



APPROPRIATION ACCOUNTS 1983-84

GOVERNMENT OF ORISSA

रू.सं.वा.० 322-ग/S. Y. 322-०

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APPROPRIATION ACCOUNTS
1983-84

GOVERNMENT OF ORISSA



APPROPRIATION ACCOUNTS

1933-34

GOVERNMENT OF INDIA

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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Orissa for the year 1983-84 presents the accounts of sums expended in the year ended the 31st March 1984 compared with the sums specified in the schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India

In these Accounts—

'O' stands for original grant or appropriation

'S' stands for supplementary grant or appropriation

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

Charged appropriations and expenditure are shown in italics

SUMMARY OF APPROPRIATION

2

Number and name of grant or appropriation	Amount of grant/appropriation	
	Revenue	Capital
	2	3
1	Rs.	Rs.
1—Expenditure relating to the Home Department—		
Voted	54,79,21,000	94,50,000
Charged	58,57,000	—
2—Expenditure relating to the General Administration Department—		
Voted	3,44,04,000	3,10,000
Charged	37,52,000	—
3—Expenditure relating to the Revenue Department—		
Voted	73,49,20,000	2,49,60,000
Charged	8,71,00,000	..
4—Expenditure relating to the Law Department—		
Voted	3,39,10,000	3,70,000
Charged	—	..
5—Expenditure relating to the Finance Department—		
Voted	51,12,21,000	51,89,92,000
Charged	2,61,000	—
6—Expenditure relating to the Commerce Department—		
Voted	6,08,08,000	3,50,21,000
Charged	—	..
7—Expenditure relating to the Works (including Rural Roads and Building) Department		
Voted	50,87,81,000	34,25,58,000
Charged	14,12,000	60,78,000
8—Expenditure relating to the Orissa Legislative Assembly—		
Voted	79,60,000	25,000
Charged	1,77,000	..
9—Expenditure relating to the Food and Civil Supplies Department—		
Voted	5,83,79,000	23,36,77,000
Charged	..	1,000
10—Expenditure relating to the Education & Youth Service Department		
Voted	1,60,03,64,000	1,06,86,000
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.
53,77,69,023	76,67,265	1,01,51,977	17,82,735	..	..
57,87,318	..	69,682	..	..	..
3,29,72,129	2,32,960	14,31,871	77,040	..	..
35,36,616	..	2,15,384	..	..	..
64,81,80,144	2,46,03,923	8,67,39,856	3,56,077	..	..
8,71,00,000	..	..	..	..	..
3,43,51,363	3,62,100	..	7,900	4,41,363	..
..
22,56,58,642	(-)-78,28,81,237	28,55,62,358	1,30,18,73,237	..	..
2,04,357	..	56,643	..	..	..
5,74,12,626	3,89,66,083	33,95,374	..	..	39,45,083
..
81,32,98,628	30,35,74,325	..	3,89,83,675	30,45,17,628	-
13,63,280	34,52,583	48,720	26,25,417	..	..
78,30,562	22,800	1,29,438	2,200	..	..
1,50,352	..	26,648	..	..	..
5,75,14,798	8,41,54,488	8,64,202	14,95,22,512	..	..
-	..	..	1,000	..	..
1,51,57,71,172	77,86,235	8,45,92,828	28,99,765	..	..
53,044	..	1,96,956	..	..	..

SUMMARY OF APPROPRIATION

Number and name of grant or appropriation	Amount of grant/appropriation	
	Revenue	Capital
1	2	3
	Rs.	Rs.
11—Expenditure relating to the Harijan & Tribal Welfare Department—		
Voted	24,97,41,000	1,92,52,000
<i>Charged</i>	..	..
12—Expenditure relating to the Health & Family Welfare Department—		
Voted	71,64,77,000	40,25,000
<i>Charged</i>	50,000	..
13—Expenditure relating to the Housing & Urban Development Department		
Voted	59,10,27,000	9,06,27,000
<i>Charged</i>	..	1,56,000
14—Expenditure relating to the Labour and Employment Department—		
Voted	3,63,37,000	3,20,000
<i>Charged</i>	..	..
15—Expenditure relating to the Tourism, Sports and Culture Department—		
Voted	2,66,96,000	25,30,000
<i>Charged</i>	..	..
16—Expenditure relating to the Planning and Co-ordination Department		
Voted	28,35,83,000	10,25,000
<i>Charged</i>	..	..
17—Expenditure relating to the Community Development and Rural Reconstruction (Gram Panchayat) Department.		
Voted	2,86,94,000	2,30,000
<i>Charged</i>	30,000	..
18—Expenditure relating to the Community Development and Rural Reconstruction (Community Development) Department		
Voted	71,70,88,000	10,80,000
<i>Charged</i>	10,000	..
19—Expenditure relating to the Industries Department		
Voted	22,87,09,000	17,55,07,000
<i>Charged</i>	6,000	..
20—Expenditure relating to the Irrigation and Power Department		
Voted	31,63,73,000	2,10,85,00,000
<i>Charged</i>	..	1,29,56,000

Expenditure		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
23,95,19,348	1,91,29,513	1,02,21,652	1,22,487	..	..
..
64,91,75,762	25,67,029	6,73,01,238	14,57,971	..	..
..	..	50,000	..	..	..
61,56,11,988	9,04,30,757	..	1,96,243	2,45,84,988	..
..	1,57,226	..	..	..	1,226
3,40,99,069	2,78,575	22,37,931	41,425	..	..
..
2,34,45,909	25,06,770	32,50,091	23,230	..	..
..
10,12,22,230	10,10,468	18,13,60,770	14,532	..	..
..
2,49,60,108	1,52,200	37,33,892	77,800	..	..
28,275	..	1,725	..	..	..
54,05,62,400	8,48,815	17,65,25,600	2,31,185	..	..
1,108	..	8,892	..	..	..
20,65,26,531	13,16,26,470	2,21,82,469	4,38,80,530	..	..
5,350	..	650	..	..	..
33,39,15,356	1,97,68,40,523	..	13,16,59,477	1,75,42,356	..
..	33,11,793	..	96,44,207	..	..

Number and name of grant or appropriation 1	Amount of grant/appropriation	
	Revenue	Capital
	2 Rs.	3 Rs.
21—Expenditure relating to the Transport Department—		
Voted	2,00,81,000	3,20,94,000
Charged	46,000	..
22—Expenditure relating to the Forest, Fisheries and Animal Husbandry Department—		
Voted	37,59,46,000	27,76,71,000
Charged	2,50,000	..
23—Expenditure relating to the Agriculture and Co-operation Department—		
Voted	76,79,18,000	31,16,74,000
Charged	1,00,000	..
24—Expenditure relating to the Mining and Geology Department—		
Voted	2,43,21,000	2,26,90,000
Charged	..	..
25—Expenditure relating to the Information and Public Relations Department—		
Voted	1,43,33,000	36,25,000
Charged	..	..
26—Expenditure relating to the Excise Department—		
Voted	1,92,63,000	1,20,000
Charged	..	..
27—Expenditure relating to the Science; Technology and Environment Department—		
Voted	1,79,19,000	11,10,000
Charged	..	..
—Appropriation for reduction or avoidance of debt—		
Charged	7,24,000	..
—Interest Payments—		
Charged	95,01,82,000	..
—Internal Debt of the State Government—		
Charged	—	6,37,26,44,000
—Loans and Advances from the Central Government—		
Charged	..	60,18,24,000
Total—Voted	8,53,21,74,000	4,22,81,29,000
Charged	1,05,02,07,000	6,99,36,59,000
GRAND TOTAL	9,58,23,81,000	11,22,17,88,000

Expenditure		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,78,42,873	3,20,82,295	22,38,127	11,705	..	..
..	..	46,000	..	..	..
33,71,30,565	32,75,79,170	3,88,15,435	..	..	4,99,08,170
..	..	2,50,000	..	..	..
73,42,88,306	24,55,67,673	3,36,29,694	6,61,06,327	..	..
..	..	1,00,000	..	..	..
2,31,63,675	2,26,76,679	11,57,325	13,321	..	..
..
1,41,91,617	36,00,730	1,41,383	24,270	..	..
..
1,68,67,311	93,780	23,95,689	26,220	..	..
..
1,35,22,388	6,620	43,96,612	11,03,380	..	..
..
7,24,000	..	..	..	..	..
96,30,07,246	..	..	..	1,28,25,246	..
..	8,42,01,75,370	..	..	..	2,04,75,31,370
..	60,24,99,400	..	..	..	6,75,400
7,85,68,04,523	2,54,14,87,009	1,02,24,55,812	1,74,04,95,244	34,70,86,335	5,38,53,253
1,06,19,60,946	9,02,95,96,372	10,71,300	1,22,70,624	1,28,25,246	2,04,82,07,996
8,91,87,65,469	11,57,10,83,381	1,02,35,27,112	1,75,27,65,868	35,99,11,581	2,10,20,61,249

The excess over the following six grants and four charged appropriations requires regularisation.

Revenue Section :

Voted—

- 4—Expenditure relating to the Law Department
- 7—Expenditure relating to the Works (including Rural Roads and Buildings) Department
- 13—Expenditure relating to the Housing and Urban Development Department
- 20—Expenditure relating to the Irrigation and Power Department

Charged :

Appropriation-Interest Payment

Capital Section :

Voted—

- 6—Expenditure relating to the Commerce Department
- 22—Expenditure relating to the Forest, Fisheries and Animal Husbandry Department

Charged—

13—Expenditure relating to the Housing and Urban Development Department

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.4,06,70,876 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. 1984-85)
		Rs.		
1.	255—Police (Grant No. 1—Expenditure relating to the Home Department)	8,87,695	28th March 1984	..
2.	282—Public Health, Sanitation and Water Supply (Grant No. 13—Expenditure relating to the Housing and Urban Development Department)	69,39,520	30th March 1984	..
3.	283—Housing (Grant No. 13—Expenditure relating to the Housing and Urban Development Department).	34,00,000	28th March 1984	January 1985
4.	285—Information and Publication (Grant No. 25—Expenditure relating to the Information and Public Relations Department).	6,37,000	25th March 1984	..
5.	289—Relief on account of Natural Calamities (Grant No. 3—Expenditure relating to the Revenue Department.)	7,02,062 20,88,950	28th March 1984	..
6.	295—Other Social and Community Services (Grant No. 7—Expenditure relating to the works Department).	2,00,019	24th February 1984	..
7.	298—Co-operation (Grant No. 19—Expenditure relating to the Industries Department).	43,200 43,72,325	3rd March 1984 23rd March 1984	January 1985 January 1985
	(Grant No. 23—Expenditure relating to the Agriculture and Co-operation Department).	75,74,500	30th March 1984	January 1985
8.	305—Agriculture (Grant No. 23—Expenditure relating to the Agriculture and Co-operation Department).	4,000	25th November 1983	..
9.	307—Soil and Water Conservation (Grant No. 23—Expenditure relating to the Agriculture and Co-operation Department).	21,933	31st May 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. 1984-85)
		Rs.		
10.	459—Capital Outlay on Housing (Grant No. 7—Expenditure relating to the Works Department).	—	..	
	<i>Charged</i>	83,047	5th March 1984	
11.	498—Capital Outlay on Co-operation (Grant No. 23—Expenditure relating to the Agriculture and Co-operation Department).	61,04,125	30th March 1984	
12.	533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects (Grant No. 20—Expenditure relating to the Irrigation and Power Department).	20,00,000	30th March 1984	
13.	698—Loans for Co-operation (Grant No. 23—Expenditure relating to the Agriculture and Co-operation Department).	56,12,500	30th March 1984	
	Total	4,06,70,876		

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 1983-84 and that shown in Finance Accounts for the year is given below:—

	Charged			Voted		
	Revenue Rs.	Capital Rs.	Total Rs.	Revenue Rs.	Capital Rs.	Total Rs.
Total expenditure according to the Appropriation Accounts	1,06,19,60,946	9,02,95,96,372	10,09,15,57,318	7,85,68,04,523	2,54,14,87,009	10,39,82,91,532
Deduct—Total of recoveries shown in Appendix-I	..	..	..	1,08,96,44,626	1,14,46,06,563	2,23,42,51,189
Net total expenditure shown in statement No. 10 of the Finance Accounts	1,06,19,60,946	9,02,95,96,372	10,09,15,57,318	6,76,71,59,897	1,39,68,80,446	8,16,40,40,343

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 Report on the accounts of the Government of Orissa for the year 1983-84.

T. N. Chaturvedi

(T. N. CHATURVEDI)

NEW DELHI,

The 31 MAR 1986

Comptroller and Auditor General of India

Grant No. 1—Expenditure relating to the Home Department

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	49,51,59,000	54,79,21,000	53,77,69,023	-1,01,51,977
Supplementary	5,27,62,000			
Amount surrendered during the year (March 1984)				1,39,22,000
Charged :				
Original	51,79,000	58,57,000	57,87,318	-69,682
Supplementary	6,78,000			
Amount surrendered during the year (March 1984)				1,68,000
Capital :				
Voted—				
Original	84,50,000	94,50,000	76,67,265	-17,82,735
Supplementary	10,00,000			
Amount surrendered during the year (March 1984)				7,51,000

The Expenditure in the Revenue section does not include Rs. 8,87,695 spent from out of advance from the Contingency Fund sanctioned in March 1984 but not recouped till the close of the year.

Notes and Comments—**Revenue—**

Voted—(i) The department surrendered Rs. 1,39.22 Lakhs in March 1984; ultimately the Saving worked out to Rs. 1,01.52 lakhs only.

(ii) Significant Saving in the provision occurred under—

	Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)				
214. Administration of Justice				
(B) Civil & Sessions Court				
B. 2. Upgradation of standards of Administration recommended by 7th Finance Commission.				
B. 2 (1) Salaries				
Pay				
(1) O.	20.83	19.71	9.51	-10.20
R.	-1.12			

Head		Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)				
B. 2 (2) Dearness Allowance				
(2) O.	16·18	15·17	10·00	—5·17
R.	—1·01			
255. Police				

J. Direction and Administration

(3) J·2—Upgradation of standards of Administration recommended by 7th Finance Commission.				
O.	58·21	31·66	28·26	—3·40
R.	—26·55			

K. Education and Training—

(4) K·2—Upgradation of standards of Administration recommended by 7th Finance Commission.				
O.	80·66	42·52	38·75	—3·77
R.	—38·14			

P. Railway Police—

(5) P·2—Upgradation of standards of Administration recommended by 7th Finance Commission.				
O.	70·87	35·61	30·90	—4·71
R.	—35·26			

Anticipated saving in respect of Sl. nos. (1) to (5) above was attributed to (i) Non-Filling up of vacancies (Rs. 50·59 lakhs) and (ii) less requirements (Rs. 51·49 lakhs). Reasons for less requirement and the final saving of Rs. 27·25 lakhs have not been intimated (May 1985).

256—Jails

Z. Jails manufacture

(6) Z·1.—Materials.				
O.	18·00	12·51	12·51	..
R.	—5·49			

Anticipated saving was attributed to (i) Purchase of less raw materials for want of skilled prison labour.

255—Police

(7) S.—Salaries Lump provision				
O.	57·38	..	..	..
R.	—57·38			

An amount of Rs. 53.00 lakhs was reappropriated to other heads and Rs. 4.38 lakhs were surrendered on account of less requirements. Reasons for less requirement have not been intimated (May 1985).

Capital—

Voted—(i) The Department surrendered Rs. 7.51 lakhs during March 1984 but ultimately the saving was Rs. 17.83 lakhs.

(ii) In view of saving of Rs. 17.83 lakhs, there was no justification for providing Rs. 10.00 lakhs in Second Supplementary budget (March 1984).

(iii) Saving occurred mainly under

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
767—Miscellaneous Loans			
(1)—S. S.—Loans in favour of Orissa Police Housing & Welfare Corporation, Cuttack.			
S.	10.00	10.00	.. .. . 10.0

Entire amount remained un-utilised and unexplained (May 1985).

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

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original	3,04,85,000	3,44,04,000	3,29,72,129
Supplementary	39,19,000		
Amount surrendered during the year (March 1984)			15,75,000
Charged—			
Original	34,81,000	37,52,000	35,36,616
Supplementary	2,71,000		
Amount surrendered during the year (March 1984)			1,98,000
Capital :			
Voted—			
Original	3,10,000	3,10,000	2,32,960
Amount surrendered during the year (March 1984)			—77,040
			43,000

Notes and comments :—

Revenue :

Voted—

(i) The department surrendered Rs. 15,75,000 in the month of March 1984 ; ultimately the saving was Rs. 14,31,871.

(ii) Saving in provision occurred mainly under :—

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
213—Council of Ministers and Deputy Ministers			

(1) L—Tour Expenses

Original	10.45	4.20	4.19	—0.01
Revenue	—6.25			

Saving of Rs. 6.25 lakhs was surrendered on 31st March 1984 as a measure of economy.

Grant No. 3—Expenditure relating to the Revenue Department

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Revenue:				
Voted—				
Original	67,45,64,000	73,49,20,000	64,81,80,144	—8,67,39,856
Supplementary	6,03,56,000			
Amount surrendered during the year (March 1984)				8,12,29,000
Charged—				
Original	8,71,00,000	8,71,00,000	8,71,00,000	..
Amount surrendered during the year (March 1984)				Nil
Capital—				
Voted—				
Original	49,60,000	2,49,60,000	2,46,03,923	—3,56,077
Supplementary	2,00,00,000			
Amount surrendered during the year (March 1984)				4,67,000

The expenditure in the Revenue section does not include Rs. 27,91,012 spent out of advances from the Contingency Fund sanctioned in March 1984 but not recouped to the Fund till the close of the year.

Notes and Comments—

Revenue:

Voted—

(i) The Department surrendered Rs. 8,12.29 lakhs on 31st March 1984 but ultimately the saving worked out to Rs. 8,67.40 lakhs.

(ii) In view of the final saving of Rs. 8,67.40 lakhs supplementary grant of Rs. 6,03.56 lakhs obtained in September 1983 (Rs. 3,87.70 lakhs) and March 1984 (Rs. 2,15.86 lakhs) was unnecessary and could have been restricted to token provision wherever necessary.

(iii) Saving in provision occurred mainly under—

	Total grant or appropriation	Actual expenditure	Excess + Saving —
--	------------------------------------	-----------------------	----------------------

(In lakhs of rupees)

229—Land Revenue

(1)C—Other expenditure

O.	1,35.02	1,30.59	71.61	—58.98
S.	0.01			
R.	—4.44			

Anticipated saving of Rs. 4.44 lakhs was due to (i) non-drawal of Pay and Allowances of Land Reforms Commissioner for want of Last Pay Certificate (Rs. 1.19 lakhs) (ii) non-filling up of certain posts (Rs. 2.40 lakhs) and (iii) Economy measure (Rs. 0.85 lakh).

Reasons for final saving of Rs. 58.98 lakhs have not been intimated (May 1985).

288—Social Security and Welfare

State Plan

Other Social Security and Welfare Programme

(2) V—Other Programme

O.	1,50.00	11.82	11.82	..
S.	60.84			
R.	—1,99.02			

Centrally Sponsored Plan

Other Social Security and Welfare Programmes

(3) W—Other Programmes

O.	1,50.00	67.31	67.31	..
S.	1,40.24			
R.	—2,22.93			

The saving of Rs. 421.95 lakhs in the above 2 cases was surrendered for providing by Supplementary grant under Grant No. 18—288—Social Security and Welfare—E—Other Social Security and Welfare Programmes, as the subject Rehabilitation of Bonded Labourers was transferred to Community Development Department.

Head	Total grant or appropriation	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
289—Relief on account of Natural calamities			
Drought.			
(4) Y—Drinking Water Supply			
O. 1,15.00	30.00	29.92	—0.08
R. —85.00			

Anticipated saving was attributed to non-identification of villages for sinking tube wells.

In the following cases entire provision was surrendered/reappropriated due to non-occurrence of drought in the State this year.

289—Relief on account of Natural Calamities

Drought

(5) X—Gratuitous Relief

O. 1,00.00
R. —1,00.00			

289—Relief on account of Natural Calamities, Flood, Cyclone, etc.

(6) SS—Repairs/Restoration of damaged Government Residential Buildings.

O. 15.00
R. —15.00			

The saving was reappropriated to meet the cost of reimbursement of tuition fees and examination fees.

305—Agriculture

Central Plan

(7) CCC (a)—Other expenditure

O. 11.78	8.88	..	—8.88
R. —2.90			

Anticipated saving was attributed to less expenditure on tabulation works. Ultimately the entire provision remained unutilised and un-explained (May 1985).

289—Relief on account of Natural Calamities, Flood, Cyclone, etc.

(8) BE—Gratuitous Relief

O. 2,21.61	7.01	7.01	..
R. —2,14.60			

(9) FF—Drinking water supply

O. 54.69	4.68	4.50	0.18
R. —50.01			

Reasons for savings have not been furnished in respect of serial nos. (8) and (9) above (May 1985)

Head		Total grant or appropriation	Actual expenditure	Excess + Saving—
(In lakhs of rupees)				
(10) LL—Assistance for repair/reconstruction of houses.				
O.	1,25.00	34.02	35.41	+1.39
R.	—90.98			
(11) TT—Repairs/restoration of damaged water supply, drainage and sewerage works.				
O.	12.08	2.08	2.26	+0.18
R.	10.00			

Reasons for the anticipated saving as well as the final excess in the above cases have not been intimated (May 1985).

363—Compensation and assignments to Local Bodies and Panchayat Raj Institutions.

(12) DDD—Other miscellaneous compensation and assignments.				
O.	1,00.00	84.59	68.37	—16.22
S.	34.98			
R.	—50.39			

Anticipated saving was due to surrender of funds provided for cess distribution among the Panchayat Samities as it was reportedly in excess of requirement. Reasons for the final saving have not been intimated (May 1985).

(iv) Above savings was counterbalanced by excess under :—

289—Relief on account of Natural Calamities, Flood, Cyclone etc.

(13) 00(a) Afforestation				
O.	Nil	..	32.74	+32.74
337—Roads & Bridges				
(14) CCC (b) District and other Roads				
O.	Nil	..	5.08	+5.08

Reasons for incurring expenditure without even token provision and not meeting the expenditure from Contingency Fund in the above 2 cases have not been intimated (May 1985).

289—Relief on account of Natural Calamities

(15) PP—Repair/restoration of damaged irrigation and flood control works				
O.	13,05.00	13,15.00	14,57.44	+ 1,42.44
R.	10.00			

Funds were augmented to meet additional expenditure for repair/restoration works in Ganjam district due to flood in October 1983 which was not anticipated earlier.

Reasons for final excess have not been intimated (May 1985)

Head		Total grant or appropriation	Actual expenditure (In lakhs of rupees)	Excess + Saving —
<i>Drought</i>				
(16) DD—Other expenditure				
O.	0.06	65.77	65.77	..
R.	65.71			

Additional funds were provided for clearance of arrears dues of Orissa Lift Irrigation Corporation for supply of water at subsidised rates.

Floods, Cyclone etc.

(17) UU—Assistance to local bodies and other non-Government bodies and Institutions

O.	89.66	1,37.27	1,22.73	— 14.54
S.	0.01			
R.	47.60			

Additional funds were provided for (i) restoration of Lift Irrigation points damaged due to flood in 1983 in Cuttack and Dhenkanal districts. (ii) for payment of arrears dues towards hire charges for use of lift irrigation pumps and (iii) repairs to damages caused by flood.

Reasons for the final saving have not been intimated (May 1985).

289—Relief on account of Natural Calamities.

Drought

(19) AA—Special Nutrition

O.	52.00	3,80.00	2,29.59	—1,50.41
S.	1,50.00			
R.	1,78.00			

Funds were augmented to meet the expenditure in drought affected areas as per ceiling fixed by Government of India for 1983-84.

Reasons for final saving have not been intimated (May 1985).

(6) *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 1984 remained at Rs. 59.19 lakhs.

An account of transactions relating to the fund during 1983-84 is given in statement No. 16 of the Finance Accounts 1983-84.

(7) *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, floods, fire, cyclone, earth quake, or other serious natural calamities in the State and (iii) construction or repair of embankments after serious floods. When the balance in the fund exceeds Rs. 1 crore the excess may be utilised for (i) execution of protective irrigation works and other works, if and when required for the prevention of famine in the State (ii) other capital expenditure subject to certain restrictions laid down in the Act, (iii) grant of loans to cultivators, (iv) commutation of pensions and (v) grant of loans to institutions/undertakings to advance loans for building fire-proof houses in villages which are often affected by fire.

An expenditure of Rs. 20,21.56 lakhs was debited to the fund in 1983-84. The balance at the credit of the fund on the 31st March 1984 was Rs. 1 (one) only. An account of the transactions connected with the fund is given in statement No. 16 of the Finance Accounts 1983-84.

Capital

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

There was no transaction during the year 1983-84 and the balance on 31st March 1984 remained at Rs. (-) 2.97 lakhs (a) Certificate of acceptance of balance was awaited from the controlling officer (Secretary Board of Revenue, Orissa)

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

		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Revenue:				
Voted—				
Original	3,14,28,000	3,39,10,000	3,43,51,363	+4,41,363
Supplementary	24,82,000			
Amount surrendered during the year (March 1984)				7,55,000
Capital:				
Voted—				
Original	3,70,000	3,70,000	3,62,100	—7,900
Amount surrendered during the year—				nil

Notes and Comments:—

Revenue:

Voted—

(i) The expenditure exceeded the grant by Rs. 4,41,363. The excess requires regularisation.

(ii) In view of the final excess of Rs. 4.41 lakhs, the supplementary provision of Rs. 24.82 lakhs obtained in September 1983 (Rs. 1.30 lakhs) and March 1984 (Rs. 23.52 lakhs) proved inadequate and the surrender of Rs. 7.55 lakhs in March 1984 proved unrealistic.

(iii) The expenditure in the grant includes Rs. 21.44 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 1983-84 Rs. 21.44 lakhs were spent but Rs. 3.00 lakhs were reimbursed from the fund.

Out of the total amount of Rs. 1,61.28 lakhs being the expenditure on this account for the period from 1956-57 to 1983-84 an amount of Rs. 72.78 lakhs has only been reimbursed from the fund during the period from 1958-59 to 1983-84. Non-reimbursement of Rs. 88.50 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.

a) minus balance is under correspondence

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	51,03,96,000	51,12,21,000	22,56,58,642	—28,55,62,358
Supplementary	8,25,000			
Amount surrendered during the year (March 1984)				30,05,09,000
Charged—				
Original	2,61,000	2,61,000	2,04,357	—56,643
Amount surrendered during the year (March, 1984)				Nil
Capital :				
Voted—				
Original	6,04,92,000	51,89,92,000	—78,28,81,237	—1,30,18,73,237
Supplementary	45,85,00,000			
Amount surrendered during the year (March 1984)				25,35,000

Notes and comments :

Revenue :

Voted—

(i) In view of the final saving of Rs. 28,55.62 lakhs, the supplementary grant of Rs. 8.25 lakhs obtained in September 1983 (Rs. 8.20 lakhs) and in March 1984 (Rs. 0.05 lakh) proved unnecessary and could have been restricted to token provision where necessary. The expenditure did not come up even to fifty per cent of the original provision.

(ii) Substantial saving occurred under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
240--Sales Tax			
(1) C—Salaries (Lump provision)			
O.	16.00	..	..
R.	—16.00		
252—Secretariat General Services			
(2) H—Salaries (Lump provision)			
O.	29,55.00	..	..
R.	—29,55.00		
254—Treasury and Accounts Administration			
(3) L—Salaries (Lump provision)			
O.	14.00	14.00	—14.00

Entire provision in respect of serial no. (1) to (3) above remained unutilised. In respect of serial nos. (1) and (2) Rs. 65.39 lakhs were reappropriated and Rs. 29,05.61 lakhs were surrendered due to decentralisation of staff and non—receipt of claims. Reasons for non—utilisation and non—surrender of the amount in respect of serial no. (3) remained unexplained (May 1985).

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
266—Pensions and other Retirement Benefits			
(4) O—Committed value of pensions			
O.	98.00	98.00	82.41
			—15.59
Final saving has been attributed to non-drawal of commuted value by pensioners in time.			
288—Social Security and Welfare			
E—Other Social Security and Welfare Programmes			
(5) X—Swatantra Sainik Samman Schemes			
O.	26.35	14.12	14.92
R.	—12.23		
			+0.80
Anticipated saving was attributed to non-drawal of full pension in some cases and expiry of some pensioners.			
363—Compensation and Assignment to Local Bodies and Panchayati Raj Institutions.			
(6) Z—Entertainment Tax			
O.	1,82.00	1,22.22	1,33.23
R.	—59.78		
			+11.01
Anticipated saving was stated to be due to less requirement, and was surrendered. Reasons for less requirement and also for the final excess have not been intimated (May 1985).			
(iii) The savings detailed in notes (i) above was partly off set by excess under :—			
266—Pensions and other Retirement Benefits			
(7) R. Gratuities			
O.	1,83.74	1,83.44	2,10.99
R.	—0.30		
			+27.55
(8) S—Family pension			
O.	1,42.56	1,42.56	2,31.02
			+88.46

Reasons for the final excess in respect of serial nos. (7) and (8) above have not been intimated (May 1985).

Capital :

Voted—

(i) The Department surrendered only Rs. 25.35 lakhs in March 1984, but ultimately the saving worked out to Rs. 1,30,18.73 lakhs.

(ii) Substantial saving occurred under :—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
769—Appropriation to contingency Fund			
S.	40,00'00	40,00'00	—90,00'00
			—1,30,00'00

The corpus of the contingency Fund was raised to Rs. 110 crores by promulgation of Orissa contingency Fund (Amendment) Ordinance, 1982 (Orissa Ordinance No. 10 of 1982) on 1st November, 1982. However, the Ordinance of 1st November, 1982 lapsed on 6th April 1983. On its lapse, an amount of Rs. 90 crores was transferred back to the consolidated Fund. The corpus of the Fund was again raised to Rs. 60 crores through another Ordinance issued on 4th May 1983. This Ordinance also lapsed on 18th October, 1983 with consequential transfer of Rs. 40 crores back to the consolidated Fund. Both the above transactions resulted in saving of Rs. 130 crores.

Grant No. 6—Expenditure relating to the Commerce Department

	Total grant or appropriation	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Revenue:			
Voted—			
Original	5,74,75,000	5,74,12,626	33,95,374
Supplementary	33,33,000		
Amount surrendered during the year (March 1984)			4,06,000
Capital :			
Voted—			
Original	3,50,20,000	3,89,66,083	+ 39,45,083
Supplementary	1,000		
Amount surrendered during the year (March 1984)			3,25,000

Notes and Comments—

Revenue :

(i) The department surrendered Rs. 4.06 lakhs (March 1984). Ultimately the saving was Rs. 33.95 lakhs.

(ii) In view of the saving of Rs. 33.95 lakhs, supplementary provision of Rs. 33.33 lakhs obtained in March 1984 (Rs. 33.33 lakhs) proved unnecessary.

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

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
258—Stationery and Printing			
C—Printing, Storage and Distribution of Forms			
O.	1,21.89	99.43	(—) 30.82
S.	5.41		
R.	2.95		
	1,30.25		

Funds were augmented by Rs. 2.95 lakhs for payment of Additional Dearness Allowances to the employees of Government Press. Final saving of Rs. 30.82 lakhs was stated to be due to non-adjustment of cost of materials (Paper and Hessian Cloth), received through D. G. S. & D. (30.52 lakhs) and Transportation charges (0.30 lakh).

In view of the saving, additional funds provided in supplementary budget and reappropriation proved unnecessary.

Capital :

(i) The Expenditure exceeded the grant by Rs. 39, 45083. The excess requires regularisation.

(ii) In view of the large excess of Rs. 39.45 lakhs, there was no justification for surrendering Rs. 3.25 lakhs in March 1984.

(iii) Excess occurred mainly under :—

535—Capital Outlay on ports, Lighthouses and Shipping

STATE PLAN

PORTS

R—Development of Minor ports

O.	3,42.50	3,38.76	3,81.56	(+)42.80
R.	—3.74			

Anticipated Savings was attributed to

(i) Non-repair of marine House at Chandbali due to administrative reasons (Rs. 3.28 lakhs) (ii) and non filling up of posts (0.46 lakh). Final excess of Rs. 42.80 lakhs was due to mainly to advance payment for supply of cement and steel.

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

	Total grant or appropriation	Actual expenditure	Excess + Saving —
Revenue :	Rs.	Rs.	Rs.
Voted—			
Original	49,52,98,000	81,32,98,628	+30,45,17,628
Supplementary	1,34,83,000		
Amount surrendered during the year (March 1984)			3,15,16,000

Head	Total grant or appropriation		Actual expenditure	Excess Saving	+ —
	Rs.	Rs.	Rs.	Rs.	
<i>Charged—</i>					
Original	8,14,000	14,12,000	13,63,280		—48,720
Supplementary	5,98,000				
Amount surrendered during the year				nil	
Capital :					
<i>Voted—</i>					
Original	27,77,08,000	34,25,58,000	30,35,74,325		—3,89,83,675
Supplementary	6,48,50,000				
Amount surrendered during the year (March 1984)				4,13,00,000	
<i>Charged—</i>					
Original	30,50,000	60,78,000	34,52,583		—26,25,417
Supplementary	30,28,000				
Amount surrendered during the year (March 1984)				4,53,000	

The expenditure does not include in revenue section Rs. 2,00,019 and in capital section (charged) Rs. 83,047 spent out of advances from the Contingency Fund sanctioned in February 1984 and March 1984 respectively 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. 30,45,17,628; the excess requires regularisation.
- (ii) In view of the large excess of Rs. 30,45.18 lakhs, the supplementary grant of Rs. 1,34.83 lakhs obtained in September 1983 (Rs. 26.86 lakhs) and March 1984 (Rs. 1,07.97 lakhs) proved inadequate.
- (iii) In view of the excess of Rs. 30,45.18 lakhs, surrender of Rs. 3,15.16 lakhs was injudicious.
- (iv) Excess occurred mainly under the following heads—

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

259—Public Works

(1) F—Suspense

O.	15,71.30	15,71.30	42,28.50	+26,57.20
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Reasons for final excess have not been intimated (May 1985).

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
283—Housing				
Centrally Sponsored Plan				
(2) DD—Construction				
O.	74.09	93.96	1.36.01	+42.05
R.	19.87			
Additional funds were provided for construction of staff quarters. Reasons for the final excess have not been intimated (May 1985).				
337—Roads and Bridges				
(3) TT. 1—Suspense				
O.	2,10.00	2,10.00	10,91.21	+8,81.21
Reasons for excess have not been intimated (May 1985).				
(v) Above excess was partly off set by saving under the following heads—				
259—Public Works				
(1) B—Direction and Administration				
O.	4,13.37	4,34.52	2,15.16	—2,19.36
S.	22.10			
R.	—0.95			
Anticipated saving was attributed to non-drawal of arrear claims. Reasons for the final saving have not been intimated (May 1985).				
(2) C—Construction				
O.	75.00	31.23	34.70	+3.47
S.	1.75			
R.	—45.52			
Anticipated saving was surrendered due to 50 percent reduction of Non-Plan Ceiling as a special economy measure. Reasons for the final excess have not been intimated (May 1985).				
(3) E—Machinery and Equipment				
O.	9.56	11.74	3.25	—8.49
S.	2.18			
Reasons for saving have not been intimated (May 1985).				
280—Medical				
Centrally Sponsored Plan				
Allopathy				
4) U. K. Aid Project				
O.	1,85.05	1,60.38	1,60.69	+0.31
R.	—24.67			
Reasons for the anticipated savings have not been intimated (May 1985).				

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
<i>Tribal Areas Sub-Plan</i>			
<i>Medical Relief</i>			
(5) B—U. K. Aid Projects			
O.	63.27	46.69	47.12
R.	-16.58		

Anticipated saving was surrendered as per decision of the Health & Family Welfare Department to drop the construction of 113 numbers of sub centres in non-project districts.

283—Housing

Government Residential Buildings

(6) X—Construction

O.	59.50	26.00	29.54	+ 3.54
S.	2.27			
R.	-35.77			

Anticipated saving was attributed to non-completion of formalities and reduction of Non-Plan grant. Reasons for final excess have not been intimated (May 1985).

337—Roads and Bridges

(7) UU—Other expenditure

O.	1,35.37	1,01.69	7.98	-93.71
S.	47.52			
R.	-81.20			

Anticipated saving was attributed to (i) non-release of funds by Government of India under Central Road Fund (Rs. 42.00 lakhs) and (ii) non-release of funds by Railway Authority for Railway Safety works (Rs. 39.20 lakhs). Reasons for the final saving have not been intimated (May 1985).

283—Housing

Central Plan

(8) CC—Rural Family Welfare Service

O.	7.00	..	..	..
R.	-7.00			

Entire provision was surrendered due to non-compliance of formalities

(vi) Expenditure in the grant includes Rs. 53.19.71 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 1983-84 is given below :—

Major head and sub-heads of suspense	Opening balance on 1st April 1983 (Debit + Credit —)	Debits	Credits	Closing balance on 31st March 1984 (Debit + Credit —)
(In lakhs of rupees)				
259—Public Works				
Purchases	—21,33.49	50.95	1,85.02	—22,67.56
Stock	14,67.58	36,60.31	28,55.71	22,72.18
Miscellaneous Works Advances	19,03.36	5,17.24	9,08.94	15,11.66
Workshop Suspense	40.38	..	..	40.38
Total	12,77.83	42,28.50	39,49.67	15,56.66
337—Roads and Bridges—				
Purchases	—4,69.74	..	..	—4,69.74
Stock	4,46.31	9,10.96	7,20.57	6,36.70
Miscellaneous Works Advances	3,38.11	1,80.25	2,43.01	2,75.35
Total	3,14.68	10,91.21	9,63.58	4,42.31
Grand Total	15,92.51	53,19.71	49,13.25	19,98.97

(vi) Subventions from Central Road Fund—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. 1.85 lakhs was credited during 1983-84 and no expenditure was incurred during the year.

The balance at the credit of the fund on 31st March 1984 was Rs. 30.20 lakhs. An account of the fund for 1983-84 is given in Statement No. 16 of the Finance Account 1983-84.

(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 1983-84 are compared below—

Year	Works outlay	Establishment Charges	Tools and Plant Charges	Percentages	
				Establishment charges to works outlay	Tools and plant charges to works outlay
1	2	3	4	5	6
(In lakhs of rupees)					
1981-82	30,46.95	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
1983-84	39,76.67	2,89.04	1,74.11	7.27	4.38

(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 credit to “259—Public Works (Minor Heads :—Direction and Administration and Machinery and Equipment) under which the gross expenditure on common establishment and Machinery and Equipment is recorded.

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

Capital :

Charged—

(i) The department surrendered Rs. 4.53 lakhs but ultimately the saving worked out to Rs. 26.25 lakhs.

(ii) In view of the saving of Rs. 26.25 lakhs the supplementary grant of Rs. 30.28 lakhs obtained in September 1983 (Rs. 3.03 lakhs) and March 1984 (Rs. 27.25 lakhs) proved excessive.

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

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

477—Capital Outlay on Education, Art and Culture

State Plan

(1) BBB—University and Other Higher Education			
S.	3.45	3.45	—3.45
(2) DDD—Other expenditure			
S.	6.19	6.19	—6.19

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
537—Capital Outlay on Roads and Bridges			
(3) KKKK—Other expenditure			
O.	3.50	3.29	-3.29
R.	-0.21		
<i>State Plan</i>			
(4) NNNN—District and other Roads			
O.	27.00	22.68	-12.65
R.	-4.32		

Reasons for anticipated savings in respect of sl. nos. (3) and (4) above have not been intimated. Reasons for final savings of Rs. 25.58 lakhs in respect of cases at sl. nos. (1) to (4) have also not been intimated (May 1985).

(iv) Above saving was partly counter-balanced by excess under the following head:—

477—Capital Outlay on Education, Art and Culture

State Plan

(1) AAA—Secondary Education

S.	0.15	0.15	6.34	+6.19
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Reasons for final excess have not been intimated (May 1985).

Voted—

(i) The department surrendered Rs. 4,13.00 lakhs but ultimately the saving worked out only to Rs. 3,89.84 lakhs.

(ii) In view of the saving of Rs. 3,89.84 lakhs, the supplementary grant of Rs. 6,48.50 lakhs obtained in September 1983 (Rs. 4,17.09 lakhs) and March 1984 (Rs. 2,31.41 lakhs) proved excessive.

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

480—Capital Outlay on Medical

State Plan

Allopathy

(1) GGG—Medical Relief

O.	31.76	24.28	22.69	-1.59
S.	0.02			
R.	-7.50			

Out of the anticipated saving of Rs. 7.50 lakhs, Rs. 3.20 lakhs were reappropriated to 477—Capital outlay on Education for providing additional accommodation for +2 classes. Remaining Rs 4.30 lakhs were surrendered for providing equal amount under Revenue heads. Proper reasons for anticipated saving have not been intimated.

Reasons for final savings of Rs. 1.59 lakhs have also not been intimated (May 1985).

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(2) HHH—Tribal Areas Sub-Plan—			
O.	33·27	23·13	23·07
S.	0·30		
R.	—10·44		

Out of the anticipated saving Rs. 0·21 lakh was reappropriated from public works to Electrical and Public Health works. Remaining balance was surrendered for providing equivalent funds under revenue heads.

Central Plan

(3) III—Allopathy

O.	29·00	12·67	..
S.	0·01		
R.	—16·34		

Out of anticipated savings of Rs. 16·34 lakhs, Rs. 5 lakhs were surrendered for non-finalisation of formalities ; reasons for balance of 11·34 lakhs have not been intimated. Reasons for non-utilisation of final savings have not been intimated (May 1985).

Centrally Sponsored Plan

(4) JJJ—Allopathy

O.	55·26	36·11	..
S.	0·01		
R.	—19·16		

Anticipated saving was surrendered due to delay in finalisation of proposals by the Health and Family Welfare Department. Reasons for non-utilisation of final saving have not been intimated (May 1985).

(5) KKK—Tribal Areas Sub-plan

O.	15·41
R.	—15·41		

Reasons for surrender of entire provision have not been intimated (May 1985).

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

Central Plan

(6) LLL—Public Health and Sanitation Programme—Prevention and Control of Diseases

S.	13·79	3·19	3·19
R.	—10·60		

Anticipated saving was attributed to (i) non-release of Central assistance (Rs. 5·00 lakhs), (ii) non-compliance of formalities (Rs. 1·53 lakhs), (iii) surrender of Rs. 3·00 lakhs for providing funds to the Health and Family Welfare Department and (iv) less release of Central assistance (Rs. 1·07 lakhs).

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

483—Capital Outlay on Housing

*State Plan**Government Residential Buildings*

(7) PPP—Construction

O.	2,37.36	1,47.46	1,50.78	+3.32
S.	5.91			
R.	-95.81			

Surrender of anticipated saving to the extent of Rs. 39.49 lakhs was attributed to non-finalisation of certain formalities and less receipt of Central assistance. The balance anticipated saving was surrendered reportedly to provide additional Funds under other heads through supplementary grant without assigning any reasons for savings. Reasons for the final excess of Rs. 3.32 lakhs have not been intimated (May 1985).

*Centrally Sponsored Plan—**Government Residential Building*

(S) SSS—Construction

O.	29.38	26.89	27.74	+0.85
S.	22.00			
R.	-24.49			

Anticipated saving was stated to be due to (i) non-finalisation of formalities (Rs. 19.49 lakhs) and (ii) transfer of scheme from Centrally sponsored plan to Central Plan (Rs. 5.00 lakhs).

537—Capital Outlay on Roads and Bridges

(9) JJJJ—District and Other Roads

O.	1,14.73	76.05	76.05	..
S.	42.52			
R.	-81.20			

Anticipated saving was attributed to (i) non-release of funds by Government of India (Rs. 42.00 lakhs) and (ii) non-release of funds by Railway Authority (Rs. 39.20 lakhs).

State Plan

(10) OOOO—Machinery and Equipment

O.	50.00	19.03	..	-19.03
R.	-30.97			

Head	Total grant	Actual expenditure	Excess+ Saving —
(In lakhs of rupees)			
(11) PPPP—Other expenditure			
O.	43.48 } }		
R.	-29.74 } }	13.74	..
			-13.74

Entire anticipated savings in respect of cases at sl. nos. (10) and (11) were reappropriated for construction of bridges without assigning any reasons for saving".

Centrally Sponsored Plan

(12) SSSS—Roads of Inter State Importance			
O.	1,35.00 } }		
R.	-1,25.68 } }	9.32	9.32
			..

Anticipated saving was surrendered due to non-receipt of release order from Government of India.

(iv) Above saving was partly off set by excess under the following heads :—

459—Capital Outlay on Public Works—

State Plan

(i) WW—Construction

O.	1,82.52 } }		
S.	3.46, } }	2,11.66	2,08.66
R.	25.68 } }		-3.00

Additional funds were provided (i) for installation of weigh bridge- and widening of approach road at Jamsola (Rs. 723 lakhs). (ii) for construction of Nirman Bhawan at Bhubaneswar (Rs. 10.00 lakhs) and (iii) to accelerate the progress on existing works (Rs. 8.45 lakhs). Reasons for the final saving have not been intimated (May 1985)

477—Capital Outlay on Education, Art and Culture—

State Plan

(2) BBB—University and other Higher Education.

O.	5.80 } }		
S.	22.13 } }	45.01	49.09
R.	17.08 } }		+4.08

Funds were augmented to meet the additional requirement of funds on +2 education. Reasons for the final excess have not been intimated (May 1985).

(3) CCC—Technical Education—

O.	40.90 } }		
S.	0.02 } }	51.77	56.23
R.	10.85 } }		+4.46

Additional funds were provided for construction of work-shop phase-II and Canteen building of Engineering College, Talcher. Reasons for the final excess have not been intimated (May 1985).

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
483—Capital Outlay on Housing—			
<i>State Plan</i>			
Government Residential Buildings			
(4) NNN—Construction			
O.	7.54	5.85	21.43
R.	-1.69		
			+15.58

Anticipated saving was surrendered due to less requirements. Reasons for less requirement and for the final excess (Rs 15.58 lakhs) have not been intimated (May 1985).

Other Housing Scheme

Central Plan

Tribal Areas Sub-Plan

Government Residential Buildings

(5) RRR—Construction

S.	5.01	11.35	11.34	-0.01
R.	6.34			

Additional funds were provided by reappropriation for completion of 12 numbers of residential quarters.

537—Capital Outlay on Roads and Bridges

State Plan

(6) MMMM—State Highways

O.	84.28	1,16.13	98.00	-18.13
S.	0.77			
R.	31.08			

Additional funds were stated to have been provided for by reappropriation for better progress of work to ensure timely completion. Reasons for final saving have not been intimated (May 1985).

(7) QQQQ—Tribal Areas Sub-Plan

O.	2,18.86	3,55.74	3,67.29	+11.55
S.	1,03.78			
R.	33.10			

Additional funds were provided by reappropriation reportedly for better progress of work and to provide more facilities to Tribal people. Reasons for the final excess have not been intimated (May 1985).

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
(8) QQQQ. 1—Suspense	..	62.26	+62.26

Reasons for incurring expenditure without budget provision have not been intimated (May 1985).

(v) The expenditure in this section of the grant includes Rs. 62.26 lakhs accounted for under the head 'Suspense'. A summary of the transactions accounted for under each unit of (suspense) together with the opening and closing balances for 1983-84 is given below :—

Major head and sub-head of suspense	Opening balance on 1st April 1983 (Debit+ Credit—)	Debits	Credits	Closing balance on 31st March 1984 (Debit+ Credit—)
	(In lakhs of rupees)			
459—Capital Outlay on Public Works				
Purchases	—17.00	..	..	—17.00
Stock	—19.33(a)	..	..	—19.33(a)
Miscellaneous Works Advances	16.38	..	..	16.38
	—————	—————	—————	—————
Total	—19.95	..	..	—19.95
	—————	—————	—————	—————
537—Capital Outlay on Roads and Bridges				
Purchases	—61.04	..	..	—61.04
Stock	—5.45(a)	60.90	42.61	12.84 (a)
Miscellaneous Works Advances	65.30	1.36	6.29	60.37
	—————	—————	—————	—————
Total	—1.19	62.26	48.90	12.17
	—————	—————	—————	—————

(a) Minus balance is under-reconciliation.

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

Head	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Revenue:			
Voted—			
Original	68,55,000	79,60,000	78,30,562
Supplementary	11,05,000		
Amount surrendered during the year (March 1984)			53,000
Charged—			
Original	1,71,000	1,77,000	1,50,352
Supplementary	6,000		
Amount surrendered during the year (March 1984)			26,000
Capital:			
Voted—			
Original	25,000	25,000	22,800
Amount surrendered during the year (March 1984)			2,200

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

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original	1,82,99,000	5,83,79,000	5,75,14,798
Supplementary	4,00,80,000		
Amount surrendered during the year (March 1984)			8,64,202
Capital :			
Voted—			
Original	2,52,77,000	23,36,77,000	8,41,54,488
Supplementary	20,84,00,000		
Amount surrendered during the year (March 1984)			14,95,22,512
Charged :			9,31,23,000
Supplementary	1,000	1,000	..
Amount surrendered during the year			1,000
			Nil

Notes and Comments :—

Capital :

Voted—

(i) The department surrendered Rs. 9,31.23 lakhs on 31st March 1984 while the saving ultimately was Rs. 14,95.23 lakhs.

(ii) In view of the saving of Rs. 14,95.23 lakhs supplementary grant of Rs. 20,84.00 lakhs obtained in September 1983 (Rs. 13,46.00 lakhs) and March 1984 (Rs. 7,38.00 lakhs) proved excessive.

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

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
509—Capital Outlay on Food			
(1) K—Procurement and supply			
O.	2,50.00		
S.	20,84.00		
R.	— 9,30.40		
	14,03.60	8,39.94	— 5,63.66

Anticipated saving of Rs. 9,30.40 lakhs was mainly due to (i) less recovery from the State Civil Supplies Corporation, resulting in non-clearance of dues of the State Bank of India and (ii) delay in settlement of accounts with the Food Corporation of India and other agencies.

Reasons for the final saving of Rs. 5,63.66 lakhs have not been intimated (May 1985).

Personal ledger Account :—

The expenditure under the grant includes Rs. 8,39.94 lakhs under the head "Suspense (Personal Deposit)". The personal ledger accounts exist in the name of District Officers and Secretary, Food and Civil Supplies Department for purchase/trading of rice and paddy, mustard oil, cloth and scrap iron and other materials.

The transactions in these accounts during 1983-84 are summarised below :—

Scheme	Balance on 1st April 1983	Credit during the year	Debit during the year	Balance on 31st March 1984
(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 in-operative personal Ledger Account. The matter is under correspondence with Government. Final orders for its closure are yet to be received (May 1985).

(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 in-operative personal Ledger Account. The matter is under correspondence with Government. Final orders of Government for its closure are awaited (May 1985).

(c) Trading in Mustard oil	9.81	9.81
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The scheme is in-operative from 1971-72 onwards. Government decided (August 1979) to close the in-operative personal Ledger Account. The matter is under correspondence with Government. Final orders for its closure are yet to be received (May 1985).

(d) Purchase of rice under Grain purchase scheme.	17,09.87	20,66.33	8,39.94	29,36.26
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(e) Purchase of cloth	0.46	0.46
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The scheme mentioned at (e) above is in-operative from 1954-55 onwards. Government decided (August 1979) to close the in-operative personal ledger account. The matter is under correspondence with Government. Final orders for its closure are yet to be received (May 1985).

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

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	1,53,96,60,000	1,60,03,64,000	1,51,57,71,172	—8,45,92,828
Supplementary	6,07,04,000			
Amount surrendered during the year (March 1984)				5,78,47,000
Charged				
Original	2,50,000	2,50,000	53,044	—1,96,956
Supplementary	..			
Amount surrendered during the year (March 1984)				—1,96,000
Capital :				
Voted—				
Original	1,06,86,000	1,06,86,000	77,86,235	—28,99,765
Supplementary	..			
Amount surrendered during the year (March 1984)				26,26,000

Notes and Comments ;—

Revenue : ..

Voted—

(i) The Department surrendered Rs. 578.47 lakhs in March 1984. Ultimately the saving worked out to Rs. 845.93 lakhs.

(ii) In view of the saving of Rs. 8,45.93 lakhs in the Revenue Section of the grant, the supplementary grant of Rs. 6,07.04 lakhs obtained in September 1983 (Rs. 8.10 lakhs) and in March 1984 (Rs. 5,98.94 lakhs) was unnecessary. Token provision could have been obtained where ever necessary.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
277—Education			
Primary Education			
(1) D—Government Primary Schools—			
O.	1,32.36	98.73	—21.01
R.	12.62		
	1,19.74		

Reasons for anticipated Saving of Rs. 12.62 lakhs and final saving of Rs. 21.01 lakhs have not been intimated (May 1985).

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

(2) Sports and Youth Welfare

General

Y. Other expenditure

O.	4,77.17	45.33	42.63	—2.70
R.	—4,31.84			

Of the Lump provision of Rs. 477.17, Rs. 431.84 lakhs were reappropriated to other heads to meet expenditure on additional dearness allowances.

(3) State Plan

277—Education

Secondary Education

DD—Assistance to Non-Government Secondary Schools.

O.	1,92.75	1,69.90	1,61.89	—8.01
R.	—22.85			

Of the anticipated saving of Rs. 22.85 lakhs, an amount of Rs. 1.01 lakhs was surrendered for want of Government sanction in time and Rs. 6.70 lakhs was diverted for payment to Calcutta University for revival of M. A. Classes in Oriya (Rs. 2.00 lakhs) and establishment of District Science centre at Bhubaneswar (Rs. 4.70 lakhs) without assigning any reasons for savings.

Reasons for reappropriation of the balance anticipated saving of Rs. 15.14 lakhs and for the final saving of Rs. 8.01 lakhs have also not been intimated (May 1985).

(4) HH.—Tribal Areas Sub-Plan

O.	1,65.80	1,47.69	1,45.71	—1.98
S.	0.01			
R.	—18.12			

(5) University and Other Higher Education

MM. Government Colleges

O.	85.48	74.21	73.91	—0.30
S.	.01			
R.	—11.28			

Anticipated saving in respect of cases mentioned at serial nos. (4) and (5) was surrendered reportedly due to non-receipt of Government sanction.

Head	Total grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)			
Central Plan			
(6) Primary Education			
YY. Assistance to local bodies for Primary Education.			
O.	1,29.20	..	..
R.	-1,29.20	..	..
(7) ZZ. Tribal Areas Sub-Plan			
O.	1,19.48	..	..
R.	-1,19.48	..	..

Entire provision in the above cases was surrendered reportedly due to non-receipt of Government sanction.

(8) Special Education

AAA. Adult Education

O.	94.52	18.21	18.21	..
R.	-76.31			

Of the anticipated saving of Rs. 76.31 lakhs, Rs. 70.26 lakhs were surrendered due to non-receipt of release orders from the Government of India. The rest of the saving was surrendered due to less requirement, reasons for which have not been intimated (May 1985).

(iv) The savings mentioned in notes (iii) above was partly off-set by excess over the provision mainly under the following heads.

277—Education

Primary Education

E. Assistance to non-Government Primary Schools

O.	9,63.17			
S.	0.46	10,93.79	10,90.79	- 3.00
R.	1,30.16			

Additional funds were provided by reappropriation for payment of Additional Dearness Allowances to staff of directly aided primary schools.

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
<i>Secondary Education</i>			
I. Assistance to Non-Government Secondary Schools.			
O.	35,73.75	38,98.99	38,33.86
S.	.01		
R.	3,25.23			— 65.13

Additional funds were provided by reappropriation for payment of Additional Dearness Allowance to the employees of aided Middle English Schools. Reasons for the final saving of Rs. 65.13 lakhs have not been intimated (May 1985).

Capital—

Voted—

(1) The department surrendered Rs. 26.26 lakhs (March 1984), ultimately the saving was Rs. 29.00 lakhs.

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

677—Loans for Education, Art and Culture

XXX. Other Educational loans

O.	69.36	53.26	53.03	— 0.23
R.	—16.10			

Rupees 16.10 lakhs were surrendered due to non-receipt of bonds duly executed by the concerned students.

766—Loans to Government Servants

YYY. Festival Advance

O.	37.00	26.88	24.52	— 2.36
R.	—10.12			

Rs. 10.12 lakhs were surrendered as less number of employees availed the advance. Reasons for the final saving of Rs. 2.36 lakhs have not been intimated (May 1985).

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 advance 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. 40 lakhs. The balance at the credit of the fund on 31st March 1984 was Rs. 26.47 lakhs. An account of the transactions of the fund is given in Statement No. 16 of the Finance Account 1983-84.

Grant No. 11—Expenditure relating to the Harijan and Tribal Welfare Department

	Total grant or appropriation	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Revenue:			
Voted—			
Original	24,46,78,000	23,95,19,348	—1,02,21,652
Supplementary	50,63,000		
Amount surrendered during the year (March 1984)			1,44,81,000
Capital:			
Voted—			
Original	1,17,52,000	1,91,29,513	—1,22,487
Supplementary	75,00,000		
Amount surrendered during the year (March 1984)			27,000

Notes and Comments :—

Revenue :

(i) The Department surrendered Rs. 144·81 lakhs, but ultimately the saving worked out to Rs. 102·22 lakhs.

(ii) In view of the saving of Rs. 102·22 lakhs supplementary grant of Rs. 50·63 lakhs obtained in September 1983 (Rs. 1·36 lakhs) and March 1984 (Rs. 49·27 lakhs) was unnecessary and could have been restricted to token provision wherever necessary.

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

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

288—Social Security and Welfare

Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes.

(1) H—Other expenditure

O.	54·78	0·73	0·73
R.	—54·05		

Anticipated saving was surrendered reportedly due to :—

(i) Imposition of economy (Rs. 54·00 lakhs) and

(ii) Non-requirement of relief to the victims of atrocities on Scheduled Tribes (Rs. 0·05 lakh).

State Plan

Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes.

(2) K—Welfare of Scheduled Tribes

O.	1,43·55	1,25·30	1,25·36	+0·06
S.	0·02			
R.	18·27			

Out of the anticipated saving, Rs. 4 lakhs were surrendered to provide an equivalent amount under Demand No. 7—488—Capital Outlay on Social Security and Welfare for Construction of School buildings without assigning any reasons for savings. Balance saving was surrendered for various reasons as detailed below :—

- (i) Functioning of less number of low cost hostels, than anticipated,
- (ii) Non-filling of posts
- (iii) Drop out of students in Kalahandi and Rayagada and
- (iv) Imposition of economy in expenditure.

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

Central Plan—

(3) N.—Welfare of Scheduled Tribes

O.	80.95	57.70	57.68	—0.02
R.	—23.25			

Anticipated saving was stated to be due to less allocation of funds by Government of India.

- (iv) Above savings was partly offset by excess under :—

288—Social Security and Welfare

Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes.

(4) D. Direction and Administration

O.	99.34	1,14.26	1,30.11	+ 15.85
S.	17.32			
R.	—2.40			

Anticipated saving was attributed to

- (i) posts remaining Vacant.
- (ii) less requirements under incentive award, and
- (iii) less claims under L. T. C.

Reasons for the final excess are stated to be mainly due to non-receipt of specific proposals from all drawing officers towards financial incentives to the employees working in Tribal Sub-Plan Area.

Capital :—

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 1984 was Rs. (—) 4.64 lakhs which is under reconciliation.

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).

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

Head	Total grant or appropriation		Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	66,82,87,000	71,64,77,000	64,91,75,762	—6,73,01,238
Supplementary	4,81,90,000			
Amount surrendered during the year (March 1984)	..	..	..	5,68,15,000
Charged—				
Original	50,000	50,000	..	—50,000
Amount surrendered during the year (March 1984)	..	..	..	50,000
Capital :				
Voted—				
Original	40,25,000	40,25,000	25,67,029	—14,57,971
Amount surrendered during the year (March 1984)	..	..	..	11,000

Notes and comments:—**Revenue :**

Voted—

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

(ii) In view of the saving of Rs. 6,73.01 lakhs, the supplementary grant of Rs. 4.81.90 lakhs obtained in September 1983 (Rs. 0.03 lakh) and in March, 1984 (Rs. 4,81.87 lakhs) proved unnecessary.

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

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

267—Aid materials and Equipments**Central Plan**

(1) A. Family Welfare Programme

O.	62.00	80.81	—	—80.81
S.	18.81			

(2) B. Tribal Areas Sub-plan

S.	20.01	20.01	..	—20.01
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Head	Total grant	Actual expenditure	Excess + Saving—
(3) C. Leprosy Control Programme			
S.	31.07	31.07	..
<i>Centrally sponsored Plan</i>			
(4) E. National Filaria Control Programme			
O.	13.00	13.00	..

Reasons for saving of entire provision of Rs. 144.89 lakhs in the above cases have not been intimated (May 1985).

280—Medical

State Plan

Allopathy

(5) T. Other Expenditure

O.	9.14	9.14	1.76	—7.38
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Reasons for the final savings have not been intimated (May 1985).

Centrally Sponsored Plan

Allopathy

6) Z. Medical Relief

O.	2,45.21	1,42.50	23.41	—1,19.09
R.	—1,02.71			

Anticipated saving was attributed to less requirements. Reasons for less requirements and the final saving of Rs. 119.09 lakhs have not been intimated (May 1985).

281—Family Welfare

State Plan

(7) CC. Rural Family Welfare services

O.	7.12	0.37	0.37	..
R.	—6.75			

Anticipated saving was attributed to less requirements reasons for which have not been intimated (May 1985).

Central Plan

(8) F. F. Rural Family Welfare services.

O.	5,98.59	5,66.94	5,25.23	—41.71
R.	—31.65			

Anticipated saving was attributed to less allocation of funds by central Government. Reasons for the final saving have not been intimated (May 1985).

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

(9) II—Transport

O.	30.68	} 69.06	68.98	—0.08
S.	46.33			
R.	—7.95			

Anticipated saving was attributed to less allocation by Centre.

(10) KK.—Other services and supplies

O.	99.78	} 1,16.63	35.89	—80.74
S.	18.81			
R.	—1.96			

Anticipated saving was attributed to less allocation of funds by the Government of India. Reasons for the final saving of Rs. 80.74 lakhs have not been intimated (May 1985).

(11) MM.—Training Research and Statistics

O.	45.83	} 27.51	27.45	— 0.06
R.	—18.32			

Anticipated saving was attributed to (i) less allocation by Centre (Rs. 6.73 lakhs) (ii) posts lying vacant (Rs. 2.48 lakhs) and (iii) less number of trainees (Rs. 9.11 lakhs) than anticipated.

(12) NN.—Tribal Areas Sub-Plan

O.	3,04.55	} 2,78.51	2,59.41	—19.10
S.	0.10			
R.	—26.14			

Anticipated saving was attributed to (i) less allocation of funds by ^{the} Government of India (Rs. 11.87 lakhs) (ii) less No. of trainees (Rs. 9.49 lakhs) than anticipated and (iii) posts lying vacant (Rs. 4.78 lakhs).

Centrally sponsored plan

(13) OO.—Direction and Administration

O.	42.18	} 31.03	31.47	+ 0.44
R.	—11.15			

(14) QQ.—Mass Education

O.	6.23	} 0.55	0.40	—0.15
R.	—5.68			

Anticipated saving in the above cases was attributed to less requirements, reasons for which have not been intimated (May 1985).

Head		Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)				
(15) RR.—Training Research and Statistics				
O.	23.26	12.46	12.62	+ 0.16
R.	-10.80			

Anticipated saving was due to (i) posts lying vacant (Rs. 0.27 lakh) and (ii) less requirement (Rs. 10.53 lakhs). Reasons for less requirement have not been intimated (May 1985).

(16) SS.—Tribal Areas Sub-plan

O.	27.72	10.52	13.31	+ 2.79
R.	-17.20			

Anticipated saving was due to (i) less allocation of funds by the Government of India (Rs. 6.00 lakhs) (ii) non-rationalisation of pay scales (Rs. 6.00 lakhs) (iii) economy measures (Rs. 0.59 lakh), (iv) less No. of trainees (Rs. 1.03 lakhs) and (v) less requirements (Rs. 3.58 lakhs), reasons for which have not been intimated (May 1985).

Reasons for the final excess of Rs. 2.79 lakhs have also not been intimated (May 1985).

282—Public Health, Sanitation and Water supply

Public Health and Sanitation

(17) BBB.—Salaries (Lump Provision)

O.	14.00
R.	-14.00			

Entire provision was surrendered. Reasons for non-utilisation have not been intimated (May 1985).

State plan

(18) CCC.—Prevention and control of diseases

O.	74.40	60.59	61.01	+ 0.42
S.	0.01			
R.	-13.82			

Anticipated saving was due to (i) receipt of less allocation of funds by the Government of India (Rs. 11.06 lakhs) and (ii) less requirement (Rs. 2.76 lakhs). Reasons for less requirement have not been intimated (May 1985).

Central plan

(19) FFF.—Prevention and Control of diseases

O.	79.87	75.62	39.98	-35.64
S.	10.51			
R.	-14.76			

Anticipated saving was attributed to observance of economy and less allocation from the Centre. Reasons for final saving of Rs. 35.64 lakhs have not been intimated (May 1985).

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
(20) GGG.—Tribal Areas Sub-Plan			
O.	36.18	15.43	—25.92
S.	6.39		
R.	— 1.22		
	41.35		

Anticipated saving was due to observance of economy measures. Reasons for the final saving of Rs. 25.92 lakhs have not been intimated (May 1985).

(v) Saving indicated in note (iv) above was partly off-set by excess under the heads :—

267—Aid materials and Equipments

Centrally sponsored plan

(21) D—National Malaria Eradication Programme

O.	2,06.00	1,83.88	2,48.51	+64.63
R.	—22.12			

(22) E (a)—Family Welfare Programme

O.	69.74	+69.74
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(23) E (b)—Leprosy Control Programme

O.	21.62	+21.62
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(24) F—National T. B. Control Programme

O.	12.00	12.00	19.98	+ 7.98
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(25) F (c)—Assistance to U. K. Aid Projects

O.	14.40	+14.40
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Anticipated saving in respect of serial no. (21) was due to less allocation from the Centre. Expenditure was incurred without any provision in cases mentioned at serial nos. (22), (23) and (25). Reasons for final excess of Rs. 1,78.37 lakhs in respect of cases mentioned at serial nos. (21) to (25) above have not been intimated (May 1985).

280—Medical

(26) M—Other expenditure

O.	5.40	5.70	12.92	+7.22
R.	0.30			

Reasons for the final excess have not been intimated (May 1985).

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

Centrally sponsored plan

(27) AA-Tribal Areas Sub-Plan

O.	21.95	10.84	1,13.87	+1,03.03
R.	-11.11			

Anticipated saving was surrendered on account of less requirements. Major portion of the expenditure was incurred on office expenses (Rs. 1,13.70 lakhs against provision of Rs. 1.87 lakhs) only.

Reasons for less requirements and final excess of Rs. 1,03.03 lakhs (mainly on office expenses) have not been intimated (May 1985).

(vi) A few instances of defective reappropriation are mentioned below—

281—Family Welfare

Centrally sponsored plan

(28) PP—Rural Family Welfare Services

O.	7.11	-4.18	4.92	+9.10
R.	-11.29			

Net final grant worked to minus 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". The anticipated saving was surrendered due to non-rationalisation of pay scales, less requirement and less no. of trainees.

Reasons for the final excess have not been intimated (May 1985).

(29) TT—Other expenditure

R.	-1,55.37	-1,55.37	..	+1,55.37
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The above minor head consists of 19 units of appropriation, out of which 8 pertains to "Deduct-amount transferred to other major heads". The original budget provision made under eleven units was equal to provision made under 8 units of "Deduct—amount transferred to other major heads", bringing the net amount to 'nil'. While surrendering funds from eleven units equivalent amount has not been surrendered from the heads "Deduct—amount transferred to other major heads" resulting in net minus provision.

Capital—

Voted—

- (i) The department surrendered Rs. 0.11 lakh but ultimately the saving was Rs. 14.58 lakhs.
 (ii) significant saving occurred under the head—

766—Loans to Government

Servants, etc.

(30) JJJ—Festival Advances

O.	40.00	39.89	25.36	-14.53
R.	-0.11			

Reasons for saving have not been intimated (May 1985).

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

		Total grant or appropriation	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	32,74,88,000	59,10,27,000	61,56,11,988	+2,45,84,988
Supplementary	26,35,39,000			
Amount surrendered during the year (March 1984)				1,48,18,000
Capital :				
Voted—				
Original	5,80,68,000	9,06,27,000	9,04,30,757	—1,96,243
Supplementary	3,25,59,000			
Amount surrendered during the year (March 1984)				32.67.000
Charged—				
Original	1,50,000	1,56,000	1,57,226	+1,226
Supplementary	6,000			
Amount surrendered during the year				nil

The expenditure in the revenue section does not include Rs. 1,03,39,520 spent 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 expenditure exceeded the voted grant by 2,45,84,988; 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), 1981-82 (Rs. 16,67.00 lakhs) and 1982-83 (Rs. 29,43.91 lakhs).

(ii) In view of the excess, the supplementary grant of Rs. 26,35.39 lakhs obtained in September 1983 (Rs. 7,96.01 lakhs) and March 1984 (Rs. 18,39.38 lakhs) proved in-adequate and the surrender of Rs. 1,48.18 lakhs considered as surplus to requirement in March 1984 was injudicious.

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

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

259—Public Works—**(1) B—Maintenance and Repairs—**

O.	79.90	68.76	1,19.76	+51.00
S.	0.01			
R.	—11.15			

Head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
280—Medical			
<i>Centrally Sponsored Plan</i>			
<i>Allopathy</i>			
(2) I—Medical Relief			
O. 51.68	88.32	98.25	+9.93
S. 35.20			
R. 1.44			
282—Public Health, Sanitation and Water Supply			
<i>Sewerage and Water Supply</i>			
(3) R—Suspense			
O. 2,26.77	15,00.00	17,83.89	+2,83.89
S. 12,73.23			
(4) T—Rural water supply programme			
O. 1,15.51	1,26.18	1,75.78	+49.60
S. 0.01			
R. 10.66			
<i>Centrally Sponsored Plan</i>			
<i>Sewerage and water supply Programme</i>			
(5) BB—Sewerage Scheme			
S. 3.08	3.08	12.00	+8.92
288—Social Security and Welfare			
<i>State Plan</i>			
<i>Other Social Security and Welfare Programme.</i>			
(6) XX—Other Programme			
O. 48.00	48.00	59.80	+11.80

Anticipated saving of Rs. 11.15 lakhs was surrendered as a measure of economy in respect of serial no. (1) and additional funds were provided by reappropriation in respect of serial nos. (2) and (4) for (i) Providing water supply to Sub-Centre buildings in non-tribal areas of project districts and a ten bedded ward and Operation Theatre under U. K. Aid Projects and (ii) to meet the increase in wage bill of work charged staff. Reasons for net final excess of Rs. 4,15.14 lakhs in respect of serial nos. (1) to (6) above have not been intimated (May 1985).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
280—Medical			
<i>Centrally Sponsored Plan</i>			
<i>Allopathy</i>			
(1) J—Tribal Areas Sub—Plan			
O.	9.24	8.67	—8.67
R.	—0.57		

Anticipated saving was due to less requirement (Rs. 0.57 lakh). Reasons for less requirement and net final saving of Rs. 8.67 lakhs have not been intimated (1985).

282—Public Health, Sanitation and Water Supply

(2) Q—Machinery and Equipment

O.	25.04	30.80	14.59	—16.21
S.	0.02			
R.	5.74			

Funds were augmented to meet the requirements of the increase in wage bill of work charged staff. Reasons for final saving of Rs. 16.21 lakhs have not been intimated (May 1985).

283—Housing

Centrally Sponsored Plan

Government Residential Building

(3) JJ—Construction

O.	42.64	34.71	..	—34.71
R.	—7.93			

Entire provision remained unutilised. Out of the anticipated saving of Rs. 7.93 lakhs, Rs. 3.42 lakhs were surrendered reportedly due to non-finalisation of certain formalities and Rs. 4.51 lakhs due to less requirements. Reasons for less requirements and the final saving of Rs. 34.71 lakhs have not been intimated (May 1985).

288—Social Security and Welfare

Relief and Rehabilitation of displaced persons and Repatriates.

(4) VV—Irrecoverable Temporary Loans Written Off.

O.	7.00	1.87	..	—1.87
S.	7.75			
R.	—12.88			

Entire provision remained unutilised. Anticipated saving was attributed to non-receipt of clearance from the Government of India for write-off of loans to displaced persons and repatriates. Reasons for final saving have not been intimated (May 1985).

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
282—Public Health, Sanitation and Water Supply			
<i>Sewerage and Water Supply</i>			
(5) U—Salaries Lump Provision			
O.	14·00		
R.	—14·00		

Entire provision remained unutilised. Reasons for saving have not been intimated (May 1985).

Capital:—

Voted—

(i) The department surrendered Rs. 32·67 lakhs; but ultimately the saving was only Rs. 1·96 lakhs

(ii) Significant saving occurred under the following heads:—

477—Capital outlay on Education, Art and Culture

Centrally Sponsored Plan

(1) KKK—Technical Education

O.	21·95	1·86	1·86	..
R.	—20·09			

684—Loans for Urban Development

Centrally Sponsored Plan

(2) OOOO—Urban Development

O.	62·20	39·83	39·83	..
R.	—22·37			

The anticipated saving of Rs. 20·09 lakhs in case at sl. no. (1) was reappropriated due to change of classification and the saving of Rs. 22·37 lakhs in case at sl. no. (2) above was surrendered due to less receipt of Central allocation.

(iii) Above saving was partly counter balanced by excess under the head:—

480—Capital outlay on Medical

Centrally Sponsored plan

(1) OOO—U. K. Aid project

O.	..	20·22	+20·22
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Reasons for incurring the expenditure without any provision of funds have not been intimated (May 1985).

483—Capital outlay on Housing

Centrally Sponsored Plan

Government Residential Buildings

(2) YYY—Construction

S.	0·01	20·10	22·87	+2·77
R.	20·09			

Funds were augmented for providing water supply and sanitary installation to the residential building of modern polytechnic, Talcher. Reasons for final excess have not been intimated (May 1985).

Charged:—

(iv) Expenditure exceeded the provision by Rs. 1,226, the excess requires regularisation.

Grant No. 14—Expenditure relating to the Labour and Employment Department

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original	3,37,82,000	3,40,99,069	—22,37,931
Supplementary	25,55,000		
Amount surrendered during the year (March 1984)			17,61,000
Capital			
Voted—			
Original	3,20,000	2,78,575	—41,425
Amount surrendered during the year (March 1984)			45,000

Notes and comments

Revenue :

In view of the saving of Rs. 22.38 lakhs the supplementary grant of Rs. 25.55 lakhs obtained in September 1983 (0.31 lakh) and in March 1984 (Rs. 25.24 lakhs) was excessive.

Saving (less than 10 percent of the provision) occurred mainly under M. H. 280—Medical-B. Employees State Insurance Scheme (Rs. 9.95 lakhs) and M. H. 287 Labour and Employment—'O'—Other Expenditure (Rs. 3.35 lakhs).

Grant No. 15—Expenditure relating to the Tourism, Sports and Culture Department

	Total grant of appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original	2,45,82,000	2,34,45,909	—32,50,091
Supplementary	21,14,000		
Amount surrendered during the year (March 1984)			11,33,000
Capital :			
Voted—			
Original	25,30,000	25,06,770	—23,230
Amount surrendered during the year (March 1984)			21,000

Notes and Comments :—

Revenue :

Voted—

(i) The department surrendered Rs. 11.33 lakhs in March 1984; but ultimately the saving was Rs. 32.50 lakhs.

(ii) In view of the saving of Rs. 32.50 lakhs the supplementary grant of Rs. 21.14 lakhs obtained mainly in March 1984 (Rs 21.13 lakhs) proved unnecessary and could have been restricted to token grant, wherever required.

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

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

277—Education

State Plan

G—Sports and Youth Welfare

(1) F—Direction and Administration

O.	11.92	6.42	4.63	-1.79
R.	-5.50			

Anticipated saving of Rs. 5.50 lakhs was due to (i) delay in decision about organisational set-up of Directorate of Sports and Youth Welfare and (ii) Non-creation of posts. Reasons for final saving of Rs. 1.79 lakhs have not been intimated (May 1985).

(2) H—Sports and Games

O.	43.68	33.52	16.13	-17.39
R.	-10.16			

Anticipated saving of Rs. 10.16 lakhs was attributed to (i) delay in finalisation of the scheme. Establishment of Sports School, (ii) Less number of applications from students for scholarship and (iii) less requirements. Reasons for less requirement and final savings of Rs 17.39 lakhs have not been intimated (May 1985).

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

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original	28,22,28,000	10,12,22,230	-18,13,60,770
Supplementary	3,55,000		
Amount surrendered during the year (March 1984)			11,22,67,000

Head	Total grant		Actual expenditure	Excess + Saving—
	Rs.		Rs.	Rs.
Capital :				
Voted—				
Original	8,75,000	10,25,000	10,10,468	—14,532
Supplementary	1,50,000			
Amount surrendered during the year (March 1984)				13,000

Notes and Comments :—

Revenue :

Voted—

(i) In view of the large saving of Rs. 18,13.61 lakhs, the supplementary grant obtained in March 1984 (Rs. 3.55 lakhs) was unnecessary and 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. 11,22.67 lakhs on 31st March 1984 but ultimately the saving worked out to Rs. 18,13.61 lakhs.

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

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

296—Secretariat Economic Services

State Plan

(1) F—Other Offices

O.	16.40	7.90	..	—7.90
R.	—8.50			

Anticipated saving was attributed to (i) vacant posts in Orissa State Planning Machinery (Rs. 7.70 lakhs) (ii) non-constitution of Planning Board (Rs. 0.70 lakh) and District Planning Unit (Rs. 0.10 lakh). Reasons for final saving of Rs. 7.90 lakhs have not been intimated (May 1985).

305—Agriculture

Central Plan

(2) P—Agricultural Economics and Statistics

O.	10.85	4.99	4.99	..
R.	—5.86			

Anticipated saving was due to (i) non-creation of 44 nos. of additional posts under the scheme "Improvement of Irrigation Statistics" (Rs. 5.25 lakhs) and (ii) late appointment of staff (Rs. 0.61 lakh).

314—Community Development

State Plan

(3) R—National Rural Employment Programme

R. 1—Other expenditure

O.	5,61.60	2,50.74	2,50.75	+0.01
R.	—3,10.86			

Head		Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)				
(4) S—Tribal Areas Sub-Plan				
O.	3,38·40	1,03·18	1,03·17	—0·01
R.	—2,35·22			
(5) U—Other Expenditure				
O.	5,61·60	2,50·75	2,50·74	—0·01
R.	—3,10·85			
(6) V—Tribal Areas Sub-Plan				
O.	3,38·40	1,03·17	1,03·18	+0·01
R.	—2,35·23			

Anticipated saving in respect of serial nos. (3) to (6) above were surrendered to provide an equivalent amount under Demand No. 18—314—Community Development as the scheme "National Rural Employment Programme" has been transferred to Community Development and Rural Reconstruction Department.

(7) T. 1—Suspense

O.	7,00·00	7,00·00	..	— 7,00·00
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Under the scheme National Rural Employment Programme cost of Food-grains received is initially booked under this head and distributed under various works as and when Food-grains are paid for work done. Reasons for non-operating this head have not been intimated (May 1985).

(iv) Above saving was partly counter-balanced by excess under the head :—

305—Agriculture

Centrally Sponsored Plan

(8) Q—Agricultural Economics and Statistics

O.	61·05	69·15	69·15	..
S.	0·01			
R.	8·09			

Funds were augmented by reappropriation for payment of Additional Dearness Allowance to employees.

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

Head	Total grant or appropriation		Actual expenditure	Excess + Saving —
	Rs.		Rs.	Rs.
<i>Revenue :</i>				
<i>Voted—</i>				
Original	2,35,26,000	} 2,86,94,000	2,49,60,108	37,33,892
Supplementary	51,68,000			
Amount surrendered during the year (March 1984)				36,36,000
<i>Charged :</i>				
Original	..	} 30,000	28,275	— 1,725
Supplementary	30,000			
Amount surrendered during the year (March 1984)				1,000
<i>Capital :</i>				
<i>Voted—</i>				
Original	2,30,000	} 2,30,000	1,52,200	— 77,800
Supplementary	..			
Amount surrendered during the year (March 1984)				35,000

Notes and Comments

Revenue :

Voted—

(1) The department surrendered Rs. 36,36,000 but ultimately the saving was Rs. 37,33,892

(2) Saving occurred mainly under the following heads.

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

314—Community Development

General

B—Direction and Administration

O.	1,94.71	} 2,11.61	2,11.27	—0.34
S.	49.93			
R.	—33.03			

Anticipated saving was attributed to—

- (i) less expenditure on printing of ballot papers for Panchayat Elections, than anticipated (Rs. 29.38 lakhs)
- (ii) Posts lying vacant (Rs. 2.73 lakhs), and
- (iii) Reasons not given for balance (Rs. 0.92 lakh)

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

		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	37,32,50,000	71,70,88,000	54,05,62,400	—17,65,25,600
Supplementary	34,38,38,000			
Amount surrendered during the year (March 1984)				19,72,40,000
Charged				
Original	10,000	10,000	1,108	—8,892
Amount surrendered during the year (March 1984)				9,000
Capital—				
Voted—				
Original	10,80,000	10,80,000	8,48,815	—2,31,185
Amount surrendered during the year				13,000

Notes and Comments :

Revenue :—

Voted—

(i) The department surrendered Rs. 19,72.40 lakhs in March 1984; but ultimately the saving was Rs. 17,65.26 lakhs.

(ii) In view of saving of Rs. 17,65.26 lakhs, the supplementary provision of Rs. 34,38.38 lakhs obtained in September 1983 (Rs. 7,10.00 lakhs) and in March 1984 (Rs. 27,28.38 lakhs) proved excessive.

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

288—Social Security and Welfare

State Plan—

Welfare of Schedule Castes, Schedule Tribes and other Backward Classes

(1) H—Tribal Areas Sub-Plan

O.	4,00 00	3,55.00	3,53.58	—1.42
R.	—45.00			

Anticipated saving was attributed to reduction of allocation in order to accommodate requirement of other schemes.

Anticipated saving was surrendered for providing funds under:—

(i) Rehabilitation of bonded Labourers and (ii) Prime Minister's massive programme for small and marginal farmers, and canal embankment, coconut plantation. Reasons for anticipated savings have not been intimated.

Head	Total grant	Actual expenditure	Excess+ Saving—	
(In lakhs of rupees)				
314—Community Development				
Rural works programme				
(7) EE—Roads				
O.	4,96.00	2,22.00	4,41.38	+2,19.38
R.	-2,74.00			
Anticipated saving was attributed to observance of economy. Reasons for final excess have not been intimated (May 1985). This is a case of injudicious surrender.				
State Plan				
National Rural Employment Programme				
(8) LL—Other expenditure				
S.	4,63.92	3,11.81	3,11.81	..
R.	-1,52.11			
(9) MM—Tribal Areas Sub-plan				
S.	3,37.27	96.08	96.08	..
R.	-2,41.19			
Central Plan				
Rural Works Programme				
(10) OO—Other expenditure				
S.	6,00.00	4,50.00	4,50.00	..
R.	-1,50.00			
Centrally Sponsored Plan				
National Rural Employment Programme				
(11) PP—Other expenditure				
O.	-4,63.92	53.77	53.77	..
S.	9,27.84			
R.	-4,10.15			
(12) OO—Tribal Areas Sub-Plan				
S.	3,37.27	1,19.72	1,19.72	..
R.	-2,17.55			

Anticipated saving in respect of serial nos. (8) to (12) above was surrendered due to non-release of central assistance.

Capital:

(i) The department surrendered Rs. 0.13 lakh in March, 1984; ultimately the saving was Rs. 2.31 lakhs. The saving was mainly under M. H.—766—Loans to Government servants Festival advance (Rs. 2.31 lakhs).

(i) Personal ledger account on Store Suspense—

A summary of the personal ledger Accounts of Block Development Officer for 1983-84 is given below:—

Opening balance on the 1st April 1983	Credits during the year	Debits during the year	Closing balance on the 31st March 1984
Rs.	Rs.	Rs.	Rs.
17,77,040	..	—	17,77,040

Government issued orders in August 1961 to close the personal ledger account and to refund the advance sanctioned at the time 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 account of stores purchased for National Extensive Service Works—*

The Stores required for National Extensive Service Works purchased up to 1958-59 were kept at Block Head quarters. 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 (May 1985).

Grant No. 19—Expenditure relating to the Industries Department

		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	20,98,02,000	} 22,87,09,000	20,65,26,531	—2,21,82,469
Supplementary	1,89,07,000			
Amount surrendered during the year (March 1984)					2,11,30,000
Charged—				
Supplementary	6,000	6,000	5,350	—650
Amount surrendered during the year				Nil
Capital :				
Voted—				
Original	16,57,54,000	} 17,55,07,000	13,16,26,470	—4,38,80,530
Supplementary	97,53,000			

Amount surrendered during the year (March 1984)

4,10,94,000

The expenditure in the Revenue Section does not include Rs. 44,15,525 spent from out of advances from Contingency Fund sanctioned in March 1984, but not recouped to the Fund till the close of the year.

Notes and Comments:—

Revenue :

Voted.

- (i) In view of the savings of Rs. 2,21.82 lakhs, the Supplementary grant of Rs. 1,89.07 lakhs obtained in September 1983 (Rs. 6.67 lakhs) and in March 1984 (Rs. 1,82.40 lakhs) proved unnecessary.
- (ii) The department surrendered Rs. 2,11.30 lakhs in March 1984, ultimately there was a saving of Rs. 2,21.82 lakhs.
- (iii) Significant saving in the provision occurred under—

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

277—Education—

F—Technical Education

(1) D—Polytechnics—

O.	81.73	70.81	72.04	+1.23
R.	—10.92			

The anticipated saving of Rs. 6.97 lakhs surrendered due to :

- (i) Curtailment of expenditure as a measure of economy
- (ii) non-filling up of vacant posts
- (iii) stopping of stipend to 1st year students; and
- (iv) less requirements reasons for which have not been intimated. Reasons for anticipated saving of Rs. 3.95 lakhs have not been intimated. (May 1985).

State Plan

F—Technical Education

(2) I—Polytechnics—

O.	25.58	18.61	19.83	+1.22
R.	—6.97			

Anticipated saving was surrendered due to (i) non filling up of vacancies (ii) sponsoring of less number of students for training outside the state and (iii) less requirement.. Reasons for less requirement and final excess of Rs. 1.22 lakhs have not been intimated (May 1985).

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

Centrally Sponsored Plan

F—Technical Education

(3)—N—Polytechnics

O.	42.28	1.82	1.98	+0.16
R.	-40.46			

Anticipated saving was surrendered due to (i) Post-budget decision of the Government not to purchase machinery and equipment (Rs. 34.46 lakhs) and (ii) posts lying Vacant (Rs. 6.00 lakhs).

298—Co-operation

(4)—Y—Industrial Co-operatives

O.	4,83.84	3,93.64	3,94.26	+0.62
S.	0.94			
R.	-91.14			

Anticipated saving was surrendered due to (i) non-receipt of sanction from Government of India for payment of special rebate on sale of Handloom cloth (Rs. 53.20 lakhs), (ii) non-filling of posts (Rs. 0.56 lakh) and (iii) less requirements (Rs. 37.38 lakhs), reasons for which have not been intimated (May 1985).

304—Other General Economic Services

(5) HH—Other Expenditure

O.	6.00
R.	-6.00			

The entire amount was surrendered due to non-receipt of sanction from the Government.

321—Village and Small Industries

State Plan

(6) VV—Direction and Administration

O.	1,01.91	98.22	88.90	-9.32
S.	7.82			
R.	-11.51			

Anticipated saving of Rs. 3.51 lakhs, was due to (a) vacant posts (b) non-receipt of sanction from Government (c) hiring of less private accommodation for Industrial Panchayat Offices and (d) intake of less number of trainees with stipend. Reasons for anticipated savings of Rs. 8.00 lakhs and final saving of Rs. 9.32 lakhs have not been intimated (May 1985).

Capital:

Voted—

(i) In view of the savings of Rs. 4,38.81 lakhs, the supplementary provision of Rs. 97.53 lakhs obtained in March 1984 proved unnecessary and could have been restricted to a token provision, where necessary.

(ii) The department surrendered Rs. 4,10.94 lakhs; ultimately the saving was Rs. 4,38.81 lakhs.

(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			
<i>State Plan</i>			
(1) JJJ—Co-operative Spinning Mills			
O.	40·00	16·10	16·10
R.	—23·90		

Reasons for the anticipated saving of Rs. 23·90 lakhs have not been intimated (May 1985).

Central Plan

(2) NNN—Other Co-operatives

O.	3,90·00	—
R.	—3,90·00			

The entire amount was surrendered due to non-receipt of sanction from the Government of India.

721—Loans for Village and Small Industries*State Plan*

(3) AAAA—Small Scale Industries

O.	43·50	51·50	38·50	—13·00
S.	8·00			

Centrally Sponsored Plan

(4) CCCC—Small Scale Industries

O.	19·50	27·50	14·50	—13·00
S.	8·00			

Reasons for the final saving of (Rs. 26·00 lakhs) in the above 2 cases have not been intimated (May 1985).

(iv) A summary of the personal ledger account for 1983-84 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 1983	Credits during the year	Debits during the year	Balance on 31st March 1984
		(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

Head	Total grant or appropriation		Actual expenditure	Excess + Saving—
	Rs.		Rs.	Rs.
Revenue:				
Voted—				
Original	29,82,48,000	31,63,73,000	33,39,15,356	+1,75,42,356
Supplementary	1,81,25,000			
Amount surrendered during the year (March 1984)				1,71,78,000
<i>Charged</i>				
Capital:				
Voted—				
Original	1,87,47,56,000	2,10,85,00,000	1,97,68,40,523	—13,16,59,477
Supplementary	23,37,44,000			
Amount surrendered during the year (March 1984)				7,57,57,000
<i>Charged—</i>				
Original	1,03,00,000	1,29,56,000	33,11,793	—96,44,207
Supplementary	26,56,000			
Amount surrendered during the year (March 1984)				67,62,000

The expenditure in the capital section does not include Rs. 20,00,000 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. 1,75,42,356, the excess requires regularisation.
- (ii) In view of the excess, the supplementary grant of Rs. 1,81.25 lakhs obtained in September 1983 (Rs. 14.64 lakhs) and March 1984 (Rs. 1,66.61) proved inadequate and the surrender of Rs. 1,71.78 lakhs considered as surplus to requirement in March 1984 was injudicious.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
306—Minor Irrigation			
(1) E—Other Minor Irrigation Works			
O.	1,72.24	1,96.41	+33.17
R.	—9.00		

Lump sum provision of Rs. 9.00 lakhs under salaries was surrendered on the 31st March as an economy measure. Reasons for final excess of Rs. 33.17 lakhs have not been intimated (May 1985).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
333—Irrigation, Navigation, Drainage and Flood Control Projects			
Irrigation Projects (Commercial)			
(2) X—Orissa Canals			
O.	17.70	17.71	25.89
S.	0.01		
(3) AA—Delta Irrigation Scheme, Stage—II			
O.	59.07	59.08	65.17
S.	0.01		

Reasons for excess in the above 2 cases have not been intimated (May 1985).

Navigation Projects

(4) ZZ—Machinery and Equipment

O.	—21.38	—17.59	—38.78	—21.19
S.	0.01			
R.	3.78			

Additional funds were provided to meet extra expenditure on payment of arrears of Additional Dearness Allowance payable to work charged staff. Reasons for more recoveries than estimated have not been intimated (May 1985).

(5) AAA—Suspense

O.	4,00.00	5,47.65	11,29.37	+5,81.72
S.	1,47.65			

Reasons for excess have not been intimated (May 1985).

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

306—Minor Irrigation

(1) E—Lift Irrigation Schemes

O.	1,55.00	1,16.87	1,16.87	—
R.	—38.13			

Reasons for anticipated saving have not been intimated (May 1985).

312—Fisheries

State Plan

(2) K—Other expenditure

O.	7.00	3.00	..	—3.00
R.	—4.00			

Anticipated saving was stated to be due to special economy drive. Reasons for the final saving of Rs. 3 lakhs remained unexplained (May 1985).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
332—Multipurpose River Project			
<i>Balimela Dam Project</i>			
(3) V—Machinery and Equipment			
O.	2.31	3.06	—28.58
R.	0.75		

Additional funds were stated to have been provided for repair of Ambulance Van. Reasons for the net saving have not been intimated (May 1985).

(4) Y—Rushikulya System

O.	33.08	33.09	27.98	—5.11
S.	0.01			

Reasons for saving have not been intimated (May 1985).

(5) Z—Delta Irrigation Scheme

O.	80.02	80.03	57.16	—22.87
S.	0.01			

Reasons for saving have not been intimated (May 1985).

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

*Navigation Projects
(Non-Commercial)*

(6) YY—Flood Control and Anti-Sea Erosion Project.

O.	1,69.55	1,98.31	45.62	—1,52.69
S.	0.01			
R.	28.75			

Funds were augmented to meet additional cost on payment of Additional Dearness Allowance to employees. Reasons for the final saving of Rs. 152.69 lakhs have not been intimated (May 1985).

(7) CCC—River Embankments

O.	3,86.11	2,46.85	2,31.64	—15.21
R.	—1,39.26			

Anticipated saving was attributed to economy drive. Reasons for final saving of Rs. 15.21 lakhs have not been intimated (May 1985).

(v) Defective reappropriations

312—Fisheries

Centrally Sponsored Plan

(1) L—Fishing Harbour and Landing Facilities

O.	8.08	—2.08	—	+2.08
R.	—10.16			

The head consists of 5 units of appropriations which includes—“Deduct—amount charged to State Plan” while surrendering funds under 4 units figures under “Deduct—amount charged to State Plan” were left untouched resulting in minus final grant.

(vi) 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 1983-84 are compared below :—

Name of the Scheme	Year	Works outlay	Establishment charges	Tools and plant charges	Percentage	
					Establishment charges to works outlay	Tools and plants to works outlay
(1)	(2)	(3)	(4)	(5)	(6)	(7)
(In lakhs of rupees)						
(1) Multipurpose River Scheme—						
(a) Hirakud Dam Project	1981-82	1,38.19	42.66	7.95	30.87	5.75
	1982-83	1,31.68	23.49	0.10	17.84	0.01
	1983-84	1,20.62	53.61	6.58	44.44	5.46
(b) Balimela Dam Project	1981-82	71.61	17.97	-13.22	25.09	-18.46
	1982-83	51.63	17.93	-0.68	34.73	-1.32
	1983-84	46.19	18.63	3.17	40.33	6.86
(c) Rengali Multipurpose Project.	1981-82	1939.45	214.82	378.25	11.08	19.50
	1982-83	4035.08	301.25	244.44	7.47	0.02
	1983-84	3377.65	284.24	113.91	8.42	3.37
(d) Potteru Irrigation Project	1981-82	682.16	53.76	-18.79	8.17	-2.75
	1982-83	680.97	64.24	66.08	9.43	9.70
	1983-84	320.00	53.91	26.40	16.85	8.25
(e) Upper Kolab Dam Project	1981-82	1432.71	106.93	47.71	7.46	3.33
	1982-83	2918.40	145.02	277.80	4.97	9.52
	1983-84	2719.63	154.55	179.72	5.68	6.60
(f) Upper Iniravati Project	1981-82	857.48	74.11	147.18	8.64	17.16
	1982-83	602.87	40.80	99.83	6.77	16.56
	1983-84	559.99	113.83	68.44	20.33	12.22
(ii) Irrigation works (Excluding works in charges of Civil officers and investigation expenditure).	1981-82	3758.63	522.10	241.46	13.89	6.42
	1982-83	4521.97	837.06	207.98	18.51	4.60
	1983-84	4196.22	270.76	102.89	6.45	2.45

(2) *Pro-rata* distribution of establishment and Tools and Plants charges of Irrigation branch of Public works and Hirakud Dam Project 1983-84 :—

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 projects. For Medium Irrigation Projects, the *pro-rata* charges last fixed (Establishment charges at six per cent and tools and plant charges at three 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 Chief Engineer, Irrigation by debit to the heads concerned and credit to "Grant No. 20—333—Irrigation, Navigation, Drainage and Flood Control Projects". The rates were prescribed in 1974 after review by the Government for adoption by Public Works Department. Government had been requested to review the position and prescribe the percentage for adoption by the Irrigation Divisions. Irrigation and Power Department, in reply, stated in August 1981 that the relevant details for fixing a separate percentage for their department are under process of compilation. Pending finalisation of the same, the rates as finalised by the Works Department have been adopted.

For Hirakud Dam Project, establishment charges at the rate of 17.25 per cent and Tools and Plant charges at the rate of 3.5 per cent are adjusted every month by the Divisions under Hirakud Organisation and included in the monthly accounts by debiting grant No.20-532 Capital outlay on Multipurpose River Project Hirakud Dam Project and credit to Grant No. 20-332-Multipurpose River Projects".

(vi) Suspense transactions :—

The expenditure under the grant includes Rs. 11,97.54 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 works Advances and (d) Workshop Suspense. The nature and accounting of the transactions under each of these four sub-heads are explained below :—

(a) **Purchases**—When materials are received from a supplier, other divisions or departments for specific works or for stock without being paid for or adjusted during the month, their value is credited to "Purchases" by per contra debit to "Work" or "Stock" as the case may be. When 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 represent (1) the value of stores sold on credit, (2) expenditure incurred on deposit works in excess of deposits received, (3) loss of cash or stores and (4) sums recoverable from Government Servants etc. The debit balance under the head thus represents recoverable amounts.

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

Summary of "Suspense" transactions—A summary of the transactions accounted for under the minor head "Suspense" together with the opening and closing balance for 1983-84 is given in Appendix—II.

Capital:

Charged—

(i) The department surrendered Rs. 67.62 lakhs but ultimately the saving worked out to Rs. 96.44 lakhs.

(ii) In view of the final saving of Rs. 96.44 lakhs the supplementary provision of Rs. 26.56 lakhs obtained in March 1984 proved unnecessary and could have been restricted to a token amount, if necessary.

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

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

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

State Plan

(11) FFF—Minor Irrigation

O.	80.00	23.04	22.36	—0.68
R.	—56.96			

Anticipated saving was surrendered as per actual requirement. Reasons for making excess provision under the head have not been intimated (May 1985).

532—Capital Outlay on Multipurpose River Projects

Non-Plan

Hirakud Stage—I

(2) KKK Irrigation Scheme

O.	5.00	2.81	..	—2.81
R.	—2.19			

Reasons for non-utilisation of the entire provision have not been intimated (May 1985).

Balimela Project

(3) QQQ Tribal Areas Sub-Plan

S.	5.35	5.35	..	—5.35
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Entire provision remained unutilised and unexplained (May 1985).

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 Projects (Commercial)

(4) VVV. Delta Irrigation Stage II.

O.	12.00	13.53	7.70	—5.83
S.	6.00			
R.	—4.47			

Reasons for total saving of Rs. 10.30 lakhs have not been intimated (May 1985).

(5) RRRR. Gohira Irrigation Project

S.	11.27	11.27	—	—11.27
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Entire provision remained unutilised and unexplained (May 1985).

(6) XXXX. Other expenditure.

O.	6.00	1.70	..	—1.70
R.	—4.30			

Reasons for non-utilisation of the entire provision remain unexplained (May 1985).

Voted:

(i) The department surrendered Rs. 7,57.57 lakhs in March 1984; but ultimately the saving worked out to Rs. 13,16.59 lakhs.

(ii) In view of the saving of Rs. 13,16.59 lakhs Supplementary grant of Rs. 23,37.44 lakhs obtained in September 1983 (Rs. 0.08 lakh) and March 1984 (Rs. 23,37.36 lakhs) proved excessive.

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

532.—Capital Outlay on Multipurpose River Projects

State Plan

Rengali Dam

(1) PPP. Direction and Administration

O.	12,94.50	18,43.67	10,57.26	—7,86.01
S.	4,79.08			
R.	70.09			

Augmentation of funds by reappropriation was attributed to enhancement of plan allocation and increase in Additional Dearness Allowance. Additional Funds were also required for : (1) conversion of Higher English School to Secondary Higher English School

and

(2) Printing charges of forms for land acquisition organisation.

Reasons for final saving of Rs. 7,86.41 lakhs have not been intimated (May 1985).

Heads	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<i>Upper Kolab Project</i>			
(2) RRR—Tribal Areas Sub-Plan			
O.	36,00.48 }	39,23.20	34,52.75
S.	5,28.77 }		
R.	—2,06.05 }		

Anticipated saving of Rs. 2,06.05 lakhs was attributed to reduction in plan allocation and actual requirements.

Reasons for final saving of Rs. 4,70.45 lakhs have not been intimated (May 1985).

Upper Indravati Project

(3) SSS—Tribal Areas Sub-Plan

O.	21,30.63 }	13,34.82	12,81.41
S.	77.68 }		
R.	—8,73.49 }		

Anticipated saving of Rs. 8,73.49 lakhs was attributed to reduction in plan allocation.

Reasons for final saving of Rs. 53.41 lakhs have not been intimated (May 1985).

Central Plan

Potteru Irrigation Project

(4) UUU—Tribal Areas Sub-Plan

O.	9,16.46 }	7,16.47	5,95.08
S.	0.01 }		
R.	—2,00.00 }		

Anticipated saving of Rs. 200 lakhs was attributed to less receipt of Central assistance, revision of work programme and actual requirement.

Reasons for final saving of Rs. 1,21.39 lakhs have not been intimated (May 1985).

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

State Plan

*Irrigation Projects
(Commercial)*

(5) YYY—Anandapur Barrage

O.	2,06.00 }	2,06.01	1,77.40
S.	0.01 }		

(6) CCCC—Somakoi Irrigation Project

O.	28.55 }	28.56	20.74
S.	0.01 }		

Reasons for final saving in respect of Sl. nos. (5) and (6) above have not been intimated (May 1985).

Head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
(7) IIII—Dadar Ghati Irrigation Project			
O.	60·00	30·05	+0·04
S.	0·01		
R.	—30·00		
	30·01		

Anticipated saving was attributed to revision of work programme.

(8) KKKK.—Aunli Irrigation Project

O.	50·00	36·00	35·39	—0·61
S.	1·00			
R.	—15·00			

Anticipated saving was stated to be due to revised Plan allocation,

(9) NNNN.—Upper Suktel Irrigation Project

O.	70·00	50·01	36·50	—13·51
S.	0·01			
R.	—20·00			

Anticipated saving was attributed to revision of work programme and reduction in plan allocation. Reasons for the final saving of Rs. 13·51 lakhs have not been intimated (May 1985).

(10) OOOO.—Harihar Jhor Irrigation Project

O.	2,20·00	2,16·44	1,96·57	—19·87
S.	6·44			
R.	— 10·00			

Anticipated saving was stated to be due to revision of Plan allocation.

Reasons for final saving of Rs. 19·87 lakhs have not been intimated (May 1985).

(11) PPPP.—Ong Irrigation Project

O.	2,34·00	2,24·01	1,81·15	—42·86
S.	0·01			
R.	—10·00			

Anticipated saving was attributed to revision of work programme and reduction in Plan allocation

Reasons for final saving of Rs. 42·86 lakhs havenot been intimated (May 1985).

(12) SSSS.—Upper Jonk Irrigation Project

O.	40·00	30·00	30·43	+0·43
R.	—10·00			

Anticipated saving was stated to be due to revision in Plan allocation.

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(13) VVVV.—Subarna Rekha Irrigation Project			
O.	3,50.00	27.30	—1,57.74
S.	0.01		
R.	—1,64.97		
	1,85.04		

Anticipated saving of Rs. 164.97 lakhs was attributed to revision in Plan allocation and work programme.

Reasons for final saving of Rs. 157.74 lakhs have not been intimated (May 1985).

Central Plan

Irrigation Projects (Commercial)

(14) AAAAA.—Bhaskel Dam Project

O.	50.00
R.	—50.00			

Entire provision was surrendered due to non-receipt of central assistance.

(iv) The saving indicated in note (iii) was partly counter balanced by excess under the following heads—

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

(1) FFF—Minor Irrigation

O.	8,83.09	12,02.52	12,77.07	+74.55
S.	9.44			
R.	3,09.99			

Augmentation of funds by reappropriation was stated to be for speedy execution of Minor Irrigation works.

Reasons for final excess have not been intimated (May 1985).

(2) GGG—Tribal Areas Sub Plan

O.	2,00.81	3,38.34	3,41.11	+2.77
S.	47.54			
R.	89.99			

Augmentation of funds by reappropriation was stated to be for speedy execution of Minor Irrigation works.

532—Capital Outlay on Multipurpose River Projects

State Plan

Rengali Project

(3) 00—Power Scheme

U.	15,14.62	20,19.39	17,83.25	—2,36.14
S.	13.36			
R.	4,91.41			

Additional Funds were provided by reappropriation reportedly due to increase in Plan allocation and revision of work programme.

Reasons for final saving of Rs. 236.14 lakhs have not been intimated (May 1985).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—	
Central Plan				
Rengali Project				
(4) TTT—Flood Control and Drainage Scheme				
U.	4,48.00	4,48.00	6,37.78	+1,89.78
Reasons for excess have not been intimated (May 1985).				
(5) HHHH—Daha Irrigation Project				
O.	1,07.03	1,65.01	1,51.50	-13.51
S.	0.01			
R.	57.97			
Additional fund was provided by reappropriation reportedly due to increase in Plan allocation and revision of work programme.				
Reasons for final saving have not been intimated (May 1985).				
(6) LLLL—Jhara Bhandra Irrigation Project				
U.	45.55	55.00	74.53	+19.53
S.	5.00			
R.	4.45			
Additional Funds were provided by reappropriation due to revision of Plan allocation and revision of work programme.				
Reasons for final excess have not been intimated (May 1985).				
(7) VVVV—Mahanadi-Birupa Barrage Project				
O.	27,01.12	24,01.13	36,18.88	+12,17.75
S.	0.01			
R.	-3,00.00			
Anticipated saving of Rs. 3,00 lakhs was attributed to actual requirements.				
Reasons for final excess of Rs. 12,17.75 lakhs have not been intimated (May 1985).				
(8) WWWW—Tribal Areas Sub-Plan				
O.	12,01.70	13,79.00	14,18.23	+39.23
S.	35.62			
R.	1,41.68			
Augmentation of funds by reappropriation was stated to be due to increase in Plan allocation and revision of work programme.				
Reasons for final excess have not been intimated (May 1985).				

(vi) The expenditure in Capital Section includes Rs. 51,77.23 lakhs under the head 'Suspense'. A summary of the transactions under each sub-division of the head "Suspense" is given in Appendix II,

Grant No. 21—Expenditure relating to the Transport Department

Head		Total grant or appropriation	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	1,84,26,000	2,00,81,000	1,78,42,873	—22,38,127
Supplementary	16,55,000			
Amount surrendered during the year (March 1984)				18,15,000
Charged :				
Supplementary	46,000	46,000	..	—46,000
Amount surrendered during the year				Nil
Capital :				
Voted—				
Original	48,44,000	3,20,94,000	3,20,82,295	—11,705
Supplementary	2,72,50,000			
Amount surrendered during the year (March 1984)				3,000

Notes and Comments

Revenue :

Voted—

(i) The department surrendered Rs. 18.15 lakhs (March 1984), but ultimately the saving was Rs. 22.38 lakhs

(ii) The expenditure did not come up even to the original provision and there was no justification for augmenting the provision through supplementary grants obtained in September 1983 (Rs. 0.18 lakh) and March 1984 (Rs. 16.37 lakhs).

(iii) Savings occurred mainly under :—

Head	Total grant	Actual expenditure	Excess Saving	+ —

(In lakhs of rupees)

241—Taxes on Vehicles

(1) D—Salaries (Lump Provision)

O.	8.00
R.	—8.00			

The entire provision was surrendered. Reasons for surrender have not been intimated (May 1985).

265—Other Administrative Services

State Plan

(2) H—Other expenditure—

H. 1—Land Acquisition Establishment for Jakhapur
Bansapani Railway Line

H. 1 (4)—Compensation

O.	31.88	20.22	20.40	+ 0.18
R.	—11.66			

The anticipated savings of Rs. 11.66 lakhs was attributed to (i) delay in finalisation of necessary formalities for aquisition of land, (ii) less requirements and (iii) fall in cost of the land.

(iv) Depreciation and other Reserve Funds of the Government Commercial undertakings—

State Transport Service—

(a) Depreciation Reserve Fund

(b) Amenities Reserve Fund

These funds created out of the revenues of the State Transport Services are intended to provide reserve 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 Services 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 decision regarding clearance of the balances under the respective reserve funds (May 1985).

(v) 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 1983-84 was Rs. 6 lakhs.

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

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue :			
Voted :			
Original	30,10,55,000	33,71,30,565	—3,88,15,435
Supplementary	7,48,91,000		
Amount surrendered during the year			1,36,14,000
Charged			
Original	2,50,000	2,50,000	—2,50,000
Amount surrendered during the year March 1984)			2,50,000
Capital :			
Voted :			
Original	26,06,19,000	32,75,79,170	4,99,08,170
Supplementary	1,70,52,000		
Amount surrendered during the year			69,94,000

Notes and Comments—

Revenue:—

Voted—

(i) The Department surrendered Rs. 1,36.14 lakhs in August 1983 (Rs. 6.50 lakhs) and in March 1984 (Rs. 1,29.64 lakhs); the saving finally worked out to Rs. 3,88.15 lakhs.

(ii) In view of the saving of Rs. 3,88.15 lakhs supplementary grant of Rs. 17.21 lakhs obtained in March 1984 proved unnecessary.

(iii) Large savings in the revenue section of this grant also 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. 7,63.08 lakhs), 1980-81 (Rs. 2,02.58 lakhs) 1981-82 (Rs. 96.27 lakhs) and 1982-83 (Rs. 82.42 lakhs).

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

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

298—Co-operation

Central Plan

(1) B. Dairy Co-operatives

O.	6.68
R.	—6.68	..	..

Entire provision was surrendered on 31st March 1984 due to non—receipt of sanction from Government for payment of subsidy.

(2) 310 Animal Husbandary

O. Salaries (Lump provision)

O.	9.00	—	..
R.	—9.00	..	..

(3) 312 Fisheries

OO. Salaries (Lump provision)

O.	12,00.00	..	..
R.	—12,00.00	..	..

In respect of Sl. no. (2) and (3) above, entire provision was reappropriated to other heads to meet the cost of Additional Dearness Allowance.

State Plan—

(4) SS—Inland Fisheries

O.	64.53	56.46	57.90	+1.44
R.	—8.07			

Anticipated saving was attributed to (i) less sanction/non-sanction of funds by Government (Rs. 3.00 lakhs), (ii) posts lying vacant (Rs. 0.28 lakh) and (iii) less requirements (Rs. 4.79 lakhs). Reasons for less requirement and final excess of Rs. 1.44 lakhs have not been intimated. (May 1985).

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

Centrally Sponsored Plan—

(5) YY—Inland Fisheries

O.	22.04	16.21	16.21	..
R.	-5.83			

Anticipated saving was attributed to non-receipt of Government sanction.

313—Forest

State Plan—

(6) LLL—Forest Conservation and Development

O.	38.70	50.87	47.83	-3.04
S.	18.05			
R.	-5.88			

Reasons for anticipated savings and net final saving have not been intimated (May 1985).

(7) MMM—Plantation Scheme

O.	89.85	3,72.51	2,53.77	-1,18.74
S.	3,03.62			
R.	-20.96			

Out of the anticipated saving, Rs. 5.20 lakhs was surrendered to provide equivalent amount under Demand No. 27—313—Forest for establishment of Chandka Elephant Reserve without assigning any reason for saving. Reasons for surrender of the balance anticipated saving of Rs. 15.76 lakhs and final saving of Rs. 1,18.74 lakhs have not been intimated (May 1985).

(8) 000—Direction and Administration

Tribal Areas Sub Plan

O.	51.39	3,84.47	1,86.89	-1,97.58
S.	3,25.24			
R.	7.84			

Reasons for augmentation of funds have not been furnished (May 1985). The final savings was due to non-adjustment of amount originally drawn from Contingency Fund under the respective final heads, (In the absence of the details to be furnished by the department) (March 1985).

Central Plan

(9) PPP. Plantation scheme

O.	59.55	59.23	51.70	-7.53
R.	-0.32			

Reasons for the saving have not been intimated (May 1985).

(IV) Savings mentioned in note (iii) above were partly offset by excess under :—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
310.—ANIMAL HUSBANDRY			
State Plan			
(1) W—Other Expenditure			
O.	11.83	26.73	26.74
S.	5.50		
R.	9.40		
			+0.01

Funds were augmented by reappropriation for payment of subsidy to beneficiaries, under special live stock production programme.

V—Defective reappropriation

(1) Centrally Sponsored Plan

CC—Tribal Areas Sub-Plan

R.	—1.00	—1.00	..	+1.00
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Head consists of seven units of appropriation and one "Deduct amount charged to state Plan". In the original Budget funds provided under 7 units was equal to funds provided under "deduct amount charged to State Plan" resulting in net 'nil' provision, while reappropriating funds under the 7 units equivalent amount was not reappropriated pertaining to the head "deduct amount charged to State Plan". This resulted in net minus provision. The matter was referred to Government their reply is awaited (May 1985).

Revenue :

Charged.

Entire amount of Rs. 2,50,000 was surrendered in March 1984 based on actual requirement.

Capital :

Voted—

(i) The expenditure exceeded the provision by Rs. 4,99,08,170. Excess requires regularisation.

(ii) In view of excess Rs. 4,99.08 lakhs, surrender of Rs. 69.94 lakhs in August 1983 (Rs. 13.50 lakhs) and March 1984 (Rs. 56.44 lakhs) was injudicious.

(iii) In view of the excess the supplementary grant of Rs. 1,70.52 lakhs obtained in March 1984 (Rs. 21.03 lakhs) proved inadequate.

(iv) Significant excess occurred under :—

513—Capital Outlay on Forest

1. AAAA—Government Trading in Kendu leaves.

O.	25,08.13	26,76.45	32,43.98	+ 5,67.53
S.	1,70.52			
R.	—2.20			

Reasons for final excess have not been intimated (May 1985).

(v) Above excess was partly offset by savings under the following heads

State Plan—

(1) BBBB—Plantations—

O.	31.35	}
R.	—31.35	

Reasons for the saving have not been intimated (May 1985).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
2. D. D. D. Tribal Areas			
Sub-plan			
O.	15.11	4.77	+1.72
R.	-12.06		
	3.05		

Anticipated Saving was surrendered on the basis of actual requirements. Reasons for less requirements have not been intimated (May 1985).

698.—Loans for Co-operation

Central plan

3. E. E. E. Dairy Co-operatives

O.	11.69
R.	-11.69		

Entire provision was surrendered on 31st March 1984 due to non-receipt of Government sanction.

(vi) 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 1983	Credits during the year	Debits during the year	Balance on 31st March 1984
(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 by products.	512—Capital Outlay on Fisheries.	3.95	..	..	3.95
(d) Trading in kendu leaves.	513—Capital Outlay on Forests.	75.35	..	..	75.35
(e) Government Trading in kendu leaves.	513—Capital Outlay on Forest.	5,28.12	28,50.19	32,43.98	1,34.33

Government decided (August 1979) to close the inoperative personal ledger account at (c) and (d) above. Due to discrepancies noticed in figures of closing balances of personal ledger accounts as maintained by the Department and the Accounts Office, the final closure of the Personal ledger accounts is held up (May 1985). The matter regarding reconciliation of figures is under correspondence with the Government/Department. As regards closing of personal ledger account at (a) and (b) orders of Government to close the accounts are awaited (May 1985).

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

Head	Total grant or appropriation		Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.	Rs.
Revenue :				
Voted				
Original	55,84,16,000	76,79,18,000	73,42,88,306	-3,36,29,694
Supplementary	20,95,02,000			
Amount surrendered during the year				4,05,99,000
Charged—				
Original	1,00,000	1,00,000	..	-1,00,000
Amount surrendered during the year (March 1984)				93,000
Capital :				
Voted—				
Original	23,30,12,000	31,16,74,000	24,55,67,673	-6,61,06,327
Supplementary	7,86,62,000			
Amount surrendered during the year (March 1984)				6,07,65,000

The expenditure in the revenue section does not include Rs. 76,00,433 (Voted) and in capital section Rs. 1,17,16,625 (Voted) spent from out of advance from the Contingency Fund sanctioned during the year 1983-84, but not recouped to the Fund till the close of the year.

Notes and Comments—**Revenue :**

Voted—

(i) The department surrendered Rs. 4,05.99 lakhs during the year (on 31st March 1984 Rs. 3,05.60 lakhs) ; ultimately the saving was only Rs. 3,36.30 lakhs.

(ii) In view of the saving of Rs. 3,36.30 lakhs, the supplementary grant obtained in March 1984 (Rs. 3,07.29 lakhs) was unnecessary and could have been restricted to token provision where ever necessary.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
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298—Co-operation**State Plan**

(1) J—Credit Co-operatives

O.	12.84
R.	-12.84

Saving to the extent of Rs. 2.51 lakhs was attributed to non-availability of matching central assistance (Rs. 1.67 lakhs) and non-creation of Technical Cell at Central Co-operative Banks (Rs. 0.84 lakh). Reasons for the balance saving of Rs. 10.33 lakhs (surrendered) have not been intimated (May 1985).

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

(8) OO—Multiplication and distribution of seeds

O.	69.05	2,72.01	2,70.86	—1.15
S.	2,32.01			
R.	—29.05			

Saving was stated to be due to (i) non-availability of funds from advance plan assistance (Rs. 28.00 lakhs) and (ii) reduction in Grants-in-aid to Orissa State seed Certification Agency (Rs. 1.05 lakhs). The reasons for final saving have not been intimated (May 1985).

(9) SS—Commercial Crops

O.	93.41	80.16	76.58	—3.58
S.	0.02			
R.	—13.27			

Anticipated saving was reported to be mainly due to (i) non-availability of mustard and soyabin seed (Rs. 4.00 lakhs), (ii) less allocation received from Government of India (Rs. 4.72 lakhs), (iii) non-availability of planting materials (Rs. 1.70 lakhs) and (iv) non-appointment of staff (Rs. 1.04 lakhs).

Reasons for final saving have not been intimated (May 1985).

(10) ZZ—Horticulture

O.	57.61	66.15	68.47	+2.32
S.	18.78			
R.	—10.24			

Anticipated saving was mainly due to (i) non-sanction of posts (Rs. 5.15 lakhs) (ii) non-availability of planting materials (Rs. 1.00 lakh) and (iii) economy measure (Rs. 0.68 lakh).

Reasons for final excess have not been intimated (May 1985).

Central Plan

(11) CCC—Plant protection

O.	7.74
R.	—7.74			

Entire provision was surrendered due to non-sanction of scheme "Eradication of gallmidge" by Government of India.

(12) FFF—Agricultural Engineering

O.	85.79
R.	—85.79			

Saving was stated to be mainly due to transfer of the scheme. "National Project on Bio-gas Development" to the Department of Science and Technology and Environment during the year.

(13) GGG—Tribal Areas Sub-Plan

O.	11.00	1.96	1.70	—0.26
R.	—9.04			

Saving was mainly due to reduced sanction by Government of India.

Head	Total grant	Actual expenditure	Excess Saving	+ +
(In lakhs of rupees)				
(2) Tribal Areas Sub-plan				
O.	64.31	51.56	52.08	+0.52
R.	-12.75			

Anticipated saving was mainly attributed to (i) non-release of funds by Government of India (Rs. 8.00 lakhs) and (ii) non-payment of subsidy due to non-completion of construction of godowns (Rs. 1.30 lakhs). Reasons for the remaining saving have not been intimated (May 1985).

Central Plan

(3) O—Credit Co-operatives

O.	75.00	56.25	..	-56.25
R.	-18.75			

Entire provision remained unutilised and reasons for which have not been intimated (May 1985).

305—Agriculture

Non-Plan

(4) II—Storage and Warehousing

O.	18.69	18.69	5.18	-13.51
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Reasons for final saving have not been intimated (May 1985).

(5) KK—Horticulture

O.	86.92	77.03	78.76	+1.73
S.	1.00			
R.	-10.89			

Anticipated saving was mainly due to late/non-appointment of staff (Rs. 7.35 lakhs), less requirement on maintenance (Rs. 2.29 lakhs) and observance of economy (Rs. 0.35 lakh). Reasons for final excess have not been intimated (May 1985).

(6) MM—Salaries (Lump Provision)

O.	30.00
R.	-30.00			

Entire provision was reappropriated to meet additional cost on account of Additional Dearness Allowance.

State Plan

(7) NN—Direction and Administration

O.	1,86.74	1,65.64	1,65.23	-0.41
S.	9.51			
R.	-30.61			

Anticipated saving was attributed mainly to (i) non-appointment of staff (Rs. 11.56 lakhs), (ii) non-sanction of additional sales centres (Rs. 8.31 lakhs), (iii) non-sanction of the scheme (monitoring Cell Rs. 5.65 lakhs), economy in expenditure (Rs. 2.45 lakhs) and transfer of some staff to Community Development and Panchayati Raj Department (Rs. 2.00 lakhs).

Head	Total grant	Actual expenditure	Excess Saving	+ —
(In lakhs of rupees)				
(8) OO—Multiplication and distribution of seeds				
O.	69.05			
S.	2,32.01	2,72.01	2,70.86	—1.15
R.	—29.05			

Saving was stated to be due to (i) non-availability of funds from advance plan assistance (Rs. 28.00 lakhs) and (ii) reduction in Grants-in-aid to Orissa State seed Certification Agency (Rs. 1.05 lakhs). The reasons for final saving have not been intimated (May 1985).

(9) SS—Commercial Crops

O.	93.41			
S.	0.02	80.16	76.58	—3.58
R.	—13.27			

Anticipated saving was reported to be mainly due to (i) non-availability of mustard and soyabin seed (Rs. 4.00 lakhs), (ii) less allocation received from Government of India (Rs. 4.72 lakhs), (iii) non-availability of planting materials (Rs. 1.70 lakhs) and (iv) non-appointment of staff (Rs. 1.04 lakhs).

Reasons for final saving have not been intimated (May 1985).

(10) ZZ—Horticulture

O.	57.61			
S.	18.78	66.15	68.47	+2.32
R.	—10.24			

Anticipated saving was mainly due to (i) non-sanction of posts (Rs. 5.15 lakhs) (ii) non-availability of planting materials (Rs. 1.00 lakh) and (iii) economy measure (Rs. 0.68 lakh).

Reasons for final excess have not been intimated (May 1985).

Central Plan

(11) CCC—Plant protection

O.	7.74			
R.	—7.74			

Entire provision was surrendered due to non-sanction of scheme "Eradication of gallmidge" by Government of India.

(12) FFF—Agricultural Engineering

O.	85.79			
R.	—85.79			

Saving was stated to be mainly due to transfer of the scheme. "National Project on Bio-gas Development" to the Department of Science and Technology and Environment during the year.

(13) GGG—Tribal Areas Sub-Plan

O.	11.00	1.96	1.70	—0.26
R.	—9.04			

Saving was mainly due to reduced sanction by Government of India.

Head		Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)				
(14) HHH—Commercial Crops				
S.	6.57	..	..	..
R.	—6.57			
Saving of Rs. 6.57 lakhs was surrendered on 31st March 1984 reportedly due to non-sanction of the scheme "Minikit Pulse Programme" by the Government of India.				
<i>Centrally sponsored Plan</i>				
(15) KKK—Commercial Crops				
O.	47.50	40.12	40.09	—0.03
S.	1.36			
R.	—8.74			
Anticipated saving of Rs. 8.74 lakhs was stated to be due to (i) reduced sanction (Rs. 6.83 lakhs) and (ii) non-sanction of new posts (Rs. 1.91 lakhs).				
(16) LLL—Drought Prone Area Programme				
O.	81.53	76.38	73.82	—2.56
R.	—5.15			
Anticipated saving was stated to be mainly due to late/non-appointment of staff (Rs. 4.62 lakhs) and reduced sanction (Rs. 0.53 lakh).				
Reasons for final saving have not been intimated (May 1985).				
(17) MMM—Horticulture				
O.	56.06	43.63	25.24	—18.39
R.	—12.43			
Saving was attributed mainly to non-appointment of staff.				
Reasons for final saving have not been intimated (May 1985).				
307—Soil and Water Conservation				
(18) XXX—Salaries (Lump Provision)				
O.	6.00	0.01	..	—0.01
R.	—5.99			
Out of the anticipated saving, Rs. 0.72 lakh were surrendered due to late posting of staff and balance (Rs. 5.27 lakhs) reappropriated to meet additional cost on account of payment of Additional Dearness Allowance to staff.				
<i>Central Plan</i>				
(19) CCC—Soil Conservation				
O.	19.0	20.35	20.35	..
S.	8.42			
R.	—7.07			
Anticipated saving was attributed to (i) non-creation of posts and non-sanction of funds for dry farming area (Rs. 5.27 lakhs) and (ii) economy measures (Rs. 1.80 lakhs).				

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
308—Area Development			
<i>Central Plan</i>			
(20) III—Ayacut Development			
S.	64.40		
R.	—64.40		

Entire provision was surrendered due to non-release of full grant under the scheme "construction of field channels under Command Area Development Agency".

(iv) The saving mentioned in notes (iii) above was partly counter balanced by excess mainly under—

298—Co-operation

(1) S—Credit Co-operatives			
O.	20.40		
S.	41.26	60.00	1,16.25
R.	—1.66		+56.25

Anticipated saving of Rs. 1.66 lakhs was due to non-release of funds by Government of India.

Reasons for the final excess have not been intimated (May 1985).

305—Agriculture

State Plan

(2) VV—Agricultural Education

O.	64.00		
S.	25.01	1,13.92	1,13.91
R.	24.91		—0.01

Additional funds were provided by reappropriation for payment of additional dearness allowance at enhanced rates.

(v) *Personal Ledger Accounts*—The expenditure in the grant includes Rs. 5,97.86 lakhs under the head "Suspense (personal-Deposits)" Debit. A summary of the transactions in the various personal Ledger accounts for 1983-84 relating to (i) Cold Storage plants at Cuttack, Bhubaneswar, Kuarmunda, Similiguda, Parlakhemundi, Bolangir and Cuttack-II and (ii) Purchase and distribution of quality seeds to cultivators is given below:—

Personal ledger Accounts for—	Balance on 1st April 1983	Credits during the year	Debits during the year	Balance on 31st March 1984.
				(In lakhs of rupees)
(i) Cold Storage Plants				
(a) Cuttack	5.23	0.04	..	5.27
(b) Bhubaneswar	19.44	..	..	19.44
(c) Similiguda	—2.22	2.82	1.88	—1.28
(d) Parlakhemundi	—1.09	1.45	1.00	—0.64
(e) Bolangir	—0.93	2.74	0.67	1.14
(f) Kuarmunda	0.07	..	1.63	—1.56
(g) Cuttack-II	2.39	..	..	2.39
Total	22.89	7.05	5.18	24.76
(ii) Purchase and distribution of quality seeds to cultivators	—2,88.76	8,56.06	5,92.68	—25.38

(a) Minus balance is under reconciliation (May 1985).

Capital

Voted—

(i) In view of final saving of Rs. 6,61.06 lakhs, the supplementary grant of Rs. 7,86.62 obtained in September 1983 (Rs. 7,47.29 lakhs) and in March 1984 (Rs. 39.33 lakhs) proved excessive.

(ii) The department surrendered Rs. 6,07.65 lakhs on 31st March 1984, the final saving was Rs. 6,61.06 lakhs.

(iii) Substantial saving in the capital section occurred also in 5 out of the preceding six 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
1982-83	24,01.65	3,77.39	15.72

(iv) Significant saving in the provision occurred under.

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

498—Capital outlay on Co-operation

State Plan

(1) KKKK—Credit Co-operatives—

O.	2,75.00	40.93	17.79	—23.14
R.	—2,34.07			

Anticipated saving was attributed to non-release of funds by the Reserve Bank of India (Rs. 2,03.21 lakhs) and less purchase of debentures floated by the State Co-operative Land Development Bank (Rs.30.86 lakhs)

Reasons for final saving (Rs.23.14 lakhs) have not been intimated (May 1985).

(2) MMM—Industrial Co-operatives

O.	62.00	31.66	31.65	—0.01
R-	0.33			
R.	—30.67			

Amount was surrendered due to Government's post budget decision to treat the amount as loan instead of share capital investment.

	Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)				
(3) PPPP—Tribal Areas Sub-Plan				
O.	1,91.75	24.53	8.28	—16.25
R.	—1,67.22			

Anticipated saving was stated to be partly due to non-release of funds by the Reserve Bank of India (Rs. 1,44.32 lakhs), less purchase of debentures floated by the State Co-operative Land Development Bank (Rs. 9.75 lakhs), non-sanction of share capital contribution by the Government due to non-eligibility of the society (Rs. 6.15 lakhs), non-acceptance of terms by National Co-operative Development Corporation for establishment of Co-operative Jute twine factory at Koraput (Rs. 5.00 lakhs) and non-approval for establishment of cold storage plant at Kuchinda by National Co-operative Development Corporation (Rs. 2.00 lakhs).

Reasons for final saving of Rs. 16.25 lakhs have not been intimated (May 1985).

698—Loans for Co-operation

Central Plan

(4) BBBBB—Credit Co-operatives

O.	25.00	18.75	..	—18.75
R.	—6.25			

Anticipated saving was reappropriated from Central Plan to Centrally Sponsored Plan as Government of India provided fund under Centrally Sponsored Plan.

Reasons for non-utilisation of balance provision have not been intimated (May 1985).

(6) EEEEE—Ware Housing and Marketing Co-operatives.

O.	51.80	1,74.88	1,74.86	—0.02
S.	1,42.89			
R.	—19.81			

Anticipated saving was stated to be mainly due to non-eligibility of the society on account of non-utilisation of funds sanctioned during the previous year (Rs. 19.80 lakhs).

705—Loans for Agriculture

(8) Manures and Fertilisers

O.	5,00.00	3,05.00	3,05.00	..
R.	—1,95.00			

Anticipated saving was attributed to less requirement of funds by the agencies as well as less release of funds by the Government of India (Rs. 1,95.00 lakhs).

766—Loans to Government Servants etc.

(7) KKKKK—Festival Advances

O.	32.00	29.29	23.40	—5.89
R.	—2.71			

Anticipated saving was stated to be due to receipt of less claims than anticipated.

Reasons for final saving of Rs. 5.89 lakhs have not been intimated (May 1985).

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

	Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)				
698—Loans for Co-operation				
(1) XXXX—Ware Housing and Marketing				
Co-operatives.				
O.	8.00-00	8.75-00	8.75-00	..
R.	75-00			

Additional funds were provided by reappropriation to procure fertilisers by the Orissa State Co-operative Marketing Federation (Rs. 75.00 lakhs).

State Plan

(2) ZZZZ—Tribal Areas Sub-Plan

O.	10-00	..	16.25	+16.25
R.	-10-00			

Entire provision was surrendered due to non-sanction of matching contribution of Central Assistance. The reasons for final excess have not been intimated (May 1985).

(v) Personal Ledger Accounts—

A summary of the transactions in the personal ledger accounts at the end of 1983-84 relating to (i) Cold Storage Plants at Cuttack, Bhubaneswar, Similiguda, Parlakhemundi, Bolangir and Kuarmunda and (ii) Purchase and distribution of quality seeds to cultivators are given below :—

Personal Ledger Accounts for	Balance on 1st April 1983	Credits during the year	Debits during the year	Balance on 31st March 1984
(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) Bolangir	3.77	..	..	3.77
(f) Kuarmunda	-0.42(a)	..	..	-0.42
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.

(a) Minus balance is under reconciliation

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

		Total grant or appropriation	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
Revenue				
Voted—				
	Original	2,25,32,000	2,31,63,675	—11,57,325
	Supplementary	17,89,000		
	Amount surrendered during the year (March 1984)			65,000
Capital:				
Voted—				
	Original	2,26,90,000	2,26,76,679	—13,321
	Amount surrendered during the year (March 1984)			17,000

NOTES AND COMMENTS

Revenue:

Voted—

Savings (less than 10 per cent of the provision) occurred mainly under the Major head 328—Mines and Minerals Regulation and Development of Mines—B—Direction and Administration (Rs. 2 lakhs) C & E Salaries (Lump Provision Rs. 4 lakhs)".

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

		Total grant or appropriation	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs
Revenue:				
Voted—				
	Original	1,23,15,000	1,41,91,617	—1,41,383
	Supplementary	20,18,000		
	Amount surrendered during the year (March 1984)			30,000
Capital				
Voted				
	Original	1,25,000	36,25,000	(—) 24,270
	Supplementary	35,00,000		
	Amount surrendered during the year (March 1984)			16,000

The expenditure in the revenue section does not include Rs. 6,37,000 spent from out of advance from the Contingency Fund sanctioned in March 1984 but not recouped to the Fund till the close of the year.

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

	Total Grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Revenue :			
Voted—			
Original	1,80,54,000	1,68,67,311	—23,95,689
Supplementary	12,09,000		
Amount surrendered during the year (March 1984)			25,16,000
Capital :			
Voted—			
Original	1,20,000	1,20,000	93,780
Amount surrendered during the year			—26,220
			Nil

Notes and Comments :—

Revenue :

Voted—

(i) The department surrendered Rs. 25.16 lakhs; saving finally worked out Rs. 23.96 lakhs.

(ii) As the expenditure did not even come upto original budget provision, the supplementary grant of Rs. 12.09 lakhs obtained in September 1983 (Rs. 1.70 lakhs) and March 1984 (Rs. 10.39 lakhs) was unnecessary.

(iii) Entire provision under the following head was surrendered for want of Government sanction—

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

239—State Excise

C—Other expenditure

O.	19.10	—	..
R.	(—) 19.10		

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

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Revenue :			
Voted—			
Original	49,00,000	1,35,22,388	—43,96,612
Supplementary	1,30,19,000		
Amount surrendered during the year (March 1984)			49,10,000

Head	Total grant or appropriation	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
Capital :			
Voted—			
Original	1,10,000	6,620	—11,03,380
Supplementary	10,00,000		
Amount surrendered during the year (March 1984)			11,00,000

Notes and Comments:—

Revenue:

Voted—

(i) The department surrendered Rs. 49.10 lakhs on 31st March 1984 whereas the saving ultimately worked out to Rs. 43.97 lakhs.

(ii) In view of saving of Rs. 43.97 lakhs, supplementary grant obtained in March 1984 (Rs. 26.55 lakhs) proved unnecessary.

(iii) Substantial saving occurred under :—

276—Secretariat

State Plan

Social and Community Services

(1) C—Secretariat

Department of Science, Technology and Environment—

O.	49.00	9.85	11.33	+1.48
S.	0.01			
R.	—39.16			

Reasons for anticipated as well as final saving have not been furnished (May 1985).

279—Scientific Services and Research

State Plan

(2) E—Other Services

S.	11.04	27.55	1.13	26.42
R.	16.51			

Reasons for the anticipated excess as well as final saving have not been intimated (May 1985).

(iv) Instances of defective reappropriations are given below :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
<i>Central Plan</i>			

(3) G—Other Services

S.	79.00	44.24	74.27	+30.03
R.	—34.76			

Anticipated saving was attributed to (i) receipt of reduced sanction from Government of India (Rs. 33.50 lakhs) and (ii) late appointment/non-appointment of staff (Rs. 1.26 lakhs).

Reasons for the final excess of Rs. 30.03 lakhs have not been intimated (May 1985).

Other Scientific Services

(4) H—Other Services

S.	6.47	..	5.76	+5.76
R.	—6.47			

The entire provision was surrendered on 31st March 1984 due to non-receipt of sanction from Government of India. Reasons for the final excess of Rs. 5.76 lakhs have not been intimated (May 1985).

Capital :

Voted—

(f) Savings occurred mainly under the head—

479—Capital outlay on Scientific Services and Research.

STATE PLAN

Other Scientific Services and Research

(1) M. Other Services

O.	1.00
S.	10.00			
R.	—11.00			

Entire provision was surrendered due to post budget decision of the Government to sanction grant-in-aid in place of investment.

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

NOTE:—

The expenditure under this appropriation represents annual contribution to the sinking funds for loans obtained from the Life Insurance Corporation of India.

Appropriation—Interest Payments (All Charged)

		Total appropriation Rs.	Actual expenditure Rs.	Excess + Saving—
Revenue :				
Original	89,60,00,000	95,01,82,000	96,30,07,246	+1,28,25,246
Supplementary	5,41,82,000			
Amount surrendered during the year (March 1984)				80,21,000

Notes and comments

(i) Expenditure exceeded the provision by Rs. 1,28,25,246: the excess requires regularisation.

(ii) In view of the excess expenditure there is no justification for surrendering Rs. 80.21 lakhs on 31st March 1984.

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

	Total appropriation	Actual expenditure	Excess + Saving—

(In lakhs of rupees)

249—Interest Payment

Interest on Internal Debt :—

(1) A—Interest on Market Loans

O.	13,15.64	13,55.79	15,45.40	+1,89.61
R.	40.15			

(2) C—Management of Debts

O.	3.00	4.40	12.39	+6.99
R.	2.40			

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

Interest on Loans and Advances from Central Government.

(3) H—Interest on Loans for Centrally Sponsored Plan Schemes.

O.	47.05	54.93	53.70	-1.23
R.	7.88			

Additional funds at serial nos. (1), (2) and (3) above were provided by reappropriation for payment of interest on matured Loans, not anticipated earlier. Reasons for the final excess (Rs. 1,96.60 lakhs) in respect of serial nos. (1) and (2) have not been intimated (May 1985).

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

(1) J—Interest on other obligations

O.	7.20	3.00	1.42	-1.58
R.	-4.20			

Saving was stated to be mainly due to non-finalisation of compensation cases of land holders and non-posting of Compensation Officers. Reasons for the final saving have not been intimated (May 1985).

Appropriation—Internal debt of the State Government (All charged)

	Total appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Capital:			
Original	2,62,30,44,000	8,42,01,75,370	+2,04,75,31,370
Supplementary	3,74,96,00,000		
	6,37,26,44,000		

Amount surrendered during the year—

Nil

Notes and Comments:—

- (i) The expenditure exceeded the provision by Rs. 2,04,75,31,370; the excess requires regularisation.
(ii) Excess occurred mainly under :—

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

603—Internal Debt of the State Government.

(1) B—Market Loans not bearing Interest.

R	7,76.29	7,76.29	9,40.52	+1,64.23
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Funds were provided by reappropriation on 31st March 1984 on the basis of actual requirements. Reasons for not providing funds even either in the original budget or in the supplementary budget have not been intimated. Reasons for the final excess have also not been intimated (May 1985).

		Total appropriation	Actual expenditure	Excess + Saving—
(In lakhs of rupees)				
(2) C—Ways and Means Advances from the Reserve Bank of India				
C. 2—Over Draft with the Reserve Bank of India.				
O	50,00.00	4,80,85.20	6,84,10.94	+2,03,25.74
S	3,54,96.00			
R	75,89.20			

Additional funds were provided by reappropriation for clearance of more over draft obtained from the Reserve Bank of India. Reasons for the final excess have not been intimated (May 1985).

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

Head	Total appropriation	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
603—Internal Debt of the State Government.			
(3) A—Market Loans bearing Interest—			
A. 1—5 $\frac{3}{4}$ % Orissa Government Loan, 1983.			
O	7,76.29	..	..
R	-7,76.29	..	..

The entire amount was reappropriated to other heads as no interest was payable on matured loan during the year.

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

F. 1—Cash Credit Advance from the State Bank of India

S	20,00.00	11,13.00	11,13.00	..
R	-8,87.00			

Reasons for saving of Rs. 8,87.00 lakhs have not been intimated (May 1985).

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

Head	Total appropriation		Actual expenditure	Excess + Saving —
	Rs.		Rs.	Rs.
Capital :—				
Original	59,48,24,000	} 60,18,24,000	60,24,99,400	+ 6,75,400
Supplementary	70,00,000			
Amount surrendered during the year				Nil

Notes and Comments :—

- (i) The expenditure exceeded the provision by Rs. 6,75,400 ; the excess requires regularisation.
 (ii) In view of the final excess of Rs. 6.75 lakhs ; supplementary provision of Rs. 70 lakhs obtained in March 1984 proved inadequate.
 (iii) Excess occurred mainly under:—

Head	Total appropriation	Actual expenditure	Excess + Saving—	
		(In lakhs of rupees)		
604—Loans and Advances from the Central Government.				
<i>Loans for State Plan Schemes</i>				
(1) E. Loans as Advance Plan Assistance for relief on account of Natural Calamities.				
O.	59.92	} 2,14.36	1,91.44	— 22.92
R.	1,54.44			
<i>Loans for Central Plan Schemes</i>				
(2) G. Minor Irrigation, Soil Conservation and Area Development.				
O.	12.18	} 27.17	27.31	+ 0.14
R.	14.99			

Additional funds were provided by reappropriation on the basis of actuals in the above 2 cases. Reasons for the final saving of Rs. 22.92 lakhs in the case mentioned at Sl. no. (1) have not been intimated. (May 1985).

(iv) The above excess was partly offset under the following heads :—

604—Loans and Advances from the Central Government

Loans for State Plan Schemes

(3) D. Block Loans—

Block Loans for State Plan

O.	27,19.05	} 24,88.42	25,16.03	+ 27.61
R.	—2,30.63			

Amount was surrendered as anticipated saving. Reasons for the final excess have not been intimated (May 1985).

APPENDICES

Statement showing the estimated and actual recoveries by grant 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
	(2)	(3)	(4)	(5)	(6)	(7)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Expenditure relating to the Home Department.	10,50,000	..	2,89,326	..	-7,60,674	..
	Reasons for less recovery on jail manufactures have not been intimated (May 1985).					
3. Expenditure relating to the Revenue Department.	8,71,00,000	..	20,21,55,837	..	+11,50,55,837	..
	Excess recovery was due to adjustment of earlier years.					
5. Expenditure relating to the Finance Department.	64,15,000	..	20,46,005	..	-43,68,905	-
	Reasons for less recovery have not been intimated (May 1985).					
6. Expenditure relating to the Commerce Department.	..	5,00,000	..	47,21,695	..	+42,21,695
	Reasons for excess recovery have not been intimated (May 1985).					
7. Expenditure relating to the Works Department.	16,73,00,000	1,14,73,000	49,13,24,741	1,47,28,149	+32,40,24,741	+32,55,149
	Reasons for excess recovery on revenue and capital account have not been intimated (May 1985). Excess recoveries in both revenue and capital sections were mainly under "Suspense-Gross Credit".					
9. Expenditure relating to the Food and Civil Supplies Department—	..	2,50,50,000	..	20,66,38,333	..	+18,15,88,333
	Reasons for excess recovery on account of "Grain Purchase Scheme" have not been intimated (May 1985).					
10. Expenditure relating to the Education and Youth Service Department—	..	40,00,000	..	39,99,770	..	-230

Number and name of the grant or appropriation	Budget estimates		Actuals		Actuals compared with Budget estimates	
	Revenue	Capital	Revenue	Capital	More (+) Less (-) Revenue	More (+) Less (-) Capital
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
12. Expenditure relating to the Health and Family Welfare Department—	2,93,00,000	..	1,83,87,849	..	-1,09,12,151	..
	Reasons for less recovery in the above 2 cases have not been intimated (May 1985).					
13. Expenditure relating to the Housing and Urban Development Department—	2,49,23,000	1,44,00,000	19,21,79,774	..	+16,72,56,774	-1,44,00,000
	Reasons for excess recovery on account of "Sewerage and Water Supply-Suspense Credit" and non-recovery in respect of capital account have not been intimated (May 1985).					
15. Expenditure relating to the Tourism, Sports and Culture Department—	..	..	..	15,90,820	..	+15,90,820
	Reasons for excess recovery have not been intimated (May 1985).					
16. Expenditure relating to the planning and Co-ordination Department.	7,00,00,000	..	..	..	-7,00,00,000	..
	Non-recovery was due to non-operation of suspense head by the Department					
19. Expenditure relating to the Industries Department.	6,00,000	..	..	28,000	-6,00,000	+28,000
	Amount provided under "304 under Guarantee Reserve Fund" was withdrawn by reappropriation. Hence no recovery under revenue head.					
20. Expenditure relating to the Irrigation and Power Department.	4,51,68,000	37,67,56,000	9,69,33,302	60,60,37,495	+5,17,65,302	+22,92,81,495
	Reasons for excess recoveries have not been intimated (May 1985).					

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.
22. Expenditure relating to the Forest, Fisheries and Animal Husbandry Department.	..	25,08,13,000	..	30,68,62,301	..	+5,60,49,301
	Excess recovery was under "Government Trading in Kendu Leaves-Suspense Credit" (Rs. 3,42,05,946) and receipts and recoveries on capital account (Rs. 2,18,43,355), reasons for which have not been intimated (May 1985).					
23. Expenditure relating to the Agriculture and Co-operation Department.	4,18,69,000	..	8,63,10,733	..	+4,44,41,733	..
	Reasons for excess recovery have not been intimated (May 1985).					
25. Expenditure relating to the Information and Public Relations Department.	45,000	..	16,969	..	-28,031	..
	Reasons for less recovery have not been intimated (May 1985).					
Total ..	47,37,70,000	68,29,92,000	1,08,96,44,626	1,14,46,06,563	61,58,74,626	+46,16,14,563

APPENDIX II

(Reference : Note (vii) at page 70 and Note (vi) at page 76)

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

Suspense head	Opening balance on 1st April 1983	Debits during the year	Credits during the year	Closing balance on 31st March 1984
	(In lakhs of rupees)			
Revenue :				
259—Public Works—				
Purchases	—27.32	(a)	(a)	—27.32
Stock	6.93	(a)	(a)	6.93
Miscellaneous Works Advances	5.31	(a)	(a)	5.31
Total	—15.08			—15.08
331—Water and Power Development Services—				
Purchases	—1.72	0.60	0.17	—1.29
Stock	6.25	7.88	8.25	5.88
Miscellaneous Works Advances	2.89	4.00	1.45	5.44
Total	7.42	12.48	9.87	10.03
332—Multipurpose River Projects—				
Hirakud Dam Project				
Purchases	—61.36	11.19	..	—50.17
Stock	30.40	27.63	22.07	35.96
Miscellaneous Works Advances	66.18	2.78	4.73	64.23
Workshop Suspense	—0.17	..	..	—0.17 (b)
Total	35.05	41.60	26.80	49.85
Balimela Dam Project				
Purchases	—1.91	..	..	—1.91
Stock	5.62	0.05	..	5.67
Miscellaneous Works Advances	8.01	0.43	..	8.44
Total	11.72	0.48	..	12.20

(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 there after 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.

(b) Minus balance is under investigation

Suspense head	Opening balance on 1st April 1983	Debits during the year	Credits during the year	Closing balance on 31st March 1984
(In lakhs of rupees)				
333—Irrigation, Navigation, Drainage and Flood Control Projects—				
A—Irrigation Projects (Commercial)				
Stock	—16.15	3.39	0.60	—13.36 (b)
Workshop Suspense	5.74	10.22	14.34	1.62
Total	—10.41	13.61	14.94	—11.74
G—Flood Control and Anti-Sea Erosion Projects—				
Purchases	.. —4,43.35	76.88	—64.03	—3,02.44
Stock	.. 4,89.70	7,70.42	8,27.44	4,32.68
Miscellaneous Works Advances	.. 4,71.24	2,82.07	1,54.31	5,99.00
Total	.. 5,17.59	11,29.37	9,17.72	7,29.24
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 (c)
Capital:				
506—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development—				
Lift Irrigation	.. —12.02	..	..	—12.02
Purchases	.. 49.94	..	..	49.94
Stock	.. 85.60	..	..	85.60
Miscellaneous Works Advances	.. 1.58	..	..	1.58
Workshop Suspense	.. 1,25.10	..	..	1,25.10 (d)
Total	..	..	..

(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 1983-84.

APPENDIX II—Contd.

Suspense head	Opening balance on 1st April 1983	Debits during the year	Credits during the year	Closing balance on 31st March 1984
(In lakhs of rupees)				
531—Capital Outlay on Water and Power Development Services—				
A—Water Development				
Purchases	.. —0.03	..	..	—0.03
Stock	.. —0.90	1.62	0.84	—0.12 (b)
Miscellaneous Works Advances	.. 0.94	0.31	0.61	0.64
Workshop Suspense	.. —0.02	..	—	—0.02 (b)
Total	.. —0.01	1.93	1.45	0.47
532—Capital Outlay on Multipurpose River Projects				
1—HIRAKUD DAM PROJECT—				
Purchases	—84.93	..	..	—84.93
Stock	1,96.95	..	2.89	1,94.06
Miscellaneous Works Advances	67.38	..	..	67.38
Workshop Suspense	93.61	..	..	93.61
Total	2,73.01	..	2.89	2,70.12
2—RENGALI MULTIPURPOSE PROJECT—				
Purchases	—7,37.00	..	—5,87.39	—1,49.61
Stock	11,72.20	11,60.94	15,44.11	7,89.03
Miscellaneous Works Advances	8,88.51	63.47	3,23.15	6,28.83
Total	13,23.71	12,24.41	12,79.87	12,68.25
3—BALIMELA DAM PROJECT—				
Purchases	—3,58.00	..	..	—3,58.00
Stock	1,34.07	..	..	1,34.07
Miscellaneous Works Advances	1,80.94	..	0.28	1,80.66
Workshop Suspense	40.49	..	..	40.49
Total	—2.50	..	0.28	—2.78

(b) Minus balance is under investigation

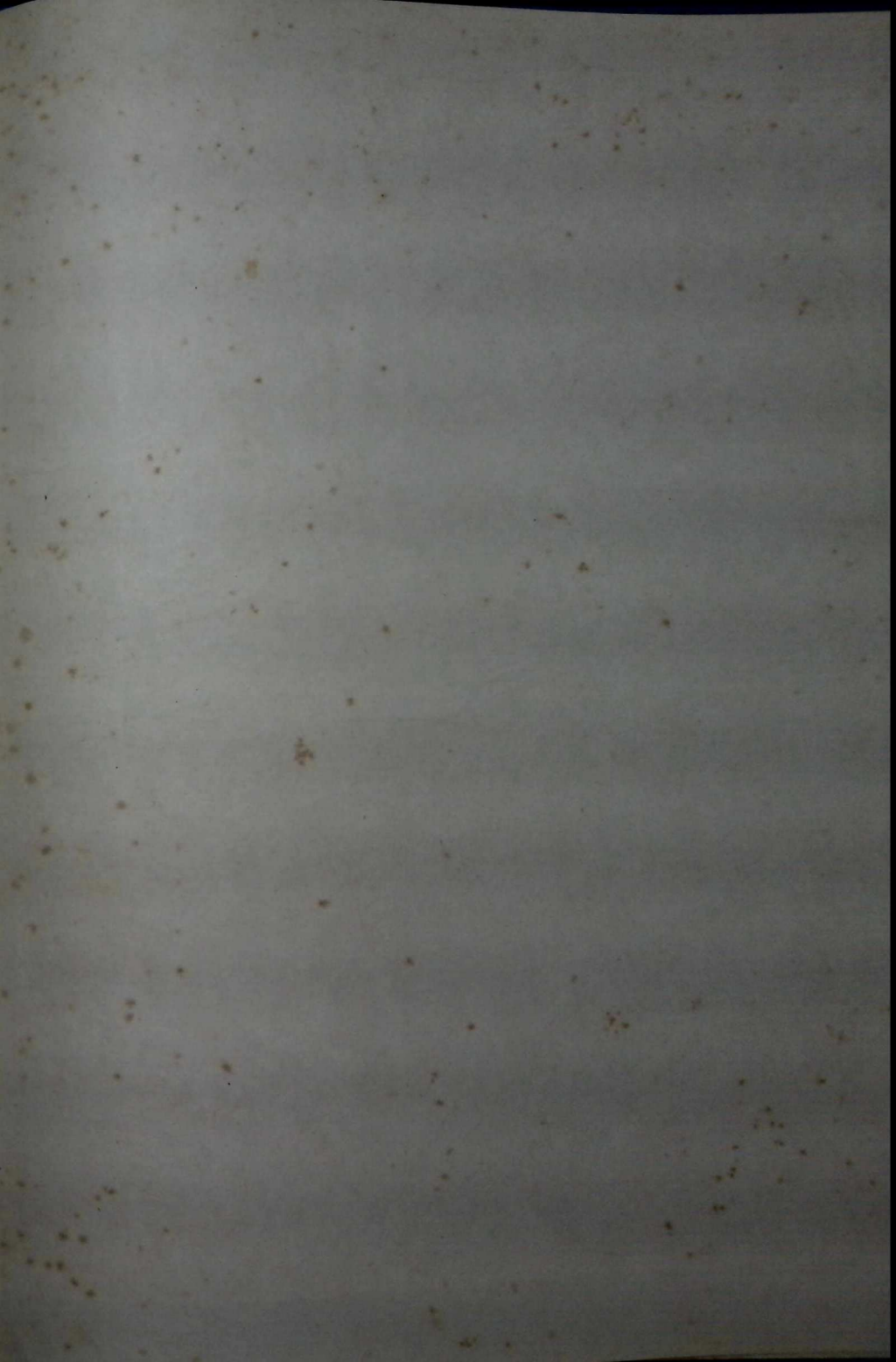
Suspense head	Opening balance on 1st April 1983	Debits during the year	Credits during the year	Closing balance on 31st March 1984
(In lakhs of rupees)				
4—POTTERU IRRIGATION PROJECT—				
Purchases	—49·76	2·03	2·03	—49·76
Stock	7,77·87	1,79·80	61·15	8,96·52
Miscellaneous Works Advances	1,32·52	2·28	66·31	68·49
Workshop Suspense	0·06	..	..	0·06
Total	8,60·69	1,84·11	1,29·49	9,15·31
5—BHIMKUND PROJECT—				
Purchases	—0·32	..	..	—0·32
Stock	0·40	..	..	0·40
Miscellaneous Works Advances	0·11	—	..	0·11
Total	0·19	..	..	0·19
6—UPPER KOLAB PROJECT—				
Purchases	—89·09	..	..	—89·09
Stock	18,60·68	3,82·19	1,10·40	21,32·47
Miscellaneous Works Advances	14,14·19	—0·83	6,98·60	7,14·76
Workshop Suspense	23·98	20·13	0·04	44·07
Total	32,09·76	4,01·49	8,09·04	28,02·21
7. UPPER INDRAVATI PROJECT—				
Purchases	..	—71·60	..	—71·60
Stock	..	7,42·60	5,31·76	10,51·74
Miscellaneous Works Advances	..	3,40·91	2·39	2,02·76
Workshop Suspense	..	9·70	4·99	0·70
Total	..	10,21·61	5,39·14	3,63·86
				11,96·89

APPENDIX-II—concl'd.

Suspense head	Opening balance on 1st April 1983	Debits during the year	Credits during the year	Closing balance on 31st March 1984
(In lakhs of rupees)				
533—Capital Outlay on Irrigation, Navigation Drainage and Flood Control projects—				
Irrigation projects (Commercial)				
Purchases	.. —8,65.72	2.28	13.71	—8,77.15
Stock	.. 2,11.31	16,13.47	15,26.72	2,98.06
Miscellaneous Works Advances	.. 11,79.76	11,99.33	10,99.51	12,79.58
Workshop Suspense	.. 48.04	11.07	1.00	58.11
Total	.. 5,73.39	28,26.15	26,40.94	7,58.60
Flood Control and Anti-Sea Erosion Projects—				
Purchases	.. —2.16	..	..	—2.16
Stock	.. 1.99	..	..	1.99
Miscellaneous Works Advances	.. 0.79	..	—	0.79
Total	.. 0.62	(a)	(a)	0.62
534—Capital Outlay on Power Projects				
A—Hydro Electric Schemes—				
Purchases	.. —71.65	..	..	—71.65
Stock	.. 1,05.97	..	..	1,05.97
Miscellaneous Works Advances	.. 87.04	..	..	87.04
Workshop Suspense	.. 0.45	..	..	0.45
Total	.. 1,21.81	(b)	(b)	1,21.81
B—Thermo Electric Schemes—				
Stock	.. 0.41	..	..	0.41
Miscellaneous Works Advances	.. 13.99	..	..	13.99
Total	.. 14.40	(b)	(b)	14.40

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

(b) No transactions appeared during the year under the 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.





COMPTROLLER AND AUDITOR
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