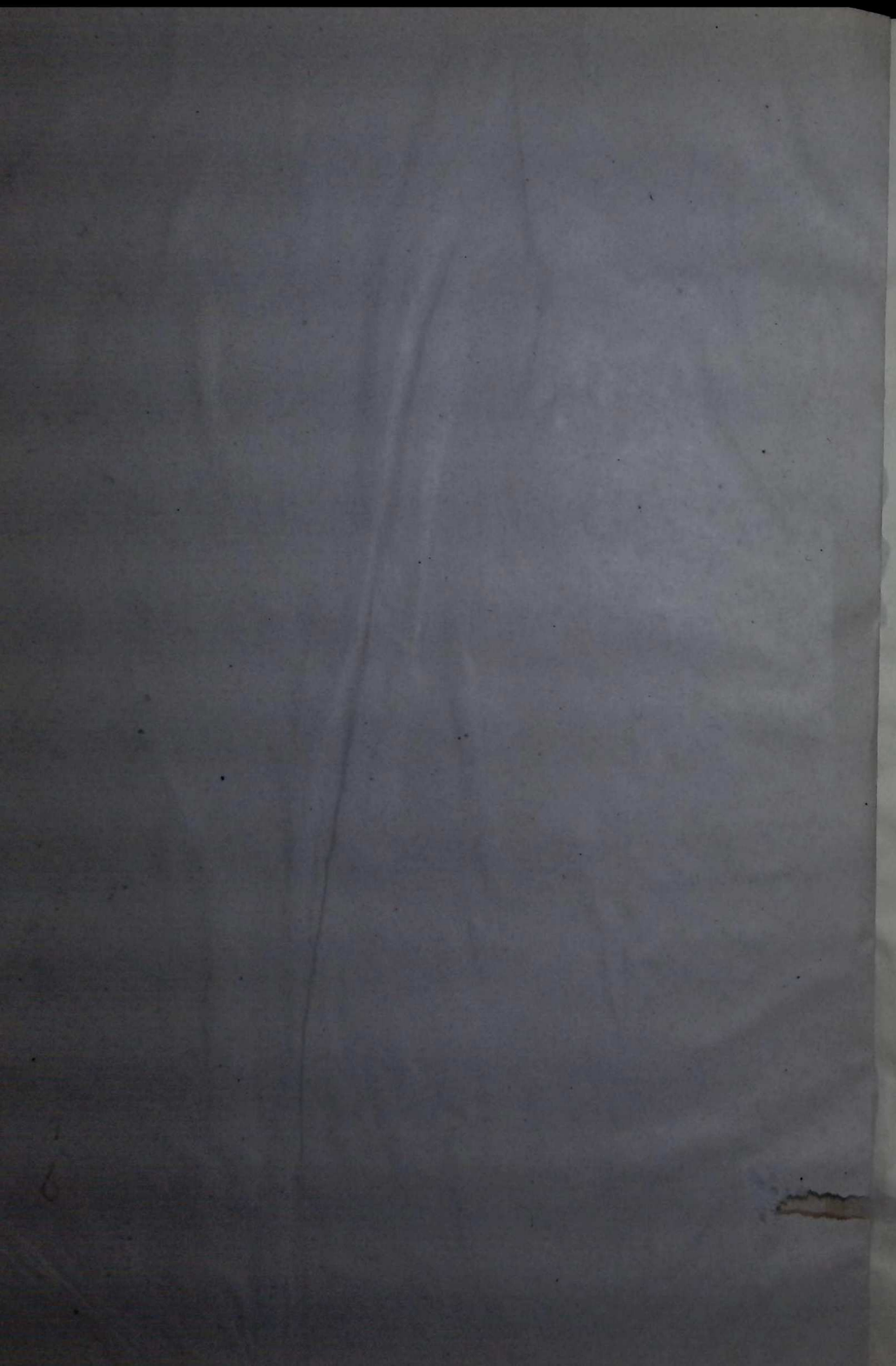




**APPROPRIATION ACCOUNTS**  
**1982-83**

**GOVERNMENT OF ORISSA**



APPROPRIATION ACCOUNTS  
1982-83

GOVERNMENT OF ORISSA

APPROPRIATION ACCOUNTS

1902-03

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TO APPROPRIATION ACCOUNTS FOR THE YEAR 1982-83—GOVERNMENT OF ORISSA

Page	Reference	For	Read
2	Serial No. 6, Voted	5,35,65,000	5,35,65,000
3	column 5	25,96,96,917	25,96,96,917
10	2nd para, 1st line	put bridge between t and w	
13	1st para	as economy measure	a measure of economy
13	1st para	medcine	medicines
15	Actual expenditure	2,06,51,76,256	2,06,51,76,256
15	Actual Expenditure	36,35,006.	36,35,006
17	14th line from bottom	pensions	pensions
22	3rd line	22,07'50,000	22,07,50,000
25	E E I U. K. and project	102.22	102.02
26	Note (vii) 2nd line	moter	motor
26	last line	1932-33	1982-83
27	4th line from above	divisions	divisions
27	7th line from above	nder	under
27	12th line	amont	amount
27	24th line	lakhe	lakhs
27	30th line	availibility	availability
27	34th line	iakhs	lakhs
27	36th line	lrkhs	lakhs
28	Notes 3rd line	suorendered	surrendered
28	3rd line from bottom	727 lakhs	7.27 lakhs
30	para 1 line 3	buildings	building
31	6th line from above	put full stop at the end of the line	
32	line 10 from bottom	..	In lakhs of rupees
40	Notes (ii)	Saving	Saving.
40	Notes (ii)	Insert "Saving" before finally	
40	Notes (iii)	Delete "proved unnecessary"	
40	(3) National Malaria Eradication Programme	1,3,224	132.24
41	(1) R. R. Transport 'O'	29.34	23.34

Page	Reference	For	Read
44	last column 1st line	29,43,91.802	29,43,91,802
48	13th line	Mareh	March.
49	Head 277, 10th line	Construction	construction
50	Notes	non (—) sanction	non-sanction
53	Notes	lakhs	lakh
53	Heading	expenditure	expenditure
57	Notes	January	April
57	lines 8, 16 from above and 1st and 2nd line from bottom.	put full stops (.) at the end of lines	
60	line 4	Name of the Scheme	Names of the schemes
60	(a) Hirakud Dam Project	150-77	1,50-77
		138-19	1,38-19
		131-68	1,31-68
61	para 1, line 9	Compilation	compilation
63	532 C. O. L	2-55.82	2,55-82
66	3rd line	notes	note
68	7th line from bottom	Delete April 1984	
70	3rd line	26,70,94-00	26,70,94,00
71	1st line	savings	saving
73	Revenue, Voted	59,39,59,000	59,39,59,000
74	305 Agriculture Notes portion	Notes	Note
82	603 Head	rupess	rupees
82	Notes 1st line	notes	note
86	Sl. no. 9, 3rd line	Nonreceipt	Non-receipt
87	Demand No. 19	Sonle	Scale
87	Heading	contd	concl.d.
89	334—Power Projects	Stock	Stock

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## INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Orissa for the year 1982-83 presents the accounts of sums expended in the year ended the 31st March 1983 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.

Number and name of grant or appropriation  1	Amount of grant/appropriation	
	Revenue	Capital
	2 Rs.	3 Rs.
1—Expenditure relating to the Home Department—		
Voted	45,36,83,000	80,50,000
Charged	50,79,000	..
2—Expenditure relating to the General Administration Department—		
Voted	2,98,46,000	3,10,000
Charged	31,65,000	..
3—Expenditure relating to the Revenue Department—		
Voted	2,05,79,72,000	44,10,000
Charged	8,71,39,000	..
4—Expenditure relating to the Law Department—		
Voted	2,95,60,000	13,70,000
5—Expenditure relating to the Finance Department—		
Voted	41,21,69,000	1,36,29,92,000
Charged	2,61,000	..
6—Expenditure relating to the Commerce Department—		
Voted	5,35,65,000	1,47,70,000
7—Expenditure relating to the Works Department—		
Voted	49,88,83,000	28,66,43,000
Charged	9,85,000	19,76,000
8—Expenditure relating to the Orissa Legislative Assembly—		
Voted	69,29,000	20,000
Charged	1,21,000	..
9—Expenditure relating to the Food & Civil Supplies Department—		
Voted	1,88,95,000	80,02,77,000
Charged	..	19,000
10—Expenditure relating to the Education & Youth Services Department—		
Voted	1,38,85,29,000	1,15,00,000
Charged	2,50,000	..

Expenditure		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
43,38,22,624	75,16,311	1,98,60,376	5,33,689	..	..
49,13,137	..	1,65,863	..	..	..
2,81,67,625	5,04,460	16,78,375	..	..	1,94,460
29,69,855	..	1,95,145	..	..	..
2,06,51,76,256	36,35,006	..	7,74,994	72,04,256	..
8,71,00,000	..	39,000	..	..	..
2,92,05,489	13,40,400	3,54,511	29,600	..	..
18,46,05,468	96,50,98,295	22,75,63,532	39,78,93,705	..	..
2,12,701	..	48,299	..	..	..
5,31,19,491	1,31,06,326	4,45,509	16,63,674	..	..
1,11,33,59,762	25,96,96,917	..	2,69,46,083	61,44,76,762	..
9,48,758	12,81,322	36,242	6,94,678	..	..
66,95,644	20,000	2,33,356	..	..	..
88,090	..	32,910	..	..	..
1,82,69,917	14,54,45,506	6,25,083	65,48,31,494	..	..
..	..	..	19,000	..	..
1,34,56,53,206	86,18,899	4,28,75,794	28,81,101	..	..
7,931	..	2,42,069	..	..	..

## SUMMARY OF APPROPRIATION

Number and name of grant or appropriation 1	Amount of grant/appropriation	
	Revenue 2 Rs.	Capital 3 Rs.
11—Expenditure relating to the Harijan & Tribal Welfare Department—		
Voted	21,65,75,000	1,18,10,000
12—Expenditure relating to the Health & Family Welfare Department—		
Voted	64,82,64,000	40,25,000
Charged	50,000	..
13—Expenditure relating to the Housing & Urban Development Department—		
Voted	37,49,01,000	6,85,03,000
Charged	78,000	1,50,000
14—Expenditure relating to the Labour & Employment Department—		
Voted	3,17,37,000	3,20,000
15—Expenditure relating to the Tourism, Sports & Culture Department—		
Voted	2,10,63,000	21,30,000
16—Expenditure relating to the Planning & Co-ordination Department—		
Voted	24,19,37,000	4,48,000
17—Expenditure relating to the Community Development & Rural Reconstruction (Gram Panchayat) Department—		
Voted	2,32,00,000	3,30,000
18—Expenditure relating to the Community Development & Rural Reconstruction (Community Development) Department—		
Voted	37,86,32,000	10,80,000
Charged	21,000	..
19—Expenditure relating to the Industries Department—		
Voted	19,99,22,000	17,24,09,000
Charged	3,000	..
20—Expenditure relating to the Irrigation & Power Department—		
Voted	27,75,15,000	2,04,06,60,000
Charged		1,50,05,000

Expenditure		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
21,19,04,106	1,07,00,150	46,70,894	11,09,850	..	..
56,66,45,692	30,10,115	8,16,18,308	10,14,885	..	..
..	..	50,000	..	..	..
66,92,92,802	5,35,92,260	..	1,49,10,740	29,43,91,802	..
77,100	23,698	900	1,26,302	..	..
3,07,45,000	2,56,850	9,92,000	63,150	..	..
1,99,62,239	21,12,515	11,00,761	17,485	..	..
15,67,32,350	4,24,090	8,52,04,650	23,910	..	..
2,15,88,246	2,61,400	16,11,754	68,600	..	..
36,39,25,880	8,78,181	1,47,06,120	2,01,819	..	..
21,000	..	..	..	..	..
17,23,92,133	15,97,87,653	2,75,29,867	1,26,21,347	..	..
..	..	3,000	..	..	..
33,53,70,530	1,84,96,75,727	..	19,09,84,273	5,78,55,530	..
..	90,79,150	..	59,25,850	..	..

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	1,92,95,000	3,04,59,000
22—Expenditure relating to the Forest, Fisheries and Animal Husbandry Department—		
Voted	29,70,53,000	26,23,72,000
Charged	8,28,000	..
23—Expenditure relating to the Agriculture and Co-operation Department—		
Voted	59,39,59,000	24,01,65,000
Charged	1,00,000	..
24—Expenditure relating to the Mining and Geology Department—		
Voted	2,01,83,000	1,01,70,000
25—Expenditure relating to the Information and Public Relations Department—		
Voted	1,60,39,000	1,30,000
Charged	1,43,000	..
26—Expenditure relating to the Excise Department—		
Voted	1,58,65,000	1,20,000
27—Expenditure relating to the Science, Technology and Environment Department—		
Voted	1,90,000	..
—Appropriation for reduction or Avoidance of Debt—		
Charged	7,24,000	..
—Interest Payments—		
Charged	79,54,12,000	..
—Internal Debt of the State Government—		
Charged	..	2,59,02,92,000
—Loans and Advances from the Central Government—		
Charged	..	47,93,93,000
Total— Voted	8,32,63,61,000	5,33,54,73,000
Charged	89,43,59,000	3,08,68,35,000
GRAND TOTAL—	9,22,07,20,000	8,42,23,08,000

Expenditure		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,71,67,408	2,22,97,483	21,27,592	81,61,517	..	..
28,88,11,019	21,02,84,584	82,41,981	5,20,87,416	..	..
5,77,255	..	2,50,745	..	..	..
67,50,93,031	20,24,26,020	..	3,77,38,980	8,11,34,031	..
16,000	..	84,000	..	..	..
1,95,09,119	1,01,54,135	6,73,881	15,865	..	..
1,56,52,052	1,01,854	3,86,948	28,146	..	..
..	..	1,43,000	..	..	..
1,50,17,658	99,390	8,47,342	20,610	..	..
84,942	..	1,05,058	..	..	..
7,24,000	..	..	..	..	..
79,60,91,367	..	..	..	6,79,367	..
..	3,22,86,62,240	..	..	..	63,83,70,240
..	49,07,75,954	..	..	..	1,13,82,954
8,85,79,69,689	3,93,10,44,527	52,34,53,692	1,40,46,22,933	1,05,50,62,381	1,94,460
85,37,47,194	3,72,98,22,364	12,91,173	67,65,830	6,79,367	64,97,53,194
9,75,17,16,883	7,66,08,66,891	52,47,44,865	1,41,13,88,763	1,05,57,41,748	64,99,47,654

The excess over the following six grants and three charged appropriations requires regularisation :—

Revenue Section :

Voted—

- 3—Expenditure relating to the Revenue Department
- 7—Expenditure relating to the Works Department
- 13—Expenditure relating to the Housing and Urban Development Department
- 20—Expenditure relating to the Irrigation and Power Department
- 23—Expenditure relating to the Agriculture and Co-operation Department

Charged—

Appropriation—Interest Payment

Capital Section :

Voted—

- 2—Expenditure relating to the General Administration Department

Charged—

Appropriation—Internal Debt of the State Government

Appropriation—Loans and Advances from the Central Government

The expenditure shown in columns 4 and 5 of the summary does not include a sum of Rs. 15,41,05,354 met out of advances from the Contingency Fund which was not recouped to the fund till the close of the year.

The details of this expenditure are as follows :—

Sl. No.	Major head of account and grant	Amount	Date of sanction of advance	Month of recoupment to the fund during the next year i. e. 1983-84
		Rs.		
1.	255—Police (Grant No. 1—Expenditure relating to Home Department).	5,65,000	31st March 1983	October 1983
2.	259—Public Works (Grant No. 3—Expenditure relating to the Revenue Department).	19,057	25th March 1983	..
3.	282—Public Health, Sanitation and Water Supply (Grant No. 13—Expenditure relating to the Housing and Urban Development Department)	1,80,03,720	15th March 1983	..
4.	307—Soil and Water Conservation (Grant No. 23—Expenditure relating to the Agriculture and Co-operation Department).	1,77,51,000	15th March 1983	October 1983
5.	313—Forest (Grant No. 22—Expenditure relating to the Forest, Fisheries and Animal Husbandry Department).	2,68,48,473	15th March 1983	October 1983
6.	314—Community Development (Grant No. 16 Expenditure relating to the Planning and Co-ordination Department).	90,000	25th March 1983	..
7.	314—Community Development (Grant No. 18 Expenditure relating to the Community Development and Rural Reconstruction (Community Development) Department).	1,91,28,104	7th February 1983	October 1983
8.	498—Capital outlay on Co-operation (Grant No. 23 Expenditure relating to the Agriculture and Co-operation Department).	5,00,000	21st March 1983	October 1983
9.	698—Loans for Co-operation (Grant No. 3—Expenditure relating to the Revenue Department).	2,00,00,000	26th March 1983	October 1983

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. 1983-84
		Rs.		
10.	698—Loans for Co-operation (Grant No. 11—Expenditure relating to the Harijan and Tribal Welfare Department).	50,00,000	21st February 1983	October 1983
11.	698—Loans for Co-operation (Grant No. 23—Expenditure relating to the Agriculture and Co-operation Department).	3,82,00,000	16th March 1983	} October 1983
		80,00,000	21st March 1983	
	Total ..	15,41,05,354		

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 1982-83 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	89,37,47,194	3,72,98,22,364	4,62,35,69,558	8,85,79,69,689	3,93,10,44,527	12,78,90,14,216
Deduct—Total of recoveries shown in Appendix-I	..	..	..	1,50,57,29,482	91,16,05,656	2,41,73,35,138
Net total expenditure shown in statement No. 10 of the Finance Accounts	89,37,47,194	3,72,98,22,364	4,62,35,69,558	7,35,22,40,207	3,01,94,38,871	10,37,16,79,078

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 1982-83.

*T. N. Chaturvedi*

(T. N. CHATURVEDI)

*Comptroller and Auditor General of India*

New Delhi

The 127 MAR 1985

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

		Total grant or appropriation	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	39,74,32,000	45,36,83,000	43,38,22,624	— 1,98,60,376
Supplementary	5,62,51,000			
Amount surrendered during the year (March 1983)				2,27,74,000
Charged—				
Original	46,79,000	50,79,000	49,13,137	— 1,65,863
Supplementary	4,00,000			
Amount surrendered during the year (March 1983)				1,76,000
Capital				
Voted—				
Original	80,50,000	80,50,000	75,16,311	— 5,33,689
Amount surrendered during the year (March 1983)				4,03,000

The expenditure in the revenue section does not include Rs. 5,65,000 spent from out of advance from Contingency Fund sanctioned in March 1983 but not recouped to the fund till the close of the year.

## Notes and comments—

## Revenue

## Voted—

(i) In view of the saving of Rs. 1,98.60 lakhs in the revenue section of the grant, the supplementary grant of Rs. 5,62.51 lakhs obtained in October 1982 (Rs. 1,71.94 lakhs) and in March 1983 (Rs. 3,90.57 lakhs) proved excessive.

(ii) The department surrendered Rs. 2,27.74 lakhs in March 1983 but ultimately there was a saving of only Rs. 1,98.60 lakhs.

(iii) Significant saving in the provision occurred under—

Head	Total grant	Actual expenditure	Excess + Saving —
255—Police			(In lakhs of rupees)
(1) I—Education and Training			
I-2—Upgradation of standards of administration recommended by 7th Finance Commission.			
O.	30.16	19.51	19.06
S.	0.29		
R.	—10.94		
			— 0.45

Head		Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)				
<b>(2) J—Criminal Investigation and Vigilance</b>				
J. 2—Upgradation of standards of administration recommended by 7th Finance Commission.				
O.	20.42	15.59	12.58	—3.01
S.	24.97			
R.	—29.80			
<b>L—District Police</b>				
<b>(3) L. 4—Upgradation of standards of administration recommended by the 7th Finance Commission.</b>				
O.	1,87.15	2,14.55	2,10.04	—4.51
S.	91.03			
R.	—63.63			
<b>(4) N—Railway Police</b>				
N. 2—Upgradation of standards of administration recommended by the 7th Finance Commission.				
O.	28.38	8.50	8.77	+0.27
S.	0.01			
R.	—19.89			
The net saving of Rs. 131.96 lakhs at serial Nos. 1 to 4 above, was attributed mainly to non-filling up of posts and various other ranks in Police services under the scheme for upgradation of standards of administration (Rs. 58.86 lakhs) curtailment of expenditure as economy measures (Rs. 63.40 lakhs) and non-receipt of claims for reimbursement of cost of medicine (Rs. 2 lakhs). Reasons for the net final saving of Rs. 7.70 lakhs have not been intimated (April 1984).				
<b>(5) P—Modernisation of Police Force</b>				
O.	35.00	14.90	14.90	..
R.	—20.10			
Saving was stated to be due to non-receipt of articles indented for modernisation of Police Force from the supplier in time.				
<b>256—Jails</b>				
<b>(6) T—Jail Manufacture</b>				
O.	32.07	17.75	15.69	—2.06
S.	0.37			
R.	—14.69			
Saving was reported to be due mainly to less purchase of raw materials.				
<b>265—Other Administrative Services</b>				
<b>(7) Z—Home Guards</b>				
Z. 2—Upgradation of standards of administration recommended by the 7th Finance Commission				
O.	24.49	48.62	47.00	—1.62
S.	32.88			
R.	—8.75			
Saving was attributed mainly to delay in sanctioning the post of Home Guards.				

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

Head	Total grant or appropriation		Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.	Rs.
<b>Revenue :</b>				
<b>Voted—</b>				
Original	2,40,29,000	} 2,98,46,000	2,81,67,625	—16,78,375
Supplementary	58,17,000			
Amount surrendered during the year (March 1983)				5,32,000
<b>Charged—</b>				
Original	28,97,000	} 31,65,000	29,69,856	—1,95,144
Supplementary	2,68,000			
Amount surrendered during the year (March 1983)				1,87,000
<b>Capital :</b>				
Original	3,10,000	3,10,000	5,04,460	+1,94,460
Amount surrendered during the year (March 1983)				30,000

## Notes and comments:—

## Revenue :

## Voted

(i) The department surrendered Rs. 5.32 lakhs on 31st March 1983 but ultimately the saving worked out to Rs. 16.78 lakhs.

(ii) Saving in provision occurred mainly under:—

## 213—Council of Ministers

## M. Other Expenditure

O.	20.00	} 42.45	35.04	—7.41
S.	21.70			
R.	0.75			

In view of the final saving of Rs. 7.41 lakhs augmentation of provision by Rs. 0.75 lakh through reappropriation in March 1983 proved unnecessary and supplementary provision of Rs. 12.25 lakhs obtained in March 1983 was excessive. Reasons for final savings have not been intimated (April 1984).

## Capital:—

The expenditure exceeded the provision in the capital section by Rs. 1,94,460; the excess requires regularisation.

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

Head	Total grant or appropriation		Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.	Rs.
<b>Revenue:</b>				
<b>Voted—</b>				
Original	39,92,42,000	} 2,05,79,72,000	2,06,51,76,256	+72,04,256
Supplementary	1,65,87,30,000			
Amount surrendered during the year (March 1983)				1,27,63,000
<b>Charged—</b>				
Original	8,71,00,000	} 8,71,39,000	8,71,00,000	—39,000
Supplementary	39,000			
Amount Surrendered during the year				Nil
<b>Capital:</b>				
<b>Voted—</b>				
Original	44,10,000	44,10,000	36,35,006	—7,74,994
Amount surrendered during the year (March 1983)				2,98,000

The expenditure in the Revenue section does not include Rs. 19,057 and that in capital section Rs. 2,00,00,000 spent out of advances from the Contingency Fund sanctioned in March 1983, but not recouped to the fund till the close of the year.

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

- (i) In the revenue section the expenditure exceeded the grant by Rs. 72,04,256 the excess requires regularisation.
- (ii) In view of the excess, the surrender of Rs. 1,27.63 lakhs in March 1983 proved injudicious.
- (iii) Excess in the revenue section occurred mainly under the following heads:—

Head	Total grant	Actual expenditure	Excess + Saving—
<b>288—Social Security and Welfare</b>			
Centrally Sponsored Plan			
Other Social Security and Welfare Programmes			
(1) AA—Other Programmes			
O.	1,00.00	} 1,50.00	2,55.63
S.	50.00		
+1,05.63			
<b>289—Relief on account of Natural Calamities</b>			
<b>Drought</b>			
(2) DD—Special Nutrition	..	88.86	+88.86
Flood Cyclones etc.			
(3) EE—Gratuitous Relief			
S.	11,93.94	11,93.94	13,38.51
+1,44.57			

Reasons for final excess at serial Nos 1 to 3 have not been intimated (April 1984)

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(4) LL—Assistance for Repair/Reconstructions of Houses			
S. 15,93.11	17,91.82	17,99.41	+7.59
R. 1,98.71			
(5) NN—Assistance to Farmers to clear sand/silt/salinity from land			
S. 3,95.00	4,45.00	4,45.02	+0.02
R. 50.00			
(6) TT—Repairs and Restoration of Damaged Irrigation and Flood Control works			
S. 40,20.36	40,67.36	42,01.90	+1,34.54
R. 47.00			

Additional funds were provided at serial Nos. 4 to 6 to meet the expenditure on account of repair/restoration and rehabilitation works as a result of cyclone during 1982-83. Reasons for the total final excess of Rs. 1,42.15 lakhs have not been intimated (April 1984).

(7) YY—Assistance to Local Bodies and Other Non-Government Bodies and Institutions

S. 25,05.61	26,22.22	25,81.86	—40.36
R. 1,16.61			

Additional funds were provided by reappropriation to meet the expenditure on *ex gratia* payment and repair and restoration of office buildings of Panchayat Samitis. Reasons for final saving have not been intimated (April 1984).

(iv) Excess detailed in note (iii) above was partly off-set by saving mainly in the following heads :

288—Social Security and Welfare

State Plan

Other Social Security and Welfare Programme

(1) Z—Other Programmes

O. 1,00.00	1,91.30	4.82	—1,86.48
S. 91.30			

In view of the final saving of Rs. 1,86.48 lakhs the supplementary provision of Rs. 91.30 lakhs obtained in October 1982 proved unnecessary. Reasons for final saving have not been intimated (April 1984).

289—Relief on account of Natural Calamities, Floods, Cyclones, etc.

(2) VV—Repairs and Restoration of Damaged Government Office Buildings.

S. 7,43.91	6,27.91	6,54.93	+27.02
R. —1,16.00			

Anticipated saving was stated to be due to restricting the provision / expenditure to the ceiling approved by the Government of India. Reasons for final excess have not been intimated (April 1984).

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
(4) ZZ—Other Expenditure			
S.           12,63,67	9,66.67	9,42.89	—23.78
R.           —2,97,00			

Anticipated saving was due to levying of certain ceilings by the Government of India.

### 337—Roads and Bridges

#### (5) JJJ—District and other Roads

S.	1,21.00	1,21.00	70.20	— 50.80
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Reasons for final savings have not been intimated (April 1984)

(v) *Zamindari Abolition Fund*—The fund was created in 1952-53. The payment of compensation and interest charges are initially accounted for against provision in capital section of the grant. At the end of the year expenditure booked in capital section is deducted and taken to the Fund as expenditure. 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 1983 remained at Rs. 59.19 lakhs.

An account of transactions relating to the fund during 1982-83 is given in statement no. 16 of the Finance Accounts 1982-83.

(vi) *Orissa Famine Relief Fund*—The expenditure under the charged appropriation represents amount transferred to the fund.

The fund was constituted under the Orissa Famine Relief Fund Regulations, 1937 as amended by Orissa Famine Relief (Amendment) Act, 1974. The balance in the fund can be expended only on (i) relief of famine in the State, (ii) relief of distress caused by serious droughts, flood, 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 fires.

Rupees 8.71 lakhs were debited to the fund in 1982-83. The balance at the credit of the fund on the 31st March 1983 was Rs. 11.47.61 lakhs. An amount of the transactions connected with the fund is given in Statement No. 16 of the Finance Accounts 1982-83.

#### Capital :

(i) The department surrendered Rs. 2.98 lakhs in March 1983; the saving ultimately worked out to Rs. 7.95 lakhs.

(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 1982-83 and the balance on 31st March 1983 remained at Rs.—2.97 lakhs (a). Certificate of acceptance of balance was awaited from the controlling officer (Secretary, Board of Revenue, Orissa).

(a) Minus balance is under correspondence

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

Head	Total grant	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original	2,64,94,000	2,92,05,489	—3,54,511
Supplementary	30,66,000		
Amount surrendered during the year (March 1983)			3,17,000
Capital:			
Voted—			
Original	3,70,000	13,40,400	—29,600
Supplementary	10,00,000		
Amount surrendered during the year (March 1983)			32,000

## Notes and comments:—

The expenditure in the grant includes Rs. 19.33 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 1982-83 Rs. 19.33 lakhs were spent but Rs. 5.00 lakhs were reimbursed from the fund.

Out of the total amount of Rs. 1,39.84 lakhs being the expenditure on this account for the period from 1956-57 to 1982-83 an amount of Rs. 69.78 lakhs has only been reimbursed from the fund during the period from 1958-59 to 1982-83. Non-reimbursement of Rs. 70.06 lakhs was reported to be due to enactment of various land laws affecting the income of the religious institutions from lands cultivated through Bhag tenants.

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

Head	Total grant or appropriation	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Revenue:			
Voted—			
Original	41,12,74,000	18,46,05,468	—22,75,63,532
Supplementary	8,95,000		
Amount surrendered during the year (March 1983)			—22,44,93,000
Charged—			
Original	2,61,000	2,12,701	—48,299
Amount surrendered during the year (March 1983)			11,000

Head	Total grant	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Capital:			
Voted—			
Original	5,04,92,000		
Supplementary	131,25,00,000		
	136,29,92,000	96,50,98,295	—39,78,93,705
Amount surrendered during the year (March 1983)			Nil

## Notes and comments:—

## Revenue:

## Voted—

(i) In view of the final saving of Rs. 22,75.64 lakhs, the supplementary grant of Rs. 8.93 lakhs (out of the total supplementary provision of Rs. 8.95 lakhs) obtained in March 1983 could have been restricted to token provision where necessary. The expenditure did not come up even to the original provision.

(ii) Substantial saving occurred under:—

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

## 252—Secretariat General Services

(1) G.—Salaries (Lump provision for A. D. A.)—

O.	22,80.00	}	..	..	..
R.	—22,80.00				

Of the lump provision of Rs. 22.80 lakhs Rs. 59 lakhs were re-appropriated to other heads and the remaining amount of Rs. 22.21 lakhs was surrendered. Reasons for excessive provision have not been intimated (April 1984).

## 266—Pensions and other Retirement Benefits

(2) L.—Commuted value of Pension

O.	80.00	}	90.00	50.23	—39.77
R.	10.00				

Additional requirement of funds was anticipated on receipt of more number of applications for commutation; finally the expenditure did not come up even to the original provision. Reasons for the final saving of Rs. 39.77 lakhs have not been intimated (April 1984).

(3) S.—Pensions to employees of State Aided Educational Institutions.

O.	42.50	}	26.53	26.05	—0.48
R.	—15.97				

Saving of Rs. 15.97 lakhs was anticipated due to less expenditure on pension and gratuity of non-Government teachers. Reasons for the less expenditure and final saving have not been intimated (April 1984).

Head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
<b>268—Miscellaneous General Services</b>			
(4) T.—Other expenditure			
O.	10.00	10.82	—10.00
S.	0.82		

Reasons for the saving have not been intimated (April 1984).

### 288—Social Security and Welfare

(5) U.—Pensions to freedom fighters, their dependants, etc.

O.	26.00	14.04	14.67	+0.63
S.	0.10			
R.	—12.06			

Anticipated saving was attributed to non-drawal of full pension by several freedom fighters and also due to death of some of them.

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

### 266—Pensions and other Retirement Benefits

(1)—P—Family Pensions

O.	1,02.50	1,90.00	1,89.16	—0.84
R.	87.50			

Additional funds were provided by reappropriation for payment of more family pensions than anticipated.

Capital :

Voted—

(i) In view of the final saving of Rs. 39,78.94 lakhs, the supplementary provision of Rs. 4100 lakhs and Rs. 9025 lakhs obtained in October 1982 and March 1983 respectively proved excessive. No part of the final saving was surrendered.

(ii) Saving occurred under :—

### 769—Appropriation to Contingency Fund

(1)—DD—Appropriations to Contingency Fund

S.	1,30,00.00	1,30,00.00	90,00.00	—40,00.00
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The Corpus of the Contingency Fund was raised from Rs. 20 crores to Rs. 60 crores by promulgation of Orissa Contingency Fund (Amendment) Ordinance, 1982 (Orissa Ordinance No. 4 of 1982) on 2nd August, 1982. The Corpus was further raised to Rs. 110 crores through another ordinance issued on 1st November, 1982. However, the ordinance of 2nd August, 1982 lapsed on 31st October, 1982. On its lapsing Rs. 40 crores were transferred back to the Consolidated Fund resulting in saving of Rs. 40 crores.

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

		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	5,08,19,000	5,35,65,000	5,31,19,491	—4,45,509
Supplementary	27,46,000			
Amount surrendered during the year (March 1983)				4,07,000
Capital :				
Original	1,47,70,000	1,47,70,000	1,31,06,326	—16,63,674
Amount surrendered during the year (March 1983)				23,41,000

## Notes and comments :—

## Capital :—

(i) The department surrendered Rs. 23.41 lakhs (March 1983), ultimately the saving was Rs. 16.64 lakhs.

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

## 535—Capital outlay on Ports, Light Houses and Shipping

## State Plan

## Ports

## T—Development of Minor Ports

O.	1,40.00	1,16.65	1,23.48	+6.83
R.	—23.35			

Anticipated saving was attributed to delay in finalisation of the tender for Sand Excavation Pump (Rs. 19.93 lakhs) and non-filling up of vacant posts (Rs. 3.42 lakhs). Reasons for the final excess have not been intimated (April 1984).

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

		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	47,93,54,000	49,88,83,000	111,33,59,762	+61,44,76,762
Supplementary	1,95,29,000			
Amount surrendered during the year (March 1983)				—2,65,86,000
Charged—				
Original	7,68,000	9,85,000	9,48,758	—36,242
Supplementary	2,17,000			
Amount surrendered during the year				Nil

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Capital:—				
Voted—				
Original	22'07'50,000	28,66,43,000	25,96,96,917	—2,69,46,083
Supplementary	6,58,93,000			
Amount surrendered during the year (March 1983)				
Charged —				
Original	19,50,000	19,76,000	12,81,332	—6,94,678
Supplementary	26,000			
Amount surrendered during the year (March 1983)				—1,65,000

## Notes and comments:—

## Revenue :

## Voted—

(i) The expenditure exceeds the grant by Rs. 61,44,76,762; the excess requires regularisation.

(ii) In view of the large excess of Rs. 61,44.77 lakhs, the supplementary grant of Rs. 1,95.29 lakhs obtained in October 1982 (Rs. 58.81 lakhs) and March 1983 (Rs. 1,36.48 lakhs) proved inadequate.

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

Heads	Total grant	Actual expenditure	Exces + Saving —
(In lakhs of rupees)			
259—Public Works—			
(1) C—Construction			
C. 1—Public Works			
S.	0.01	56.18	+4.52
R.	51.65		
(2) D—Maintenance and Repair			
D. 2—Electrical			
O.	20.00	32.81	+11.78
S.	1.03		
(3) F—Suspense			
F. 1—Public Works			
O.	13,30.00	13,30.00	+53,34.11

Head	Total grant	Actual expenditure	Excess+ Saving—
( In lakhs of rupees )			
(4) F.2—Electrical			
O.	85.00	85.00	1,93.83 +1,08.83
(5) F.3—Public Health			
O.	75.00	75.00	1,49.33 +74.33
(6) F.4—Aero Engine Factory			
O.	35.00	35.00	57.17 +22.17
281—Family Welfare			
(7) X—Other expenditure			
X. 2 (1) <i>Deduct</i> —Amount transferred to			
280—Medical—			
283—Housing and			
480—Capital Outlay on Medical.			
O.	-5,22.63	-5,22.63	.. +5,22.63
337—Roads and Bridges—			
(8) WW. 1—State Highways			
WW.2—Wages			
O.	18.28	26.91	25.61
S.	0.75		
R.	7.88		
(9) WW. 4—Minor Works			
O.	40.15	42.24	63.16
S.	0.81		
R.	1.28		
(10) XX—District and Other Roads			
O.	10,25.62	10,19.41	11,16.39
S.	3.13		
R.	-9.34		
(11) YY—Suspense			
O.	2,05.00	2,06.00	13,73.14 +11,68.14

Additional funds at serial Nos. 1 and 8 were provided by reappropriation for taking up some minor works and payment of pay and allowances to work charged staff taken over to regular establishment. Reasons for the final net excess of Rs. 73,63.11 lakhs in the above cases have not been intimated (April 1984.)

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

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
<b>259—Public Works—</b>			
<b>(1) B—Direction and Administration</b>			
O.	3,80.82		
S.	50.51		
R.	—51.54	3,79.79	29.69
			—3,50.10
<b>D—Maintenance and Repairs</b>			
<b>(2) D. 4—Minor works grant</b>			
<b>D. 4 (1)—Buildings</b>			
O.	40.00		
R.	—40.00	..	..
<p>Anticipated saving of Rs. 91.54 lakhs in the above two cases was attributed to posts remaining vacant (Rs. 51.54 lakhs) and transfer of the provision from the head "Maintenance and Repairs" to "Construction" (Rs. 40 lakhs). Reasons for the final saving of Rs. 350.10 lakhs under the first head have not been intimated (April 1984).</p>			
<b>280—Medical—</b>			
<b>Allopathy—</b>			
<b>(3) O—Medical Relief—</b>			
O.	35.50		
S.	3.51		
R.	—19.79	19.22	19.68
			+0.46
<b>Centrally Sponsored Plan</b>			
<b>Allopathy</b>			
<b>V—Medical Relief</b>			
<b>(4) V. 1—U. K. Aid Projects</b>			
O.	2,22.45		
S.	0.01		
R.	—58.76	1,63.70	1,64.27
			+0.57
<b>(5) W—Tribal Areas Sub-plan</b>			
O.	76.80		
R.	—39.77	37.03	40.95
			+3.92

Anticipated saving of Rs. 1,18.32 lakhs in the cases at serial Nos. 3, 4, and 5 above was attributed mainly for non-availability of sites for subsidiary health centre buildings (Rs. 66.19 lakhs), and surrender of funds as amount was required to be provided by supplementary grant under 480—Capital outlay on Medical (Rs. 49.51 lakhs). Reasons for the final excess have not been intimated (April 1984).

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
283—Housing			
AA—Maintenance and Repairs			
(6) AA. 4—Minor Works grant at the disposal of Heads of Department.			
AA. 4 (1)—Buildings			
O.	28·22	..	..
R.	—28·22	..	..

Saving was stated to be due to transfer of the provision from the head "Maintenance and Repairs" to "Construction".

#### Centrally Sponsored Plan

#### (7) EE—Construction

#### EE. 1—U. K. aid Projects

O.	1,02·22	76·34	87·74	+11·40
R.	—25·68			

Saving of Rs. 25·68 lakhs was stated to be due to non-availability of sites for construction of sub-centre buildings. Reasons for the final excess have not been intimated (April 1984).

#### 337—Roads and Bridges

#### (8) ZZ—Other expenditure

O.	76·89	1,08·69	46·22	—61·87
S.	31·20			

Reasons for the saving have not been intimated (April 1984).

(v) Entire provision remained unutilised and unexplained under the following head—

#### 281—Family Welfare

#### X—Other expenditure

#### (1) X. 1—U. K. aid Projects

O.	5,22·63	5,22·63	..	—5,22·63
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(vi) Expenditure in the grant includes Rs. 84,37·57 lakhs accounted for under the head 'Suspense.' The nature and scope of transactions under the head 'Suspense' and the accounting procedure followed for these transactions have been explained in note (vii) under Grant No. 20. Expenditure relating to the Irrigation and Power Department (Revenue Section).

A summary of the transactions accounted for under each unit of suspense together with the opening and closing balances for 1982-83 is given below—

Major head and sub-heads of suspense	Opening balance on 1st April 1982 (Debit+ Credit—)	Debits	Credits	Closing balance on 31st March 1983 (Debit+ Credit—)
		(In lakhs of rupees)		
<b>259—Public Works</b>				
Purchases	—13,09.08	4,57.80	12,82.21	—21,33.49
Stock	6,01.49	51,04.11	42,38.02	14,67.58
Miscellaneous Works Advances	14,32.82	15,02.52	10,31.98	19,03.36
Workshop Suspense	40.38	..	..	40.38
<b>Total</b>	<b>7,65.61</b>	<b>70,64.43</b>	<b>65,52.21</b>	<b>12,77.83</b>
<b>337—Roads and Bridges</b>				
Purchases	—3,21.77	1,93.77	3,41.74	—4,69.74
Stock	3,14.29	8,58.17	7,26.15	4,46.31
Miscellaneous Works Advances	1,79.06	3,21.20	1,62.15	3,38.11
<b>Total</b>	<b>1,71.58</b>	<b>13,73.14</b>	<b>12,30.04</b>	<b>3,14.68</b>
<b>Grand Total</b>	<b>9,37.19</b>	<b>84,37.57</b>	<b>77,82.25</b>	<b>15,92.51</b>

(vii) *Subventions from Central Road Funds*—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 the 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. 45 lakhs was credited during 1982-83 and expenditure of Rs. 50.85 lakhs was incurred during the year.

The balance at the credit of the fund on 31st March 1983 was Rs. 28.34 lakhs. An account of the fund for 1932-33 is given in Statement No. 16 of the finance accounts for 1982-83.

(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 1982-83 are compared below:—

Year	Works outlay	Establishment charges	Tools and plant charges	Percentages	
				Establishment charges to works outlay	Tools and plant to works outlay
1930-81	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
1982-83	40,81.67	5,56.55	1,35.16	13.64	3.31

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

After carrying out the adjustment in the manner indicated above the net charges on establishment of Public Works are calculated by deducting notionally 11 per cent for establishment and 4 per cent for tools and plant for works done for other departments of Government and Local Bodies etc. The net amount is distributed pro rata 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. 3,56.13 lakhs in March 1983, final saving ultimately worked out to Rs. 2,69.40 lakhs only.

(ii) In view of the final saving of Rs. 2,69.46 lakhs supplementary grant obtained in October 1982 (Rs. 3,71.41 lakhs) and March 1983. (Rs. 2,87.52 lakhs) proved excessive 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—
(In lakhe of rupees)			
<b>459—Capital Outlay on Public Works</b>			
<b>(1) DDD.—Construction</b>			
<b>DDD. 1.—Public Works</b>			
O.	77.59	73.37	— 3.70
S.	17.62		
R.	—18.14		
	77.07		

Anticipated saving was attributed mainly to (i) non-availability of sites for construction of Administration building of Tourism, Sports and Culture Department (Rs. 6.05 lakhs), (ii) surrender of funds for providing them by supplementary grant under 537—Capital Outlay on Roads and Bridges (Grant No. 7.) for purchase of Road Roller (Rs. 3.88 lakhs), (iii) excess provision than required for improvement of State Guest House and the VIP rooms there in (Rs. 3.18 lakhs), (iv) reappropriation to meet the requirement for construction of Collectorate buildings (Rs. 2.06 lakhs), and (v) non-completion of Weigh bridge at Birmitrapur (Rs. 1.40 lakhs). Reasons for the final saving not been intimated (April 1984).

#### 477—Capital Outlay on Education, Art and Culture

##### (2) HHH.—University and other Higher Education—

O.	23.62	75.29	65.68	—9.61
S.	52.81			
R.	—1.14			

Reasons for the saving have not been intimated (April 1984).

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
<i>Central Plan—</i>			
(3) LLL.—Technical Education			
LLL. 1.—Public Works			
O.	86.21	..	+63.04
R.	—86.21		

Provision to the extent of Rs. 72.91 lakhs was reappropriated for execution of the work "Construction of Modern Polytechnic building" at Talcher in the Centrally Sponsored Plan section of this grant. The balance provision Rs. 13.30 lakhs was surrendered to provide funds through supplementary grant under Demand No. 13—Construction of Modern Polytechnic Building and Hostel at Talcher. Reasons for the final excess expenditure have not been intimated (April 1984).

#### 480—Capital Outlay on Medical

##### (4) PPP.—Tribal Areas Sub-Plan

O.	37.02	} 5.77	5.79	+0.02
S.	1.67			
R.	—32.92			

Rupees 32.92 lakhs were surrendered to provide funds by supplementary grant for Tribal Areas Sub-Plan under 277—Education in Demand No. 10 (Rs. 27.52 lakhs) and 288—Social Security and Welfare in Demand No. 11 (Rs. 5.40 lakhs).

#### Centrally Sponsored Plan—

##### (5) SSS.—Tribal Areas Sub-Plan

###### U. K. aid Projects.

O.	58.14	} 2.03	1.43	—0.60
R.	—56.11			

Anticipated saving of Rs. 56.11 lakhs was stated to be due to transfer of the provision to other heads for completion of non-residential buildings under U. K. aid Projects.

#### 483—Capital Outlay on Housing

##### (6) VVV.—Other expenditure

O.	96.08	} 65.18	66.06	+0.88
R.	—30.90			

Anticipated saving was attributed to (i) non-completion of formalities for construction of residential buildings (Rs. 10.53 lakhs), (ii) non-requirement of funds for electric installation works (Rs. 19.27 lakhs) and non-receipt of administrative approval from Revenue Department (Rs. 1.10 lakhs).

#### Government Residential Building

##### (7) WWW.—Construction

###### WWW. 1.—Public Works

O.	51.42	} 46.23	47.82	+1.59
S.	4.75			
R.	—9.94			

Out of the anticipated saving of Rs. 9.94 lakhs, Rs. 7.27 lakhs were reappropriated to other heads and Rs. 2.67 lakhs were surrendered owing to non-finalisation of formalities. Reasons for final excess have not been intimated (April 1984).

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
<b>B—Other Housing Scheme</b>			
<b>(8) YYY—Tribal Areas Sub-Plan</b>			
O.	22.46	14.32	12.81
S.	0.01		
R.	-8.15		
			-1.51

Of the anticipated saving, Rs. 5.15 lakhs were reappropriated to other heads and the balance amount of Rs. 3 lakhs was surrendered for want of administrative approval. Reasons for the final saving have not been intimated (April 1984).

### 537—Capital Outlay on Roads and Bridges

#### State Plan

#### State Highways

### (9) VVVV—Road Development Programme

O.	47.50	70.80	70.20
S.	34.00		
R.	-10.70		
			-0.60

Saving was stated to be due to post budget decision not to take up execution of certain works under Road Development Programme.

#### WWWW—District and other Roads

### (10) WWWW.1—Minimum Needs Programme

#### WWWW.1(1)—Public Works

O.	97.62	51.83	91.04
S.	0.09		
R.	-45.88		
			+39.21

Saving of Rs. 45.88 lakhs was attributed to non-execution of certain works under the Minimum Needs Programme. Reasons for the final excess have not been intimated (April 1984).

#### ZZZZ—Tribal Areas Sub-Plan

### (11) ZZZZ.1—State Highways

#### ZZZZ.1 (1)—Road Development Programme

#### ZZZZ.1 (1) (1)—Public Works

O.	20.60	23.43	25.67
S.	12.93		
R.	-10.10		
			+2.24

Net saving of Rs. 7.86 lakhs was mainly due to non-execution of certain works under Road Development Programme in Tribal districts.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
<b>459—Capital Outlay on Public Works</b>			
(1) CCC—Other expenditure			
CCC.1—General			
O.	1,05.24	..	—29.38
S.	30.25		
R.	—1,06.11		
		29.38	

Anticipated saving was stated to be mainly due to late receipt and non-receipt of administrative approval for (i) improvement of office buildings (Rs. 48 lakhs), (ii) construction of 123 office-cum-residential buildings (Rs. 36.50 lakhs), (iii) new court buildings (Rs. 11.74 lakhs) and (iv) Jail buildings at Baripada, Chatrapur, Koraput, Nawarangpur and Sambalpur (Rs. 8.19 lakhs). Reasons for final saving have not been intimated (April 1984).

**477—Capital Outlay on Education, Art and Culture***Centrally Sponsored Plan*

## Technical Education

## (2) MMM—Construction of Modern Polytechnic Building and Hostel in Talcher.

S.	81.75	81.75	..	— 81.75
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**480—Capital Outlay on Medical***Centrally Sponsored Plan*

## Allopathy

## (3) RRR—Other expenditure

## U. K. Aid Project

O.	8.75	42.77	..	— 42.77	
S.					17.68
R.					16.34

Reasons for final saving at serial Nos. 2 and 3 have not been intimated (April 1984).

**483—Capital Outlay on Housing***Central Plan*

## (4) ZZZ—Technical Education

## ZZZ. 1—Public Works

O.	40.00	-	..	..
R.				

The entire provision was surrendered for providing funds through Supplementary Grant under 'A' Government Residential Building—Construction—Demand No. 7—483—Capital Outlay on housing—Centrally Sponsored Plan.

Head	Total grant	Actual expenditure	Excess + Saving —
		(In lakhs of rupees)	
<b>537—Capital Outlay on Roads and Bridges</b>			
<b>(5) SSSS—Railway Safety Works fund</b>			
O.	33.72	33.72	— 33.72
Reasons for final saving have not been intimated (April 1984).			
<b>(6) WWWW. 3—Other expenditure</b>			
WWW. 3 (1)—Machinery and Equipment			
O.	22.00	50.66	— 50.66
S.	5.67		
R.	22.99		
Reasons for final saving have not been intimated (April 1984)			
(v) The savings detailed in notes (iii) and (iv) above were partly off-set by excess under—			
<b>459—Capital Outlay on Public Works</b>			
(1) BBB—Construction		29.56	+ 29.56
Reasons for the excess have not been intimated (April 1984)			
<b>537—Capital Outlay on Roads and Bridges</b>			
<b>(2) WWWW—District and other Roads</b>			
WWW. 2—Rural Roads—Major Works			
O.	1,53.34	1,29.21	1,82.04
R.	— 24.13		
Reasons for the final excess have not been intimated (April 1984)			
<b>(3) XXXX—Road Development Programme</b>			
XXXX. 1—Public Works			
O.	3,00.87	4,40.04	4,93.24
S.	1,26.79		
R.	12.38		
Additional funds were provided for additional requirement of road development works (Rs. 10.11 lakhs) and due to better progress of certain works (Rs. 1.71 lakhs). Reasons for the final excess have not been intimated (April 1984).			
<b>(4) XXXX. 1(3)—Proportionate charges</b>			
O.	48.14	70.15	94.51
S.	19.62		
R.	2.39		
+ 24.36			

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

## (5) Suspense

YYYY.—Expressway	..	1,23.59	+1,23.59
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Reasons for excess in the above two cases at serial Nos. 4 and 5 have not been intimated (April 1984).

## (6) ZZZZ.—2 District and other Roads

## ZZZZ. 2 (1)—Roads Development Programme

## ZZZZ. 2(1)(1)—Public Works

O.	83.29	1,20.84	1,58.20	+37.36
S.	54.91			
R.	-17.36			

Reasons for the final excess have not been intimated (April 1984).

## (7) ZZZZ. 3—Minimum Needs Programme

## ZZZZ. 3(1)—Public Works

O.	1,32.64	1,78.48	1,54.57	-23.91
S.	0.02			
R.	45.82			

Additional funds were provided by reappropriation to ensure better progress of works. Reasons for final saving have not been intimated (April 1984).

(vi) The expenditure in this section of the grant includes Rs. 1.24 crores 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 1982-83 is given below:—

Major head and sub-head of Suspense	Opening balance on 1st April 1982 (Debit + Credit—)	Debits	Credits	Closing balance on 31st March 1983 (Debit + Credit—)
<b>459—Capital Outlay on Public Works</b>				
Purchases	—17.00	..	..	—17.00
Stock	—19.33	..	..	—19.33(a)
Miscellaneous Works Advances	16.38	..	..	16.38
Total	—19.95	..	..	—19.95
<b>537—Capital Outlay on Roads and Bridges</b>				
Purchases	—45.09	0.91	16.86	—61.04
Stock	10.70	1,11.00	1,27.15	—5.45(a)
Miscellaneous Works Advances	65.70	11.68	12.08	65.30
Total	31.31	1,23.59	1,56.09	—1.19

(a) Minus balance is under reconciliation.

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

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Revenue:				
Voted—				
Original	65,14,000	69,29,000	66,95,644	—2,33,356
Supplementary	4,15,000			
Amount surrendered during the year (March 1983)				1,93,000
Charged :				
Original	1,21,000	1,21,000	88,090	—32,910
Amount surrendered during the year (March 1983)				13,000
Capital :				
Voted—				
Original	20,000	20,000	20,000	..
Amount surrendered during the year (March 1983)				Nil

## Grant No. 9—Expenditure relating to the Food &amp; Civil Supplies Department

		Total grant	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	1,85,03,000	1,88,95,000	1,82,69,917	—6,25,083
Supplementary	3,92,000			
Amount surrendered during the year (March 1983)				3,62,000
Capital :				
Voted—				
Original	80,02,77,600	80,02,77,900	14,54,45,506	—65,48,31,494
Amount surrendered during the year (March 1983)				65,51,83,000
Charged :				
Supplementary	19,000	19,000	..	—19,000
Amount surrendered during the year				Nil

## Notes and comments :—

Capital :

Voted—

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

## (ii) Saving occurred under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
( In lakhs of rupees )			
<b>509—Capital outlay on Food—</b>			
K. Procurement and Supply			
O.	80,00·00	14,49·00	14,52·68
R.	—65,51·00		
			+3·68

Anticipated saving was stated to be due to change of food policy of the State Government for the kharif year 1982-83 and less repayment of cash credit accommodation to State Bank of India for want of receipt of sale proceeds from Orissa State Civil Supplies Corporation.

## (iii) Personal Ledger Account :—

The expenditure under the grant includes Rs. 11,52·68 lakhs under the head "Suspense (Personal Deposits) Debit". The personal ledger accounts exist in the name of District Officers and Secretary, Food & 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 1982-83 are summarised below :—

Scheme	Balance on 1st April 1982	Credits during the year	Debits during the year	Balance on 31st March 1983
( 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. The matter is under correspondence with Government. Final orders for its closure have yet to be received (April 1984).

(b) Trading in scrap iron and other materials.	19·42	..	..	19·42
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There were no transactions from 1974-75 onwards. Government decided (August 1979) to close the inoperative personal ledger account. The matter is under correspondence with Government. Final orders of Government for its closure have yet to be received (April 1984).

(c) Trading in Mustard oil	9·81	..	..	9·81
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The scheme is inoperative from 1971-72 onwards. Government decided (August 1979) to close the inoperative personal ledger account. The matter is under correspondence with Government. Final orders for its closure have yet to be received (April 1984).

(d) Purchase of rice under Grain purchase scheme.	13,84·08	14,78·47	11,52·68	17,09·87
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(e) Purchase of cloth	0·46	..	..	0·46
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The scheme is inoperative from 1954-55 onwards. Government decided (August 1979) to close the inoperative personal ledger account. The matter is under correspondence with Government. Final orders for its closure have yet to be received (April 1984).

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

Head	Total grant or appropriation		Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	127,80,03,000	1,38,85,29,000	1,34,56,53,206	—4,28,75,794
Supplementary	11,05,26,000			
Amount surrendered during the year (March 1983)				2,85,77,000
Charged :				
Original	2,50,000	2,50,000	7,931	—2,42,069
Amount surrendered during the year (March 1983)				2,42,000
Capital :				
Voted—				
Original	1,15,00,000	1,15,00,000	86,18,899	—28,81,101
Amount surrendered during the year (March 1983)				26,32,000
Notes and comments :—				
Revenue :				
Voted—				

(i) The Department surrendered Rs. 2,85.77 lakhs on 31st March 1983 but ultimately the saving worked out to Rs. 4,28.76 lakhs.

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

## 277—Education

## Primary Education

## (1) E—Government Primary Schools

O.	1,01.92	94.35	87.53	—6.82
R.	—7.57			

Of the anticipated saving of Rs. 7.57 lakhs an amount of Rs. 6.89 lakhs were reappropriated to other heads. Further saving of Rs. 0.68 lakh was anticipated due to non-fixation of pay of the primary school teachers on the basis of the recommendation of the Pay Rationalisation Committee. Reason for the final saving have not been intimated (April 1984).

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
(2) J—Assistance to non-Government Secondary Schools			
O.	31,99.49	35,61.94	35,18.68
S.	4,28.22		
R.	—65.77		
			—43.26

Anticipated saving was attributed to less requirement for payment of grants to non-Government Secondary Schools due to non-finalisation of provident fund rules. Reasons for final saving have not been intimated (April 1984).

Head	Total grant	Actual expenditure	Excess + Saving —
( In lakhs of rupees )			
(3) Q—Sanskrit Education			
O.	63.35		
S.	0.08		
R.	-1.12	62.31	54.69
			-7.62

Reasons for the saving have not been intimated (April 1984).

**University and Other  
Higher Education**

(4) PP—Assistance to Non-Government Colleges

O.	50.50	38.32	37.69	- 0.63
R.	-12.18			

Anticipated saving was attributed to less admissibility of grants to some non-Government colleges (Rs. 8.70 lakhs) and less requirement (Rs. 3.48 lakhs). Reasons for less requirement have not been intimated (April 1984).

**Central Plan  
Primary Education**

(5) ZZ—Assistance to local bodies for Primary Education.

O.	89.20	..	..	..
R.	-89.20			

(6) AAA—Tribal Areas Sub-Plan

O.	59.48	..	..	..
R.	-59.48			

Entire provision at serial Nos. (5) and (6) above was surrendered for want of release orders from the Government of India.

**Special Education**

(7) BBB—Adult Education

O.	72.52	56.94	38.31	- 18.63
R.	-15.58			

Anticipated saving was attributed to reduced sanction by the Government of India for Functional Literacy Centres for Adult Farmers. Reasons for final saving have not been intimated (April 1984).

(8) DDD—Tribal Areas Sub-Plan

O.	35.54	17.43	17.33	- 0.10
R.	-18.11			

Anticipated saving was stated to be due to less requirement. The reasons for less requirement have not been intimated (April 1984).

H e a d	Total grant	Actual expenditure	Excess + Saving —
( In lakhs of rupees )			
<b>University and Other Higher Education</b>			
(9) FFF—Book Production			
O.	6.00	}	.. .. ..
R.	—6.00		
Entire amount was surrendered for want of release orders from Government of India			
<b>Centrally Sponsored Plan Secondary Education</b>			
(10) LLL—Teachers Training			
O.	19.63	}	5.76 — 7.38
R.	—6.49		

Anticipated saving was stated to be due to less release of funds by the Government of India. Reasons for final saving have not been intimated by the Department ( April 1984 )

Capital :

Voted—

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

**677—Loans for Education, Art and Culture**

(1) WWW—Other Educational Loans

O.	80.00	}	62.25	62.12	—0.13
R.	—17.75				

Anticipated saving was attributed to non-receipt of bonds from the concerned students reading in and outside the State.

*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's 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". At the end of the year the amount is deducted from "677" and debited to Orissa Loan stipend fund. The total loan advanced to the stipendiaries from the fund during the year was Rs. 45.03 lakhs. The balance at the credit of the fund on 31st March 1983 was Rs. 30.22 lakhs. An account of the transactions of the fund is given in Statement No. 16 of the Finance Accounts 1982-83.

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

		Total grant Rs.	Actual expenditure Rs.	Excess + Savings — Rs.
Revenue :				
Voted—				
Original	19,66,15,000	21,65,75,000	21,19,04,106	—46,70,894
Supplementary	1,99,60,000			
Amount surrendered during the year (March 1983)				77,81,000
Capital :				
Voted—				
Original	88,10,000	1,18,10,000	1,07,00,150	—11,09,850
Supplementary	30,00,000			
Amount surrendered during the year (March 1983)				15,40,000

The expenditure in the capital section does not include Rs. 50,00,000 (Voted) spent from out of an advance from Contingency Fund sanctioned in March 1983, but not recouped till the close of the year.

## Notes and comments :

Revenue :

Vote I

(i) The department surrendered Rs. 77.81 lakhs on 31st March 1983; the savings finally were only Rs. 46.71 lakhs.

(ii) Significant saving in the revenue section of the grant occurred under :—

## 288—Social Security and Welfare

## State Plan

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

## (1) J—Welfare of Scheduled Castes

O.	83.59	72.30	72.22	—0.08
S.	0.01			
R.	—11.30			

Anticipated saving was attributed to expenditure on pre-matric scholarships being given only out of special Central assistance as a matter of policy decision (Rs. 6.01 lakhs), less requirements (Rs. 2.21 lakhs) surrender of funds on post budget decision to provide funds under 488—Capital Outlay on Social Security and Welfare in Demand No. 7 through a supplementary grant (Rs. 2.01 lakhs) and non-filling up of some posts (Rs. 1.07 lakhs). Reasons for less requirement have not been intimated (April 1984).

## Central Plan

## (2) N—Welfare of Scheduled Tribes

O.	68.36	52.99	52.97	—0.02
S.	6.50			
R.	—21.87			

Anticipated saving was stated to be partly due to less reimbursement of subsidy for settlement of adivasis in Dandakaranya by Government of India (Rs. 13.41 lakhs) and non-release of grants by Dandakaranya Authority (Rs. 0.84 lakh). Reasons for the balance anticipated saving of Rs. 7.62 lakhs, surrendered in March 1983 have not been intimated (April 1984).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Savings—
	Rs.	Rs.	Rs.
<i>Centrally Sponsored Plan</i>			
(3) O—Welfare of Scheduled Castes			
O.	15.25		
R.	-15.84		
	-0.59	6.47	+7.06

Rupees 14.09 lakhs were withdrawn by reappropriation due to less release of funds by Government of India, Rupees 1.75 lakhs were surrendered as a post budget decision to provide funds under "488—Capital Outlay on Social Security and Welfare" under Demand No. 7 through supplementary grants. The excess reappropriation was due to the fact that while withdrawing the amount from Centrally Sponsored Plan corresponding amounts were not withdrawn from "Deduct—Amount charged to State Plan".

(iii) Significant excess over the provision occurred under the following heads :—

#### 288—Social Security and Welfare

(1) D—Direction and Administration

O.	86.15		
S.	5.24		
R.	-2.22		
	89.17	1,14.03	+24.86

Reasons for final excess have not been intimated (April 1984)

Capital :

Voted—

(i) The Department surrendered Rs. 15.40 lakhs on 31st March 1983, ultimately there was saving of Rs. 11.10 lakhs.

(ii) Saving in provision occurred mainly under :—

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

*State Plan*

(1) Q—Tribal Areas Sub-Plan

O.	65.00		
R.	-5.00		
	60.00	60.00	..

Anticipated saving was due to surrender of funds on post-budget decision to provide funds under "288—Social Security and Welfare" in Demand No. 11 through supplementary grant.

*Centrally Sponsored Plan*

(2) R—Tribal Areas Sub-plan

O.	14.40		
R.	-9.79		
	4.61	9.61	+5.00

Anticipated saving was stated to be due to less release of funds by the Government of India. Reasons for final excess have not been intimated (April 1984).

(iii) *Personal Ledger Account*:—The transactions relating to the personal ledger account opened for the purchase, sale and fair price shop scheme and sale centres under Tribal and Rural Welfare Department since renamed as Harijan and Tribal Welfare Department were intended to be accounted for under this grant. But no transactions have appeared in the personal ledger account after 1973-74. The balance on the 31st March 1983 was Rs. (-)4.64 lakhs (a).

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

(a) Minus balance is under correspondence with the Government

## Grant No. 12—Expenditure relating to the Health &amp; Family Welfare Department

		Total grant or appropriation	Actual expenditure	Excess + Savings—
		Rs.	Rs.	Rs.
Revenue:				
Voted—				
Original	56,38,78,000	64,82,64,000	56,66,45,692	—8,16,18,308
Supplementary	8,43,86,000			
Amount surrendered during the year (March 1983)				3,58,61,000
Charged—				
Original	50,000	50,000	..	—50,000
Amount surrendered during the year				Nil
Capital:				
Voted—				
Original	40,25,000	40,25,000	30,10,115	—10,14,885
Amount surrendered during the year (March 1983)				3,56,000

## Notes and comments:—

Revenue:

Voted—

(i) The materials and equipments received under Technical Co-operation Assistance Programme relating to the Health & 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. 3,58.61 lakhs in March 1983; as anticipated saving finally worked out to Rs. 8,16.18 lakhs.

(iii) In view of the saving of Rs. 8,16.18 lakhs, the supplementary grant of Rs. 7,93.85 lakhs obtained in March 1983, Proved unnecessary and could have been restricted to token provision, where necessary.

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

Head	Total grant	Actual expenditure	Excess + Savings—
		(In lakhs of rupees)	
267—Aid Materials and Equipments			
(1) A—Family Welfare Programme			
S.			
(2) B—Leprosy Control Programme	1,90.36	1,90.36	—1,90.36
Centrally Sponsored Plan	8.50	..	—8.50
(3) D—National Malaria Eradication Programme		..	
(4) E—National Filaria Control Programme	2,69.05		
(5) G—Family Welfare Programme	12.00	1,3.224	—1,36.81
(6) I—Community Health Workers Scheme	..	..	—12.00
(7) J—Nutrition Programme	..	—46.55	—46.55
(8) K—Multipurpose Workers Scheme	..	(a)	
		—24.01	—24.01
		(a)	
		—10.01	—10.01
		(a)	
		—38.77	—38.77
		(a)	

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

Reasons for saving have not been intimated (April 1984).

Head	Total grant	Actual expenditure		Excess + Saving—
		(In lakhs of rupees)		
	Rs.	Rs.	Rs.	
<b>280—Medical</b>				
<i>Centrally Sponsored Plan</i>				
(9) GG.—Medical Relief				
O.	1,50.91	94.58	1,01.11	+6.53
S.	1.51			
R.	-57.84			
(10) II—Tribal Areas Sub-Plan				
O.	25.67	14.54	12.74	-1.80
S.	0.01			
R.	-11.14			

Anticipated savings in the above cases were attributed to non-filling of posts (Rs. 30.22 lakhs), and reassessment of requirements. Reasons for the final excess/saving have not been intimated (April 1984).

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

**281—Family Welfare**

*Central Plan*

(1) RR.—Transport

O.	29.34	28.81	24.75	-4.06
S.	9.90			
R.	-4.43			

(2) SS.—Compensation

O.	2,00.00	2,52.59	2,55.00	+2.41
S.	1,20.00			
R.	-67.41			

(3) TT.—Other Services and Supplies

O.	77.13	2,37.05	1,61.97	-75.08
S.	1,60.36			
R.	-0.44			

*Centrally Sponsored Plan*

(4) AAA.—Training, Research and Statistics

O.	16.13	7.36	8.02	+0.66
R.	-8.77			

Anticipated saving of Rs. 81.05 lakhs in the above heads was attributed mainly to non-receipt of adequate allocation from Government of India. Reasons for the final net saving of Rs. 76.07 lakhs have not been intimated (April 1984).

Head	Total grant	Actual expenditure		Excess Savings	+ —
		(In lakhs of rupees)			
	Rs.	Rs.	Rs.		

## 282—Public Health, Sanitation and Water Supply

*State Plan*

## (5) JJJ—Prevention and control of diseases

O.	83.31	54.23	54.23	..	
R.	-29.08				

Of the provision, Rs. 4.99 lakhs were reappropriated to other heads and Rs. 24.09 lakhs were surrendered on the 31st March 1983 reportedly due to reduction in plan ceiling.

*Central Plan*

## (6) MMM—Prevention and control of diseases

O.	56.64	37.97	36.91	-1.06	
S.	0.02				
R.	-18.69				

## (7) NNN—Tribal Areas Sub-Plan

O.	37.24	21.04	18.84	-2.20	
R.	-16.20				

Anticipated saving in the above two cases was mainly due to non-filling up of posts. Reasons for the total final saving of Rs. 3.26 lakhs have not been intimated (April 1984).

*Centrally Sponsored Plan*

## (8) OOO—Direction and Administration

O.	12.10	0.20	..	-0.20	
R.	-11.90				

Saving was stated to be due to less requirement. Reason for less requirement have not been intimated (April 1984).

*Centrally Sponsored Plan*

## (9) PPP—Prevention and control of diseases

O.	2,75.05	2,19.15	2,19.19	+0.04	
R.	-55.90				

Saving of Rs. 55.90 lakhs was surrendered due to receipt of less materials and equipments from Government of India.

(vii) Savings in notes (iv) to (v) above were partly off-set by excess mainly under the following heads:—

## 281—Family Welfare

*State Plan*

## (1) LL—Rural Family Welfare Service

O.	1.75	1.03	21.76	+20.73	
R.	-0.72				

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

*Centrally Sponsored Plan*

## (2) YY—Rural Family Welfare Services—

O.	1.75	} 0.31	21.32	+21.01
R.	-1.44			

Reasons for the final excess in the above two cases have not been intimated (April 1984)

(vii) Expenditure was incurred with out budget provision under the following head:—

## 267—Aid Materials and Equipment—

H—Leprosy Control Programme	..	35.63	+35.63
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Reasons for not making necessary provision of funds in the above case have not been intimated (April 1984).

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

The opening and closing balances are given below:—

Opening balance on 1st April 1982	Debits during the year	Credits during the year	Closing balance on 31st March 1983
6.70	..	..	6.70

( In lakhs of rupees )

There have been no transactions in the account after 1967-68. Orders of Government to close the Inoperative suspense account are awaited (April 1984).

Capital:—

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

Head	Total grant	Actual expenditure	Excess + Savings—
------	-------------	--------------------	-------------------

( In lakhs of rupees )

## 766—Loans to Government Servants, etc.—

## RRR—Festival Advances—

O.	40.00	} 36.44	29.85	—6.59
R.	-3.56			

Anticipated saving was attributed mainly to non-drawal of festival advance by the employees. Reasons for the final saving have not been intimated (April 1984).

Grant No. 13—Expenditure relating to the Housing & Urban Development Department				
		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
<b>Revenue :</b>				
<b>Voted—</b>				
Original	27,24,77,000	37,49,01,000	66,92,92,802	+29,43,91,802
Supplementary	10,24,24,000			
Amount surrendered during the year (March 1983)				82,76,000
<b>Charged—</b>				
Supplementary	78,000	78,000	77,100	—900
Amount surrendered during the year				..
<b>Capital :</b>				
<b>Voted—</b>				
Original	4,55,24,000	6,85,03,000	5,35,92,260	—1,49,10,740
Supplementary	2,29,79,000			
Amount surrendered during the year (March 1983)				1,09,44,000
<b>Charged—</b>				
Original	1,50,000	1,50,000	23,698	—1,26,302
Amount surrendered during the year (March 1983)				1,24,000

The expenditure in the revenue section does not include Rs. 1,80,03,720 spent from out of advance from 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. 29,43,91,802; the excess requires regularisation. Excess also occurred under the grant during 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), 1980-81 (Rs. 11,71.74 lakhs) and 1981-82 (Rs. 16,67.00 lakhs). Except for 1979-80 the excess has been on the increase.

(ii) In view of the excess, the supplementary grant of Rs. 10,24.24 lakhs obtained in October 1982 (Rs. 1,81.78 lakhs) and March 1983 (Rs. 8,42.46 lakhs) proved in-adequate and the surrender of Rs. 82.76 lakhs considered as surplus to requirement in March 1983 was injudicious.

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

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
<b>259—Public Works</b>			
(1) B—Maintenance and Repairs			
O.	75.12	81.73	1,00.52
S.	7.92		
R.	—1.31		
<b>282—Public Health, Sanitation and Water-Supply</b>			
<i>Sewerage and Water-Supply</i>			
(2) O—Suspense			
	2,26.77	31,23.08	+28,96.31
(3) P—Urban Water-Supply Programmes			
O.	2,81.00	3,24.27	4,54.70
S.	45.27		
R.	—2.00		
(4) O—Rural Water-Supply Programmes			
O.	96.97	1,11.27	1,24.89
S.	14.30		

Reasons for the excess in the above cases at serial Nos. (1), (3) and (4) have not been intimated (April 1984). In respect of serial No. (2) also the reasons for excess acquisition of stock have not been intimated (April 1984).

(iv) The excess mentioned in note (iii) 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.	86.59	80.90	43.17	— 37.73
R.	— 5.69			

**283—Housing***State Plan**General*

## (2) AA—Assistance to Housing Boards, Corporations, etc.

O.	98.50	50.57	50.57	—
S.	0.04			
R.	— 47.97			

Of the provision Rs. 40.52 lakhs were surrendered for providing funds under "482—Capital Outlay on Public Health, Sanitation and Water-Supply—Urban Water-Supply Programmes" through supplementary grant under Demand No. 13. The remaining saving of Rs. 7.45 lakhs was attributed to less requirements, reasons for which have not intimated (April 1984).

(v) Suspense account—The expenditure under the grant includes Rs. 31,23.08 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 (vii) 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 1982-83 is given below:—

Head	Balance on the 1st April 1982	Debits during the year	Credits during the year	Balance on the 31st March 1983
		(In lakhs of rupees)		
282—Public Health, Sanitation and Water-Supply	-2,10.03	31,23.08	34,56.34	-5,43.29 (a)

Capital :

Voted—

(i) The supplementary grant of Rs 2,29.79 lakhs obtained in October 1982 (Rs. 60.46 lakhs) and March 1983 (Rs 1,69.33 lakhs) proved excessive in view of the final saving of Rs. 1,49.11 lakhs.

(ii) Saving occurred mainly under :—

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

#### 480—Capital Outlay on Medical

Centrally Sponsored Plan

Allopathy

(i) MMM—Medical Education

O.	16.92	} 3.04	..	-3.04
R.	-13.88			

Anticipated saving was attributed to non-receipt of administrative approval for works connected with Water-Supply and Sanitary installations from the Health and Family Welfare Department. Reasons for the final saving of Rs. 3.04 lakhs have not been intimated (April 1984).

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

State Plan

(2) QQQ—Urban Water-Supply Programmes

O.	2,05.08	} 2,24.61	1,94.95	-29.66
S.	68.53			
R.	-49.00			

Anticipated saving of Rs. 49 lakhs was attributed to less requirement of financial assistance by the Urban Local Bodies. Reasons for the final saving have not been intimated (April 1984).

(a) Minus balance is mainly due to credit balance under the sub-heads "Purchases and Stock". The adverse balance under the sub-head stock is under reconciliation with the department. Sub-headwise break up of the closing balance has not been received from the Chief Engineer (April 1984).

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
<b>483—Capital Outlay on Housing</b>			
<i>State Plan</i>			
<i>Government Residential Buildings</i>			
(3) TTT—Construction			
O.	22.11	11.93	11.35
S.	0.01		
R.	—10.19		
Saving was partly stated to be due to non-availability of site for residential buildings (Rs. 5.09 lakhs)			
Reasons for the balance saving have not been intimated (April 1984).			

**683—Loans for Housing**

## (4) GGGG—Middle Income Group Housing Scheme

S.	50.00	50.00	..	—50.00
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## (5) HHHH—Low Income Group Housing Scheme

S.	50.00	50.00	..	—50.00
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Reasons for non-utilisation of provisions in the above two cases have not been intimated (April 1984)

**684—Loans for Urban Development***Centrally Sponsored Plan*

## (6) MMMM—Urban Development

O.	70.00	41.00	41.00	—
S.	0.01			
R.	—29.01			

Saving was stated to be due to non-sanction of funds by the Government of India for the scheme of Integrated Development of Small and Medium Towns.

(iii) Saving mentioned in note (ii) above was partly counter balanced by excess mainly under the following heads :—

**683—Loans for Housing***State Plan*

## (1) JJJJ—Middle Income Group Housing Scheme

O.	8.50	8.55	57.73	+49.18
S.	0.85			
R.	—0.80			

## (2) KKKK—Low Income Group Housing Scheme

O.	8.50	7.70	56.73	+49.03
R.	0.80			

Reasons for the excess in the above cases have not been intimated (April 1984)

## Grant No. 14—Expenditure relating to the Labour &amp; Employment Department (All voted)

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original	3,10,93,000	3,17,37,000	3,07,45,000
Supplementary	6,44,000		
Amount surrendered during the year (March, 1983) ..			—9,92,000
			8,69,000
Capital :			
Voted—			
Original	3,20,000	3,20,000	2,56,850
Amount surrendered during the year (March, 1983) ..			—63,150
			62,000

Note/comments :—

Revenue :

(i) In view of the saving of Rs. 9.92 lakhs, the supplementary grant of Rs. 6.44 lakhs obtained mainly in March, 1983 (Rs. 5.78 lakhs) could have been restricted to token grant, wherever required.

## Grant No. 15—Expenditure relating to the Tourism, Sports &amp; Culture Department

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original	1,77,72,000	1,99,62,239	—11,00,761
Supplementary	32,91,000		
Amount surrendered during the year (March, 1983) ..			8,67,000
Capital :			
Voted—			
Original	11,30,000	21,12,515	—17,485
Supplementary	10,00,000		
Amount surrendered during the year (March, 1983) ..			15,000
Notes and comments—			

Revenue :

Voted—

(i) The department surrendered Rs. 8.67 lakhs in March, 1983; ultimately the saving worked out to Rs. 11.01 lakhs.

(ii) In view of the saving of Rs. 11.01 lakhs the supplementary grant of Rs. 17.11 lakhs out of Rs. 32.91 lakhs obtained in March, 1983 proved excessive,

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>277—Education</b>			
<i>State Plan</i>			
<i>G.—Sports and Youth Welfare</i>			
<i>(1) F.—Direction and Administration</i>			
O.	8.32	3.36	3.34
R.	—4.96		
			—0.02

Saving of Rs. 2.99 lakhs was anticipated due to non materialisation of the proposal for establishment of Sports Complex during the year and that of Rs. 1.97 lakhs due to non Creation of posts under the scheme Directorate of Sports and Youth Welfare.

*Central Plan**G.—Sports and Youth Welfare**(2) I. Physical Education*

O.	5.00	1.00	1.00	..
R.	—4.00			

Saving was attributed to non-receipt of sanction for grants for Annual Coaching Camp, Rural Sports Centre, Development of Play Fields and Construction of Kalinga Stadium from Government of India.

**Grant No. 16—Expenditure relating to the Planning & Co-ordination Department**

	Total grant	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
<b>Revenue:</b>			
<b>Voted—</b>			
Original	22,33,45,000 <sup>a</sup>	24,19,37,000	15,67,32,350
Supplementary	—1,85,92,000		
Amount surrendered during the year (March, 1983)	..		1,00,59,000
<b>Capital :</b>			
<b>Voted—</b>			
Original	3,75,000	4,48,000	4,24,090
Supplementary	73,000		
Amount surrendered during the year (March, 1983)	..		17,000

The expenditure in the Revenue Section does not include Rs. 90,000 spent 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) In view of the large saving of Rs. 8,52.05 lakhs, the supplementary grant obtained in October, 1982 (Rs. 50.03 lakhs) and in March, 1983 (Rs. 1,35.89 lakhs) could have been restricted to a token provision where necessary. The expenditure did not come up even to the original provision.

(ii) The department surrendered Rs. 1,00.59 lakhs on 31st March 1983; ultimately the saving worked out to Rs. 8,52.05 lakhs.

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

Head	Total grant	Actual expenditure	Excess + Saving —
( In lakhs of rupees )			
<b>296—Secretariat Economic Services</b>			
<i>State Plan</i>			
(1) E—Other offices			
O.	14.00	6.04	6.04
R.	—7.96		
(2) H—Other offices			
O.	14.87	1.82	8.88
R.	—13.05		

Anticipated saving at serial Nos. 1 and 2 above were attributed to non-implementation of the Scheme "Strengthening of State Planning Machinery" in its full strength (Rs. 14.28 lakhs), posts remaining vacant (Rs. 5.83 lakhs) and transfer of the Scheme "Renewable sources of energy and matters relating to environment" to Department of Science, Technology and Environment under grant No. 27 (Rs. 0.90 lakh). Reasons for the final excess at serial no. 2 have not been intimated (April, 1984).

**305—Agriculture**

Centrally Sponsored Plan—

(3) Q—Agricultural Economics and Statistics

O.	65.78	62.90	62.90	..
S.	5.84			
R.	—8.72			

Anticipated saving was due to posts remaining vacant (Rs. 4.16 lakhs), payment of incentive allowance to transferable Government Servants serving in tribal areas from non-plan side where provisions were made (Rs. 3.52 lakhs) and non(—)sanction of the scheme "Studies on comparative performance of mixed farming" (Rs. 1.04 lakhs).

**314—Community Development—***Non-Plan*

(4) S—Soil and Water Conservation

O.	10.00	17.50	..	—17.50
R.	7.50			

*State Plan*

(5) R—Minor Irrigation

O.	12.50	12.50	..	—12.50
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(6) S—Soil and Water Conservation

O.	10.00	17.50	..	—17.50
R.	7.50			

Head	Total grant	Actual expenditure	Excess + Saving —
( In lakhs of rupees )			
(7) T—Forest			
O.	30.00	30.00	.. —30.00
(8) W—Community Centres			
O.	45.00	45.00	.. —45.00
(9) V—Roads			
O.	1,25.00	1,49.00	.. —1,49.00
S.	25.00		
R.	—1.00		

Reasons for the savings at serial Nos. 4 to 9 above have not been intimated ( April, 1984 )

(10) W—Other Expenditure			
O.	5,77.50	4,08.85	.. —4,08.85
S.	36.88		
R.	—2,05.53		

Anticipated saving was stated to be due to less requirement of State's share of expenditure in Centrally sponsored Plan schemes. Reason for the final saving have not been intimated (April, 1984).

(11) X—Tribal Areas Sub-plan			
S.	28.12	1,62.15	.. —1,62.15
R.	1,34.03		

The provision was augmented by reappropriation but there was no expenditure. Reasons for the saving have not been intimated (April, 1984).

(12) DD—Forest New Plantation			
O.	30.00	30.00	11.56 —18.44
(13) FF—Roads			
O.	1,25.00	1,48.00	1,01.11 —46.89
S.	25.00		
R.	—2.00		

Reasons for the saving in the above heads have not been intimated (April, 1984).

(iv) Saving at note (iii) was partly counter balanced by excess in the following heads:—

#### 314—Community Development—

##### Centrally Sponsored Plan

##### B—Community Development Programme

(1) AA—Roads	..	..	1,60.65	+1,60.65
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##### D—National Rural Employment Programme

##### (2) BB—Minor Irrigation

O.	12.50	12.50	24.46	+11.96
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Head	Total grant	Actual expenditure	Excess + Saving —
		( In lakhs of rupees )	
(3) CC—Soil and Water Conservation			
O.	10.00	33.39	+15.89
R.	7.50		
(4) EE—Community Centres			
O.	45.00	84.46	+39.46
(5) II—Tribal Areas Sub-Plan			
O.	17.12	2,36.18	+79.06
R.	1,40.00		

Provisions at serial Nos. 3 and 5 above were augmented by reappropriation to meet more expenditure on wages and materials. Reasons for the final excess at serial Nos. 1 to 5 have not been intimated (April, 1984).

**Grant No. 17—Expenditure relating to the Community Development & Rural Reconstruction  
( Grama Panchayat ) Department**

	Total grant	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original	2,08,92,000	2,15,88,246	—16,11,754
Supplementary	23,08,000		
Amount surrendered during the year ( March, 1983 )	..		11,85,000
Capital :			
Voted —			
Original	3,30,000	2,61,400	—68,600
Amount surrendered during the year ( March, 1983 )	..		38,000

**Notes and comments—**

Revenue :

Voted —

(1) The department surrendered Rs. 11.85 lakhs in March, 1983; finally there was a saving of Rs. 16.12 lakhs in the grant.

(ii) Saving occurred mainly under :—

Head	Total grant	Actual expenditure ( In lakhs of rupees )	Excess + Saving —
314—Community Development General			
(1) B—Direction and Administration			
O. 1,70.58	1,60.47	1,56.32	— 4.15
R. —10.11			

Anticipated saving of Rs. 10.11 lakhs was reportedly due to less requirement ( Rs. 0.73 lakhs ) and postponement of general election to Grama Panchayats in the State ( Rs. 9.38 lakhs ). Reasons for less requirement and the final saving have not been intimated ( April 1984 ).

(iii) *Suspense Accounts of spare parts of Irrigation pumps and bone digestors :—*

Government have supplied irrigation pumps and bone digestors etc. to different Grama Panchayats. To prevent the machines from going out of order and remaining idle for want of spare parts a scheme was formulated during 1959-60 for stocking the spare parts at district headquarters for sale to Grama Panchayats. The transactions pertaining to the purchase and sale of the spare parts are accounted for under the head "Suspense". There have been no transactions under this head "Suspense" after 1965-66. The balance of Rs. 10,342 (Debit) as at the end of 31st March 1966 remained as on 31st March 1983. 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 ( April 1984 ). The matter is under correspondence with the Director of Lift Irrigation.

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

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Revenue :			
Voted—			
Original 32,08,92,000	37,86,32,000	36,39,25,880	—1,47,06,120
Supplementary 5,77,40,000			
Amount surrendered during the year (March 1983)			1,80,97,000
Charged—			
Original 10,000	21,000	21,000	..
Supplementary 11,000			
Amount surrendered during the year (March 1983)			Nil
Capital :			
Voted—			
Original 10,80,000	10,80,000	8,78,181	—2,01,819
Amount surrendered during the year (March 1983)			37,000

Expenditure in the revenue section does not include Rs. 1,91,28,104 spent from out of advance from the Contingency Fund but not recouped to the fund till the close of the year.

Notes and comments :—

Revenue :

Voted—

(i) The department surrendered Rs. 1,80.79 lakhs in March 1983 but ultimately the saving worked out to only Rs. 1,47.06 lakhs.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
<b>288—Social Security and Welfare</b>			
<i>Social Welfare</i>			
(1) F—Nutrition			
O.	16.20	0.63	0.63
R.	—15.57		

The entire provision for Area Development remained unutilised and surrendered on 31st March 1983. Reasons for saving have not been intimated (April 1984).

### 305—Agriculture

#### *State Plan*

(2) Z—Other Expenditure

O.	5,00.00	3,60.04	3,61.02	+0.98
R.	—1,39.96			

Anticipated saving was stated to be due to reduction in State Plan ceiling.

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
<b>314—Community Development</b>			
<i>Rural Works Programme</i>			
(1) HH. Minor Irrigation			
S.	73.87	73.87	1,05.25
			+31.38

Reasons for final excess have not been intimated (April 1984)

#### Capital:

(1) Personal Ledger Account of Store Suspense—

A summary of the Personal Ledger Accounts of Block Development Officer for 1982-83 is given below :—

Opening balance on 1st April 1982	Credits during the year	Debits during the year	Closing balance on 31st March 1983
Rs.	Rs.	Rs.	Rs.
18,09,569	..	32,529	17,77,040

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. The account could not be finally closed due to difference in the closing balance in accounts with departmental figures. The matter is under correspondence with the Government.

(ii) Suspense accounts of stores purchased for National Extension Service Works—

The stores required for National Extension Service Works purchased upto 1958-59 were kept at Block Headquarters. The stores were issued from the Central stores as and when required for works.

The transactions pertaining to the stores 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 not yet been received (April 1984).

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

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
<b>Revenue:</b>				
<b>Voted—</b>				
Original	16,73,76,000	19,99,22,000	17,23,92,133	—2,75,29,867
Supplementary	3,25,46,000			
Amount surrendered during the year (March 1983)				2,33,50,000
<b>Charged—</b>				
Supplementary	3,000	3,000	..	—3,000
Amount surrendered during the year				Nil
<b>Capital:</b>				
<b>Voted—</b>				
Original	15,21,22,000	17,24,09,000	15,97,87,653	—1,26,21,347
Supplementary	2,02,87,000			
Amount surrendered during the year (March 1983)				1,07,26,000

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

(i) The department surrendered Rs. 2,33.50 lakhs on 31st March 1983 ultimately the saving worked out to Rs. 2,75.30 lakhs.

(ii) In view of saving of Rs. 2,75.30 lakhs, the supplementary provision of Rs. 77.35 lakhs and Rs. 2,48.11 lakhs obtained in October 1982 and March 1983 proved excessive and could have been restricted to token provision where necessary.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
<b>277—Education—</b>			
<i>University and Other Higher Education</i>			
(1)—B—Institute of Higher Learning			
O.	7,24.00	..	..
R.	—7,24.00	..	..
Surrender of the entire provision was due to post-budget decision of the State Government to transfer the College of Accountancy and Management Studies from Industries Department to the control of Education Department.			
<i>Technical Education</i>			
(2)—E—Polytechnics			
O.	77.93	1,00.54	98.82
S.	32.66		
R.	—10.05		

Anticipated saving was mainly due to some posts remaining vacant during the year (Rs. 5.50 lakhs), non-payment of stipend due to irregular attendance of certain trainees (Rs. 1.80 lakhs) and curtailment of expenditure as a measure of economy (Rs. 2.15 lakhs). Reasons for the final saving have not been intimated (April 1984).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>Central Plan</b>			
<b>Technical Education</b>			
<b>(3)—O—Polytechnics</b>			
O.	20.00	22.00	2.00
S.	2.00		
Reasons for the final saving have not been intimated (April 1984)			
<b>298—Co-operation</b>			
<b>(4)—Y—Industrial Co-operatives</b>			
O.	4,41.89	4,17.67	4,17.24
S.	1,75.05		
R.	-1,99.27		
Anticipated saving was stated to be mainly due to non-receipt of sanction for subsidy from Government of India (I) for production of controlled choties and sarees (Rs. 29.95 lakhs) and (II) for special rebate on sale of handloom cloth (Rs. 1,68.74 lakhs).			
<b>320—Industries</b>			
<b>State Plan</b>			
<b>(5) JJ—Other expenditure</b>			
O.	77.00	79.70	78.00
S.	11.00		
R.	-8.30		
Saving of Rs. 8.30 lakhs was attributed to less number of medium and large industries claiming power subsidy. Reasons for final saving are attributed to sanction of lesser amount by Government of India.			
<b>321—Village and Small Industries</b>			
<b>Centrally Sponsored Plan</b>			
<b>(6) GGG—Tribal Areas Sub-Plan</b>			
O.	10.61	21.56	11.71
S.	10.95		
In view of the final saving of Rs. 9.85 lakhs the supplementary grant of Rs. 10.95 lakhs obtained in March 1983 for revival of sick and small scale industries units proved excessive. Reasons for the final saving have not been intimated (April 1984).			
<b>Capital :</b>			
<b>Voted—</b>			
(i) The department surrendered Rs. 1,07.26 lakhs in March 1983 as anticipated saving which ultimately worked out to Rs. 1,26.21 lakhs.			
(ii) In view of saving of Rs. 1,26.21 lakhs, the supplementary provision of Rs. 1,45.20 lakhs and Rs. 57.67 lakhs obtained in October 1982 and March 1983 proved excessive.			
(iii) Saving occurred mainly under :—			
<b>498—Capital Outlay on Co-operation</b>			
<b>State Plan</b>			
<b>(1) III—Co-operative Spinning Mills</b>			
O.	1,50.00	1,13.17	1,13.17
R.	-36.83		
Saving was attributed to non-release of funds by the National Co-operative Development Corporation.			

Head	Total grant	Actual expenditure	Excess + Saving —
( In lakhs of rupees )			
<i>Central Plan</i>			
(2) MMM—Other Co-operatives			
O. 4,50'00	3,65'00	3,65'00	..
R. —85'00			

Saving was stated to be due to non-receipt of sanction for share capital investment in spinning mills from Government of India.

#### 521—Capital Outlay on Village and Small Industries

##### *Central Plan*

#### (3) SSS—Small Scale Industries

S. 17'67	17'67	1'00	—16'67
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Reason for the final saving have not been intimated (January 1984)

##### *Centrally Sponsored Plan*

#### (4) TTT—Handloom Industries

O. 30'26	21'00	21'00	..
R. —9'26			

Saving was stated to be due to non-receipt of sanction order from Government of India for share capital investment in Orissa State Handloom Development Corporation.

(iv) Saving in the above cases were partly counterbalanced by excess over the provision under—

#### 521—Capital Outlay on Village and Small Industries

##### *State Plan*

#### QQQ—Small Scale Industries

O. 74'00	1,11'00	1,11'50	+0'50
S. 19'00			
R. 18'00			

Reasons for the excess have not been intimated (April 1984)

(v) A summary of the personal ledger account for 1982-83 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 1982	Credit during the Year	Debits during the year	Balance on 31st March 1983
( In lakhs of rupees )				
1. Titilagarh Tannery ..	0'16	..	..	0'16
2. Boudh Tannery ..	—0'84(*)	..	..	—0'84(a)
3. Raniganj Tiles ..	0'65	..	..	0'65(b)

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

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

(b) Inoperative from 1969-70

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

	Total grant or appropriation	Actual expenditure	Excess + Savings—
	Rs.	Rs.	Rs.
<b>Revenue :</b>			
Voted—			
Original .. 26,19,81,000	} 27,75,15,000	33,53,70,530	+5,78,55,530
Supplementary .. 1,55,34,000			
Amount surrendered during the year (March 1983)			75,90,000
<b>Capital :</b>			
Voted—			
Original .. 1,74,42,22,000	} 2,04,06,60,000	1,84,96,75,727	—19,09,84,273
Supplementary .. 29,64,38,000			
Amount surrendered during the year (March 1983)			13,70,92,000
<b>Charged :</b>			
Original .. 82,00,000	} 1,50,05,000	90,79,150	—59,25,850
Supplementary .. 68,05,000			
Amount surrendered during the year (March 1983)			16,23,000

## Notes and comments—

Revenue :

Voted —

(i) The expenditure exceeded the grant by Rs. 5,78,55,530; the excess requires regularisation.

(ii) While the supplementary grant of Rs. 1,55.34 lakhs obtained in October 1982 (12.33 lakhs) and in March 1983 (1,43.01 lakhs) proved inadequate in view of the final excess, the department surrendered Rs. 75.90 lakhs as surplus to requirement in March 1983.

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

Head	Total grant	Actual expenditure	Excess + Savings —
( In lakhs of rupees )			
(1) 306—Minor Irrigation			
E. Lift Irrigation			
O. 1,55.00	1,55.00	1,65.00	+10.00
(2) 333—Irrigation, Navigation, Drainage and Flood Control Projects.			
G. Flood Control and Anti-sea Erosion Projects			
2. EEE—Suspense			
O. 4,00.00	4,00.00	13,61.81	+9,61.81

Reasons for the excess in the above two cases have not been intimated ( April 1984 )

(iv) Excess mentioned in note (iii) was partly off-set by saving in the provision under the following heads:—

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

### 331—Water and Power Development Services

#### State Plan

#### (1) Water Development

#### P. Survey and Investigation

O.	1,58.20	}	1,67.70	1,09.47	—58.23
S.	12.01				
R.	—2.51				

Anticipated saving was attributed to reduction in plan allocation. Reasons for final saving have not been intimated ( April 1984 ).

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

#### Irrigation Projects (Commercial)

#### Flood Control and Anti-sea Erosion Projects

#### (2) BBB—Direction and Administration

O.	1,13.84	}	1,43.48	—74.06	—2,17.54
S.	32.16				
R.	—2.52				

Anticipated saving was stated to be due to transfer of Central Range, Rural Engineering Organisation to Roads and Building Department (expenditure accounted for under Grant No. 7). Reasons for the final saving have not been intimated (April 1984).

#### (3) DDD—Machinery and Equipment

O.	—32.31	}	—29.53	—97.06	—67.53
S.	2.78				

Reasons for more recoveries than estimated have not been intimated (April 1984)

#### (4) HHH—Lump provision for salary—

(Additional certified Ayacut under major and medium Irrigation Projects).

O.	45.00	}	..	..	..
R.	—45.00				

Saving of the entire provision of Rs. 45.00 lakhs was attributed to non-requirement of salary provided for in lump due to non-availability of sufficient certified ayacut areas on which staff were to be engaged.

(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 1982-83 are compared below:—

Name of the Scheme	Year	Works outlay	Establishment charges	Tools and plant charges	Percentage	
					Establishment charges to works outlay	Tools and plant charges to works outlay
(In lakhs of rupees)						
<i>I—Multipurpose River Schemes</i>						
(a) Hirakud Dam Project	1980-81	150.77	40.25	7.55	26.69	5.01
	1981-82	138.19	42.66	7.95	30.87	5.75
	1982-83	131.68	23.49	0.10	17.84	0.01
(b) Balimela Dam Project	1980-81	57.14	17.46	— 16.47	30.55	— 28.82
	1981-82	71.61	17.97	— 13.22	25.09	— 18.46
	1982-83	51.63	17.93	— 0.68	34.73	— 1.32
(c) Rengali Multipurpose River Project.	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
	1982-83	40,35.00	3,01.25	2,44.44	7.47	0.02
(d) Pottery Irrigation Project.	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
	1982-83	6,80.97	64.24	66.08	9.43	9.70
(e) Upper Kolab Dam Project.	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
	1982-83	29,18.40	1,45.02	2,77.80	4.97	9.52
(f) Upper Indravati Project.	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
	1982-83	6,02.87	40.80	99.83	6.77	16.56
(g) Irrigation works (Excluding works in the charge of Civil Officers and Investigation expenditure).	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
	1982-83	45,21.97	8,37.06	2,07.98	18.51	4.60

(vi) *Prorata distribution of establishment and tools and plant charges of Irrigation branch of Public Works and Hirakud Dam Project, 1982-83*—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 *pro rata* distribution of establishment and tools and plant charges.

The cost of establishment mainly engaged for Major Irrigation Projects is directly charged to the project. For Medium Irrigation Projects, the *pro rata* charges last fixed (establishment charges at 6 per cent and tools and plant charges at 3 per cent) in 1966 have not been reviewed.

The Irrigation divisions, however, are adopting since 1979-80, establishment charges at 10.5 per cent and tools and plant charges at the rate of 4.5 per cent of works expenditure, which are adjusted every month and included in the monthly accounts on the orders of the Chief Engineer, Irrigation by debit to the heads concerned and credit to "Grant No. 20—333-Irrigation, Navigation, Drainage and Flood Control Project". These rates were prescribed in 1974 after review by 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 in reply stated in August 1981 that the relevant details for fixing up of a separate percentage charges for their department are under process of Compilation Pending finalisation thereof the rates as finalised by Works Department have been adopted.

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

(vii) Suspense transactions :—

The expenditure under the grant includes Rs. 14,50.47 lakhs booked under the minor head "Suspense".

The minor head "Suspense" is not a final head of account. It is meant to accommodate certain interim transactions where further payments or 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 work 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 the 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 represents (1) the value of stores sold on credit, (2) expenditure incurred on deposit works in excess of deposits received, (3) loss of cash or stores and (4) sums recoverable from Government Servants etc. The debit balance under the head thus represents recoverable amounts.

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

**Summary of "Suspense" transactions**—A summary of the transactions accounted for under the minor head "Suspense" together with the opening and closing balances for 1982-83 is given in Appendix-II.

Capital:

*Charged*

(i) The department surrendered Rs. 16.23 lakhs. The saving ultimately worked out to Rs. 59.26 lakhs.

(ii) In view of the final saving of Rs. 59.26 lakhs the supplementary provision of Rs. 68.05 lakhs obtained in October 1982 (Rs. 0.62 lakh) and March 1983 (Rs. 67.43 lakhs) proved excessive and could have been restricted to a token provision where necessary.

(iii) Saving occurred under the following heads:—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>506—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development</b>			
<i>State Plan</i>			
(1) KKK—Minor Irrigation			
O.	75.00	60.00	—18.39
R.	—15.00		

Anticipated saving of Rs. 15.00 lakhs was surrendered in March 1983 to meet the additional requirement for pay and dearness allowances of staff engaged on minor irrigation works under Grant No. 20. Reasons for the final saving have not been intimated (April 1984).

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

*State Plan*

CCCCC—Tribal Areas Sub-Plan

(2) CCCCC. 11—Khadkei Irrigation Project

S.	6.78	6.78	..	—6.78
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The provision was made for payment of arbitration award for construction of Earth Dam of Khadkei Irrigation Project. Reasons for non-utilisation have not been intimated (April 1984).

*Flood Control and Anti-sea Erosion Project*

(3) EEEEE. 3—Lump Provision for other works

Major Works

S.	12.09	12.09	..	—12.09
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The provision was made for payment of arbitration award for other works under Flood Control and Anti-sea Erosion Projects. Reasons for non-utilisation have not been intimated (April 1984).

*Voted—*

(i) In view of the final saving of Rs. 19,09.84 lakhs, supplementary grant of Rs. 29,64.38 lakhs obtained in October 1982 (Rs. 1,08.79 lakhs) and March 1983 (Rs. 28,55.59 lakhs) proved excessive.

(ii) The department surrendered Rs. 13,70.92 lakhs on 31st March 1983 while the ultimate saving worked out to Rs. 19,09.84 lakhs.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
<b>531—Capital Outlay on Water and Power Development Services</b>			
<i>State Plan</i>			
(1) NNN—Water Development			
O.	18.75	7.91	—10.85
S.	0.01		
	18.76		

Reasons for final saving have not been intimated (April 1984)

**532—Capital Outlay on Multipurpose River Projects***State Plan**Rengali Project*

RRR—Irrigation Scheme

(2) RRR. 3—Canals and Branches

O.	2.55.82	2,24.53	1,77.40	—47.13
R.	—31.29			

Anticipated saving of Rs. 31.29 lakhs was stated to be due to revision of programme of works. Reasons for final saving have not been intimated (April 1984).

SSS—Power Scheme

(3) SSS. 4(1)—Generating Plant Machinery

O.	2,79.19	2,04.47	2,19.66	+15.19
S.	3.00			
R.	—77.72			

Of the anticipated saving of Rs. 77.72 lakhs Rs. 70 lakhs were surrendered as per decision of high level monitoring committee. Balance saving was attributed mainly to less requirement, reasons for which as well as for final excess have not been intimated (April 1984).

(4) SSS. 9—Additional Amount transferred from Rengali Dam Project 46% of Dam expenditure

O.	3,20.00	7,00.00	7,20.46	+20.46
R.	—1,20.00			

Anticipated saving was stated to be due to reduction in plan allocation. Reasons for final excess have not been intimated (April 1984).

*Upper Kolab Project*

VVV—Tribal Areas Sub-Plan

(5) VVV. 1—Direction and Administration

O.	15,50.00	13,50.00	12,99.51	—50.49
S.	62.02			
R.	—2,62.02			

Anticipated saving was stated to be due to revision of work programme and plan allocation. Reasons for final saving have not been intimated (April 1984).

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
(6) VVV. 12—Power Scheme			
O.	19,84.00	26,90.61	16,45.07
S.	8,95.01		
R.	—1,88.40		
			—10,45.54

Anticipated saving was attributed to reduction in plan allocation as per decision of the high level monitoring committee (Rs. 1,15.40 lakhs) and non-payment of cost of machinery and equipments to BHEL (Rs. 73 lakhs) due to non-receipt of sanction. Reasons for the final saving have not been intimated (April 1984).

## (7) WWW. 1(1)—Direction and Administration

O.	8,40.52	8,10.53	6,66.47	—1,44.06
S.	0.01			
R.	—30.00			

Anticipated saving was stated to be mainly due to revision of work programme. Reasons for final saving have not been intimated (April 1984).

## (8) WWW. 14—Power Scheme

O.	3,48.73	3,08.75	3,13.66	+4.91
S.	0.02			
R.	—40.00			

Saving of Rs. 40 lakhs was stated to be due to reduction in plan allocation.

*Central Plan*

*Rengali Project*

## (9) XXX—Flood control and drainage scheme

O.	5,66.00	3,85.00	4,69.87	+84.87
R.	—1,81.00			

Saving of Rs. 181 lakhs was stated to be due to receipt of less Central assistance. Reasons for the final excess have not been intimated (April 1984).

*Potteru Irrigation Project*

## (10) YYY. 1—Irrigation Scheme

O.	13,65.00	10,81.50	11,65.83	+84.33
S.	0.01			
R.	—2,83.51			

Saving of Rs. 2,83.51 lakhs was attributed to less reimbursement of assistance by Government of India. Reasons for final excess have not been intimated (April 1984).

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

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

*State Plan—*

*Irrigation Project*

*Commercial*

(11) HHHH—Harbhangi Irrigation Project

O.	3.75 00	1,92.03	2,84.78	+92.75
S.	0.01			
R.	-1,82.98			

(12) QQQQ—Hariharjhor Irrigation Project

O.	3,55.00	2,05.00	2,03.37	-1.63
S.	20.00			
R.	-1,70.00			

(13) WWWW—Mahanadi-Birupa Barrage Project

O.	11,75.10	15,32.62	14,85.58	-47.04
S.	3,57.52			

(14) XXXX—Subarnarekha Irrigation Project

O.	3,82.00	1,77.00	16.12	-1,60.88
R.	-2,05.00			

Anticipated saving of Rs. 5,57.98 lakhs in the above cases was attributed mainly due to reduction in plan allocation. Reasons for the net final saving of Rs. 1,16.80 lakhs have not been intimated (April 1984).

CCCCC—Tribal Areas Sub-Plan

(15) CCCCC-5—Sunei Irrigation Project

O.	5,00.00	4,44.75	3,72.12	-72.63
S.	14.73			
R.	-69.98			

Anticipated saving was attributed to revision of plan allocation. Reasons for the final saving have not been intimated (April 1984).

*Central Plan*

*Irrigation Project (Commercial)*

(16) FFFFF—Bhaskel Dam Project

O.	50.00	..	..	..
R.	-50.00			

Saving of Rs. 50·00 lakhs was stated to be due to non-receipt of central assistance from Government of India.

(iv) Savings detailed in notes (iii) above were partly off-set by excess over the provision mainly under—

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

(In lakhs of rupees)

**506—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development**

*State Plan*

(1) KKK—Minor Irrigation

O.	6,90·35	7,18·87	8,29·34	+1,10·47
S.	24·02			
R.	4·50			

Additional funds were provided by reappropriation as per revised plan allocation. Reasons for final excess have not been intimated (April 1984).

(2) LLL—Tribal Areas Sub-plan

O.	3,70·93	3,70·94	4,30·76	+59·82
S.	0·01			

Reasons for final excess have not been intimated (April 1984).

**532—Capital Outlay on Multipurpose River Project.**

*State Plan*

Rengali Project

SSS—Power Scheme

(3) SSS. 1—Power House

O.	3,87·02	4,05·61	4,70·85	+65·24
S.	0·01			
R.	18·58			

Additional funds were provided by reappropriation to meet the requirement of revised programme. Reasons for final excess have not been intimated (April 1984).

Rengali Dam

(4) TTT. 17—Suspense

O.	9,00·00	10,56·75	15,40·31	+4,83·56
S.	1,56·75			

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(5) TTT. 18.—Irrigation Scheme			
O.	3,44.91	4,58.71	5,78.48
S.	1,28.80		
R.	—15.00		
			+1,19.77

Reasons for the excess at serial Nos. 4 and 5 above have not been intimated (April 1984).

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

#### State Plan

#### Irrigation Projects

#### (Commercial)

#### (6) GGGG.—Kuanria Irrigation Project

O.	70.00	2,03.00	2,32.92
S.	30.01		
R.	1,02.99		
			+29.92

Provision was augmented by reappropriation to provide funds in view of change in works programme and reportedly for better progress of work. Reasons for the final excess have not been intimated (April 1984).

#### (7) CCCCC. 3.—Remala Irrigation Project

O.	1,00.00	2,60.00	2,17.81
S.	50.01		
R.	1,09.99		
			—42.19

Additional funds were provided reportedly to meet the cost of revised works programme and also to lead to better progress of work. Reasons for final saving have not been intimated (April 1984).

#### (8) CCCCC. 8.—Kanjhari Irrigation Project

O.	4,00.00	4,02.20	5,32.17
S.	47.20		
R.	—45.00		
			+1,29.97

In view of the final excess of Rs. 1,29.97 lakhs withdrawal of provision of Rs. 45.00 lakhs by reappropriation reportedly due to revision of work programme was injudicious and impractical. Reasons for final excess have not been intimated (April 1984).

(v) The expenditure in the capital section includes Rs. 44,42.60 lakhs booked under the head "Suspense". A summary of the transactions under each subdivision of the head "Suspense" is given in Appendix II.

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

Head	Total grant	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
<b>Revenue :</b>			
<b>Voted—</b>			
Original	1,61,14,000	1,92,95,000	1,71,67,408
Supplementary	31,81,000		
Amount surrendered during the year (March 1983)			28,36,000
<b>Capital :</b>			
<b>Voted—</b>			
Original	1,87,92,000	3,04,59,000	2,22,97,483
Supplementary	1,16,67,000		
Amount surrendered during the year (March 1983)			78,09,000

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

(i) The department surrendered Rs. 28.36 lakhs in March 1983; saving finally available worked out to only Rs. 21.28 lakhs.

(ii) In view of the saving of Rs. 21.28 lakhs, the supplementary grant of Rs. 23.56 lakhs and Rs. 8.25 lakhs obtained in October 1982 and March 1983 respectively proved excessive.

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

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

(In lakhs of rupees)

**265—Other Administrative Services***State Plan***G. Other Expenditure**

O.	36.51	10.12	10.14	+0.02
R.	—26.39			

The anticipated saving was attributed mainly to procedural delay in acquiring land for construction of Railway line (April 1984).

(iv) The saving mentioned in note (iii) above was partly off set by excess under the following head:—

**241—Taxes on Vehicles—****(1) B—Collection Charges**

O.	34.10	34.25	39.47	+5.22
S.	0.21			
R.	—0.06			

Reasons for the final excess have not been intimated (April 1984).

Capital :

Voted—

(i) In view of the saving of Rs. 81.62 lakhs the supplementary grant of Rs. 1,16.67 lakhs obtained in October 1982 proved excessive.

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

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

738—Loans for Road and  
Water Transport  
Services.

(1) O—Road Transport

O.	1,87.00	1,09.00	1,09.00	..
R.	—78.00			

Rupees 78 lakhs were surrendered consequent on a post budget decision to provide funds for share capital investment in Orissa Road Transport Company, Berhampur under the major head 538—Capital Out lay on Road and Water Transport Services (Grant No. 21)

(iii) *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 efficiency of the State Transport Service.

Rupees 2.64 lakhs and Rs. 0.12 lakh 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 (April 1984).

(iv) *Passengers Amenities Reserve Fund:—*

With a view to providing adequate amenities to the passengers, the State Transport Department created "Passengers Amenities Reserve Fund" in 1979-80 by contributing Rs. 3 lakhs from the State Revenues. The Transport Commissioner, Orissa operates the fund. The balance at the credit of the fund at the close of 1982-83 was Rs. 6 lakhs.

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

	Total grant	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
<b>Revenue:</b>			
<b>Voted—</b>			
Original	26,70,94,000	29,70,53,000	28,88,11,019
Supplementary	2,99,59,000		
Amount surrendered during the year			61,90,000
<b>Charged—</b>			
Original	2,50,000	8,28,000	5,77,255
Supplementary	5,78,000		
Amount surrendered during the year (March 1983)			2,36,000
<b>Capital:</b>			
<b>Voted—</b>			
Original	25,78,06,000	26,23,72,000	21,02,84,584
Supplementary	45,66,000		
Amount surrendered during the year (March 1983)			8,26,000

The expenditure in the revenue section does not include Rs. 2,68,48,473 spent from out of advance from the Contingency Fund sanctioned in March 1983 but not recouped to the fund till the close of the year.

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

(i) The department surrendered Rs. 61.90 lakhs in November 1982 (Rs. 0.25 lakh) and in March 1983 (Rs. 61.65 lakhs); the saving finally worked out to Rs. 82.42 lakhs.

(ii) Large savings in the revenue section occurred during 1974-75 (Rs. 93.75 lakhs), 1975-76 (Rs. 48.93 lakhs), 1976-77 (Rs. 1,51.71 lakhs), 1977-78 (Rs. 2,29.10 lakhs), 1978-79 (Rs. 2,24.55 lakhs) 1979-80 (Rs. 7,68.08 lakhs), 1980-81 (Rs. 2,02.58 lakhs) and 1981-82 (Rs. 96.27 lakhs)

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

Head	Total grant	Actual expenditure	Excess + Saving —
( In lakhs of rupees )			
<b>312—Fisheries</b>			
<b>State Plan—</b>			
<b>(1) QQ—Mechanisation and Improvement of Fishing Craft</b>			
O.	9.04	4.88	4.86
R.	—4.16		
			—0.02

Anticipated savings was attributed to non-sanction of the scheme "Improvement of socio-economic conditions of poor fishermen" in time by the Agricultural Refinance and Development Corporation (Rs. 3.14 lakhs) and less requirement (Rs. 1.02 lakhs). Reasons for less requirement have not been intimated (April 1984).

Head	Total grant	Actual expenditure	Excess + Saving —
( In lakhs of rupees )			
State Plan			
(2) FFF—Plantation Schemes			
O.	81.44	74.98	72.06
R.	-6.46		
-2.92			

Anticipated saving was stated to be based on actual requirement. Reasons for final savings have not been intimated (April 1984).

## Central Plan—

## (3) III—Plantation Schemes

O.	73.47	46.10	47.00
R.	-27.37		
+0.90			

Anticipated saving was attributed to less allocation of funds to Forest Department. Owing to overall curtailment. Reasons for the final excess have not been intimated (April 1984).

## Centrally Sponsored Plan—

## (4) KKK—Forest Conservation and Development

O.	9.10	9.36	5.62
S.	3.75		
R.	-3.49	-3.74	

Anticipated saving was attributed to delay in sanctioning expenditure on minor works of nature conservation. Reasons for final saving have not been intimated (April 1984).

## (5) LLL—Plantation Schemes

O.	60.15	54.13	54.33
R.	-6.02		
+0.20			

Anticipated saving was stated to be based on actual requirement. Reasons for final excess have not been intimated (April 1984).

## Capital:

(i) The department surrendered Rs. 8.26 lakhs on 31st March 1983 as anticipated saving which ultimately worked out to Rs. 5,20.87 lakhs.

(ii) In view of the saving, the supplementary grant obtained in October 1982 (Rs. 6.68 lakhs) and in March 1983 (Rs. 33.98 lakhs) could have been restricted to a token grant where necessary. The expenditure did not come up even to the original provision.

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

Head	Total grant	Actual expenditure	Excess + Saving —
( In lakhs of rupees )			
<b>513—Capital Outlay on Forests</b>			
<i>Non-Plan</i>			
(1) QQQ—Government trading in Kendu Leaves			
G.	24,88.28	25,22.93	20,04.32
S.	38.96		
R.	—4.31		

Anticipated saving was attributed to non-sanction of surrender leave and non-fixation of pay of some staff. Reasons for the final saving have not been intimated (April 1934).

(iv) *Personal Ledger Account*—Transactions under the “Suspense (Personal Deposits)” relating to the scheme, viz “Trading in Kendu Leaves” are summarised below:—

Scheme	Head under which accounted for	Balance on 1st April 1932	Credits during the year	Debits during the year	Balance on 31st March 1933
( In lakhs of rupees )					
(a) Poultry Development	510—Capital Outlay on Animal Husbandry.	3.02	..	..	3.02
(b) Exploitation and Marketing of Fish	512—Capital Outlay on Fisheries	1.10	..	..	1.10
(c) Marketing of Fish and bye-products	..	3.95	..	..	3.95
(d) Trading in Kendu Leaves	513—Capital Outlay on Forests	75.35	..	..	75.35
(e) Government Trading in Kendu Leaves	..	5,78.34	16,70.44	17,20.66	528.12

Government decided (August 1979) to close the inoperative personal ledger account at (c) and (d) above. Due to discrepancies noticed in the figures of closing balances of personal ledger accounts as maintained by the department and the Audit Office, the final closure of the personal ledger accounts is held up (April 1984). The matter regarding reconciliation of figures is under correspondence with the 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	49,29,61,000	59,39,59,000	67,50,93,031	+8,11,34,031
Supplementary	10,09,98,000			
Amount surrendered during the year (March 1983)				1,45,97,000
Charged—				
Original	1,00,000	1,00,000	16,000	—84,000
Amount surrendered during the year (March 1983)				84,000
Capital :				
Voted—				
Original	13,80,22,000	24,01,65,000	20,24,26,020	—3,77,38,980
Supplementary	10,21,43,000			
Amount surrendered during the year (March 1983)				2,35,96,000

The expenditure in the revenue section voted does not include Rs. 1,77,51,000 and that in the capital section Rs. 4,67,00,000 spent from out of advances from Contingency Fund sanctioned in March 1983, 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. 8,11,34,031; the excess requires regularisation.

(ii) While the supplementary grant of Rs. 10,09,98 lakhs obtained proved inadequate in view of the final excess, the department surrendered Rs. 1,45,97 lakhs as surplus to requirement in March 1983.

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

Heads	Total grant	Actual expenditure	Excess+ Saving—

(In lakhs of rupees)

## 298—Co-operation

## State Plan

## (1) L—Consumers' Co-operatives

O <sub>1</sub>	20.60	59.40	59.40	..
S <sub>1</sub>	25.00			
R <sub>1</sub>	13.80			

Additional funds were provided by reappropriation for giving subsidy to newly opened consumer stores in rural areas under the 20-Point Programme.

Head	Total grant	Actual expenditure	Excess + Saving -
( In lakhs of rupees )			
<b>305—Agriculture</b>			
(2) V—Multiplication and distribution of seeds			
O.	4,55.81	9,59.49	19,35.32
S.	5,03.55		
R.	0.13		

*State-Plan*

## (3) QQ—Drought Prone Area Programme

O.	57.20	57.20	68.09	+ 10.89
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Reasons for the final excess in the cases at Sl. nos. 2 and 3 above have not been intimated ( April 1984 )

## 307—Soil and Water Conservation

*State-Plan*

## (4) RRR—Direction and Administration

O.	28.51	37.48	38.68	+ 1.20
R.	8.97			

Additional funds were provided by reappropriation for payment of additional dearness allowance at the enhanced rates ( Rs. 7.82 lakhs ) and payment of pay and allowances to the newly posted staff in higher scales of pay ( Rs. 1.12 lakhs ). Reasons for final excess have not been intimated ( April 1984 ).

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

## 298—Co-operation

*State-Plan*

## (1) J—Credit Co-operatives

O.	15.00	..	..	..
R.	-15.00			

Saving was due reportedly to non-receipt of matching contribution from the Government of India.

*Centrally Sponsored Plan*

## (2) R—Credit Co-operatives

O.	30.20	0.14	0.14	..
R.	-30.06			

Anticipated saving was stated to be due to non-release of funds by the Government of India.

Head	Total grant	Actual expenditure	Excess + Saving —
( In lakhs of rupees )			
<b>305—Agriculture</b>			
<b>(3) GG—Storage and Warehousing</b>			
O.	18.69	18.69	7.38 — 11.31
Reasons for final saving have not been intimated ( April 1984 )			
<i>State Plan</i>			
<b>(4) LL—Multiplication and distribution of seeds</b>			
O.	68.85	74.31	74.30 — 0.01
S.	18.41		
R.	-12.95		
Anticipated saving was stated to be due to non-construction of farm shed ( Rs. 6.24 lakhs ), less requirement of grants-in-aid by Orissa State Seed Certification Agency ( Rs. 5.02 lakhs ) and non-requirement of funds for reclamation in Ranital Farm ( Rs. 1.69 lakhs ).			
<b>(5) WW—Horticulture</b>			
O.	55.36	49.56	49.42 — 0.14
R.	- 5.80		
Anticipated saving was mainly due to late appointment and non-appointment of staff ( Rs. 4.53 lakhs ) and less expenditure on account of flood and storm ( Rs. 1.24 lakhs )			
<i>Central Plan</i>			
<b>(6) ZZ—Commercial crops</b>			
O.	18.56	19.29	6.52 — 12.77
S.	6.52		
R.	- 5.79		
Saving was partly attributed to non-sanction of new posts (Rs. 0.45 lakh). Reasons for the final saving have not been intimated (April 1984).			
<b>(7) BBB—Agricultural Engineering</b>			
O.	85.79	17.80	17.34 — 0.46
R.	- 67.99		
Anticipated saving was attributed to less sanction of funds by the Government of India for National Project on Biogas Development.			

Head		Total grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)				
<i>Centrally Sponsored Plan</i>				
(8) EEE—Plant Protection				
O.	18.24	10.50	10.50	..
R.	- 7.74			

Saving was stated to be due to non-sanction of the "Eradication of Gallmidge" scheme by the Government of India.

## (9) GGG—Drought Prone Area Programme

O.	57.20	80.53	66.87	- 13.66
S.	23.33			

Reason for the final saving have not been intimated (April 1984).

(v) *Personal Ledger Accounts*—The expenditure in the grant includes Rs. 18,83.21 lakhs under the head "Suspense (Personal Deposits)" Debit. A summary of the transactions in the various personal ledger accounts for 1982-83 relating to (i) Cold Storage Plants at Cuttack, Bhubaneswar, Kuarmunda, Similiguda, Parlakhemundi, Balangir and Cuttack-II and (ii) purchase and distribution of quality seeds, to cultivators is given below:—

Personal Ledger Accounts for -	Balance on 1st April 1982	Credits during the year	Debits during the year	Balance on 31st March 1983
(In lakhs of rupees)				
<i>(i) Cold Storage Plants—</i>				
(a) Cuttack	5.23	..	..	5.23
(b) Bhubaneswar	19.44	..	-	19.44
(c) Similiguda	- 1.20	1.71	2.73	- 2.22 (a)
(d) Parlakhemundi	- 1.26	1.33	1.16	- 1.09 (a)
(e) Bolangir	- 0.63	1.95	2.25	- 0.93 (a)
(f) Kuarmunda and	- 2.48	3.79	1.24	0.07
(g) Cuttack-II	2.39	..	..	2.39
Total	21.49	8.78	7.38	22.89
(ii) Purchase and distribution of quality seeds to cultivators.	22.90	15,64.17	18,75.83	- 2,88.76 (a)

(a) Minus balance is under reconciliation.

## Capital :

## Voted—

(i) The department surrendered Rs. 2,35.96 lakhs on 31st March 1983; the saving finally was Rs. 3,77.39 lakhs.

(ii) Substantial savings in the capital section occurred also in the preceding four out of five years, vide details given below :—

Year	Provision (Original plus Supplementary)	Saving (In lakhs of rupees)	Percentage of saving
1977-78	12,52.60	3,42.68	27.36
1978-79	16,09.51	2,82.87	17.57
1980-81	25,41.37	1,27.43	5.01
1981-82	16,15.66	2,37.58	6.80

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

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

## 498—Capital Outlay on Co-operation

## State Plan

## (1) BBBB—Credit Co-operatives

O.	2,41.50	1,37.46	27.99	—1,09.47
R.	—1,04.04			

Anticipated saving was stated to be partly due to non-release of funds by the Reserve Bank of India (Rs. 94.04 lakhs). Reason for the remaining anticipated saving of Rs. 10 lakhs and the final saving of Rs. 1,09.47 lakhs have not been intimated (April 1984). Reasons for non-release of funds not intimated (April 1984).

## (2) GGGG—Tribal Areas Sub-Plan

O.	1,84.75	63.36	64.48	+1.12
S.	0.01			
R.	—1,21.40			

Anticipated saving was stated to be mainly due to non-release of funds by the Reserve Bank of India. Reasons for non-release of funds not intimated (April 1984).

## Central Plan

## (3) IIII—Consumer Co-operatives

S.	65.40	58.15	57.15	—1.00
R.	—7.25			

Saving was stated to be due to non-release of funds by N. C. D. C. for the reasons not intimated (April 1984). Reasons for final saving (Rs. 1.00 lakh) have not been intimated (April 1984).

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

## 698—Loans for Co-operation

*Centrally Sponsored Plan*

## (4) UUUU—Credit Co-operatives

O.	50.00	45.00	45.00	..
R.	—5.00			

Anticipated saving was stated to be due to non-release of funds by the Reserve Bank of India, Reasons for non-release of funds not intimated. (April 1984)

## 705—Loans for Agriculture

## (5) WWWW—Manures and Fertilisers

O.	2,00.00	4,00.00	4,00.00	..
S.	2,50.00			
R.	—50.00			

Anticipated saving of Rs. 50 lakhs was stated to be due to less requirement of loans by the Orissa Agro Industries Corporation for transacting fertiliser business.

## 766—Loans to Government Servants etc.

## (6) ZZZZ—Festival Advances

O.	31.25	30.26	23.87	—6.39
R.	—0.99			

Reasons for final saving have not been intimated (April 1984).

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

## 698—Loans for Co-operation

## (2) OOOO—Warehousing and Marketing Co-operatives

O.	3,00.00	8,00.00	8,00.00	..
S.	4,50.00			
R.	50.00			

Additional funds of Rs. 50 lakhs were provided by reappropriation for meeting the requirement of the Orissa State Co-operative Marketing Federation for purchase and distribution of agricultural inputs.

(v) *Personal Ledger Accounts*—A summary of the transactions in the personal ledger accounts at the end of 1982-83 relating to (i) Cold Storage Plants at Cuttack, Bhubaneswar, Similiguda, Parlakhemundi,

Balangir and Kuarmunda and (ii) purchase and distribution of quality seeds to cultivators is given below:—

Personal Ledger Accounts for—	Balance on 1st April 1982	Credit during the year	Debit during the year	Balance on 31st March 1983
( In lakhs of rupees )				
(i) Cold Storage Plants—				
(a) Cuttack	10.52	..	..	10.52
(b) Bhubaneswar	15.10	..	..	15.10
(c) Similiguda	4.62	..	..	4.62
(d) Parlakhemundi	1.71	..	..	1.71
(e) Balangir	3.77	..	..	3.77
(f) Kuarmunda	-0.42	..	.	-0.42
				(a)
Total	..	35.30	..	35.30
(ii) Purchase and distribution of quality seeds to cultivators.	56.95	..	..	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. The matter about transfer of balances has been taken up with the Government; final orders are awaited (April 1984).

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**Grant No. 24 – Expenditure relating to the Mining & Geology Department**

		Total grant	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	1,93,15,000	2,01,83,000	1,95,03,119	-6,73,881
Supplementary	2,68,000			
Amount surrendered during the year (March 1983)				2,08,000
Capital :				
Voted—				
Original	51,70,000	1,01,70,000	1,01,54,135	-15,865
Supplementary	50,00,000			
Amount surrendered during the year (March 1983)				7,000

**Notes and comments :**

Revenue :

Voted—

(i) The department surrendered Rs. 2.08 lakhs in March 1983; saving finally was Rs. 6.74 lakhs.

(ii) In view of final saving of Rs. 6.74 lakhs in the Revenue Section, the Supplementary Grant of Rs. 2.68 lakhs obtained in March 1983 proved unnecessary.

(a) Minus balance is under correspondence with the Government

## Grant No. 25—Expenditure relating to the Information and Public Relations Department

		Total grant	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
Revenue :—				
Voted—				
Original	1,12,42,000	1,60,39,000	1,56,52,052	—3,86,948
Supplementary	47,97,000			
Amount surrendered during the year (March 1983)				31,000
Charged :				
Supplementary	1,43,000	1,43,000	..	—1,43,000
Amount surrendered during the year (March 1983)				Nil
Capital :				
Voted—				
Original	1,30,000	1,30,000	1,01,854	—28,146
Amount surrendered during the year (March 1983)				24,000

## Grant No. 26—Expenditure relating to the Excise Department (All Voted)

		Total grant	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	1,42,25,000	1,58,65,000	1,50,17,658	—8,47,342
Supplementary	16,40,000			
Amount surrendered during the year (March 1983)				10,53,000
Capital :				
Voted—				
Original	1,20,000	1,20,000	99,390	—20,610
Amount surrendered during the year (March 1983)				6,000

## Grant No. 27—Expenditure relating to the Science, Technology and Environment Department

Head		Total grant	Actual expenditure	Excess + Saving —
Revenue :				
Voted —				
Supplementary	1,90,000	1,90,000	84,942	—1,05,058
Amount surrendered during the year (March 1983)				1,05,000

(In lakhs of rupees)

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

Head	Total appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Revenue:			
Charged—			
Original	7,24,000	7,24,000	..
Amount surrendered during the year			Nil

Notes—

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)

Revenue:				
Original	74,77,01,000	79,54,12,000	79,60,91,367	+6,79,367
Supplementary	4,77,11,000			
Amount surrendered during the year				Nil

Notes and comments—

(i) Expenditure exceeded the provision by Rs. 6,79,367; the excess requires regularisation.

(ii) Excess occurred mainly under the following heads—

Head	Total appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.

249—Interest Payments

Interest on Internal Debt—

(1) B. Interest on other Internal Debts—

O.	6,91.26	7,53.56	8,75.08	+1,21.52
S.	75.00			
R.	—12.70			

Final excess was mainly due to payment of heavy interest on (I) more ways and means advances (Rs. 41.20 lakhs), (II) Loans from State Bank of India (Rs. 62.06 lakhs) and (III) Loans from National Agricultural Credit Fund of the Reserve Bank of India (Rs. 12.50 lakhs).

Interest on Loans and Advances from Central Government—

(2) E—Interest on loans for Non-Plan Schemes

O.	16.44	3,44.41	3,44.40	—0.01
S.	3.61			
R.	3,24.36			

(3) G—Interest on loans for Central Plan Schemes

O.	67.55	78.18	78.19	+0.01
R.	10.63			

Additional funds at serial nos. 2 and 3 above were provided by reappropriation to meet additional interest charges accrued on more loans than anticipated received from the Government of India during 1981-82.

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

Head	Total appropriation	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
<i>(iii) The excess mentioned in notes (ii) was partly off-set by saving in the following heads :—</i>			
<i>Interest on Internal Debts—</i>			
<i>(1) A—Interest on Market Loans—</i>			
O.	10,43.13	10,43.13	9,29.51
			—1,13.62
<i>Reasons for final saving have not been intimated (April 1984).</i>			
<i>Interest on Loans and Advances from Central Government—</i>			
<i>(2) F—Interest on loans for State Plan Schemes—</i>			
O.	15,62.64	14,99.96	14,99.95
R.	—62.68		
			—0.01
<i>Saving was attributed to receipt of less loans than anticipated.</i>			
<i>(3) I—Interest on pre-1979-80 Loans—Consolidated Loans for production and semi-production purposes.</i>			
O.	30,87.21	28,28.02	28,28.00
R.	—2,59.19		
			—0.02

*Anticipated saving was due to less requirement of funds than anticipated.*

**APPROPRIATION—Internal Debt of the State Government**

	Total appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Capital :			
Original	2,59,02,91,000	3,22,86,62,240	+63,83,70,240
Supplementary	1,000		
<i>Amount surrendered during the year</i>			
			<i>nil</i>

**Notes and comments :—**

- (i) The expenditure exceeded the provision by Rs. 63,83,70,240; the excess requires regularisation*  
*(ii) Excess occurred mainly under :—*

Head	Total appropriation	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
<b>603—Internal Debt of the State Government</b>			
<i>(1) C—Ways and Means Advances from the Reserve Bank of India.</i>			
<i>C. 2—Overdraft with the Reserve Bank of India</i>			
O.	1.00	31,74.34	1,38,20.71
S.	0.01		
R.	31,73.33		
			+1,06,46.37

*Additional funds were provided by reappropriation for clearance of more overdraft on the Reserve Bank of India. Reasons for the final excess have not been intimated (April 1984).*

APPROPRIATION—Internal Debt of the State Government—*concl'd.*  
and Loans and Advances from the Central Government

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Head	Total appropriation	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
(2) G—Loans from other Institutions			
G. 1—Loans from N. C. D. C.			
O.	1,22.30	1,48.50	+21.88
R.	26.20		

Funds were provided by reappropriation for repayment of loan to N. C. D. C. Reasons for final excess have not been intimated. (April, 1984).

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

Head	Total appropriation	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
603—Internal Debt of the State Government			
(1) A—Market Loans bearing Interest			
O.	6,67.55	6,47.85	—1,18.51
R.	—19.70		

Anticipated saving was stated to be due to less requirement. Reasons for less requirement and the final saving have not been intimated (April 1984).

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

O.	49,00.00	5,01.74	5,00.00	—1.74
R.	—43,98.26			

Saving was stated to be due to less requirement of loans and consequential less need for repayment. Reasons for less requirement have not been intimated (April 1984).

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

	Total appropriation	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Capital :			
Original	42,99,39,000	49,07,75,954	+1,13,82,954
Supplementary	4,94,54,000		

Amount surrendered during the year

Nil

Notes and comments—

(i) The expenditure exceeded the provision by Rs. 1,13,82,954, the excess requires regularisation.

(ii) In view of the final excess of Rs. 1,13.83 lakhs, supplementary provision of Rs. 4,94.54 lakhs obtained in March 1983 proved inadequate.

(iii) Excess occurred mainly under—

Head	Total appropriation	Actual expenditure	Excess + Saving —
	(In lakhs of rupees)		
<b>604—Loans and Advances from the Central Government—</b>			
<i>Loans for Non-Plan Schemes</i>			
(1) C.—Other loans			
O.	0.71	0.71	41.64 +40.93
<i>Loans for Central Plan Schemes</i>			
(2) E.—Irrigation, Navigation, Drainage and Flood Control Projects.			
O.	46.98	46.98	54.84 +7.86
<i>Loans for Centrally Sponsored Plan Schemes</i>			
(3) L.—Urban Development			
	..	1,06.00	+1,06.00
(4) N.—Credit Co-operatives			
	..	3.50	+3.50
<i>Pre—1979-80 Loans</i>			
(5) P.—Rehabilitation loans written off			
	..	6.13	+6.13

Reasons for excess in all the cases at serial Nos. (1) to (5) above have not been intimated (April 1984)

(iv) Excess in note (iii) above was partly off set by saving under other heads

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APPENDICES

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Statement showing the estimated and actual recoveries by grants and appropriations which have been adjusted in the accounts in reduction of expenditure.

( 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)
1. Expenditure relating to the Home Department.	10,50,000	..	2,41,913	..	-8,08,087	..
Less recovery was due to non-materialisation of recoveries anticipated from sale of jail manufactures.						
3. Expenditure relating to the Revenue Department.	8,71,00,000	..	8,71,00,000	..	..	..
5. Expenditure relating to the Finance Department.	59,64,000	..	23,29,589	..	-36,34,411	..
Reasons for less recovery have not been intimated (April 1984).						
6. Expenditure relating to the Commerce Department.	..	5,00,000	..	11,95,421	..	+6,95,421
More recoveries were under "Development of Minor Ports"—"Gopalpur Port—Suspense—Gross Credit" Reasons for the excess recovery have not been intimated (April 1984).						
7. Expenditure relating to the Works Department.	17,12,70,000	75,57,000	77,82,24,663	2,69,67,631	+60,69,54,663	+1,94,10,631
More recoveries in both revenue and capital sections were mainly under "Suspense-Gross Credit" Reasons for excess recovery have not been intimated (April 1984).						
9. Expenditure relating to the Food and Civil Supplies Department	..	1,04,00,50,000	..	19,78,57,296	..	-84,21,92,704
Less recovery was under "procurement and Supply—Grain Purchase Scheme—Suspense Credit" Reasons are stated to be (1) Change in the Food Policy of State Government (2) Non-drawal of Cash credit of Rs. 25 Crores from the S. B. I. and (3) Nonreceipt of Sale proceeds from the Civil Supplies Corporation.						
10. Expenditure relating to the Education and Youth Services Department.	..	40,00,000	..	44,99,942	..	+4,99,942
Excess was due to more recoveries of advances given to stipendiaries from Orissa Loans Stipend Fund						
12. Expenditure relating to the Health and Family Welfare Department.	3,02,25,000	..	..	..	-3,02,25,000	..
Reasons for non-recovery have not been intimated (April 1984)						

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.
13. Expenditure relating to the Housing and Urban Development Department.	2,49,23,000	1,31,00,000	34,56,34,444	..	+32,07,11,444	-1,31,00,000
	Excess in the revenue section was due to more recoveries under "Suspense—Credit." Reasons for non-recovery of loans to Urban Local bodies in the capital section have not been intimated (April 1984).					
16. Expenditure relating to the Planning and Co-ordination Department.	3,45,60,000	..	..	..	-3,45,60,000	..
	The provision for recovery was made under "Suspense—Credit cost of food grains." Since no amount appeared in the corresponding head "Suspense—Debit"—cost of food grains, there was no credit.					
19. Expenditure relating to the Industries Department.	3,00,000	..	..	2,41,411	-3,00,000	+2,41,411
	Reasons for non-recovery in the revenue section have not been intimated (April 1984). Recovery in the capital section was due to non-provision of recovery under "Small Scale Industries". Reasons for which have not been intimated (April 1984).					
20. Expenditure relating to the Irrigation and Power Department.	4,29,09,000	30,88,79,000	13,48,70,695	50,32,99,254	+9,19,61,695	+19,44,20,254
	More recovery both in revenue and Capital sections were mainly under "Suspense—Gross—Credit" Reasons for excess recovery have not been intimated (April 1984).					
22. Expenditure relating to the Forest, Fisheries and Animal Husbandry Department.	..	24,88,28,000	..	16,70,44,606	..	-8,17,83,394
	Less recovery was under "Government Trading in Kendu Leaves Suspense—Credit." Reasons for less recovery have not been intimated (April 1984).					
23. Expenditure relating to the Agriculture and Co-operation Department.	4,18,69,000	..	15,72,94,623	1,05,00,095	+11,54,25,623	+1,05,00,095
	The excess in the revenue section was mainly due to more credit in personal Ledger Account for purchase and distribution of seeds and fertilisers. In the capital section non-provision was made for recovery under Manures and Fertilisers.					
25. Expenditure relating to the Information and Public Relations Department.	45,000	..	33,555	..	-11,445	..
	Reasons for less recovery have not been intimated (April 1984)					
Total	44,02,15,000	1,62,29,14,000	1,50,57,29,482	91,16,05,656	+1,06,55,14,482	-71,13,08,344

(Reference : Note (vii) at pages 61, 62 and Note (v) at page 67  
Suspense transactions (Grant No. 20—Expenditure relating to the Irrigation & Power Department)

Suspense head	Opening balance on 1st April 1982	Debits during the year	Credits during the year	Closing balance on 31st March 1983
(In lakhs of rupees)				
<b>Revenue:</b>				
<b>259—Public Works—</b>				
Purchases	—27.32	(a)	(a)	—27.32
Stock	6.93	(a)	(a)	6.93
Miscellaneous Works Advances	5.31	(a)	(a)	5.31
<b>Total</b>	<b>—15.08</b>			<b>—15.08</b>
<b>331—Water and Power Development Services—</b>				
Purchases	—5.47	9.15	5.40	—1.72
Stock	4.10	2.18	0.03	6.25
Miscellaneous Works Advances	3.83	0.94	1.88	2.89
<b>Total</b>	<b>2.46</b>	<b>12.27</b>	<b>7.31</b>	<b>7.42</b>
<b>332—Multipurpose River Projects—</b>				
<b>Hirakud Dam Project</b>				
Purchases	.. —59.98	8.26	9.64	—61.36
Stock	.. 31.66	23.55	24.81	30.40
Miscellaneous Works Advances	.. 51.98	29.87	15.67	66.18
Workshop Suspense	.. —0.17	..	..	—0.17
<b>Total</b>	<b>.. 23.49</b>	<b>61.68</b>	<b>50.12</b>	<b>35.05</b>
<b>Balimela Dam Project</b>				
Purchases	.. —1.91	..	..	—1.91
Stock	.. 6.29	..	0.67	5.62
Miscellaneous Works Advances	.. 8.01	..	..	8.01
<b>Total</b>	<b>.. 12.39</b>	<b>..</b>	<b>0.67</b>	<b>11.72</b>

(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 1982	Debits during the year	Credits during the year	Closing balance on 31st March 1983
(In lakhs of rupees)				
333—Irrigation, Navigation, Drainage and Flood Control Projects—				
<i>A—Irrigation Projects (Commercial)</i>				
Stock	— 9.77	4.59	10.97	—16.15 (b)
Workshop Suspense	— 3.84	10.11	0.53	5.74
Total	—13.61	14.70	11.50	— 10.41
<i>G—Flood Control and Anti-Sea Erosion Projects—</i>				
Purchases	—3,84.61	1,84.63	2,43.37	—4,43.35
Stock	4,27.64	8,60.22	7,98.16	4,89.70
Miscellaneous Works Advances	3,52.83	3,16.96	1,98.55	4,71.24
Total	3,95.86	13,61.81	12,40.08	5,17.59
334—Power Projects				
Purchases	—11.02	..	..	—11.02
Stock	17.22	..	..	17.22
Miscellaneous Works Advances	0.01	..	..	0.01
Total	6.21	..	..	6.21
Capital.				
506—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development—				
<i>Lift Irrigation</i>				
Purchases	—12.02	..	..	—12.02
Stock	49.94	..	..	49.94
Miscellaneous Works Advances	85.60	..	..	85.60
Workshop Suspense	1.58	..	..	1.58
Total	125.10	..	..	125.10 (d)

(b) Minus balance is under investigation

(c) Balance relates to the completed Electrical Schemes which were transferred to Orissa State Electricity Board (formed in March 1961) and are being carried over in Government Accounts pending final valuation of transferred assets to the Orissa State Electricity Board.

(d) Balance relates to the former Lift Irrigation Divisions transferred to the control of 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 1982-83.

Suspense head	Opening balance on 1st April 1982	Debits during the year	Credits during the year	Closing balance on 31st March 1983
(In lakhs of rupees)				
<b>531—Capital Outlay on Water and Power Development Services</b>				
<b>A—WATER DEVELOPMENT—</b>				
Purchases	—0.03	..	..	—0.03
Stock	—0.07	0.10	0.93	—0.90 (b)
Miscellaneous Works Advances	0.49	0.45	..	0.94
Workshop Suspense	..	..	0.02	—0.02 (b)
<b>Total</b>	<b>0.39</b>	<b>0.55</b>	<b>0.95</b>	<b>—0.01 (b)</b>
<b>532—Capital Outlay on Multipurpose River Projects</b>				
<b>1—HIRAKUD DAM PROJECT—</b>				
Purchases	—84.93	..	..	—84.93
Stock	1,95.82	2.08	0.95	1,96.95
Miscellaneous Works Advances	67.38	..	..	67.38
Workshop Suspense	93.6 <sup>d</sup>	..	..	93.61
<b>Total</b>	<b>2,71.88</b>	<b>2.08</b>	<b>0.95</b>	<b>2,73.01</b>
<b>2—RENGALI MULTIPURPOSE PROJECT—</b>				
Purchases	—3,70.43	1,22.04	4,88.61	—7,37.00
Stock	7,58.21	16,70.82	12,56.83	11,72.20
Miscellaneous Works Advances	12,06.32	3,69.90	6,87.71	8,88.51
<b>Total</b>	<b>15,94.10</b>	<b>21,62.76</b>	<b>24,33.15</b>	<b>13,23.71</b>
<b>3—BALIMELA DAM PROJECT—</b>				
Purchases	—3,58.01	..	..	—3,58.01
Stock	1,32.64	1.43	..	1,34.07
Miscellaneous Works Advances	1,80.95	0.01	0.02	1,80.94
Workshop Suspense	40.49	..	..	40.49
<b>Total</b>	<b>—3.93</b>	<b>1.44</b>	<b>0.02</b>	<b>—2.51</b>

(b) Minus balance is under investigation.

Suspense head	Opening balance on 1st April 1982	Debits during the year	Credits during the year	Closing balance on 31st March 1983
(In lakhs of rupees)				
<b>4—POTTERU IRRIGATION PROJECT—</b>				
Purchases	—16.90	0.57	33.43	—49.76
Stock	6,44.11	3,48.85	2,15.09	7,77.87
Miscellaneous Works Advances	1,66.69	5.08	39.25	1,32.52
Workshop Suspense	0.06	..	..	0.06
Total	7,93.96	3,54.50	2,87.77	8,60.69
<b>5—BHIMKUND PROJECT—</b>				
Purchases	—0.32	..	..	—0.32
Stock	0.40	..	..	0.40
Miscellaneous Works Advances	0.11	..	..	0.11
Total	0.19	..	..	0.19
<b>6—UPPER KOLAB PROJECT—</b>				
Purchases	—89.19	0.10	..	—89.09
Stock	14,43.43	5,78.36	1,61.11	18,60.68
Miscellaneous Works Advances	22,41.69	—7,06.85	1,20.65	14,14.19
Workshop Suspense	18.88	5.11	0.01	23.98
Total	36,14.81	—1,23.28	2,81.77	32,09.76
<b>7—Upper Indravati Project—</b>				
Purchases	—53.03	0.79	19.36	—71.60
Stock	3,89.38	4,15.78	62.56	7,42.60
Miscellaneous Works Advances	3,66.32	—10.89	14.52	3,40.91
Workshop Suspense	5.18	4.53	0.01	9.70
Total	7,07.85	4,10.21	96.45	10,21.61

## APPENDIX-II—Concl'd.

Suspense head	Opening balance on 1st April 1982	Debits during the year	Credits during the year	Closing balance on 31st March 1983
(In lakhs of rupees)				
<b>533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects—</b>				
<b>Irrigation Projects (Commercial)</b>				
Purchases	—5,52.85	99.15	4,12.02	—8,65.72
Stock	2,26.80	9,84.26	9,99.75	2,11.31
Miscellaneous Works Advances	9,40.24	5,37.03	2,97.51	11,79.76
Workshop Suspense	38.85	13.86	4.67	48.04
Total	6,53.04	16,34.30	17,13.95	5,73.39
<b>Flood Control and Anti-Sea Erosion Projects—</b>				
Purchases	—2.16	..	..	—2.16
Stock	1.99	..	..	1.99
Miscellaneous Works Advances	0.79	..	..	0.79
Total	0.62	(a)	(a)	0.62 (a)
<b>534—Capital Outlay on Power Projects—</b>				
<b>A—Hydro Electric Schemes—</b>				
Purchases	—71.65	..	..	—71.65
Stock	1,05.97	..	..	1,05.97
Miscellaneous Works Advances	87.04	..	..	87.04
Workshop Suspense	0.45	..	..	0.45
Total	1,21.81 (b)	(b)	(b)	1,21.81 (b)
<b>B—Thermo Electric Schemes—</b>				
Stock	0.41	..	..	0.41
Miscellaneous Works Advances	13.99	..	..	13.99
Total	14.40	(b)	(b)	14.40 (b)

(a) Matter regarding absence of any transaction during the year and non clearance of the balance is under correspondence with the Chief Engineer.

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





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