



APPROPRIATION ACCOUNTS

1984-85

GOVERNMENT OF CANADA



APPROPRIATION ACCOUNTS
1984-85

GOVERNMENT OF ORISSA



APPROPRIATION ACCOUNTS
PART I

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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Orissa for the year 1984-85 presents the accounts of sums expended in the year ended the 31st March 1985 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 reappropriations, withdrawals or surrenders sanctioned by a competent authority

Charged appropriations and expenditure are shown in italics

Number and name of grant or appropriation 1	Amount of grant/appropriation	
	Revenue	Capital
	2 Rs.	3 Rs.
1—Expenditure relating to the Home Department—		
Voted	67,02,45,000	1,50,28,000
Charged	71,25,000	..
2—Expenditure relating to the General Administration Department		
Voted	3,78,23,000	3,15,000
Charged	42,35,000	..
3—Expenditure relating to the Revenue Department—		
Voted	73,61,83,000	49,90,000
Charged	8,72,97,000	..
4—Expenditure relating to the Law Department—		
Voted	3,75,71,000	9,70,000
Charged	..	..
5—Expenditure relating to the Finance Department—		
Voted	59,69,66,000	41,56,92,000
Charged	2,50,000	..
6—Expenditure relating to the Commerce Department—		
Voted	7,66,12,000	4,16,61,000
Charged	2,000	66,000
7—Expenditure relating to the Works Department—		
Voted	63,10,96,000	39,10,76,000
Charged	19,16,000	25,26,000
8—Expenditure relating to the Orissa Legislative Assembly—		
Voted	90,31,000	25,000
Charged	1,89,000	..
9—Expenditure relating to the Food & Civil Supplies Department		
Voted	7,70,17,000	11,14,13,000
Charged	4,000	4,000
10—Expenditure relating to the Education & Youth Services Department—		
Voted	1,81,97,91,000	1,04,46,000
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.
67,50,71,088	1,47,32,458	...	2,95,542	48,26,088	..
70,33,436	..	91,564	..	..	..
3,61,19,373	2,67,700	17,03,627	47,300	..	..
41,08,927	...	1,26,073	..	..	..
69,27,22,778	45,83,628	4,34,60,222	4,06,372	..	..
8,72,63,000	..	34,000	..	..	..
3,82,08,574	9,75,917	..	..	6,37,574	5,917
..
27,44,61,818	11,70,34,496	32,25,04,182	29,86,57,504	..	..
..	..	2,50,000	..	..	..
7,74,43,561	4,64,43,058	..	..	8,31,561	47,82,058
..	..	2,000	66,000	..	..
64,84,72,525	36,55,44,140	..	2,55,31,860	1,73,76,525	..
18,43,072	25,11,093	72,928	14,907	..	..
87,83,911	19,400	2,47,089	5,600	..	..
1,74,744	..	14,256	..	..	..
7,60,65,089	10,59,72,235	9,51,911	54,40,765	..	..
4,000	..	..	4,000	..	..
1,73,19,26,790	56,76,960	8,78,64,210	47,69,040	..	..
42,109	..	2,07,891	..	..	..

SUMMARY OF APPROPRIATION

Number and name of grant or appropriation	Amount of grant/appropriation	
	Revenue	Capital
	2	3
1	Rs.	Rs.
11—Expenditure relating to the Harijan & Tribal Welfare Department—		
Voted	29,47,08,000	1,48,52,000
12—Expenditure relating to the Health & Family Welfare Department—		
Voted	79,65,65,000	40,25,000
Charged	50,000	..
13—Expenditure relating to the Housing & Urban Development Department—		
Voted	53,25,29,000	10,40,16,000
Charged	6,000	1,50,000
14—Expenditure relating to the Labour & Employment Department—		
Voted	4,25,63,000	3,20,000
15—Expenditure relating to the Tourism, Sports & Culture Department—		
Voted	3,79,23,000	58,37,000
16—Expenditure relating to the Planning & Co-ordination Department—		
Voted	3,40,96,000	13,75,000
17—Expenditure relating to the Community Development & Rural Re-construction (Gram Panchayat) Department—		
Voted	2,93,81,000	3,42,000
18—Expenditure relating to the Community Development & Rural Re-construction (Community Development) Department—		
Voted	1,26,29,70,000	10,80,000
Charged	15,000	..
19—Expenditure relating to the Industries Department—		
Voted	33,69,86,000	27,84,52,000
Charged	24,000	..
20—Expenditure relating to the Irrigation and Power Department—		
Voted	28,92,33,000	2,07,95,06,000
Charged	..	93,93,000

Expenditure		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
26,82,47,111	1,46,63,401	2,64,60,889	1,83,599	..	..
66,77,94,674	26,60,381	12,87,70,326	13,64,619	..	..
..	..	50,000	..	..	..
61,65,60,232	8,02,75,878	..	2,37,40,122	8,40,31,232	..
..	..	6,000	1,50,000	..	..
4,02,02,246	2,59,910	23,60,754	60,090	..	..
2,96,89,647	58,08,185	82,33,353	28,815	..	..
3,23,96,794	13,61,292	16,99,206	13,708	..	..
2,80,59,287	2,72,680	13,21,713	69,320	..	..
1,05,68,84,404	8,95,654	20,60,85,596	1,84,346	..	..
15,000	..	..	..	..	..
29,89,18,925	20,88,82,053	3,80,67,075	6,95,69,947	..	..
23,428	..	572	..	..	..
31,01,25,427	2,05,17,81,054	..	2,77,24,946	2,08,92,427	..
..	57,15,569	..	36,77,431	..	..

Number and name of grant or appropriation	Amount of grant/appropriation	
	Revenue	Capital
	2	3
	Rs.	Rs.
21—Expenditure relating to the Transport Department—		
Voted	5,59,85,000	12,68,59,000
Charged	41,000	..
22—Expenditure relating to the Forest, Fisheries and Animal Husbandry Department—		
Voted	36,98,90,000	27,46,57,000
Charged	10,33,000	..
23—Expenditure relating to the Agriculture and Co-operation Department—		
Voted	59,48,33,000	30,18,88,000
Charged	1,39,000	—
24—Expenditure relating to the Mining and Geology Department—		
Voted	2,90,76,000	2,77,90,000
Charged	36,000	..
25—Expenditure relating to the Information and Public Relations Department—		
Voted	2,52,12,000	20,59,000
26—Expenditure relating to the Excise Department—		
Voted	1,85,58,000	1,25,000
27—Expenditure relating to the Science, Technology and Environment Department—		
Voted	4,03,80,000	40,000
Appropriation for reduction or Avoidance of Debt—		
Charged	7,24,000	..
Interest Payments—		
Charged	1,11,58,59,000	..
Internal Debt of the State Government—		
Charged	..	4,35,68,07,000
Loans and Advances from the Central Government—		
Charged	..	75,37,75,000
Total—Voted	9,48,32,23,000	4,21,48,39,000
Charged	1,21,91,95,000	5,12,27,21,000
GRAND TOTAL	10,70,24,18,000	9,33,75,60,000

Expenditure		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
5,54,03,684	12,43,16,100	5,81,316	25,42,900	..	..
..	..	41,000	..	..	..
38,24,81,136	40,94,64,259	..	..	1,25,91,136	13,48,07,259
8,80,337	..	1,52,663	..	..	..
53,07,05,329	22,44,87,607	6,41,27,671	7,74,00,393	..	..
54,942	..	84,058	..	..	..
2,63,41,111	2,77,53,010	27,34,889	36,990	..	..
18,645	..	17,355	..	..	..
2,38,20,361	20,29,430	13,91,639	29,570	..	..
1,73,69,157	70,500	11,88,843	54,500	..	..
2,79,45,692	3,640	1,24,34,308	36,360	..	..
7,24,000	..	..	..	..	..
1,01,64,38,199	..	9,94,20,801	..	..	..
..	5,84,96,96,321	..	..	..	1,49,28,89,321
..	77,93,95,977	..	..	..	2,56,20,977
8,67,22,20,724	3,81,62,40,026	95,21,88,819	53,81,94,208	14,11,86,543	13,95,95,234
1,11,86,23,839	6,63,73,18,960	10,05,71,161	39,12,338	..	1,51,85,10,298
9,79,08,44,563	10,45,35,58,986	1,05,27,59,980	54,21,06,546	14,11,86,543	1,65,81,05,532

The excess over the following seven grants and two charged appropriations requires regularisation :—

Revenue Section:

Voted—

- 1—Expenditure relating to the Home Department
- 4—Expenditure relating to the Law Department
- 6—Expenditure relating to the Commerce Department
- 7—Expenditure relating to the Works Department
- 13—Expenditure relating to the Housing and Urban Development Department
- 20—Expenditure relating to the Irrigation and Power Department
- 22—Expenditure relating to the Forest, Fisheries and Animal Husbandry Department

Capital Section:

Voted—

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

Charged—

Appropriation—Internal Debt of the State Government.

Appropriation—Loans and Advances from the Central Government

The expenditure shown in columns 4 and 5 of the summary does not include a sum of Rs. 5,99,44,993 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. 1985-86
		Rs.		
1	282—Public Health, Sanitation and Water Supply (Grant No. 13—Expenditure relating to the Housing and Urban Development Department).	99,94,000 1,22,700 2,08,495	......	......
2	283—Housing (Grant No. 13—Expenditure relating to the Housing and Urban Development Department).	12,00,000	28-3-1985	December 1985
3	284—Urban Development (Grant No. 13—Expenditure relating to the Housing and Urban Development Department).	2,67,250 84,02,000	28-12-1984 25-3-1985	....
4	285—Information and Publicity (Grant No. 25—Expenditure relating to the Information and Public Relations Department).	5,00,000 9,99,163	25-10-1984 14-2-1985	....
5	288—Social Security and Welfare [Grant No.18—Expenditure relating to the Community Development and Rural Reconstruction (Community Development) Department].	95,10,000	28-3-1985	December 1985
6	289—Relief on account of Natural Calamities (Grant No.3-Expenditure relating to the Revenue Department).	—7,82,881	..	..
7	295—Other Social and Community Services (Grant No. 7—Expenditure relating to the Works Department).	—2,00,019	..	..
8	298—Co-operation (Grant No. 23—Expenditure relating to the Agriculture and Co-operation Department).	49,000	29-3-1985	December 1985
9	312—Fisheries (Grant No. 22—Expenditure relating to the Forest, Fisheries and Animal Husbandry Department).	9,46,000	28-3-1985	December 1985
10	337—Roads and Bridges (Grant No. 7—Expenditure relating to the Works Department).	—75,514	..	..
11	459—Capital Outlay on Public Works (Grant No. 7—Expenditure relating to the Works Department).	—78,496	..	..
12	498—Capital Outlay on Co-operation (Grant No.19—Expenditure relating to the Industries Department).	1,73,29,375	28-3-1985	..
13	498—Capital Outlay on Co-operation (Grant No.23—Expenditure relating to the Agriculture and Co-operation Department).	50,000	28-3-1985	December 1985

Sl. No.	The details of the expenditure are as follows :— Major head of account and grant	Amount	Date of sanction of advance	Month of recoupment to the Fund during the next year i. e. 1985-86
14	513—Capital Outlay on Forests (Grant No. 22—Expenditure relating to the Forest, Fisheries and Animal Husbandry Department).	81,55,000	29-5-1984	..
15.	533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects (Grant No. 20—Expenditure relating to the Irrigation & Power Department).	4,29,795	28-3-1985	..
16	698—Loans for Co-operation (Grant No. 19—Expenditure relating to the Industries Department).	21,61,375	28-3-1985	..
17	698—Loans for Co-operation (Grant No. 23—Expenditure relating to the Agriculture and Co-operation Department).	1,03,750	20-3-1985	..
18	712—Loans for Fisheries (Grant No. 22—Expenditure relating to the Forest, Fisheries and Animal Husbandry Department).	6,54,000	28-3-1985	December 1985
	Total	5,99,44,993		

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 1984-85 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.	1,11,86,23,839	6,63,73,18,960	7,75,59,42,799	8,67,22,20,724	3,81,62,40,026	12,48,84,60,750
Deduct—Total of recoveries shown in Appendix-1	8,71,00,000	..	8,71,00,000	73,12,10,543	97,96,64,980	1,71,08,75,523
Net total expenditure shown in statement No. 10 of the Finance Accounts.	1,03,15,23,839	6,63,73,18,960	7,66,88,42,799	7,94,10,10,181	2,83,65,75,046	10,77,75,85,227

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' 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 1984-85.

T. N. Chaturvedi

(T. N. CHATURVEDI)

Comptroller and Auditor General of India

NEW DELHI

The

Major Heads—		Total grant or appropriation	Actual expenditure	Excess+ Saving -
		Rs.	Rs.	Rs.
214—Administration of Justice				
215—Election				
252—Secretariat General Services				
255—Police				
256—Jails				
260—Fire Protection and Control				
265—Other Administrative Services				
268—Miscellaneous General Services				
288—Social Security and Welfare				
483—Capital Outlay on Housing				
766—Loans to Government Servants, etc.				
Revenue:				
Voted—				
Original	47,86,11,000	67,02,45,000	67,50,71,088	+48,26,088
Supplementary	19,16,34,000			
Amount surrendered during the year (March 1985)				1,48,33,000
Charged—				
Original	55,83,000	71,25,000	70,33,436	—91,564
Supplementary	15,42,000			
Amount surrendered during the year (March 1985)				1,29,000
Capital :				
Voted—				
Original	1,04,46,000	1,50,28,000	1,47,32,458	—2,95,542
Supplementary	45,82,000			

Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Amount surrendered during the year (March 1985)			1,94,000

Notes and comments—

Revenue :

Voted—

(i) The expenditure exceeded the provision by Rs. 48,26,088. The excess requires regularisation.

(ii) In view of the final excess of Rs. 48.26 lakhs, the supplementary grant of Rs. 19,16.34 lakhs obtained in September 1984 (Rs. 2,29.68 lakhs) and March 1985 (Rs. 16,86.66 lakhs) proved inadequate and the surrender of Rs. 1,48.33 lakhs in March 1985 proved unrealistic.

(iii) Substantial excess occurred mainly under—

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

214—Administration of Justice

(1) A—High Court

O.	54.33	} 57.58	68.96	+11.38
S.	3.80			
R.	—0.55			

Anticipated saving was attributed to certain posts remaining vacant.

Reasons for final excess of Rs. 11.38 lakhs have not been intimated (February 1986).

(2) B—Civil and Sessions Courts

O.	1,69.93	} 1,79.26	2,19.24	+39.98
S.	10.14			
R.	—0.81			

Anticipated saving was mainly attributed to less payment under witness allowances and non-achievement of targets by the District Judges.

Reasons for final excess have not been intimated (February 1986)

215—Election

(3) D—Electoral Officers

O.	29.77	} 40.67	39.64	—1.03
S.	0.03			
R.	10.87			

Augmentation of Funds was attributed to creation of additional posts for Parliament and Assembly elections.

Head		Total grant or appropriation	Actual expenditure	Excess + Saving—
(In lakhs of rupees)				
252—Secretariat General Services				
(4) H—Secretariat				
O.	1,44.60	} 1,64.96	1,67.15	+2.19
S.	3.00			
R.	17.36			

Additional funds were provided to meet extra expenditure on establishment of a separate Department.

255—Police

(5) L—Direction and Administration

O.	72.26	} 1,12.36	1,12.87	+0.51
S.	15.67			
R.	24.43			

Anticipated excess was attributed to (i) upgradation of the standards of administration (Rs. 7.00 lakhs) (ii) to meet expenditure on additional dearness allowance (Rs. 17.43 lakhs).

(6) O—Criminal Investigation and Vigilance

O.	1,62.49	} 2,09.22	2,10.64	+1.42
S.	22.91			
R.	23.82			

Augmentation of funds was made mainly for meeting expenditure on additional dearness allowance.

(7) P—Special Police

O.	7,50.65	} 8,55.75	8,85.77	+30.02
S.	47.24			
R.	57.86			

Additional funds were provided to meet expenditure on additional dearness allowance.

Reasons for final excess of Rs. 30.02 lakhs have not been intimated (February 1986).

(8) Q—District Police

O.	21,61.81	} 27,12.03	28,71.27	+1,59.24
S.	2,33.89			
R.	3,16.33			

Additional funds were provided to meet expenditure on additional dearness allowance.

Reasons for final excess of Rs. 1,59.24 lakhs have not been intimated (February 1986).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(9) S—Railway Police			
O.	49·34	96·22	+3·21
S.	19·64		
R.	24·03		
	93·01		

Augmentation of funds was attributed to (i) upgradation of standards of administration (Rs. 7·00 lakhs) and (ii) upward revision of additional dearness allowance (Rs. 17·03 lakhs).

(10) T—Welfare of Police Personnel

O.	23·67	33·94	35·14	+1·20
S.	2·65			
R.	7·62			

Augmentation of funds was attributed to (i) upgradation of standards of administration (Rs. 2·39 lakhs) and (ii) upward revision of additional dearness allowance (Rs. 5·23 lakhs).

256—Jails

(11) AA—Jails

O.	2,49·99	3,07·37	3,26·69	+19·32
S.	45·41			
R.	11·97			

Augmentation of funds was mainly attributed to expenditure on establishment of District and Special Jails.

Reasons for final excess of Rs. 19·32 lakhs have not been intimated (February 1986).

260—Fire Protection and Control

(12) DD—Protection and Control

O.	1,83·57	2,13·97	2,52·11	+38·14
S.	30·40			

Reasons for excess of Rs. 38·14 lakhs have not been intimated (February 1986).

256—Other Administrative Services

(13) HH—Home Guards

O.	82·76	82·36	1,16·25	+33·89
R.	—0·40			

Anticipated saving was mainly attributed to less requirement. Reasons for less requirement and final excess of Rs. 33·89 lakhs have not been intimated (February 1986).

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
(14) II—Guest Houses, Government Hostels, etc.			
O.	63·57	87·26	+19·38
S.	3·95		
R.	0·36		
Additional funds were provided by reappropriation to meet extra expenditure on Telephone, Telex and Electricity.			
Reasons for final excess of Rs. 19·38 lakhs have not been intimated (February 1986).			
(ii) Excess mentioned above was partly counter balanced by savings mainly under :—			
214—Administration of Justice			
(1) A—1 Salaries (Lump Provision)			
S.	11·00	11·00	—11·00
(2) B—1 Salaries (Lump Provision)			
S.	31·85	31·85	—31·85
260—Fire Protection and Control			
(3) DD-1 Salaries (Lump Provision)			
S.	34·61	34·61	—34·61
265—Other Administrative Services			
(4) HH-1 Salaries (Lump Provision)			
S.	25·82	25·82	—25·82
(5) II-1 Salaries (Lump Provision)			
§.	17·82	17·82	—17·82
Entire provision in respect of serial nos, (1) to (5) mentioned above remained unspent and unexplained (February 1986).			
215—Elections			
(6) D-1 Salaries (Lump Provision)			
S.	16·71	..	..
R.	—16·71		
252—Secretariat General Services			
(7) I—Salaries (Lump Provision)			
S.	14·84	..	..
R.	—14·84		

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
255—Police			
(8) M—Salaries (Lump Provision)			
S.	17.43	..	..
R.	—17.43		
(9) O—1 Salaries (Lump Provision)			
S.	25.82	..	..
R.	—25.82		
(10) P—1 Salaries (Lump Provision)			
S.	80.21	..	..
R.	—80.21		
(11) Q—1 Salaries (Lump Provision)			
S.	3,17.78	..	..
R.	—3,17.78		
(12) S.—1 Salaries (Lump provision)			
S.	17.34	..	..
R.	—17.34		
(13) T.—1. Salaries (Lump provision)			
S.	5.23	..	..
R.	—5.23		
256—Jails			
(14) Z—1. Salaries (Lump provision)			
S.	11.75	..	..
R.	—11.75		
Entire provision of Rs. 5,07.11 lakh in respect of Serial Nos. 6 to 14 was reappropriated to meet expenditure on revised dearness allowances			
215—Election			
(15) E—Charges for conduct of Election to State/Union Territory/ Legislature			
S.	5,18.23	4,14.74	3,90.89
R.	—1,03.49		
Saving was attributed to less expenditure on election to the State Legislature than anticipated. Reasons for final saving of Rs. 23.85 lakhs have not been intimated (February 1986).			

Major Heads	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
212—President/Vice-President/Governor/ Administrator of Union Territories			
213—Council of Ministers			
251—Public Service Commission			
252—Secretariat-General Services			
265—Other Administrative Services			
268—Miscellaneous General Services			
283—Housing			
766—Loans to Government Servants, etc.,			
Revenue:			
Voted—			
Original	3,09,09,000	3,61,19,373	—17.03,627
Supplementary	69,14,000		
Amount surrendered during the year (31st March 1985)	..	..	13,79,000
Charged—			
Original	35,15,000	41,08,927	—1,26,073
Supplementary	7,20,000		
Amount surrendered during the year (31st March 1985)	..	..	99,000
Capital :			
Voted—			
Original	3,15,000	2,67,700	—47,300
Amount surrendered during the year (31st March 1985)			40,000

Notes and comments—

Revenue :

Voted—

(i) The department surrendered Rs. 13.79 lakhs on 31st March 1985, but ultimately saving worked out to Rs. 17.04 lakhs.

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

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
213—Council of Ministers			
(1) M—Other expenditure			
O.	33.00	57.17	+0.52
S.	35.30		
R.	—11.65		
	56.65		

Anticipated saving of Rs. 11.65 lakhs was attributed to (i) dissolution of the Council of Ministers before close of the financial year and (ii) non-receipt of claims from Works Department in connection with furnishing of new chambers for Ministers.

Charged :

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
212—Governor			
<i>J</i> —Other expenditure			
O.	2.07		
S.	6.15	2.00	..
R.	—6.22		

Out of the anticipated saving of Rs. 6.22 lakhs, Rs. 6.15 lakhs provided under Salaries (Lump Provision) was reappropriated to meet enhanced additional dearness allowance.

Grant No. 3—Expenditure relating to the Revenue Department

Major Heads

- 229—Land Revenue
- 230—Stamps and Registration
- 252—Secretariat—General Services
- 253—District Administration
- 259—Public Works
- 265—Other Administrative Services
- 268—Miscellaneous General Services
- 284—Urban Development
- 288—Social Security and Welfare
- 289—Relief on account on Natural Calamities
- 294—Other Social and Community Services
- 394—Other General Economic Services
- 305—Agriculture
- 337—Roads and Bridges
- 363—Compensation and assignments to local bodies and Panchayati Raj Institutions.
- 504—Capital Outlay on Other General Economic Services
- 766—Loans to Government Servants, etc.

		Total grant or appropriation	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	42,55,96,000	73,61,83,000	69,27,22,778	—4,34,60,222
Supplementary	31,05,87,000			
Amount surrendered during the year (March 1985)				3,33,00,000
Charged—				
Original	8,71,00,000	8,72,97,000	8,72,63,000	—34,000
Supplementary	1,97,000			
Amount surrendered during the year				Nil
Capital :				
Voted—				
Original	49,90,000	49,90,000	45,83,628	—4,06,372
Amount surrendered during the year (March 1985)				3,62,000

Notes and comments—

Revenue—

Voted—

(i) The department surrendered Rs. 3,33.00 lakhs on 31st March 1985; ultimately the saving worked out to Rs.4,34.60 lakhs.

(ii) In view of the final saving of Rs.4,34.60 lakhs, supplementary grant of Rs.31,05.87 lakhs obtained in September 1984 (Rs.23.00 lakhs) and in March 1985 (Rs.30.82.87 lakhs) was proved excessive.

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

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

—229—Land Revenue—

(1) D—Salaries (lump provision)

S.	301.12	}
R.	—301.12			

Entire provision obtained to meet expenditure on additional dearness allowance was reappropriated to other heads.

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<i>State Plan</i>			
(2) G—Tribal Areas Sub-Plan			
O.	65.15	53.62	..
S.	5.00		
R.	—16.53		

Reasons for anticipated saving of Rs.16.53 lakhs have not been intimated (February 1986).

252—Secretariat—General Services

(3) P—Salaries (Lump provision)

S.	13.14	}
R.	—13.14			

Entire provision obtained to meet expenditure on additional dearness allowance was reappropriated to other heads.

253—District Administration

(4) F—Salaries (Lump provision)

S.	89.21	}
R.	—89.21			

Entire provision was reappropriated to meet additional cost on establishment of Commissioner's Establishment / District Establishment and Other Establishments.

284—Urban Development

State Plan

General

(5) W—Town and Regional Planning

S.	70.00	70.00	..	—70.00
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Entire provision remained unspent and unexplained (February 1986).

289—Relief on account of Natural Calamities

Drought

(6) Y—Gratuitous Relief

O.	50.00	}
R.	—50.00			

Out of the anticipated saving of Rs. 50 lakhs, Rs. 47.87 lakhs were reappropriated as drought season was over and Rs. 2.13 lakhs surrendered due to late receipt of revised ceiling limits from Government of India. Consequently Government could not issue sanction for utilisation of funds before the close of the financial year.

Head	Total grant	Actual expenditure	Excess + Saving —
1	2	3	4
(In lakhs of rupees)			
(7) Z—Drinking Water Supply			
O.	75.00	232.00	132.00
S.	132.00		
R.	25.00		
Augmentation of funds was attributed to sinking of additional tube wells in unidentified villages where drinking water scarcity has arisen. Reasons for final saving of Rs. 100.00 lakhs have not been intimated (February 1986).			
(8) BB—Special Nutrition			
O.	52.00	..	..
R.	—52.00		
Anticipated saving of 52.00 lakhs was attributed to (1) less expenditure on feeding programme (Rs. 47.66 lakhs) (2) late receipt of revised ceiling limit from Government of India and consequent non-issue of sanction orders before the close of the financial year (Rs. 4.34 lakhs.)			
Flood Cyclone etc.			
(9) GG—Ex-gratia payment to bereaved families			
O.	8.00	2.22	2.21
R.	—5.78		
Anticipated saving was attributed to late receipt of revised ceiling limit from Government of India.			
(10) HH—Gratuitous Relief			
O.	221.61	53.65	53.65
R.	—167.96		
Anticipated saving was attributed to (1) less expenditure than anticipated as drought season was over (Rs. 95.75 lakhs) and (2) late receipt of revised ceiling limit from Government of India (Rs. 72.21 lakhs).			
(11) II—Drinking Water Supply			
O.	50.01	10.00	10.00
S.	10.00		
R.	—50.01		
Anticipated saving was attributed to (1) Slow progress of work on sinking of tube wells (Rs. 29.00 lakhs) and (2) late receipt of revised ceiling limit from the Government of India (Rs. 21.01 lakhs).			
(12) MM—Assistance for repair, reconstruction of houses.			
O.	168.00	83.70	88.04
R.	—84.30		
Anticipated saving was attributed to late receipt of revised ceiling limit from Government of India. Reasons for final excess of Rs. 4.34 lakhs have not been intimated (February 1986).			

Head		Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)				
(13) TT—Repairs and restoration of damaged Government Office buildings.				
O.	24·00	71·75	72·80	+1·05
S.	59·80			
R.	—12·05			

Anticipated saving was attributed to late receipt of revised ceiling limit from Government of India.

(14) VV—Repair and restoration of damaged Government residential buildings.				
O.	15·00	42·49	41·85	—0·64
S.	40·75			
R.	—13·26			

Anticipated saving was attributed to late receipt of revised ceiling limit from Government of India.

304—Other General Economic Services

State Plan

(15) CCC—Land ceiling				
O.	67·31	100·33	67·69	—32·64
S.	35·87			
R.	—2·85			

Anticipated saving was mainly due to less expenditure on compensation.

Reasons for final saving of Rs. 32·64 lakhs have not been intimated (February 1986).

363—Compensation and assignments to local bodies and Panchayati Raj Institutions

GGG—Other miscellaneous compensation and assignments

(16) GGG—2—Payment of Stamp duty				
O.	22·13	22·13	..	—22·13

Entire amount remained unspent and unexplained (February 1986).

(IV) Savings mentioned above were partly counter balanced by excess mainly under :

229—Land Revenue

(1) B—Management of Government Estates

O.	10,86·55	13,07·87	13,55·12	+47·25
R.	2,21·32			

Additional funds were provided by reappropriation to meet the cost of the staff of Tahsils opened under the Scheme "Upgradation of standards of administration".

Reasons for final excess of Rs. 47·25 lakhs have not been intimated (February 1986).

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
(2) C—Other expenditure			
O.	75.52	83.56	83.92
R.	8.04		
			+0.36

Augmentation of funds by reappropriation was attributed mainly to meet the cost of arrears of establishment charges of Land Reforms Commissioner and consolidation of holdings.

State Plan

(3) E—Survey and settlement operations			
O.	89.85	1,06.39	1,06.40
S.	0.01		
R.	16.53		
			+0.01

Additional funds were provided by reappropriation to meet the cost of enhanced additional dearness allowance, spares and other equipments for the map printing press.

252—Secretariat—General Services

(4) O—Board of Revenue			
O.	74.30	82.38	81.22
R.	8.08		
			—1.16

Augmentation of funds was attributed mainly to meet expenditure on additional dearness allowance. Reasons for final saving have not been intimated (February 1986).

253—District Administration

(5) Q—Commissioners			
O.	58.57	71.16	71.20
R.	12.59		
			+0.04

Provision of additional funds was made by re appropriation (1) to meet expenditure on additional dearness allowance (Rs. 9.64 lakhs), (2) clearance of arrear liabilities on account of office expenses (Rs. 1.33 lakhs) and (3) for purchase of Ambassador delux cars for Revenue Divisional Commissioners, Northern Division, Sambalpur and Central Division, Cuttack (Rs. 1.62 lakhs).

(6) R—District Establishment

O.	3,21.58	3,75.20	3,75.76
S.	9.00		
R.	44.62		
			+0.56

Augmentation of funds by reappropriation was attributed to expenditure on additional dearness allowance and to meet current and arrear liabilities on account of office expenses.

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

(7) S—Other Establishment

O.	2,61.34	2,97.29	2,98.14	+ 0.85
R.	35.95			

Augmentation of funds by reappropriation was attributed to expenditure on additional dearness allowance and to meet current and arrear liabilities on account of office expenses.

289—Relief on account of Natural Calamities

Drought

(8) EE—Other expenditure

O.	10.10	2,21.06	2,21.06	..
S.	1,88.00			
R.	22.96			

Anticipated excess was attributed to (1) clearance of pending claims of Orissa Lift Irrigation Corporation (Rs.10.06 lakhs) and (2) execution of labour intensive works in the drought affected areas of Krushna-prasad Block and in Kalahandi district (Rs. 12.90 lakhs).

Flood, Cyclone, etc.

(9) 00—Assistance to farmers to clear sand/silt/salinity from land.

O.	5.00	29.09	29.09	..
R.	24.09			

Anticipated excess was attributed to payment of subsidy to farmers for reclamation of their sand cast land in Koraput district.

(10) XX—Assistance to local bodies and other non-Government bodies and institutions.

O.	13.91	3,64.66	3,79.66	+15.00
S.	3,14.70			
R.	36.05			

Additional funds were provided by reappropriation for repair/reconstruction/restoration of flood damaged works in Ganjam and Koraput districts.

Reasons for final excess of Rs. 15.00 lakhs have not been intimated (February 1986).

(11) YY—Other expenditure

O.	81.54	1,67.25	1,67.23	—0.02
S.	24.49			
R.	61.22			

Provision of additional funds by reappropriation made mainly to meet expenditure on test relief works in each affected block due to flood of August 1984.

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

304—Other General Economic Services

Centrally Sponsored Plan

(12) EEE—Land Ceiling

O.	13.75	45.53	77.30	+31.77
S.	31.78			

Reasons for final excess of Rs. 31.77 lakhs have not been intimated (February 1986).

(V) Zamindari Abolition Fund—

The fund was created in 1952-53. The payment of compensation and interest charges are initially accounted for against provision in Capital Section of the grant. At the end of the year expenditure booked in Capital Section is deducted and taken to the fund as expenditure.

No contribution from revenue was made to the fund during the year and there was also no expenditure during the year. The balance at the credit of the fund on the 31st March 1985 remained at Rs. 59.19 lakhs.

An account of the fund is given in statement No. 16 of the Finance Accounts 1984-85.

(VI) Orissa Famine Relief Fund—

The expenditure under the charged appropriation represents amount transferred to the fund.

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

An expenditure of Rs. 8.71 lakhs was debited to the fund in 1984-85. The balance at the credit of the fund on the 31st March 1985 was Re. 1 only. An account of the transactions connected with the fund is given in statement No. 16 of the Finance Accounts, 1984-85.

Capital:

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

There was no transaction during the year 1984-85 and the balance on 31st March 1985 remained at Rs. (—)2.97 lakhs (a) Certificate of acceptance of balance was awaited from the Controlling Officer (Secretary, Board of Revenue, Orissa).

Major Heads—

214—Administration of Justice

252—Secretariat General Services

288—Social Security and Welfare

295—Other Social and Community Services

766—Loans to Government Servants, etc.

767—Miscellaneous loans

		Total grant or appropriation	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	3,38,95,000	3,75,71,000	3,82,08,574	+6,37,574
Supplementary	36,76,000			
Amount surrendered during the year (March 1985)				2,66,000
Capital:				
Voted—				
Original	3,70,000	9,70,000	9,75,917	+5,917
Supplementary	6,00,000			
Amount surrendered during the year				Nil

Notes and comments:—

Revenue :

Voted—

(i) The expenditure exceeded the grant by Rs. 6,37,574; the excess requires regularisation.

(ii) In view of the final excess of Rs. 6.38 lakhs, the surrender of Rs. 2.66 lakhs in March 1985 proved injudicious.

The excess (partly offset by savings under other heads) occurred mainly under A—Civil and Sessions Court. (provision Rs. 217.55 lakhs and expenditure Rs. 229.49 lakhs).

(iii) The expenditure in the grant includes Rs. 23.77 lakhs for administration of 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 1984-85 Rs. 23.77 lakhs were spent but Rs. 7.50 lakhs were reimbursed from the fund.

Out of the total amount of Rs. 1,85.05 lakhs being the expenditure on this account for the period from 1956-57 to 1984-85 an amount of Rs. 80.28 lakhs has only been reimbursed from the fund during the period from 1958-59 to 1984-85. Non-reimbursement of Rs. 104.77 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.

Capital :

The expenditure exceeded the grant by Rs. 5,917; the excess requires regularisation.

Major Heads—

240—Sales Tax

245—Other Taxes and Duties on Commodities and Services

247—Other Fiscal Services

252—Secretariat General Services

254—Treasury and Accounts Administration

265—Other Administrative Services

266—Pensions and Other Retirement Benefits

268—Miscellaneous General Services

288—Social Security and Welfare

295—Other Social and Community Services

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

766—Loans to Government Servants, etc.

767—Miscellaneous Loans

769—Appropriation to Contingency Fund

		Total grant or appropriation	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	59,59,10,000	59,69,66,000	27,44,61,818	—32,25,04,182
Supplementary	10,56,000			
Amount surrendered during the year (March 1985)		..	..	32,97,31,000
Charged—				
Original	2,50,000	2,50,000	..	—2,50,000
Amount surrendered during the year				Nil
Capital :				
Voted—				
Original	7,41,92,000	41,56,92,000	11,70,34,496	—29,86,57,504
Supplementary	34,15,00,000			
Amount surrendered during the year (March 1985)				54,000

Notes and comments:—

Revenue :

Voted—

(i) In view of the final saving of Rs. 32,25.04 lakhs, the Supplementary grant of Rs. 10.56 lakhs obtained in September 1984 (Rs. 10.52 lakhs) and March 1985 (Rs. 0.04 lakh) was unnecessary. The expenditure did not come up even to the original provision.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
252—Secretariat General Services			
(1) I—Salaries (Lump Provision)			
O.	34,99.00	}	1,24.70
R.	—33,74.30		
			.. —1,24.70

Reasons for the entire provision remaining unutilised have not been intimated (February 1986).

288—Social Security and Welfare

E—Other Social Security and Welfare Programmes

(2) X—Pensions to Freedom Fighters, their dependants, etc.

O.	26.35	}	15.05	17.14	+2.09
S.	10.00				
R.	—21.30				

Anticipated saving was attributed to non-receipt of applications from freedom fighters. Reasons for final excess of Rs. 2.09 lakhs have not been intimated (February 1986).

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

(3) Z—Entertainment Tax

O.	1,50.00	}	1,29.46	1,29.24	—0.22
R.	—20.54				

Anticipated saving was attributed to less requirement. Reasons for less requirement have not been intimated (February 1986).

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

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

240—Sales Tax

(1) A—Direction and Administration

O.	2,86.72	3,39.35	3,32.15	—7.20
S.	0.01			
R.	52.62			

Augmentation of funds by reappropriation was stated to have been made to meet payment of additional dearness allowance for Headquarters Organisation, Range Administration and circle etc. Reasons for final saving of Rs. 7.20 lakhs have not been intimated (February 1986).

254—Treasury and Accounts Administration

(2) J—Directorate of Accounts and Treasuries

O.	23.60	30.30	30.13	—0.17
R.	6.70			

Additional funds were provided by reappropriation to meet expenditure on (a) Additional dearness allowances, (b) purchase of staff car, (c) repair of old car, (d) printing of forms and (e) purchase of furniture.

(3) K—Treasury Establishment

O.	1,37.62	1,58.63	1,57.85	—0.78
R.	21.01			

Additional funds were provided by reappropriation to meet expenditure on additional dearness allowances and (2) opening of seven sub-Treasuries and upgradation of three special Treasuries.

266—Pensions and other Retirement Benefits

(4) O—Superannuation and Retirement Allowances

O.	9,20.00	9,20.00	10,70.40	+1,50.40
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(5) T—Family Pensions

O.	2,40.00	2,40.00	2,84.75	+44.75
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(6) V—Pensions to Employees of State aided Educational Institutions

O.	35.00	35.00	52.29	+17.29
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Reasons for final excess of Rs. 2,12.44 lakhs in respect of serial nos. (4), (5) and (6) above have not been intimated (February 1986).

Head	Total grant	Actual expenditure	Excess+ Savings—
(In lakhs of rupees)			
268—Miscellaneous General Services			
(7) W—Other expenditure			
O.	97.36	1,27.80	1,27.80
R.	30.44		

Augmentation of funds by reappropriation was attributed to actual requirement for payment of prize money under State lottery.

Charged—

(i) Entire provision of Rs. 2.50 lakhs remained unspent and unexplained (February 1986).

Capital:

Voted—

(i) The Department surrendered only Rs. 0.54 lakh in March 1985; but ultimately the saving was Rs. 29,86.58 lakhs.

(ii) Substantial saving occurred under the following head:—

769—Appropriation to Contingency Fund

(1) G—Appropriation to Contingency Fund

S.	30,00.00	30,00.00	..	—30,00.00
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The Corpus of the Contingency Fund was raised from Rs. 20 crores to Rs. 50 crores by promulgation of Orissa Contingency Fund (Amendment) Ordinance, 1984 (Orissa Ordinance No. 13 of 1984) on the 22nd December 1984. On its lapsing the amount of Rs. 30 crores was transferred back to the consolidated fund resulting in saving.

Grant No. 6—Expenditure relating to the Commerce Department

Major Heads—

252—Secretariat-General Services

258—Stationery and Printing

265—Other Administrative Services

277—Education

287—Labour and Employment

335—Port, Light Houses and Shipping

338—Road and Water Transport Services

484—Capital Outlay on Urban Development

535—Capital Outlay on Ports, Light houses and Shipping

766—Loans to Government Servants, etc.

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	7,06,65,000	7,66,12,000	7,74,43,561	+8,31,561
Supplementary	59,47,000			
Amount surrendered during the year (March 1985)				45,000
Charged—				
Supplementary	2,000	2,000	..	—2,000
Amount surrendered during the year				Nil
Capital :				
Voted—				
Original	3,64,70,000	4,16,61,000	4,64,43,058	+47,82,058
Supplementary	51,91,000			
Amount surrendered during the year (March 1985)				3,000
Charged—				
Supplementary	66,000	66,000	..	—66,000
Amount surrendered during the year				Nil

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

(i) The expenditure exceeded the provision by Rs. 8,31,561. The excess requires regularisation.

(ii) In view of the excess of Rs. 8.32 lakhs the supplementary grant of Rs. 59.47 lakhs obtained in March 1985 proved inadequate and surrender of Rs. 0.45 lakh as surplus to requirement in March 1985 was injudicious.

(iii) The excess occurred mainly under the following heads :—

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
258—Stationery and Printing			
(1) D—Printing, Storage and Distribution of Forms			
O.	1,27.70	1,44.12	+1.24
R.	15.18		
	1,42.88		

Augmentation of funds by reappropriation was attributed to payment of overtime allowance to the staff for printing of ballot papers during the last Lok Sabha and Assembly Elections and payment on account of encashment of leave to the staff.

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
(2) E—Government Presses			
O.	2,50.72	2,92.22	2,96.45
R.	41.50		
			+4.23

Augmentation of funds by reappropriation was attributed to payment of additional dearness allowance and other allowances to the staff.

Reasons for final excess of Rs. 4.23 lakhs have not been intimated (February 1986).

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

258—Stationery and Printing

H—Salaries (lump provision)

S.	55.88
R.	—55.88			

Entire provision was reappropriated to other heads to meet the cost of additional dearness allowance.

Capital :

Voted—

(i) The expenditure exceeded the provision by Rs. 47,82,058. The excess requires regularisation.

(ii) In view of the excess of Rs. 47.82 lakhs, the supplementary grant of Rs. 51.91 lakhs obtained in September 1984 (Rs. 50.00 lakhs) and March 1985 (Rs. 1.91 lakhs) proved inadequate.

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

535—Capital Outlay on Ports, Light houses and Shipping

STATE PLAN

AA—Development of minor ports

O.	3,57.00	4,06.61	4,56.08	+49.47
S.	50.00			
R.	—0.39			

Anticipated saving was attributed to non-filling up of vacant posts. Reasons for final excess of Rs. 49.47 lakhs have not been intimated (February 1986).

Grant No. 7—Expenditure relating to the Works Department

Major Heads—

252—Secretariat—General Services

259—Public Works

277—Education

278—Art and Culture

280—Medical

281—Family Welfare

283—Housing

285—Information and Publicity

- 287—Labour and Employment
 288—Social Security and Welfare
 295—Other Social and Community Services
 304—Other General Economic Services
 310—Animal Husbandry
 312—Fisheries
 328—Mines and Minerals
 336—Civil Aviation
 337—Roads and Bridges
 339—Tourism
 459—Capital Outlay on Public Works
 477—Capital Outlay on Education
 479—Capital Outlay on Scientific Services and Research.
 480—Capital Outlay on Medical
 482—Capital Outlay on Public Health
 483—Capital Outlay on Housing
 510—Capital Outlay on Animal Husbandry
 512—Capital Outlay on Fisheries
 514—Capital Outlay on Community Development
 521—Capital Outlay on Village and Small Industries
 522—Capital Outlay on Machinery and Engineering Industries.
 536—Capital Outlay on Civil Aviation
 537—Capital Outlay on Roads and Bridges
 544—Capital Outlay on Other Transport and Communication Services.
 766—Loans to Government Servants, etc.

		Total grant or appropriation	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	60,98,46,000	63,10,96,000	64,84,72,525	+1,73,76,525
Supplementary	2,12,50,000			
Amount surrendered during the year (31st March 1985)				3,01,74,000

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Charged—				
Original	8,20,000	19,16,000	18,43,072	—72,928
Supplementary	10,96,000			
Amount surrendered during the year				Nil
Capital:				
Voted—				
Original	28,05,17,000	39,10,76,000	36,55,44,140	—2,55,31,860
Supplementary	11,05,59,000			
Amount surrendered during the year (31st March 1985)				3,00,07,000
Charged—				
Original	5,00,000	25,26,000	25,11,093	—14,907
Supplementary	20,26,000			
Amount surrendered during the year				Nil

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

(i) The expenditure exceeded the grant by Rs. 1,73, 76,525; the excess requires regularisation.

(ii) In view of the large excess of Rs. 173.77 lakhs the supplementary grant of Rs. 212.50 lakhs obtained in September 1984 (Rs. 53.38 lakhs) and March 1985 (Rs. 159.12 lakhs) proved inadequate.

(iii) In view of the excess of Rs. 173.77 lakhs surrender of Rs. 3,01.74 lakhs on 31st March 1985 was unrealistic.

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

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
259—Public Works			
(1) E-4-Suspense			
O.	28,21.67	28,21.67	+ 2,06.24
337—Roads and Bridges			
(2) ZZ Suspense			
O.	2,10.00	2,10.00	+ 2,92.76
(3)-AAA—Other expenditure			
O.	1.37	16.83	35.07
S.	15.46		
			+ 18.24

Reasons for final excess of Rs. 5.17.24 lakhs in respect of Sl. nos. (1), (2) and (3) above have not been intimated (February 1986).

Head	Total grant	Actual expenditure		Excess + Saving —
		(In lakhs	of rupees)	
(4) XX—State High Ways				
O.	3,18.41	3,18.41	3,26.94	+8.53
Reasons for final excess of Rs. 8.53 lakhs have not been intimated (February 1986).				
(5) YY—District and Other Roads				
O.	10,59.64	10,51.80	11,36.52	+84.72
S.	0.01			
R.	—7.85			

Reasons for surrender of Rs. 7.85 lakhs and excess expenditure of Rs. 84.72 lakhs have not been intimated (February 1986).

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

259—Public Works

(1) B—Direction and Administration

O.	3,91.77	5,27.93	4,25.36	—1,02.57
S.	1,36.67			
R.	—0.51			

Anticipated saving was attributed to late receipt of sanction from Government.

Reasons for final savings of Rs. 1,02.57 lakhs have not been intimated. (February 1986).

(2) C—Construction

O.	75.00	68.96	69.10	+0.14
S.	2.95			
R.	—8.99			

Out of the anticipated saving of Rs. 8.99 lakhs, Rs. 4.33 lakhs were reappropriated to other heads without assigning any reason for savings. Balance Rs. 4.66 lakhs was surrendered attributing reportedly due to the following reasons—

- For want of Administrative approval,
- For want of detailed distribution of work and
- Non-completion of formalities.

(3) E—Machinery and Equipment

O.	17.20	17.20	—32.13	—49.33
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Reasons for final saving have not been intimated (February 1986).

280—Medical

Central Plan

Allopathy

(4) T—Rural Family Welfare Service

O.	10.38	1.99	..	—1.99
R.	—8.39			

Reasons for anticipated and final saving have not been intimated (February 1986).

In the following cases entire provision was surrendered.

Head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
(5) V—Tribal Areas Sub-Plan—			
O.	6·00		
S.	1·20	..	..
R.	—7·20		
283—Housing—			
<i>Central Plan</i>			
(6) FF—Rural Family Welfare Service—			
O.	13·37	..	..
R.	—13·37		
(7) GG—Tribal Areas Sub-Plan—			
O.	6·00	..	..
R.	—6·00		
337—Roads and Bridges—			
(8) BBB—Central Road Fund—			
S.	24·27	..	..
R.	—24·27		
Surrender of Rs. 50·84 lakhs in above cases was attributed to—			
(a) Amount diverted to capital section of account (Rs. 16·22 lakhs) without assigning any reasons for savings.			
(b) For want of administrative approval and details of work (Rs. 10·35 lakhs)			
(c) For want of sanction to take up work under Central Road Fund (Rs. 24·27 lakhs).			
280—Medical—			
<i>Centrally Sponsored Plan</i>			
<i>Allopathy—</i>			
(9) W—Medical Relief—			
O.	2,71·91	1,05·68	1,07·26
R.	—1,66·23		+1·58

Anticipated saving to the extent of Rs. 130·45 lakhs was attributed to want of details of the schemes to be taken up under U. K. Aid Project (Rs. 130·45 lakhs). Reasons for the balance savings of Rs. 35·78 lakhs and the final excess of Rs. 1·58 lakhs have not been intimated (February, 1986).

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(10) X—Tribal Areas Sub-Plan			
O.	34.26	6.84	—0.30
R.	—27.12		
	7.14		

Anticipated saving was attributed to want of new schemes under U. K. Aid Project.

283—Housing

State Plan—

Government Residential Buildings—

(11) CC—Construction—

O.	19.80	10.00	9.36	—0.64
S.	1.20			
R.	—11.00			

Anticipated saving was attributed to—

(a) transfer of funds to Capital Section of account (Rs. 5.84 lakhs), without assigning any reasons for saving.

(b) for want of administrative approval (Rs. 5.16 lakhs).

(vi) Expenditure in the grant includes Rs. 35,30.68 lakhs accounted for under the head "Suspense". The nature and scope of transactions under the head 'Suspense' and the accounting procedure followed for the transactions have been explained in note (v) 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 1984-85 is given below :—

Major head and sub-heads of suspense	Opening balance on 1st April 1984 (Debit+ Credit—)	Debits	Credits	Balance Closing/on 31st March 1985 (Debit+ Credit—)
(In lakhs of rupees)				
259—Public Works				
Purchases	—22,67.56	..	..	—22,67.56
Stock	22,72.18	25,68.26	29,22.45	19,17.99
Miscellaneous Works Advances	15,11.66	4,59.66	3,91.42	15,79.90
Workshop Suspense	40.38	..	..	40.38
Total	15,56.66	30,27.92	33,13.87	12,70.71

Major head and sub-heads of suspense	Opening balance on 1st April 1984 (Debit + Credit—)	Debits	Credits	Closing balance on 31st March 1985 (Debit + Credit—)
337—Roads and Bridges—				
Purchases	—4,69·74	..	..	—4,69·74
Stock	6,36·70	3,90·98	6,26·18	4,01·50
Miscellaneous Works Advances	2,75·35	1,11·78	91·87	2,95·26
Total	4,42·31	5,02·76	7,18·05	2,27·02
Grand Total	19,98·97	35,30·68	40,31·92	14,97·73

(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. During the year 1984-85 no amount was credited to the Fund and no expenditure was incurred.

The balance at the credit of the fund on 31st March 1985 was Rs. 30·20 lakhs. An account of the fund for 1984-85 is given in Statement No. 16 of the Finance Accounts 1984-85

(vii) 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 1984-85 are compared below:—

Year	Works Outlay	Establishment Charges	Tools and Plant Charges	Percentages	
				Establishment charges to works Outlay	Tools & Plant charges to works Outlay
1	2	3	4	5	6
(In lakhs of rupees)					
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
1984-85	57,99·60	8,82·43	1,64·82	15·21	2·84

(viii) From 1967-68 a system of fixed percentage charges on account of establishment and tools and plant was introduced. The establishment charges at 10.5 percent 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" "453—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 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.

Charged:—

(i) There was a saving of Rs. 0.73 lakh

(ii) Substantial saving occurred under the following head:—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
283—Housing			
Government Residential Buildings			
(1) Maintenance and Repair			
O.	7.02	13.95	10.51
S.	6.50		
R.	0.43			—3.44

Additional funds were provided to meet extra expenditure on maintenance and repair of official residence of the Governor and his staff.

Reasons for final saving of Rs. 3.44 lakhs have not been intimated (February 1986).

(iii) Above saving of Rs. 3.44 lakhs was partly counter-balanced by excess under the following head:—

(2)—BB—Furnishing

O.	..	—	2.72	+2.72
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Reasons for incurring expenditure without any provision have not been intimated (February 1986).

Capital :

Voted :—

(i) The department surrendered Rs. 3,00.07 lakhs on 31st March 1985; ultimately the saving worked out to Rs. 2,55.32 lakhs.

(ii) In view of the saving of Rs. 2,55.32 lakhs supplementary grant of Rs. 11,05.59 lakhs obtained in September 1984 (Rs. 1,38.75 lakhs) and March 1985 (Rs. 9,66.84 lakhs) proved excessive.

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

477—Capital Outlay on Education

State Plan

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
(1)—KKK—University and Other Higher Education			
O.	0.50	59.14	-4.90
S.	74.61		
R.	-11.07		

Anticipated saving was attributed to—

(a) non-receipt of administrative approval (Rs. 8.35 lakhs) (b) non-requirement of funds by the Education & Youth Services Department (Rs. 2.72 lakhs).

Reasons for final saving of Rs. 4.90 lakhs have not been intimated (February 1986).

459—Capital Outlay on Public Works

Central Plan

(2)—III—Construction

O.	20.00
R.	-20.00		

Entire provision was surrendered without indicating any reason (February 1986).

480—Capital Outlay on Medical

Central Plan

(3)—VVV—Other expenditure

O.	22.21	15.60	..	-15.60
S.	2.61			
R.	-9.22			

Anticipated saving was attributed to—

(a) non receipt/late receipt of administrative approval (Rs. 9.10 lakhs) and (b) transfer of funds (Rs. 0.12 lakh) to Revenue Section of account without assigning any reason.

Reasons for the final saving of Rs. 15.60 lakhs have not been intimated (February 1986).

483—Capital Outlay on Housing

State Plan

Government Residential Buildings

(A)—AAAA—Construction

O.	1,03.95	1,20.47	1,24.66	+4.19
S.	39.12			
R.	-22.60			

Anticipated saving was attributed to—

(a) Over provisioning (Rs. 6.99 lakhs) (b) transferred to Grant No. 1—483—Capital Outlay on Housing without assigning any reasons for saving (Rs. 13.83 lakhs) and (c) Non-requirement of funds by Education & Youth Services Department (Rs. 1.78 lakhs).

Reasons for final excess of Rs. 4.19 lakhs have not been intimated (February 1986).

Head	Total grant	Actual expenditure	Excess + Saving —
		(In lakhs of rupees)	
Centrally Sponsored Plan			
Government Residential Buildings			
(5)—GGGG—Construction			
O.	37.70	49.50	35.41
S.	13.03		
R.	-1.23		
			-14.09

Anticipated saving was surrendered on the basis of actual requirement. Reasons for final saving of Rs. 14.09 lakhs have not been intimated (February 1986).

536—Capital Outlay on Civil Aviation

State Plan

(6)—SSSS—Aerodromes and Air route Services

O.	18.33
R.	-18.33		

Entire provision was surrendered as it was reportedly not possible to spend such huge amount within a short period.

537—Capital Outlay on Roads and Bridges

(7) TTTT—District and Other Roads (Central Road Fund)

S.	24.27	..	-
R.	-24.27		

Entire provision was surrendered for want of sanction for works under Central Road Fund.

Centrally Sponsored Plan

(8) ZZZZ—Roads of Inter-State Importance

O.	1.30.00	50.00	50.00
R.	-80.00		

Anticipated saving was attributed to less release of funds by Government of India.

480—Capital Outlay on Medical

State Plan

(9) SSS—Medical Education

S.	18.21	18.21	..
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Entire provision remained unutilised and unexplained (February 1986).

-18.21

(iv) Significant excess occurred mainly under the following heads:—

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

480—Capital Outlay on Medical

State Plan

Allopathy

(1) RRR—Medical Relief

O.	15.85	69.98	90.33	+20.35
S.	56.07			
R.	— 1.94			

Anticipated savings of Rs. 1.94 lakhs was attributed to (a) transfer of fund to Revenue Section (Rs. 1.21 lakhs) without assigning any reason for savings. (b) transfer to charged portion of the grant without assigning any reason for saving (Rs. 0.39 lakh). (c) non-utilisation due to shortage of time (Rs. 0.89 lakh). Reasons for final excess of Rs. 20.35 lakhs have not been intimated (February 1986).

Central Plan

(2) UUU—Tribal Areas Sub-Plan

O.	7.00	3.69	17.80	+14.11
S.	1.69			
R.	— 5.00			

Anticipated saving of Rs. 5 lakhs was attributed to non-receipt of administrative approval.

Reasons for final excess of Rs. 14.11 lakhs have not been intimated (February, 1986).

537—Capital Outlay on Roads and Bridges

State Plan

(3) UUUU—State Highways

O.	1,07.54	1,45.54	1,51.07	5.53
S.	20.51			
R.	17.49			

Augmentation of funds by reappropriation was attributed to rapid progress and timely completion of works.

Reasons for final excess of Rs. 5.53 lakhs have not been intimated (February 1986)

(v) The expenditure in this Section of grant includes Rs. 33.08 lakhs accounted for under the head "Suspense". A summary of the transactions accounted for under each unit (Suspense) together with the opening and closing balances for 1984-85 is given below—

Major head and sub-head of suspense	Opening balance on the 1st April 1984 (Debit + Credit —)	Debits	Credits	Closing balance on the 31st March 1985 (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

(a) Minus balance is under reconciliation.

Major head and sub-head of suspense	Opening balance on the 1st April 1984 (Debit + Credit—)	Debits	Credits	Closing balance on the 31st March 1985 (Debit + Credit —)
(In lakhs of rupees)				
537—Capital Outlay on Roads and Bridges				
Purchases	—61.04	..	..	—61.04
Stock	12.84	31.70	53.34	—8.80 (a)
Miscellaneous Work Advances	60.37	1.38	2.71	59.04
Total	12.17	33.08	56.05	—10.80

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

Major Heads	Total grant or appropriation	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
211—Parliament/State/Union Territory Legislatures			
266—Pensions and other Retirement Benefits			
766—Loans to Government Servants, etc.			
Revenue :			
Voted—			
Original	80,34,000	90,31,000	87,83,911
Supplementary	9,97,000		
Amount surrendered during the year (March 1985)			2,11,000
Charged—			
Original	1,89,000	1,89,000	1,74,744
Amount surrendered during the year (March 1985)			13,000
Capital :			
Voted—			
Original	25,000	25,000	19,400
Amount surrendered during the year (March 1985)			—5,600
			4,000
Notes and comments :			
Revenue :			
Voted—			

In view of the final saving of Rs. 2.47 lakhs, the supplementary grant of Rs. 9.97 lakhs proved expensive.

(a) Minus balance is under reconciliation.

Major Heads	Total grant or appropriation	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
276—Secretariat—Social and Community Services			
288—Social Security and Welfare			
304—Other General Economic Services			
305—Agriculture			
309—Food			
509—Capital Outlay on Food			
766—Loans to Government Servants etc.			
Revenue :			
Voted—			
Original	1,81,47,000	7,70,17,000	7,60,65,089
Supplementary	5,88,70,000		
Amount surrendered during the year (March 1985)			4,77,000
Charged—			
Supplementary	4,000	4,000	4,000
Capital :			
Voted—			
Original	1,02,90,000	11,14,13,000	10,59,72,235
Supplementary	10,11,23,000		
Amount surrendered during the year (March 1985)			50,42,000
Charged—			
Supplementary	4,000	4,000	4,000
Amount surrendered during the year			Nil

Notes and comments :

Revenue :

Voted—

(i) The department surrendered Rs. 4.77 lakhs ; ultimately the saving worked out to Rs. 9.52 lakhs.

(ii) Personal Ledger Account—

The expenditure under the grant includes Rs. 10,08.14 lakhs under the head "Suspense (Personal Deposit) Debit". The personal ledger accounts exist in the name of District Officers and Secretary, Food & Civil Supplies Department, for purchase/trading of rice and Paddy, Mustard Oil, Cloth and scrap Iron and other materials.

The transactions in these accounts during 1984-85 are summarised below—

Scheme	Balance on the 1st April 1984	Credit during the year	Debit during the year	Balance on the 31st March 1985
(In lakhs of rupees)				
(a) Purchase of rice under Grain Supply Scheme	2,48.15	..	..	2,48.15
The scheme is not in operation since 1959. Government decided (August 1979) to close the inoperative personal ledger account. The matter is under correspondence with the Government. Final orders for its closure have yet to be received (March 1986).				
(b)—Trading in scrap iron and other materials	19.42	..	..	19.42
There were no transactions from 1974-75 onwards. Government decided (August 1979) to close the inoperative personal ledger account. The matter is under correspondence with the Government. Final orders of Government for its closure have yet to be received (March 1986).				
(c)—Trading in mustard oil	9.81	..	..	9.81
The scheme is inoperative from 1971-72 onwards. Government decided (August 1979) to close the inoperative personal ledger account. The matter is under correspondence with the Government. Final orders for its closure have yet to be received (March 1986).				
(d)—Purchase of rice under Grain Purchase Scheme	29,36.26	7,99.17	10,08.14	27,27.29
(e) Purchase of cloth	0.46	..	..	0.46
The scheme at (e) above is inoperative from 1954-55 onwards. Government decided (August 1979) to close the inoperative personal ledger account. The matter is under correspondence with the Government. Final orders for its closure have yet to be received (March 1986).				

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

Major Heads—

276—Secretariat—Social and Community Services

277—Education

287—Labour and Employment

288—Social Security and Welfare

604—Loans and Advances from the Central Government

677—Loans for Education, Art and Culture

766—Loans to Government Servants, etc.

	Total grant or appropriation	Actual expenditure	Excess + Saving —
Revenue:	Rs.	Rs.	Rs.
Voted—			
Original	1,60,44,29,000		
Supplementary	21,53,62,000		
Amount surrendered during the year (March 1985)	1,81,97,91,000	1,73,19,26,790	—8,78,64,210
			4,78,75,000

		Total grant or appropriation	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.	Rs.
<i>Charged—</i>				
<i>Original</i>	2,50,000	2,50,000	42,109	—2,07,891
<i>Amount surrendered during the year (March 1985)</i>				2,05,000
<i>Capital :</i>				
<i>Voted—</i>				
<i>Original</i>	1,02,04,000	1,04,46,000	56,76,960	—47,69,040
<i>Supplementary</i>	2,42,000			
<i>Amount surrendered during the year (March 1985)</i>				38,03,000

Notes and comments : —

Revenue :

Voted—

(i) The department surrendered Rs. 4,78.75 lakhs on the 31st March 1985; but ultimate saving worked out to Rs. 8,78.64 lakhs.

(ii) In view of the saving of Rs. 8,78.64 lakhs, the supplementary grant of Rs. 21,53.62 lakhs obtained in September 1984 (Rs. 1,92.39 lakhs) and March 1985 (Rs. 19,61.23 lakhs) proved excessive.

(iii) Substantial savings occurred mainly under the following heads : —

Head	Total grant	Actual expenditure	Excess + Saving —
276—Secretariat Social and Community Services			
(1) A (a) Other Offices (In lakhs of rupees)			
O.	10.28	9.97	—0.64
S.	6.16		
R.	—5.83		

Anticipated saving was attributed to—

(i) Entire lump provision under Salaries (Rs. 6.16 lakhs) was reappropriated to other heads to meet extra expenditure on additional dearness allowance. (ii) Additional fund of Rs. 0.33 lakh was provided by reappropriation to meet extra expenditure on additional dearness allowance.

277—Education

General

U—Direction and Administration

(2) U-2 (5) Salaries (Lump provision)

S.	16,00.96	76.77	..	—76.77
R.	—15,24.19			

The entire provision remained unutilised and unexplained (February 1986).

State Plan

Primary Education

(3) X—Government Primary Schools

S.	5.37
R.	—5.37		

Entire provision was surrendered on the 31st March 1985 due to non-requirement.

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

University and other Higher Education

(4) MM—Government Colleges

O.	105·67	97·45	92·77	—4·68
S.	10·00			
R.	—18·22			

Anticipated saving was attributed to actual requirement. Reasons for final savings of Rs. 4·68 lakhs have not been intimated (February 1986).

Tribal Areas Sub-Plan

(5) QQ—Government Colleges

O.	79·29	61·80	53·01	—8·79
S.	0·54			
R.	—18·03			

Anticipated saving was attributed to less requirement. Reasons for less requirement and final excess of Rs. 8·79 lakhs have not been intimated (February 1986).

Central Plan

Primary Education

(6) YY—Assistance to local bodies for primary education

O.	1,29·20	7·50	7·50	..
S.	0·01			
R.	—1,21·71			

(7) ZZ—Tribal Areas Sub-Plan—

O.	1,19·48	6·75	6·75	—
S.	0·01			
R.	—1,12·74			

Secondary Education—

(8) AAA—Scholarship—

S.	13·48	—
R.	—13·48			

Special Education—

(9) BBB—Adult Education—

O.	94·74	79·97	76·86	—3·11
S.	6·27			
R.	—21·04			

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
University and other Higher Education—			
(10) GGG—Book Production—			
O.	5.04	..	..
R.	—5.04	..	..

Anticipated saving in respect of sl. nos. 6, 7, 8, 9 and 10 was attributed to non-receipt of funds from Government of India.

Centrally Sponsored Plan—

Sports and Youth Welfare—

(11) SSS—Youth Welfare Scheme—			
O.	28.00	16.71	16.62
R.	—11.29		—0.09

Anticipated saving was attributed to non-sanction of funds by the Government of India.

General—

(12) TTT—Direction and Administration—			
O.	39.44	38.41	3.66
R.	—1.03		—34.75

Anticipated saving of Rs. 1.03 lakhs was attributed to non-sanction of funds by the Government of India. Reasons for final saving of Rs. 34.75 lakhs have not been explained (February 1986).

(iv) Above savings were partly counter-balanced by excess under the following heads :—

277—Education—

Primary Education—

(1) D—Assistance to Non-Government Primary Schools.			
O.	10,87.82	12,26.11	12,26.11
R.	1,38.29		..
(2) E—Assistance to local bodies for Primary Education.			
O.	48,29.38	54,56.53	54,48.56
R.	6,27.15		—7.97

Additional funds were provided by reappropriation to meet payment of additional dearness allowance to aided Primary School teachers.

Additional funds were provided by reappropriation to meet payment of additional dearness allowance to non-Government Primary School teachers serving in local bodies.

Reasons for final saving of Rs. 7.97 lakhs have not been intimated (February 1986).

Head	Total grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)			
Secondary Education			
(3) F—Government Secondary Schools			
O.	13,12.79	14,30.73	14,28.43
R.	1,17.94		
—2.30			

Funds were augmented by reappropriation mainly for payment of additional dearness allowance to the Government employees.

(4) G—Assistance to Non-Government Secondary Schools.

O.	39,14.77	42,74.35	42,10.38
R.	3,59.58		
—63.97			

Additional funds were provided by reappropriation to meet expenditure on additional dearness allowance to non-Government Secondary School staff.

Reasons for final saving of Rs. 63.97 lakhs have not been intimated (February 1986).

Capital :

Voted—

(i) The department surrendered Rs. 38.03 lakhs on 31st. March 1985 ; ultimately the saving worked out to Rs. 47.69 lakhs.

(ii) In view of the saving of Rs. 47.69 lakhs, there was no necessity of obtaining supplementary grant of Rs. 2.42 lakhs in March 1985.

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

677—Loans for Education, Art and Culture

(1) EEEE—Other Educational loans

O.	64.54	32.97	32.96
R.	— 31.57		
— 0.01			

Anticipated saving was attributed to—

(i) non-compliance of formalities by the students to avail loan stipend within the stipulated period (Rs. 18.42 lakhs) and (ii) non-receipt of bonds duly executed from concerned students (Rs. 13.15 lakhs).

766—Loans to Government Servants, etc.

(2) FFFF—Festival advance

O.	37.00	30.56	23.59
R.	— 6.44		
— 6.97			

Anticipated saving was attributed to availing of festival advance by less number of staff. Reasons for final saving of Rs. 6.97 lakhs have not been intimated (February 1986).

Orissa Loan Stipend Fund

The expenditure in the grant includes Rs. 7 lakhs, transferred to this fund as Government contribution. The fund was established by Government in 1951-52 for giving financial assistance to the deserving students to prosecute higher studies and also advanced studies in India and abroad. It is credited with the Government's contribution, private donations and the recoveries from the stipendiaries. Advances granted to the stipendiaries are initially debited to "677-Loans for Education, Art and Culture". At the end of the year the amount is deducted from "677" and debited to Orissa Loan Stipend Fund. The total loan advanced to the stipendiaries from the fund during the year was Rs. 21.58 lakhs. The balance at the credit of the fund on 31st March 1985 was Rs. 41.99 lakhs. An account of the transactions of the fund is given in statement No. 16 of the Finance Accounts 1984-85.

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

Major Heads—

276—Secretariat—Social and Community Services

288—Social Security and Welfare

298—Co-operation

498—Capital Outlay on Co-operation

766—Loans to Government Servants, etc.

		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Revenue:				
Voted—				
Original	28,28,54,000	29,47,08,000	26,82,47,111	-2,64,60,889
Supplementary	1,18,54,000			
Amount surrendered during the year (March 1985)				2,59,78,000
Capital:				
Voted—				
Original	1,32,52,000	1,48,52,000	1,46,68,401	-1,83,599
Supplementary	16,00,00			
Amount surrendered during the year (March 1985)				75,000

Notes and comments: —

Revenue:

Voted—

(i) The department surrendered Rs. 2,59,78 lakhs; ultimately the saving worked out to Rs. 2,64.61 lakhs.

(ii) In view of the saving of Rs. 2,64.61 lakhs, the supplementary grant of Rs. 1,18.54 lakhs obtained in September 1984 (Rs. 2.76 lakhs) and March 1985 (Rs. 1,15.78 lakhs) proved unnecessary. The expenditure did not come up even to the original provision.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
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(iii) Substantial saving occurred mainly under the following heads:—

288—Social Security and Welfare

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

(1) H—Other expenditure

O.	0.78	0.68	0.68	..
S.	1,10.66			
R.	—1,10.76			

Anticipated saving was reappropriated to meet the cost of additional dearness allowance.

State Plan

(2) K—Welfare of Scheduled Tribes

O.	1,84.29	1,63.30	1,63.22	—0.08
R.	—20.99			

Anticipated saving was mainly attributed to non-creation of posts in Sevashrams, Ashram Schools and construction of less number of low cost hostels.

(3) L—Tribal Areas Sub-Plan

O.	11,87.97	10,43.33	10,43.15	—0.18
S.	0.02			
R.	—1,44.66			

Anticipated saving was attributed mainly to (a) periodical vacancies (b) less receipt of central assistance (c) holding of less number of meetings at district level and (d) surrender of amounts for providing funds under capital section.

Central Plan

(4) M—Welfare of Scheduled Castes

O.	3,73.76	3,43.26	3,43.25	—0.01
R.	—30.50			

Anticipated saving was attributed to (i) less receipt of central assistance (Rs. 13.15 lakhs) and (2) surrender of funds to Revenue Section under Demand No. 18 (Rs. 17.35 lakhs).

(5) N—Welfare of Scheduled Tribes

O.	1,05.38	68.99	68.98	—0.01
S.	1.35			
R.	—37.74			

Anticipated saving was attributed to (a) receipt of less central assistance (Rs. 22.36 lakhs) (b) less coverage of number of beneficiaries (Rs. 15.38 lakhs)

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

(iv) Above savings were partly counter-balanced by excess under the following heads:—

(1) Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes.

D—Direction and Administration

O.	89.99	1,07.48	1,07.14	—0.34
R.	17.49			

(2) F—Welfare of Scheduled Tribes

O.	6,11.00	6,78.67	6,77.04	—1.63
R.	67.67			

Additional funds were provided by reappropriation in the above cases, to meet expenditure on additional dearness allowance.

(v) Personal Ledger Account :—

The transactions relating to the personal ledger account opened for the purchase, sale under fair price shop scheme and sale centres under Tribal and Rural 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 1985 was Rs. (—) 4.64 lakhs which is under correspondence with Government.

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

Major Heads—

- 267—Aid Materials and Equipments—
- 276—Secretariat — Social and Community Services—
- 280—Medical—
- 281—Family Welfare—
- 282—Public Health, Sanitation and Water Supply—
- 766—Loans to Government Servants etc.—

	Total grant or appropriation	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Revenue :			
Voted —			
Original	73,83,47,000	66,77,94,674	—12,87,70,326
Supplementary	5,82,18,000		
Amount surrendered during the year (March 1985).			8,57,44,000
Charged —			
Original	50,000	50,000	—50,000
Amount surrendered during the year (March, 1985).			50,000

Head	Total grant or appropriation		Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.	Rs.
Capital :—				
Voted—				
Original	40,25,000	40,25,000	26,60,381	—13,64,619
Amount surrendered during the year (March, 1985).				5,91,000

Notes and comments—

Revenue :

Voted—

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

(ii) The Department surrendered Rs. 857.44 lakhs in March 1985: the saving ultimately worked out to Rs. 12,87.70 lakhs.

(iii) In view of the savings of Rs. 12,87.70 lakhs, the supplementary grant of Rs. 5,82.18 lakhs obtained in September, 1984 (Rs. 53.40 lakhs) and March 1985 (Rs. 5,28.78 lakhs) proved unnecessary. The expenditure did not come up even to original provision.

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

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

267—Aid Materials and Equipments —

Central Plan—

(1) A—Family Welfare Programme

O.	62.00	} 69.00	..	—69.00
S.	7.78			
R.	—0.78			

Anticipated savings was attributed to less Central allocation.

Reasons for final saving of Rs. 69.00 lakhs have not been intimated (February, 1986).

(2) B—Leprosy Control Programme

O.	15.60	15.60	..	—15.60
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(3) D—Tribal Areas Sub-Plan

O.	5.20	5.20	..	—5.20
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Entire provision of Rs. 20.80 lakhs in the above cases remained unutilised and unexplained (February 1986)

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
(4) —Centrally Sponsored Plan—			
A—National Malaria Eradication Programme.			
O. ..	1,64.63	1,64.63	77.01 —87.62
Reasons for final saving of Rs. 87.62 lakhs have not been intimated (February 1986).			
(5) F—National Filariasis Control Programme.			
O. ..	13.00	..	4.58 +4.58
R. ..	—13.00		
Anticipated saving was attributed to non-requirement of funds. Reasons for non-requirement and final excess of Rs. 4.58 lakhs have not been intimated (February, 1986).			
(6) G—National T. B. Control Programme.			
O. ..	12.00	61.00	27.05 —33.95
S. ..	49.00		
Reasons for final saving of Rs. 33.95 lakhs have not been intimated (February 1986)			
280—Medical Allopathy			
(7)—L—Direction and Administration			
O. ..	76.19	87.48	87.48 ..
S. ..	2,41.16		
R. ..	—2,29.87		
Anticipated saving represents lump provision reappropriated to meet revised additional dearness allowance under various heads.			
State Plan			
Allopathy			
(8)—R—Direction and Administration			
O. ..	15.00	13.13	13.13 ..
S. ..	42.56		
R. ..	—44.43		
Anticipated saving was attributed to (1) Lump provision reappropriated to other heads to meet cost of additional dearness allowances (Rs. 41.13 lakhs),			
(2) non-creation and late filling up of posts (Rs. 2.86 lakhs) and			
(3) less requirement (Rs. 0.44 lakh) reasons for which have not been intimated (February 1986),			
(9) V—Other expenditure			
O. ..	11.00	5.80	1.98 —3.82
R. ..	—5.20		
Anticipated saving was attributed to late admission of trainees. Reasons for final saving of Rs. 3.82 lakhs have not been intimated (February 1986).			

Head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
(10)—Centrally Sponsored Plan			
Allopathy			
AA—Medical Relief			
O.	2,81.50	1,89.84	1,17.32
S.	24.51		
R.	-1,16.17		
(11) BB—Tribal Areas Sub-Plan			
O.	32.06	14.79	11.27
R.	-17.27		

Anticipated saving of Rs. 1,33.44 lakhs in respect of serial nos. (10) and (11) above was attributed to less allocation by Central Government. Reasons for final saving of Rs. 76.04 lakhs in these cases have not been intimated (February 1986).

(12) 281—Family Welfare

State Plan

DD—Rural Family Welfare Services.

O.	9.07	1.17	1.13	-0.04
R.	-7.90			

Anticipated saving was attributed to admission of less number of trainees.

(13)—Central Plan

GG—Rural Family Welfare Services

O.	6,17.92	5,21.30	5,12.30	-9.00
R.	-96.62			

Anticipated saving was attributed to (1) to certain posts remaining vacant (Rs. 3.78 lakhs).

(ii) non-availability of rented house for sub-centres (Rs.6.40 lakhs) and (iii) non-receipt of central assistance (Rs.86.44 lakhs).

(14) KK—Compensation

O.	5,52.00	3,02.13	2,88.21	-13.92
R.	-2,49.87			

Head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
Anticipated saving was attributed to:—			
(i) acceptance of sterilisation operations by less number of eligible couples (Rs. 2,44.87 lakhs)			
(ii) receipt of less central allocation (Rs.5.00 lakhs). Reasons for final saving of Rs.13.92 lakhs have not been intimated (February 1986).			
(15) NN—Training, Research and Statistics.			
O.	49.43	} 29.26	29.17
R.	-20.17		
Anticipated saving was attributed to:—			
(i) non-filling up of vacant posts (Rs.1'00 lakh)			
(ii) receipt of less assistance from Government of India (Rs.8.65 lakhs).			
(iii) less number of trainees (Rs. 2'53 lakhs)			
(iv) breakdown of vehicles (Rs.0.30 lakh),			
and (v) non-implementation of the scheme (Rs. 7'69 lakhs)			
(16) OO—Tribal Areas Sub-Plan			
O.	4,06'61	} 3,18'87	3,12'57
R.	-87'74		
Anticipated saving was attributed to non-receipt of Central assistance, non-filling up of vacant posts and less number of trainees. Reasons for final saving of Rs.6'30 lakhs have not been intimated (February 1986).			
(17)—Centrally Sponsored Plan			
PP—Direction and Administration.			
O.	33'93	} 19'16	17'82
R.	-14'77		
Anticipated saving of Rs.14'77 lakhs was attributed to less requirement of funds. Reasons for less requirement have not been intimated (February 1986).			
(18) QQ—Rural Family Welfare Services.			
O.	9'07	} 1'18	1'23
R.	-7'89		
Anticipated saving was attributed to admission of less number of trainees			
(19) RR—Mass Education			
O.	27'70	} 2'10	2'07
R.	-25'60		
Reasons for anticipated saving of Rs.25'60 lakhs have not been intimated (February 1986).			

Head		Total grant	Actual expenditure	Excess Saving	+ —
(In lakhs of rupees)					
(20)—SS—Training, Research and Statistics					
O.	61.10	15.98	13.55	—2.43	
R.	—45.12				
Anticipated saving was attributed to less requirement of funds.					
Reasons for less requirement and final saving of Rs.2.43 lakhs have not been intimated (February 1986).					
(21)—Tribal Areas Sub-Plan					
O.	31.70	22.60	22.29	—0.31	
R.	—9.10				
Anticipated saving was attributed to (i) non-filling up of vacancies (Rs.3.83 lakhs) (ii) less requirement of funds (Rs.5.27 lakhs). Reasons for less requirement have not been intimated. (February 1986)					
282—Public Health, Sanitation and Water Supply					
Public Health and Sanitation					
(22)—VV—Direction and Administration					
O.	193.56	212.54	199.90	—12.64	
S.	62.08				
R.	—43.10				
Anticipated saving represents reappropriation of lump provision to other heads to meet revised additional dearness allowance. Reasons for final saving of Rs.12.64 lakhs have not been intimated (February 1986).					
(23)—Central Plan					
FFF—Prevention and Control of diseases					
O.	97.48	76.71	55.13	—21.58	
S.	2.70				
R.	—23.47				
Anticipated saving was attributed to receipt of less Central assistance.					
(24)—GGG—Tribal Areas Sub-Plan					
O.	40.11	23.82	19.23	—4.59	
R.	—16.29				
Anticipated saving was attributed to receipt of less Central assistance					
Centrally Sponsored Plan					
(25)—Public Health and Sanitation					
HHH—Direction and Administration					
O.	15.91	0.64	..	—0.64	
R.	—15.27				

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(26)—III—Prevention and Control of diseases			
O.	276.50	237.70	—31.58
S.	14.83		
R.	—22.05		
	269.28		

Anticipated savings of Rs. 37.32 lakhs in respect of serial No. (25) and (26) above were attributed to receipt of less Central assistance.

Reasons for final saving of Rs. 32.22 lakhs have not been intimated (February 1986)

(v) Above saving was partly ^{offset} affect by excess under the following heads:—

267—Aid materials and Equipments—

Centrally Sponsored Plan

(1)—F. (A)—Family Welfare Programme

O.	54.24	+54.24
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(2)—G (A) Leprosy Control Programme

O.	58.01	+58.01
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Reasons for incurring expenditure without budget provision in respect of serial numbers (1) and (2) above have not been intimated (February 1986).

280—Medical—

Other systems of Medicine

(3)—P—Ayurvedic

O.	115.06	}	128.96	128.10	—0.86
R.	13.90				

(4)—Q—Homoeopathy

O.	55.01	}	61.58	61.05	—0.53
R.	6.57				

Augmentation of funds by reappropriation in the above cases was attributed to enhancement of additional dearness allowance.

Capital:

Voted:

(i) The department surrendered Rs. 5.91 lakhs in March 1985; ultimately the saving was Rs. 13.65 lakhs.

(ii) substantial saving occurred mainly under the following head:—

766—Loans to Government Servants, etc.—

JJJ—Festival Advances

O.	40.00	}	34.16	26.33	—7.83
R.	—5.84				

Anticipated saving of Rs. 5.84 lakhs was attributed to receipt of less number of applications for festival advance. Reasons for final saving of Rs. 7.83 lakhs have not been intimated (February 1986).

Major Heads—

- 259—Public Works
- 276—Secretariat Social and Community Services
- 277—Education
- 278—Art and Culture
- 280—Medical
- 282—Public Health, Sanitation and Water Supply
- 283—Housing
- 284—Urban Development
- 287—Labour and Employment
- 288—Social Security and Welfare
- 304—Other General Economic Services
- 336—Civil Aviation
- 363—Compensation and Assignments to Local Bodies and Panchyati Raj Institutions.
- 459—Capital Outlay on Public Works
- 477—Capital Outlay on Education
- 480—Capital Outlay on Medical
- 482—Capital Outlay on Public Health, Sanitation and Water Supply
- 483—Capital Outlay on Housing
- 484—Capital Outlay on Urban Development
- 488—Capital Outlay on Social Security and Welfare
- 510—Capital Outlay on Animal Husbandry
- 544—Capital Outlay on Other Transport and Communication Services.
- 682—Loans for Public Health, Sanitation and Water Supply
- 683—Loans for Housing
- 684—Loans for Urban Development
- 688—Loans for Social Security and Welfare
- 766—Loans to Government Servants, etc.

		Total grant or appropriation	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
Revenue:				
Voted—				
Original	46,40,56,000	53,25,29,000	61,65,60,232	+8,40,31,232
Supplementary	6,84,73,000			
Amount surrendered during the year (March 1985)				72,78,000
Charged—				
Supplementary	6,000	6,000	..	—6,000
Capital:				
Voted—				
Original	7,66,84,000	10,40,16,000	8,02,75,878	—2,37,40,122
Supplementary	2,73,32,000			
Amount surrendered during the year (March 1985)				1,46,85,000
Charged—				
Original	1,50,000	1,50,000	..	—1,50,000
Amount surrendered during the year (March 1985)				1,50,000

The expenditure in the revenue section does not include Rs. 2,01,94,445 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 grant by Rs.8,40,31,232; 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), 1982-83 (Rs. 29,43.91 lakhs) and 1983-84 (Rs. 2,45.85 lakhs).

(ii) In view of the excess of Rs. 8,40.31 lakhs, the supplementary grant of Rs. 6,84.73 lakhs obtained in September 1984 (Rs. 4,76.52 lakhs) and March 1985 (Rs. 2,08.21 lakhs) proved inadequate and surrender of Rs. 72.78 lakhs considered as surplus to requirement in March 1985 was injudicious.

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

259—Public Works

(1) B—Maintenance and Repairs

O.	80.10	95.42	1,39.75	+44.33
S.	15.32			

Head		Total grant	Actual expenditure	Excess + Saving —
			(In lakhs of rupees)	
282—Public Health, Sanitation and Water Supply				
<i>Public Health and Sanitation</i>				
(2) U—Suspense				
O.	15,00.00	15,00.00	17,03.43	+2,03.43
Reasons for final excess expenditure of Rs.2,47.76 lakhs in the above cases have not been intimated (February 1986).				
(3) V—Urban Water-supply Programme				
O.	4,11.82	4,11.77	5,21.87	+1,10.10
S.	0.01			
R.	-0.06			
Reasons for anticipated saving and final excess of Rs.1,10.10 lakhs have not been intimated (February 1986).				
(4) W—Rural Water-Supply Programme				
O.	1,31.24	1,30.36	1,98.29	+67.93
S.	0.02			
R.	-0.90			
Reasons for anticipated savings of Rs. 0.90 lakh and final excess of Rs.67.93 lakhs have not been intimated (February 1986).				
<i>State Plan</i>				
Sewerage and Water-Supply				
(5) AA—Other expenditure				
O.	5.00	5.00	1,53.52	+1,48.52
Reasons for excess have not been intimated (February 1986).				
Centrally Sponsored Plan				
(6) CC—Sanitation and Water-Supply Scheme				
O.	6,11.81	7,45.74	10,69.80	+3,24.06
S.	2,69.22			
R.	-1,35.29			
Reasons for anticipated saving was attributed to less number of Tube-wells installed in the non-tribal areas. Reasons for final excess of Rs. 3,24.05 lakhs have not been intimated (February 1986).				
(7) DD—Tribal Areas Sub-plan				
O.	2,01.96	3,97.79	4,77.79	+80.00
S.	60.54			
R.	1,35.29			
Augmentation of funds by reappropriation was attributed to sinking of more tube wells in the tribal areas of the State. Reasons for excess have not been intimated (February 1986).				

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
283—Housing			
Government Residential Buildings			
(8) FF—Maintenance and Repair			
O.	51.97	73.24	+21.27

Reasons for final excess of Rs. 21.27 lakhs have not been intimated (February 1986).

280—Medical

Centrally Sponsored plan

Allopathy

(9) N. A.—Other expenditure

O.	..	10.12	+10.12
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Reasons for incurring expenditure without budget provision have not been intimated (February 1986).

(iv) Above excess was partly counter-balanced by savings mainly under the following heads:—

280—Medical

Centrally Sponsored Plan

Allopathy

(1) N—Medical Relief

O.	55.75	42.59	32.63	—9.96
R.	—13.16			

Anticipated saving of Rs. 13.16 lakhs was attributed to non-receipt of administrative approval. Reasons for final savings of Rs. 9.96 lakhs have not been intimated (February 1986).

282—Public Health, Sanitation and Water-Supply

State plan

Sewerage and Water Supply

(2) Z—Tribal Areas Sub-Plan

O.	1.53.54	1,98.01	1,58.50	—39.51
S.	48.55			
R.	—4.08			

Anticipated saving was attributed to less utilisation of funds. Reasons for less utilisation and final saving of Rs. 39.51 lakhs have not been intimated (February 1986).

Centrally Sponsored Plan

(3) BB—Sewerage Scheme

O.	12.00	12.00	..	—12.00
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Entire provision remained unutilised and unexplained. (February 1986).

Head	Total grant	Actual expenditure	Excess + Savings—
(In lakhs of rupees)			
283—Housing			
<i>Government Residential Building</i>			
(4) FF—1 Salaries Lump Provision			
S.	14.25	14.25	—14.25
Entire provision remained unutilised and unexplained (February 1986)			
<i>Centrally Sponsored Plan</i>			
<i>Government Residential Buildings</i>			
(5) OO—Construction			
O.	15.02	7.55	7.83
R.	—7.47		
Reasons for anticipated savings have not been intimated (February 1986)			
284—Urban Development			
<i>State Plan</i>			
<i>General</i>			
(6) UU—Assistance to Municipalities and Corporations, etc.			
O.	5.20	21.11	9.58
S.	15.91		
Reasons for saving have not been intimated (February 1986)			
288—Social Security and Welfare			
Relief and Rehabilitation of Displaced persons and Repatriates.			
(7) XX—Irrecoverable temporary loans written off			
O.	17.00	..	1.08
R.	—17.00		
Anticipated saving was attributed to nonreceipt of clearance from Government of India and Revenue Department.			
(8) 282—Public Health, Sanitation and Water Supply			
<i>Public Health and Sanitation</i>			
V—I Salaries Lump Provision			
S.	39.67	39.67	—39.67
Entire provision remained unutilised and unexplained (February 1986)			

Capital :

Voted—

(i) The department surrendered Rs. 1,46.85 lakhs in March 1985 ; ultimate saving worked out to 2,37.40 lakhs.

(ii) In view of the saving of Rs. 2,37.40 lakhs supplementary grant of Rs. 2,73.32 lakhs obtained in September 1984 (Rs. 76.86 lakhs) and in March 1985 (Rs. 1,96.46 lakhs) proved excessive.

(iii) Substantial savings occurred mainly under the following heads :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
459 —Capital Outlay on Public Works			
State Plan			
(1) HHH—Construction			
O.	9.20	12.33	—12.33
S.	6.18		
R.	—3.05		

Anticipated saving was attributed to post-budget decision of the Government to meet the expenditure from Revenue Section. Reasons for non-utilisation of remaining funds (Rs. 12.33 lakhs) have not been intimated (February 1986).

477—Capital Outlay on Education

Centrally Sponsored Plan

(2) NNN—Technical Education

O.	10.00
R.	—10.00		

Reasons for saving have not been intimated (February-1986).

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

State Plan

(3) SSS—Sewerage Scheme

O.	1,65.15	35.16	25.50	—9.26
R.	—1,29.99			

Anticipated saving was attributed to non-execution of Cuttack Sewerage Scheme. Reasons for final saving of Rs. 9.26 lakhs have not been intimated (February, 1986).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
483—Capital Outlay on Housing			
State Plan			
Government Residential Buildings			
(4) WWW—Construction			
O.	36.86	23.73	—15.26
S.	4.15		
R.	—2.02		

Reasons for anticipated (Rs. 2.02 lakhs) and final saving (Rs. 15.26 lakhs) have not been intimated (February 1986).

684—Loans for Urban Development

State Plan

(5) MMMM—Urban Development

O.	2,50.00	2,49.30	1,80.00	—69.30
R.	—0.70			

Anticipated saving was surrendered to provide an equivalent amount under Demand No.3—284—Urban Development without assigning any reasons for saving. Reasons for final saving of Rs. 69.30 lakhs have not been intimated (February 1986).

Centrally Sponsored Plan

(6) OOOO—Tribal Areas Sub-Plan

O.	28.00	23.00	17.49	—5.51
S.	0.01			
R.	—5.01			

Anticipated saving was attributed to non-release of funds by Central Government. Reasons for final saving of Rs. 5.51 lakhs have not been intimated (February 1986).

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

459—Capital Outlay on Public Works

State Plan

(1) III—Tribal Areas Sub-Plan

O.	1.73	1.74	14.15	+12.41
S.	0.01			

Reasons for excess have not been intimated (February 1986).

Head		Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)				
483—Capital Outlay on Housing				
<i>Centrally Sponsored Plan</i>				
Government Residential Buildings				
(2) YYY—Construction				
S.	0.01	10.00	10.13	+0.13
R.	9.99			

Augmentation of funds by reappropriation was made to provide water supply and sanitary installation to the staff quarters of Modern Poly Technic at Talcher.

684 - Loans for Urban Development

Centrally Sponsored Plan

(3) NNNN—Urban Development

O.	42.00	42.00	47.51	+5.51
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Reasons for excess have not been intimated (February 1986).

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

Major Heads—

276—Secretariat-Social and Community Services

280—Medical

287—Labour and Employment

766—Loan to Government Servants, etc.

		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	4,01,78,000	4,25,63,000	4,02,02,246	—23,60,754
Supplementary	23,85,000			
Amount surrendered during the year (31st March 1985)				23,38,000
Capital :				
Voted—				
Original	3,20,000	3,20,000	2,59,910	60,090
Amount surrendered during the year (31st March 1985)				40,000

Head	Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs or rupees)	
Notes and comments—			
Revenue :			
Voted—			
(i) In view of the saving of Rs. 23.61 lakhs supplementary grant of Rs. 23.85 lakhs obtained in September 1984 (Rs. 0.11 lakh) and March 1985 (Rs. 23.74 lakhs) was largely excessive, token provision could have been obtained wherever necessary.			
(ii) Substantial savings occurred mainly under the following heads :—			
280—Medical			
<i>State Plan</i>			
<i>Allopathy</i>			
(i) C—Employees' State Insurance Scheme			
C-1 Headquarters Organisation			
(1) C-1(4) Other Charges			
O.	40.70	0.37	—0.37
R.	—40.33		
Entire anticipated saving was reappropriated stating that lump provision was made for diversion to other heads as per requirement.			
287—Labour and Employment			
<i>Employment and Training</i>			
(2) O-1(5) Salaries (Lump Provision)			
S.	11.67	..	..
R.	—11.67		
Entire provision was reappropriated to other heads to meet the cost of revised additional dearness allowance.			
(iii) Above saving was partly counter-balanced by excess under the head :—			
280—Medical			
<i>State Plan</i>			
<i>Allopathy</i>			
C—Employees' State Insurance Scheme			
C-2(3) Hospitals and Dispensaries			
O.	28.38	49.50	49.53
S.	0.02		
R.	21.10		
Augmentation of funds by reappropriation was attributed to revision of additional dearness allowance and additional expenditure on office expenses, medicines, equipment, bedding, clothing and linen etc.			

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

Major Heads

276—Secretariat—Social and Community Services
277—Education
278—Art and Culture
288—Social Security and Welfare
296—Secretariat—Economic Services
339—Tourism
544—Capital Outlay on other Transport and Communication Services
766—Loans to Government Servants, etc.

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original	3,10,70,000	2,96,89,647	—82,33,353
Supplementary	68,53,000		
Amount surrendered during the year (March 1985)			12,88,000
Capital :			
Voted—			
Original	28,30,000	58,08,185	—28,815
Supplementary	30,07,000		
Amount surrendered during the year (March 1985)			25,000
Notes and comments :—			

Revenue :

Voted —

(i) The department surrendered only Rs. 12.88 lakhs on the 31st March 1985; ultimately the saving worked out to Rs. 82.33 lakhs.

(ii) In view of saving of Rs. 82.33 lakhs the supplementary provision of Rs. 68.53 lakhs obtained in September 1984 (Rs. 42.88 lakhs) and March 1985 (Rs. 25.65 lakhs) proved unnecessary. The expenditure did not come up even to the original provision.

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

Head	Total grant	Actual expenditure	Excess + Saving —
			(In lakhs of rupees)
277—Education			
G— Sports and Youth Welfare			
(1) E—Sports and Games —			
O.	39.48	2.58	—37.00
R.	0.10		

Entire provision under "Construction of Indoor Stadium" (Rs. 37.00 lakhs) remained unutilised and unexplained (February 1986).

Head	Total grant	Actual expenditure	Excess + Saving —
		(In lakhs of rupees)	
<i>State Plan</i>			
<i>G—Sports and Youth Welfare</i>			
(2) G—Direction and Administration			
O.	23.28 }	12.01	12.67
R.	—11.27 }		
			+0.66

Anticipated saving was attributed to less requirement. Reasons for less requirement have not been intimated (February 1986).

I—Physical Education

(3) I—(b) Indoor Stadium Construction

O.	28.00	28.00	..	—28.00
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Entire provision remained unutilised and unexplained (February 1986).

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

Major Heads—

288—Social Security and Welfare

296—Secretariat—Economic Services

304—Other General Economic Services

305—Agriculture

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

766—Loans to Government Servants, etc.

	Total grant or appropriation	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Revenue :			
Voted —			
Original	3,35,77,000 }	3,40,96,000	3,23,96,794
Supplementary	5,19,000 }		
			—16,99,206
Amount surrendered during the year (March 1985)			17,00,000
Capital:			
Voted —			
Original	13,75,000	13,75,000	13,61,292
			—13,708
Amount surrendered during the year (31st March 1985)			13,000

Notes and comments:—

Revenue :

Voted —

(i) In view of the saving of Rs. 16.99 lakhs there was no justification for obtaining supplementary grant of Rs. 5.19 lakhs in September 1984 (Rs. 0.01 lakh and in March 1985 (Rs. 5.18 lakhs). The expenditure did not come up even to the original provision.

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

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

296—Secretariat Economic Services

(1) F—Other Offices

O.	17.40	6.32	6.32	..
R.	—11.08			

Anticipated saving of Rs. 6.12 lakhs was attributed to (a) reduction of plan ceiling (b) non-filling up of the posts and (c) non-implementation of the scheme "District Planning unit." Reasons for balance saving of Rs. 4.96 lakhs have not been intimated (February 1986).

Centrally Sponsored Plan—

(2) H—Other Offices

O.	27.00	11.15	11.15	..
R.	—15.85			

Anticipated saving of Rs. 15.85 lakhs was attributed to (a) reduction of Plan Ceiling (b) non-filling up of the posts of technical staff (c) non-implementation of the scheme "District Planning unit" and (d) non-reorganisation of the "State Planning Board".

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

305—Agriculture

Centrally Sponsoreed Plan

Q—Agricultural Economics and Statistics

O.	63.50	74.25	74.27	+0.02
S.	0.01			
R.	10.74			

Augmentation of funds by reappropriation was attributed to (a) enhancement of Additional dearness allowance and (b) introduction of a new scheme.

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

- Major Heads—
- 296—Secretariat Economic Services
- 314—Community Development
- 714—Loans for Community Development
- 766—Loans to Government Servants, etc.

	Total grant or appropriation	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Revenue:			
Voted—			
Original	2,19,99,000	2,93,81,000	2,80,59,287
Supplementary	73,82,000		
Amount surrendered during the year (March 1985)			10,84,000
Capital:			
Voted—			
Original	3,42,000	3,42,000	2,72,680
Amount surrendered during the year (March 1985)			—69,320
			40,000

Notes and comments :—

Revenue:

Voted—

(iii) In view of saving of Rs. 13.22 lakhs, the supplementary provision of Rs. 73.82 lakhs proved excessive.

(1) The department surrendered Rs. 10.84 lakhs on 31st March 1985; ultimate saving was Rs. 13.22 lakhs.

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

Major Heads—

287—Labour and Employment

288—Social Security and Welfare

296—Secretariat Economic Services

304—Other General Economic Services

305—Agriculture

314—Community Development

766—Loans to Government Servants, etc.

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Revenue:				
Voted—				
Original	97,64,85,000	1,26,29,70,000	1,05,68,84,404	—20,60,85,596
Supplementary	28,64,85,000			
Amount surrendered during the year (31st March 1985)				13,95,45,000
Charged—				
Original	10,000	15,000	15,000	..
Supplementary	5,000			
Amount surrendered during the year				Nil
Capital:				
Voted—				
Original	10,80,000	10,80,000	8,95,654	—1,84,346
Amount surrendered during the year (31st March 1985)				1,000

Expenditure in the revenue section does not include Rs. 95,10,000 spent from out of advance from the Contingency Fund but not recouped to the fund till the close of the year.

Notes and comments:—

Revenue:

Voted—

(i) The department surrendered Rs. 13,95.45 lakhs in March 1985; but ultimately the saving worked out to Rs. 20,60.86 lakhs.

(ii) In view of the saving of Rs. 20,60.86 lakhs the supplementary grant of Rs. 28,64.85 lakhs obtained in September 1984 (Rs. 18,99.53 lakhs) and March 1985 (Rs. 9,65.32 lakhs) proved excessive.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
288—Social Security and Welfare			
<i>State Plan</i>			
Social Welfare			
(1) K—6 Other Charges			
O.	0.20		
S.	58.16	0.20	0.20
R.	—58.16		..
Anticipated saving was attributed to postponement of upgradation of Special Nutrition Programme.			
(2) Tribal Areas Sub-Plan			
N—2 Mid-day meal programme			
O.	28.90		
R.	—20.90	8.00	8.00
O—Other expenditure			
(3) Mid-day meal programme material			
O.	39.97		
R.	—10.98	28.99	28.97
			—0.02
Anticipated saving in the above two cases were attributed to postponement of incentives to Government Servants in Tribal Areas.			
Other Social Security and Welfare Programmes			
(4) P—Other Programmes			
O.	150.00		
R.	—57.34	92.66	90.82
			—1.84
Anticipated saving was attributed to sanction of less funds by the Government of India for rehabilitation of bonded labourers.			
<i>Central Plan</i>			
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes.			
(5) Q—Welfare of Scheduled Castes			
S.	62.45		
R.	—62.45	..	..

Entire provision was surrendered attributing it to discontinuance of the Scheme 'Functional Literacy for Adult Women'.

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

Social Welfare

(6) V—Other expenditure

O.	1,02.36	..	..
R.	-1,02.36	..	..

Entire provision was surrendered due to unwillingness of the UNICEF to channelise their funds through State Budget.

296—Secretariat Economic Services

(7) AA—Salaries (Lump Provision)

S.	6.00	..	..
R.	-6.00	..	..

Anticipated saving was reappropriated to other heads to meet additional expenditure on additional dearness allowance.

305—Agriculture

Central Plan

(8) FF—Other expenditure

S.	7.05	0.90	0.90
R.	-6.15	..	..

Anticipated saving was attributed to unwillingness of UNICEF to channelise their funds through State Budget.

314—Community Development

Rural Works Programme

(9) LL—Roads

O.	4,96.00	2,81.00	2,77.20	-3.80
R.	-2,15.00	..	..	..

Out of the anticipated saving of Rs. 2,15.00 lakhs, Rs.1,99.99 lakhs were reappropriated and Rs. 15.01 lakhs were surrendered attributing it to reduction of road grant ceiling.

(10) MM—Salaries (Lump provision)

S.	61.82	..	..
R.	-61.82	..	..

Entire provision was reappropriated to other heads to meet expenditure on additional dearness allowance.

Head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
<i>State Plan</i>			
General			
(11)—NN—Direction and Administration			
O.	51·12	55·66	58·18
S.	41·00		
R.	—36·46			+2·52
Anticipated saving was attributed to—(i) non-finalisation of the Scheme Special Rural Works Programme, (Rs. 36·00 lakhs) and (ii) non-purchase of Jeep (Rs. 0·46 lakh). Reasons for final excess of Rs. 2·52 lakhs have not been intimated (February 1986).			

Rural Works Programme

(12) RR—Other expenditure

O.	4,00·00	—	—	..
R.	—4,00·00			

Anticipated saving was attributed to—(i) non-finalisation of the Scheme 'Special Rural Works Programme' (Rs. 1,01·84 lakhs), (ii) reduction in plan ceiling (Rs. 60·36 lakhs) and (iii) amount transferred to Grama Panchayat Department without assigning any reason for saving (Rs. 37·80 lakhs). Reasons for the balance saving of Rs. 2,00·00 lakhs have not been furnished (February 1986).

Central Plan

Rural Works Programme

(13) WW—Other expenditure

S.	23,06·49	17,03·37	17,01·13	—2·24
R.	—6,03·12			

Anticipated saving was attributed to non-release of funds by Government of India for Rural Landless Employment Guarantee Programme.

Centrally Sponsored Plan

National Rural Employment Programme

(14) XX—Other expenditure

O.	13,61·60	12,29·65	5,29·64	—7,00·01
S.	1,09·62			
R.	—2,41·57			

Anticipated saving was stated to be due to—

(a) non-release of funds by the Government of India for wages under the Scheme N. R. E. P.—Other expenditure—strengthening of block organisation,

(b) due to transfer of the posts of Village Level Workers to integrated Rural Development Programme and

(c) non-filling up of posts.

(ii) Entire provision of Rs. 7,00.00 lakhs provided under cost of food grains remained unutilised and unexplained (February 1986).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
288—Social Security and Welfare			
Other Social Security and Welfare Programmes			
(1)—F—Pensions under Social Security Scheme			
O.	3,99.00	6,06.66	6,06.25
S.	11.92		
R.	1,95.74		
Augmentation of funds by reappropriation was attributed to payment of arrears towards old age pension for destitutes.			
<i>State Plan</i>			
Social Welfare			
(2)—M—1 (3) Office expenses			
O.	0.13	35.13	35.13
R.	35.00		
Anticipated excess was attributed to payment of—(i) clearing and forwarding charges of Orissa State Commercial Transport Corporation at Paradeep Port and (ii) arrears of transport agencies and railways for transportation of food materials.			
<i>Central Plan</i>			
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes.			
(3)—Q—2—Welfare of Scheduled Castes			
O.	2,60.00	3,03.00	2,98.25
R.	43.00		
Augmentation of funds by reappropriation was attributed to increased number of beneficiaries due to revision of Plan ceiling and payment of scholarships to handicapped.			
<i>Centrally Sponsored Plan</i>			
Other Social Security and Welfare Programmes			
(4)—Y—Other Programmes			
O.	1,50.00	1,50.00	2,04.32
Reasons for excess have not been intimated (February 1986).			
			+54.32

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
305—Agriculture			
<i>State Plan</i>			
(5)—DD—Other expenditure			
O.	18,27.65	21,46.57	20,66.29
S.	1,50.06		
R.	1,68.86		

Additional funds by reappropriation were mainly provided for payment of more grants to Panchayat Samities under Economic Rehabilitation of Rural Poor.

Reasons for the final savings have not been intimated (February 1986).

(6)—EE—Tribal Areas Sub-Plan

O.	5,56.35	6,56.38	6,56.38
S.	0.01		
R.	1,00.02		

Additional funds were provided by reappropriation to cover more beneficiaries under Integrated Rural Development Programme in tribal areas due to receipt of more allocation.

Personal Ledger Account of Store Suspense—

A summary of the personal ledger account of Block Development Officers for 1984-85 is given below:—

Opening Balance on the 1st April 1984	Credits during the year	Debits during the year	Closing balance on the 31st March 1985
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 of opening of the account. The account could not be finally closed due to difference in the closing balance in accounts with departmental figures. The matter is under correspondence with the Government.

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

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

The transactions pertaining to the stores were recorded under the head "Suspense". There have been no transactions after 1965-66. The value of stores in stock at the end of the year 1965-66 was Rs. 4.77 lakhs. Orders of Government to close the inoperative suspense account have not yet been received (February 1986).

Capital :**Voted—**

(i) The Department surrendered Rs. 0.01 lakh on 31st March 1985; ultimate saving was Rs. 1.84 lakhs.

(ii) The saving occurred mainly under :—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
766—Loans to Government Servants, etc.			
ZZ—Festival Advance			

O.	10.70	10.69	8.90	-1.79
R.	-0.01			

Reasons for final savings have not been intimated (February 1986).

Grant No. 19—Expenditure relating to the Industries Department**Major Heads—**

277—Education

287—Labour and Employment

295—Other Social and Community Services

296—Secretariat Economic Services

297—Foreign Trade and Export Promotion

298—Co-operation

320—Industries

321—Village and Small Industries

477—Capital Outlay on Education, Art and Culture

498—Capital Outlay on Co-operation

500—Investment in General Financial and Trading Institution

520—Capital Outlay on Industrial Research and Development

521—Capital Outlay on Village and Small Industries

Major Heads	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
530—Investment in Industrial Financial Institutions			
698—Loans for Co-operation			
720—Loans for Industrial Research and Development			
721—Loans for Village and Small Industries			
726—Loans for Consumer Industries			
766—Loans to Government Servants, etc.			
Revenue :			
Voted—			
Original	26,79,14,000	33,69,86,000	29,89,18,925
Supplementary	6,90,72,000		
Amount surrendered during the year (March 1985)			3,44,86,000
Charged—			
Supplementary	24,000	24,000	23,428
Amount surrendered during the year			Nil
Capital :			
Voted—			
Original	24,70,32,000	27,84,52,000	20,88,82,053
Supplementary	3,14,20,000		
Amount surrendered during the year (March 1985)			4,96,06,000

The expenditure in the capital section (Voted) does not include Rs. 1,94,90,750 spent from out of advances taken from Contingency Fund sanctioned in March 1985 but not recouped to the Fund till the close of the year.

Notes and comments :

Revenue :

Voted—

- (i) The department surrendered Rs. 3,44.86 lakhs in March 1985 ; ultimately the saving worked out to Rs. 3,80.67 lakhs.
- (ii) In view of the saving of Rs. 3,80.67 lakhs the supplementary grant of Rs. 6,90.72 lakhs obtained in September 1984 (Rs. 1,63.29 lakhs) and March 1985 (Rs. 5,27.43 lakhs) proved excessive.
- (iii) Substantial saving occurred under the following heads :—

277—Education

(1) G—Salaries

(Lump Provision)

S.

6.82

R.

—6.82

Head		Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)				
287—Labour and Employment—				
(2) R—Salaries (Lump Provision)				
S.	12.80	..	..	..
R.	—12.80			
<i>State Plan</i>				
<i>Employment and Training</i>				
(3) S—(4) (4)				
Lump Provision				
O.	15.00	..	..	..
R.	—15.00			
Entire provision of Rs. 34.62 lakhs in the above cases was surrendered due to non-requirement, reasons for which have not been intimated (February 1986).				
298—Co-operation—				
(4) CC—Industrial Co-operatives				
O.	6,93.00	5,09.18	5,09.35	+0.17
S.	1,18.73			
R.	—3,02.55			
Anticipated saving was attributed to non-receipt of sanction from Government of India.				
321—Village and Small Industries—				
(5) XX—Salaries (Lump Provision)				
S.	16.66	1.09	..	—1.09
R.	—15.57			
Anticipated saving was attributed to (i) some posts remaining vacant and less requirement. Reasons for less requirement and final saving of Rs. 1.09 lakhs have not been intimated (February 1986).				
<i>State Plan</i>				
(7) KKK—Salaries (Lump Provision)				
S.	7.33	0.27	..	—0.27
R.	—7.06			

Anticipated saving was reappropriated to other heads to meet cost of additional dearness allowance.

(i) Share capital investment in the Co-operative Spinning Mills (Rs. 19.99 lakhs) and (ii) Investment in Orissa State Financial Corporation (Rs. 49.99 lakhs). Reasons for final savings of Rs. 1.95.04 lakhs have not been intimated (February 1986).

(iv) Above savings were partly counter-balanced by excess under the following heads:—

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
498—Capital Outlay on Co-operation—			
<i>State Plan</i>			
(1) RRR—Co-operative Spinning Mills			
O.	40.00	60.00	60.00
S.	0.01		
R.	19.99		
Additional funds were stated to have been provided by reappropriation for share capital investment in Co-operative Spinning Mills.			
<i>Centrally Sponsored Plan</i>			
(2) WWW—Other Co-operatives			
O.	4.00	4.00	+16.00
Reasons for excess have not been intimated (February 1986).			
530—Investment in Industrial Financial Institutions—			
<i>State Plan</i>			
(3) DDDD—			
Investment in Public Undertakings			
O.	4.25.00	4.75.00	4.75.00
S.	0.01		
R.	49.99		
Augmentation of funds by reappropriation was attributed to additional investment in Orissa State Financial Corporation.			
721—Loans for Village and Small Industries—			
<i>Central Plan</i>			
(4) KKKK—A			
Small Scale Industries			
O.		4.94	+4.94
Reasons for incurring expenditure without provision have not been intimated (February 1986).			

(ix) The above saving was partly counter-balanced by excess under the following heads—

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

277—Education—

State Plan

F—Technical Education

(i) J—Engineering College and Institutes

O.	1,29.19	1,59.58	1,64.69	+5.11
S.	17.42			
R.	12.97			

Augmentation of funds by reappropriation was attributed to additional requirements to meet the non-recurring expenditure of Talcher Engineering College. Final excess of Rs. 5.11 lakhs was attributed to adjustment of D. G. S. and D. bills in respect of purchase of machines.

Capital:

Voted—

(i) The department surrendered Rs. 4,96.06 lakhs during March, 1985; ultimately the saving worked out to Rs. 6,95.70 lakhs.

(ii) In view of large savings of Rs. 6,95.70 lakhs, supplementary grants of Rs. 3,14.20 lakhs obtained in September 1984 (Rs. 1,73.69 lakhs) and March 1985 (Rs. 1,40.51 lakhs) proved unnecessary. The expenditure did not come up even to the original provision.

(iii) Substantial savings occurred mainly under the following heads:—

498—Capital Outlay on Co-operation—

Central Plan

(1) VVV—Other Co-Operatives

O.	5,27.00	53.75	33.75	—20.00
S.	20.00			
R.	—4,93.25			

Anticipated saving was attributed to non-receipt of sanction from Central Government

520—Capital Outlay on Industrial Research and Development—

State Plan

(2) ZZZ—Other expenditure

O.	11,79.00	11,59.04	9,64.00	—1,95.04
S.	50.02			
R.	—69.98			

Anticipated saving representing lump provision was reappropriated to other heads for providing funds for

(i) Share capital investment in the Co-operative Spinning Mills (Rs. 19.99 lakhs) and (ii) Investment in Orissa State Financial Corporation (Rs. 49.99 lakhs). Reasons for final savings of Rs. 1.95.04 lakhs have not been intimated (February 1986).

(iv) Above savings were partly counter-balanced by excess under the following heads:—

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
498—Capital Outlay on Co-operation—			
<i>State Plan</i>			
(1) RRR—Co-operative Spinning Mills			
O.	40.00	60.00	60.00 ..
S.	0.01		
R.	19.99		
Additional funds were stated to have been provided by reappropriation for share capital investment in Co-operative Spinning Mills.			
<i>Centrally Sponsored Plan</i>			
(2) WWW—Other Co-operatives			
O.	4.00	4.00	20.00 +16.00
Reasons for excess have not been intimated (February 1986).			
530—Investment in Industrial Financial Institutions—			
<i>State Plan</i>			
(3) DDDD—			
Investment in Public Undertakings			
O.	4,25.00	4,75.00	4,75.00 ..
S.	0.01		
R.	49.99		
Augmentation of funds by reappropriation was attributed to additional investment in Orissa State Financial Corporation.			
721—Loans for Village and Small Industries—			
<i>Central Plan</i>			
(4) KKKK—A			
Small Scale Industries			
O.	..	..	4.94 +4.94
Reasons for incurring expenditure without provision have not been intimated (February 1986).			

(v) A summary of the personal ledger account for 1984-85 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 the 1st April 1984	Credits during the year	Debits during the year	Balance on the 31st March 1985
(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)

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

Major Heads—

245—Other Taxes and Duties on Commodities and Services.

265—Other Administrative Services

287—Labour & Employment

296—Secretariat Economic Services

306—Minor Irrigation

331—Water and Power Development Services

332—Multipurpose River Projects.

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

334—Power Projects

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

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

510—Capital Outlay on Animal Husbandry

512—Capital Outlay on Fisheries

531—Capital Outlay on Water and Power Development Services.

532—Capital Outlay on Multipurpose River Projects.

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

534—Capital Outlay on Power Projects

734—Loans to Power Projects

766—Loans to Government Servants etc.

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

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

(b) In-operative from 1969-70.

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Revenue:				
Voted—				
Original	26,77,86,000	28,92,33,000	31,01,25,427	+2,08,92,427
Supplementary	2,14,47,000			
Amount surrendered during the year (the 31st March 1985)				72,44,000
Capital:				
Voted—				
Original	1,99,79,59,000	2,07,95,06,000	2,05,17,81,054	—2,77,24,946
Supplementary	8,15,47,000			
Amount surrendered during the year (the 31st March 1985)				4,68,31,000
Charged—				
Original	36,00,000	93,93,000	57,15,569	—36,77,431
Supplementary	57,93,000			
<i>Amount surrendered during the year</i>				<i>Nil</i>

The expenditure in the capital section (Voted) does not include Rs. 4,29,795 spent from out of advances from the Contingency Fund but not recouped to the Fund till the close of the year.

Notes and comments:—

Revenue:

Voted—

(i) The expenditure exceeded the grant by Rs. 2,08,92,427, the excess requires regularisation.

(ii) The supplementary grant of Rs. 2,14.47 lakhs obtained in September 1984 (Rs. 1,11.55 lakhs) and March 1985 (Rs. 1,02.92 lakhs) proved inadequate in view of the final excess. Surrender of Rs. 72.44 lakhs as surplus to requirement on the 31st March 1985 was injudicious.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
306—Minor Irrigation			
(1) E—Lift Irrigation Scheme			
O.	1,55.00	1,55.00	3,33.40 +1,78.40
State plan			
(2) G—Investigation and Development of Ground Water Resources.			
O.	80.00	80.00	4,51.81 +3,71.81

Head		Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)	
333—Irrigation, Navigation, Drainage and Flood-Control Projects.				
<i>Irrigation projects (Commercial)</i>				
(3) V—Orissa Canals				
O.	17.70	17.71	30.56	+12.85
S.	0.01			
(4) Y—Delta Irrigation Scheme Stage-II.				
O.	55.12	55.13	64.76	+9.63
S.	0.01			
(5) Flood Control and Anti-sea Erosion Projects.				
XX—Machinery and Equipment				
O.	—13.30	—4.16	27.56	+31.72
S.	9.14			
(6) YY—Suspense				
O.	4,00.00	4,00.00	7,62.37	+3,62.37

Reasons for excess of Rs. 9,66.78 lakhs in respect of serial Nos. (1) to (6) above have not been intimated (February 1986).

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

306—Minor Irrigation

State Plan

(1) I—Lift Irrigation Scheme

O.	4,50.21	5,50.21	..	—5,50.21
S.	100.00			

Entire provision remained unutilised and unexplained (February 1986).

331—Water and Power Development Services

State Plan

Water Development

(2) L—Survey and Investigation

O.	2,09.30	1,97.65	1,53.71	—43.94
S.	0.02			
R.	—11.67			

Anticipated saving was attributed to revised work programme and subsequent reduction in plan ceiling under Survey and Investigation. Reasons for final saving of Rs. 43.94 lakhs have not been intimated (February 1986).

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
333—Irrigation, Navigation, Drainage and Flood Control Projects.			
<i>Irrigation Projects (Commercial)</i>			
(3) BB—Salki Irrigation projects			
O.	10·69	4·12	—6·58
S.	0·01		
<i>Flood Control and Anti-sea Erosion Projects</i>			

(4) WW—Direction and Administration

O.	1,83·90	2,56·72	1,23·78	—1,32·94
S.	72·82			

Reasons for saving of Rs. 1,39·52 lakhs in respect of serial nos. (3) and (4) above have not been intimated (February 1986).

(5) AAA—River Embankments

O.	2,87·75	2,38·76	2,42·40	+3·64
S.	0·01			
R.	—49·00			

Reasons for anticipated saving and final excess have not been intimated (February 1986).

334—Power Projects*State Plan*

Hydro Electric Schemes

(6) DDD—Other expenditure

S.	10·00	—
R.	—10·00			

Anticipated saving was attributed to post budget decision of the Government to surrender entire provision for providing equivalent amount under capital section .

(iv) 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 1984-85 are compared below :—

Name of the Scheme	Year	Works outlay	Establishment charges	Tools and plant charges	Percentage	
					Establishment charges to works outlay	Tools and Plant to works outlay
(1)	(2)	(3)	(4)	(5)	(6)	(7)
(In lakhs of rupees)						
(1) Multipurpose River Scheme—						
(a) Hirakud Dam Project	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
	1984-85	1,68.80	77.96	6.17	46.18	3.65
(b) Balimela Dam Project	1982-83	51.63	17.93	—0.68	34.73	—1.32
	1983-84	46.19	18.63	3.17	40.33	6.86
	1984-85	40.70	18.13	1.44	44.54	3.53
(c) Rengali Multi purpose Project.	1982-83	40,35.08	3,01.25	2,44.44	7.47	0.02
	1983-84	33,77.65	2,84.24	1,13.91	8.42	3.37
	1984-85	31,15.21	3,19.86	80.77	10.27	2.59
(d) Potteru Irrigation Project.	1982-83	6,80.97	64.24	66.08	9.43	9.70
	1983-84	3,20.00	53.91	26.40	16.85	8.25
	1984-85	4,98.61	60.21	32.20	12.07	6.46
(e) Upper Kolab Project	1982-83	29,18.40	1,45.02	2,77.80	4.97	9.52
	1983-84	27,19.63	1,54.55	1,79.72	5.68	6.60
	1984-85	29,52.27	1,66.03	1,09.87	5.62	3.72
(7) Upper Indrabati Project.	1982-83	6,02.87	40.80	99.83	6.77	16.56
	1983-84	5,59.99	1,13.83	68.44	20.33	12.22
	1984-85	10,88.71	1,44.24	51.96	13.25	4.77
(ii) Irrigation Works (Excluding works in Charge of Civil Officers and investigation expenditure).	1982-83	45,21.97	8,37.06	2,07.98	18.51	4.60
	1983-84	41,96.22	2,70.76	1,02.89	6.45	2.45
	1984-85	52,83.08	7,22.52	2,28.69	13.67	4.32

(2) *Pro rata* distribution of establishment and Tools and Plant charges of Irrigation branch of Public Works and Hirakud Dam Project 1984-85 :—

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 the Chief Engineer, Irrigation by debit to the heads concerned and credit to "Grant No.20—333-Irrigation, Navigation, Drainage and Flood Control Projects". The rates were prescribed in 1974 after review by the Government for adoption by Public Works Department. Government had been requested to review the position and prescribe the percentage for adoption by 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 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 Projects—Hirakud Dam Project and credit to Grant No. 20—"332—Multipurpose River Projects".

(v) **Suspense transactions** :—

The expenditure under the grant includes Rs. 8,19.58 lakhs booked under the minor head "Suspense".

The minor head suspense is not a final head of account. It is meant to accommodate certain interim transactions where further payments or adjustment of value are necessary before the transactions can be considered complete and finally accounted for, such transactions embrace both debits and credits 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 "Purchase" is debited. The head "Purchases" thus show 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 or other operations in departmental workshops are initially debited to this head pending their recovery or adjustment.

Summary of "Suspense" transactions—A summary of transactions accounted for under the minor head "Suspense" together with the opening and closing balances for 1984-85 is given in Appendix-II.

Capital :

Voted—

(i) The department surrendered Rs. 4,68.31 lakhs in March 1985; ultimately the saving was only Rs. 2,77.25 lakhs.

(ii) In view of the savings of Rs. 2,77.25 lakhs supplementary grant of Rs. 8,15.47 lakhs obtained in September 1984 (Rs. 41.64 lakhs) and March 1985 (Rs. 7,73.83 lakhs) proved excessive.

(iii) Substantial saving occurred mainly in the following heads:-

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
482—Capital Outlay on Public Health, Sanitation and Water Supply			
<i>State Plan</i>			
(1) EEE—Other Programme			
S.	1,30.00	68.36	-1.64
R.	-60.00		
Total for (1) EEE—Other Programme: 70.00			
Anticipated saving was attributed to limit imposed by Housing & Urban Development Department on expenditure to be incurred during the year.			
531—Capital Outlay on Water and Power Development Services			
<i>State Plan</i>			
(2) LLL—Water Development			
O.	19.00	15.35	-5.32
S.	1.67		
Total for (2) LLL—Water Development: 20.67			
Reasons for saving have not been intimated (February 1986).			
532—Capital Outlay on Multipurpose River Projects			
<i>Upper Indravati Project</i>			
(3) TTT—Tribal Areas Sub-Plan			
O.	24,98.55	16,59.62	-1,88.75
S.	0.03		
R.	-6,50.21		
Total for (3) TTT—Tribal Areas Sub-Plan: 18,48.37			
Anticipated saving was attributed to reduction in plan under Power Scheme.			
Reasons for final saving of Rs. 1,88.75 lakhs have not been intimated (February 1986).			

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects.			
State Plan			
Irrigation Projects (Commercial)			
(4) YYY—Delta Irrigation Projects Stage-II			
O.	26.00	43.85	19.40
S.	0.01		
R.	17.84		
			—24.45

Augmentation of funds was attributed to additional funds required for construction of Gopalpur Lift. Reasons for final saving of Rs. 24.45 lakhs have not been intimated (February 1986).

(5) ZZZ—Anandapur Barrage			
O.	2,12.00	1,55.11	1,80.56
S.	0.01		
R.	—56.90		
			+25.45

Anticipated saving was attributed to revised work programme and actual requirement. Reasons for final excess of Rs. 25.45 lakhs have not been intimated (February 1986).

(6) AAAA—Indira Dam Project			
O.	20.00	5.00	—4.54
R.	—15.00		
			—9.54

Anticipated saving was attributed to revised work programme. Reasons for final saving of Rs. 9.54 lakhs have not been intimated (February 1986).

(7) NNNN—Upper Suktel Irrigation Project			
O.	45.00	25.01	19.56
S.	0.01		
R.	—20.00		
			—5.45

Anticipated saving was attributed to revised work programme. Reasons for final saving of Rs. 5.45 lakhs have not been intimated (February 1986).

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(8) PPPP—Ong Irrigation Project.			
O.	1,71'00	1,09'09	—88'76
S.	0'01		
R.	26'84		
		1,97'85	

Anticipated excess was attributed to payment of additional dearness allowance and revision of works programme. Reasons for final saving of Rs. 88'76 lakhs have not been intimated (February 1986).

(9) TTTT—Mahanadi-Birupa Project

O.	36,04'03	27,04'06	22,89'09	—4,14'97
S.	0'03			
R.	—9,00'00			

Anticipated saving was attributed to plan ceiling and revised work programme. Reasons for final saving of Rs. 4.14'97 lakhs have not been intimated (February 1986).

(10) DDDDD—Other expenditure

O.	32'00
R.	—32'00			

Entire lump provision was reappropriated to other works wherever necessary.

Central Plan

A—Irrigation Projects
(Commercial)

(11) FFFFF—Bhaskel Dam Project

O.	50'00	50'00	..	—50'00
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Entire provision remained unutilised and unexplained (February 1986).

(iv) The above saving was partly counter-balanced by excess mainly under the following heads:—

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

State Plan

(12) FFF—Minor Irrigation

O.	8,22'81	8,02'09	9,98'60	+1,96'51
S.	0'03			
R.	—20'75			

Reasons for anticipated saving and final excess of Rs. 1,96'51 lakhs have not been intimated (February 1986).

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
(13) GGG—Tribal Areas Sub-Plan			
O.	1,54.98	1,54.99	3,12.67
S.	0.01		
			+1,57.68

Reasons for excess of Rs. 1,57.68 lakhs have not been intimated (February 1986).

531—Capital Outlay on Water and Power Development Services.

State Plan

(14) LLL—2 Power Development

S.	8.44	39.44	39.44	..
R.	31.00			

Augmentation of funds was attributed to share capital investment in Power Generation Corporation.

532—Capital Outlay on Multipurpose River Projects

State Plan

Hirakud Stage-I

(15) OOO—Irrigation Scheme

O.	11.00	38.02	38.42	+0.40
S.	0.02			
R.	27.00			

Anticipated excess was due to increase in plan allocation for closing the Bridge renovation of Bargah canal.

(16) OOO—Power Scheme

O.	12,53.00	12,52.02	17,81.39	+5,29.37
S.	0.02			
R.	—1.00			

Anticipated saving was attributed to revised work programme. Reasons for final excess of Rs. 5,29.37 lakhs have not been intimated (February 1986).

(17) RRR—Rengali Dam

O.	8,29.80	15,89.81	10,31.78	—5,58.03
S.	70.02			
R.	6,89.99			

Augmentation of funds was attributed to revised work programme, revision of additional dearness allowance, payment of additional Land acquisition compensation and rehabilitation of displaced persons of Rengali Dam. Reasons for final saving of Rs. 5,58.03 lakhs have not been intimated (February 1986).

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)

(18) XXX—Dumer Bahal Irrigation Project

S.	0.01	10.01	12.20	+2.19
R.	10.00			

Anticipated excess was stated to be due to clearance of arrear liabilities.

(19) CCCC—Samakoi Irrigation Project

O.	34.03	34.03	44.86	+10.83
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Reasons for excess of Rs. 10.83 lakhs have not been intimated (February 1986).

(20) III—Daha Irrigation Project

O.	65.00	1,30.02	1,19.52	-10.50
S.	0.02			
R.	65.00			

Augmentation of funds by reappropriation was attributed to payment of additional dearness allowance and revised work programme. Reasons for final saving of Rs. 10.50 lakhs have not been intimated (February 1986).

(21) JJJJ—Dadar Ghati Irrigation Project

O.	10.00	30.01	30.10	+0.09
S.	0.01			
R.	20.00			

(22) KKKK—Aunli Irrigation Project

O.	10.00	20.01	20.00	-0.01
S.	0.01			
R.	10.00			

Augmentation of funds by reappropriation in the above two cases was attributed to revised work programme.

(23) OOOO—Hariharjore Irrigation Project

O.	2,61.00	3,61.02	3,23.50	-37.52
S.	0.02			
R.	1,00.00			

(24) SSSS—Upper Jonk Irrigation Project

O.	40.00	81.02	70.08	-10.94
S.	0.02			
R.	41.00			

Additional funds provided by reappropriation in the above two cases were for completion of the project in scheduled time. Reasons for final saving of Rs. 48.46 lakhs in these cases have not been intimated (February 1986).

Head	Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)	
(24) UUUU—Subarnarekha Irrigation Project			
O.	1,05'00	1,81'99	—8'03
S.	0'02		
R.	85'00		
	1,90'02		

Augmentation of funds by reappropriation was attributed to establishment of Water and Land Management Institute and for revised work programme. Reasons for final saving of Rs.8'03 lakhs have not been intimated (February 1986).

(25) CCCCC—Tribal Areas Sub-Plan			
O.	15,18'00	18,60'15	—66'05
S.	10'20		
R.	3,98'00		
	19,26'20		

Augmentation of funds by reappropriation was attributed to (a) revised work programme (b) for clearance of liabilities and (c) payment of arrear dearness allowance. Reasons for final saving of Rs.66'05 lakhs have not been intimated (February 1986).

734—Loans to Power Projects

Central Plan

(26) HHHHH—(1) Thermal Electricity Scheme			
O.	..	1,35'00	+1,35'00

Reasons for incurring expenditure without any provision have not been intimated (February 1986).

Centrally Sponsored Plan

(27) IIIII—Transmission and Distribution Scheme			
S.	3,63'46	3,63'46	8,13'35
			+4,49'89

Reasons for final excess of Rs. 4,49'89 lakhs have not been intimated (February 1986).

Capital :

Charged—

(i) Saving in the provision worked out to Rs. 36'77 lakhs. Supplementary provision of Rs.57'93 lakhs obtained in September 1984 (Rs. 21'43 lakhs) and March 1985 (Rs. 36'50 lakhs) proved largely excessive.

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

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

State Plan

Irrigation Projects (Commercial)

(1) QQQQ—Ramiala Irrigation Project

O.	11'22	19'22	—19'22
R.	8'00		

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(2) RRRR—Gohira Irrigation Project			
S.	5.55	..	—6.05
R.	0.50		

Augmentation of funds by reappropriation (Rs. 8.50 lakhs) in respect of serial nos. (1) to (2) above was attributed to payment of decretal dues and renovation of Gohira left canal. Reasons for the final saving of Rs. 25.27 lakhs in these cases have not been intimated (February 1986).

(4) DDDDD—Other expenditure

O.	8.00	..	—2.03
S.	9.00		
R.	—14.97		

Anticipated saving represents reappropriation of lump provision for other works. Reasons for final saving of Rs. 2.03 lakhs have not been intimated (February 1986).

(iv) The expenditure in Capital Section includes Rs. 41,74.02 lakhs under the head "Suspense". A summary of the transactions under each subdivision of the head "Suspense" is given in Appendix II.

Grant No. 21—Expenditure relating to the Transport Department

Major Heads—

- 241—Taxes on Vehicles
- 245—Other Taxes and Duties on Commodities and Services
- 265—Other Administrative Services
- 288—Social Security and Welfare
- 296—Secretariat Economic Services
- 336—Civil Aviation
- 338—Road and Water Transport Services
- 536—Capital Outlay on Civil Aviation
- 538—Capital Outlay on Road and Water Transport Services
- 766—Loans to Government Servants, etc.

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original	2,01,89,000	5,54,03,684	—5,81,316
Supplementary	3,57,96,000		
Amount surrendered during the year (March 1985)			2,12,000

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
<i>Charged—</i>				
<i>Supplementary</i>	41,000	41,000	..	—41,000
Amount surrendered during the year				Nil
Capital :				
Voted—				
Original	3,85,32,000	12,68,59,000	12,43,16,100	—25,42,900
Supplementary	8,83,27,000			
Amount surrendered during the year				25,21,000

Notes and comments :

Revenue :

Voted—

(i) The department surrendered Rs. 2.12 lakhs on 31st March 1985; ultimately the saving was Rs. 5.81 lakhs.

Capital :

Voted—

(i) Substantial savings occurred mainly under the following heads :—

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

536—Capital Outlay on Civil

Aviation—

State Plan

V—Aeronautical communication
and Other Services.

(1) V 1 (4)—Lump Provision—

O.	37.00	..	..
R.	—37.00		

538—Capital Outlay on Road and
Water Transport Services—

State Plan

A—Road Transport

W—Other expenditure—

(2) W—3—Lump Provision—

O.	36.37	0.01	..	—0.01
R.	—36.36			

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

(i) Entire provision in respect of serial nos. (1) and (2) above was surrendered without assigning any reasons for savings (February 1986).

(ii) The above saving was partly counter-balanced by excess under the following head :—

538—Capital Outlay on Road and
Water Transport Services

State Plan

A—Road Transport

(1) W—Other expenditure

O.	3,00'01	}	12,31'38	12,31'37	—0'01
S.	8,83'26				
R.	48'11				

Additional funds were provided by reappropriation for investment in Orissa Road Transport Company, Berhampur.

(IV) Depreciation and Other Reserve Funds of the Government Commercial Undertakings—

State Transport Services

(a) Depreciation Reserve Fund

(b) Amenities Reserve Fund

These funds created out of the revenues of the State Transport Service are intended to provide reserves sufficient (a) to meet the cost of renewals and replacements and (b) to provide amenities to the Public and to the employees of the State Transport Service and to give incentives to the staff for increasing efficiency of the State Transport Service.

Rupees 2.64 lakhs and Rs. 0.12 lakh had accumulated under the Depreciation Reserve Fund and Amenities Reserve Fund respectively. Though the Orissa State Road Transport Corporation which took over the State Transport Service was formed with effect from the 1st May 1974. Government have not yet taken a decision regarding clearance of the balances under the respective Reserve Funds (February 1986).

(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 1984-85 was Rs. 6 lakhs.

Major Heads—

- 296—Secretariat Economic Services
- 298—Co-operation
- 309—F o o d
- 310—Animal Husbandry
- 311— Dairy Development
- 312—Fisheries
- 313—Forest
- 363— Compensation and Assignments to
Local Bodies and Panchayati Raj
Institutions
- 498—Capital Outlay on Co-operation
- 512—Capital Outlay on Fisheries
- 513—Capital Outlay on Forests
- 712— Loans for Fisheries
- 713—Loans for Forest
- 766—Loans to Government Servants, etc.

		Total grant or appropriation	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
Revenue:				
V o t e d —				
Original	32,57,16,000	36,98,90,000	38,24,81,136	+1,25,91,136
Supplementary	4,41,74,000			
Amount surrendered during the year (31st March 1985)				52,20,000
Charged—				
Original	2,50,000	10,33,000	8,80,337	—1,52,663
Supplementary	7,83,000			
Amount surrendered during the year				Nil
Capital				
V o t e d —				
Original	25,92,90,000	27,46,57,000	40,94,64,259	+13,48,07,259
Supplementary	1,53,67,000			
Amount surrendered during the year (31st March 1985)				4,31,000

The expenditure in the Revenue Section (Voted) does not include Rs. 9,46,000 and in the Capital Section Rs. 88,09,000 spent from out of advances from the Contingency Fund, but not recouped to the Fund till the close of the year.

Notes and comments—

Revenue :

Voted —

(i) The expenditure exceeded the grant by Rs. 1,25,91,136; the excess requires regularisation.

(ii) In view of the excess the supplementary grant of Rs. 4,41.74 lakhs obtained in September 1984 (Rs. 14.70 lakhs) and March 1985 (Rs. 4,27.04 lakhs) proved inadequate and the surrender of Rs. 52.20 lakhs on the 31st March 1985, considered as surplus to requirements was injudicious.

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

Head		Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)				
311—Agricultural Husbandry				
(1) E—Direction and Administration				
O.	75.14	84.11	93.72	+9.61
R.	8.97			
(2) G—Veterinary Services and Animal Health				
O.	4,46.07	4,94.74	5,35.16	+40.42
R.	48.67			
(3)—J—Cattle Development				
O.	2,76.05	3,00.85	3,18.88	+18.03
R.	24.80			
312—Fisheries				
(4) LL—Inland Fisheries				
O.	64.77	71.90	75.31	+3.41
R.	7.13			
313—Forest				
(5)—CCC—Direction and Administration				
O.	6,07.00	6,37.92	7,04.50	+66.58
R.	30.92			

Additional funds (Rs. 1,20.49) in respect of serial no. (1) to (5) were provided by reappropriation reportedly to meet additional expenditure on additional dearness allowance and Office expenses. Reasons for final excess of Rs. 1,38.05 lakhs in these cases have not been intimated (February 1986).

Head	Total grant	Actual expenditure	Excess + Saving —
	(In lakhs of rupees)		
(6) DDD—Forest Conservation and Development			
O.	49.30	59.72	+11.69
R.	-1.27		
	48.03		

(ii) Net final excess occurred mainly on sowing and planting, reasons for which have not been intimated (February 1986).

Centrally Sponsored Plan

(7) VVV—Plantation Scheme			
O.	75.00	1,03.28	+14.60
S.	15.00		
R.	-1.32		
	88.68		

Reasons for final excess of Rs. 14.60 lakhs have not been intimated (February 1986).

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

P—Salaries
(1) (Lump Provision)

S.	91.23
R.	-91.23		

Entire provision was reappropriated to meet additional expenditure on additional dearness allowance of staff.

310—Animal Husbandry

Centrally Sponsored Plan

(2) CC—Other expenditure			
O.	21.05	31.05	-10.01
S.	10.00		

Savings occurred mainly under subsidy (Provision Rs. 40.00 lakhs—Expenditure Rs. 30.00 lakhs), reasons for which have not been intimated (February 1986).

312—Fisheries

(3) PP—Salaries (Lump Provision)

S.	16.26
R.	-16.26		

Entire provision was reappropriated to meet additional expenditure on additional dearness allowance.

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

313—Forest

(4) JJJ—Salaries (Lump Provision)

S.	33.90	}
R.	-33.90			

Entire provision was reappropriated to meet additional expenditure on payment of additional dearness allowance.

State Plan

(5) NNN—Forest Conservation and Development

O.	48.75	}	52.16	56.78	+4.62
S.	14.00				
R.	-10.59				

Anticipated saving was attributed to actual requirement. Reasons for final excess of Rs. 4.62 lakhs have not been intimated (February 1986).

Central Plan

(6) RRR—Plantation Scheme

O.	51.00	}	49.04	49.11	+0.07
S.	9.00				
R.	-10.96				

Anticipated saving was attributed to actual requirement under "Sowing and Planting".
Charged—

(i) There was saving of Rs. 1.53 lakhs ; but the department did not surrender any amount during the year.

(ii) Saving occurred mainly under:—

(1) 313—Forest

III—Other expenditure

O.	2.50	}	1.51	..	-1.51
R.	-0.99				

Reasons for saving of entire provision have not been explained (February 1986).

Capital:

Voted—

Notes and comments:

(i) The expenditure exceeds the grant by Rs. 13,48,07,259 ; the excess requires regularisation.

(ii) In view of the large excess of Rs. 13,48.07 lakhs, the supplementary grant of Rs. 153.67 lakhs obtained in September 1984 (Rs. 94.31 lakhs) and March 1985 (Rs. 59.36 lakhs) proved inadequate.

(iii) In view of excess of Rs. 13,48.07 lakhs surrender of Rs. 4.31 lakhs on 31st March 1985 was injudicious.

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

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
513—Capital Outlay on Forest.			
DDDD—Government Trading in Kendu leaves			
O.	25,33.27	40,11.28	+13,53.27
S.	1,28.95		
R.	—4.21			26,58.01

Final excess of Rs. 13,53.27 lakhs relates to (i) Suspense—debit (Provision Rs. 22,02.74 lakhs-Expenditure Rs. 35,45.13 lakhs), reasons for the excess have not been intimated (February 1986).

(v) Personal Ledger Account—Transaction under the “Suspense (Personal Deposits)” relating to the scheme, viz; “Trading in Kendu leaves” are summarised below :—

Scheme	Headunder which accounted for	Balance On 1st April 1984	Credits during the year	Debits during the year	Balance On 31st March 1985
(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 Forest.	75.35	..	..	75.35
(e) Government Trading in Kendu leaves.	513—Capital Outlay on Forest.	1,34.33	35,74.05	35,45.13	1,63.25

Government decided (August 1979) to close the in-operative personal ledger accounts at (c) and (d) above. Due to discrepancy noticed in figures of closing balances of personal ledger accounts as maintained by the department and the Accounts Officer 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 1986).

Major Heads—

- 295—Other Social and Community Services
 296—Secretariat Economic Services
 298—Co-operation
 305—Agriculture
 306—Minor Irrigation
 307—Soil and Water Conservation
 308—Area Development
 498—Capital Outlay on Co-operation
 500—Investments in General Financial and Trading Institutions.
 515—Investments in Agricultural Financial Institutions.
 698—Loans for Co-operation
 705—Loans for Agriculture
 706—Loans for Minor Irrigation, Soil Conservation and Area Development.
 766—Loans to Government Servants, etc.

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Revenue :				
<i>Voted—</i>				
<i>Original</i>	49,33,85,000	59,48,33,000	53,07,05,329	—6,41,27,671
<i>Supplementary</i>	10,14,48,000			
Amount surrendered during the year (March 1985)		..	..	4,05,44,000
<i>Charged :—</i>				
<i>Original</i>	1,00,000	1,39,000	54,942	—84,058
<i>Supplementary</i>	39,000			
Amount surrendered during the year (March 1985)				82,000
Capital :				
<i>Voted—</i>				
<i>Original</i>	23,00,52,000	30,18,88,000	22,44,87,607	—7,74,00,393
<i>Supplementary</i>	7,18,36,000			
Amount surrendered during the year (March 1985)		..	..	7,58,49,000

The expenditure does not include in the revenue section (Voted) Rs. 49,000 and in Capital section Rs. 1,53,750 spent from out of advances from Contingency Fund sanctioned in March 1985, but not recouped to the Fund till the close of the year.

Notes and comments—

Revenue :

Voted—

(i) The department surrendered Rs. 4,05.44 lakhs on the 31st March 1985; the saving finally was Rs. 6,41.28 lakhs.

(ii) In view of the saving of Rs.6,41.28 lakhs, the supplementary grant of Rs.10, 14.48 lakhs obtained in September 1984 (Rs.4,00.60 lakhs) and March 1985 (Rs.6, 13.88 lakhs) proved excessive.

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

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

296—Secretariat—Economic Services

(1) D—Secretariat

O.	63.97	56.51	56.59	+0.08
R.	—7.46			

Anticipated saving was attributed to non-filling up of some posts (Rs. 6.60 lakhs) and non-utilisation of funds for replacement of Vehicle (Rs. 0.86 lakh).

298—Co-operation

(2) H—Salaries

(Lump Provision)

S.	67.43
R.	—67.43			

Entire] provision was reappropriated to other heads to meet the cost of additional dearness allowance.

State Plan

(3) P—Tribal Areas Sub-Plan

O.	75.37	62.12	60.03	—2.09
S.	2.37			
R.	—15.62			

Anticipated saving was mainly attributed to post-budget decision of Government to (i) non-payment of grants-in-aid to LAMPS and (ii) to discontinue payment of subsidy to Primary Agricultural Co-operative Societies.

Reasons for final saving have not been intimated (February 1986).

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

Centrally Sponsored Plan

(4) T—Credit Co-operatives

O.	93.00	1,12.50	1,12.50	..
S.	75.00			
R.	-55.50			

Anticipated saving was attributed to (i) non-receipt of Central assistance from Government of India (Rs.37.50 lakhs) (ii) non-utilisation of matching contribution in the absence of State share which was utilised to finance the Sugar Factory (Rs.18.00 lakhs).

305—Agriculture

(5) Y—Multiplication and distribution of seeds.

O.	4,65.24	4,64.14	4,13.37	-50.77
R.	-1.10			

Reasons for final saving of Rs. 50.77 lakhs have not been intimated (February 1986).

(6) NN—Salaries (Lump Provision)

S.	1,71.98	5.33	..	-5.33
R.	-1,66.65			

Out of the provision, a sum of Rs. 1,66.65 lakhs was reappropriated to other heads to meet the cost of additional dearness allowance. Reasons for the final saving have not been intimated (February 1986).

State Plan

(7) OO—Direction and Administration

O.	2,65.25	1,92.93	1,92.78	-0.15
S.	0.94			
R.	-73.26			

Anticipated saving was mainly due to (i) non-sanction of National Agricultural Extension Programmes (2nd phase of World Bank Project I. D. A. Assisted) and non-filling up of posts.

(8) TT—Commercial Crops

O.	87.77	71.95	71.03	-0.92
S.	11.51			
R.	-27.33			

Anticipated saving was attributed to (i) availability of funds from National Oil Development Project (Rs. 10.00 lakhs) (ii) less allocation received from Government of India (Rs. 5.28 lakhs) (iii) non-sanction of funds (Rs. 2.93 lakhs) (iv) non-posting of staff and reduced sanctions (Rs. 1.00 lakh). Reasons for surrender of Rs. 8.12 lakhs have not been intimated (February 1986).

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(9) UU—Drought Prone Area programme			
O.	1,56.50		
S.	70.51		
	2,27.01	1,91.92	—35.09

Reasons for saving have not been intimated (February 1986).

(10) AAA—Horticulture

O.	49.71		
S.	33.19		
R.	—15.93		
	66.97	66.93	—0.04

Anticipated saving was stated to be mainly due to reduced sanction and non-appointment of staff.

(11) CCC—Tribal Areas Sub-Plan

O.	3,10.36		
S.	23.19		
R.	—17.83		
	3,15.72	2,88.28	—27.44

Anticipated saving was attributed to (i) non-appointment of staff (Rs. 8.00 lakhs) (ii) availability of funds from the scheme National Oil Development Project (Rs. 2.75 lakhs) (iii) reduced sanction (Rs. 2.16 lakhs) and (iv) non-sanction of funds (Rs. 1.64 lakhs). Reasons for surrender of Rs. 3.28 lakhs and for final saving of Rs. 27.44 lakhs have not been intimated (February 1986).

Central Plan

(12) DDD—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. Saving occurred during the last three years also.

(13) EEE—Commercial Crops

O.	9.10		
S.	1,29.09		
R.	—38.19		
	1,00.00	98.89	—1.11

Anticipated saving was stated to be due to non-receipt of sanction from Government of India under National Oil Seed Development Project and less requirement under Irrigation subsidy and Demonstration. Reasons for final saving of Rs. 1.11 lakhs have not been intimated (February 1986).

(14) GGG—Tribal Areas Sub-Plan

O.	10.90		
S.	0.57		
R.	—9.13		
	2.34	2.66	+0.32

Anticipated saving was stated to be due to less requirement under demonstration. Reasons for less requirement have not been intimated (February 1986).

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

Centrally Sponsored Plan

(15) KKK—Commercial Crops

O.	56.28	22.82	22.70	—0.12
R.	—33.46			

Saving was attributed mainly to (i) non-sanction of Oil Seed Development by Government of India due to implementation of the new scheme National Oil Seed Development Project under Central Plan (Rs. 19.00 lakhs) (ii) non-sanction of the scheme All India Co-ordinated Research Project on Soyabin by Government of India (Rs. 2.25 lakhs) (iii) non-appointment of some staff (Rs. 6.57 lakhs) (iv) non-sanction, less requirement of seed subsidy (Rs. 5.32 lakhs).

(16) LLL—Drought Prone Area Programme

O.	1,29.20	1,96.64	1,64.50	—32.14
S.	70.51			
R.	—3.07			

Anticipated saving was mainly due to non-appointment of some staff and less requirement under House rent (Rs. 3.07 lakhs). Reasons for less requirement and final saving of Rs. 32.14 lakhs have not been intimated (February 1986).

(17) NNN—Horticulture

O.	64.46	52.42	23.42	—29.00
S.	0.50			
R.	—12.54			

Anticipated saving was stated to be due to non-appointment of some staff and reduced [sanction (Rs. 12.54 lakhs). Reasons for final saving of Rs. 29.00 lakhs have not been intimated (February 1986).

(8) OOO—Tribal Areas Sub-Plan

O.	1,02.61	99.83	78.48	—21.35
R.	—2.78			

Anticipated saving was stated to be due to non-sanction of funds by the Government of India under Dry Land Agriculture (Rs. 2.78 lakhs). Reasons for the final saving have not been intimated (February 1986).

307—Soil and Water Conservation

(19) XXX—Salaries
(Lump provision)

S.	22.45
R.	—22.45			

Entire provision was reappropriated to meet additional expenditure on account of additional dearness allowance of staff.

Head	Total grant	Actual expenditure	Excess + Saving—
<i>State Plan</i>	(In lakhs of rupees)		
<i>Central Plan</i>			
(20) CCCC—Soil Conservation Scheme			
O.	21.00	25.28	25.16
S.	21.77		
R.	—17.49		

Anticipated saving was attributed to (i) non-sanction of funds by Government under "Pilot Project" for propagation of Water Conservation Harvesting Technology for Dry Farming Area (Rs. 14.82 lakhs) (ii) non-sanction of funds by Government under Plant Protection measures on package programme for Development of Cashewnut (Rs. 1.80 lakhs) (iii) late posting of some staff and non filling up of vacancies (Rs. 0.87 lakh).

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

298—Co-operation

(1) E—Direction and Administration

O.	3,10.82	3,54.07	3,48.58	—5.49
R.	43.25			

(2) F—Audit of Co-operatives

O.	1,27.62	1,49.62	1,46.47	—3.15
R.	22.00			

305—Agriculture—

(3) X—Direction and Administration

O.	8,89.00	10,40.63	10,23.55	—17.08
R.	1,51.63			

307—Soil and Water Conservation—

(4) VVV—Soil Conservation Scheme

O.	1,58.55	1,73.19	1,70.68	—2.51
S.	5.63			
R.	9.01			

In the above 4 (four) cases (serial nos. 1 to 4), additional funds (Rs. 2,25.89 lakhs) were provided by reappropriation for payment of additional dearness allowance at enhanced rates. Reasons for final saving of Rs. 28.23 lakhs in these cases have not been intimated (February 1986).

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

308—Area Development—

State Plan

(5) IIII—Ayacut Development

O.	1,19.44	1,18.43	1,34.63	+16.20
S.	0.02			
R.	-1.03			

Saving was attributed mainly to non-appointment of staff. Reasons for final excess of Rs. 16.20 lakhs have not been intimated (February 1986).

Centrally Sponsored Plan

(6) KKKK—Ayacut Development

O.	1,19.44	1,23.92	1,34.63	+10.71
S.	6.02			
R.	-1.54			

Reasons for final excess have not been intimated (February 1986).

(v) *Personal Ledger Accounts*—The expenditure in the grant includes Rs. 3,59.93 lakhs under the head "Suspense (Personal Deposits)," Debit. A summary of the transactions in the various personal Ledger accounts for 1984-85 relating to (i) cold storage plants at Cuttack, Bhubaneswar, Kuarmunda, Similiguda, Parlakhemundi, Bolangir and Cuttack-II and (ii) Purchase and distribution of quality seeds to cultivators is given below:—

Personal Ledger Account for	Balance on 1st April 1984	Credits during the year	Debits during the year	Balance on 31st March 1985
(In lakhs of rupees)				
(i) Cold storage Plants				
(a) Cuttack	5.27	0.01	..	5.28
(b) Bhubaneswar	19.44	..	..	19.44
(c) Similiguda	-1.28	11.30	10.66	-0.64 (a)
(d) Parlakhemundi	-0.64	..	..	-0.64 (a)
(e) Bolangir	1.14	6.09	..	7.23
(f) Kuarmunda	-1.56	3.00	..	1.44
(g) Cuttack-II	2.39	..	..	2.39
Total	24.76	20.40	10.66	34.50

(a) Minus balance is under reconciliation (February 1986).

(ii) Purchase and distribution of quality seeds to cultivators.	-25.38	3,60.51	3,49.27	-14.14 (a)
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Capital:**Voted—**

(i) The department surrendered Rs. 7,58.49 lakhs on 31st March 1985; the final saving was Rs.7,74.00 lakhs.

(ii) In view of the saving of Rs. 7,74.00 lakhs, the supplementary grant of Rs. 7,18.36 lakhs obtained in September 1984 (Rs. 1,28.46 lakhs) and March 1985 (Rs. 5,89.90 lakhs) was unnecessary. The expenditure did not come up even to original provision.

(iii) Substantial saving in the capital section occurred also in 6 out of the preceding 7 years, vide details given below:—

Year	Provision (Original plus supplementary)	Saving	Percentage of savings
	(In lakhs of rupees)		
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
1983-84	31,16.74	6,61.06	21.20

(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) LLLL—Credit Co-operatives**

O.	3,22.00	73.25	54.25	-19.00
R.	-2,48.75			

Anticipated saving was attributed to (i) non-receipt of Government sanction till the end of the financial year (Rs. 2,13.75 lakhs) (ii) less requirement of funds by the Orissa State Co-operative Land Development Bank (Rs. 35.00 lakhs). Reasons for less requirement and final saving of Rs. 19.00 lakhs have not been intimated (February 1986).

(2) QQQQ—Tribal Areas Sub-Plan

O.	1,74.06	48.15	22.33	-25.82
R.	-1,25.91			

Anticipated saving was reportedly due to non-receipt of Government sanction towards share capital contribution to Co-operative credit institutions (Rs. 1,21.57 lakhs) and non-release of matching contribution by Government of India (Rs. 0.75 lakh). Reasons for final saving (Rs. 25.82 lakhs) have not been intimated (February 1986).

(a) Minus balance is under reconciliation (February 1986).

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
<i>Central Plan</i>			
(3) RRRR—Ware Housing and Marketing Co-operative			
O.	47.50	46.71	46.71
S.	45.40		
R.	—46.19		

Anticipated saving was stated to be due to non-eligibility of Societies for matching contribution from National Co-operative Development Corporation.

(4) TTTT—Industrial Co-operatives

S.	1,80.00	74.70	74.70
R.	—1,05.30		

Reasons for the anticipated saving have not been intimated (February 1986).

698—Loans for Co-operation

Centrally Sponsored Plan

(5) HHHH—

Credit Co-operative

O.	45.00	47.50	47.50
S.	25.00		
R.	—22.50		

Anticipated saving was stated to be due to (i) less release of Central assistance (Rs. 12.50 lakhs) and (ii) non-receipt of matching contribution from Reserve Bank of India (Rs. 10.00 lakhs)

705—Loans for Agriculture

(6) JJJJ—Manures and Fertilisers

O.	5,00.00	3,37.00	3,37.00
R.	—1,63.00		

Anticipated saving was reported to be due to non-release of additional funds by Government of India.

766—Loans to Government Servants etc.

(7) MMMM—Festival Advances

O.	32.00	27.56	23.59
R.	—4.44		

Anticipated saving was stated to be due to non-utilisation of funds by the staff. Reasons for final saving of Rs. 3.97 lakhs have not been intimated (February 1986)

Head		Total grant	Actual expenditure	Excess + Saving—
<i>State Plan</i>			(In lakhs of rupees)	
(8). OOOOO—Advance for purchase of Motor conveyances.				
O.	3.20	6.40	..	—6.40
S.	3.20			

Reasons for saving (Rs. 6.40 lakhs) have not been intimated (February 1986)

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

698—Loans for Co-operation

State Plan

(1) AAAAA—Credit Co-operatives

O.	10.00	10.00	24.56	+14.56
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(2) DDDDD—Tribal Areas Sub-Plan

O.	10.00	10.00	35.82	+25.82
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Reasons for final excess of Rs. 40.38 lakhs in case of serial nos. (1) and (2) above have not been intimated (February 1986).

(vi) Personal Ledger Accounts—

A summary of the transactions in the personal ledger accounts at the end of 1984-85 relating to (i) cold storage plants at Cuttack, Bhubaneswar, Similiguda. Paralakhemundi, Balangir and Kuarmunda and (ii) Purchase and distribution of quality seeds to cultivators are given below :—

Personal ledger Accounts for	Balance on 1st April 1984	Credits during the year	Debits during the year	Balance on 31st March 1985
(In lakhs of rupees)				
(i) Cold storage Plant				
(a) Cuttack	10.52	..	..	10.52
(b) Bhubaneswar	15.10	..	..	15.10
(c) Similiguda	4.62	..	..	4.62
(d) Paralakhemundi	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.

Major Heads—	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
296—Secretariat—Economic Services			
328—Mines and Minerals			
528—Capital Outlay on Mining and Metallurgical Industries.			
766—Loans to Government Servants etc.			
Revenue :			
Voted—			
Original	2,82,33,000		
Supplementary	8,43,000		
	2,90,76,000	2,63,41,111	—27,34,889
Amount surrendered during the year			19,26,000
Charged—			
Supplementary	36,000	36,000	18,645
Amount surrendered during the year			Nil
Capital—			
Original	2,77,90,000	2,77,90,000	2,77,53,010
Amount surrendered during the year (March 1985)			10,000
Notes and comments			
Revenue :			
Voted—			

(i) The department surrendered Rs. 19.26 lakhs during the year (Rs. 18.12 lakhs on the 28th December 1984 and Rs. 1.14 lakhs on the 29th March 1985); but ultimately the saving worked out to Rs. 27.35 lakhs.

(ii) In view of the final saving of Rs. 27.35 lakhs, the supplementary grant of Rs. 8.43 lakhs obtained in September 1984 (Rs. 1.73 lakhs) and March 1985 (Rs. 6.70 lakhs) could have been restricted to a token provision where necessary. The expenditure did not come even to the original provision.

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

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

328—Mines and Minerals—

(1) E—Salaries (Lump Provision)

S.	4.85		
R.	—4.85		

Entire provision was reappropriated to meet expenditure on enhanced additional dearness allowance

State Plan

B—Regulation and Development of Mines

(2) F—Direction and Administration

O.	62.28	23.27	22.49	—0.78
R.	—39.01			

Out of the anticipated saving of Rs.39.01 lakhs, Rs.20.89 lakhs were reappropriated to other heads to meet expenditure on additional dearness allowance and Rs.18.12 lakhs were surrendered for undertaking building works under Capital heads, without assigning any reasons for saving.

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

State Plan

328—Mines and Minerals—

B—Regulation and Development of Mines

(3) G—Mineral Exploration

O.	43.27	55.44	53.32	—2.12
S.	0.01			
R.	12.16			

Additional funds were stated to have been provided by reappropriation to meet (i) enhanced expenditure on additional dearness allowance (ii) Salary of new incumbants (iii) cost of procurement of a Rig, Pumping set and a truck and drilling accessories and (iv) procurement of an ore microscope, etc. Reasons for final savings of Rs.2.12 lakhs have not been intimated (February 1986).

(4) I—Tribal Areas Sub-Plan

O.	48.16	56.91	55.51	—1.40
S.	0.78			
R.	7.97			

Additional funds were stated to have been provided (i) to meet expenditure on enhanced additional dearness allowance and (ii) salary of new incumbants.

Major Heads—

276—Secretariat—Social and Community Services

285—Information and Publicity

295—Other Social and Community Services

685—Loans for Information and Publicity

766—Loans to Government Servants, etc.

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Revenue—				
Voted—				
Original	2,02,82,000	2,52,12,000	2,38,20,361	—13,91,639
Supplementary	49,30,000			
Amount surrendered during the year (March 1985)				1,33,000
Capital:				
Voted—				
Original	1,25,000	20,59,000	20,29,430	—29,570
Supplementary	19,34,000			
Amount surrendered during the year (March 1985)				31,000

The expenditure in the Revenue Section does not include Rs. 14,99,163 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 department surrendered Rs.1'33 lakhs in March 1985 ; saving finally worked out to Rs.13'92 lakhs.

(ii) In view of final saving of Rs. 13'92 lakhs the 2nd Supplementary grant of Rs. 43'90 lakhs obtained in March 1985 proved excessive.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
285—Information and Publicity			
(1) —E—Salaries (Lump Provision)			
Rs.	15'00	15'00	—15'00

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
<i>State Plan</i>			
(2)—F—Direction and Administration			
O.	12·18	35·18	27·08
S.	23·00		
			—8·10

Reasons for final saving of Rs. 23·10 lakhs at serial nos. (1) and (2) above have not been intimated (February 1986).

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

285—Information and Publicity

D—Field Publicity

O.	48·55	52·55	64·05	11·50
S.	4·00			

Reasons for final excess have not been intimated (February 1986).

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

Major Heads	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
239—State Excise			
766—Loans to Government Servants, etc.			
Revenue :			
Voted—			
O.	1,65,90,000	1,85,58,000	1,73,69,157
S.	19,68,000		
			—11,88,843
Amount surrendered during the year (March 1985)			7,72,000
Capital :			
Voted—			
O.	1,25,000	1,25,000	70,500
			—54,500
Amount surrendered during the year (March 1985)			15,000

Notes and comments:—

Revenue :

Voted—

(i) The department surrendered Rs. 7.72 lakhs during the year (31st March 1985); ultimately saving was Rs. 11.89 lakhs.

(ii) In view of the saving of Rs. 11.89 lakhs the supplementary grant obtained in March 1985 (Rs. 19.68 lakhs) proved excessive.

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

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
239— State Excise			
(1) C—Other expenditure			
O.	0.10		
S.	19.68	0.10	0.10
R.	—19.68		

Anticipated saving (Rs. 19.68 lakhs) was reappropriated to other heads to meet additional cost on account of additional dearness allowance.

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

(1) A—Direction and Administration

O.	1,51.30		
R.	11.96	1,63.26	1,59.09
			—4.17

Additional funds were provided by reappropriation for payment of additional dearness allowance at enhanced rates. Reasons for final saving of Rs. 4.17 lakhs have not been intimated (February 1986).

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

Major Heads—

265—Other Administrative Services

276—Secretariat—Social and Community Services.

279—Scientific Services and Research

305—Agriculture

313—Forest

766—Loans to Government Servants, etc.

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Revenue :			
Voted —			
Original	2,99,72,000		
Supplementary	1,04,08,000		
Amount surrendered during the year			
	4,03,80,000	2,79,45,692	—1,24,34,308
			1,28,13,000

		Total grant or appropriation	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
Capital :				
Voted —				
Original	40,000	40,000	3,640	—36,360
Amount surrendered during the year (March 1985)				36,000

Notes and comments:—

Revenue:

Voted —

(i) The Department surrendered Rs. 1,28.13 lakhs; ultimately the saving worked out to Rs. 1,24.34 lakhs.

(ii) In view of the saving of Rs. 1,24.34 lakhs, the supplementary grant of Rs. 1.04.08 lakhs obtained in September 1984 (Rs. 28.99 lakhs) and March 1985 (Rs. 75.09 lakhs) proved unnecessary. The expenditure did not come up even to the original provision.

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

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

279—Scientific Services and Research

State Plan

Other Scientific Services

Other Services

(1) G—Non-conventional Energy Sources

G 1—Implementation of Schemes for promotion of non-conventional energy sources — Grants-in-aid to Orissa Renewable Energy Development Agency.

O.	1,00.00	67.93	26.50	—44.43
R.	—29.07			

Reasons for anticipated savings (Rs. 29.07 lakhs) and final saving of Rs. 44.43 lakhs have not been furnished (February 1986).

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
(2)—H—Tribal Areas Sub-Plan				
O.	10.00	4.99	0.06	—4.93
R.	—5.01			
Out of the anticipated saving of Rs. 5.01 lakhs, saving of Rs. 3.50 lakhs was attributed to reduction of ceiling of Special Central Assistance by Harijan and Tribal Welfare Department.				
Reasons for the balance anticipated saving of Rs. 1.51 lakhs and final saving of Rs. 4.93 lakhs have not been intimated (February 1986).				
<i>Central Plan</i>				
Other Scientific Services —				
(3)—K—Non-conventional Energy Sources —				
K—1—Construction of Biogas Plants (Family type) —				
Grants-in-aid to Orissa Renewable Energy Development Agency.				
O.	62.65	52.93	..	—52.93
S.	33.84			
R.	—43.56			
Out of the anticipated saving of Rs. 43.56 lakhs, saving of Rs. 40.82 lakhs was attributed to non-release of fund by the Government of India.				
Reasons for the balance anticipated saving of Rs. 2.74 lakhs and final saving of Rs. 52.93 lakhs have not been intimated (February 1986).				
(4)—K—6—Construction of Urban Biogas Plants —				
Grants-in-aid to Orissa Renewable Energy Development Agency				
O.	25.00	..	..	..
R.	—25.00			
Surrender of entire provision was attributed to non-release of funds by the Government of India.				
(5)—K—B—Popularisation of Solar Cookers —				
Grants-in-aid to Orissa Renewable Energy Development Agency—				
O.	7.50	1.50	1.50	..
R.	—6.00			
Anticipated saving was attributed to non-release of funds by the Government of India.				
(6)—K—9—Demonstration of Improved Chulhas (Wood burning Stove)				
Grants-in-aid to Orissa Renewable Energy Development Agency.				
O.	9.45	16.18	..	—16.18
S.	25.24			
R.	—18.51			
Saving was attributed to non-release of funds by the Government of India.				
Reasons for final saving of Rs. 16.18 lakhs have not been intimated (February 1986).				

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
(7)—K—10—Solar Thermal Energy Programme			
S.	22.55		
R.	—16.91	5.64	—5.64
Saving was attributed to non-release of funds by the Government of India. Reasons for final saving of Rs. 5.64 lakhs have not been intimated (February 1986).			

(8)—K—11—Wind Energy Survey			
S.	5.00	5.00	—5.00
Entire provision remained unutilised and unexplained (February 1986).			

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

(1)—G—2—Construction of Biogas Plants (Family Type) Grants-in-aid to Orissa Renewable Energy Development Agency.			
O.	8.00		
S.	0.01	7.60	51.23
R.	—0.41		+43.63

Reasons for anticipated saving of Rs. 0.41 lakh and final excess of Rs. 43.63 lakhs have not been intimated (February 1986).

Central Plan

(2)—Other Scientific Services			
K—Non-conventional Energy Sources.			
K—5 (a) Construction of Biogas Plants (Community type) Grants-in-aid to Orissa Renewable Energy Development Agency.			
O.	2.25		
R.	—2.25	88.25	+88.25

Entire provision was surrendered attributing to non-release of funds by the Government of India.
Reasons for final excess of Rs. 88.25 lakhs have not been intimated (February 1986).

305—Agriculture

State Plan

(3) M—Other expenditure			
O.	15.00		
S.	0.02	48.05	52.91
R.	33.03		+4.86

Augmentation of funds by reappropriation was attributed to additional funds required for land acquisition and construction of green house.

Reasons for final excess of Rs. 4.86 lakhs have not been intimated (February 1986).

Major Head—

248—Appropriation for reduction or avoidance of debt.

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

Notes and comments:—

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

Appropriation—Interest Payment (All Charged)

Major Head—

249—Interest Payment

	Total appropriation	Actual expenditure	Excess Saving	+ —
	Rs.	Rs.	Rs.	
Revenue :				
Original	1,05,92,00,000	1,11,58,59,000	1,01,64,38,199	-9,94,20,801
Supplementary	5,66,59,000			
Amount surrendered during the year (March 1985)				1,28,26,000

Notes and comments:—

(i) The department surrendered Rs. 1,28.26 lakhs in March 1985, the saving finally worked out to Rs. 9,94.21 lakhs.

(ii) In view of the saving of Rs. 9,94.21 lakhs, the supplementary appropriation of Rs. 5.66.59 lakhs obtained in March 1985 proved unnecessary.

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

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

249—Interest Payment

Interest on Internal Debt

(1) A—Interest on Market Loans

O.	17,13.18	18,87.58	11,58.91	-7,28.67
S.	1,72.37			
R.	2.03			

Reasons for the final saving have not been intimated (February 1986).

Head		Total appropriation	Actual expenditure	Excess + Saving—
(In lakhs of rupees)				
(2) B—Interest on Other Internal Debts				
O.	9,69.53	11,37.44	10,68.72	-68.72
S.	3,16.06			
R.	-1,48.15			

Anticipated saving was due to (i) less interest paid to Reserve Bank of India as less amount of ways and means advances was availed during 1984-85 than anticipated and less requirement of funds. Reasons for less requirement and also for final saving of Rs. 68.72 lakhs have not been intimated (February 1986).

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

O.	1,39.33	1,31.56	1,19.97	-11.59
R.	-7.77			

(4) J—Interest on Other Obligations

O.	7.30	2.87	0.66	-2.21
R.	-4.43			

Anticipated saving was surrendered due to non-finalisation of compensation to land holders. Reasons for final saving have not been intimated (February 1986).

(iv) Savings mentioned in note (iii) above was partly off set by excess under :—

(1) H—Interest on loans for Centrally Sponsored Plan Scheme

O.	75.91	88.32	90.94	+2.62
R.	12.41			

Additional funds were provided by reappropriation for payment of interest on matured loans not anticipated earlier. Reasons for the final excess have not been intimated (February 1986).

Major head	Total appropriation		Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.	Rs.
603—Internal Debt of the State Government.				
Capital :				
Original	4,35,68,06,000	4,35,68,07,000	5,84,96,96,321	+1,49,28,89,321
Supplementary	1,000			
Amount surrendered during the year (31st March 1985)				20,28,69,000

Notes and comments—

- (i) The expenditure exceeded the provision by Rs. 1,49,28,89,321 ; the excess requires regularisation.
- (ii) In view of the excess, surrender of Rs. 20,28·69 lakhs on the 31st March 1985 was injudicious.
- (iii) Excess occurred mainly under the following heads :—

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

603—Internal Debt of the State Government**(1) C—Ways and Means Advances from the Reserve Bank of India**

O.	4,07,00·00	3,77,96·15	5,49,22·08	+1,71,25·93
R.	—29,03·85			

Anticipated saving was attributed to sanction of less amount as Ways and Means Advances by the Reserve Bank of India. Reasons for final excess of 1,71,25·93 lakhs have not been intimated (February 1986).

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

S.	0·01	8,87·00	8,87·00	..
R.	8,86·99			

Reasons for excess have not been intimated (February 1986).

Major Head	Total appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs
604—Loans and Advances from the Central Government			
Capital :			
Original	71,93,66,000	77,93,95,977	+2,56,20,977
Supplementary	3,44,09,000		
Amount surrendered during the year (31st March 1985)			1,61,000

Notes and comments :—

(i) The expenditure exceeded the provision by Rs. 2,56,20,977 ; the excess requires regularisation.

(ii) In view of the final excess of Rs. 2,56.21 lakhs, supplementary provision of Rs. 3,44.09 lakhs obtained in March, 1985 proved inadequate and surrender of Rs. 1.61 lakhs on the 31st March 1985 was injudicious.

(iii) Substantial excess occurred mainly under the following heads :—

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

604—Loans and Advances from the Central Government

D—Loans for Centrally Sponsored Plan Scheme

G—1979-80 Loans

(1) Q—Consolidated Loans for Productive and Semi-Productive Purposes

O.	17,00.82	17,00.82	20,08.77	+3,07.95
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Reasons for final excess have not been intimated (February 1986)

(2) R—Ways and Means Advances	5,00.00	+5,00.00
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The advance of Rs. 5,00,00,000 sanctioned to the State Government as advance plan assistance for Flood Relief Operations was to be adjusted from the subsequent grants made available to the State Government during the year. Instead of passing on net credit under Grants-in-aid the Pay and Accounts Officer, Ministry of Finance (Department of Economic Affairs), Government of India passed on Gross Credit and Debit separately resulting in the above exhibition. State Government did not provide any funds under this head during the year.

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

A—Loans for Non-Plan Scheme

(1) A—Loans for Agriculture, Manures and Fertilisers.

O.	13,70.00	15,64.42	10,32.41	—5,32.01
S.	1,94.42			

Reasons for final saving have not been intimated (February 1986)

Statement showing the estimated and actual recoveries by grants and appropriations.

(Referred to

The following table shows by grants and appropriations the actual

Number and name of the grants or appropriation	Budget Estimates	
	Revenue	Capital
		₹
	Rs.	Rs.
1. Expenditure relating to the Home Department ..	10,50,000	--
	Reasons for less recovery unde✓	
3. Expenditure relating to the Revenue Department ..	8,71,00,000	..
	Excess recovery under capital was	
5. Expenditure relating to the Finance Department ..	68,88,000	--
	Reasons for less recovery have not	
6. Expenditure relating to the Commerce Department ..	..	20,00,000
	Reasons for excess recovery ✓	
7. Expenditure relating to the Works Department ..	30,27,00,000	--
	Reasons for excess recovery both under revenue and capital have.	
9. Expenditure relating to the Food & Civil Supplies Department. ..	..	10,77,25,000
	Reasons for excess recovery have	
10. Expenditure relating to the Education & Youth Services Department. ..	..	40,00,000
12. Expenditure relating to the Health & Family Welfare Department. ..	2,72,43,000	..
	Reasons for less recovery in the	
13. Expenditure relating to the Housing & Urban Development Department. ..	15,00,00,000	..
	Reasons for excess recovery have	

which have been adjusted in the accounts in reduction of expenditure.

at page 10)

recoveries adjusted in the accounts as reduction of expenditure :-

Actuals		Actuals compared with Budget estimates	
Revenue	Capital	More (+) Less (-) Revenue	More (+) Less (-) Capital
4	5	6	7
Rs.	Rs.	Rs.	Rs.
4,03,838	45,07,283	-6,46,162	+45,07,283
revenue and excess under capital have not been intimated (February 1986).			
8,71,00,000	6,36,739	..	+6,36,739
due to adjustments relating to earlier years.			
16,35,232	..	-52,52,768	..
been intimated (February 1986).			
..	69,62,917	..	+49,62,917
under revenue and Capital have not been intimated (February, 1986).			
40,31,92,503	56,04,825	+10,04,92,503	+56,04,825
not been intimated (February 1986).			
..	16,86,19,537	..	+6,08,94,537
not been intimated (February 1986).			
..	21,57,940	..	-18,42,060
75,80,848	..	-1,96,62,152	..
above two cases have not been intimated (February 1986).			
19,30,14,629	..	+4,30,14,629	..
have not been intimated (February 1986).			

Number and name of the grant or appropriation	Budget Estimates	
	Revenue	Capital
1	2	3
	Rs.	Rs.
15. Expenditure relating to the Tourism, Sports and Culture Department.	..	..
	Reasons for excess recovery have not	
18. Expenditure relating to the Community Development and Rural Reconstruction (Community Development) Department.	7,00,00,000	..
	Reasons for non-recovery have not	
19. Expenditure relating to the Industries Department	..	..
20. Expenditure relating to the Irrigation and Power Department	4,85,61,000	42,55,45,000
	Reasons for excess and short recoveries	
22. Expenditure relating to the Forest, Fisheries and Animal Husbandry Department.	..	25,33,27,000
	Reasons for excess recovery have not	
23. Expenditure relating to the Agriculture and Co-operation Department.	4,18,69,000	..
	Reasons for short recovery have not	
25. Expenditure relating to the Information and Public Relations Department.	45,000	..
	Reasons for less recovery have not	
Total	73,54,56,000	79,25,97,000

Actuals		Actuals compared with Budget estimates	
Revenue	Capital	More (+) Less (-) Revenue	More (+) Less (-) Capital
4	5	6	7
Rs.	Rs.	Rs.	Rs.
..	7,29,000	..	+7,29,000
been intimated (February 1986).			
..	..	-7,00,00,000	..
been intimated (February 1986).			
..	26,000	..	+26,000
8,72,68,057	41,17,65,315	+3,87,07,057	-1,37,79,685
under revenue and capital respectively have not been intimated (February 1986).			
..	37,86,55,424	..	+12,53,28,424
been intimated (February 1986).			
3,80,91,275	..	-37,77,725	..
been intimated (February 1986).			
24,161	..	-20,839	..
been intimated (February 1986).			
81,83,10,543	97,96,64,980	+8,28,54,543	+18,70,67,980

(Reference—Note (v) at page 89 and Note (iv) at page 96)

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

Suspense Head	Opening balance on 1st April 1984	Debits during the year	Credits during the year	Closing balance on 31st March 1985
(In lakhs of rupees)				
<i>Revenue</i>				
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	—1.29	..	..	—1.29
Stock	5.88	17.32	18.45	4.75
Miscellaneous Works Advances	5.44	3.08	2.50	6.02
Total	10.03	20.40	20.95	9.48
332—Multipurpose River Projects				
Hirakud DAM Project—				
Purchases	—50.17	..	..	—50.17
Stock	35.96	14.22	7.66	42.52
Miscellaneous Works Advances	64.23	7.22	3.86	67.59
Workshop suspense	—0.17	..	..	—0.17
Total	49.85	21.44	11.52	59.77

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

Suspense head		Opening balance on 1st April 1984	Debits during the year	Credits during the year	Closing balance on 31st March 1985
Balimela Dam Project					
Purchases	..	—1·91	..	..	—1·91
Stock	..	5·67	0·36	0·89	5·14
Miscellaneous Works Advances	..	8·44	0·35	0·98	7·81
Total	..	12·20	0·71	1·87	11·04
333—Irrigation, Navigation, Drainage and Flood Control Projects—					
A—Irrigation Projects (Commercial)					
Stock	..	—13·36	2·84	..	—10·52
Workshop suspense	..	1·62	11·82	12·93	0·51
Total	..	—11·74	14·66	12·93	—10·01
G—Flood Control and Anti-Sea Erosion Projects—					
Purchases	..	—302·44	..	1·44	—303·88
Stock	..	432·68	566·01	602·61	396·08
Miscellaneous Works Advances	..	599·00	196·36	192·03	603·33
Total	..	729·24	762·37	796·08	695·53
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
<i>Capital :—</i>					
506—Capital Outlay on Minor Irrigation, Soil Conserva- tion and Area Development Lift Irrigation.					
Purchases	..	—12·02	..	..	—12·02
Stock	..	49·94	..	..	49·94
Miscellaneous Works Advances	..	85·60	..	..	85·60
Workshop suspense	..	1·58	..	..	1·58
Total	..	125·10	..	..	125·10

Suspense head	Opening balance on 1st April 1984	Debits during the year	Credits during the year	Closing balance on 31st March 1985
531—Capital Outlay on Water and Power Development.				
Purchases ..	—0.03	..	..	—0.03
Stock	—0.12	1.09	0.15	0.82
Miscellaneous Works Advances	0.64	0.09	0.37	0.36
Workshop suspense	—0.02	..	..	—0.02
Total	0.47	1.18	0.52	1.13
532—Capital Outlay on Multi-River Projects.—				
1. Hirakud Dam Project				
Purchases ..	—84.93	..	..	—84.93
Stock	1,94.06	..	3.02	191.04
Miscellaneous Works Advances	67.38	..	..	67.38
Workshop suspense	93.61	..	..	93.61
Total ..	270.12	..	3.02	267.10
2. Rengali Multipurpose Project				
Purchases	—149.61	..	..	—149.61
Stock	789.03	784.67	877.84	695.86
Miscellaneous Works Advances	628.83	288.86	174.33	743.36
Total ..	1,268.25	1,073.53	1,052.17	1,289.61
3. Balimela Dam Project				
Purchases	—358.00	..	..	—358.00
Stock	134.07	..	..	134.07
Miscellaneous Works Advances	180.66	..	..	180.66
Workshop suspense	40.49	..	..	40.49
Total ..	—2.78	..	..	—2.78

Suspense head	Opening balance on 1st April 1984	Debits during the year	Credits during the year	Closing balance on 31st March 1985
4. Potteru Irrigation Project				
Purchases	—49.76	..	..	—49.76
Stock	896.52	158.42	140.11	914.83
Miscellaneous Works Advances	68.49	0.78	0.02	69.25
Workshop suspense	0.06	..	..	0.06
Total	915.31	159.20	140.13	934.38
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	2,132.47	751.56	952.36	1,931.67
Miscellaneous Works Advances	714.76	63.61	138.29	640.08
Workshop suspenses	44.07	10.18	..	54.25
Total	2,802.21	825.35	1,090.65	2,536.91
7. UPPER INDRAVATI PROJECT				
Purchases	—71.60	..	..	—71.60
Stock	1,051.74	342.54	320.19	1,074.09
Miscellaneous Work Advances	202.76	19.00	14.98	206.78
Workshop suspense	13.99	8.73	3.24	19.48
Total	1,196.89	370.27	338.41	1,228.75

APPENDIX II—*Concl.*

Suspense head	Opening balance on 1st April 1984	Debits during the year	Credits during the year	Closing balance on 31st March 1985
533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects				
Irrigation Projects (Commercial)				
Purchases	—877·15	27·80	6·89	—856·24
Stock	298·06	907·91	1,026·79	179·18
Miscellaneous Works Advances	1,279·58	802·07	392·08	1,689·57
Workshop suspense	58·11	6·71	—0·47	65·29
Total	758·60	1,744·49	1,425·29	1,077·80
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	105·97	..	..	105·97
Miscellaneous Works Advances	87·04	..	..	87·04
Workshop suspense	0·45	..	..	0·45
Total	121·81	(b)	(b)	121·81
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 these suspense heads relating to former Electrical Divisions transferred to the control of the Orissa State Electricity Board. The balance could not be cleared pending settlement of the assets and liabilities of these divisions for transfer to the Board.



COMPTROLLER AND AUDITOR
GENERAL OF INDIA, 1986