditure relating to the Industries Department)	19,00,000	28th March 1981	October 1981
10.	721—Loans for Village and Small Industries (Grant No. 19—Expenditure relating to the Industries Department)	3,37,500	28th March 1981	October 1981
11.	767—Miscellaneous Loans (Grant No. 4—Expenditure relating to the Law Department)	6,00,000	17th March 1981	October 1981
Total		81,51,129		

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 1980-81 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	60,12,55,826	1,18,89,70,201	1,79,02,26,027	5,83,11,84,728	3,66,77,62,944	9,49,89,47,672
Deduct—Total of recoveries shown in Appendix-I	..	..	..	96,39,48,915	1,26,85,39,164	2,23,24,88,079
Net total expenditure shown in statement No.10 of the Finance Accounts	60,12,55,826	1,18,89,70,201	1,79,02,26,027	4,86,72,35,813	2,39,92,23,780	7,26,64,59,593

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 1980-81.



(GIAN PRAKASH)

NEW DELHI

The

Comptroller and Auditor General of India

Grant No. 1 — Expenditure relating to the Home Department

		Total grant or appropriation	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
Revenue :				
Voted —				
Original	32,73,08,000	34,14,39,000	34,17,90,789	+3,51,789
Supplementary	1,41,31,000			
Amount Surrendered during the year (March 1981)				79,40,000
Charged —				
Original	36,43,000	38,54,000	34,97,763	—3,56,237
Supplementary	2,11,000			
Amount Surrendered during the year (March 1981)				1,42,000
Capital :				
Voted —				
Original	57,50,000	66,00,000	61,95,130	—4,04,870
Supplementary	8,50,000			
Amount surrendered during the year (March 1981)				2,36,000

The expenditure in the revenue section does not include Rs. 4,15,381 spent from out of advances from the Contingency Fund sanctioned in March 1981 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. 3,51,789 ; the excess requires regularisation.
- (ii) In view of the final excess of Rs. 3.52 lakhs, surrender of Rs. 79.40 lakhs in March 1981 proved injudicious.
- (iii) Excess over the provision occurred mainly under the following heads :—

Head		Total grant	Actual expenditure	Excess + Saving —
			(In lakhs of rupees)	
215—Elections—				
(1) C—Electoral Officers				
O.	88.64	1,51.44	1,50.41	—1.03
R.	62.80			
255—Police—				
(2) K—Special Police—				
O.	5,00.76	5,34.08	5,53.78	+19.70
S.	34.10			
R.	—0.78			

Head	Total grant	Actual expenditure	Excess + Saving —
		(In lakhs of rupees)	
(3) L—District Police—			
L. I—District Organisation—			
O.	13,28.83	14,59.21	+91.01
S.	38.58		
R.	0.79		
260—Fire Protection and Control—			
(4) T—Protection and Control—			
O.	1,01.68	1,16.05	+10.37
S.	4.00		
Augmentation of funds by re-appropriation of Rs. 62.80 lakhs under the head at serial no. 1 above, was for meeting expenditure on deployment of additional Police, Forest Guards and Gram Rakhis during the last Assembly election. Final excess of Rs. 1,10.71 lakhs at serials (2) and (3) above was mainly attributed to revision of rates of additional dearness allowance (Rs. 1,08.25 lakhs). Reasons for the final excess of Rs. 10.37 lakhs at serial (4) above have not been intimated (June 1982).			
(iv) The excess mentioned in note (iii) above was partly offset by saving in the provision under the following heads :—			
215—Elections —			
(1) E—Charges for conduct of Election to State Legislature—			
O.	2,46.50	1,68.18	—4.32
R.	—74.00		
255—Police —			
(2) I—Education and Training—			
O.	36.80	30.02	—0.03
S.	0.72		
R.	—7.47		
(3) J—Criminal Investigation and Vigilance—			
O.	1,22.56	1,09.76	—0.39
S.	0.88		
R.	—13.29		
(4) L—District Police —			
L. 4—Upgradation of standards of administration recommended by the seventh Finance Commission—			
O.	67.02	56.01	—13.74
R.	2.73		

Head	Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)	
(5) N—Railway Police—			
O.	44.36	34.82	36.43
S.	0.90		
R.	-10.44		
Out of the total net saving of Rs. 1,19.34 lakhs, in the above cases at serial Nos. (1) to (5), the anticipated saving of Rs. 1,05.20 lakhs in four cases was stated to be mainly for meeting the requirement of expenses on election to State Legislature from the head at serial (1) of note (iii) above (Rs. 66 lakhs), non-sanction of posts for upgradation of standards of administration (Rs. 31.20 lakhs) and non-receipt of bills towards expenses on elections (Rs. 4 lakhs) and Final saving of Rs. 13.74 lakhs (sl. no. 4) above was mainly due to vacancies against certain posts and non-preferment of claims for upgradation of standards of administration (Rs. 1.61 lakhs).			
256—Jails—			
(6) R—Jails—			
O.	2,09.67	1,90.76	1,89.28
R.	-18.91		
(7) S—Jail Manufactures—			
O.	26.00	15.63	15.52
R.	-10.37		
260—Fire Protection and Control—			
(8) V—Protection and Control—			
O.	1.00	11.00	..
S.	10.00		
265—Other Administrative Services—			
(9) X—Civil Defence—			
O.	14.99	6.27	5.79
R.	-8.72		

Out of the total saving of Rs. 51.07 lakhs in the above cases at serial Nos. (6) to (9), the anticipated saving of Rs. 38 lakhs was stated to be due to less number of prisoners (Rs. 18.91 lakhs), less purchase of raw materials (Rs. 10.37 lakhs), posts remaining vacant (Rs. 4.59 lakhs) and reassessment of requirements (Rs. 4.13 lakhs). Reasons for the significant final saving of Rs. 11 lakhs (sl. no. 8) have not been intimated (June 1982).

Grant No.2—Expenditure relating to the General Administration Department

		Total grant or appropriation	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
Revenue:				
Voted—				
Original	1,95,61,000	2,07,43,000	1,99,59,175	—7,83,825
Supplementary	11,82,000			
Amount surrendered during the year (March 1981)				2,19,000
Charged—				
Original	21,79,000	23,04,000	22,77,716	—26,284
Supplementary	1,25,000			
Amount surrendered during the year				nil
Capital:				
Voted—				
Original	3,10,000	3,10,000	2,49,700	—60,300
Amount surrendered during the year (March 1981)				40,000

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

The department surrendered Rs.2.19 lakhs on 31st March 1981 but ultimately the saving worked out to Rs.7.84 lakhs.

Grant No.3—Expenditure relating to the Revenue Department

		Total grant or appropriation	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
Revenue:				
Voted—				
Original	34,88,95,000	77,85,27,000	77,74,59,308	—10,67,692
Supplementary	42,96,32,000			
Amount surrendered during the year (March 1981)				57,32,000
Charged—				
Original	8,71,50,000	8,71,50,000	8,71,00,000	—50,000
Amount surrendered during the year				nil

Capital:		Total grant or appropriation	Actual expenditure	Excess+ Saving—
Voted		Rs.	Rs.	Rs.
Original	42,50,000	43,70,000	1,50,98,146	+1,07,28,146
Supplementary	1,20,000			
Amount surrendered during the year (March 1981)				4,30,000

Notes and comments :—

Revenue :

Voted—

(i) The department surrendered Rs.57.32 lakhs in March 1981, the saving ultimately was only Rs.10.68 lakhs.

(ii) Substantial saving in provision occurred under:—

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

289—Relief on Account of Natural Calamities—

Gratuitous Relief—

(1) RR—Other Gratuitous Relief—

O.	2,21.25	4,28.79	4,24.38	—4.41
S.	3,73.61			
R.	—1,66.07			

Relief Works—

(2) SS—Roads—

O.	2,63.30	2,89.34	2,71.07	—18.27
S.	65.00			
R.	—38.96			

298—Co-operation—

(3) AAA—Warehousing and Marketing Co-operative—

S.	45.00	13.48	13.50	+0.02
R.	—31.52			

(4) BBB—Other Co-operative—

O.	60.00	47.52	47.50	—0.02
R.	—12.48			

Head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
304—Other General Economic Services—			
<i>State Plan</i>			
(5) DDD—Land Ceiling—			
O.	1,07.37	45.76	46.93
S.	0.01		
R.	-61.62		
<i>Centrally Sponsored Plan</i>			
(6) FFF—Land Ceiling—	20.00	6.06	-13.94
305—Agriculture—			
(7) HHH—Multiplication and distribution of Seeds—			
S.	34.00	20.00	20.00
R.	-14.00		
310—Animal Husbandry—			
(8) NNN—Veterinary Services and Animal Health—			
S.	10.25	10.25	..
333—Irrigation, Navigation, Drainage and Flood Control Projects—			
<i>Irrigation Project (Commercial)—</i>			
(9) UUU—Delta Stage I & II—			
S.	1,40.58	1,32.87	1,23.54
R.	-7.71		
<i>Flood Control and Anti-sea Erosion Projects—</i>			
(10) KKKK—Anti-sea Erosion Works—			
S.	36.45	25.11	21.08
R.	-11.34		

Out of the total net saving of Rs. 4,02.76 lakhs at serial Nos. (1) to (10) above, the anticipated saving of Rs. 3,43.70 lakhs was attributed to less expenditure. Reasons for less expenditure and for the final savings under the various heads have not been intimated (June 1982).

(iii) The savings mentioned in note (ii) above were partly counter balanced by significant excess over the provision mainly under:—

Heads	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
230—Stamps and Registration—			
<i>State Plan</i>			
(1) M—Direction and Administration			
O.	5'00	17'93	+12'92
S.	0'01		
Total grant: 5'01			
Actual expenditure: 17'93			
Excess: +12'92			
Reasons for excess have not been intimated (June 1982)			

277—Education—*Primary Education—*

(2) W—Assistance to Local Bodies for Primary Education—

S.	2,47'09	2,80'79	2,81'79	+1'00
R.	33'70			

Secondary Education—

(3) X—Assistance to Non-Government Secondary Schools—

S.	1,28'44	1,59'84	1,59'04	—0'80
R.	31'40			

Provision at serial nos. (2) and (3) above was augmented by reappropriation for meeting additional expenditure on repair and restoration of school buildings, damaged by floods.

289—Relief on account of Natural Calamities—*Relief Works—*

(4) TT—Other works—

O.	1,29'00	1,39'00	2,01'76	+62'76
R.	10'00			

Additional funds were provided by reappropriation for arranging adequate drinking water supply in Athagarh Notified Area Council, payment of subsidy to the Lift Irrigation Corporation and purchase of staff car for the office of the special Relief Commissioner. Reasons for final excess have not been intimated (June 1982).

General

(5) VV—Other expenditure—

O.	0'65	47'19	46'58	—0'61
S.	29'96			
R.	16'58			

Additional funds, of Rs. 16'58 lakhs were provided by reappropriation for payment of subsidy to the Orissa Lift Irrigation Corporation for hire and transportation of diesel pumps.

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
306—Minor Irrigation—			
(6) KKK—Other Minor Irrigation Works—			
S.	1,70.00	1,98.16	—1.01
R.	29.17		
333—Irrigation, Navigation, Drainage and Flood Control Projects (Commercial)—			
Flood Control and Anti-sea Erosion Project—			
7—LLLL—River Embankments—			
S.	2,77.98	3,54.70	+14.17
R.	62.55		

Funds were augmented by reappropriation at serial nos. (6) and (7) above to meet additional requirements for flood restoration works.

(iv) **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 for 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 1981 remained at Rs. 59.19 lakhs. An account of transactions relating to the fund during 1980-81 is given in statement No. 16 of the Finance Accounts 1980-81.

(v) **Orissa Famine Relief Fund**—The expenditure in the grant under the charged appropriation includes Rs. 8.71 lakhs transferred to the fund.

The fund was constituted under the Orissa Famine Relief Fund Regulations, 1937 as amended by the 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 crore, 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 various institutions / undertakings to advance loans for building fire-proof houses in villages which are of ten affected by fire.

Rupees 8.94 lakhs were debited to the fund in 1980-81. The balance at the credit of the fund on the 31st March 1981 was Rs. 5.17.81 lakhs. An account of the transactions connected with the fund is given in statement no. 16 of the Finance Account, 1980-81.

Capital :

- (i) The expenditure exceeded the grant by Rs. 1,07,28,146; the excess requires regularisation.
- (ii) In view of the final excess of Rs. 1,07.28 lakhs, the supplementary grant of Rs. 1.20 lakhs obtained in March 1981 proved inadequate and the surrender of Rs. 4.30 lakhs (31st March 1981) was injudicious.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
537—Capital Outlay on Road and Bridges— (1) QQQQ—District and Other Roads		14.85	+14.85
705—Loans for Agriculture— (2) RRRR—Other Agricultural Loans—	5.00	1,00.22	+95.22

Reasons for the excess in the above two cases have not been intimated (June 1982).

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

There was no transaction during 1980-81 and the balance on the 31st March 1981 remained at Rs.—2,96,771(*). 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 Rs.	Actual Expenditure Rs.	Excess+ Saving— Rs.
Revenue :			
Voted—			
Original	1,11,90,000	1,07,31,432	—4,58,568
Amount surrendered during the year (March 1981)			2,40,000
Capital :			
Voted—			
Original	1,00,000	66,600	—33,400
Amount surrendered during the year (March 1981)			10,000

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

	Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Revenue :			
Voted—			
Original	1,94,39,000	2,02,84,109	—14,891
Supplementary	8,60,000		
Amount surrendered during the year (March 1981)			1,64,000

(*) Minus balance is under examination.

Head	Total grant		Actual expenditure	Exces Saving—
		Rs.	Rs.	Rs.
Capital :				
Voted—				
Original	5,30,000	5,30,000	4,17,100	—1,12,900
Amount surrendered during the year (March 1981)				83,000

The expenditure in the capital section does not include Rs. 6,00,000 spent from out of advance from the Contingency Fund sanctioned in March 1981 but not recouped to the Fund till the close of the year.

Notes and comments :—

Revenue :

The expenditure in the grant includes Rs. 13.63 lakhs for administration of the Orissa Hinud 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 1980-81, Rs. 13.63 lakhs were spent but only Rs. 5 lakhs were reimbursed from the fund.

Out of the total amount of Rs. 1,04.80 lakhs being the expenditure on this account for the period from 1956-57 to 1980-81, an amount of Rs. 59.78 lakhs has only been reimbursed from the fund during the period from 1958-59 to 1980-81. Non-reimbursement of Rs. 45.02 lakhs was stated to be due to deterioration of the income of the endowments by the operationa 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	19,34,79,000	19,34,81,000	12,70,52,604	—6,64,28,396
Supplementary	2,000			
Amount surrendered during the year (March 1981)				5,34,68,000
Charged—				
Original	1,30,000	1,30,000	2,60,933	+1,30,933
Amount surrendered during the year				nil
Capital :				
Voted—				
Original	13,50,75,000	14,70,75,000	14,52,99,571	—17,75,429
Supplementary	1,20,00,000			
Amount surrendered during the year (March 1981)				50,69,000

Notes and comments :—

Revenue :

Charged—

The expenditure exceeded the charged appropriation by Rs. 1,30,933 ; the excess requires regularisation.

Excess occurred under the head "266—Pension and Other Retirement Benefits—K— Superannuation and Retirement allowances—K—1—Pension to High Court Judges" Excess was due to drawal of more pension than anticipated.

Voted—

(i) The department surrendered Rs. 5,34.68 lakhs in March 1981. The saving ultimately was Rs. 6.64.28 lakhs.

(ii) Substantial saving in provision occurred under :—

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

252—Secretariat—

(1) G—Salaries—
(Lump Provision)

O.	5,50.00	}
R.	—5,50.00			

Of the provision of Rs. 5,50 lakhs, Rs. 46.78 lakhs were reappropriated to other heads and Rs. 5,03.22 lakhs were surrendered due to economy measures.

254—Treasury and Accounts
Administration—

(2) J—Local Fund Audit—

O.	57.61	}	44.14	43.58	—0.56
R.	—13.47				

Saving was ascribed to non-sanction/non-creation of certain posts.

266—Pension and Other Retirement Benefits—

(3) K—Superannuation and Retirement
Allowances—K. 2—Pension to Government Servants
other than High Court Judges—

Voted—

O.	5,88.83	}	5,00.00	4,19.49	—80.51
R.	—88.83				

Saving of Rs. 88.83 lakhs was reportedly anticipated due to less requirement. Final saving was due non-drawal of arrears arising out of revision of pension cases. Reasons for less requirement have not been intimated (June 1982).

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
268—Social Security and Welfare—			
<i>Other Social Security and Welfare Programme—</i>			
(4) T—Pension to Freedom Fighters, their dependants, etc.—			
O.	20.00	13.00	..
R.	—7.00		

Saving of Rs. 7 lakhs was surrendered on 31st March 1981 reportedly due to non-drawal of full claims by some of the pensioners.

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

226—Pension and Other Retirement Benefits—

(1) O—Gratuities—

O.	1,12.10	1,87.47	1,65.92	—21.55
R.	75.37			

Net excess of Rs. 53.82 lakhs was due to revision of old pension cases (June 1982).

(2) P—Family Pensions—

O.	72.00	98.00	1,02.41	+4.41
R.	26.00			

Excess of Rs.30.41 lakhs was due to finalisation of more number of family pension cases than anticipated.

(iv) **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. There was no expenditure during the year towards the discharge of guarantee liability.

The balance at the credit of the Fund as on 31st March 1981 was Rs. 67.78 lakhs vide statement no. 19 of Finance Accounts, 1980-81.

Capital :

Voted—

(i) The department surrendered Rs. Rs.50.69 lakhs on 31st March 1981; the saving finally worked out to Rs.17.75 lakhs.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
730—Loans to Industrial Financial Institutions—			
State Plan			
(1) W—Loans to Other Undertakings—			
S.	1,00·00	75·00	..
R.	—25·00		

Saving was stated to be due to non-availing of loan by Bolangir Gramya Bank.

767—Miscellaneous Loans—

(2) CC—Miscellaneous Loans—

O.	2,00·00	1,65·00	..
R.	—35·00		

Saving was stated to be mainly due to receipt of less number of applications from State undertakings for sanction of ways and means advances and non-compliance of formalities by some of the parties.

(iii) The above saving was partly counterbalanced by excess under:—

766—Loans to Government Servants, etc.—

(1) AA—Other Advances—

O.	5·41	5·24	43·19	+37·95
R.	—0·17			

Out of the final excess of Rs.37·95 lakhs, excess of Rs.29·35 lakhs was mainly attributed to sanction of advances under Group Insurance Scheme to more number of fresh recruits than anticipated. Reasons for the remaining saving of Rs.8·60 lakhs have not been intimated (June 1982).

(iv) The expenditure under this grant includes Rs.10 crores transferred during the year from the Consolidated Fund of the State under the Orissa Contingency Fund (Amendment) Act, 1980 (Orissa Act 2 of 1980) to augment the corpus of the Contingency Fund from Rs.10 crores to Rs.20 crores.

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

Head	Total grant	Actual expenditure	Excess + Saving—
Revenue :			
Voted—			
Original	3,73,35,000	4,35,98,454	+42,29,454
Supplementary	20,34,000		
Amount surrendered during the year (March 1981)			5,26,000

Head	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Capital :			
Voted—			
Original	85,71,000	1,04,25,640	+1,67,640
Supplementary	16,87,000		
Amount surrendered during the year (March 1981)			1,34,000

Notes and comments:—

Revenue :

- (i) The expenditure exceeded the grant by Rs.42,29,454 ; the excess requires regularisation.
- (ii) In view of the excess, the surrender of Rs.5.26 lakhs (March 1981) was injudicious.
- (iii) Excess occurred mainly under the following heads:—

	Total grant	Actual expenditure	Excess + saving—
258—Stationery and Printing—			
		(In lakhs of rupees)	
(1) B—Purchase and Supply of Stationery stores—			
O.	1,04.08	1,15.46	+11.28
R.	0.10		
(2) D—Government Presses—			
O.	1,47.09	1,90.70	+36.50
S.	6.77		
R.	0.34		

Anticipated excess (Rs.0.44 lakh) in the above two cases was attributed to more expenditure towards reimbursement of cost of medicine and increased cost of printing materials. Final excess of Rs.47.78 lakhs in the above two cases was due to cost of paper received during the last part of the year which was not anticipated.

Capital :

- (i) The expenditure exceeded the grant by Rs.1,67,640; the excess requires regularisation.
- (ii) Excess occurred mainly under the following head:—

535—Capital Outlay on Ports, Lighthouses and Shipping—

Ports—

U—Development of minor ports—

O.	78.00	88.18	91.68	+3.50
S.	11.37			
R.	—1.19			

Reasons for the excess have not been intimated (June 1982).

Grant No. 7—Expenditure relating to the Works (including Rural Roads and Buildings) Department

	Total grant or appropriation	Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original	42,63,83,000	68,33,68,465	+25,37,80,465
Supplementary	32,05,000		
Amount surrendered during the year (March 1981)			1,67,36,000
Charged—			
Original	10,18,000	10,77,854	-1,51,146
Supplementary	2,11,000		
Amount surrendered during the year (March 1981)			78,000
Capital :			
Voted—			
Original	26,11,04,000	23,68,48,942	-3,59,43,058
Supplementary	1,16,88,000		
Amount surrendered during the year (March 1981)			3,26,06,000
Charged—			
Original	11,64,000	10,51,791	-3,50,209
Supplementary	2,38,000		
Amount surrendered during the year (March 1981)			61,000

The expenditure in the revenue section does not include Rs. 19,057 (voted) and Capital Section Rs. 41,000 (Charged) and Rs. 16,691 (voted) spent from out of advances from the Contingency Fund sanctioned in February 1981 (Charged : Rs. 27,000) and March 1981 (Charged : Rs. 14,000) and January 1981 (Voted Rs. 16,691) and March 1981 (Voted : Rs. 19,057), 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. 25,37,80,465 ; the excess requires regularisation. Excess also occurred under the grant during 1974-75 (Rs. 5,62.10 lakhs), 1975-76 (Rs. 5,34.55 lakhs), 1976-77 (Rs. 18.76 lakhs), 1978-79 (Rs. 38.53 lakhs) and 1979-80 (Rs. 7,85.26 lakhs).

(ii) The supplementary grant of Rs. 32.05 lakhs obtained in March 1981 proved inadequate in view of the large final excess of Rs. 25,37.80 lakhs and the surrender of Rs. 1,67.36 lakhs as surplus to requirement on 31st March 1981, was injudicious.

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

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
259—Public Works—			
(1) C—Construction—			
C—1—Public Works (Voted)	..	29.28	+29.28
(2) D—Maintenance and Repair			
D—2—Electrical	17.00	28.14	+11.14
(3) F—Suspense—			
F—1—Public Works	13,10.00	34,22.33	+21,12.33
(4) F—2—Electrical	69.00	1,56.06	+87.06
(5) F—3—Public Health	53.00	71.40	+18.40
(6) F—4—Aero-Engine factory	21.00	57.47	+36.47
281—Family Welfare—			
(7) AA—Other expenditure—			
AA—2— <i>Deduct</i> —Amount transferred to 280—Medical, 283—Housing and 480 Capital Outlay on Medical	—1,43.48	..	+1,43.48
283—Housing—			
<i>Government Resideantial Buildings—</i>			
(8) CC—Construction—			
CC—1—Minor Works			
CC—1 (1) Public Works			
S.	0.90	0.90	+21.79
(9) Construction			
HH. 2— <i>Deduct</i> —Amount charged to State Plan	—25.60	..	+25.60
337—Roads and Bridges—			
(10)—GGG—State Highways—			
GGG—4—Minor Works			
O.	20.88	38.08	+8.68
R.	8.52		
(11)—III—Suspense—	2,00.00	7,74.79	+5,74.79

Additional funds of Rs. 8.52 lakhs in case of serial no. (10) above were provided by reappropriation to meet the requirement of work component and consequent *pro-rata* charges. Reasons for final excess in all cases have not been intimated (June 1982).

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

Head	Total grant	Actual expenditure	Excess + Saving —
		(In lakhs of rupees)	
259—Public Works —			
(1) B—Direction and Administration			
O.	83.62		
S.	1.54		
R.	—18.23	66.93	12.03
			—54.90
Saving of Rs. 18.23 lakhs under the head was anticipated due to (i) posts remaining vacant (Rs. 7.06 lakhs), (ii) non-sanction of posts (Rs. 5.97 lakhs) and (iii) transfer of funds to other heads for payment of Additional Dearness Allowance at enhanced rate (Rs. 5.20 lakhs). Reasons for final saving have not been intimated (June 1982).			
280—Medical—			
Allopathy—			
(2) Z—Medical Relief—			
O.	47.35		
R.	—47.35	0.10	+0.10
The entire provision was reappropriated to another head (Housing) reportedly for completion of staff quarters for different hospitals and Public Health Centres.			
337—Roads and Bridges—			
GGG—State Highways—			
(3) GGG—1—Maintenance—			
O	2,28.52		
R	—36.69	1,91.83	1,92.82
			+0.99
Saving of Rs. 36.69 lakhs was anticipated due to (i) availability of less foodgrains Under Food for work Programme (Rs 19.81 lakhs), (ii) meet requirement of work component under other head (Rs. 9.66 lakhs) and (iii) reappropriation of funds to the head District and other Roads" for meeting urgent requirements (Rs. 7.22 lakhs).			
(4) HHH—District and other Roads—			
O	10,91.82		
R	—79.76	10,12.06	9,72.31
			—39.75
Saving of Rs. 79.76 lakhs was anticipated due to availability of less food grains under the Food for work Programme. Reasons for the final saving of Rs. 39.75 lakhs have not been intimated (June 1982).			
(5) JJJ—Railway Safety works Fund—	33.72	22.56	—11.16
Reasons for the saving have not been intimated (June 1982).			
(6) KKK—Other expenditure			
O	56.40		
S.	4.87	61.27	35.67
			—25.60
Funds were augmented by supplementary provision to take up certain works under Road Development Programme. But the expenditure substantially fell short of even the original provision. Reasons for the final saving have not been intimated (June 1982).			

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(V) Entire provision remained unutilised under the following heads :—			
259—Public works—			
(1) D—Maintenance and Repair—			
D—4(1) Buildings—			
O.	34.53	..	—35.35
R.	0.82		
Total 35.35			
281—Family Welfare—			
(2) AA—Other expenditure—			
AA—1-U. K. Aid Projects—	1,43.48	..	—1,43.48
283—Housing—			
(3) DD—Maintenance and Repair			
DD—4—Minor works—grants			
DD—4—(1) Buildings			
O.	23.05	..	—22.69
R.	—0.36		
Total 22.69			
Reasons for the saving in the above three cases have not been intimated (June 1982).			
288—Social Security and Welfare—			
<i>Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes—</i>			
(4) LL—Welfare of Scheduled Castes—			
O.	14.87	..	—4.87
R.	—10.00		
Total 4.87			

Saving of Rs. 2 lakhs was due to post budget decision to meet the expenditure on a project from the capital account. Reasons for the remaining saving have not been intimated (June 1982).

(vi) Expenditure in the grant includes Rs. 44,82.04 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 (ix) 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 1980-81, is given below :—

Major head and sub-heads of suspense	opening balance on 1st April 1980 (Debit+ Credit—)	Debits	Credits	Closing balance on 31st March 1981 (Debit+ Credit—)
(In lakhs of rupees)				
259—Public works—				
Purchases	—8,92.07	3,38.32	6,36.46	—11,90.21
Stock	1,72.53	25,11.31	26,00.82	83.02
Miscellaneous works	7,15.47	8,57.62	4,05.66	11,67.43
Advances				
Workshop Suspense	40.38	..	..	40.38
Total	36.31	37,07.25	36,42.94	1,00.62
337—Roads and Bridges—				
Purchases	—1,21.15	66.47	1,14.90	—1,69.58
Stock	85.15	3,68.49	3,55.44	98.20
Miscellaneous Works	76.15	3,39.83	1,77.46	2,38.52
Advances				
Total	40.15	7,74.79	6,47.80	1,67.14
Grand Total	76.46	44,82.04	42,90.74	2,67.76

(vii) *Subventions from Central Road Fund*—The additional revenue realised from the excise and import duties on motor spirit is credited to 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. 34.29 lakhs was credited during 1980-81 and expenditure of Rs. 32.16 lakhs was incurred during the year.

The balance at the credit of the fund on the 31st March 1981 was Rs. 23.20 lakhs. An account of the fund for 1980-81 is given in Statement No.16 of the Finance Accounts 1980-81.

(viii) 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 1980-81, are compared below—

Year	Works Outlay	Establishment charges	Tools and plant charges	Percentage	
				Establishment charges to work outlay	Tools and plant charges to works outlay
(In lakhs of rupees)					
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
1980-81	35,44.96	4,92.78	1,54.43	13.90	4.36

(ix) *Pro rata distribution of establishment and tools and plant charges*—From 1967-68, a system of fixed percentage 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 heads—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 *pro rata* among “259—Public Works”, “283—Housing” and “337—Roads and Bridges” in proportion to works expenditure recorded under these major heads.

Capital:

Voted—

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
477—Capital Outlay on Education—			
(1) YYY—Tribal Areas Sub-Plan—			
O,	42.23	27.93	-25.54
S.	11.06		
R.	0.18		
Reasons for the saving have not been intimated (June 1982).			
480—Capital Outlay on Medical—			
<i>Allopathy</i>			
(2) AAAA—Other expenditure—			
O.	81.80	66.29	+0.59
S.	0.02		
R.	-16.12		

Anticipated saving (Rs. 16.12 lakhs) was surrendered reportedly to meet requirements of Public Health Organisation.

483—Capital Outlay on Housing—

(3) IIII—Construction—

IIII-1—Public Works

O.	1,47.69	1,21.57	1,22.13	+0.56
S.	1.04			
R.	-27.16			

488—Capital Outlay on Social Security and Welfare—

(4) QQQQ—Tribal Areas Sub-Plan

O.	70.00	10.00	21.18	+11.18
R.	-60.00			

Funds were surrendered (Rs. 60 lakhs) reportedly for utilisation by Harijan and Tribal Welfare Department. But the expenditure substantially exceeded the reduced provision. Reasons for the excess have not been intimated (June 1982).

Heads	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
537—Capital Outlay on Roads and Bridges—			
(5) YYYY—Railway Safety Works Fund—			
YYYY.1—Major Works			
O. 29.07	22.56	4.77	—17.79
R. —6.51			

Anticipated saving (Rs. 6.51 lakhs) was stated to be due to non-release of Central assistance for Railway safety works. Reasons for final saving have not been intimated (June 1982).

Centrally Sponsored Plan

(6) FFFFF—Roads

Interstate Importance—

FFFFF.1.—Major Works

O. 68.66	28.77	28.13	—0.64
R. —39.89			

Saving was ascribed to release of less funds by the Government of India on survey and investigation Scheme.

(7) BBBBB—District and Other Roads—

BBBBB.1—Minimum Needs Programme—

BBBBB.1 (1) Major Works	1,25.30	1,05.65	—19.65
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(8) DDDDD—Tribal Areas Sub-Plan—

DDDDD.1—State Highways—

DDDDD.1 (1) Road Development Programme—

DDDDD.1 (1)(1) Major Works	79.85	19.15	—60.70
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(9) DDDDD.3—Minimum Needs Programme—

DDDDD.3(1) Major Works	1,83.94	1,64.42	—19.52
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Reasons for final saving in the cases at serial nos. (7) to (9) above have not been intimated (June 1982).

(ii) Entire provision remained unutilised under:—

459—Capital outlay on Public Works—

(1) 000—Other expenditure

O. 1,50.35	44.36	..	—44.36
S. 1.41			
R. —1,07.40			

Anticipated saving (Rs. 1,07.40 lakhs) was stated to be due to non-receipt of administrative approval from the concerned departments. Reasons for the final saving have not been intimated (June 1982).

Heads	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
483—Capital Outlay on Housing—			
(2) FFFF. Other expenditure			
Voted—			
O. 57.50	12.80	..	—12.80
R. —44.70			

Anticipated savings (Rs. 44.70 lakhs) was due to post-budget decision not to execute certain works under "Upgradation of standards of Administration recommended by seventh Finance Commission" departmentally by the Harijan and Tribal Welfare Department through Integrated Tribal Development Projects (Rs. 39.70 lakhs) and non-receipt of administrative approval (Rs. 5 lakhs). Reasons for final saving have not been intimated (June 1982).

488—Capital Outlay on Social Security and Welfare—

Other Social Security and Welfare Programme

(3) PPPP—Welfare of Scheduled Castes, Scheduled Tribes, and Other Backward Classes

S. 11.30	11.30	..	—11.30
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Reasons for the saving have not been intimated (June 1982).

(iii) Savings referred to in notes (i) and (ii) above was partly counterbalanced by excess under:—

459—Capital Outlay on Public Works—

(1) NNN—Construction—

NNN.1—Major Works

NNN.1(1) Public Works

O. 1.76	1.69	38.02	+36.33
R. —0.07			

477—Capital Outlay on Education—

(2) TTT—Secondary Education

4.50	19.02	+14.52
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537—Capital Outlay on Roads and Bridges—

(3) CCCC—Suspense

CCCC.1—Expressway

7.24	30.62	+23.48
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(4) DDDDD.2—District and other Roads—

DDDDD.2(1) Road Development Programme

DDDDD.2(1)(1) Major Works

O. 51.59	60.22	1.11.80	+51.58
S. 8.63			

Reasons for the excess at serial nos. (1) to (4) above have not been intimated (June 1982).

(iv) The expenditure in this section of the grant includes Rs. 30.62 lakhs accounted for under the head "Suspense". A summary of the transactions accounted for under each unit of suspense together with the opening and closing balances for 1980-81 is given below:—

Major head and sub-head of suspense	Opening balance on 1st April 1980 (Debit + Credit—)	Debits	Credits	Closing balance on 31st March 1981 (Debit + Credit—)
(In lakhs of rupees)				
459—Capital Outlay on Public Works—				
Purchases	—17.00	..	..	—17.00
Stock	—19.33	..	..	—19.33
Miscellaneous Works Advances	16.38	..	..	(a) 16.38
Total	—19.95	..	..	—19.95
537—Capital Outlay on Roads and Bridges—				
Purchases	—44.94	..	0.04	—44.98
Stock	24.40	20.75	28.76	16.39
Miscellaneous Works Advances	58.20	9.87	5.18	62.89
Total	37.66	30.62	33.98	34.30

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

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original	58,22,000	58,22,000	51,05,194
Amount surrendered during the year (March 1981)			—7,16,806
			7,38,000
Charged—			
Original	1,15,000	1,45,000	1,27,425
Supplementary	30,000		
Amount surrendered during the year (March 1981)			—17,575
			13,000
Capital :			
Voted—			
Original	15,000	15,000	15,000
			..

(a) Minus balance is under reconciliation.

Notes and Comments—

Revenue :

Voted—

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
211—Parliament/State/Union Territory Legislatures—			
<i>State/Union Territory Legislature</i>			
A—Legislative Assembly—			
O.	28.71	23.52	+0.10
R.	—5.29		

Saving of Rs. 5.29 lakhs was anticipated mainly due to dissolution of the Assembly.

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

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Revenue :			
Voted—			
Original	1,74,23,000	1,76,72,004	—1,14,996
Supplementary	3,64,000		
Amount surrendered during the year (March 1981)			7,000
Capital :			
Voted—			
Original	40,04,05,000	1,07,10,50,278	—7,93,54,722
Supplementary	75,00,00,000		
Amount surrendered during the year (March 1981)			3,01,92,000
Charged			
Original	3,50,000	3,50,000	—3,50,000
Amount surrendered during the year (March 1981)			3,50,000

Notes and Comments—

Capital :

Voted—

(i) The capital section of the grant accommodates expenditure on procurement, storage, distribution of foodgrains under Government Trading Schemes.

(ii) The saving occurred mainly under—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
509—Capital Outlay on Food—			
I—Procurement and Supply—			
O.	40,00·00	1,02,08·54	—4,91·46
S.	70,00·00		
R.	—3,00·00		
	1,07,00·00		

Anticipated saving was stated to be due to less payment to the Food Corporation of India and the State Civil Supplies Corporation because of less procurement of foodgrains. Reasons for final saving have not been intimated (June 1982).

(iii) *Personal ledger Accounts*—The expenditure under the grant includes Rs. 73,08·54 lakhs under the head "Suspense (Personal Deposits)—Debit". The personal ledger accounts exists 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 1980-81 are summarised below —

Scheme	Balance on 1st April 1980	Credits during the year	Debits during the year	Balance on 31st March 1981
(In lakhs of rupees)				
(a) Purchase of rice under Grain Supply Scheme	2,48·15	..	..	2,48·15
The scheme is not in operation since 1959. Government decided (August 1979) to close the inoperative personal ledger account. Final orders for closure are awaited (June 1982).				
(b) Trading in scrap iron and other materials	19·42	..	..	19·42
There were no transactions from 1974-75 onwards. Government decided (August 1979) to close the inoperative personal ledger account. Final orders of Government for closure are awaited (June 1982).				
(c) Trading in mustard oil	9·81	..	..	9·81
The scheme is inoperative from 1971-72 onwards. Government decided (August 1979) to close the inoperative personal ledger account. Final orders of Government for closure are awaited (June 1982).				
(d) Purchase of rice under Grain Purchase Scheme	8,77·12	84,33·14	73,08·54	20,01·72
(e) Purchase of cloth	0·46	..	..	0·46

The scheme is inoperative from 1954-55 onwards. Government decided (August 1979) to close the inoperative personal ledger account. Final orders for closure are awaited (June 1982).

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

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original	1,02,23,20,000		
Supplementary	2,17,000		
Amount surrendered during the year (March 1981)			1,72,14,000
Charged—			
Original	2,50,000	75,315	—1,74,685
Amount surrendered during the year			nil
Capital :			
Voted—			
Original	80,00,000	74,04,635	—5,95,365
Amount surrendered during the year (March 1981)			9,39,000

The expenditure in the revenue section does not include Rs. 12,09,000 spent from out of advance from the Contingency Fund sanctioned in December 1980 but not recouped to the Fund till the close of the year.

Notes and comments :—

Voted—

(i) The department surrendered Rs. 1,72.14 lakhs on 31st March 1981; the saving ultimately was Rs. 3,07.14 lakhs.

(ii) Saving in the provision occurred mainly under—

Heads	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
277—Education—			
Primary Education			
(1) D—Government Primary Schools—			
O.	89.44		
R.	—21.32		
	68.12	67.24	—0.88
(2) F—Assistance to Local Bodies for Primary Education—			
F.1—Grants—			
O.	34,51.72		
R.	—59.60		
	33,92.12	32,04.93	—1,87.19
Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(3) J—Scholarships—			
O.	43.79		
R.	—3.13		
	40.66	33.79	—6.87

The total anticipated saving of Rs. 84.05 lakhs in the above cases at serial nos. 1, 2 and 3 was stated to be due to less requirement in subordinate offices. Reasons for less requirement have not been intimated (June 1982). Final saving of Rs. 1,87.19 lakhs at sl. no. 2 was mainly attributed to non-materialisation of the proposal to re-appropriate funds (Rs. 1.48 lakhs) from this head at sl. no. 1 under note (iii) below where substantial excess also occurred for payment of salaries of teachers serving in directly aided primary schools. Final saving of Rs. 6.87 lakhs at sl. no. 3 was reportedly due to late selection of scholars and non-award of scholarships.

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(4) K—Teachers' Training—			
O.	1,07.08	98.66	95.48
R.	—8.42		
			—3.18

Anticipated saving was attributed to less requirement in subordinate offices (Rs. 6.89 lakhs) and late admission of trainees (Rs. 1.53 lakhs). Reasons for less requirement and final saving have not been intimated (June 1982).

Secondary Education

(5) CC—Government Secondary Schools—

O.	29.46	25.12	24.01
R.	—4.34		
			—1.11

Anticipated saving was stated to be due to non-implementation of the scheme "Opening of additional sections in High Schools". Reasons for final saving have not been intimated (June 1982).

(6) DD—Assistance to Non-Government Secondary Schools—

O.	98.64	67.19	67.07
R.	—31.45		
			—0.12

Anticipated saving of Rs. 31.45 lakhs was attributed to non-utilisation of food grains under the Food for Work Programme for High Schools and Middle English Schools (Rs. 26 lakhs), late appointment of teachers in Panchayat Samity Middle English Schools (Rs. 1.90 lakhs), non-implementation of the scheme "Introduction of socially useful productive work" in non-Government schools (Rs. 1.32 lakhs), non-payment of grants-in-aid to some schools as per latest grants-in-aid rules (Rs. 1.11 lakhs) and non-implementation of the scheme "Opening of additional sections in Secondary Schools (Rs. 1.12 lakhs).

(7) HH—Tribal Areas Sub-Plan—

O.	69.14	60.06	59.18
R.	—9.08		
			—0.88

Anticipated saving (Rs. 9.08 lakhs) was mainly ascribed to late opening of schools in tribal districts (Rs. 5.06 lakhs), less requirement according to revised grants-in-aid rules (Rs. 1.90 lakhs) and late opening of two Secondary Training Schools and Correspondance-cum-Contract Training Centres (Rs. 1.67 lakhs). Reasons for final saving have not been intimated (June 1982).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<i>University and Other Higher Education—</i>			
(8) LL—Government Colleges—			
O.	30.48	20.76	—0.63
R.	—9.72		

Saving was mainly attributed to non-implementation of the scheme "Strengthening of Training Colleges" (Rs. 5.29 lakhs), late posting of officers against new posts (Rs. 3.01 lakhs) and less requirement due to late posting of staff (Rs. 1.42 lakhs).

(9) MM—Assistance to Non-Government Colleges—			
O.	17.69	10.90	—2.00
R.	—6.79		

Saving was stated to be partly due to late appointment of staff (Rs. 1.21 lakhs) and less payment of grants to Non-Government Colleges according to revised grants-in-aid rules (Rs. 1 lakh). Reasons for the remaining saving of Rs. 6.58 lakhs have not been intimated (June 1982).

(10) PP—Tribal Areas Sub-Plan—			
O.	21.76	15.09	—0.03
R.	—6.67		

Anticipated saving was stated to be mainly due to less requirement of grants according to revised grants-in-aid rules (Rs. 5.40 lakhs) and non-implementation of the programme "Strengthening of Training Colleges" (Rs. 1.27 lakhs).

General

(11) RR—Direction and Administration—			
O.	12.84	5.71	—0.58
R.	—7.13		

Saving was mainly attributed to non-implementation of the scheme of "Zonal Directorate" (Rs. 3 lakhs), reassessment of requirements for Subordinate Inspecting Officers (Rs. 1.52 lakhs), less requirement for supply of "Gyanmandal" due to non execution of order by the Publisher (Rs. 1.50 lakhs) and late posting of Deputy Inspector of Schools (Rs. 1.11 lakhs).

Special Education

(12) VV—Adult Education—			
O.	64.00	34.07	—3.54
R.	—29.93		

Anticipated saving (Rs. 29.93 lakhs) was ascribed to reduced sanction based on Government of India's approval for Functional Literacy Centre for Adult Farmers. Reasons for final saving have not been intimated (June 1982).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(13) XX—Tribal Areas Sub-Plan—			
O	31.03	14.69	14.63
R.	—16.34			—0.06
<i>University and Other Higher Education—</i>			
(14) ZZ—Book Production—	6.00	..	—6.00

Reasons for saving in the cases at sl. nos. (13) and (14) have not been intimated (June 1982).

General

(15) KKK—Training—			
O.	14.58	0.20	..
R.	—14.38			—0.20

Saving was stated to be mainly due to non-receipt of approval for the scheme "Training of Inspecting Officers" from the Government of India.

(iii) The savings mentioned in note (ii) above were partly offset by excess under the following heads:—

277—Education—

Primary Education

(1) E.1—Assistance to Non-Government Primary Schools—

O.	5,15.49	5,41.08	6,43.26	+1,02.18
R.	25.59			

Augmentation of funds by reappropriation was stated to be due to payment of more grants to Non-Government Primary Schools. Final excess was ascribed to non-materialisation of proposal of reappropriation of funds from another head vide sl. no. (2) of note (ii) above.

Capital:

Voted—

(i) The department surrendered Rs. 9.39 lakhs (March 1981); ultimately the saving was Rs. 5.95 lakhs.

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

677—Loans for Education Art and Culture—

000—Other Educational Loans—

O.	67.00	57.80	42.84	—14.96
R.	—9.20			

Anticipated saving was stated to be due to non-receipt of bonds duly executed from the concerned students for sanction of loan stipend. Reasons for final saving have not been intimated (June 1982).

(iii) The above saving was partly counterbalanced by excess under:—

Head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
<i>Special Non-plan</i>			
PPP—Other Educational Loans—			
PPP. 1—National Loans Scholarship—	..	19.74	+19.74

Reasons for non-provision of funds have not been intimated (June 1982).

(iv) *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 Government contribution, private donations and 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. 42.83 lakhs. The balance at the credit of the fund on the 31st March 1981 was Rs. 72.58 lakhs. An account of the transactions of the fund is given in statement No. 16 of the Finance Accounts 1980-81.

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

	Total grants	Actual expenditure	Excess+ Savings—
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original	16,92,31,000	17,57,07,000	15,63,09,231
Supplementary	64,76,000		
Amount surrendered during the year (March, 1981)			2,15,36,000
Capital :			
Voted—			
Original	1,01,35,000	1,72,35,000	1,48,25,035
Supplementary	71,00,000		
Amount surrendered during the year (March, 1981)			3,74,000

Notes and comments —

Revenue :

Voted—

(i) In view of the final saving of Rs. 1,93.98 lakhs, the Supplementary grant of Rs. 64.76 lakhs obtained in February, 1981 proved unnecessary and could have been restricted to token provision where necessary. The expenditure did not come up even to the original provision.

(ii) The department surrendered Rs. 2,15.36 lakhs on the 31st March 1981, the savings finally was only Rs. 1,93.98 lakhs.

(iii) Significant saving in the provision occurred under —

Head	Total Grants	Actual Expenditure	Excess+ Savings—
		(In lakhs of rupees)	
276—Secretariat Social and Community Services—			
<i>Centrally Sponsored Plan</i>			
(1) C—Secretariat—			
O.	4·00	9·00	1·13
S.	5·10		
R.	—0·10		
Saving was stated to be due to less requirement (Rs. 4·85 lakhs), less payment of grants-in-aid (Rs. 2·10 lakhs) and non-filling of some of posts (Rs. 1·02 lakhs). Reasons for the less requirement have not been intimated (June, 1982).			
288—Social Security and Welfare—			
<i>F—Welfare of Scheduled Tribes—</i>			
(2) F—2—Ashram Schools			
O.	65·04	40·91	41·96
R.	—24·13		
Anticipated savings of Rs. 24·13 lakhs was stated to be mainly due to conversion of some Ashram Schools into High Schools (Rs. 23·09 lakhs) and non-purchase of science apparatus (Rs. 0·75 lakh).			
<i>State Plan</i>			
(3) J—Welfare of Scheduled Castes—			
O.	3,31·31	2,63·81	2,70·09
S.	29·10		
R.	—96·60		
Anticipated savings (Rs. 96·60 lakhs) was mainly attributed to (i) taking up execution of the scheme "Rehabilitation of Rural Poor (Scheduled Caste)" by the Community Development & Rural Reconstruction Department through its grant (Grant No. 18) as a post-budget decision (Rs. 84 lakhs), (ii) less Central assistance for the scheme "Integrated Improvement of Harijan Hamlets" (Rs. 5·84 lakhs) and (iii) non-implementation of the schemes "Legal aid to Scheduled Caste people" and "Electrification of Harijan Bastees" (Rs. 4 lakhs).			
Reasons for the final excess of Rs. 6·28 lakhs have not been intimated (June, 1982). (4) L—Tribal Areas Sub-Plan—			
O.	5,59·63	4,74·49	4,70·77
S.	14·00		
R.	—99·14		
Anticipated saving was stated to be mainly due to non-implementation of the scheme "Rehabilitation of Rural Poor (Scheduled Tribes)" (Rs. 83 lakhs) and non-receipt of allocation from the Government of India for the scheme "Development of Dispersed Tribals" under Intergrated Tribal Development Projects met from special Central assistance (Rs. 14·08 lakhs). Final saving was due to less number of students in Sevashram Schools.			
<i>Central Plan</i>			
(5) N—Welfare of Scheduled Tribes—			
O.	25·10	18·40	18·39
S.	8·68		
R.	—15·38		
Saving was stated to be due to non-receipt of allocation from the Government of India for implementation of the scheme "Settlement of Adibasis in Dandakaranya".			

Head	Total Grants	Actual Expenditure	Excess + Savings—
(In lakhs of rupees)			
<i>Centrally Sponsored Plan</i>			
(6) O—Welfare of Scheduled Castes—			
O. 5·80	0·76	0·54	—0·22
R. —5·04			

Anticipated saving of Rs. 5·04 lakhs was attributed to less requirement (Rs. 3·41 lakhs) and non-receipt of Central assistance (Rs. 1·63 lakhs). Reasons for less requirement and final saving have not been intimated (June, 1982).

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

288—Social Security and Welfare—

(1) F. 3—High Schools—

O. 1,45·37	1,58·29	1,61·50	+3·21
R. 12·92			

Additional funds of Rs. 12·92 lakhs were provided by re-appropriation for meeting increased expenditure on pay and allowance consequent on conversion of Ashram Schools to High Schools. Final excess was mainly due to more requirement towards other allowances (Rs. 1·62 lakhs) and payment of dearness allowance at the enhanced rates (Rs. 1·52 lakhs).

(2) F. 5—Other educational facilities

O. 97·60	96·64	1,18·84	+22·20
R. —0·96			

Reasons for the final excess have not been intimated (June, 1982).

Capital:

Voted—

(i) The department surrendered Rs. 3·74 lakhs on the 31st March 1981; ultimately there was saving of Rs. 24·10 lakhs.

(ii) Saving occurred mainly under —

498—Capital Outlay on Co-operation—

T—Tribal Areas Sub-Plan—

O. 28·82	48·82	28·82	—20·00
S. 20·00			

The supplementary grant of Rs. 20 lakhs obtained in March, 1982 proved unnecessary in view of the ultimate saving of Rs. 20 lakhs. Saving was attributed to less requirement, reasons for which have not been intimated (June, 1982).

(iii) *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 (since renamed as Harijan and Tribal Welfare Department) are accounted for under this grant.

However there have been no transactions in the personal ledger account after 1973-74 and the balance on 31st March 1981 continued to remained at Rs. 4·64 lakhs (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 & Family Welfare Department

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Revenue:				
Voted—				
Original	45,16,67,000	45,31,33,000	40,50,85,878	—4,80,47,122
Supplementary	14,66,000			
Amount surrendered during the year (March 1981)				
				1,89,48,000
Charged—				
Original	1,00,000	1,00,000	7,000	—93,000
Amount surrendered during the year (March 1981)				
				93,000
Capital:				
Voted—				
Original	5,30,000	5,30,000	5,67,177	+37,177
Amount surrendered during the year				
				nil

Notes and Comments:—**Revenue:****Voted—**

The materials and equipments received under Technical Co-operation Assistance Programme relating to the Health & Family Welfare Department are taken credit under 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. 1,89.48 lakhs in March 1981; finally there was a saving of Rs. 4,80.47 lakhs in the grant.

(iii) In view of the saving of Rs 4,80.47 lakhs, the supplementary grant of Rs. 14.66 lakhs obtained in March 1981 proved unnecessary and could have been restricted to token provision, where necessary. The expenditure did not come up even to the original provision,

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
267—Aid Materials and Equipments—			
(1) B—National Malaria Eradication Programme—			
O.	1,91.00	87.15	—1,08.35
R.	4.50		
(2) C—National Filaria Control Programme—			
O.	12.78	—0.14	—8.42
R.	—4.50		
	8.28	(a)	

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

Head		Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)				
280—Medical—				
(3) CC—Medical Relief—				
O.	1,94.56	1,86.52	68.18	—1,18.34
S.	2.60			
R.	—10.64			
281—Family Welfare—				
(4) NN—Compensation—				
O.	3,03.50	1,30.95	1,21.14	—9.81
R.	—1,72.55			
(5) OO—Other Services and Supplies—				
O.	72.26	73.28	43.28	~30.00
S.	0.01			
R.	1.01			
(6) SS—Direction and Administration		11.65	0.17	—11.48
(7) TT—Rural Family Welfare Services—				
O.	35.52	2.72	19.12	+16.40
R.	—32.80			
282—Public Health Sanitation and Water Supply—				
(8) DDD—Prevention and Control of Diseases—				
O.	59.24	45.59	39.45	—6.14
S.	0.01			
R.	—13.66			
(9) III—Prevention and control of Diseases—				
O.	2,59.86	2,61.92	2,37.43	—24.49
R.	2.06			

Out of the total saving of Rs. 5,51.18 lakhs in the above cases, the anticipated saving of Rs. 2,34.15 lakhs was stated to be mainly due to less number of compensation cases (Rs. 1,50.09 lakhs), less requirement (Rs. 49.01 lakhs), late implementation of the scheme "Training and Employment of Multipurpose Workers" (Rs 30.74 lakhs) and reduction in Plan Ceiling (Rs. 4.31 lakhs). Reasons for less requirement and for final saving of Rs. 3,17.03 lakhs have not been intimated (June 1982).

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

267—Aid Materials and Equipments—				
(1) A—Family Welfare Programme—		30.00	..	—30.00
276—Secretariat Social and Community Services—				
(2) M—Secretariat—		6.87	..	—6.87
281—Family Welfare—				
(3) HH—Rural Family Welfare Services—				
O.	13.00	0.35	..	—0.35
R.	—12.65			

Head	Total grant	Actual expenditure	Excess + Saving —
		(In lakhs of rupees)	
(4) UU—Mass Education—	9.26	..	—9.26
(5) VV—Training Research and Statistics—	20.91	..	—20.91

Anticipated saving of Rs. 12.65 lakhs at serial No. (3) above was stated to be due to less requirement. Reasons for less requirement and for final saving of Rs. 67.39 lakhs in all the above cases have not been intimated (June 1982).

(vi) Saving detailed in notes (iv) and (v) above were partly counter balanced by excess over the provision mainly under the following heads :—

281—Family Welfare—

JJ—Rural Family Welfare Services—

O.	1,61.04	1,81.84	1,81.84	..
R.	20.80			

Funds were augmented by reappropriation for meeting the additional requirement on dearness allowance and travel expenses.

(vii) Expenditure was incurred without budget provision under the following heads :—

267—Aid Materials and Equipments—

(1) F—Multipurpose Workers Schemes—	..	22.13	+22.13
(2) J—Family Welfare Programme—	..	28.00	+28.00

281—Family Welfare —

(3) WW—Other Expenditure—	..	57.58	+57.58
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Reasons for not making necessary provision of funds in the above cases have not been intimated (June 1982).

(viii) *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 to sell them to public on cash payment. The transactions were booked under "Suspense".

The opening and closing balances are given below :—

Opening balance on 1st April 1980	Debits during the year	Credits during the year	Closing balance on 31st March 1981
6.70	6.70

(In lakhs of rupees)

There have been no transactions in the account after 1967-68. Orders of Government to close the inoperative suspense account are awaited (June 1982).

Capital :

(i) The expenditure exceeded the grant by Rs. 37,177 ; the excess requires regularisation.

(ii) Excess occurred mainly under the head "766—Loans to Government Servants etc.—Festival Advances", reasons for which have not been intimated (June 1982).

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

		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	20,54,42,000	20,97,67,000	32,69,40,670	+11,71,73,670
Supplementary	43,25,000			
Amount surrendered during the year (March 1981)				33,59,000
Charged—				
Original	3,03,000	3,30,000	40,566	—2,62,434
Amount surrendered during the year (March 1982)				2,32,000
Capital :				
Voted—				
Original	4,86,03,000	6,30,84,000	5,02,97,787	—1,27,86,213
Supplementary	1,44,81,000			
Amount surrendered during the year (March 1981)				19,50,000
Charged—				
Original	2,00,000	2,00,000		—2,00,000
Amount surrendered during the year (March 1981)				2,00,000

Notes and Comments—

Revenue :

Voted—

(i) The expenditure exceeded the voted grant by Rs. 11,71,73,670; 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), 1978-79 (Rs. 5,41.07 lakhs) and 1979-80 (Rs. 5.96 lakhs).

(ii) In view of the excess, the supplementary grant of Rs. 43.25 lakhs obtained in March 1981 proved inadequate and the surrender of Rs. 33.59 lakhs considered as surplus to requirement in March 1981 was injudicious.

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

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs rupees)		
259—Public Works—			
(1) B—Maintenance and Repairs—	47.55	58.79	+11.24
282—Public Health, Sanitation and Water Supply—			
Sewerage and Water Supply—			
(2) M—Suspense	2,20.00	13,20.47	+11,00.47

Reasons for the excess at serial Nos. (1) and (2) above have not been intimated (June 1982).

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(3) O—Urban Water Supply Programmes—			
O.	1,69.32	2,48.80	+77.15
R.	2.33		
	1,71.65		

Funds were augmented by reappropriation for meeting the payments towards arrear leave salary and additional dearness Allowance. But the expenditure far exceeded the increased provision. Reasons for the final excess have not been intimated (June 1982).

(4) P—Rural water supply programmes—	46.09	62.59	+16.50
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Reasons for the excess have not been intimated (June 1982).

(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—

Public Health and Sanitation

(1) J—Sanitation Services—

O.	75.34	69.60	58.25	—11.35
R.	—5.74			

284—Urban Development—

General

(2) HH—Town and Regional Planning—

O.	24.36	14.06	13.98	—0.08
R.	—10.30			

Of the total saving of Rs. 27.47 lakhs at serial Nos. (1) and (2) above, the anticipated saving (Rs. 16.04 lakhs) was stated to be due to payment of less grants to Special Planning Authority, Rourkela (Rs. 8.69 lakhs) and posts remaining vacant (Rs. 7.35 lakhs). Reasons for the final saving of Rs. 11.43 lakhs have not been intimated (June 1982).

288—Social Security and welfare—

Relief and Rehabilitation of Displaced Persons

(3) OO—Irrecoverable Temporary Loan Written-Off—

O.	11.05	1.17	1.16	—0.01
R.	—9.88			

Saving was stated to be due to non-finalisation of the proposal for remissions of loan paid to displaced persons and Burma repatriates.

(v) *Suspense Account*—The expenditure under the grant includes Rs. 13,20.47 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 (ix) below "Grant No. 20—Expenditure relating to the Irrigation and power Department" (Revenue Section).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
(3) O—Urban Water Supply Programmes—			
O. 1,69'32 } R. 2'33 }	1,71'65	2,48'80	+77'15

Funds were augmented by reappropriation for meeting the payments towards arrear leave salary and additional dearness Allowance. But the expenditure far exceeded the increased provision. Reasons for the final excess have not been intimated (June 1982).

(4) P—Rural water supply programmes—	46'09	62'59	+16'50
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Reasons for the excess have not been intimated (June 1982).

(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—

Public Health and Sanitation

(1) J—Sanitation Services—

O. 75'34 } R. —5'74 }	69'60	58'25	—11'35
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284—Urban Development—

General

(2) HH—Town and Regional Planning—

O. 24'36 } R. —10'30 }	14'06	13'98	—0'08
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Of the total saving of Rs. 27'47 lakhs at serial Nos. (1) and (2) above, the anticipated saving (Rs. 16'04 lakhs) was stated to be due to payment of less grants to Special Planning Authority, Rourkela (Rs. 8'69 lakhs) and posts remaining vacant (Rs. 7'35 lakhs). Reasons for the final saving of Rs. 11'43 lakhs have not been intimated (June 1982).

288—Social Security and welfare—

Relief and Rehabilitation of Displaced Persons

(3) OO—Irrecoverable Temporary Loan Written-Off—

O. 11'05 } R. —9'88 }	1'17	1'16	—0'01
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Saving was stated to be due to non-finalisation of the proposal for remissions of loan paid to displaced persons and Burma repatriates.

(v) *Suspense Account*—The expenditure under the grant includes Rs. 13,20'47 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 (ix) below "Grant No. 20—Expenditure relating to the Irrigation and power Department" (Revenue Section).

A summary of the transactions accounted for under "Suspense" together with the opening and closing balances for 1980-81 is given below —

Head	Balance on the 1st April 1980	Debits during the year	Credits during the year	Balance on the 31st March 1981
				(In lakhs of rupees)
282—Public Health, Sanitation and Water Supply	—1,00.13	13,20.47	14,47.54	—2,27.20 (a)

Capital
Voted—

(i) The supplementary grant of Rs. 1,44.81 lakhs obtained in March 1981 proved excessive in view of the final saving of Rs. 1,27.86 lakhs.

(ii) The department surrendered only Rs.19.50 lakhs on the 31st March 1981, this proved to be much less than the final saving of Rs. 1,27.86 lakhs.

(iii) Entire provision remained unutilised under:—

Head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
480—Capital Outlay on Medical— Allopathy			
(1) BBB—Tribal Areas Sub-Plan—			
O.	7.04	..	—15.10
S.	8.06		
	15.10		
483—Capital Outlay on Housing— Government Residential Buildings			
(2) JJJ—Tribal Areas Sub-Plan—			
O.	16.10	..	—17.08
S.	0.98		
	17.08		
484—Capital Outlay on Urban Development— General			
(3) MMM—Tribal Areas Sub-Plan—	5.00	..	—5.00

Reasons for non-utilisation of the provision in the above cases at serial no.(1) to (3) have not been intimated (June 1982).

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

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

State Plan

(1) FFF—Urban Water Supply Programmes—

O.	1,73.86	2,75.03	1,66.24	—1,08.79
S.	1,03.59			
R.	—2.42			

Reason for the final saving have not been intimated (June 1982).

(a) Minus—balance is mainly due to Credit balance under the sub-head "Purchases" and "Stock". The adverse balance under the sub-head "Stock" is under reconciliation with the department. Sub-head wise breakup of the closing balance is awaited from the Chief Engineer (June 1982.)

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
(2) GGG—Tribal Areas Sub-Plan—			
O.	33·70	24·95	—8·31
R.	—0·44		
683—Loans for Housing—			
<i>State Plan</i>			
(3) WWW—Tribal Areas Sub-Plan—	20·70	8·08	—12·62
Reasons for saving in the cases at sl. no. 2 and 3 above have not been intimated (June 1982).			
684—Loans for Urban Development—			
<i>Centrally Sponsored Plan</i>			
(4) YYY—Urban Development—			
O.	30·00	16·00	
R.	—14·00		
Saving was attributed to non-receipt of Central assistance for the scheme "Loans to urban local bodies for Integrated Development of Small and Medium Towns".			
(v) Savings detailed in notes (iii) and (iv) above were partly counter-balanced by excess mainly under the following heads:—			
480—Capital Outlay on Medical—			
<i>State Plan</i>			
<i>Allopathy</i>			
(1) ZZ—Medical Relief—			
O.	13·39	29·45	48·66
S.	16·06		
482—Capital Outlay on Public Health, Sanitation and Water Supply—			
<i>State Plan</i>			
(2) EEE—Sewerage Schemes —			
O.	21·34	30·92	+9·57
S.	0·01		

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
483—Capital Outlay on Housing—			
<i>State Plan</i>			
<i>Government Residential Buildings</i>			
(3) III—Construction—			
O.	36.82	56.64	+14.80
S.	2.60		
R.	2.42		
484—Capital Outlay on Urban Development—			
<i>State Plan</i>			
<i>General</i>			
(4) LLL—Other expenditure—	10.00	15.00	+5.00
683—Loans for Housing—			
<i>State Plan</i>			
(5) SSS—Village Housing Scheme—	19.40	25.50	+6.10

Funds at serial no. (3) were augmented by supplementary and reappropriation for improvement of residential quarters, arranging water supply and providing sanitary installations in certain residential quarters at Bhubaneswar. Reasons for final excess in all the above cases at serial no. (1) to (5) have not been intimated (June 1982).

Grant No. 14—Expenditure relating to the Labour & Employment Department(All Voted)

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue :			
Original	2,30,54,000	2,22,76,125	-7,79,875
Supplementary	2,000		
Amount surrendered during the year (March 1981)			8,06,000
Capital :			
Voted—			
Original	2,20,000	2,04,298	-15,702
Amount surrendered during the year (March 1981)			10,000

Notes and comments—

Revenue :

Voted—

- (i) Expenditure exceeded the grant by Rs. 23,50,37,065; the excess requires regularisation.
- (ii) In view of the excess, the surrender of Rs. 21.12 lakhs on 31st March 1981 was injudicious.
- (iii) Excess occurred in the following heads:—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
287—Labour and Employment—			
<i>Employment and Training</i>			
A—Other expenditure—			
S.	2,86.75	2,86.75	26,60.82 +23,74.07

The excess was due to receipt from Government of India of more funds in the shape of foodgrains under "Food for Work Programme" and their accountal under 160—Grants-in-aid from Central Government by contra adjustment of debit under '287—Labour and Employment'. Recoveries under the head representing adjustment of cost of food grains utilised under the "Food for Work Programme" by debit to the various functional heads amounts to Rs. 10,71.55 lakhs as shown in Appendix I.

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

296—Secretariat Economic Services—

(1) F—Other Offices—

O.	12.00 } R. —6.70 }	5.30	5.23	—0.07
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Of the provision, Rs. 5.86 lakhs were surrendered on the 31st March 1981 and Rs. 0.84 lakh were reappropriated to other heads. Reasons for the saving have not been intimated (June 1982).

(2) G—Other Offices—

O.	12.51 } R. —5.70 }	6.81	6.39	—0.42
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Of the provision, Rs. 3.30 lakhs were surrendered on the 31st March 1981 reportedly due to less requirement and Rs. 2.40 lakhs were reappropriated to other heads. Reasons for the saving have not been intimated (June 1982).

304—Other General Economic Services—

(3) H—Economic Advice and Statistics—

O.	48.45 } R. —5.92 }	42.53	42.52	—0.01
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Anticipated saving was stated to be mainly due to less requirement towards salary of some officers drawn under certain other heads.

Grant No. 17—Expenditure relating to the Rural Development Department (All Voted)

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original		1,66,598	+1,66,598
Amount surrendered during the year			nil
Capital :			
Voted—			
Original		—11,33,557	—11,33,557
Amount surrendered during the year			nil
Notes and Comments :			

Revenue :

(i) According to the decision of the Government (June 1980), the Department of Rural Development was abolished and its functions were allocated to two departments viz., (a) Works Department and (b) Irrigation and Power Department. This change was given effect to from 10th June 1980.

In the absence of any provision in the grant, the expenditure of Rs. 1,66,598 remained uncovered in the revenue section of the grant; the excess requires regularisation.

(ii) Excess occurred mainly under :—

Head	Total grant	Actual Expenditure	Excess+ Saving—
		(In lakhs of rupees)	
296—Secretariat Economic Services—			
(1) Q—Secretariat—	..	3.11	+3.11
306—Minor Irrigation—			
(2) R—Other Minor Irrigation Works—	..	2.04	+2.04

Reasons for the excess have not been intimated (June 1982).

Capital :

Minus expenditure occurred mainly under the following heads:—

480—Capital Outlay on Medical—*Allopathy*

(1) Z—Other expenditure—

.. —4.02 —4.02

537—Capital outlay on Roads and Bridges—

(2) CC—District and Other Roads—

.. —7.87 —7.87

Minus expenditure was reported to be due to transfer of expenditure pertaining to Rural Engineering Divisions to Roads and Buildings Divisions consequent on reorganisation of Rural Engineering Divisions.

Grant No. 18—Expenditure relating to the Community Development and Rural Reconstruction (Community Development) Department

		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	38,08,08,000	41,92,10,000	40,15,15,736	—1,76,94,264
Supplementary	3,84,02,000			
Amount surrendered during the year (March 1981)				57,54,000
Charged—				
Original	15,000	15,000	..	—15,000
Amount surrendered during the year (March 1981)				15,000
Capital :				
Voted—				
Original	10,80,000	10,80,000	8,35,030	—2,44,970
Amount surrendered during the year (March 1981)				78,000

Notes and comments :—

Revenue :

Voted—

(i) The department surrendered Rs. 57.54 lakhs in March 1981; ultimately the saving worked out to Rs. 1,76.94 lakhs.

(ii) In view of saving of Rs. 1,76.94 lakhs, the supplementary grant of Rs. 3,84.02 lakhs obtained in March 1981 proved excessive.

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

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

188—Social Security and Welfare—

Social Welfare

(1) Q—Family and Child Welfare—

O.	35.15	29.85	29.75	—0.10
R.	—5.30			

Saving was stated to be mainly due to late posting of staff in some projects for implementation of Integrated Child Development Service Scheme.

314—Community Development—

Rural Works Programmes

(2) FF—Roads	10,26.35	6,90.38	—3,35.97
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Reasons for saving have not been intimated (June 1982).

(3) GG—Other Expenditure—

O.	1,45.53	18.43	61.32	+42.89
R.	—1,27.10			

Anticipated saving was stated to be due to postponement of schemes under Food for Work Programme. Reasons for final excess have not been intimated (June 1982).

State Plan

Rural Works Programme

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(4) KK—Water Supply and Sanitation—			
O. 1,92.83	2,07.83	1,43.21	—64.62
R. 15.00			
(5) MM—Roads			
O. 1,96.50	2,04.00	1,69.08	—34.92
R. 7.50			

Reasons for saving at serial nos. (4) and (5) above have not been intimated (June 1982).

(iv) Entire provision remained unutilised under:—

514—Community Development—

Rural Works Programme

(1) OO—Welfare of Scheduled Castes—

O. 26.25
R. —26.25			

Saving was attributed to non-identification of scheduled castes component of plan pockets.

(2) PP—Other expenditure—

O. 5,00.00
R. —5,00.00			

Saving was stated to be due to postponement of schemes under Food for Work Programme.

(v) The saving in notes (iii) and (iv) above were partly counter-balanced by excess over the provision mainly under:—

305—Agriculture—

Central Plan

(1) Z—Other expenditure—

S. 0.01	51.58	45.95	—5.63
R. 51.57			

Augmentation of token supplementary provision by reappropriation of Rs.51.57 lakhs was attributed to implementation of new scheme viz: National Rural Employment Programme. Reasons for the final saving have not been intimated (June 1982).

State Plan

Rural Works Programme—

(2) LL—Minor Irrigation—

O. 1,50.25	1,53.33	4,07.02	+2,53.69
R. 3.08			

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(3) NN—Tribal Areas Sub-Plan—			
O. 2,02.84	2,02.79	3,32.98	+1,30.19
R. -0.05			

Reasons for the excess at serial nos. (2) and (3) above have not been intimated (June 1982).

314—Community Development—

Central Plan

(4) QQ—Other expenditure—

O. 3.41	5,67.02	4,89.47	-77.55
S. 0.01			
R. 5,63.60			

Funds were augmented by reappropriation of Rs. 5,63.60 lakhs for implementation of the scheme "National Rural Employment Programme". Reasons for the saving have not been intimated (June 1982).
Capital:

(a) *Personal Ledger Accounts of Store Suspense*—A summary of the personal ledger account of Block Development Officers for 1980-81 is given below:—

Opening balance on 1st April 1980	Credit during the year	Debit during the year	Closing balance on 31st March 1981
18.10	18.10

(In lakhs of rupees)

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

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

The transactions pertaining to the stores are to be 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 yet awaited (June 1982).

Grant No. 18-A—Expenditure relating to the Community Development and Rural Reconstruction (Gram Panchayat) Department (All Voted)

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Revenue:			
Voted—			
Original	2,27,01,000	1,88,07,566	-38,93,434
Amount surrendered during the year (March 1981)			47,66,000

		Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
Capital:				
Voted—				
Original	3,30,000	3,30,000	2,16,050	-1,13,950
Amount surrendered during the year (March 1981)				14,000

Notes and comments:—
venue:

The department surrendered Rs.47.66 lakhs in March 1981, the saving finally was Rs.38.93 lakhs only.

(ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
314—Community Development—			
<i>General—</i>			
(1) B—Direction and Administration—			
O.	1,40.63	1,12.28	1,11.48
R.	-28.35		
			-0.80

Saving was stated to be mainly due to postponement of the election to the Grama Panchayats during the current financial year.

State Plan—

General—

(2) F—Assistance to Panchayati Raj Institutions—			
O.	51.99	32.99	43.15
R.	-19.00		
			+10.16

Anticipated saving of Rs. 19 lakhs was stated to be due to less requirement. Reasons for less requirement and final excess have not been intimated (June 1982).

(iii) *Suspense account of spare parts of irrigation pumps and bone digesters*:—Government have supplied irrigation pumps and bone digesters etc. to different Grama 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 to be accounted for under the head "Suspense". There have been no transactions under the head "Suspense" after 1965-66. The balance of Rs. 10,342 It represents (Debit) as at the end of 31st March 1966 remained uncleared as on 31st March 1981 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 (June 1982).

Grant No. 19—Expenditure relating to the Industries Department

		Total grant or appropriation	Actual Expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Revenue:				
Voted—				
Original	9,79,14,000	12,55,64,000	12,04,95,136	—50,68,864
Supplementary	2,76,50,000			
Amount surrendered during the year (March 1981)				30,69,000
Charged—				
Original	2,50,000	2,50,000	3,382	—2,46,618
Amount surrendered during the year (March 1981)				2,46,000
Capital:				
Voted—				
Original	14,08,04,000	24,04,99,000	22,52,95,536	—1,52,03,464
Supplementary	9,96,95,000			
Amount surrendered during the year (March 1981)				59,000

The expenditure in the capital section does not include Rs. 58,50,000 spent from out of advances from the Contingency Fund sanctioned in March 1981 but not recouped to the Fund till the close of the year.

Notes and comments—

Revenue:

Voted—

(i) The department surrendered Rs. 30.69 lakhs on 31st March 1981, ultimately the saving works out to Rs. 50.69 lakhs.

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

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

287—Labour and Employment—

Employment and Training

(1) Q—Training of Craftsmen and Supervisors—

O.	94.28	1,00.37	98.77	—1.60
S.	7.20			
R.	—1.11			

Anticipated saving was stated to be due to irregular attendance of the trainees during the year and some posts remaining vacant. Reasons for the final saving have not been intimated (June 1982).

Head		Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)				
321—Village and Small Industries—				
<i>State Plan</i>				
(2) WW—Small Scale Industries—				
O.	63.32	63.33	57.02	—6.31
S.	0.01			

Saving was stated to be due to less number of educated unemployed entrepreneurs occupying the Factory sheds of Industrial Estates for payment of subsidy.

Centrally Sponsored Plan—

(3) FFF—Direction and Administration—				
O.	36.30	24.02	30.13	+6.11
R.	—12.28			

Rupees 12.28 lakhs were surrendered due to less payment of house rent allowance and less allocation from Government of India. But the expenditure exceeded the reduced provision. Reasons for the final excess have not been intimated (June 1982).

Capital:

Voted—

(i) The department surrendered only Rs. 0.59 lakh on 31st March 1981, ultimately there was large saving of Rs. 1,52.03 lakhs in the grant.

(ii) Saving occurred mainly under:—

520—Capital Outlay on Industrial Research and Development—

State Plan—

(1) NNN—Other expenditure—	2,34.00	1,24.00	—1,10.00
(2) OOO—Tribal Areas Sub-Plan—	64.00	24.00	—40.00

521—Capital Outlay on Village and Small Industries—

State Plan—

(3) PPP—Small-Scale Industries—				
O.	1,25.50	81.80	80.30	—1.50
R.	—43.70			

Saving was stated to be due to (i) post-budget decision to advance loan to the Industrial Infrastructure Corporation instead of investing in its' share capital (Rs. 150 lakhs), (ii) transfer of management of Industrial Estate from Orissa Small Industries Corporation to the above Industrial Infrastructure Development Corporation (Rs. 43.70 lakhs) and (iii) non-establishment of Ceramic Development Corporation (Rs. 1.50 lakhs).

(iii) The entire provision remained unutilised under:—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
521—Capital Outlay on Village and Small Industries—			
<i>State Plan—</i>			
(1) RRR—Tribal Areas Sub-Plan—			
O.	15·30	..	..
R.	—15·30	..	..

Saving was stated to be due to transfer of management of Industrial Estate from Orissa Small Industries Corporation to the newly set up Infrastructure Development Corporation.

(iv) Saving in the above cases were partly counter-balanced by excess over the provision mainly under:—

498—Capital Outlay on Co-operation—

State Plan—

HHH—Co-operative Spinning Mills—

O.	25·00	1,12·01	1,12·00	—0·01
S.	27·01			
R.	60·00			

Augmentation of provision by reappropriation of Rs. 60 lakhs was due to post-budget decision to invest more amount in the shares of the Co-operative Spinning Mills.

(v) A summary of the personal ledger account for 1980-81 held in the name of the Director of Industries, Orissa, Cuttack for recording the transactions of certain commercial undertakings is given below:—

Scheme	Balance on 1st April 1980	Credits during the year	Debits during the year	Balance on 31st March 1981
	Rs.	Rs.	Rs.	Rs.
(1) Titilagarh Tannery	0·16	(d)	..	0·16
(2) Boudh Tannery	—0·84 *	..	..	—0·84 (a)
(3) Raniganja Tiles	0·65	..	..	0·65 (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.

(d) Rs. 100 only.

Grant No. 20—Expenditure relating to the Irrigation and Power (including Minor Irrigation) Department

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original	31,07,28,000	34,59,79,773	+65,68,773
Supplementary	2,86,83,000		
Amount surrendered during the year (March 1981)			5.81,65,000
Charged—			
Original	1,60,000	7,958	-1,52,042
Amount surrendered during the year (March 1981)			52,000
Capital :			
Voted—			
Original	1,35,21,38,000	1,48,26,08,302	-24,02,47,698
Supplementary	37,07,18,000		
Amount surrendered during the year (March 1981)			22,83,50,000
Charged—			
Original	27,00,000	37,51,661	-18,25,339
Supplementary	28,77,000		
Amount surrendered during the year (March 1981)			12,000

Notes and comments—

Revenue:

Voted—

(i) The expenditure exceeded the grant by Rs. 65,68,773; the excess requires regularisation.

(ii) While the supplementary grant of Rs.2,86'83 lakhs obtained in March 1981 proved inadequate in view of the final excess, the department surrendered Rs. 5 81'65 akhsl as surplus to requirement in March 1981.

(iii) Excess occurred mainly under the following heads :

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
306—Minor Irrigation—			
(1) G—Investigation and Development of Ground Water Resources—	89.80	1,12.80	+23.00

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
333—Irrigation, Navigation, Drainage and Flood Control Projects			
<i>Irrigation Projects— (Commercial)</i>			
(2) AA—Orissa Canal—			
O. 37.98 } R. 0.76 }	38.74	86.30	+47.56
(3) CCC—Machinery and Equipment—			
O. -21.28 } R. 0.75 }	-20.53	-3.28	+17.25
<i>Flood Control and anti-sea erosion Projects</i>			
(4) DDD—Suspense—	5,55.00	12,59.36	+7,04.36

Reasons for the excess in the above cases have not been intimated (June 1982).

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

306—Minor Irrigation—

F—Other Minor Irrigation Works—

(1) F.3—Investigation (Minor Investigation)—

O. 2,61.32 } R. -57.00 }	2,04.32	1,80.68	-23.64
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Anticipated saving Rs. 57 lakhs was stated to be due to availability of less food grains under Food for Work Programme. Reasons for the final saving have not been intimated (June 1982).

State Plan—

(2) J—Other Minor Irrigation Works—

O. 75.00 } R. -14.15 }	60.85	50.62	-10.23
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Anticipated saving of Rs. 14.15 lakhs was stated to be due to posts remaining vacant. Reasons for the final saving have not been intimated (June 1982).

332—Multipurpose River Projects—

Hirakud Stage—I

(3) W—Irrigation Scheme—

W. 4—Canals and Branches—

O. 1,67.23 } S. 21.60 } R. -88.42 }	1,00.41	1,06.50	+6.09
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Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
333—Irrigation, Navigation, Drainage and Flood Control Projects—			
<i>Irrigation Projects (Commercial)</i>			
(4) BB—Rushikulya System—			
O. 73.53	32.64	41.42	+8.78
R. —40.89			
(5) CC—Delta Irrigation Project Scheme—			
CC. 1— Stage—I			
O. 2,37.16	1,14.58	96.57	—18.01
R. —1,22.58			
(6) CC. 2— Stage—II			
O. 2,07.72	1,21.99	1,07.88	—14.11
R. —85.73			
<i>Flood Control and anti-sea erosion Projects—</i>			
(7) BBB—Direction and Administration—			
O. 40.30	37.62	28.90	—8.72
R. —2.68			
(8) FFF—River Embankment—			
O. 3,62.46	2,58.41	2,58.02	—0.39
R. —1,04.05			

Anticipated saving Rs. 4,44.35 lakhs at serial nos. (3) to (8) above was attributed mainly due to availability of less foodgrains under Food for Work Programme (Rs. 4,41.67 lakhs). Reasons for the final saving/excess have not been intimated (June 1982).

(v) Savings also occurred under the following heads ;—

306—Minor Irrigation—

(1) H—Tube Wells—

H. 1—Private Tube Wells—

1,07.00

84.00

—23.00

334—Power Projects—

Hydro Electric Schemes—

(2) HHH—Machhkund and
Hydro Electric (Joint) Scheme—

29.43

5.32

—24.11

Reasons for saving in the above two cases have not been intimated (June 1982).

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

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

306—Minor Irrigation—

Centrally Sponsored Plan—

(1) L—Investigation and Development of Ground Water Resources—

L. 1—Survey and Investigation—

O.	13'00	..	..
R.	-13'00	..	..

Saving was stated to be due to non-release of Central assistance for investigation and development of ground water resources.

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

*Irrigation Projects—
(Commercial)*

(2) YY—Lump Provision for other Works—

O.	55'00	..	..
R.	-55'00	..	..

Reasons for non-utilisation of lump provision have not been intimated (June 1982).

(viii) The percentage of establishment and tools and plant charges to works outlay in respect of (i) Multipurpose River Scheme and (ii) Irrigation works for three years ending 1980-81 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
(In lakhs of rupees)						
(1) Multipurpose River Scheme—						
(a) Hirakud Dam Project	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
	1980-81	1,50'77	40'25	7'55	26'69	5'01
(b) Balimela Dam Project	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
	1980-81	57'14	17'46	-16'47	30'55	-28'82

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
(In lakhs of rupees)						
(c) Rengali Multi-purpose Project	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
	1980-81	18,33.49	1,78.71	1,82.71	9.75	9.97
(d) Potteru Irrigation Project	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
	1980-81	4,50.12	53.22	26.71	11.82	5.93
(e) Upper Kolab Dam Project	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
	1980-81	8,59.02	92.91	98.63	10.82	11.48
(f) 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
	1980-81	10,22.97	50.50	2,10.80	4.94	20.61
(ii) Irrigation Works (excluding works in charge 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
	1980-81	34,30.78	4,47.54	2,93.14	33.04	8.54

(viii) *Pro-rata distribution of establishment and tools and plant charges of Irrigation branch of Public Works and Hirakud Dam Project for 1980-81*—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 establishment mainly engaged for Major Irrigation Projects is directly charged to the projects. For Medium Irrigation Projects the *pro-rata* charges last fixed (establishment charges at 6 per cent and tools 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. Irrigation & Power Department stated in August 1981 that the relevant details for fixing up of a separate percentage charges for their Department are under process of compilation. Pending finalisation thereof, the rates as finalised by Works Department have been adopted.

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 debit to "Grant No. 20—532—Capital Outlay on Multipurpose River Project—Hirakud Dam Project—Stages I and II" and credit to "Grant No. 20—332—Multipurpose River Projects".

(ix) *Suspense transactions of Public Works Department*—The expenditure under the grant includes Rs. 13,74.53 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 payment or adjustments 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 transactions under each of these four sub-heads are explained below :—

(a) *Purchases*—When materials are received from suppliers, other divisions or departments for specific works or for 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 1980-81 is given in Appendix-II.

Capital:

Charged—

Entire charged appropriation remained unutilised under the following heads:—

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

532—Capital Outlay on Multipurpose River Projects—

Hirakud Stage—I

(1) 000—Other expenditure—

Charged—

5.00

—5.00

Head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
(2) TTT—Tribal Areas Sub-Plan—			
TTT. 5—Irrigation Scheme—			
Charged			
S.	9.88	9.88	—9.88
Reasons for non-utilisation have not been intimated (June 1982).			
Voted—			
(i) The department surrendered Rs.22,83.50 lakhs on 31st March 1981; finally there was a saving of Rs. 24,02.48 lakhs. In view of the saving supplementary grant of Rs. 37,07.18 lakhs obtained in March 1981 proved excessive.			
(ii) Substantial saving in the provision occurred under the following heads—			
506—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development—			
(1) JJJ—Minor Irrigation—			
O.	11,80.79	10,24.11	10,60.92
R.	—1,56.68		
(2) KKK—Tribal Areas Sub-Plan—			
O.	2,66.24	2,75.41	2,41.06
S.	14.22		
R.	—5.05		
532—Capital Outlay on Multipurpose River Project—			
Rengali Project—			
(3) QQQ—Irrigation Scheme—			
QQQ. 1—Buildings—			
O.	1,30.60	1,51.65	94.28
S.	12.26		
R.	8.79		
(4) QQQ. 3—Canals and Branches—			
O.	4,21.50	2,43.29	2,39.26
R.	—1,78.21		
(5) QQQ. 4—Chief Engineer (Chief Construction Engineer)—			
O.	20.11	12.17	6.38
R.	—7.94		
(6) QQQ. 7—Executive—			
O.	50.07	36.25	35.80
R.	—13.82		

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(7) QQQ. 13—Dam and Appurtenant Work			
O. 11,57·15	12,95·59	10,45·54	—2,50·05
S. 22·00			
R. 1,16·44			
(8) RRR—Power Scheme— RRR. 1—Power House—			
O. 1,34·00	76·43	76·47	+0·04
R. —57·57			
<i>Balimela Dam (Joint) Project—</i>			
(9) TTT—Tribal Areas Sub-Plan— TTT. 5—Irrigation Scheme—			
O. 55·00	45·12	25·56	—19·56
R. —9·88			
<i>Upper Kolab Project—</i>			
(10) UUU—Tribal Areas Sub-Plan— UUU. 1—Irrigation Scheme—			
O. 14,27·30	11,95·47	10,01·00	—1,94·47
S. 0·02			
R. —2,31·85			
<i>Upper Indravati Project—</i>			
(11) WWW—Tribal Areas Sub-Plan— WWW. 2—Irrigation Scheme—			
O. 2,16·20	1,40·20	1,38·80	—1·40
S. 24·00			
R. —1,00·00			
<i>Potteru Irrigation Project—</i>			
(12) YYY—Tribal Areas Sub-Plan— YYY.1—Irrigation Scheme—			
O. 10,20·00	7,52·38	7,51·16	—1·22
S. 0·01			
R. —2,67·63			
533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects—			
<i>Irrigation Projects (Commercial)—</i>			
(13) ZZZ—Delta Irrigation Project— ZZZ. 1—Stage—I			
O. 2,16·55	76·27	61·59	—14·68
R. —1,40·28			

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
(14) ZZZ, 2—Stage—II			
O.	3,47.58		
S.	3,46.26	5,57.78	—1,16.34
R.	—19.72		
(15) DDDD—Chiroli Irrigation Project—			
O.	15.00		
R.	—13.00	2.00	1.02
			—0.98
(16) GGGG—Kuanria Irrigation Project—			
O.	2,40.00		
S.	0.01	1,80.68	+0.67
R.	—60.00		
(17) OOOO—Aunli Irrigation Project—			
O.	40.00		
S.	0.01	25.01	27.16
R.	—15.00		+2.15
(18) TTTT—Ong Irrigation Project—			
O.	1,51.00		
S.	34.00	1,65.00	1,32.59
R.	—20.00		—32.41
(19) DDDDD—Tribal Areas Sub-Plan—			
DDDDD. 3. Remal Irrigation Project—			
O.	2,00.00		
S.	0.01	1,58.58	1,62.32
R.	—41.43		+3.74
(20) DDDDD. 4—Sunei Irrigation Project—			
O.	2,90.00		
R.	—1,63.99	1,26.01	1,48.30
			+22.29
(21) DDDDD. 7—Badanala Irrigation Project—			
O.	60.00		
S.	0.01	0.01	2.16
R.	—60.00		+2.15
<i>Flood Control and anti-sea erosion Project</i>			
(22) GGGGG—Other Embankment—			
O.	4,86.00		
R.	—2,00.40	2,85.60	3,07.29
			+21.69
734—Loans for Power Projects—			
(23) KKKKK—Transmission and Distribution Schemes—			
O.	11,56.00		
S.	60.00	10.00	35.00
R.	—12,06.00		+25.00

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

- (a) Post-budget decision not to pay loan to the Orissa State Electricity Board (Rs. 12.06 lakhs),
- (b) revision of programme of works due to reduction in Plan allocation (Rs. 9,02.61 lakhs).
- (c) availability of less food grains under 'Food for Work Programme' (Rs. 3,15.41 lakhs),
- (d) slow progress of work due to shortage of labour (Rs. 2,50.05 lakhs),
- (e) reassessment of requirement and non-adjustment of value of stores in works accounts (Rs. 2,10.99 lakhs),
- (f) non-adjustment of stock and suspense accounts (Rs. 1,94.47 lakhs),
- (g) non-purchase/non-receipt of machinery equipments materials etc (Rs. 1,66.60 lakhs),
- (h) posts remaining vacant (Rs. 16.26 lakhs) and
- (i) meeting the requirement of charged provision after surrender of the amount and obtaining provision under charged section for Balimela Dam (Joint) Project and Remal Irrigation Project (Rs. 11.31 lakhs).

Reasons for the remaining net saving of Rs. 65.36 lakhs have not been intimated (June 1982).

(iii) Saving also occurred under the following heads :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
532—Capital Outlay on Multipurpose River Projects—			
<i>Balimela Dam (Joint) Project—</i>			
(1) TTT—Tribal Areas Sub-Plan—			
TTT. 3—Machinery and Equipment—	70.00	—16.47	—86.47
(2) TTT.4—Suspense—	40.00	13.97	—26.03
(3) TTT.6—Power Scheme—	..	—10.17	—10.17
533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects—			
<i>Irrigation Projects (Commercial) —</i>			
(4) PPPP—Jharabandh Irrigation Project—			
O. 60.00	60.01	47.85	—12.16
S. 0.01			

Reasons for saving in the cases at serial nos (1) to (4) above have not been intimated (June 1982).

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

532—Capital Outlay on Multipurpose River Projects—

Rengali Project—

(1) QQQ. 2—Barrage—

O. 3,56.50	3,97.97	4,38.08	+40.11
R. 41.47			

Additional funds were provided by reappropriation for procurement of cement, steel and other stock materials. The expenditure still exceeded the increased provision. Reasons for the final excess have not been intimated (June 1982).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
<i>Upper Indravati Project—</i>			
(2) WWW—3—Power Scheme—			
O.	21.53	9,87.73	—21.78
S.	6,91.98		
R.	2,96.00		
533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Project—			
<i>Irrigation Projects (Commercial)—</i>			
(3) HHHH—Harbhangi Irrigation Project—			
O.	2,16.00	3,00.01	—32.73
S.	0.01		
R.	84.00		
(4) SSSS—Hariharjhor Irrigation Project—			
O.	2,00.00	2,30.00	+26.47
S.	10.00		
R.	20.00		
(5) DDDDD—Tribal Areas Sub-Plan—			
DDDDD.1—Sarpagarh Irrigation Project—			
O.	85.13	1,00.00	—4.01
R.	14.87		
(6) DDDDD.9—Kalo Irrigation Project—			
O.	56.00	1,52.20	—11.02
S.	22.70		
R.	73.50		
(7) DDDDD.10—Khadkhei Irrigation Project—			
O.	22.00	51.45	+5.02
S.	4.45		
R.	25.00		

The excess at serial nos. (2) to (7) above was stated to be due to revision of plan allocation and of works Programme.

(v) Excess also occurred under the following heads :—

532—Capital Outlay on Multipurpose River
Projects—

Rengali Project—

(1) QQQ—Irrigation Scheme—

QQQ.12—Suspense	4,18.00	9,31.03	+5,13.03
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Excess was due to procurement of more cement than anticipated.

(2) XXX—Flood Control and Drainage Scheme—	3,60.00	4,27.03	+67.03
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Excess was attributed to transfer of more expenditure than anticipated of Rengali Dam towards 30 per cent share on Flood Control and Drainage Scheme on actual calculation.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects—			
<i>Irrigation Projects (Commercial)—</i>			
(3) VVVV—Gohira Irrigation Project—			
O.	2,10.45	2,47.60	2,90.14
S.	37.15		
(4) BBBB—Mahanadi Birupa Barrage Project—			
O.	1,05.00	1,81.26	2,09.17
S.	76.26		

Reasons for the excess in the cases at serial nos (3) to (4) above have not been intimated (June 1982).

(vi) The expenditure in the capital section of the grant includes Rs. 49,22.14 lakhs booked under the head "Suspense". A summary of the transactions under each sub-division of the head "suspense" is given in Appendix-II.

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

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Revenue :			
Voted—			
Original	99,95,000	94,31,209	—5,63,791
Amount surrendered during the year			
February 1981		65,000	5,94,000
March 1981		5,29,000	
Capital :			
Voted—			
Original	94,000	1,00,94,000	1,00,85,320
Supplementary	1,00,00,000		
Amount surrendered during the year			nil

(i) *Depreciation and Other reserve funds of the Government Commercial undertakings—State Transport Service—*

- (a) Depreciation Reserve Fund
(b) Amenities Reserve Fund

These 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 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, which took over the State Transport Service, was formed with effect from the 1st May 1974, Government have not taken decision on disposal of the balances under the two reserve funds (June 1982).

(ii) *Passengers Amenities Reserve Fund :—*

With a view to providing adequate amenities to the passengers, the State Transport Department created a Passengers Amenities Reserve Fund in 1979-80 by contributing Rs. 3 lakhs from the Revenue. The Transport Commissioner, Orissa operates the fund. The balance at the credit of the fund at the close of 1980-81 was Rs. 3 lakhs.

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

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original	24,81,82,000	23,51,20,981	—2,02,58,019
Supplementary	71,97,000		
Amount surrendered during the year			1,61,61,000
	February 1981 : Rs. 27,00,000 March 1981 ; Rs. 1,34,61,000		
Charged—			
Original	2,50,000	2,50,000	2,50,000
Amount surrendered during the year (March 1981)			2,50,000
Capital :			
Voted—			
Original	18,92,97,000	18,92,97,000	14,21,51,216
Amount surrendered during the year (March 1981)			58,15,000

Notes and Comments :—

Revenue :

Voted—

(i) The department surrendered Rs. 1,61.61 lakhs (Rs. 27 lakhs on 21st February 1981 and Rs. 1,34.61 lakhs on the 31st March 1981). Finally the saving worked out to Rs. 2,02.58 lakhs.

(ii) In view of the ultimate saving of Rs. 2,02.58 lakhs, the supplementary grant of Rs. 71.97 lakhs obtained in March 1981 proved unnecessary as the expenditure did not come up even to the original provision and could have been restricted to token provision, where necessary.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
310—Animal Husbandry—			
<i>State Plan</i>			
(1) P—Veterinary Services and Animal Health—			
O.	42.86	37.29	+2.47
R.	—8.04		

Of the anticipated saving, Rs. 7.99 lakhs were surrendered on the 31st March 1981 reportedly in accordance with the decision taken by the High Level Monitoring Committee. But ultimately, it resulted in final excess of Rs. 2.47 lakhs. Reasons for the anticipated saving as well as the final excess have not been intimated (June 1982).

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

312—Fisheries—

(2) OO—Fishing harbour and landing facilities—

O.	49.00
R.	—49.00		

Saving was attributed to non-receipt of clearance from the Government of India to the Project "Integrated Fishery Development at Astaranga Works" (Rs. 37.51 lakhs) and reduction in Plan ceiling (Rs. 11.49 lakhs).

(3) SS—Tribal Areas Sub-Plan—

O.	63.91	53.06	52.60	—0.46
R.	—10.85			

Saving was stated to be mainly due to reduction in Plan ceiling (Rs. 10.00 lakhs).

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(4) TT—Inland fisheries—

O.	14.00
R.	—14.00			

The entire provision was surrendered on 31st March 1981 reportedly due to non-release of funds by the Government of India towards Central share.

313—Forest—

(5) VV—Forest Conservation and development—

O.	57.00	57.21	45.79	—11.42
R.	0.21			

Saving was due to non-adjustment of cost of food grains utilised under Food for work Programme owing to lack of details from the Planning and Co-ordination Department (Rs. 6.29 lakhs). Reasons for the remaining saving of Rs. 5.13 lakhs have not been intimated (June 1982).

(6) XX—Forest produce—

O.	55.85	55.79	28.32	—27.47
R.	—0.06			

Saving was ascribed to provision having been made erroneously under this head instead of under the head at serial no. 2 below note (iv) where an excess of Rs. 27.70 lakhs occurred.

(7) ZZ—Communications and Building—

	47.50	36.41	—11.09
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Reasons for saving have not been intimated (June 1982).

(8) HHH—Tribal Areas Sub-Plan—

O.	1,16.52	1,04.57	82.65	—21.92
R.	—11.95			

Of the anticipated saving, Rs. 7.79 lakhs were reappropriated to other heads reportedly as surplus to actual requirement and Rs. 4.16 lakhs surrendered. Reasons for the surrender and final saving have not been intimated (June 1982).

Head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
<i>Central Plan</i>			
(9) JJJ—Plantation Schemes—			
O.	24.13	56.37	58.05
S.	59.94		
R.	-27.70		
			+1.68

Anticipated saving Rs. 27.70 lakhs was stated to be due to release of less funds by the Government of India for implementation of the programme "Rural fuel wood plantation". Reasons for the final excess have not been intimated (June 1982).

(iv) Savings detailed in note (iii) above were partly counterbalanced by excess under the following heads :—

313—Forest—

(1) UU—Direction and Administration—

O.	4,31.80	4,31.95	4,40.07	+8.12
R.	0.15			

Excess was stated to be due to payment of additional dearness allowance to the staff at increased rate (Rs. 5.94 lakhs). Reasons for the remaining excess have not been intimated (June 1982).

(2) YY—Departmental working of

Forest Coupes and Depots—	..	27.70	+27.70
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Excess was due to the provision having been made under another head vide serial no. (6) of note (iii) above.

Capital :

(i) The department surrendered only Rs. 58.15 lakhs on 31st March 1981 although the saving finally worked out to Rs. 4,71.46 lakhs.

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

513—Capital Outlay on Forest—

(1) UUU—Government Trading in Kendu leaves—

O.	17,89.29	17,38.09	13,23.72	-4,14.37
R.	-51.20			

Anticipated saving Rs. 51.20 lakhs was stated to be mainly due to less requirement consequent on release of sufficient advance towards processed kendu leaves bags to the Forest Department by the Orissa Forest Corporation Limited (Rs. 50 lakhs).

766—Loans to Government Servants ect.

(2) AAAA—Festival advances—

O.	18.00	12.98	12.17	-0.81
R.	-5.02			

Reasons for surrendering Rs. 5.02 lakhs as well as for the final saving of Rs. 0.81 lakh have not been intimated (June 1982).

(iii) *Personal Ledger Account*—The expenditure in the grant includes Rs. 11,41.93 lakhs under the head "Suspense (Personal Deposits)" relating to trading scheme 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 the 1st April 1980	Credit during the year	Debit during the year	Balance on 31st March 1981
(In lakhs of rupees)					
(a) Poultry Development	510—Capital Outlay on Animal Husbandry	3.02	..	..	3.02
(b) Exploitation and Marketing of Fish	512—Capital Outlay on Fisheries	1.27	..	0.28	0.99
(c) Marketing of Fish and byproducts		3.95	..	..	3.95
(d) Trading in Kendu Leaves	513—Capital Outlay on Forest	75.37	..	..	75.37
(e) Government Trading in Kendu Leaves		5,86.27	11,09.70	11,41.65	5,54.32

Government decided (August 1979) to close the inoperative personal ledger accounts at (c) and (d) above. Final orders for their closure have not yet been communicated (June 1982).

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

Head	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Revenue:			
Voted—			
Original	47,55,52,000	42,97,32,247	—5,68,95,753
Supplementary	1,10,76,000		
Amount surrendered during the year (March 1981)			
			5,37,78,000
Charged—			
Original	1,00,000	1,00,000	—1,00,000
Amount surrendered during the year (March 1981)			
			11,000
Capital :			
Voted—			
Original	20,27,12,000	24,13,93,648	—1,27,43,352
Supplementary	5,14,25,000		
Amount surrendered during the year (March 1981)			
			63,24,000

Notes and comments—

Voted—

(i) The department surrendered Rs. 5,37.78 lakhs on 31st March 1981, the saving finally was Rs. 5,68.96 lakhs.

(ii) In view of the ultimate saving of Rs. 5,68.96 lakhs the supplementary grant of Rs. 1,10.76 lakhs obtained in March 1981 proved unnecessary and could have been restricted to token grant, where necessary. The expenditure did not come up even to the original provision.

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

(iv) Substantial saving in the provision during 1980-81 occurred under :—

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

298—Co-operation—

(1) K—Credit Co-operatives—

O.	83.94	48.09	66.01	+ 17.92
R.	—35.85			

Funds were withdrawn due to payment of less grants to Co-operative Banks. But the expenditure considerably exceeded the reduced provision. Reasons for the final excess have not been intimated (June 1982).

(2) L—Warehousing and Marketing Co-operatives —

O.	12.90	8.91	7.70	—1.21
R.	—3.99			

Anticipated saving of Rs. 3.99 lakhs was stated to be due to non-sanction/non-posting of staff (Rs. 1.20 lakhs) and less requirement (Rs. 0.50 lakh). Reasons for less requirement and the remaining anticipated saving (Rs. 2.29 lakhs) as also the final saving (Rs. 1.21 lakhs) have not been intimated (June 1982).

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(3) P—Credit Co-operatives —

O.	1,46.00	48.75	48.75	..
R.	—97.25			

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(4) S—Credit Co-operatives —

O.	15.00	8.00	8.00	..
R.	—7.00			

Saving in the above two cases was mainly attributed to non-release of funds by the Government of India (Rs. 1,00.91 lakhs).

305—Agriculture—

(5) W—Multiplication and distribution of Seeds—

O.	4,42.86	3,96.63	3,88.44	—8.19
R.	—46.23			

Saving was attributed mainly to less requirement (Rs. 43.23 lakhs). Reasons for the less requirement and for the final saving have not been intimated (June 1982).

Head	Total grant	Actual expenditure	Excess + Saving—
(6) Z—High Yielding Varieties Programme—		(In lakhs of rupees)	
O. 18.74	10.19	10.17	—0.02
R. —8.55			
Saving was due to transfer of Co-operative Extension Officers to the control of Registrar, Co-operative Societies (Rs. 6.98 lakhs) and transfer of some staff under the control of District Administration for implementation of International Development Agency assisted scheme "Strengthening of District Organisation" in the Plan sector (Rs. 1.37 lakhs).			
(7) BB—Commercial Crops—			
O. 34.66	29.92	28.51	—1.41
R. —4.74			
Saving was mainly due to late appointment/non-appointment of staff.			
(8) EE—Agricultural Engineering—			
O. 25.94	14.99	14.88	—0.11
R. —10.95			
Saving was stated to be mainly due to transfer of the scheme "Land reclamation and hiring of tractors" to the Agro Industries Corporation (Rs. 9.62 lakhs) and non-appointment of staff (Rs. 1.22 lakhs).			
(9) JJ—Horticulture —			
O. 71.08	60.72	55.43	—5.29
R. —10.36			
Anticipated saving Rs. 10.36 lakhs was stated to be due to non-appointment of staff. Reasons for the final saving have not been intimated (June 1982).			
(10) LL—Direction and Administration—			
O. 1,27.28	1,03.46	99.43	—4.03
R. —23.82			
Anticipated saving was stated to be due to non-appointment of staff (Rs. 13.62 lakhs) and non-purchase of vehicles (Rs. 10.20 lakhs). Reasons for the final saving have not been intimated (June 1982).			
(11) QQ—Commercial Crops—			
O. 87.02	81.58	77.18	—4.40
R. —5.44			
Anticipated saving was attributed mainly to reassessment of requirements (Rs. 2.63 lakhs), non-sanction/late sanction of posts (Rs. 1.59 lakhs) and less allotment of food grains under Food for Work Programme (Rs. 0.77 lakh). Reasons for the final saving have not been intimated (June 1982).			
(12) SS—Extension and Farmers Training—			
O. 32.29	24.40	23.18	—1.22
R. —7.89			
Anticipated saving was reported to be mainly due to non-purchase of vehicles (Rs. 3.86 lakhs), non-purchase of audio-visual equipment (Rs. 1.75 lakhs) and non-sanction/non-appointment of staff (Rs. 1.71 lakhs). Reasons for the final saving have not been intimated (June 1982).			

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(13) XX—Horticulture—			
O. 63.34	51.27	49.26	—2.01
R. -12.07			

Saving was stated to be due to (i) post-budget decision to implement the scheme through the Irrigation and Power Department (Rs. 5 lakhs), (ii) less requirement (Rs. 3.02 lakhs), (iii) posts remaining vacant (Rs. 2.23 lakhs) and (iv) less allotment of food grains under Food for Work Programme as per post-budget decision (Rs. 1.82 lakhs). Reasons for the final saving have not been intimated (June 1982).

307—Soil and Water Conservation—

(14) ZZZ—Tribal Areas Sub-Plan—			
O. 95.88	83.78	82.94	—0.84
R. -12.10			

Anticipated Saving of Rs. 12.10 lakhs was reported to be mainly due to (i) less allotment of foodgrains under Food for Work Programmes as per post-budget decision (Rs. 6.20 lakhs), (ii) less requirement (Rs. 3.01 lakhs), (iii) non-entertainment of staff (Rs. 1.55 lakhs), Reasons for the less requirement and final saving have not been intimated (June 1982).

308—Area Development—

(15) FFFF—Avacut Development—			
O. 24.02	16.97	16.16	—0.81
R. -7.05			

Saving was reported to be mainly due to abolition of the scheme "Project on Dry land Farming" (Rs. 2.02 lakhs) and non-entertainment of staff (Rs. 4.28 lakhs).

Centrally Sponsored Plan—

(16) JJJJ—Ayacut Development—			
O. 99.31	91.99	81.91	—10.08
R. -7.32			

Funds (Rs. 7.32 lakhs) were withdrawn owing to conversion of the scheme into a State Plan Scheme. Reasons for final saving have not been intimated (June 1982).

(v) Supplementary provision obtained in March 1981 in the following heads proved unnecessary in view of the saving. The expenditure did not come up even to the original provision.

305—Agriculture

(1) ZZ—Other expenditure—

O. 4,56.70	2,77.32	2,56.18	—21.14
S. 6.80			
R. -1,86.18			

Anticipated saving Rs.1,86.18 lakhs was attributed to post-budget decision to implement the scheme 'Economic Rehabilitation of Rural Poor' through the Community Development & Rural Reconstruction Department, expenditure to be met from the provision under Grant No.18. Reasons for the final saving have not been intimated (June 1982).

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
<i>Central Plan</i>			
(2) CCC—Extension of Farmers' Training—			
O. 31.50 } S. 10.72 } R. —4.27 }	37.95	20.74	—17.21

Anticipated saving Rs. 4.27 lakhs was due to late sanction for supply of Agricultural inputs to the farmers and non-drawal of funds on advance contingent bills. Reasons for the final saving have not been intimated (June 1982).

(vi) The saving in notes (iv) and (v) above was partly counter-balanced by excess mainly under—

305—Agriculture—

(1) GGG—Agriculture marketing and quality control—	..	16.50	+16.50
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Centrally Sponsored Plan

(2) NNN—Other expenditure—	67.88	86.80	+18.92
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308—Area Development—

(3) HHHH—Tribal Areas Sub-Plan—			
O. 2.90 } S. 0.01 } R. 0.15 }	3.06	13.64	+10.58

Reasons for the excess at serial nos. (1) to (3) above have not been intimated (June 1982).

(vii) *Personal Ledger Accounts*—The expenditure in the grant includes Rs. 3,58.31 lakhs under the head "Suspense (Personal Deposits) Debit". A summary of the transactions in the personal ledger accounts for 1980-81 relating to (i) Cold Storage Plants at Cuttack, Bhubaneswar, Kuarmunda, Similiguda, Parlakhemundi, Bolangir and Cuttack-II and (ii) purchase and distribution of quality seeds to cultivators is given below:—

Personal Ledger account for—	Balance on 1st April 1980	Credits during the year	Debits during the year	Balance on 31st March 1981
(In lakhs of rupees)				
(i) Cold Storage Plant—				
(a) Cuttack	5.03	0.20	..	5.23
(b) Bhubaneswar	18.89	0.72	..	19.61
(c) Kuarmunda	—2.15	2.36	0.46	—0.25 (a)
(d) Similiguda	0.16	0.35	3.62	—3.11 (a)
(e) Parlakhemundi	—1.55	1.06	1.56	—2.05 (a)
(f) Bolangir	0.35	3.51	5.08	—1.22 (a)
(g) Cuttack—II	2.39	..	..	2.39
Total	23.12	8.20	10.72	20.60
(ii) Purchase and distribution of quality seeds to cultivators	43.63	4,07.44	3,47.58	1,03.49

(a) *Minus* balance is under reconciliation (June 1982).

Capital :

Voted—

(i) The department surrendered Rs. 63.24 lakhs on 31st March 1981, the saving finally worked out to Rs. 1,27.43 lakhs.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
515—Investments in Agricultural Financial Institutions—			
(1) WWW—Investment in public undertakings—	59.70	30.50	—29.20
Reasons for the saving have not been intimated (June 1982).			

698—Loans for Co-operation—

Central Plan—

(2) CCCCC—Credit Co-operatives—

O.	48.00	31.55	16.25	—15.30
R.	—16.45			

Saving was reported to be due to less release of funds by the Government of India.

Centrally Sponsored Plan

(3) FFFFF—Credit Co-operatives—

O.	1,17.00	77.11	77.11	..
R.	39.89			

Saving was reported to be due to less release of funds by the Government of India.

766—Loans to Government Servants, etc.

(4) MMMM—Festival Advances—

O.	30.92	22.04	18.87	—3.17
R.	—8.88			

Anticipated saving Rs. 8.88 lakhs was stated to be due to reassessment of requirements (Rs. 7.80 lakhs) and less number of applicants for sanction of advance (Rs. 1.08 lakhs). Final saving was reportedly due to less number of applicants for drawal of advances.

(iii) Saving in note (ii) above was partly counterbalanced by excess over the provision mainly under :—

498—Capital Outlay on Co-operation—

(1) TTTT—Consumer Co-operatives—	3.75	15.15	+11.40
Reasons for the excess have not been intimated (June 1982).			

705—Loans for Agriculture—

(2) IIII—Marketing—

O.	5.00	18.75	18.75	..
R.	13.75			

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
(3) JJJJJ—Tribal Areas Sub-Plan—			
O.	2.40		
R.	11.70	14.10	..

Additional funds at serial nos. (2) and (3) above were provided to complete the Marketing Development Project in time.

(iv) *Personal Ledger Accounts*—A summary of the transactions in the personal ledger accounts at the end of 1980-81 relating to (i) Cold Storage Plants at Cuttack, Bhubaneswar, Similiguda, Parlakhemundi, Balangir and Kuarmunda and (ii) purchase and distribution of quality seeds to cultivators is given below :—

Personal Ledger Account for—	Balance on 1st April 1980	Credits during the year	Debits during the year	Balance on 31st March 1981
				(In lakhs of rupees)
(i) Cold Storage Plant—				
(a) Cuttack	10.52	..	..	10.52
(b) Bhubaneswar	15.10	..	..	15.10
(c) Similiguda	4.62	..	..	4.62
(d) Parlakhemundi	1.71	..	..	1.71
(e) Balangir	3.77	..	..	3.77
(f) Kuarmunda	—0.42	..	..	—0.42
				(a)
Total	35.30	..	..	35.30
(ii) Purchase and distribution of quality seeds to cultivators	56.95	1	..	56.95

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 (June 1982).

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

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Revenue :			
Voted—			
Original	1,50,69,000		
Supplementary	10,00,000		
Amount surrendered during the year (March 1981)			1,58,000
Total	1,60,69,000	1,51,52,157	—9,16,843
Capital :			
Voted—			
Original	1,34,000	1,18,965	—15,035
Amount surrendered during the year			nil

Note/comment—

Revenue :

Voted—

The department surrendered Rs. 1.58 lakhs on the 31st March 1981 but ultimately there was a saving of Rs. 9.17 lakhs.

(a) Minus balance is under examination

**I Grant No. 25—Expenditure relating to the Information and Public Relations Department
(All voted)**

		Total grant	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	84,28,000	1,06,92,000	1,07,34,520	+42,520
Supplementary	22,64,000			
Amount surrendered during the year (March 1981)				32,000
Capital :				
Voted—				
Original	1,15,000	1,15,000	98,230	—16,770
Amount surrendered during the year (March 1981)				10,000

Notes and Comments—

Revenue :

(i) The expenditure exceeded the grant by Rs. 42,520, the excess requires regularisation.

(ii) Excess partly set off by saving under other heads, occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—

(In lakhs of rupees)

285—Information and Publicity—

C—Field Publicity—

O.	35.02	35.66	38.29	+2.63
S.	0.64			

Reasons for the excess have not been intimated (June 1982)

Appropriation—Appropriation for reduction or avoidance of debt (All Charged)

		Total appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Revenue :				
Original	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 appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Revenue :				
Original	55,47,00,000	55,47,00,000	50,60,55,914	—4,86,44,086
Amount surrendered during the year (March 1981)				4,12,40,000

Notes and comments—

(i) The department surrendered Rs. 4,12.40 lakhs in March 1981; finally the saving worked out to Rs. 4,86.44 lakhs.

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

Head	Total grant	Actual expenditure	Excess + Saving—

(In lakhs of rupees)

249—Interest Payments—

Interest on Internal Debt—

(1) B—Interest on Other Internal Debts—

O.	3,13.32	2,59.02	2,59.03	+0.01
R.	—54.30			

Saving of Rs. 54.30 lakhs was anticipated due to less payment of interest to Reserve Bank of India on ways and means advances and shortfalls than anticipated.

Appropriation—Interest Payments—concl'd. and Internal debt of the State Government (All Charged)

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
(2) I—Interest on pre-1979-80 Loans—			
Consolidated loans for productive and semi-productive purposes—			
I. (1) Loans for Semi-productive purposes repayable in 30 years—			
O. 23,22.98	19,62.07	19,69.04	+6.97
R. —3,60.91			
Reasons for less payment of interest than anticipated and consequential surrender of Rs. 3,60.91 lakhs have not been intimated (June 1982).			
(3) J—Interest on other obligations—			
O. 8.10	3.74	2.01	—1.73
R. —4.36			
Reasons for saving have not been intimated (June 1982).			

Appropriation—Internal Debt of the State Government (All Charged)

	Total appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Capital:			
Original 32,29,48,000	32,29,48,000	29,10,38,323	—3,19,09,677
Amount surrendered during the year (March 1981)			2,31,83,000

Notes and comments—

(i) The department surrendered only Rs. 2,31.83 lakhs on 31st March 1981, the saving finally was Rs. 3,19.10 lakhs.

(ii) Saving occurred mainly under :—

603—Internal debt of the State Government—

(In lakhs of rupees)

(1) A—Market Loans bearing Interest—

O. 4,99.48	4,80.98	3,93.22	—87.76
R. —18.50			

Reasons for saving have not been intimated (June 1982).

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

C.1—Ways and Means Advances—

O. 25,00.00	22,74.00	22,74.00
R. —2,26.00		

Reasons for saving resulting from less ways and means advances from the Reserve Bank of India than anticipated, have not been intimated (June 1982).

Head	Total appropriation	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(3) E—Loans from the Life Insurance Corporation of India—			
O. 83.95 }	75.27	75.27	..
R. —8.68 }			

Saving was due to less repayment of loan to the Life Insurance Corporation of India during the year than anticipated.

(iii) Funds were provided by reappropriation to cover repayment of matured loans under:—

B—Market Loans not bearing Interest—

R.	18.50	18.50	19.00	+0.50
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Reasons for not making any provision in the budget or through supplementary demands have not been intimated (June 1982).

Appropriation—Loans and Advances from the Central Government (All Charged)

	Total appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Capital:			
Original 32,14,00,000 }	32,64,00,000	89,31,28,426	+56,67,28,426
Supplementary 50,00,000 }			
Amount surrendered during the year (March 1981)			2,24,000

Notes and comments—

Excess occurred mainly under :—

Head	Total appropriation	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
604—Loans and Advances from the Central Government—			
Pre 1979-80 Loans—		56,69.55	+56,69.55
S. Other Loans—			

The expenditure represents write-off of loans on the recommendations of the Seventh Finance Commission in accordance with the decision (February 1981) of Government of India. Non-provision of funds to cover the charge was attributed to late receipt of sanction from the Government of India.

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APPENDICES

The following table shows by grants and appropriations, the estimates and 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	10,50,000	..
Less recovery was due to non-materialisation of recoveries anticipated		
3. Expenditure relating to the Revenue Department	8,94,00,000	..
5. Expenditure relating to the Finance Department	62,83,000	..
Less recovery was due to non-materialisation of certain adjustments of		
6. Expenditure relating to the Commerce Department	..	5,00,000
7. Expenditure relating to the Works (including rural Roads & Buildings) Department	16,21,95,000	96,09,000
More recoveries under revenue section were mainly under "Suspense-Gross Credit" Reasons for the excess recoveries have not been intimated (June 1982).		
9. Expenditure relating to the Food & Civil Supplies Department	..	40,02,00,000
More recoveries were mainly under "Capital Outlay on Food—Procurement and supply		
10. Expenditure relating to the Education & Youth Services Department	..	37,00,000
12. Expenditure relating to the Health & Family Welfare Department	2,33,78,000	..
Reasons for non-materialisation of recoveries mainly on account of Aid Materials		
13. Expenditure relating to the Housing & Urban Development Department	2,20,00,000	1,05,00,000
More recoveries were mainly under "Public Health, Sanitation and Water-Supply—		
16. Expenditure relating to the Planning & Co-ordination Department	..	..
Represent recoveries made on account of cost of foodgrains utilised under Food for Work Programme,		
19. Expenditure relating to the Industries Department	3,00,000	..

at page 10)

recoveries adjusted in the accounts as reduction of expenditure:—

Actuals		Actuals compared with Budget Estimates	
Revenue	Capital	More + Less— Revenue	More + Less— Capital
(4)	(5)	(6)	(7)
Rs.	Rs.	Rs.	Rs.
1,16,483	..	— 9,33,517	..
from sale of Jail manufactures.			
8,94,00,000	..	..	..
20,12,674	..	— 42,70,326	..
pensionary charges.			
— 630	7,58,394	— 630	+ 2,58,394
42,90,74,220	1,16,25,690	+ 26,68,79,220	+ 20,16,690
..	84,33,15,468	..	+44,31,15,468
—Grain Purchase Scheme". Reasons for the excess have not been intimated (June 1982).			
..	42,83,140	..	+5,83,140
..	..	—2,33,78,000	..
have not been intimated (June 1982).			
14,47,54,366	..	+12,27,54,366	—1,05,00,000
Suspense—Gross Credit" ; reasons for the excess have not been intimated (June 1982).			
10,71,54,863	..	+ 10,71,54,863	..
..	95,950	—3,00,000	+95,950

Number and name of the grant or appropriation	Budget Estimates	
	Revenue	Capital
	(2)	(3)
	Rs.	Rs.
20. Expenditure relating to the Irrigation & Power (including Minor Irrigation) Department	5,89,37,000	26,24,11,000
More recoveries in the Revenue Section were mainly under "Public Works—Suspense—Gross Credit";		
22. Expenditure relating to the Forest, Fisheries & Animal Husbandry Department	1,58,000	17,89,29,000
Recoveries were mainly under "Government Trading in Kendu Leaves—Suspense (Personal Deposit)		
23. Expenditure relating to the Agriculture and Co-operation Department	4,13,35,000	..
25. Expenditure relating to the Information & Public Relations Department	45,000	..
Total	40,50,81,000	86,58,49,000

Actuals		Actuals compared with Budget Estimates	
Revenue	Capital	More+ Less— Revenue	More+ Less— Capital
(4)	(5)	(6)	(7)
Rs.	Rs.	Rs.	Rs.
14,98,47,032	28,23,50,076	+9,09,10,032	+1,99,39,076
..	12,61,10,445	—1,58,000	—5,28,18,555
reasons have not been intimated (June 1982).			
4,15,64,544	1	+2,29,544	+1
25,363	..	—19,637	..
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96,39,48,915	1,26,85,39,164	+55,88,67,915	+40,26,90,164
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Credit" ; Reasons for less recovery have not been intimated (June 1982).

APPENDIX II

(Reference: Note (ix) at page 67 and Note (vi) at page 73)

Suspense transactions (Grant No. 20—Expenditure relating to the Irrigation and Power Department)

Suspense head	Opening balance on 1st April 1980	Debits during the year	Credits during the year	Closing balance on 31st March 1981
(In lakhs of rupees)				
Revenue:				
259—Public Works—				
Purchases	—27.32	(a)	(a)	—27.32
Stock	6.93	(a)	(a)	6.93
Miscellaneous Works Advances	5.31	(a)	(a)	5.31
Total	—15.08	..	..	—15.08
331—Water and Power Development Services—				
Purchases	..	0.54	2.75	—2.21
Stock	0.81	8.61	7.03	2.39
Miscellaneous Works Advances	2.63	4.43	4.78	2.28
Total	3.44	13.58	14.56	2.46
332—Multipurpose River Project—Hirakud Dam Project—				
Purchases	—47.21	8.23	18.95	—57.93
Stock	23.25	29.19	27.31	25.23
Miscellaneous Works Advances	47.59	15.21	11.79	51.01
Workshop Suspense	—0.17	..	..	—0.17
Total	23.56	52.63	58.05	18.14
Balimela Dam Project—				
Purchases	—1.35	0.32	0.93	—1.96
Stock	5.30	1.26	0.59	5.97
Miscellaneous Works Advances	6.94	0.15	0.01	7.08
Total	10.89	1.73	1.53	11.09

(a) Consequent on the changes in the structure of accounts with effect from 1st April 1974, no transactions under the suspense heads below major head "259—Public Works" appeared thereafter under Grant no. 20. Action for transferring the suspense balances on 31st March 1974 relating to the erstwhile major head "50—Civil Works" to the relevant head is pending with the Chief Engineer.

Suspense head	Opening balance on 1st April 1980	Debits during the year	Credits during the year	Closing balance on 31st March 1981
(In lakhs of rupees)				
333—Irrigation, Navigation, Drainage and Flood Control Projects—				
A—Irrigation Projects (Commercial)—				
Stock	—4.54	3.13	5.97	—7.38 (a)
Workshop Suspense	20.96	44.10	62.50	2.56
Total	16.42	47.23	68.47	—4.82
G—Flood Control and anti-sea erosion Project—				
Purchases	—1,26.99	1,17.89	2,90.35	—2,99.45
Stock	80.54	8,28.34	7,74.14	1,34.74
Miscellaneous Works Advances	1,58.72	3,13.13	2,60.22	2,11.63
Total	1,12.27	12,59.36	13,24.71	46.92
334—Power Project—				
A—Hydro Electric Schemes—				
Purchases	—11.02	..	..	—11.02
Stock	17.22	..	..	17.22
Miscellaneous Works Advances	0.01	..	..	0.01
Total	6.21	..	..	6.21 (b)
Capital:				
*506—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development—				
Lift Irrigation—				
Purchases	—12.02	..	..	—12.02 (c)
Stock	49.94	..	..	49.94 (c)
Miscellaneous Works Advances	85.60	..	..	85.60 (c)
Workshop Suspense	1.58	..	..	1.58 (c)
Total	1,25.10	..	..	1,25.10

(a) Minus balance is under investigation.

(b) Represents balances of Old Electrical Divisions transferred to Orissa State Electricity Board. The balances have yet to be adopted by the Board after settlement of assets and liabilities.

(c) Balances relate to former Lift Irrigation Divisions transferred to the control of Orissa Lift Irrigation Corporation Limited. The assets and liabilities of the Divisions have not been settled and transferred to the Corporation. Hence no transactions and clearance could be effected during 1980-81.

APPENDIX II—contd.

Suspense head	Opening balance on 1st April 1980	Debits during the year	Credits during the year	Closing balance on 31st March 1981
(In lakhs of rupees)				
"531"—Capital Outlay on Water and Power Development—				
Water Development—				
Purchases	—0·04	0·01	..	—0·03
Stock	0·08	0·41	0·31	0·18
Miscellaneous Works Advances	0·23	0·54	0·48	0·29
Total	0·27	0·96	0·79	0·44
"532"—Capital Outlay on Multipurpose River Projects—				
1. Hirakud Dam Project—				
Purchases	—84·93	..	..	—84·93
Stock	2,01·63	1·43	2·08	2,00·98
Miscellaneous Works Advances	67·38	..	..	67·38
Workshop Suspense	93·61	..	..	93·61
Total	2,77·69	1·43	2·08	2,77·04
2. Rengali Multipurpose Project—				
Purchases	—2,24·60	81·16	1,66·85	—3,10·29
Stock	3,69·06	7,89·40	5,71·56	5,86·90
Miscellaneous Works Advances	4,79·15	4,56·95	19·60	9,16·50
Total	6,23·61	13,27·51	7,58·01	11,93·11
3. Balimela Dam Project—				
Purchases	—3,58·12	1·44	1·55	—3,58·23
Stock	1,50·67	12·39	23·21	1,39·85
Miscellaneous Works Advances	1,90·85	2·29	10·51	1,82·63
Workshop Suspense	50·27	..	9·98	40·29
Total	33·67	16·12	45·25	4·54
4. Potteru Irrigation Project—				
Purchases	—2·50	..	4·63	—7·13
Stock	4,48·27	96·47	1,06·64	4,38·10
Miscellaneous Works Advances	25·15	1,38·88	0·80	1,63·23
Total	4,70·92	2,35·35	1,12·07	5,94·20

Suspense head

	Opening balance on 1st April 1980	Debits during the year	Credits during the year	Closing balance on 31st March 1981
(In lakhs of rupees)				
5. Bhimkund Project —				
Purchases	—0.32	..	..	—0.32
Stock	0.40	..	..	0.40
Miscellaneous Works Advances	0.11	..	..	0.11
Total	0.19	..	..	0.19
6. Upper Kolab Project —				
Purchases	—88.97	..	..	—88.97
Stock	4,64.37	3,44.89	4.72	8,04.54
Miscellaneous Works Advances	9,42.50	10,71.48	64.75	19,49.23
Workshop Suspense	7.85	5.73	..	13.58
Total	13,25.75	14,22.10	69.47	26,78.38
7. Upper Indravati Project —				
Purchases	—24.08	28.63	43.00	—38.45
Stock	90.68	3,10.45	2,35.00	1,66.11
Miscellaneous Works Advances	78.05	3,90.04	2,20.89	2,47.20
Workshop Suspense	..	5.36	2.45	2.91
Total	1,44.65	7,34.48	5,01.36	3,77.77
“533”—Capital outlay on Irrigation, Navigation, Drainage and Flood Control Projects”—				
Irrigation Projects				
Commercial—				
Purchases	—4,06.41	56.10	1,33.77	—4,84.08
Stock	1,78.91	4,94.60	4,27.43	2,46.08
Miscellaneous Works Advances	5,12.72	6,21.23	4,37.46	6,96.49
Workshop Suspense	20.58	12.26	4.56	28.28
Total	3,05.80	11,84.19	10,03.22	4,86.77

APPENDIX II—contd.

Suspense head	Opening balance on 1st April 1980	Debits during the year	Credits during the year	Closing balance on 31st March 1981
(In lakhs of rupees)				
Flood Control and anti-sea erosion Projects—				
Purchases	2.16	..	..	—2.16
Stock	1.99	..	..	1.99
Miscellaneous Works Advances	0.79	..	..	0.79
Total	0.62	..	..	0.62 (a)
“534”—Capital Outlay on Power Projects—				
A—Hydro-Electric Schemes—				
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—Thermo-Electric Schemes—				
Purchases	*	..	..	*
Stock	0.41	..	..	0.41
Miscellaneous Works Advances	13.99	..	..	13.99
Total	14.40	..	..	14.40 (a)

(a) Matter regarding 'nil' transactions during the year and non-clearance of the balances has been referred to the Chief Engineer.

(b) No transactions appeared during the year under these suspense heads relating to former Electrical Divisions transferred to the control of the Orissa State Electricity board. The balances could not be cleared and pending settlement of the assets and liabilities of these divisions for transfer to the Board.

* Rupees 96 only .



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