



APPROPRIATION ACCOUNTS
1981-82

GOVERNMENT OF ORISSA

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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Orissa for the year 1981-82 presents the accounts of sums expended in the year ended the 31st March 1982 compared with the sums specified in the schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

In these Accounts—

'O' stands for original grant or appropriation

'S' stands for supplementary grant or appropriation

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

Charged appropriations and expenditure are shown in italics.

SUMMARY OF APPROPRIATION

Number and name of grant or appropriation 1	Amount of grant/appropriation	
	Revenue 2 Rs.	Capital 3 Rs.
1—Expenditure relating to the Home Department—		
Voted	37,86,88,000	73,39,000
Charged	41,88,000	..
2—Expenditure relating to the General Administration Department—		
Voted	2,36,71,000	4,10,000
Charged	28,84,000	..
3—Expenditure relating to the Revenue Department		
Voted	38,93,88,000	43,60,000
Charged	8,71,00,000	..
3—A—Expenditure relating to the Excise Department—		
Voted	1,53,69,000	1,10,000
4—Expenditure relating to the Law Department—		
Voted	2,29,84,000	9,60,000
5—Expenditure relating to the Finance Department—		
Voted	22,08,84,000	5,89,89,000
Charged	1,35,000	..
6—Expenditure relating to the Commerce Department—		
Voted	4,82,68,000	92,52,000
7—Expenditure relating to the Works (including Rural Roads and Buildings) Department—		
Voted	45,43,79,000	23,73,88,000
Charged	18,16,000	16,01,000
8—Expenditure relating to the Orissa Legislative Assembly—		
Voted	62,64,000	16,000
Charged	1,51,000	..
9—Expenditure relating to the Food and Civil Supplies Department—		
Voted	2,00,03,000	74,99,61,000
Charged	..	10,00,000
10—Expenditure relating to the Education and Youth Services Department—		
Voted	1,15,86,94,000	94,00,000
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.
36,26,41,235	68,83,690	1,60,46,765	4,55,310	..	..
41,16,966	..	71,034	..	..	..
2,41,45,341	2,61,250	..	1,48,750	4,74,341	..
26,86,052	..	1,97,948	..	..	..
37,76,00,308	38,44,000	1,17,87,692	5,16,000	..	..
8,71,00,000	..	..	..	..	..
1,48,55,089	72,000	5,13,911	38,000	..	..
2,39,28,218	8,98,720	..	61,280	9,44,218	..
14,65,26,963	4,65,02,345	7,43,57,037	1,24,86,655	..	..
2,93,037	..	..	..	1,58,037	..
6,19,05,069	1,33,76,982	..	..	1,36,37,069	41,24,982
80,02,26,019	21,19,66,852	..	2,54,21,148	34,58,47,019	..
17,94,093	13,87,542	21,907	2,13,458	..	..
60,22,824	16,000	2,41,176	..	..	..
1,48,652	..	2,348	..	..	..
1,96,33,335	19,69,28,768	3,69,665	55,30,32,232	..	..
..	..	..	10,00,000	..	..
1,12,58,63,813	79,40,240	3,28,30,187	14,59,760	..	..
3,01,957	..	48,043	..	..	..

Number and name of grant or appropriation	Amount of grant/appropriation	
	Revenue	Capital
	2	3
1	Rs.	Rs.
11—Expenditure relating to the Harijan and Tribal Welfare Department—		
Voted	17,89,28,000	1,71,03,000
12—Expenditure relating to the Health and Family Welfare Department—		
Voted	49,58,68,000	15,80,000
Charged	50,000	..
13—Expenditure relating to the Housing and Urban Development Department—		
Voted	24,18,33,000	6,46,03,000
Charged	..	3,25,000
14—Expenditure relating to the Labour and Employment Department—		
Voted	2,62,91,000	3,20,000
15—Expenditure relating to the Tourism, Sports and Culture Department—		
Voted	2,09,83,000	37,14,000
16—Expenditure relating to the Planning and Co-ordination Department—		
Voted	27,00,77,000	1,13,75,000
18—Expenditure relating to the Community Development and Rural Reconstruction (Community Development) Department—		
Voted	30,72,07,000	10,80,000
Charged	3,000	..
18—A—Expenditure relating to the Community Development and Rural Reconstruction (Grama Panchayat) Department—		
Voted	1,82,57,000	3,30,000
19—Expenditure relating to the Industries Department—		
Voted	19,27,62,000	15,49,14,000
Charged	3,000	..
20—Expenditure relating to the Irrigation and Power (including Minor Irrigation) Department—		
Voted	29,69,14,000	1,74,46,12,000
Charged	..	1,73,48,000

Expenditure		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
16,91,79,680	1,25,51,120	97,48,320	45,51,880	..	..
44,82,46,792	13,50,560	4,76,21,208	2,29,440	..	..
--	--	50,000	..	..	..
40,85,33,381	5,76,78,263	--	69,24,737	16,67,00,381	..
--	3,25,000	--	--	..	..
2,56,71,767	2,31,895	6,19,233	88,105	..	..
1,65,18,613	18,21,370	44,64,387	18,92,630	..	..
16,22,87,739	3,24,698	10,77,89,261	1,10,50,302	..	..
29,13,05,307	8,98,935	1,59,01,693	1,81,065	..	..
--	--	3,000	..	..	..
1,77,24,097	2,34,800	5,32,903	95,200	..	..
14,64,13,022	15,13,89,989	4,63,48,978	35,24,011	..	..
2,621	..	379	..	--	..
37,12,63,247	1,62,64,45,345	--	11,81,66,655	7,43,49,247	..
..	1,53,29,942	--	20,18,058	--	..

Number and name of grant or appropriation	Amount of grant/appropriation	
	Revenue	Capital
	2	3
1	Rs.	Rs.
21—Expenditure relating to the Transport Department		
Voted	1,10,79,000	3,78,19,000
22—Expenditure relating to the Forest, Fisheries and Animal Husbandry Department—		
Voted	25,73,56,000	20,66,14,000
Charged	2,50,000	..
23—Expenditure relating to the Agriculture and Co-operation Department—		
Voted	51,38,62,000	16,15,66,000
Charged	1,05,000	—
24—Expenditure relating to the Mining and Geology Department—		
Voted	1,73,26,000	52,70,000
25—Expenditure relating to the Information and Public Relations Department—		
Voted	1,24,06,000	1,15,000
<i>Appropriation for Reduction or avoidance of debt</i>		
Charged	7,24,000	..
<i>Interest Payments</i>		
Charged	67,48,00,000	..
<i>Internal Debt of the State Government—</i>		
Charged	..	2,53,18,97,000
<i>Loans and Advances from the Central Government—</i>		
Charged	..	38,11,00,000
Total; Voted	5,59,97,41,000	3,48,92,00,000
Charged	77,25,59,000	2,93,32,71,000
Grand Total	6,37,23,00,000	6,42,24,71,000

Expenditure		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,12,01,770	3,78,04,410	..	14,590	1,22,770	..
24,77,28,875	3,07,69,941	96,27,125	17,58,44,059	..	..
..	..	2,50,000	..	..	..
47,21,18,273	13,78,14,262	4,17,43,727	2,37,51,738	..	..
..	..	1,05,000	..	..	..
1,66,66,915	52,39,705	6,59,085	30,295	..	..
1,31,74,690	1,05,240	—	9,760	7,68,690	—
7,24,000	—	—	—	—	—
66,89,31,697	—	58,68,303	..	—	—
..	2,52,94,10,426	—	24,86,574	—	—
—	36,21,70,842	—	1,89,29,158	..	—
5,78,13,82,382	2,55,33,51,380	42,12,02,353	93,99,73,602	60,28,43,735	41,24,982
76,60,99,075	2,90,86,23,752	66,17,962	2,46,47,248	1,58,037	—
6,54,74,81,457	5,46,19,75,132	42,78,20,315	96,46,20,850	60,30,01,769	41,24,982

The excess over the following nine grants (eight in Revenue Section and one in Capital Section) and one charged appropriation (in Revenue Section) requires regularisation;—

Revenue Section:—

Voted—

- 2—Expenditure relating to the General Administration Department
- 4—Expenditure relating to the Law 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
- 20—Expenditure relating to the Irrigation and Power (including Minor Irrigation) Department
- 21—Expenditure relating to the Transport Department
- 25—Expenditure relating to the Information and Public Relations Department

Charged:—

- 5—Expenditure relating to the Finance Department

Capital Section:—

Voted:—

- 6—Expenditure relating to the Commerce Department

The expenditure shown in columns 4 and 5 of the summary does not include a sum of Rs.6,90,98,916 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 funds during the next year (i. e., 1982-83)
1.	259—Public Works (Grant No. 3—Expenditure relating to the Revenue Department)	28,00,152	29 March 1982	
2.	282—Public Health, Sanitation and Water Supply (Grant No. 13—Expenditure relating to the Housing and Urban Development Department)	1,00,00,000 75,00,012	30th March 1982 19th March 1982	March 1983
3.	283—Housing (Grant No.3—Expenditure relating to the Revenue Department)	15,00,242	29 March 1982	
4.	288—Social Security and Welfare (Grant No.11—Expenditure relating to the Tribal and Rural Welfare Department)	1,01,11,000	27 March 1982	January 1983
	(Grant No. 18—Expenditure relating to the Community Development and Social Welfare Department)	25,00,000	31st March 1982	January 1983
5.	289—Relief on account of Natural Calamities (Grant No. 3—Expenditure relating to the Revenue Department)	3,65,000	25th March 1982	March 1983
6.	306—Minor Irrigation—(Grant No. 3—Expenditure relating to the Revenue Department)	40,57,656	29th March 1982	March 1983
7.	314—Community Development (Grant No. 16—Expenditure relating to the Planning and Co-ordination Department)	45,18,736	25th March 1982	
8.	337—Roads and Bridges (Grant No. 3—Expenditure relating to the Revenue Department)	1,21,16,910	29th March 1982	
9.	498—Capital Outlay on Co-operation (Grant No. 23—Expenditure relating to the Agriculture and Co-operation Department)	1,00,000	24th February 1982	March 1983

SUMMARY

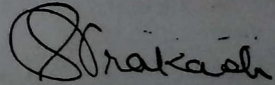
Sl. No.	Major head of account and grant	Amount	Date of sanction of advance	Month of recoupment to the fund during the next year (i. e., 1982-83)
10.	537—Capital Outlay on Roads and Bridges (Grant No. 7—Expenditure relating to the works Department)	74,24,000 5,30,008 25,75,200	25th March 1982 Ditto Ditto	
11.	698—Loans for Co-operation (Grant No. 11—Expenditure relating to the Tribal and Rural Welfare Department)	30,00,000	18th March 1982	January 1983
	Total	6,90,98,916		

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 1981-82 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	76,60,99,075	2,90,86,23,752	3,67,47,22,827	5,78,13,82,382	2,55,33,51,380	8,33,47,33,762
Deduct—Total of recoveries shown in Appendix-I	..	..	..	81,18,77,266	61,98,47,147	1,43,17,24,413
Net total expenditure shown in Statement No. 10 of the Finance Accounts.	76,60,99,075	2,90,86,23,752	3,67,47,22,827	4,96,95,05,116	1,93,35,04,233	6,90,30,09,349

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 1981-82.



(GIAN PRAKASH)

Comptroller and Auditor General of India

New Delhi
The

Grant No.I—Expenditure relating to the Home Department

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Revenue:				
Voted—				
Original	35,08,56,000	37,86,88,000	36,26,41,235	—1,60,46,765
Supplementary	2,78,32,000			
Amount surrendered during the year (March 1982)				1,00,05,000
Charged—				
Original	39,78,000	41,88,000	41,16,966	—71,034
Supplementary	2,10,000			
Amount surrendered during the year (March 1982)				1,13,000
Capital:				
Voted—				
Original	73,39,000	73,39,000	68,83,690	—4,55,310
Amount surrendered during the year (March 1982)				2,93,000

Notes and comments :—**Revenue :**

Voted—

(i) In view of the saving of Rs. 1,60.47 lakhs in the revenue section of the grant, the supplementary grant of Rs. 2,78.32 lakhs obtained in October 1981 (Rs.43.91 lakhs) and in March 1982 (Rs. 2,34.41 lakhs) proved excessive.

(ii) The department surrendered Rs. 1,00.05 lakhs in March 1982, saving ultimately was Rs. 1,60.47 lakhs.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
255—Police—			
(1) I—Education and Training			
I.2—Upgradation of standards of administration recommended by 7th Finance Commission			
O.	30.85	17.77	15.99
S.	0.02		
R.	—13.10		
—1.78			
(2) L—District Police—			
L.4—Upgradation of standards of administration recommended by 7th Finance Commission			
O.	1,83.12	1,53.46	1,44.60
R.	—29.66		
—8.36			

Head		Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)				
(3) N—Railway Police—				
N.2—Upgradation of standards of administration recommended by 7th Finance Commission				
O.	30.89	3.39	3.10	—0.29
R.	—27.50			

Out of the total saving of Rs. 81.19 lakhs in the above cases at serial nos. 1 to 3 above, the anticipated saving of Rs. 70.26 lakhs was stated to be due to non-sanction of posts for upgradation of standards of administration. Final saving of Rs. 1.78 lakhs at serial no. (1) was attributed to non-filling up of some posts due to late sanction of the scheme 'Reorganisation of Police training centre, Angul'. Of the final saving of Rs. 8.86 lakhs under serial no. 2, saving of Rs. 3 lakhs was attributed to reduction of posts by Government of India. Reasons for the remaining final saving have not been intimated (May 1983).

(4) L.1—District Organisation—				
O.	15,33.74	16,51.04	16,09.26	—41.78
S.	1,14.58			
R.	2.72			

Reasons for the final saving have not been intimated (May 1983).

(5) S—District Police—				
S.	47.40	47.40	37.25	—10.15

Final saving was attributed mainly to non-receipt of debit representing the cost of wireless equipments received through Director General of supplies and Disposals (Rs. 9.90 lakhs).

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

256—Jails—

(1) U—Jails

U.2—Upgradation of standards of administration recommended by 7th Finance Commission

O.	21.55	14.50	13.71	—0.34
R.	—7.50			

(2) U.4—Upgradation of standards of administration recommended by 7th Finance Commission

O.	19.90	11.92	11.95	+0.03
R.	—7.98			

(3) V—Jail Manufacture

O.	30.82	17.77	17.58	—0.19
R.	—13.05			

Out of the total net saving of Rs. 29.03 lakhs, in the above cases at serial nos. (1) to (3), the anticipated saving of Rs. 28.53 lakhs in three cases was stated to be due to fall in prison population (Rs. 8.27 lakhs), non-filling up of certain posts under the scheme for upgradation of standards of administration (Rs. 1.11 lakhs), non-receipt of administrative approval from the Government of India (Rs. 6.10 lakhs) and less requirements (Rs. 13.05 lakhs). Reasons for less requirements have not been intimated (May 1983).

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

		Total grant or appropriation	Actual expenditure	Excess + Saving—
Revenue:				
Voted—				
Original	2,10,08,000	2,36,71,000	2,41,45,341	+4,74,341
Supplementary	26,63,000			
Amount surrendered during the year (March 1982)				1,30,000
Charged—				
Original	25,61,000	28,84,000	26,86,052	—1,97,948
Supplementary	3,23,000			
Amount surrendered during the year (March 1982)				1,74,000
Capital:				
Voted—				
Original	4,10,000	4,10,000	2,61,250	—1,48,750
Amount surrendered during the year (March 1982)				1,43,000

Notes and comments:—**Revenue:**

(i) The expenditure exceeded the grant by Rs. 4,74,341; the excess requires regularisation.

(ii) In view of the final excess of Rs. 4.74 lakhs, surrender of Rs. 1.30 lakhs in March 1982 proved injudicious.

(iii) Excess partly offset by saving under other heads occurred mainly under:—

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

213—Council of Ministers—**M—Other expenditure**

O.	19.10	25.45	33.46	+8.01
S.	6.35			

Reasons for the final excess have not been intimated (May 1983)

Grant No. 3—Expenditure relating to the Revenue Department

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Revenue:			
Voted—			
Original	34,02,74,000	38,93,88,000	37,76,00,308
Supplementary	4,91,14,000		
Amount surrendered during the year (March 1982)			19,53,000
Charged—			
Original	8,71,00,000	8,71,00,000	—
Amount surrendered during the year (March 1982)			nil
Capital:			
Voted—			
Original	43,60,000	43,60,000	38,44,000
Amount surrendered during the year (March 1982)			3,24,000

The expenditure in the revenue section does not include Rs. 2,08,39,960 spent from out of advance from the Contingency Fund sanctioned in March 1982 but not recouped to the Fund till the close of the year.

Notes and comments:—

Revenue:

Voted—

(i) The department surrendered Rs. 19.53 lakhs in March 1982 but ultimately the saving worked out to Rs. 1,17.88 lakhs.

(ii) In view of the final saving of Rs. 1,17.88 lakhs the supplementary provision of Rs. 4,91.14 lakhs obtained in March 1982 proved excessive.

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

Heads	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
288—Social Security and Welfare			
<i>State Plan</i>			
(1) W—Other Programmes			
O.	7.00	57.00	—57.00
S.	50.00		
<i>Central Sector Plan</i>			
Other Social Security and Welfare Programme			
(2) X—Other Programmes			
O.	7.00	2,07.00	1,47.63
S.	2,00.00		

Reasons for final saving in the above two cases have not been intimated (May 1983).

Heads		Total Grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)				
<i>Gratuitous</i>				
<i>Relief</i>				
(3) Y—Food and Clothing				
O.	2,01.00	4.98	4.84	—0.14
R.	—1,96.02			
<i>Relief Works —</i>				
<i>Test Relief</i>				
(4) AA—Roads				
O.	4,55.42	2,59.72	1,99.06	—60.66
R.	—1,95.70			

Anticipated saving at serial nos. 3 and 4 above was stated to be due to less requirement based on actual expenditure. A part of the final saving under "AA—Roads" was attributed to non-drawal of funds (Rs. 58 lakhs) available under the head "Roads" by the Chief Engineer, National High Ways and Projects who instead drew the said amount under the head "Other gratuitous Relief" resulting in saving under the former and excess under the latter. Reasons for the remaining final saving have not been intimated (May 1983).

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

289—Relief on Account of Natural Calamities

(1) Z—Other Gratuitous Relief —

O.	52.31	85.21	1,38.14	+52.93
S.	0.01			
R.	32.89			

Provision was augmented by reappropriation to meet additional requirement of funds for restoration of works damaged by tornado and floods during 1981-82. The final excess was attributed to excess drawal of Rs. 58 lakhs by the Chief Engineer, National High Ways and Projects partly offset by non-drawal of Rs. 5.07 lakhs by the Collectors.

Relief Works

Test Relief

(2) BB—Other Works —

O.	97.50	4,26.49	4,22.10	—4.39
R.	3,28.99			

Additional provision was made by reappropriation mainly for meeting expenditure on spill over relief works on flood of 1980 (Rs. 2,19.95 lakhs) and restoration of works damaged by tornado and floods during 1981-82 (Rs. 105 lakhs). Final saving was attributed to non-drawal of funds placed at the disposal of the Chief Engineers Minor Irrigation and flood Control.

Heads	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
<i>General</i>			
(3) CC—Direction and Administration —			
O. 57.66	69.82	70.37	+0.55
R. 12.16			

Additional funds were provided by reappropriation to meet expenditure on restoration of irrigation works damaged by floods in 1981-82.

(4) DD—Other Expenditure —			
O. 7.11	17.99	17.97	—0.02
R. 10.88			

Additional funds were provided by reappropriation for payment of Grants-in-aid to educational Institutions affected by floods of 1981-82.

(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 from revenue was made during the year and there was also no expenditure during the year. The balance at the credit of the fund on the 31st March 1982 remained at Rs. 59.19 lakhs.

An account of transactions relating to the fund during 1981-82 is given in Statement No. 16 of the Finance Accounts 1981-82.

(v) **Orissa Famine Relief Fund**—The expenditure in the grant under the charged appropriation includes Rs. 871 lakhs transferred to the fund.

The fund was Constituted under Orissa Famine Relief Fund Regulation, 1937 as amended by Orissa Famine Relief (Amendment) Act, 1974. The balance in the fund can be expended only upon (i) relief of famine in the State, (ii) relief of distress caused by serious droughts, flood or fire, cyclone earthquake or other serious natural calamities in the State and (iii) Construction or repair of embankments after serious floods. When the balance in the fund exceeds Rs. 1 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 institutions/undertakings to advance loans for building fire-proof houses in villages which are often affected by fire.

Rupees 2,43.52 lakhs were debited to the fund in 1981-82. The balance at the credit of the fund on the 31st March 1982 was Rs. 11,47.56 lakhs. An account of the transactions connected with the fund is given in Statement No. 16 of the Finance Accounts 1981-82.

Capital:

(i) The department surrendered Rs. 3.24 lakhs in March 1982 : the saving ultimately worked out to Rs. 5.16 lskhs.

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

There was no transaction during 1981-82 and the balance on 31st March 1982 remained at Rs. —2,96,771 (a). Certificate of acceptance of balance was awaited from the Controlling Officer (Secretary, Board of Revenue, Orissa)..

(a) *Minus* balance is under examination.

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

		Total grant	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	1,44,69,000	1,53,69,000	1,48,55,089	—5,13,911
Supplementary	9,00,000			
Amount surrendered during the year (March 1982)				6,86,000
Capital:				
Voted—				
Original	1,10,000	1,10,000	72,000	—38,000
Amount surrendered during the year (March 1982)				21,000

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

		Total grant	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Revenue:				
Voted—				
Original	2,09,55,000	2,29,84,000	2,39,28,218	+9,44,218
Supplementary	20,29,000			
Amount surrendered during the year (March 1982)				99,000
Capital:				
Voted—				
Original	3,60,000	9,60,000	8,98,720	—61,280
Supplementary	6,00,000			
Amount surrendered during the year (March 1982)				46,000

Notes and Comments:—

Revenue:

- (i) The expenditure exceeded the grant by Rs. 9,44,218; the excess requires regularisation.
- (ii) In view of the excess, the surrender of Rs. 0.99 lakh (in March 1982) was injudicious.

(iii) Excess occurred in the following heads :—

Head	Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)	
214—Administration of Justice			
(1) A—Civil and Sessions Court			
O.	1,38.70	1,37.96	1,46.76
S.	0.92		
R.	—1.66			+8.80

Excess was attributed to payment of additional dearness allowance at enhanced rates

295—Other Social and Community Services—

(2) G—Administration of Religious and Charitable Endowment Fund

O.	16.07	16.16	17.96	+1.80
R.	0.09			

Reasons for the excess have not been intimated (May 1983).

(iv) The expenditure in the grant includes Rs. 15.71 lakhs for administration of Orissa Hindu Religious Endowment Act 1951. The expenditure on administration of the Act is initially met from the provision under the grant and is subsequently reimbursed from the Orissa Hindu Religious Endowment Administration Fund. During the year 1981-82, Rs. 15.71 lakhs were spent but Rs. 5 lakhs were reimbursed from the Fund.

Out of the total amount of Rs. 1,20.51 lakhs being the expenditure on this account for the period from 1956-57 to 1981-82 an amount of Rs. 64.78 lakhs has only been reimbursed from the fund during the period from 1958-59 to 1981-82. Non-reimbursement of Rs. 55.73 lakhs was attributed to fall in income of the religious institutions due to enactment 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	22,04,84,000	14,65,26,963	—7,43,57,037
Supplementary	4,00,000		
Amount surrendered during the year (March 1982)			6,82,68,000

Head	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<i>Charged—</i>			
Original	1,35,000	1,35,000	2,93,037
Amount surrendered during the year			+1,58,037 nil
<i>Capital :</i>			
<i>Voted—</i>			
Original	3,67,14,000	5,89,89,000	4,65,02,345
Supplementary	2,22,75,000		
Amount surrendered during the year (March 1982)			—1,24,86,655 1,28,93,000

Notes and Comments—**Revenue:***Charged—*

The expenditure exceeded the charged appropriation by Rs. 1,58,037 ; the excess requires regularisation.

Excess occurred under the head "266—Pensions and other Retirement Benefits—Pensionary charges in respect of High Court Judges"

Voted—

(i) In view of the large final saving of Rs. 7,43.57 lakhs, in the revenue section supplementary provision obtained in October 1981 (Rs. 0.41 lakh) and in March 1982 (Rs. 3.59 lakhs) proved unnecessary and could have been restricted to token provision where necessary. The expenditure did not come up even to the original provision.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
252—Secretariat General Services			

(1)—G—Salaries (Lump provision)

O.	5,50.00
R.	—5,50.00		

Saving was attributed mainly to non-drawal of pay and allowances of the non-gazetted staff of Finance Department for the period from 15th May 1981 to 16th July 1981 on account of mass strike (Rs. 8.02 lakhs) and less requirement consequent on rationalisation of pay scales (Rs. 5,34.42 lakhs).

254—Treasury and Accounts Administration

(2) 7 (2)—J—Local Fund Audit

O.	62.71	53.54	53.27
R.	—9.17		

Anticipated saving was stated to be mainly due to posts remaining vacant (Rs. 8.79 lakhs). Reasons for the final saving have not been intimated (May 1983).

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

266—Pensions and other Retirement Benefits—

(3)—K—Superannuation and Retirement allowances

O.	6,98.39	5,34.41	5,22.07	—12.34
R.	—1,63.98			

Of the anticipated saving Rs. 1,06.71 lakhs were surrendered (March 1982) reportedly due to less requirement of funds than anticipated at the time of framing the budget. Reasons for the remaining anticipated saving of Rs. 57.27 lakhs which was reappropriated to other heads and the final saving of Rs. 12.34 lakhs, have not been intimated (May 1983).

(4)—L—Commutated value of Pensions

O.	60.00	80.00	43.00	—37.00
R.	20.00			

Provision of funds was augmented by reappropriation reportedly for meeting additional expenditure anticipated on receipt of more number of applications for commutation. Final saving of Rs. 37 lakhs was attributed to less number of cases in which commutation was ultimately sanctioned.

288—Social Security and Welfare

(5)—U—Swatantra Sainik Samman Pension Scheme

O.	26.00	15.00	14.90	—0.10
R.	—11.00			

Saving was stated to be due to death of some pensioners and non-drawal of full pension by others

363—Compensation and assignment to Local Bodies and Panchayati Raj Institutions

(6)—W—Entertainment Tax

O.	1,00.00	89.29	60.52	—28.27
R.	—10.71			

Anticipated saving was stated to be due to less requirement. Reasons for less requirement and final saving have not been intimated (May 1983).

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

254—Treasury and Accounts Administration

(1)—I—Treasury Establishment

O.	92.12	1,06.78	1,06.19	—0.59
S.	1.91			
R.	12.75			

Provision was augmented by reappropriation mainly for payment of additional dearness allowance (Rs. 10.22 lakhs) and incurring expenditure on opening of new Sub-Treasuries (Rs. 2.10 lakhs)

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

266—Pensions and other Retirement Benefits

(2)—P—Family Pensions

O.	1,00.00	1,44.19	1,41.81	—2.38
R.	44.19			

Additional funds were provided by reappropriation to meet more expenditure than anticipated. Reasons for final saving have not been intimated (May 1983)

Capital :

Voted—

(i) In view of the final saving of Rs. 1,24.87 lakhs the supplementary grant of Rs. 2,22,75 lakhs obtained in October 1981 proved excessive.

(ii) Saving occurred mainly under :—

767—Miscellaneous Loans

DD—Miscellaneous Loans

O.	2,00.00	2,47.00	2,47.00	..
S.	2,00.00			
R.	—1,53.00			

Saving was attributed to less requirement of funds by state under takings towards ways and means advance.

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

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original	4,69,21,000	6,19,05,069	+1,36,37,069
Supplementary	13,47,000		
Amount surrendered during the year (March 1982)		..	7,26,000
Capital :			
Voted—			
Original	87,24,000	1,33,76,982	+41,24,982
Supplementary	5,28,000		
Amount surrendered during the year (March 1982)			6,000

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

Notes and comments :—

Revenue :

(i) The expenditure exceeded the grant by Rs. 1,36,37,069; the excess requires regularisation.

(ii) The supplementary grant of Rs. 13.47 lakhs obtained in March 1982 proved inadequate in view of the large final excess of Rs. 1,36.37 lakhs and the surrender of Rs. 7.26 lakhs as surplus to requirement in March 1982, was injudicious.

(iii) Excess occurred in the following heads :—

258—Stationary and Printing

(1) B—Purchase and supply of Stationary Stores

O.	1,04.90	} 1,04.94	1,24.97	+20.03
R.	0.04			

The final excess of Rs. 20.03 lakhs was attributed to adjustment of cost of papers received through the Director General of Supplies and Disposals in previous year.

(2) C—Printing, Storage and Distribution of Forms

O.	1,00.05	} 1,02.05	1,63.06	+61.01
S.	1.63			
R.	0.37			

(3) D—Government Presses

O.	1,94.09	} 2,05.39	2,67.47	+62.08
S.	11.45			
R.	— 0.15			

Net anticipated excess of Rs. 0.22 lakh in the above cases was attributed to payment of house rent allowances at enhanced rates. Reasons for the total final excess of Rs. 1,23.09 lakhs in the above two cases have not been intimated (May 1983).

Capital :

(i) In the capital section the expenditure exceeded the voted grant by Rs. 41,24,982; the excess requires regularisation.

(ii) In view of the final excess, the supplementary provision of Rs. 5.28 lakhs obtained in October 1982 proved inadequate.

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

535—Capital Outlay on Ports, Light houses and shipping

State Plan

Ports

U—Development of Minor ports

O.	78.00	78.00	1,19.69	+41.69
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Reasons for the excess have not been intimated (May 1983).

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	44,22,99,000	45,43,79,000	80,02,26,019	+34,58,47,019
Supplementary	1,20,80,000			
Amount surrendered during the year (March 1982)				—46,27,000
Charged—				
Original	7,50,000	18,16,000	17,94,093	—21,907
Supplementary	10,66,000			
Amount surrendered during the year				nil
Capital :				
Voted—				
Original	21,70,57,000	23,73,88,000	21,19,66,852	—2,54,21,148
Supplementary	2,03,31,000			
Amount surrendered during the year (March 1982)				—3,00,32,000
Charged—				
Original	13,80,000	16,01,000	13,87,542	—2,13,458
Supplementary	2,21,000			
Amount surrendered during the year (March 1982)				—37,000

Expenditure in the capital section does not include Rs. 1,05,29,208 spent from out of advances from the Contingency Fund sanctioned in March 1982, 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. 34,58,47,019; the excess requires regularisation.

(ii) In view of the large excess of Rs. 34,58.47 lakhs the supplementary grant of Rs. 1,20.80 lakhs obtained in October 1981 (Rs. 47.18 lakhs) and March 1982 (Rs. 73.62 lakhs) proved inadequate.

(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		29·84	+29·84
(2) D—Maintenance and Repair			
D.2—Electrical	19·00	29·44	+10·44
(3) D.5—Wages			
O.	18.88	23·64	29·19
R.	4.76			+5·55
(4) E—Machinery and Equipment			
E. 2—Wages			
O.	40.20	47·49	50·87
R.	7.29			+3·38
(5) F—Suspense			
F. 1—Public Works	13,20·00	39,75·81	+26,55·81
(6) F. 2—Electrical	80·00	1,87·15	+1,07·15
(7) F.—4. Aero Engine Factory	30·00	66·62	+36·62
281—Family Welfare—			
(8) U—Other expenditure			
U. 2—Deduct—Amount transferred to 280—Medical, 283—Housing and 480—Capital Outlay on Medical	—5,10·56		+5,10·56
283—Housing			
(9) W—Construction			
W.1—Public Works			
S.	0·95	0·95	18·78
(10) X—Maintenance and Repair			
X—8—Proportionate Charges			
O.	51·89	51·26	63·64
R.	—0·63			+12·38

Head	Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)	
<i>Government Residential Buildings—</i>			
(11) BB—Construction			
BB.1—U. K. Aid Projects of Health and Family Welfare Department			
BB. 1 (4)—Proportionate Charges			
O.	20.69	28.69	39.25
S.	5.59		
R.	2.41		
(12) BB. 2—Deduct—Amount charged to State Plan	—25.60	...	+25.60
337—Roads and Bridges—			
(13) YY—State High Ways			
YY. 4—Minor Works			
O.	37.18	37.57	58.46
R.	0.39		
(14) ZZ—District and Other Roads			
O.	9,04.00	9,01.21	10,07.69
R.	—2.79		
(15) AAA—Suspense	2,00.00	9,53.96	+7,53.96
Additional funds at serial no (3), (4) and (11) above were provided by reappropriation for meeting increased expenditure on wages consequent on merger of workcharged establishment and payment of dearness allowance at enhanced rates. Reasons for final excess in all the above cases (serial nos. 1 to 15) have not been intimated (May 1983).			
(iv) The excess mentioned in note (iii) above was partly offset by saving in the provision under the following heads :—			
259—Public Works—			
(1) B—Direction and Administration			
O.	1,26.17	1,19.10	20.47
S.	0.80		
R.	—7.87		
Reasons for saving have not been intimated (May 1983).			
(2) E—Machinery and Equipment			
E. 4—Deduct percentage charges of Tools & Plant transferred from revenue and capital account	—1,61.25	—2,09.51	—48.26

Head	Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)	
280—Medical—			
<i>Allopathy—</i>			
(3) S—Medical Relief			
O.	1,53.00	1,59.21	99.09
S.	6.21		
(4) T—Tribal Areas Sub-Plan	27.00	3.89	—23.11
283—Housing—			
<i>Government Residential Buildings—</i>			
(5) Z—Construction			
Z. 1—Minor Works			
Z. 1 (1) Public Works			
O.	46.39	29.24	29.44
S.	0.01		
R.	—17.16		
<p>Anticipated saving of Rs. 17.16 lakhs in the case at serial no. (5) above was mainly attributed to (i) taking up of other urgent works like electrical and sanitary installations (Rs. 7.73 lakhs) expenditure on which was accounted for under the head "Construction" in the Central Sector Plan, (ii) non-receipt of administrative approval, non-availability of site and non-completion of certain preliminaries (Rs. 4.75 lakhs) and reduction of Plan ceiling (Rs. 2.61 lakhs). Reasons for the net final saving of Rs. 1,31.29 lakhs have not been intimated (May 1983).</p>			
<i>Central Sector Plan—</i>			
<i>Government Residential Buildings—</i>			
(6) BB—Construction			
BB. 1—U. K. Aid Projects of Health and Family Welfare Department.			
BB. 1 (1)—Public Works			
O.	1,13.24	1,48.14	1,28.48
S.	27.94		
R.	6.96		
<p>Additional funds were provided by reappropriation to meet increased expenditure on cement and steel. Reasons for the final saving of Rs. 19.66 lakhs have not been intimated (May 1983).</p>			
(7) CC—Tribal Areas Sub-Plan			
O.	28.00	2.56	2.76
R.	—25.44		

Head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
337—Roads and Bridges—			
(8) BBB—Other expenditure			
O.	85.99	71.42	—19.57
S.	5.00		
	90.99		

Of the anticipated saving at serial No. 7 above Rs. 7.98 lakhs were attributed to want of administrative approval and non-availability of site. Reasons for the remaining saving of Rs. 17.46 lakhs as well as the net final saving of Rs. 19.37 lakhs have not been intimated (May 1983).

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

259—Public Works—

(1) D—Maintenance and Repair

D. 4—Minor Works grant

D. 4 (1) Buildings

O.	34.53	31.18	..	—31.18
R.	—3.35			

281—Family Welfare—

Allopathy

(2) U—Other expenditure

U. 1—U. K. Aid Projects

5,10.56	..	—5,10.56
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283—Housing—

(3) X—Maintenance and Repair

X. 4—Minor Works grant

X. 4 (1)—Public Works (Buildings)

O.	23.05	19.81	..	—19.81
R.	—3.24			

Anticipated saving at serial nos. (1) and (3) was stated to be due to non-receipt of work-wise details from the heads of the departments. Reasons for the final savings in all the three heads have not been intimated (May 1983).

(vi) Expenditure in the grant includes Rs. 52,54.13 lakhs accounted for under the head "Suspense". The nature and scope of transactions under the head "Suspense" and the accounting procedure followed for these transactions have been explained in note (VII) under grant no. 20—Expenditure relating to 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 1981-82 is given below :—

Major head and sub-heads of suspense	Opening balance on 1st April 1981	Debits	Credits	Closing balance on 31st March 1982 (Debit+ Credit—)
	(Debit+ Credit—)	(In lakhs of rupees)		
259—Public Works—				
Purchases	—11,90.21	3,44.38	4,63.25	—13,09.08
Stock	83.02	30,10.95	24,92.48	6,01.49
Miscellaneous Works Advances	11,67.43	9,44.74	6,79.35	14,32.82
Work Shop Suspense	40.38	..	..	40.38
Total	1,00.62	43,00.07	36,35.08	7,65.61
337—Roads and Bridges—				
Purchases	—1,69.58	90.19	2,42.38	—3,21.77
Stock	98.20	6,74.94	4,58.85	3,14.29
Miscellaneous Works Advances	2,38.52	1,88.93	2,48.39	1,79.06
Total	1,67.14	9,54.06	9,49.62	1,71.58
Grand Total	2,67.76	52,54.13	45,84.70	9,37.19

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

The actual expenditure on the schemes approved by the Government of India is also initially booked in the revenue section of the grant and subsequently transferred to the deposit account. Subvention of Rs. 70 lakhs was credited during 1981-82 and expenditure of Rs. 59 lakhs was incurred during the year.

The balance at the credit of the fund on the 31st March 1982 was Rs. 34.20 lakhs. An account of the fund for 1981-82 is given in statement No. 16 of the Finance Accounts 1981-82.

(viii) The percentages of Establishment and tools and plant charges to works outlay in the case of Public Works (Roads and Buildings) for three years ending 1981-82 are compared below:—

Years	Works outlay	Establishment charges	Tools and plant charges	Percentage	
				Establishment charges to Works outlay	Tools and plant charges to Works outlay
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
1981-82	36,46.95	6,02.79	1,96.73	16.53	5.39

(ix) *Prorata distribution of establishment and tools and plant charges*—From 1967-68, a system of fixed percentage charges on account of establishment and tools and plant charges was introduced. The establishment charges at 10.5 percent and tools and plant charges at 4.5 percent 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 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 percent for tools and plant for works done for other departments of Government and local bodies etc. This net amount is distributed prorata among "259—Public Works", "283—Housing" and "337—Roads and Bridges" in proportion to the works expenditure recorded under these major heads.

Capital :

Voted—

(i) The department surrendered Rs. 3,00.32 lakhs in March 1982; final saving ultimately worked out to Rs. 2,54.21 lakhs.

(ii) In view of the final saving of Rs. 2.54.21 lakhs, supplementary grant obtained in October 1981 (Rs. 56.33 lakhs) and March 1982 (Rs. 1,46.98 lakhs) proved unnecessary and could have been restricted to token grant where necessary.

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

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

459—Capital Outlay on Public Works

(1) GGG—Construction

GGG. 1—Public Works

O.	91.41	73.98	73.78	-0.20
S.	7.75			
R.	-25.18			

Anticipated saving of Rs. 25.18 lakhs was mainly attributed to (i) want of cement and administrative approval (Rs. 8.90 lakhs), (ii) reduction of plan ceiling (Rs. 5.94 lakhs), (iii) non-receipt of materials for construction of Weigh Bridge at Laxmannath and non-availability of site for the office of the Road Transport Authority, Balasore (Rs 4.58 lakhs) and (iv) non-completion of buildings)for Veterinary Dispensary at Cuttack (Rs. 0.86 lakh).

480—Capital Outlay on Medical

(2) QQQ—Tribal Areas Sub-Plan

O.	13.73	8.44	2.90	-5.54
S.	0.01			
R.	-5.30			

Anticipated saving (Rs. 5.30 lakhs) was due to reduction of Plan ceiling. Reasons for final saving have not been intimated (May 1983).

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
<i>Allopathy</i>			
(3) RRR—Other Expenditure—			
O.	1,29.40	38.15	37.03
S.	0.01		
R.	—91.26		
			—1.12

Anticipated saving of Rs. 91.26 lakhs was attributed to (i) non-finalisation of sites for construction of hostels for Training Schools, Primary Health Centres, Taluk Hospital and building for Nursing College at Berhampur (Rs. 48.62 lakhs), (ii) non-commencement of construction of Primary Health Centres (Rs. 10.66 lakhs), (iii) not taking up repairs and improvement to existing water supply system of Primary Health Centres (Rs. 11.00 lakhs) and (iv) meeting requirement for construction of staff quarters from the provision under 483—Capital Outlay on Housing (Rs. 20.98 lakhs). Reasons for the final saving have not been intimated (May 1983).

(4) SSS—Tribal Areas Sub-Plan

O.	25.84	4.04	3.05
S.	2.97		
R.	—24.77		
			—0.99

Anticipated saving was due to (i) non-finalisation of site for various works (Rs. 24.22 lakhs) and (ii) reduction of Plan ceiling (Rs. 0.55 lakhs). Reasons for final saving have not been intimated (May 1983).

483—Capital Outlay on Housing

Government Residential Building

(5) VVV—Construction

VVV.1—Public Works

O.	58.35	55.43	55.14
S.	8.04		
R.	—10.96		
			—0.29

Saving was stated to be mainly due to utilisation of funds on urgent works under other heads (Rs. 5.13 lakhs) and non-receipt of administrative approval and non-availability of site for construction of staff quarters for Road Transport Office, Cuttack (Rs. 4.85 lakhs).

537—Capital Outlay on Roads and Bridges—

(6) KKKK—District and Other Roads

KKKK.1—Major Works

O.	73.00	65.00	59.00
S.	4.31		
R.	—12.31		
			—6.00

Anticipated saving was stated to be due to non-release of Funds by the Government of India. Reasons for final saving have not been intimated (May 1983).

Head		Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)		
(7) QQQQ—Tribal Areas Sub-Plan				
QQQQ.2—District and Other Roads				
QQQQ.2(3) Rural Roads and Link Roads				
QQQQ.2(3) (1) Major Works				
O.	1,62.50	1,59.41	43.24	-1,16.17
R.	-3.09			
(8) QQQQ.2(3)(2) Proportionate Charges				
O.	26.01	25.51	6.92	-18.59
R.	-0.50			

Reasons for the saving in the above cases have not been intimated (May 1983).

(9) SSSS—Roads of Inter-State Importance

O.	28.00	10.00	10.00	..
R.	-18.00			

Anticipated saving was attributed to non-release of Central assistance.

544—Capital Outlay on Other Transport and Community Services

(10) TTTT—Tourism

O.	39.80	26.80	28.91	+2.11
S.	0.05			
R.	-13.05			

Anticipated saving was stated to be due to reduction of Plan ceiling. Reasons for the final excess have not been intimated (May 1983).

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

459—Capital Outlay on Public Works

(1) FFF—Other expenditure

O.	1,05.00	30.92	..	-30.92
R.	-74.08			

Anticipated saving was stated to be due to non-receipt of administrative approval. Reasons for final saving have not been intimated (May 1983).

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
488—Capital Outlay on Social Security and Welfare			
<i>Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes</i>			
(2) EEEE—Welfare of Scheduled Tribes			
O.	6.01	..	—10.22
S.	4.74		
R.	—0.53		
	10.22		

Saving of Rs. 0.53 lakh was anticipated due to non-receipt of administrative approval and non-handling over of site. Reasons for final saving have not been intimated (May 1983).

537—Capital Outlay on Roads and Bridges—

(3) OOOO—District and Other Roads			
OOOO. 1—Minimum Needs programme			
OOOO. 1 (3)—Machinery and equipment			
O.	25.00	..	—25.17
R.	0.17		
	25.17		
(4) OOOO.2—Road Development Programme			
OOOO.2 (3) Machinery and Equipment	16.00	..	—16.00
(5) OOOO.2 (4) Other expenditure	10.70	..	—10.70
(6) QQQQ—Tribal Areas Sub-Plan			
QQQQ.2—District and Other Roads			
QQQQ.2 (1) Road Development Programme			
QQQQ.2 (1) (4) Other expenditure	12.30	..	—12.30

Reasons for final savings at serial nos (3) to (6) have not been intimated (May 1983).

(v) The savings detailed in notes (iii) and (iv) above were partly offset by excess under :—

537—Capital Outlay on Roads and Bridges

(1) OOOO—District and Other Roads			
OOOO.1—Minimum Needs Programme			
OOOO.1 (1) Major Works			
O.	2,02.53	2,19.33	+26.78
S.	0.01		
R.	—9.99		
	1,92.55		

Anticipated saving of Rs. 9.99 lakhs was stated to be due to postponement of execution of new projects consequent upon a post budget decision on the advice of the planning and Co-ordination Department. Reasons for final excess have not been intimated (May 1983).

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
(2) 0000.2—Road Development Programme			
0000. 2 (1)—Major Works			
O.	2,09.25		
S.	70.93		
R.	12.56	3,16.31	+23.57
	2,92.74		

Additional funds were provided by reappropriation for taking up Road Development Programme (Rs. 9.84 lakhs), construction of bridge over river Ichha to connect the proposed Zinc Factory at Sargipalli with Ujalpur (Rs. 1.72 lakhs) and for better progress of work (Rs. 1 lakh). Reasons for the final excess have not been intimated (May 1983).

(3) QQQQ—Tribal Areas Sub-Plan

QQQQ. 2 (1) Road Development Programme

QQQQ. 2 (1) (1) Major Works

O.	86.67		
S.	0.01		
R.	—2.00	84.68	+32.16
		1,16.84	

(4) QQQQ.2 (2) Minimum Needs Programme

QQQQ. 2 (2) (1) Major works

O.	44.46		
R.	3.09	47.55	+1,12.63
		1,60.18	

(5) QQQQ.2 (2) (2) Proportionate Charges

O.	7.10		
R.	0.50	7.60	+17.53
		25.13	

Reasons for excess in the above three cases (Sl. nos. 3 to 5) have not been intimated (May 1983).

(vi) The expenditure in this section of the grant includes Rs. 39.91 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 1981-82 is given below :

Major head and sub-head of suspense	Opening balance on 1st April 1981 (Debit+ Credit—)	Debits	Credits	Closing balance on 1st March 1982 (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	..	..	16.38
Total	—19.95	..	..	—19.95(a)

(a) Minus balance is under reconciliation.

Major head and sub-head of Suspense	Opening balance on 1st April 1981 (Debit+ Credit—)	Debits	Credits	Closing balance on 31st March 1982 (Debit+ Credit—)
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(In lakhs of rupees)

537—Capital Outlay on Roads
and Bridges

Purchases	—44.98	..	0.11	—45.09
Stock	16.39	24.18	29.87	10.70
Miscellaneous Works Advances	62.89	15.73	12.92	65.70
	—	—	—	—
Total	34.30	39.91	42.90	31.31
	—	—	—	—

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

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original	62,63,000	62,64,000	60,22,824
Supplementary	1,000		
Amount surrendered during the year (March 1982)			1,27,000
Charged			
Original	1,21,000	1,51,000	1,48,652
Supplementary	30,000		
Amount surrendered during the year (March 1982)			2,000
Capital :			
Voted—			
Original	16,000	16,000	16,000
Amount surrendered during the year (March 1982)			Nil

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	1,91,80,000	2,00,03,000	1,96,33,335	—3,69,665
Supplementary	8,23,000			
Amount surrendered during the year (March 1982)				30,000
Capital :				
Voted—				
Original	50,02,77,000	74,99,61,000	19,69,28,768	—55,30,32,232
Supplementary	24,96,84,000			
Amount surrendered during the year (March 1982)				69,000
Charged—				
Original	10,00,000	10,00,000		10,00,000—
Amount surrendered during the year (March 1982)				9,89,000

Notes and comments:—

Capital :

Voted—

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

(ii) The department surrendered Rs.0.69 lakh on 31st March 1982 but ultimately the saving worked out to Rs.55,30.32 lakhs.

(iii) In view of the final saving of Rs. 55,30.32 lakhs the supplementary grant of Rs. 24,96.84 lakhs obtained in March 1982 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)			
509—Capital Outlay on Food			
(1) I—Procurement and Supply			
O.	50,00.00	19,67.41	—55,29.43
S.	24,96.84		

Reasons for final saving have not been intimated (May 1983).

(v) *Personal Ledger Account*:—The expenditure under the grant includes Rs.16,67,41,328 under the head "Suspense (Personal Deposits) Debit." The personal ledger accounts exist in the name of District Officers and Secretary, Food and Civil Supplies Department for purchase/trading of rice and paddy, mustard oil, cloth and scrap iron and other materials.

The transactions in these accounts during 1981-82 are summarised below:—

Scheme	Balance on 1st April 1981	Credits during the year	Debit during the year	Balance on 31st March 1982
	(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 its closure have yet to be received (May 1983).				
(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 its closure have yet to be received (May 1983).				
(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 for its closure have yet to be received (May 1983).				
(d) Purchase of rice under Grain Purchase Scheme	20,01.72	10,49.77	16,67.41	13,84.08
(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 its closure have yet to be received (May 1983).				

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

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue:			
Voted—			
Original	1,11,27,86,000	1,12,58,63,813	—3,28,30,187
Supplementary	4,59,08,000		
Amount surrendered during the year (March 1982)			1,66,52,000
Charged—			
Original	2,50,000	3,01,957	—48,043
Supplementary	1,00,000		
Amount surrendered during the year (March 1982)			nil

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
Capital:			
Voted—			
Original	94,00,000	79,40,240	—14,59,760
Amount surrendered during the year (March 1982)			12,09,000

Notes and Comments:—

Revenue:

Voted—

(i) The department surrendered Rs. 1,66.52 lakhs on 31st March 1982 but ultimately the saving worked out to Rs. 3,28.30 lakhs.

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

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

277—Education

Primary Education

(1) D—Government Primary Schools

O.	90.18	80.17	78.56	—2.11
R.	—9.51			

Saving of Rs. 9.51 lakhs was anticipated due to less requirements by the subordinate officers (Rs. 8.16 lakhs) and non-drawal of enhanced pay and allowances as per the report of the Pay Revision Committee (Rs. 1.35 lakhs). Reasons for less requirements and final saving have not been intimated (May 1983).

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

O.	36,01.55	35,76.70	35,17.34	—59.36
R.	—24.85			

Saving of Rs. 24.85 lakhs was anticipated due to upgradation of some existing primary schools to Panchayat Samiti Middle English Schools (Rs. 9.23 lakhs), expenditure on which was accounted for under different heads subordinate to the head "H—General" and less requirements (Rs. 15.62 lakhs). Reasons for less requirements and final saving have not been intimated (May 1983).

Secondary Education

(3) I—Assistance to Non-Government Schools—

O.	27,74.14	28,83.46	28,49.00	—34.46
S.	94.66			
R.	14.66			

Reasons for final saving have not been intimated (May 1983)

(4) K—Teachers' Training

O.	1,08.23	1,02.18	99.46	—2.72
R.	—6.05			

Anticipated saving was stated to be due to late admission of trainees (Rs. 5.25 lakhs) and less requirements (Rs. 0.80 lakhs) The final saving was attributed to non-payment of stipend to the trainees remaining absent during the session.

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
(5) R—Government Colleges			
O.	7,13.86		
S.	40.95		
R.	-0.63	7,54.18	7,24.42
			-29.76

Reasons for final saving have not been intimated (May 1983)

State Plan

Primary Education

(6) BB—Tribal Areas Sub-Plan				
O.	1,17.77			
S.	5.00			
R.	-3.96	1,18.81	1,14.81	-4.00

Saving was stated to be due to late opening of non-formal centres (Prathamik) in the State.

Secondary Education

(7) CC—Government Secondary Schools				
O.	35.47			
S.	0.90			
R.	-9.70	26.67	25.70	-0.97

The anticipated saving was stated to be due to late appointment of teachers for additional sections in different Government High Schools.

(8) HH—Tribal Areas Sub-Plan				
O.	1,56.31			
R.	-64.33	91.98	90.15	-1.83

Of the anticipated saving, Rs. 60.30 lakhs were surrendered as per Government's decision to provide funds to Harijan and Tribal Welfare Department for construction of residential schools through Grant No. 11. Reasons for the remaining saving have not been intimated (May 1983).

Central Sector Plan

Secondary Education

(9) BBB—Teacher's Training				
O.	19.21			
R.	-17.74	1.47	1.05	-0.42

Saving was attributed to late appointment of teacher educators in training schools for implementation of non-formal centres.

(10) CCC—Tribal Areas Sub-Plan				
O.	19.25			
R.	-13.45	5.80	5.38	-0.42

Anticipated saving was attributed to non-implementation of the scheme "Strengthening of scheduled Tribe Schools in Tribal areas" (Rs. 7.67 lakhs) and late appointment of Hindi teachers and late opening of non-formal centres (Rs. 5.78 lakhs). Reasons for the final saving have not been intimated (May 1983).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<i>Special Education</i>			
(11) DDD—Adult Education			
O.	71.88	41.29	35.48
R.	—30.59		
			—5.81

Anticipated saving was stated to be mainly due to late opening of Functional literacy centres for adult farmers (Rs. 23.77 lakhs). Reasons for the remaining anticipated saving of Rs. 6.82 lakhs and the final saving of Rs. 5.81 lakhs have not been intimated (May 1983).

(12) FFF—Tribal Areas Sub-Plan

O.	35.54	18.94	14.44
R.	—16.60		
			—4.50

Saving occurred mainly in office expenses and was stated to be due to late opening of functional literacy centres for adult farmers.

Capital:

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 Government in 1951-52 for giving financial assistance to the deserving students to prosecute higher studies and also advanced studies in India and abroad. It is credited with the Government contribution, private donations and the recoveries from the stipendiaries. Advances granted to the stipendiaries are initially debited to "677—Loans for Education, Art and Culture" and 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. 50.03 lakhs. The balance at the credit of the fund on 31st March 1982 was Rs. 50.92 lakhs. An account of the transactions of the fund is given in Statement No. 16 of the Finance Accounts 1981-82.

Grant No. 11—Expenditure relating to the Harijan and Tribal Welfare Department
(All Voted)

	Total grant	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Revenue :			
Voted —			
Original	16,28,01,000	17,89,28,000	16,91,79,680
Supplementary	1,61,27,000		
			—97,48,320
Amount surrendered during the year (March 1982)			1,05,23,000

Head	Total grant	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Capital :			
Voted —			
Original	1,26,03,000		
Supplementary	45,00,000		
	1,71,03,000	1,25,51,120	—45,51,880
Amount surrendered during the year (March 1982)			44,90,000

The expenditure in the revenue section does not include Rs. 1,01,11,000 (voted) and Capital section Rs. 30,00,000 (voted) spent out of advances from the Contingency Fund sanctioned in March 1982 but not recouped to the Fund till the close of the year.

Notes and Comments :—

Revenue :

(i) The department surrendered Rs. 1,05.23 lakhs on the 31st March 1982; the saving finally worked out to Rs. 97.48 lakhs.

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

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

288—Social Security and Welfare —

Welfare of Scheduled Castes Scheduled Tribes and other Backward Classes—

State Plan —

(1) J—Welfare of Scheduled Castes—

O.	2,24.83	73.39	66.33	—7.06
S.	47.02			
R.	—1,98.46			

Anticipated saving of Rs. 1,98.46 lakhs was stated to be mainly due to post-budget decision of the Government to implement income generating scheme for economic development of scheduled castes in the Central Sector Plan Rs. (1,92.46 lakhs), less payment of Scholarships due to some students dropping out (Rs. 5.25 lakhs) and non-receipt of Central assistance (Rs. 0.50 lakh). Reasons for the final saving have not been intimated (May 1983).

(2) K—Welfare of Scheduled Tribes —

O.	92.18	78.93	78.68	—0.25
R.	—13.25			

Of the anticipated saving, Rs. 7.52 lakhs were surrendered for providing funds through supplementary provision under other grants for construction of hostels for Scheduled Castes (Rs. 5.40 lakhs) and providing sanitary installations and completion of Tribal and Harijan Research Institute (Rs. 2.12 lakhs). Remaining saving was attributed reportedly to change in Government policy with regard to grant of post Matric Scholarships (Rs. 4.59 lakhs) and reduction of Central share (Rs. 1.14 lakhs).

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
(3) L—Tribal Areas Sub-Plan —			
O.	4.98.29	5,06.48	5,08.14
S.	71.30		
R.	—63.11		
			+1.66

Of the anticipated saving, Rs. 45 lakhs were surrendered to meet the requirements for investment in additional share capital of Tribal Development Co-operative Corporation Ltd., under 498—Capital Outlay on Co-operation. The remaining saving of Rs. 18.11 lakhs was also surrendered as a post-budget decision of the Government mainly to provide funds for Minor Irrigation Projects in the Tribal areas Sub-Plan through Supplementary Grant under the major head “506—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development”, in Grant No. 20.

Central Sector Plan

(4) N—Welfare of Scheduled Tribes —

O.	40.72	33.60	35.36
S.	12.83		
R.	—19.95		
			+1.76

Anticipated saving was stated to be due to non-identification of the adibasi families for settlement in Dandakaranya (Rs. 15 lakhs) and less release of funds by the Government of India (Rs. 4.95 lakhs). Reasons for the final excess have not been intimated (May 1983).

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

288—Social Security and Welfare —

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

Central Sector Plan —

M—Welfare of Scheduled Castes —

O.	19.57	2,40.83	2,48.14
S.	30.11		
R.	1,91.15		
			+7.31

Additional funds were provided by reappropriation for payment of more grants-in-aid under Income generating scheme. Reasons for the final excess have not been intimated (May 1983).

Capital :

(i) In view of the final saving of Rs. 45.52 lakhs, the supplementary grant of Rs. 45 lakhs obtained in October 1981 proved unnecessary and could have been restricted to a token provision where required. The expenditure did not come up even to the original provision.

(ii) Saving occurred mainly under :—

498—Capital Outlay on Co-operation —

(1) O—Welfare of Scheduled Castes

O.	40.00	..	..
R.	—40.00		
			--

Entire provision was surrendered for making provision through Supplementary Grant for "Welfare of Scheduled Castes" under the appropriate major head 288—Social Security and Welfare.

(2) P—Tribal Areas Sub-Plan —

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
O.	40.00	50.00	—35.00
S.	45.00		

Reasons for the saving have not been intimated (May 1983).

688—Loans for Social Security and Welfare —

Central Sector Plan

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

O.	3.70	..	..	..
R.	—3.70	..	..	..

Entire provision was surrendered due to non-implementation of the scheme "Loans for settlement of Adibasis in DandaKaranya" for which the provision was made. Reasons for non-impementation of the scheme have not been intimated (May 1983).

(iii) Saving in note (ii) above were partly offset by excess over the provision under :—

498—Capital Outlay on Co-operation —

Central Sector Plan

Q—Tribal Areas Sub-Plan —

O.	33.63	33.63	68.63	+35.00
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Reasons for excess have not been intimated (May 1983).

(iv) *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.

There were no transactions in the personal ledger account after 1973-74 and the balance on the 31st March 1982 remained Rs.—4.64 lakhs (a).

This scheme was transferred to the control of Orissa State Tribal Development Co-operative Society (since renamed as the Tribal Development Co-operative Corporation of Orissa Limited Bhubaneswar) during 1972-73.

(a) Minus balance is under investigation.

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

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Revenue :				
Voted—				
Original	47,25,32,000	49,58,68,000	44,82,46,792	—4,76,21,208
Supplementary	2,33,36,000			
Amount surrendered during the year (March 1982)				1,28,59,000
Charged—				
Original	50,000	50,000	..	—50,000
Amount surrendered during the year				nil
Capital:—				
Voted—				
Original	15,80,000	15,80,000	13,50,560	—2,29,440
Amount surrendered during the year (March 1982)				1,47,000

Notes and Comments—

Revenue :

Voted—

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

(ii) The department surrendered Rs. 1,28.59 lakhs in March 1982; finally there was a saving of Rs. 4,76.21 lakhs in the grant.

(iii) In view of the saving of Rs. 4,76.21 lakhs, the supplementary grant of Rs. 24.24 lakhs obtained in October 1981 and of Rs. 2,09.12 lakhs in March 1982 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)—A—National Malaria Eradication Programme			
O.	2,30.16	2,91.22	—1,20.18 (a)
S.	61.06		
(2)—B—National Filariasis Control Programme			
O.	14.78	31.46	—25.18 (a)
S.	16.68		

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

Out of the total saving of Rs. 1,49.12 lakhs in the above cases, the anticipated saving of Rs. 97.57 lakhs was partly due to limitation of the expenditure to the sanction from Government of India towards share for U. K Aid Schemes (Rs. 36.54 lakhs) and non-filling up of certain posts (Rs 20.35 lakhs). Reasons for the remaining anticipated saving of Rs. 40.68 lakhs and for the final saving of Rs. 51.55 lakhs in the above two cases have not been intimated (May 1983).

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
281—Family Welfare			
(3) DD—Rural Family Welfare Services			
O.	—23.20		
R.	3.00	20.20	1.02
			—19.18
<i>Central sector Plan</i>			
(4) II—Direction and Administration			
O.	37.34		
R.	—5.75	31.59	24.30
			—7.29
(5) NN—Compensation			
O.	2,00.00		
R.	—26.42	1,73.58	1,73.57
			— .01
(6) OO—Other Services and Supplies			
O.	72.72		
R.	—1.95	70.77	40.77
			—30.00
(7) PP—Mass Education			
O.	27.56		
R.	—5.40	22.16	11.45
			—10.71
(8) QQ—Training Research and Statistics			
O.	44.23		
S.	0.01		
R.	—14.06	30.18	20.85
			—9.33

Out of the total saving of Rs. 1,33.10 lakhs in the above cases the saving of Rs. 45.16 lakhs was due to less number of compensation cases (Rs. 26.42 lakhs), non-filling up of certain posts (Rs. 12.05 lakhs), limitation of expenditure to the sanction from Government of India towards share for U. K. Aid Schemes (Rs. 5.69 lakhs) and less number of candidates admitted for training as Nurses Midwives (Rs. 1 lakh) Reasons for the balance saving of Rs. 87.94 lakhs have not been intimated (May 1983).

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

267—Aid Materials and Equipments

(1) G—Trachoma of Blindness Control

O.	—	5.92	5.92	—	—5.92
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Head	Total grant	Actual expenditure	Excess + Saving—
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(In lakhs of rupees)

282—Public Health, Sanitation and Water Supply

*Central Sector Plan**Public Health and Sanitation*

(2) DDD—Direction and Administration

O.	7.47	}	1.14	..	-1.14
R.	-6.33				

Anticipated saving of Rs. 6.33 lakhs at serial no.2 above was stated to be due to limitation of expenditure to the sanction from Government of India towards share for U. K. Aid Scheme. Reasons for the total final saving of Rs. 7.06 lakhs in the two heads have not been intimated (May 1983).

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

267—Aid Materials and Equipments

(1) C—Family Welfare Programme

O.	30.00	30.00	38.98	+8.98
----	-------	-------	-------	-------

282—Public Health, Sanitation and Water Supply.

(2) EEE—Prevention and Control of Diseases.

O.	2,50.12	}	3,44.68	3,75.98	+31.30
S.	95.48				
R.	-0.92				

Reasons for the excess under the above heads have not been intimated (May 1983).

280—Medical

Allopathy

(3) M—Direction and Administration.

O.	53.11	}	55.35	58.64	+3.29
R.	2.24				

Augmentation of Provision by Rs. 2.24 lakhs was stated to be for meeting additional expenditure on pay, dearness allowance and house rent allowance of the staff. Reasons for the final excess of Rs. 3.29 lakhs have not been intimated (May 1983).

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
281—Family Welfare			
<i>Central Sector Plan</i>			
(4) JJ—Rural Family Welfare Services			
O.	1,99.04	2,37.75	2,41.37
S.	0.01		
R.	38.70		
(5) MM—Transport			
O.	19.49	25.36	25.36
R.	5.87		

Part of the anticipated excess in the cases at serial nos. (4) and (5) was due to revision of pattern of Central assistance Rs. 30.94 lakhs and purchase of motor vehicles (Rs. 5.10 lakhs). Reasons for the remaining anticipated excess of Rs. 8.53 lakhs and final excess at serial no. 4 have not been intimated (May 1983).

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

267—Aid Materials and Equipments

(1) H—Multipurpose Workers Schemes	..	10.44	+10.44
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281—Family Welfare

(2) RR—Other Expenditure	..	1,30.16	+1,30.16
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Reasons for not making necessary provision of funds in the above two cases have not been intimated (May 1983).

(ix) Suspense Account—Government introduced a scheme during 1960-61 for purchase of costly and life saving drugs to be stored at hospitals and dispensaries and 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 1981	Debit during the year	Credit during the year	Closing balance on 31st March 1982
6.70	6.70

(In lakhs of rupees)

There were no transactions in the account after 1967-68. Orders of Government to close the inoperative suspense account are yet to be received (May 1983).

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

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Revenue :				
Voted—				
Original	23,04,01,000	24,18,33,000	40,85,33,381	+16,67,00,381
Supplementary	1,14,32,000			
Amount surrendered during the year (March 1982)				34,33,000
Capital :				
Voted—				
Original	4,15,50,000	6,46,03,000	5,76,78,263	—69,24,737
Supplementary	2,30,53,000			
Amount surrendered during the year (March 1982)				68,32,000
Charged				
Original	1,25,000	3,25,000	3,25,000	..
Supplementary	2,00,000			
Amount surrendered during the year				nil

The expenditure in the revenue section does not include Rs. 1,75,00,012 spent from [out] of advances from the Contingency Fund but not recouped to the fund till the close of the year.

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

(i) The expenditure exceeded the voted grant by Rs. 16,67,00,381; the excess requires regularisation. Excess also occurred under the grant during 1975-76 (Rs. 12,34.14 lakhs), 1976-77 (Rs. 2,06.29 lakhs) 1977-78 (Rs. 2,22.35 lakhs), 1978-79 (Rs. 5,41.07 lakhs), 1979-80 [(Rs. 5.96 lakhs) and 1980-81 (Rs. 11,71.74 lakhs).

(ii) In view of the excess, the supplementary grant of Rs. 1,14.32 lakhs obtained in October 1981 (Rs. 37.51 lakhs) and March 1982 (Rs. 76.81 lakhs) proved inadequate and the surrender of Rs. 34.33 lakhs considered as surplus to requirement in March 1982 was injudicious.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
259—Public Works—			
(1) B—Maintenance and Repairs	65.17	87.34	+22.17
282—Public Health, Sanitation and Water Supply			
<i>Sewerage and Water Supply</i>			
(2) M—Machinery and equipment	26.54	36.68	+10.14
(3) N—Suspense	2,26.77	18,36.08	+16,09.31
(4) P—Rural Water Supply Programmes	92.00	1,15.80	+23.80

Head	Total grant	Actual expenditure	Excess+ Saving—	
(In lakhs of rupees)				
288—Social Security and Welfare				
<i>State Plan</i>				
<i>Other Social Security and Welfare Programmes</i>				
(5) QQ—Other Programmes				
O.	10.50	} 20.54	47.04	+26.50
S.	10.04			

Reasons for the excess in the above cases have not been intimated (May 1983)

(iv) Excess also occurred under the following heads:

282—Public Health, Sanitation and Water Supply—

Sewerage and Water Supply

(1) O—Urban Water Supply Programmes

O.	2,22.25	} 2,40.42	2,98.98	+58.56
S.	17.68			
R.	0.49			

Funds were augmented by supplementary provision to meet additional requirements for payment of energy charges and by reappropriation for payment of additional dearness allowance at enhanced rates to the staff. Reasons for the final excess of Rs. 58.56 have not been intimated (May 1983).

284—Urban Development—

State Plan

General

(2) JJ—Town and Regional Planning

O.	36.61	} 67.66	67.41	—0.25
S.	20.02			
R.	11.03			

Funds were augmented by supplementary provision and re-appropriation in March 1982 for providing more grants to Improvement Trusts and Orissa State Housing Board.

(v) The excess mentioned in notes (iii) and (iv) above was partly off-set by saving in the provision mainly under the following heads:—

282—Public Health, Sanitation and Water Supply—

Public Health and Sanitation

(1) K—Sanitation Services

O.	81.01	} 76.01	56.66	—19.35
R.	—5.00			

Anticipated saving was due to non-filling up of certain technical and non-technical posts in the Public Health divisions. Reasons for the final saving have not been intimated (May 1983).

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
283—Housing—			
<i>State Plan</i>			
<i>General</i>			
(2) BB—Tribal Areas Sub-Plan			
O.	10.00		
R.	-10.00	..	..
Saving was stated to be due to non-sanction of loan by the Housing and Urban Development Corporation.			

284—Urban Development—*General*

(3) HH—Town and Regional Planning			
O.	25.76		
S.	0.01	16.25	16.42
R.	-9.52		+0.17

Anticipated saving of Rs. 9.52 lakhs was attributed to non-sanction of grants to Special Planning Authority, Rourkela, due to non-receipt of rent of leased land Rs. 9 lakhs and non-filling up of posts (Rs. 0.52 lakh).

(iv) Entire provision remained unutilised under:—

288—Social Security and Welfare—*Relief and Rehabilitation of Displaced persons*

(1) NN—Irrecoverable Temporary loans written off

O.	11.05		
R.	-10.55	0.50	-0.50

Saving was stated to be due to non-finalisation of the proposal for remission of loan paid to displaced persons by the Revenue Department.

*State Plan**Other Social Security and Welfare Programmes*

(2) RR—Tribal Area Sub-Plan

O.	4.50		
S.	24.96	29.46	-29.46

Reasons for non-utilisation of the provision have not been intimated (May 1983)

(vii) Suspense Account:—The expenditure under the grant includes Rs. 18,36.08 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 1981-82 is given below:—

Head	Balance on the 1st April 1981	Debits during the year	Credits during the year	Balance on the 31st March 1982
(In lakhs of rupees)				
282—Public Health, Sanitation and Water Supply	—2,27.29	18,36.08	18,18.91	+2,10.03 (a)

Capital:

Voted—

(i) The supplementary grant of Rs. 2,30.53 lakhs obtained in October 1981 (Rs. 33.52 lakhs) and March 1982 (Rs. 1,97.01 lakhs) proved excessive in view of the final saving of Rs. 69.25 lakhs.

(ii) Saving occurred mainly under:—

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

459—Capital Outlay on Public Works—

State Plan

(1) XX—Tribal Areas Sub-Plan

O.	3.48	} 4.03	..	—4.03
S.	1.81			
R.	—1.26			

Saving of Rs. 1.26 lakhs was anticipated due to non-receipt of administrative approval for certain works.

(2) WW—Construction

O.	31.86	} 21.72	25.46	+3.74
S.	3.62			
R.	—13.76			

Reasons for surrendering Rs. 13.76 lakhs as well as for the final excess of Rs. 3.74 lakhs have not been intimated (May 1983).

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

State Plan

(3) III. Tribal Areas Sub-Plan

O.	19.31	} 20.09	20.09	..
S.	35.48			
R.	—34.70			

(a) *Minus* balance is mainly due to credit balance under the sub-head "Stock". The adverse balance under the sub-head stock is under reconciliation with the Department. Sub-head wise break-up of the closing balance has not been received from the Chief Engineer (May 1983).

Part of the saving was attributed to non-release of its share by the Government of India (Rs. 30 lakhs) Rupees 4.70 lakhs were withdrawn to augment the provision under "Urban water Supply programmes" vide, head below note (iii).

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
682—Loans for public Health, Sanitation and water Supply—			
<i>State Plan</i>			
(4) UUU—Urban water supply programme			
O.	14.05		
S.	0.01	6.84	6.84
R.	-7.22		..

Saving was attributed to need for obtaining funds by means of supplementary provision under the head "482—Capital Outlay on public Health, Sanitation and Water Supply—Urban Water Supply programmes," vide item below note (iii).

683—Loans for Housing

State Plan

(5) AAAA—Tribal Areas Sub-Plan

O.	20.10		
R.	-0.47	19.63	12.81
			-6.82

684—Loans for Urban Development—

Central Sector Plan

(6) BBBB—Urban Development

O.	44.00		
S.	0.01	32.64	32.64
R.	-11.37		..

Anticipated saving Rs. 11.37 lakhs at serial no. 6 above, was due to limitation of the expenditure to the sanction from the Government of India for loans to Urban Local Bodies/Improvement Trusts Special Planning Authorities etc., for integrated development of small and medium towns..

Reasons for the final saving at serial no. 4 have not been intimated (May 1983).

(iii) Saving mentioned in note (ii) and (v) above was partly counter balanced by excess mainly under the following head;

482—Capital Outlay on public Health, Sanitation and Water Supply —

State Plan

HHH—Urban Water Supply programmes

O.	1,71.11		
S.	65.40	2,41.21	2,43.01
R.	4.70		+1.80

Funds were provided to augment the provision by means of first and second supplementary provision in Octobes 1981 and March 1982 and by re-appropriation in March 1982 under the above head mainly for meeting the requirements towards share by the State Government for the execution of "joint Water Supply Scheme" at Berhampur and "Bhubaneswar Interim Water Supply scheme."

Grant No. 14—Expenditure relating to the Labour and Employment Department (All voted)

		Total grant	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Revenue :				
Original	2,55,08,000	2,62,91,000	2,56,71,767	—6,19,233
Supplementary	7,83,000			
Amount surrendered during the year (March 1982)				7,23,000
Capital :				
Original	3,20,000	3,20,000	2,31,895	—88,105
Amount surrendered during the year (March 1982)				73,000

Grant No. 15—Expenditure relating to the Tourism, sports and Culture Department (All Voted)

		Total grant	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	2,07,92,000	2,09,83,000	1,65,18,613	—44,64,387
Supplementary	1,91,000			
Amount surrendered during the year (March 1982)				—43,74,000
Capital :				
Voted—				
Original	37,14,000	37,14,000	18,21,370	—18,92,630
Amount surrendered during the year (March 1982)				18,92,000

Notes and comments :—

Revenue :

Voted—

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

177—Education

State, plan

Sports and youth welfare

(1)-J-Sports and Games

O.

68.05

R.

—37.45

30.62

30.38

—0.22

Saving of Rs. 37.45 lakhs was anticipated mainly due to reduction of Plan ceiling (Rs. 31.55 lakhs) and non-finalisation of schemes for payment of grants to sports complex (Rs. 4.45 lakhs).

Reasons for the final saving have not been intimated (May 1983)

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
<i>Central Sector Plan</i>				
<i>Sports and youth welfare</i>				
(2) -L-Sports and Games				
O.	8.00	2.68	2.68	..
R.	-5.32			

Saving was attributed to non-receipt of Central assistance for development of play fields (Rs. 0.32 lakh), non implementation of scheme of Construction of Kalinga Stadium (Rs. 2 lakhs) and non-finalisation of the scheme for establishment of sports complex (Rs. 3 lakhs).

Capital :

Voted—

Saving in provision occurred mainly under—

544—Capital out lay on other Transport and Communication Services

State Plan

(1)-II-Tourism

O.	36.00	17.25	17.25	..
R.	-18.75			

Saving was attributed to reduction of Plan Ceiling.

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

		Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Revenue				
Voted—				
Original	15,83,09,000	27,00,77,000	16,22,87,739	-10,77,89,261
Supplementary	11,17,68,000			
Amount surrendered during the year (March 1982)				7,03,31,000

Head	Total grant		Actual expenditure	Excess + Saving—
	Rs.		Rs.	Rs.
Capital :				
Voted—				
Original	3,75,000	1,13,75,000	3,24,698	-1,10,50,302
Supplementary	1,10,00,000			
Amount surrendered during the year (March 1982)				1,10,38,000

The expenditure in the revenue section does not include Rs. 45,18,736 (voted) spent from out of advances from the Contingency Fund sanctioned in March 1982 but not recouped to the fund till the close of the year.

Notes and Comments :

Revenue :

Voted—

i) The department surrendered Rs. 7,03.31 lakhs in March 1982 ; ultimately the saving worked out to Rs. 10,77.89 lakhs.

(ii) In view of the saving of Rs. 10,77.89 lakhs, the supplementary grant of Rs. 1.44 lakhs and Rs. 11,16.24 lakhs obtained in October 1981 and March 1982 respectively proved excessive.

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

287—Labour and Employment—

(In lakhs of rupees)

Central Sector Plan

B—Employment and Training—

(1) A—Other expenditure

O.	3,33.00	..	3.20	+3.20
R.	-3,33.00			

The provision of Rs. 3,33.00 lakhs meant for procurement of food grains under National Rural Employment Programme was surrendered in accordance with revised classification for accountal of expenditure under the major head 314—Community Development. Reasons for the final excess of Rs. 3.20 lakhs have not been intimated (May 1983).

296—Secretariat—Economic Services—

State Plan

(2) F. Other Offices

O.	12.00	5.83	5.83	..
R.	-6.17			

Anticipated saving of Rs. 6.17 lakhs was attributed to reduction in plan ceiling.

Head		Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)	
<i>Central Sector Plan</i>				
(3) H. Other Offices				
O.	15.24	8.26	8.25	—0.01
R.	—6.98			

Saving was stated to be due to non-appointment of suitable technical staff.

304—Other General Economic Services—

(4) J—Economic Advice and statistics—

O.	51.61	46.49	46.80	+0.31
R.	—5.12			

Anticipated saving was stated to be mainly due to less requirement towards salary as salary of some officers was drawn under certain other heads.

305—Agriculture

State Plan

(5) P. Agricultural Economics and statistics

O.	55.00	47.82	47.83	+0.01
R.	—7.18			

Anticipated saving was stated to be due to non-appointment of additional staff for establishment of an agency for collection of agricultural statistics and non-receipt of administrative approval from the Government of India, for purchase of equipment for Data Entry station.

Central Sector Plan

(6) Q. Agricultural Economics and statistics

O.	55.85	48.48	48.49	+0.01
S.	.02			
R.	—7.39			

Anticipated saving was stated to be due to late sanction and appointment of staff.

314—Community Development

State Plan

C—Rural Works Programme

(7) V. Other expenditure

O.	5,00.00
R.	5,00.00			

Anticipated saving was attributed to meeting the requirements from D—National Rural Employment Programme (head at sl. no. 10).

Head	Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)	
D—National Rural Works Programme—			
(8) X—Forest			
S.	10.60	52.36	0.12
R.	41.76		
Provision was augmented by re-appropriation to provide more funds as state's share under Central sector Plan Scheme. Reasons for the final saving have not been intimated (May 1983).			
(O) Y—Roads			
S.	1,52.50	1,52.50	42.50
Reasons for the saving have not been intimated (May 1983).			

(10) Central Sector Plan

C—Rural Works Programme—

(9) AA—Other expenditure

O.	5,00.00	..	2,44.53	+2,44.53
S.	.01			
R.	-5,00.01			

Of the anticipated saving Rs. 55 lakhs were surrendered and Rs. 4.45 lakhs were re-appropriated to provide funds under "D—National Rural Works Programme". Reasons for final excess have not been intimated (May 1983).

D—National Rural Employment programme—

(11) DD. Roads—

S.	1,18.50	1,52.50	42.50	-1,10.00
R.	34.00			

Reasons for the saving have not been intimated (May 1983).

(12) EE—Suspense

S.	3,66.21	3,66.21	..	-3,66.21
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Reasons for the saving have not been intimated (May 1983)

(i) Savings detailed in note (iii) above were partly counterbalanced by excess over provision mainly under—

314—Community Development—

D—National Rural Employment Programme
State Plan

(f) Z—Other expenditure

S.	42.50	4,25.74	4,62.64	+36.90
R.	3,83.24			

Augmentation of provision by reappropriation was made to provide more funds as State's share under central Sector Plan. Reasons for final excess have not been intimated (May 1983).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<i>Central Sector Plan</i>			
(2) BB—Soil and Water Conservation			
R.	20.00	37.90	+17.90

Reasons for the provision of funds Rs. 20 lakhs by reappropriation and for the final excess of Rs. 17.90 lakhs have not been intimated (May 1983).

(3) CC—Forest			
S.	0.60	52.36	1,13.95
R.	51.76		
			+61.59

Additional funds were provided by reappropriation reportedly for taking up more schemes under National Rural Employment Programme. Reasons for the final excess have not been intimated (May 1982).

(4) FF—Other expenditure			
S.	4,25.30	5,45.14	4,62.64
R.	1,19.84		
			+82.50

Additional funds were provided by reappropriation for payment of grants to Panchayat Samities under "Economic Rehabilitation of Rural Poor Programme." Reasons for the final saving of Rs. 82.50 lakhs have not been intimated (May 1983)

Capital :

Voted—

(i) In view of the final saving Rs. 1,10.50 lakhs, the supplementary provision of Rs. 1,10. lakhs obtained in October 1981, proved unnecessary and could have been restricted to a token grant where necessary as the expenditure did not come up even to the original provision.

(ii) Saving in provision occurred mainly under—

537—Capital Outlay on Roads and Bridges

State Plan

(1) GG—District and Other Roads			
S.	55.00	..	..
R.	—55.00		

Central Sector Plan

(2) HH—District and other Roads			
S.	55.00	..	..
R.	—55.00		

Funds provided in the above two cases through the first supplementary grant for construction of roads under "National Rural Employment Programme" were surrendered reportedly with a view to providing funds under "314—Community Development" (Revenue Section) in accordance with the revised accounting procedure.

**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	30,32,64,000	30,72,07,000	29,13,05,307	—1,59,01,693
Supplementary	39,43,000			
Amount surrendered during the year (March 1982)				1,84,36,000
Charged				
Supplementary	3,000	3,000	..	—3,000
Amount surrendered during the year (March 1982)				Nil
Capital :				
Voted—				
Original	10,80,000	10,80,000	8,98,935	—1,81,065
Amount surrendered during the year (March 1982)				56,000

The expenditure in the revenue section does not include Rs. 25,00,000 spent out of advance from Contingency Fund sanctioned in March 1982 but not recouped to the Fund till the close of the year.

Notes and comments—

Revenue :

Voted—

(i) The department surrendered Rs. 1,84.36 lakhs in March 1982 but ultimately the saving worked out to only Rs. 1,59.02 lakhs.

(ii) The supplementary grant obtained in October 1981 (Rs. 25.71 lakhs) and in March 1982 (Rs. 13.12 lakhs) proved unnecessary and could have been restricted to token provision where necessary, as the expenditure did not come up even to the original provision.

(iii) Saving in the provision occurred mainly

Head	Total grant	Actual expenditure	Excess + Saving—

(In lakhs of rupees)

288—Social Security and Welfare—

State Plan

C—Welfare of Scheduled Castes Scheduled Tribes and Other backward Classes

(1) Family and Child Welfare

O.	25.90	28.07	20.00	8.07
S.	0.01			
R.	2.16			

Reasons for the final saving have not been intimated (May 1983)

Head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
(2) T—Women Welfare—			
O.	6.36	5.53	5.12
S.	3.56		
R.	—4.39		
			—0.41

Saving was attributed mainly to late sanction of six new Integrated Child Development Service Schemes (Rs. 4.20 lakhs).

Central Sector Plan

(3) U—Family and Child Welfare

O.	39.96	37.43	37.40
S.	12.46		
R.	—14.99		
			—0.03

Saving was stated to be mainly due to less allocation of Funds by the Government of India (Rs. 13.99 lakhs).

296—Secretariat Economic Services

State Plan

(4) X—Secretariat

O.	2.20	..	..
R.	—2.20		
			—

Saving was stated to be due to non-filling up of the posts of auditors.

305—Agriculture

State Plan

(5) Z—Other Expenditure

O.	2,98.72	2,58.74	2,58.23
R.	—30.98		
			—0.51

Anticipated saving was stated to be due to late posting of staff (Rs. 0.31 lakh) and reduction of Plan ceiling (Rs. 30.67 lakhs). Reasons for final saving have not been intimated (May 1983).

312—Fisheries

State Plan

(6) AA—Other Expenditure

O.	66.00	46.67	48.14
R.	—19.33		
			—1.47

Anticipated saving was stated to be due to reduction of Plan ceiling. Reasons for the final excess have not been intimated (May 1983).

Head		Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)		
314—Community Development				
<i>Community Development programme</i>				
(7) EE—Nutrition				
O.	16.20	0.32	0.31	—0.01
R.	—15.88			
Anticipated saving was stated to be due to discontinuance of "Applied Nutrition programme" and reduction of Plan ceiling.				
<i>State Plan</i>				
<i>Rural Works programme</i>				
(8) KK—Minor Irrigation				
O.	31.00	12.60	12.60	..
R.	—18.40			
(9) LL—Road				
O.	76.00	15.00	15.00	..
R.	—61.00			
(10) MM—Tribal Areas Sub-Plan				
O.	78.00	42.40	41.40	—1.00
R.	—35.60			

The total saving of Rs. 1,16 lakhs in the heads at serial nos. 8 to 10 above was attributed to reduction of Plan ceiling.

Central Sector Plan

Community Development programme

(11) NN—Other Expenditure

S.	7.27	7.27	..	—7.27
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Reasons for the saving have not been intimated (May 1983).

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

288—Social Security and Welfare

(1) K—Tribal Areas Sub-Plan

O.	3,50.00	3,49.98	3,80.18	+30.20
R.	—0.02			

Reasons for final excess have not been intimated (May 1983).

314—Community Development

(2) DD—Assistance to Panchayati Raj Institutions

O.	4,91.10	5,26.09	5,29.87	+3.78
S.	12.54			
R.	22.45			

Additional funds were provided by reappropriation for payment of additional dearness allowance at enhanced rates and grant of incentives to Block employees working in tribal areas.

Capital :

(a) *Personal Ledger Accounts of Store Suspense* :—

The personal ledger account of Block Development Officers for 1981-82 showed no transactions. The opening and closing balance remained at Rs. 18.10 lakhs.

Government issued orders in August 1961 to close the personal ledger account and to refund the advance 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 up to 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 were 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 have still not been received (May 1983)

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

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Revenue :				
Voted				
Original	1,82,57,000	1,82,57,000	1,77,24,097	—5,32,903
Amount surrendered during the year (March 1982)				3,17,000
Capital				
Voted—				
Original	3,30,000	3,30,000	2,34,800	—95,200
Amount surrendered during the year (March 1982)				68,000

Notes and Comments :

Revenue :

Voted -

(i) Saving occurred mainly under ;—

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

314—Community Development—

General

(1)—B—Direction and Administration

O.	1,45.38	1,28.51	1,28.41	—0.10
R.	—16.87			

Anticipated saving of Rs. 16.87 lakhs was reportedly due to less requirement (Rs. 2.70 lakhs) and postponement of general election to Gram Panchayats in the State (Rs. 14.17 lakhs). Reasons for less requirement have not been intimated (May 1983).

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

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

314—Community Development—

State-Plan
General

(1)—F—Assistance to Panchayati Raj Institutions

O.	2.51	} 16.68	16.68	...
R.	14.17			

Additional funds were provided by reappropriation for purchase of six new diesel jeeps

(iii) *Suspense accounts of spare parts of irrigation pumps and bone digesters :—*

Government have supplied irrigation pumps and bone digesters etc. to different Gram Panchayats. To prevent the machines from going out of order and remaining idle for want of spare parts, a scheme was formulated during 1959-60 for stocking these at district headquarters for sale to Gram Panchayats. The transactions pertaining to the purchase and sale of the parts are accounted for under the head "Suspense". There have been no transactions under the head "Suspense" after 1965-66. The balance of Rs. 10,342 (Debit) as at the end of the 31st March 1966 remained uncleared as on 31st March 1982. It represents the value of stores remaining unsold with department.

The department stated (November 1979) that the stores were transferred (1st June 1963) 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 yet to be done (May 1983).

Grant No. 19—Expenditure relating to the Industries Department

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original	14,11,47,000	} 19,27,62,000	14,64,13,022
Supplementary	5,16,15,000		
			—4,63,48,978

Head	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Amount surrendered during the year (March 1982)			15,59,000
<i>Charged—</i>			
Supplementary	3,000	2,621	—379
Amount surrendered during the year			Nil
Capital :			
<i>Voted—</i>			
Original	9,60,57,000	15,49,14,000	15,13,89,989
Supplementary	5,88,57,000		
Amount surrendered during the year (March 1982)			—35,24,011
			37,84,000

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

(i) The department surrendered Rs. 15.59 lakhs in March 1982 but ultimately the final saving worked out to Rs. 4,63.49 lakhs. In view of the final saving of Rs. 4,63.49 lakhs the supplementary grant of Rs. 4,77.03 lakhs (out of Rs. 5,16.15 lakhs) obtained in March 1982 proved unnecessary and could have been restricted to a token provision, where necessary.

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

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

287—Labour and Employment*State-plan**Employment and Training***(1)—P—Training of Craftsmen and Supervisors**

O.	8.19	9.51	9.44	—0.07
S.	10.02			
R.	—8.70			

Of the anticipated saving of Rs. 8.70 lakhs an amount of Rs. 8.50 lakhs was re-appropriated to 277—Education-State-Plan for payment of grants for diploma courses in hotel management as a post budget decision.

298—Co-operation**(2)—X—Industrial Co--operatives**

O.	13.51	4,73.16	3,77.19	—95.97
S.	4,59.14			
R.	0.51			

Final saving of Rs.95.97 lakhs was due to non-release of funds by the Government of India

Heads	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
<i>Central sector Plan.</i>			
(3)—EE-Industrial Co-operative			
O.	3,46.82	3,47.32	7.98
S.	0.50		
304—Other General Economic Services—			
(4)—FF-Other expenditure			
O.	5.30	..	..
R.	—5.30		
Reasons for saving in the cases at serial nos. (3) and (4) have not been intimated (May 1983).			
(i) Saving in the provision occurred mainly under the following heads:—			
520—Capital outlay on Industrial Research and Development.			
<i>State-Plan</i>			
(1)—KKK-Other expenditure			
O.	2,80.00	2,80.00	2,20.00
Reasons for the saving have not been intimated 1983 (May)			
521—Capital outlay on village and Small Industries			
(2)—MM-Small Scale Industries			
O.	63.50	54.00	54.00
R.	9.50		
Anticipated saving of Rs.9.50 lakhs was stated to be due to non-materialisation of the proposal for investment in "Orissa Ceramic" (Rs.5 lakhs) and non-establishment of "Export Development Corporation" (Rs.4.50 lakhs).			
498—Capital outlay on Co-operation			
<i>State Plan</i>			
(1)—FFF-Co-operative Spinning Mills			
O.	1,00.00	73.53	1,23.50
S.	0.03		
R.	—26.50		
521—Capital outlay on Village and Small Industries			
<i>State-Plan</i>			
(2)—NNN-Handloom Industries			
O.	16.00	16.01	31.00
S.	0.01		
Reasons for the excess in the above two cases have not been intimated (May 1983)			

(iii) A summary of the personal ledger account for 1981-82 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 1981	Credits during the year	Debits during the year	Balance on 31st March 1982
(In lakhs of rupees)				
(1) Titilagarh Tannery	0.16	..	..	—0.16
(2) Boudh Tannery	*—0.84	..	..	—0.84 (a)
(3) Ranijanga Tiles	0.65	..	..	0.65 (b)

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	28,43,12,000	37,12,63,247	+7,43,49,247
Supplementary	1,26,02,000		
Amount surrendered during the year (March 1982)			1,12,41,000
Capital :			
Voted—			
Original	1,42,21,53,000	1,62,64,45,345	—11,81,66,655
Supplementary	32,24,59,000		
Amount surrendered during the year (March 1982)			6,95,61,000
Charged—			
Original	30,00,000	1,73,48,000	—20,18,058
Supplementary	1,43,48,000		
Amount surrendered during the year (March 1982)			2,95,000

Notes and Comments—

Revenue :

Voted—

(i) The expenditure exceeded the grant by Rs. 7,43,49,247 the excess requires regularisation

(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

(ii) Supplementary grant of Rs. 1,26.02 lakhs obtained in October 1981 (Rs. 50.70 lakhs) and in March 1982 (Rs. 75.32 lakhs) proved inadequate in view of the final excess of Rs. 7,43.49 lakhs and the surrender of Rs. 1,12.41 lakhs in March 1982 as surplus to requirement was injudicious.

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

Head	Total grant	Actual expenditure	Excess+ Saving—	
(In lakhs of rupees)				
306—Minor Irrigation				
(1) F—Other Minor Irrigation Works				
F. 3—Investigation				
F. 3 (1) Minor Investigation				
O.	1,49.37	1,49.38	1,67.72	
S.	0.01			
+18.34				
331—Water and Power Development Services—				
<i>State Plan—</i>				
<i>Water Development—</i>				
(2) O—Survey and Investigation				
O.	1,20.05	1,19.08	1,30.49	
S.	0.03			
R.	—1.00			
+11.41				
333—Irrigation, Navigation, Drainage and Flood Control Projects				
<i>Irrigation Projects (Commercial)</i>				
(3) AA—Delta Irrigation Project				
O.	1,30.54	1,43.09	1,75.84	
S.	0.02			
R.	12.53			
+32.75				
<i>Flood Control and Anti-Sea Erosion Projects—</i>				
(4) AAA—Suspense				
		6,00.00	13,97.22	+7,97.22
Additional funds at serial no. (3) were provided by reappropriation to meet expenditure on maintenance of Irrigation Projects as per certified area of ayacut (Rs. 10.74 lakhs) and more expenditure than anticipated on salaries and tools and plants (Rs. 1.79 lakhs). Reasons for final excess at serial nos. (1) to (4) have not been intimated (May 1983).				
(5) CCC—River Embankments				
O.	2,57.83	2,79.16	2,76.01	
S.	0.01			
R.	21.32			
—3.15				

Additional funds of Rs. 21.32 lakhs were provided reportedly for payment to work charged staff (Rs. 18.53 lakhs) and payment of dearness allowance at enhanced rate (Rs. 2.79 lakhs).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
332—Multi Purpose River Projects			
<i>Balimela Dam (Joint) Project</i>			
(1) S—Irrigation Scheme			
S. 2—Maintenance			
O.	26.72	70.00	54.53
S.	43.00		
R.	0.28		
			—15.47

Reasons for saving have not been intimated (May 1983).

333—Irrigation, Navigation, Drainage and Flood Control Projects

(2) DDD—Lump provision for Additional Certified Ayacut under Major and Medium Irrigation Project.

O.	1,3.00		
R.	—1,32.00		

Of the lump provision Rs. 99.40 lakhs were surrendered in March 1982 as the additional certified ayacut for which provision was made did not come up to the extent anticipated. Remaining saving of Rs. 32.60 lakhs was reappropriated to other heads.

(v) The percentage of establishment and tools and plant charges to works outlay in respect of (i) Multipurpose River Schemes and (ii) Irrigation Works for three years ending 1981-82 are compared below :—

Name of the scheme	Year	Works outlay	Establishment charges	Tools and plant Charges	Percentages	
					Establishment charges to works outlay	Tools and plant charges to work outlay
(In lakhs of rupees)						
1—Multipurposes River Schemes						
(a) Hirakud Dam Project	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
	1981-82	1,38.19	42.66	7.95	30.87	5.75
(b) Balimela Dam Project	1979-80	99.39	24.41	69.99	24.56	70.42
	1980-81	57.14	17.46	—16.47	30.55	—28.82
	1981-82	71.61	17.97	—13.22	25.09	—18.46

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
(In lakhs of rupees)						
(c) Rengali Multipurpose River Project	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
	1981-82	19,39.45	2,14.82	3,78.25	11.08	19.50
(d) Potteru Irrigation Project	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
	1981-82	6,82.16	53.76	—18.79	8.17	—2.75
(e) Upper Kolab Dam Project	1979-80	54,78.83	79.24	64.02	.45	1.17
	1980-81	8,59.02	92.91	98.63	10.82	11.48
	1981-82	14,32.71	1,06.93	47.71	7.46	3.33
(f) Upper Indravati Project	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
	1981-82	8,57.48	74.11	1,47.18	8.64	17.16
(ii) Irrigation Works (excluding works in the charge of Civil Officers and investigation expenditure)	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
	1981-82	37,58.63	5,22.10	2,41.46	13.89	6.42

(vi) *Pro-rata distribution of Establishment and tools and plant Charges of Irrigation branch of Public Works and Hirakud Dam Project for 1981-82*—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 previous practice of prorata 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 prorata charges last fixed (establishment charges 6 percent and tools and plant charges 3 percent) in 1966 have not been reviewed.

The Irrigation divisions, however are adopting establishment charges at the rate of 10.5 percent 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". The 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 percentage for adoption by Irrigation divisions. Irrigation and Power Department stated in August 1981 that the relevant details for fixing up of 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 percent and tools and plant charges at the rate of 3.5 percent are adjusted every month by the divisions under Hirakud Organisation and included in the monthly accounts by debiting "Grant No. 20—532—Capital Outlay on Multipurpose River Projects—Hirakud Dam Project—Stages I and II and credit to Grant No. 20—332—Multipurpose River Projects".

(vii) *Suspense transactions of Public Works Department*—The expenditure under the grant includes Rs. 15,00.43 lakhs booked under the minor head "Suspenses".

The minor head "Suspense" is not a final head of account. It is meant to accommodate certain interim transactions where further payments 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 the transactions under each of these four sub-heads are explained below :—

(a) *Purchases*—When materials are received from a supplier, 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 job 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 1981-82 is given in Appendix-II.

Capital :

Charged—

The department surrendered Rs. 2.95 lakhs in March 1982. Saving ultimately worked out to Rs. 20.18 lakhs.

Voted—

(i) The department surrendered Rs. 6,95.61 lakhs on 31st March, 1982 ultimately the saving worked out to Rs. 11,81.67 lakhs. In view of the final saving of Rs. 11,81.67 lakhs supplementary grant of Rs. 32,24.59 lakhs obtained in October, 1981 (Rs. 1,35.25 lakhs) and March 1982 (Rs. 30,89.34 lakhs) proved excessive.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
06—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development—			
<i>State Plan—</i>			
(1) HHH—Minor Irrigation			
O.	7,67.13	7,09.76	—57.37
S.	10.00		
R.	—10.00		
532—Capital Outlay on Multipurpose River projects—			
<i>State Plan</i>			
<i>Hirakud Stage-I</i>			
(2) MMM—Irrigation Scheme			
O.	18.00	2.00	3.31
R.	—16.00		
<i>Rengali Project</i>			
(3) NNN—Irrigation Scheme			
NNN. 1—Buildings			
O.	1,26.00	1,01.00	61.32
R.	—25.00		
(4) NNN—3—Canals and Branches			
O.	3,91.10	3,34.47	2,63.38
S.	0.01		
R.	—56.64		
(5) NNN. 7—Executive			
O.	81.90	49.02	47.53
R.	—32.88		
(6) NNN. 13—Dam and Appurtenant Works			
O.	13,99.28	13,56.89	10,99.94
R.	—42.39		
(7) 000—Power Scheme			
000. 3—Generating Plant Machinery			
S.	2,62.45	1,67.65	2,11.88
R.	—94.80		

Head		Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)				
<i>Balimela Project</i>				
(8) PPP—Tribal Areas Sub-Plan				
PPP. 1—Direction and Administration				
O.	11.79	1.15	0.67	-0.48
S.	0.01			
R.	-10.65			
(9) PPP.2—Machinery and Equipment				
O.	40.00	0.02	-18.13	-18.15
S.	0.01			
R.	-39.99			
<i>Upper Kolab Dam Project</i>				
<i>State Plan</i>				
(10) QQQ. Tribal Areas Sub-Plan				
QQQ. 1—Irrigation Schemes				
O.	14,60.00	15,47.77	13,36.58	-2,11.19
S.	0.02			
R.	87.25			
(11) QQQ—2—Power Schemes				
O.	8,21.00	16,51.01	13,78.96	-2,72.05
S.	9,30.01			
R.	-1,00.00			
<i>Central Sector Plan</i>				
<i>Potteru Irrigation Project</i>				
(12) TTT—Tribal Areas Sub-Plan				
TTT. 1—Irrigation Scheme				
O.	11,66.50	12,07.83	11,45.82	-62.01
S.	1,30.74			
R.	-89.41			
533—Capital Outlay on Irrigation Navigation Drainage and Flood Control Projects				
<i>State Plan</i>				
<i>Irrigation Project (Commercial)</i>				
(13) UUU—Delta Irrigation Project				
O.	2,61.61	2,74.28	2,15.81	-58.47
S.	28.27			
R.	-15.60			

Head		Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)	
(14) ZZZ—Samakoi Irrigation Project				
O.	80.00	39.05	36.56	-2.49
S.	0.01			
R.	-40.96			
(15) CCCC—Harbhangi Irrigation Project				
O.	2,90.00	10,20.22	7,53.69	-2,66.53
S.	9,50.00			
R.	-2,19.78			
(16) HHHH—Dumerbahal Irrigation Project				
O.	77.00	27.93	15.06	-12.87
S.	0.01			
R.	-49.08			
(17) JJJJ—Jharabandh Irrigation Project				
O.	75.00	16.39	19.82	+3.43
S.	0.02			
R.	-58.63			
(18) NNNN—Ong Irrigation Project				
O.	2,11.00	1,80.52	1,62.97	-17.55
R.	-30.48			
(19) OOOO—Ramiala Irrigation Project				
O.	2,45.00	1,53.71	97.87	-55.84
S.	0.01			
R.	-91.30			
(20) SSSS—Godahada Irrigation Project				
S.	17.00	16.91	-7.54	-24.45
R.	-0.09			
(21) UUUU—Modernisation of Rushikulya System				
O.	18.00	10.63	3.34	-7.29
S.	0.01			
R.	-7.38			

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
(22) WWWW—Tribal Areas Sub-Plan			
WWWW.7—Badanala Irrigation Project			
O. 1,70.00 }	48.01	35.78	—12.23
R. —1,21.99 }			
(23) WWWW.11—Barsuan Irrigation Project			
O. 50.00 }	19.39	4.98	—14.41
R. —30.61 }			
(24) WWWW.13—Bandapli Irrigation Project			
O. 40.00 }	49.06	20.68	—28.38
S. 0.01 }			
R. 9.05 }			
<i>Flood Control and Anti-sea Erosion Projects</i>			
(25) XXXX—Other Embankment			
O. 2,80.00 }	2,32.86	2,43.41	+10.55
S. 13.73 }			
R. —60.87 }			
<i>Central Sector Plan</i>			
<i>Flood Control and Anti-Sea Erosion Projects</i>			
(26) AAAAA—Other Embankment			
S. 1,12.00 }	18.00	17.80	—0.20
R. —94.00 }			

Net anticipated saving of Rs. 12,42.23 lakhs at serial nos. 1 to 26 was attributed partly to—

- reduction of plan ceiling (Rs. 3,96.84 lakhs),
- revision of plan allocation (Rs. 3,71.05 lakhs),
- less expenditure than anticipated (Rs. 1,83.05 lakhs),
- non-receipt of Central assistance (Rs. 94 lakhs),
- non-receipt of materials for generating plant and machinery from Bharat Heavy Electricals Limited (Rs. 60.58 lakhs),
- Non-posting of staff (Rs. 32.88 lakhs),
- meeting requirement of charged expenditure after surrender of the amount and obtaining provision under charged section for Delta Irrigation Project and Flood Control and anti-sea erosion Projects (Rs. 13.67 lakhs).

Reasons for the remaining net anticipated saving of Rs. 90.16 lakhs and net final saving of Rs. 14,31.65 lakhs have not been intimated (May 1983).

(iii) Other significant savings occurred under the following heads:—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects—			
<i>State Plan</i>			
<i>Irrigation Project (Commercial)</i>			
(1) WWWW—Tribal Areas Sub-Plan			
WWW.1—Sarpagarh Irrigation Project			
O.	1,00'00	1,20'00	89'59
S.	20'00			—30'41
(2) WWWW.10—Bankabahal Irrigation Project			
O.	1,00'00	1,12'00	71'78
S.	12'00			—40'22

Reasons for final saving in the above two cases have not been intimate [(May 1983)]

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

Central Sector Plan

Irrigation Project (Commercial)

(3) ZZZZ—Bhaskel Dam Project

O.	34'46	—	—	—
R.	—34'46			

Anticipated saving of Rs. 34.46 lakhs was stated to be due to non-receipt of Central Assistance.

(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—

State Plan—

Rengali Project—

(1) NNN—Irrigation Schemes—

NNN—2—Barrage

O.	3,52'20	2,81'20	4,95'78	+2,14'58
R.	—71'00			

In view of the final excess of Rs. 2,14.58 lakhs withdrawal of provision of Rs. 71 lakhs by reappropriation, reportedly due to revision of Plan allocation, proved injudicious. Reasons for final excess have not been intimated (May 1983).

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
(2) NNN. 11—Machinery and Equipment —			
O.	40.30	1,29.29	—38.42
S.	12.48		
R.	38.09		
	90.87		

Additional funds were provided by reappropriation to meet increased expenditure on revision of pay and allowance, payment of medical allowances and clearance of outstanding travelling claims. Reasons for final excess of Rs. 38.42 lakhs have not been intimated (May 1983).

(3) OOO—Power Scheme

OOO. 1—Power House

O.	3,00.78	3,35.00	3,40.91	+5.91
R.	34.22			

Additional funds of Rs. 34.22 lakhs were provided to meet the requirements of revised programme of work and increase in Plan allocation. Reasons for final excess have not been intimated (May 1983).

(4) OOO. 4—Buildings —

S.	41.99	1,02.42	63.77	—38.65
R.	60.43			

Provision was augmented by reappropriation for purchase of machinery and equipments (Rs. 58.63 lakhs) and purchase of building materials (Rs. 1.80 lakhs). Reasons for final saving of Rs. 38.65 lakhs have not been intimated (May 1983).

533—Capital Outlay on Irrigation, Navigation,
Drainage and Flood control Project —

State Plan —

Irrigation Project (Commercial) —

(5) BBBB—Kuanria Irrigation Project —

O.	1,30.00	2,57.30	2,71.04	+13.74
S.	45.01			
R.	82.29			

Additional funds were provided reportedly due to change in works programme. Reasons for final excess have not been intimated (May 1983).

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
(6) DDDD—Sundar Irrigation Project —			
O.	32·00	50·00	49·96
S.	0·01		
R.	17·99			—0·04
(7) FFFF—Daha Irrigation Project —			
O.	1,43·00	3,60·01	3,10·23
S.	80·01		
R.	1,37·00			—49·78
(8) MMMM—Hariharjhor Irrigation Project —			
O.	3,00·00	3,19·99	3,36·47
R.	19·99			+16·48
(9) PPPP—Gohira Irrigation Project —			
O.	2,47·60	2,47·36	3,36·31
S.	0·01		
R.	—0·25			+88·95
(10) WWWW—Tribal Areas Sub Plan —			
WWWW. 3—Remiala Irrigation Project —			
O.	80·00	2,00·00	2,20·53
S.	0·01		
R.	1,19·99			+20·53
(11) WWWW 4—Sunei Irrigation Project —			
O.	2,95·00	3,60·24	3,74·31
S.	10·00		
R.	55·24			+14·07
(12) WWWW. 5—Pilasalki Irrigation Project			
O.	1,00·00	1,57·30	1,38·19
S.	10·00		
R.	47·30			—19·11
(13) WWWW. 6—Kanjhari Irrigation Project			
O.	3,10·00	3,69·00	3,96·25
S.	0·01		
R.	58·99			+27·25

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
(14) WWWW. 8—Kalo Irrigation Project—			
O. 75.84	1,51.00	1,92.65	+41.65
S. 58.16			
R. 17.00			
(15) WWWW. 9—Kharkhei Irrigation Project —			
O. 16.25	20.60	37.96	+17.36
R. 4.35			

Part of the excess at serial nos. 6 to 15 above was attributed to —

- (a) revision of Plan allocation and better progress of work (Rs. 3,77.52 lakhs) ;
- (b) more expenditure than anticipated (Rs. 21.35 lakhs) ; and
- (c) payment of dearness allowance at enhanced rates (Rs. 19.19 lakhs).

Reasons for the remaining excess of Rs. 2,16.90 lakhs have not been intimated (May 1983).

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

532—Capital Outlay on Multipurpose River Projects —

State Plan —

(1) NNN—Irrigation Scheme —

NNN. 12—Suspense

O. 5,04.48	6,00.00	11,46.86	+5,46.86
S. 95.52			

Upper Indravati Project —

State Plan

(2) RRR—Tribal Areas Sub-Plan —

RRR. 1—Dam and Appurtenant Works —

O. 9,00.60	9,00.61	10,51.64	+1,51.03
S. 0.01			

Reasons for the excess in the cases at serial nos. (1) and (2) above have not been intimated (May 1983).

(vi) The expenditure in the capital section of the grant includes Rs. 54,52.45 lakhs booked under the head "Suspense". A summary of the transactions under each unit of the head "Suspense" is given in Appendix -II.

Grant No. 21—Expenditure relating to the Transport Department

		Total Grant	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	1,05,54,000	1,10,77,000	1,12,01,770	+1,22,770
Supplementary	5,25,000			
Amount surrendered during the year (March 1982)				5,57,000
Capital				
Voted —				
Original	94,000	3,78,19,000	3,78,04,410	—14,590
Supplementary	3,77,25,000			
Amount surrendered during the year				nil

Notes and Comments—**Revenue :**

Voted—

(i) In the revenue section, expenditure exceeded the voted grant by Rs. 1,22,770; excess requires regularisation.

(ii) While the supplementary grant of Rs. 5.25 lakhs obtained in October, 1981 (Rs. 0.50 lakh) and March 1982 (Rs. 4.75 lakhs) proved inadequate in view of the excess, Rs. 5.57 lakh were surrendered as surplus to requirement on the 31st March 1982.

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

241—Taxes on Vehicles

(1) B—Collection Charges

O.	28.37	}	30.15	32.85	+2.70
S.	0.50				
R.	1.28				

Augmentation of provision by reappropriation was stated to be due to payment of arrears of pay on revision of pay scales and payment of dearness allowances at enhanced rates. Reasons for the final excess of Rs. 2.70 lakhs have not been intimated (May 1983).

245—Other Taxes and Duties on commodities and services

(2) F—Collection Charges—

Taxes on goods and passengers

O.	3.75	}	3.61	6.04	+2.43
R.	—0.14				

Reasons for the final excess have not been intimated (May 1983).

(iv) 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 the public and to the employees of the State Transport Service and to give incentives to the staff for increasing the efficiency of the State Transport Service.

Rupees 2.64 lakhs and Rs. 0.12 lakhs had accumulated under the Depreciation Reserve Fund and Amenities Reserve Fund respectively. Though the Orissa State Road Transport Corporation which took over the State Transport Services, was formed with effect from the 1st May, 1974, Government have not yet taken a decision on clearance of the balances under the respective reserve funds (May 1983).

(v) 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 1981-82 was Rs. 3 lakhs.

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

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	24,94,77,000	25,73,56,000	24,77,28,875	—96,27,125
Supplementary	78,79,000			
Amount surrendered during the year (March 1982)				1,39,07,000
Charged—				
Original	2,50,000	2,50,000	..	—2,50,000
Amount surrendered during the year (March 1982)				2,50,000
Capital :				
Voted—				
Original	20,63,30,000	20,66,14,000	3,07,69,941	—17,58,44,059
Supplementary	2,84,000			
Amount surrendered during the year (March 1982)				7,75,000

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
Notes and Comments—			
Revenue :			
Voted—			
(i) In view of the final saving of Rs. 96.27 lakhs the supplementary grant of Rs. 78.79 lakhs obtained in October 1981 (Rs. 1.45 lakhs) and in March 1982 (Rs. 77.34 lakhs) proved unnecessary as the expenditure did not come up even to the original provision and could have been restricted to token provision, where necessary.			
(ii) The department surrendered Rs. 1,39.07 lakhs on 31st March 1982 ; the saving finally worked out to only Rs. 96.27 lakhs.			
(iii) Saving in the provision occurred mainly under:—			
312—Fisheries			
<i>State-Plan</i>			
(1)—PP—Mechanisation and Improvement of Fishing Crafts			
O.	10.82	2.56	2.56
R.	—8.26		
Of the anticipated saving, Rs. 5.19 lakhs were reappropriated to other heads reportedly due to non-requirement of subsidy by Astarang Marine Fishermen Co-operative Society and Rs.3.07 lakhs were surrendered due to reduction in Plan ceiling.			
<i>Central Sector Plan</i>			
(2)—SS—Inland Fisheries			
O.	47.55	3.00	3.00
R.	—44.55		
Savng was attributed to non-release of funds by the Government of India towards Central share.			
313—Forest			
<i>State-Plan</i>			
(3)—DDD—Plantation Scheme			
O.	77.42	55.03	56.26
S.	0.02		
R.	—22.41		
Out of the anticipated saving Rs. 18.78 lakhs were withdrawn to meet the requirement of funds in Central sector Plan scheme. Remaining saving of Rs. 3.63 lakhs was attributed to less achievement in sowing and planting. Reasons for the final excess have not been intimated (May 1983).			

Head	Total grant	Actual expenditure	Excess: + Saving—
(In lakhs of rupees)			
<i>Central Sector Plan</i>			
(4)—GGG—Tribal Areas Sub-Plan			
O.	16.99	7.50	10.82
S.	1.50		
R.	-10.99		
(5)—HHH—Plantation Scheme			
O.	1,18.24	84.25	84.49
R.	-33.99		

Anticipated saving at serial nos (4) and (5) above was attributed to less allocation of Central assistance. Reasons for the final excess in the above two cases have not been intimated (May 1983).

(iv) Saving detailed in note (iii) above was partly counterbalanced by excess mainly under the following heads :—

313—Forest

State Plan

(1)—EEE—Tribal Areas Sub-Plan

O.	57.00	71.34	70.08	-1.26
S.	0.02			
R.	14.32			

Augmentation of provision by reappropriation was done to meet additional requirement under Plantation of quick growing species.

363—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions

(2) JJJ—Other Miscellaneous compensation and Assignments.

O.	2,50.74	2,50.74	2,78.00	+27.26
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Reasons for the excess have not been intimated (May 1983)

Capital:

(i) The department surrendered Rs. 7.75 lakhs on 31st March 1982; there was substantial final saving of Rs. 17,58.44 lakhs.

(ii) In view of the saving, the supplementary grant of Rs. 2.84 lakhs obtained in March 1982 was unnecessary.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
513—Capital Outlay on Forests			
000—Government Trading in Kendu Leaves			
O.	19,70.89	2,22.94	—17,50.02
S.	2.10		
R.	—0.03		

Reasons for the saving have not been intimated (May 1983).

(iv) *Personal Ledger Account*:—Transactions under the head "Suspense (personal Deposits)" relating to trading scheme viz. "Exploitation and Marketing of Fish" and "Trading in Kendu Leaves" are summarised below:—

Scheme	Head under which accounted for	Balance on the 1st April 1981	Credit during the year	Debit during the year	Balance on 31st March 1982
(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.	0.99	0.11	..	1.10
(c) Marketing of Fish and bye-products	..	3.95	..	..	3.95
(d) Trading in Kendu Leaves	513—Capital Outlay on Forests	75.37	..	..	75.37
(e) Government Trading in Kendu Leaves		5,54.32	24.02	..	5,78.34

Government decided (August, 1979) to close the inoperative personal ledger accounts at (c) and (d) above. Due to discrepancies noticed in the figures of closing balances of P. L. Accounts as maintained by the department and the Audit Office, the final closure of the P. L. Accounts is held up (May, 1983). The matter regarding reconciliation of figures is under correspondence with Government/department.

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

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original	49,09,23,000	47,21,18,273	—4,17,43,727
Supplementary	2,29,39,000		
Amount surrendered during the year (March 1982)			4,24,00,000
Charged—			
Original	1,00,000	1,05,000	—1,05,000
Supplementary	5,000		
Amount surrendered during the year (March 1982)			25,000

Capital :

Voted—

Original	14,05,92,000	}	16,15,66,000	13,78,14,262	-2,37,51,738
Supplementary	2,09,74,000				
Amount surrendered during the year (March 1982)					2,16,22,000

Expenditure in the Capital Section does not include Rs. 1,00,000 spent out of advance from the Contingency Fund sanctioned in March 1982 but not recouped to the Fund till the close of the year.

Notes and Comments—

Revenue :

Charged—

The entire provision remained unutilised. The department surrendered Rs. 0.25 lakh only on the 31st March 1982 while the final saving worked out to Rs. 1.05 lakhs.

Voted—

(i) In view of the saving of Rs. 4,17.44 lakhs, the supplementary grant obtained in October 1981 (Rs. 1,63.10 lakhs) and in March 1982 (Rs. 66.29 lakhs) proved unnecessary and could have been restricted to a token provision where required. The expenditure did not come up even to the original provision.

(ii) Large savings in the revenue section occurred also in the preceding thirteen years. Details for thirteen years are given below:—

Year	Provision (Original plus Supplementary)	saving	Percentage of saving
(1)	(2)	(3)	(4)
(In lakhs of rupees)			
1968-69	5,08.05	1,59.83	31.46
1969-70	5,51.73	1,50.13	27.21
1970-71	5,98.00	1,09.03	18.23
1971-72	7,03.99	74.36	10.56
1972-73	8,62.22	1,42.80	16.56
1973-74	9,47.14	2,00.50	21.17
1974-75	14,49.65	2,78.76	19.23
1975-76	18,99.05	3,29.20	17.33
1976-77	24,10.97	5,93.94	24.63
1977-78	29,10.20	5,60.25	19.25
1978-79	41,52.09	8,93.44	21.52
1979-80	52,58.88	11,69.71	22.24
1980-81	48,66.28	5,68.96	11.69

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of Rupees)			
296—Secretariat Economic Services			
(1) C—Secretariat			
O.	44.53	36.35	34.92
R.	—8.18		
			—1.43

Anticipated saving was stated to be due to non-payment of salaries for 62 days to the secretariat staff on strike and late filling up of some posts. Reasons for the final saving have not been intimated (May 1983).

298—Co-operation**(2) J—Credit Co-operatives—**

O.	72.77	11.98	10.78
R.	—60.79		
			—1.20

Anticipated saving was reportedly due to (i) less requirement of subsidy for execution of dug wells to cultivators (Rs. 52.66 lakhs) and (ii) reduction in Plan ceiling (Rs. 8.13 lakhs). Reasons for final saving have not been intimated (May 1983).

(3) —N—Tribal Areas sub—Plan

O.	54.13	38.48	38.44
S.	3.01		
R.	—18.66		
			—0.04

Saving was attributed mainly to (i) non-sanction of funds (Rs. 9.50 lakhs) (ii) reduction in Plan ceiling (Rs. 6.87 lakhs) and (iii) non sanction of matching contribution by Government of India (Rs. 2.20 lakhs)

*Central sector Plan***(4) O—Credit Co-operatives—**

O.	1,69.00	1,24.45	1,24.45
S.	32.64		
R.	—77.19		
			..

Saving was stated to be due to non-release of Central assistance towards contribution to Agriculture Credit stabilisation fund of Apex Co-operative Bank and managerial subsidy.

305—Agriculture**(5)—Multiplication and distribution of seeds**

O.	4,51.99	3,85.23	3,85.22
S.	0.01		
R.	—66.77		
			—0.01

Saving was stated to be mainly due to less requirement reasons for which have not been intimated (May 1983).

Head		Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)		
<i>State-Plan</i>				
(6)—II—Direction and Administration				
O.	1,60.89	1,30.03	1,31.56	+1.53
R.	—30.86			
Anticipated saving was mainly due to 'i) reduction in Plan ceiling as per post-budget decision (Rs. 17.49 lakhs), (ii) late appointment/non-appointment of staff (Rs. 7.41 lakhs), (iii) less requirement than anticipated, (Rs. 4.54 lakhs), (iv) non-drawal of salaries for 62 days of staff of the department on strike and non-filling up of some posts (Rs. 1.26 lakhs). Reasons for less requirement and final excess have not been intimated (May 1983).				
(7)—RR—Agricultural Engineering				
O.	14.10	5.49	5.47	—0.02
R.	—8.61			
Anticipated saving was stated to be mainly due to non-sanction of the establishment for Implement Factory as per post-budget decision (Rs. 5.49 lakhs), reduction in plan ceiling (Rs. 1.19 lakhs), and non-appointment of staff (Rs. 0.70 lakh).				
(8)—UU—Horticulture				
O.	62.54	51.71	49.13	—2.58
R.	—10.83			
Anticipated saving was stated to be mainly due to reduction in Plan ceiling (Rs. 9.93 lakhs) and late appointment and non-appointment of staff (Rs. 0.90 lakh). Reasons for the final saving have not been intimated (May 1983).				
<i>Central Sector Plan</i>				
(9)—YY—Commercial Crops				
O.	52.62	36.04	34.28	—1.76
R.	—16.58			
Anticipated saving was stated to be mainly due to reduced sanction for Oil Seed Development (Rs. 7.95 lakhs), Pulse Crops (Rs. 4.50 lakhs) and Cotton Development (Rs. 3.19 lakhs). Reasons for final saving have not been intimated (May 1983).				
307—Soil and Water Conservation				
<i>Central Sector Plan</i>				
(10)—RRR—Soil conservation Scheme				
O.	28.81	21.79	21.77	—0.02
S.	1.89			
R.	—8.91			
Anticipated saving was stated to be due to non-receipt of allocation from Government of India.				

Heads		Total	Actual	Excess +
		grants	expenditure	Saving—
(In lakhs of rupees)				
(11)—SSS—Tribal Areas Sub-Plan				
O.	83.00	54.79	54.74	—0.05
R.	—28.21			

Anticipated saving was stated to be mainly due to non-receipt of allocation from the Government of India (Rs. 20 lakhs) and limited sanction of States share (Rs. 8.21 lakhs), as certain soil conservation schemes were operated on 50:50 share basis.

308—Area Development

State—Plan

(12) UUU—Ayacut Development

O.	1,68.50	1,18.46	1,17.75	—0.71
R.	—50.04			

Saving was stated to be due to reduction of Plan ceiling as per post-budget decision.

Central Sector Plan

(13) WWW—Ayacut Development

O.	1,27.00	78.96	83.50	+4.54
R.	—48.04			

Anticipated saving was stated to be due to reduction of Plan ceiling as per post budget decision. Reasons for final excess have not been intimated (May 1983).

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

305—Agriculture

State Plan

(1) QQ—Agricultural Education

O.	52.52	59.96	85.06	+25.10
S.	1.50			
R.	5.94			

Additional funds were provided by reappropriation mainly for (i) establishment of second Agricultural College at Chipilima (Rs. 5 lakhs) and (ii) holding Agricultural Congress Exhibition (Rs.0.90 lakh). Reasons for final excess have not been intimated (May 1983).

307—Soil and Water Conservation

State-Plan

(2) OOO—Soil Survey and Testing

O.	0.50	17.03	11.24	—5.79
S.	0.01			
R.	16.52			

Provision was augmented by reappropriation for meeting additional requirement not anticipated at the budget stage. Reasons for final saving have not been intimated (May 1983).

(v) Personal Ledger Accounts :—The expenditure in the grant includes Rs. 3,42.87 lakhs under the head "Suspense (Personal Deposits) Debit". A summary of the transactions in the personal Ledger accounts for 1981-82 relating to (i) cold storage plant at Cuttack, Bhubaneswar, Similiguda, Parlakhemundi,

Bolangir, and Kuarmunda Cuttack—II and (ii) purchase and distribution of quality seeds, to cultivators is given below :—

Personal Ledger Account for	Balance on 1st April 1981	Credit during the year	Debit during the year	Balance on 31st March 1982
	(In lakhs of rupees)			
<i>(i) Cold Storage Plants at</i>				
(a) Cuttack	5.23	..	..	5.23
(b) Bhubaneswar	19.61	0.01	0.18	19.44
(c) Similiguda	—3.11	2.94	1.03	—1.20 (a)
(d) Parlakhemundi	—2.05	2.50	1.71	—1.26 (a)
(e) Bolangir	—1.22	4.74	4.15	—0.63 (a)
(f) Kuarmunda	—0.25	1.41	3.64	—2.48 (a)
(g) Cuttack-II	2.39	..	..	—2.39
Total	<u>20.60</u>	<u>11.60</u>	<u>10.71</u>	<u>21.49</u>
<i>(ii) Purchase and distribution of quality seeds to cultivators</i>	1,03.49	2,51.57	3,32.16	22.90

Capital :

(i) The department surrendered Rs. 2,16.22 lakhs on 31st March 1982; the saving finally was Rs. 2,37.52 lakhs.

(ii) In view of the final saving of Rs. 2,37.52 lakhs, the supplementary provision of Rs. 2,09.74 lakhs obtained in October 1981 (Rs. 15.17 lakhs) and March 1982 (Rs. 1,94.57 lakhs) proved unnecessary and could have been restricted to a token provision, where required. The expenditure did not come up even to the original provision.

(iii) Significant savings in the capital section occurred also in the preceding three out of four years. vide, details given below :—

Year	Provision (Original plus Supplementary)	Saving	Percentage of Saving
1	2	3	4
1977-78	12,52.60	3,42.68	27.36
1978-79	16,09.51	2,82.87	17.56
1980-81	25,41.37	1,27.43	5.01

(a) Minus balance is under reconciliation

(iv) Saving occurred mainly under :—
Head

	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
498—Capital outlay on Co-operation			
<i>State Plan</i>			
(1) XXX—Credit Co-operatives			
O.	2,47.50		
R.	—49.26		
	1,98.24	1,84.39	—13.85
Anticipated saving was stated to be mainly due to non-release of funds by Reserve Bank of India (Rs. 48.74 lakhs). Reasons for final saving have not been intimated (May 1983).			
(2)—YYY—Warehousing and Marketing Co-operatives			
O.	50.00		
S.	0.01		
R.	—12.69		
	37.32	37.32	..
Anticipated saving was attributed mainly to reduction of plan ceiling (Rs.11.51 lakhs).			
(3)—BBBB—Tribal Areas Sub-Plan			
O.	1,52.00		
R.	—66.75		
	85.25	85.25	..
Anticipated saving was stated to be due to non release of funds by Reserve Bank of India.			
698—Loans for Co-operation			
<i>State Plan</i>			
(4)—LLLL—Credit Co-operatives			
O.	65.00		
R.	—36.50		
	28.50	28.50	..
Anticipated saving was attributed to reduction in Plan ceiling (Rs.21.50 lakhs) and non-sanction of funds (Rs.15 lakhs).			
<i>Central Sector Plan</i>			
(5)—OOOO—Credit Co-operatives			
O.	1,48.00		
R.	—60.50		
	87.50	87.50	..
Saving of Rs.60.50 lakhs was anticipated due to non-release of funds by the Government of India.			
705—Loans for Agriculture			
(6)—RRRR—Manures and Fertilisers			
O.	2,00.00		
R.	—50.00		
	1,50.00	1,50.00	..
766—Loans to Government Servants etc.			
(7)—UUUU—Festival Advances			
O.	31.25		
R.	—1.20		
	30.05	19.95	—10.10

Anticipated saving was stated to be due to receipt of less claims. Reasons for the final saving of Rs.10.10 lakhs have not been intimated (May 1983).

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

Saving was attributed to post-budget decision to meet increasing requirement of loan by Orissa State Co-operative Marketing Federation from the provision under the head 698-Loans for Co-operation.

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
698—Loans for Co-operation			
(1)—KKKK—Warehousing and Marketing Co-operatives			
O.	2,00.00	} 3,50.00	3,50.00 ..
S.	1,00.00		
R.	50.00		
<i>State Plan</i>			
(2)—MMMM—Warehousing Marketing Co-operatives			
R.	15.00	15.00	15.00 ..

Additional funds were provided by reappropriation at serial no. (1) for purchase and distribution of fertilisers, pesticides and seeds (Rs.50 lakhs), provision of funds by reappropriation at serial no. (2) was made for payment of loans to Orissa State Co-operative Marketing Federation (Rs.15 lakhs) for procurement purposes.

(V) *Personal Ledger Accounts*—A summary of the transactions in the personal ledger accounts at the end of 1981-82 relating to (i) Cold Storage Plants at Cuttack, Bhubaneswar, Similiguda Parlakhemundi, Bolangir and Kuarmunda and (ii) purchase and distribution of quality seeds to cultivators is given below:—

Personal Ledger Account for	Balance on 1st April 1981	Credit during the year	Debit during the year	Balance on 31st March 1982
(In lakhs of rupees)				
(i) Cold Storage Plants at—				
(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) Bolangir	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	..	..	56.95

There was no transaction 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 (May 1983).

(a) *Minus* balance is under examination.

Grant No. 24—Expenditure relating to the Mining and Geology Department

		Total grant	Actual expenditure	Excess + Saving—
Revenue:				
Voted—				
Original	1,65,64,000	1,73,26,000	1,66,66,915	—6,59,085
Supplementary	7,62,000			
Amount surrendered during the year (March 1982)				2,78,000
Capital:				
Voted—				
Original	2,70,000	52,70,000	52,39,705	—30,295
Supplementary	50,00,000			
Amount surrendered during the year (March 1982)				24,000

Grant No. 25—Expenditure relating to the Information and public Relations Department
(All Voted)

		Total grant	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Revenue:				
Original	91,00,000	1,24,06,000	1,31,74,690	+7,68,690
Supplementary	33,06,000			
Amount surrendered during the year (March 1982)				27,000
Capital:				
Original	1,15,000	1,15,000	1,05,240	—9,760
Amount surrendered during the year (March 1982)				17,000

Notes and comments:—

(i) In the revenue section, the expenditure exceeded the grant by Rs. 7,68,690; the excess requires regularisation.

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

285—Information and Public Relations

C—Field Publicity

O.	36.43	38.33	44.49	+6.16
S.	1.90			

A part of the final excess was reported to be due to payment of claims against district offices towards telephones and electric charges (Rs. 1.24 lakhs) which were settled at the fag end of the year when there was no time for augmentation of the provision. Reasons for the remaining excess have not been intimated (May 1983).

	Total appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Revenue:			
Charged—			
Original	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	65,12,00,000	67,48,00,000	—58,68,303
Supplementary	2,36,00,000		
Amount surrendered during the year			Nil

Notes and Comments:—

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

Head	Total appropriation	Actual expenditure	Excess + saving—
------	---------------------	--------------------	------------------

(In lakhs of rupees)

249—Interest Payments—Interest on Internal Debt—

(1) B—Interest on other Internal Debts—

O.	3,64.89	6,56.17	5,47.29	—1,08.88
S.	2,36.00			
R.	55.28			

Additional funds were provided by reappropriation for payment of interest on loans from Reserve Bank of India, and National Co-operative Development Corporation and ways and means advances. Reasons for final saving have not been intimated (May 1983).

(2) F—Interest on loans for State Plan Schemes

O	14,95.72	10,37.38	10,37.38	..
R	—4,58.34			

Reasons for the anticipated saving have not been intimated (May 1983)

Head	Total appropriation	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(3)—G—Interest on loans for Central Sector Plan Schemes.			
O.	99.99	60.34	—1.69
R.	—39.65		
Reasons for the anticipated saving and for the final excess have not been intimated (May 1983)			

(ii) The above saving was partly counter balanced by excess under :—

(1) C—Management of debts—			
O.	3.00	2.25	+16.91
R.	—0.75		
Reasons for final excess have not been intimated (May 1983).			

(2) E—Interest on loans for Non-Plan Schemes			
O.	17.90	1,84.35	+1.13
R.	1,66.45		
The excess (Rs. 167.58 lakhs) was attributed to payment of interest on small saving collections.			

(3) H—Interest on pre-1979-80 loans. Consolidated loans for productive and semi-productive purposes.			
O.	28,24.15	31,03.53	+05
R.	2,79.38		

Additional funds were provided by re-appropriation for payment of more interest on loans for semi-productive purposes.

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

	Total appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Capital :			
Original	74,26,49,000	2,53,18,97,000	—24,86,74
Supplementary	1,78,92,48,000		
Amount surrendered during the year			Nil

Notes and Comments—

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

603—Internal Debt of the State Government

(1) -A—Market Loans bearing Interest			
O.	7,17.66	6,87.96	—1,18.51
R1	—29.70		

Anticipated saving was stated to be due to less requirement. Reasons for less requirement and the final saving have not been intimated (May 1983)

Head	Total appropriation	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(2) C—Ways and Means Advances from the Reserve Bank of India.			
C.1 Ways and Means Advances			
O.	25,00.00		
S.	158,92.48		
R	-27,33.48	1,56,59'00	1,56,59'00

Saving of Rs. 27.33 crores was stated to be due to less ways and means advances obtained from the Reserve Bank of India and consequential less need for repayment. Reasons for less requirement have not been intimated (May 1983).

(3) E—Loans for Life Insurance Corporation of India

O.	1,14.44			
R	-21.39	93.05	77.19	-15.86

Anticipated saving was stated to be due to less requirement of loans and consequential less need for repayment. Reasons for less requirement and the final saving have not been intimated (May 1983).

(4) F—Loans from State Bank of India and other Banks

O.	39,00.00			
R.	-34,00.00	5,00'00	5,00'00	..

Saving was stated to be due to less requirement of loans and cosequential less need for repayment. Reasons for less requirements have not been intimated (May 1983).

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

603—Internal Debt of the State Government

(1) B—Market Loans not bearing interest—

R.	29,70	29.70	51.62	+21.92
----	-------	-------	-------	--------

Funds were provided by reappropriation for repayment of market loans

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

C. Overdraft with Reserve Bank of India

1				
S.	20,00.00			
R.	61,45.42	81,45.82	82,33.84	-88.42

Funds were provided by reappropriation for clearance of more overdraft on the Reserve Bank of India. Reasons for final excess have not been intimated (May 1983).

		Total appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
capital :				
<i>Original</i>	37,09,32,000	38,11,00,000	36,21,70,842	—1,89,29,158
<i>Supplementary</i>	1,01,68,000			
Amount surrendered during the year March 1982				1,89,79,000

Notes and Comments :—

(i) In view of the final saving of Rs. 1,89.29 lakhs, the supplementary appropriation of Rs. 1,01.68 in (March 1982) proved unnecessary and could have been restricted to token provision where required. The expenditure did not come up even to the original provision.

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

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

(In lakhs of rupees)

604—Loans and Advances from the Central Government—

Loans for Non-Plan Schemes—

A—Loans for Agriculture, Manures and Fertilisers

O.	6,00.00	5,00.00	5,00.00
S.	1,00.00		
R.	—2,00.00		

Saving was stated to be mainly due to less repayment of loans than anticipated

APPENDICES

(Referred to at page 10)

The following table shows by grants and appropriations, the actual recoveries adjusted in the accounts as reduction of expenditure :—

Number and name of the grant or appropriation	Budget estimates		Actuals		Actuals compared with Budget estimates	
	Revenue	Capital	Revenue	Capital	More (+) Less (—) Revenue	More (+) Less (—) Capital
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Expenditure relating to the Home Department.	10,00,000	..	1,78,759	..	—8,21,141	..
	Less recovery was due to non-materialisation of recoveries anticipated from sale of Jail manufactures.					
2. Expenditure relating to the Revenue Department.	8,71,00,000		2,43,52,546		—6,27,47,535	—
	Shortfall in recovery was due to less transfer of expenditure, met initially from the grant to 'Reserve Fund—Orissa Famine Relief Fund'.					
4. Expenditure relating to the Finance Department.	69,18,000	..	22,10,697		—47,07,303	..
	Less recovery was due to non-materialisation of certain adjustment of pensionary charges.					
5. Expenditure relating to the Commerce Department.	..	5,00,000	46,50,201		..	+41,50,201

More recoveries were mainly under "Development of minor ports—Suspense—Gross Credit. Reasons for excess recovery have not been intimated (May 1983).

Number and name of the grant or appropriation	Budget estimates		Actuals		Actuals compared with Budget estimates	
	Revenue	Capital	Revenue	Capital	More (+) Less (-) Revenue	More (+) Less (-) Capital
	(2)	(3)	(4)	(5)	(6)	(7)
(1)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
7. Expenditure relating to the Works Department—	17,00,00,000	91,91,000	45,84,69,572	1,74,04,016	+28,84,69,572	+82,13,016
More recoveries in revenue section were mainly under "Suspense—Gross Credit" (Recoveries: Rs. 45,84.70 lakhs, estimates: Rs. 1700 lakhs). Reasons for excess recoveries have not been intimated (May 1983).						
9. Expenditure relating to the Food and Civil Supplies Department—		74,10,50,000		15,49,76,918		-58,60,73,082
Reasons for shortfall in recovery have not been intimated (May 1983).						
10. Expenditure relating to the Education and Youth Services Department—		40,00,000	..	50,01,190	..	+10,01,190
The excess was due to more recoveries of loan stipends and advances to stipendiaries from Orissa Loans Stipend Fund.						
12. Expenditure relating to the Health and Family Welfare Department—	2,92,86,000		..	..	+2,92,86,000	..
Reasons for non-materialisation of recoveries mainly on account of aid materials have not been intimated (May 1983).						
13. Expenditure relating to the Housing and Urban Development Department—	2,20,00,000	98,00,000	18,18,90,577	..	-15,98,90,577	-98,00,000

More recoveries were mainly under "Public Health, Sanitation and Water Supply—Suspense—Gross Credit"; reasons there for have not been intimated (May 1983).

Number and name of the grant or appropriation	Budget Estimate	
	Revenue	Capital
(1)	(2)	(3)
	Rs.	Rs.
16. Expenditure relating to the Planning and Co-ordination Department	6,99,21,000	..
Reasons for non-recovery have not been intimated (May 1983)		
19. Expenditure relating to the Industries Department	5,30,000	..
Non recovery in the revenue section was due to surrender of gross provision for "Discharge of guarantee liabilities "which was to be met from "Guarantee Reserve Fund". In the Capital section, recoveries represent refund of investment of share capital,		
20. Expenditure relating to the Irrigation and Power (including Minor Irrigation Department.	6,91,18,000	23,88,80,000
More recoveries were mainly under Flood Control and anti-sea erosion project—Suspense—Gross Credit" (Recoveries; Rs. 11,84.87 lakhs, estimates : Rs. 6,91.18 lakhs) in the revenue section and "Balimela Dam Project and Rengali Dam"—Suspense—Gross Credit (Recoveries Rs. 39,22.78 lakhs, estimates : Rs. 23,88.80 lakhs) in the Capital Section. Reasons have not been intimated (May 1983)		
22. Expenditure relating to the Forest, Fisheries and Animal Husbandry	..	19,70,89,000
Reasons for less recovery have not been intimated (May 1983)		
23. Expenditure relating to the Agriculture and Co-operation Department.	4,18,69,000	..
Less recovery in the revenue section was mainly under Multiplication and Distribution of seeds Suspense Credit", reasons for which have not been intimated (May 1983) Excess recovery under Capital section was due to non-provision for recovery under "Manures and Fertilisers".		
25. Expenditure relating to the information and Public Relations Department—	45,000	..
Total	49,77,87,000	1,20,05,10,000

Actuals		Actuals compared with Budget estimates	
Revenue	Capital	More(+) Less (-) Revenue	More(+) Less(-) Capital
(4)	(5)	(6)	(7)
Rs.	Rs.	Rs.	Rs.
..	..	-6,99,21,000	..
..	1,23,089	-5,30,000	+1,23,089
11,84,36,937	39,22,77,703	+4,93,18,937	+15,33,97,703
..	3,54,13,230	..	-16,16,75,770
2,63,17,356	1,00,00,800	-1,55,51,644	+1,00,00,800
20,903	..	-24,097	..
81,18,77,266	61,98,47,137	+31,40,90,260	-58,06,62,853

(Reference : Note (vii) at page 71 and Note (vi) at page 79)

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

Suspense head	Opening balance on 1st April 1981	Debits during the year	Credits during the year	Closing balance on 31st March 1982
(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	2.21	..	3.26	—5.47
Stock	2.39	14.65	12.94	4.10
Miscellaneous Works Advances	2.28	13.36	11.81	3.83
Total	2.46	28.01	28.01	2.46
332—MULTIPURPOSE RIVER PROJECTS—				
HIRAKUD DAM PROJECT —				
Purchases	—57.93	15.04	17.09	—59.98
Stock	25.23	29.57	23.14	31.66
Miscellaneous Works Advances	51.01	10.51	9.54	51.98
Workshop Suspense	—0.17	...	...	—0.17
Total	18.14	55.12	49.77	23.49

(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 heads is pending with the Chief Engineer.

Suspense head	Opening balance on 1st April 1981	Debits during the year	Credits during the year	Closing balance on 31st March 1982
(In lakhs of rupees)				
BALIMELA DAM PROJECTS—				
Purchases	—1.96	0.10	0.05	—1.91
Stock	5.97	0.91	0.59	6.29
Miscellaneous Works Advances	7.08	1.09	0.16	8.01
Total	11.09	2.10	0.80	12.39
333—IRRIGATION, NAVIGATION, DRAINAGE AND FLOOD CONTROL PROJECTS —				
A—IRRIGATION PROJECTS (COMMERCIAL) —				
Stock	—7.38	4.14	6.52	—9.77 (a)
Workshop Suspense	2.56	13.85	20.25	—3.84 (a)
Total	—4.82	17.99	26.78	—13.61
G—Flood Control and Anti-Sea Erosion Projects —				
Purchases	—2,99.45	1,13.20	1,98.36	—3,84.61
Stock	1,34.74	8,97.38	6,04.48	4,27.64
Miscellaneous Works Advances	2,11.63	3,86.64	2,45.44	3,52.83
Total	49.92	13,97.22	10,48.28	3,95.86
334—POWER PROJECTS —				
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)

(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 and the matter is pending settlement of assets and liabilities.

Suspense head	Opening balance on 1st April 1981	Debits during the year	Credits during the year	Closing balance on 31st March 1982
(In lakhs of rupees)				
Capital :				
506—Capital Outlay On Minor Irrigation, Soil Conservation and Area Development —				
LIFT IRRIGATION —				
Purchases	—12.02	..	..	—12.02
Stock	49.94	..	..	49.94
Miscellaneous Works Advances	85.60	..	..	85.60
Work Shop Suspense	1.58	..	..	1.58
Total	1,25.10	..	..	1,25.10 (b)
531—Capital Outlay on Water and Power Development Services —				
A—WATER DEVELOPMENT —				
Purchases	—0.03	..	..	—0.03
Stock	0.18	0.32	0.57	—0.07 (a)
Miscellaneous Works Advances	0.29	0.51	0.31	0.49
Total	0.44	0.83	0.88	0.39
532—Capital Outlay on Multipurpose River Projects —				
1—HIRAKUD DAM PROJECT —				
Purchases	—84.93	..	..	—84.93
Stock	2,00.98	0.14	5.30	1,95.82
Miscellaneous Works Advances	67.38	..	..	67.38
Workshop Suspences	93.61	..	..	93.61
Total	2,77.04	0.14	5.30	2,71.88

(a) Minus balance is under investigation.

(b) Balances relate to former Lift Irrigation Division 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 there were no transactions and no clearance could be effected during 1981-82.

Suspense head	Opening balance on 1st April 1981	Debits during the year	Credits during the year	Closing balance on 31st March 1982
(In lakhs of rupees)				
2—RENGALI MULTIPURPOSE PROJECT —				
Purchases	—3,10.29	93.78	1,53.92	—3,70.43
Stock	5,86.90	8,52.73	6,81.42	7,58.21
Miscellaneous Works Advances	9,16.50	5,68.42	2,78.60	12,06.32
Total	11,93.11	15,14.93	11,13.94	15,94.10
3—BALIMELA DAM PROJECT —				
Purchases	—3,58.23	0.24	0.02	—35,81.01
Stock	1,39.85	4.04	11.25	1,32.64
Miscellaneous Works Advances	1,82.63	0.60	2.28	1,80.95
Workshop Suspense	40.29	0.22	0.02	40.49
Total	4.54	5.10	13.57	—3.93
4—POTTERU IRRIGATION PROJECT —				
Purchases	—7.13	0.03	9.80	—16.90
Stock	4,38.10	3,97.07	1,91.06	6,44.11
Miscellaneous Works Advances	1,63.23	59.20	55.74	1,66.67
Workshop Suspense	..	0.06	..	0.06
Total	5,94.20	4,56.36	2,56.60	7,93.96
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

APPENDIX-II—contd.

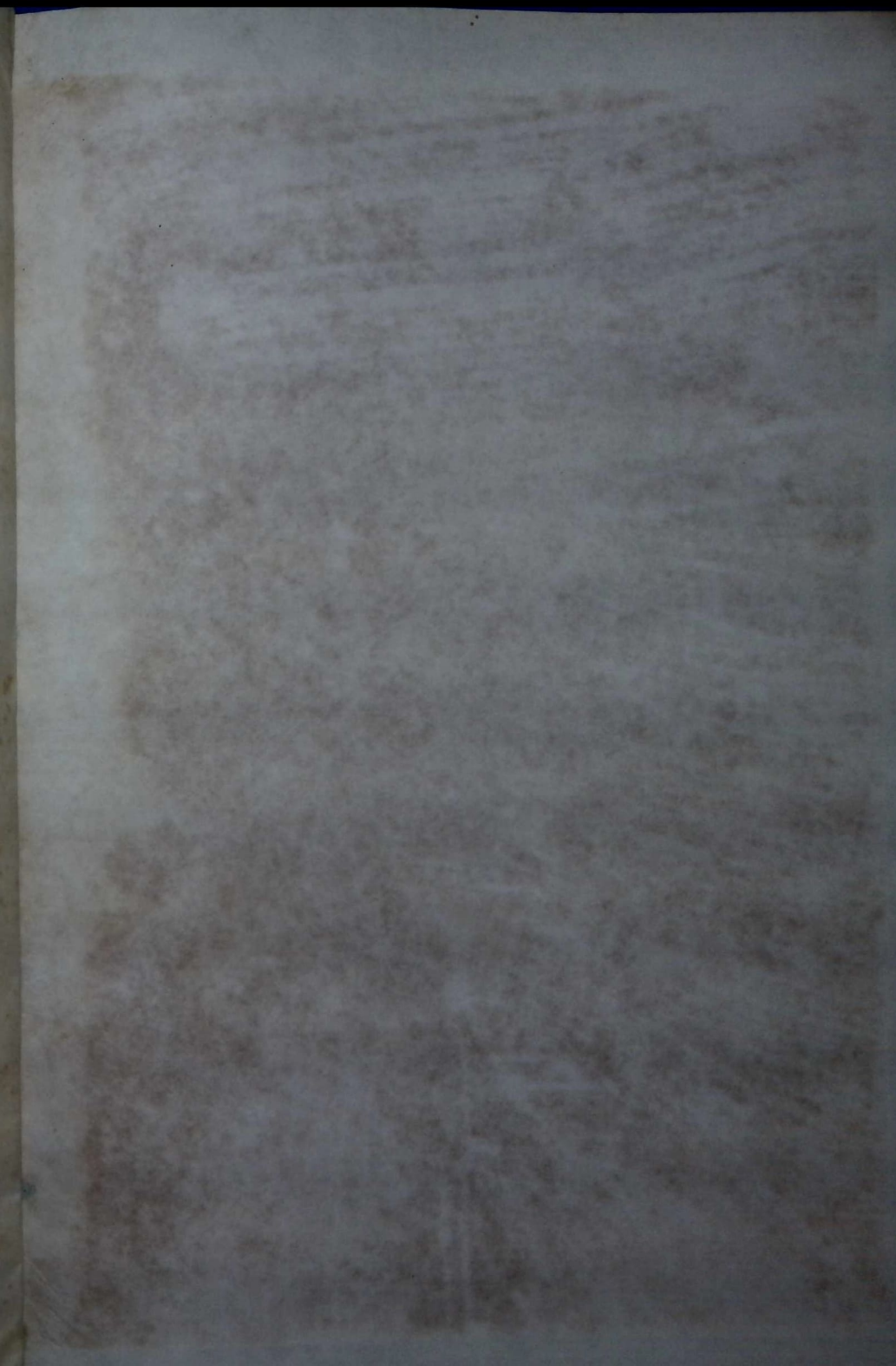
Suspense head	Opening balance on 1st April 1981	Debits during the year	Credits during the year	Closing balance on 31st March 1982
	(In lakhs of rupees)			
6—UPPER KOLAB PROJECT —				
Purchases ..	—88.97	0.16	0.38	—89.19
Stock ..	8,04.54	6,61.31	22.42	14,43.43
Miscellaneous works Advances	19,49.23	4,61.68	1,69.22	22,41.69
Workshop Suspense ..	13.58	5.30	..	18.88
Total ..	26,78.38	11,28.45	1,92.02	36,14.81
7—Upper Indravati project—				
Purchases —	—38.45	12.21	26.79	—53.03
Stock ..	1,66.11	3,79.47	1,56.20	3,89.38
Miscellaneous Works Advances —	2,47.20	2,84.89	1,65.77	3,66.32
Workshop Suspense —	2.91	2.27	..	5.18
Total ...	3,77.77	6,78.84	3,48.76	7,07.85
533—Capital on outlay on Irrigation, Navigation Drainage and Flood Control projects—				
Irrigation projects (Commercial)				
Purchases —	—4,84.08	41.82	1,10.59	—5,52.85
Stock ...	2,46.08	8,76.61	8,95.89	2,26.80
Miscellaneous Works Advance ..	6,96.49	7,30.33	4,86.58	9,40.24
Workshop Suspense ..	28.28	19.04	8.47	38.85
Total ..	4,86.77	16,67.80	15,01.53	6,53.04
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)

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

Suspense head	Opening balance on 1st April 1981	Debits during the year	Credits during the year	Closing balance on 31st March 1982
(In lakhs of rupees)				
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)

* Rupees 96 only.

(a) 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 pending settlement of the assets and liabilities of these divisions for transfer to the Board.





COMPTROLLER AND AUDITOR
GENERAL OF INDIA, 1984