



APPROPRIATION ACCOUNTS
1985-86

GOVERNMENT OF ORISSA



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1987-88

GOVERNMENT OF INDIA

TABLE OF CONTENTS

	PAGE
Introductory	1
Summary of Appropriation Accounts	2—11
Appropriation Accounts—	
1—Expenditure relating to the Home Department	12— 14
2—Expenditure relating to the General Administration Department	15
3—Expenditure relating to the Revenue Department	16— 21
4—Expenditure relating to the Law Department	21-22
5—Expenditure relating to the Finance Department	23— 26
6—Expenditure relating to the Commerce Department	27—29
7—Expenditure relating to the Works Department	29—39
8—Expenditure relating to the Orissa Legislative Assembly	39
9—Expenditure relating to the Food and Civil Supplies Department	40-41
10—Expenditure relating to the Education and Youth Services Department	42—46
11—Expenditure relating to the Harijan and Tribal Welfare Department	46— 48
12—Expenditure relating to the Health and Family Welfare Department	49—54
13—Expenditure relating to the Housing and Urban Development Department	55—60
14—Expenditure relating to the Labour and Employment Department	60-61
15—Expenditure relating to the Tourism, Sports and Culture Department	61—63
16—Expenditure relating to the Planning and Co-ordination Department	63-64
17—Expenditure relating to the Community Development and Rural Reconstruction (Grama Panchayat) Department.	65
18—Expenditure relating to the Community Development and Rural Reconstruction (Community Development) Department.	65—69

TABLE OF CONTENTS—*concl.*

	PAGE
19—Expenditure relating to the Industries Department	69—72
20—Expenditure relating to the Irrigation and Power Department	73—82
21—Expenditure relating to the Transport Department	82—84
22—Expenditure relating to the Forest, Fisheries and Animal Husbandry Department	84—86
23—Expenditure relating to the Agriculture and Co-operation Department	87—96
24—Expenditure relating to the Mining and Geology Department	97
25—Expenditure relating to the Information and Public Relations Department	97-98
26—Expenditure relating to the Excise Department	98-99
27—Expenditure relating to the Science, Technology and Environment Department	100-101
<i>Appropriation for reduction or avoidance of Debt</i>	102
<i>Interest Payments</i>	102-103
<i>Internal Debt of the State Government</i>	104
<i>Loans and Advances from the Central Government</i>	105-106
<i>Appendix—I—Statement showing the estimated and actual recoveries by grants and appropriations which have been adjusted in the accounts in reduction of expenditure.</i>	108—111
<i>Appendix—II—Suspense transactions (Grant No. 20—Expenditure relating to the Irrigation and Power Department).</i>	112—118

INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Orissa for the year 1985-86 presents the accounts of sums expended in the year ended the 31st March, 1986 compared with the sums specified in the schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

In these Accounts—

'O' Stands for original grant or appropriation

'S' Stands for supplementary grant or appropriation

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

Charged appropriations and expenditure are shown in italics

Number and name of grant or appropriation	Amount of grant/appropriation	
	Revenue	Capital
	2	3
	Rs.	Rs.
1—Expenditure relating to the Home Department—		
Voted	66,82,23,000	3,01,71,000
Charged	78,67,000	..
2—Expenditure relating to the General Administration Department—		
Voted	4,13,02,000	3,25,000
Charged	47,85,000	..
3—Expenditure relating to the Revenue Department—		
Voted	79,77,22,000	52,80,000
Charged	13,12,50,000	..
4—Expenditure relating to the Law Department—		
Voted	4,70,78,000	3,70,000
Charged	..	..
5—Expenditure relating to the Finance Department—		
Voted	95,02,19,000	70,68,92,000
Charged	2,50,000	..
6—Expenditure relating to the Commerce Department—		
Voted	9,42,13,000	7,64,72,000
Charged	5,000	2,000
7—Expenditure relating to the Works Department—		
Voted	73,83,91,000	43,32,55,000
Charged	24,13,000	26,14,000
8—Expenditure relating to the Orissa Legislative Assembly—		
Voted	92,29,000	25,000
Charged	1,89,000	..
9—Expenditure relating to the Food and Civil Supplies Department—		
Voted	5,68,21,000	1,14,68,000
Charged	9,000	4,000
10—Expenditure relating to the Education and Youth Services Department—		
Voted	2,05,15,61,000	5,05,22,000
Charged	7,87,000	..

Expenditure		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
65,22,42,597	2,56,13,929	1,59,80,403	45,57,071	..	..
77,43,351	..	1,23,649	..	..	..
4,05,76,532	2,16,280	7,25,468	1,08,720	..	..
45,89,924	..	1,95,076	..	..	..
74,02,82,529	42,84,707	5,74,39,471	9,95,293	..	..
13,12,50,000	..	..	..	..	..
4,37,17,473	3,30,860	33,60,527	39,140	..	..
..
30,99,59,714	71,43,51,190	64,02,59,286	..	..	74,59,190
3,89,106	..	..	..	1,39,106	..
8,45,98,335	9,84,56,562	96,14,665	..	..	2,19,84,562
5,000	..	..	2,000	..	..
81,89,67,503	39,47,75,926	..	3,84,79,074	8,05,76,503	..
23,97,602	24,72,398	15,398	1,41,602	..	..
89,99,352	23,000	2,29,648	2,000	..	..
1,77,140	..	11,860	..	..	..
5,50,57,311	1,05,39,770	17,63,689	9,28,230	..	..
8,261	3,119	739	881	..	..
1,93,38,39,351	4,57,74,700	11,77,21,649	47,47,300	..	..
6,18,919	..	1,68,081	..	..	..

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 and Tribal Welfare Department—		
Voted	33,43,88,000	3,92,52,000
Charged	..	..
12—Expenditure relating to the Health and Family Welfare Department—		
Voted	80,77,01,000	40,25,000
Charged	1,20,000	..
13—Expenditure relating to the Housing and Urban Development Department—		
Voted	69,15,15,000	9,36,40,000
Charged	85,000	..
14—Expenditure relating to the Labour and Employment Department—		
Voted	4,83,81,000	3,20,000
Charged	..	..
15—Expenditure relating to the Tourism, Sports and Culture Department—		
Voted	4,32,04,000	41,30,000
Charged	..	..
16—Expenditure relating to the Planning and Co-ordination Department—		
Voted	6,98,15,000	18,75,000
Charged	..	..
17—Expenditure relating to the Community Development and Rural Reconstruction (Grama Panchayat) Department—		
Voted	3,06,48,000	3,45,000
Charged	..	..
18—Expenditure relating to the Community Development and Rural Reconstruction (Community Development) Department—		
Voted	1,16,28,40,000	10,80,000
Charged	10,000	..
19—Expenditure relating to the Industries Department—		
Voted	37,40,80,000	34,58,95,000
Charged	35,000	71,000
20—Expenditure relating to the Irrigation and Power Department—		
Voted	32,62,51,000	2,30,95,91,000
Charged	..	67,74,000

Expenditure		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
32,00,85,568	1,11,18,125	1,43,02,432	2,81,33,875	--	--
--	--	--	--	--	--
76,16,36,228	25,49,633	4,60,64,772	14,75,367	--	--
--	--	1,20,000	--	--	--
65,80,47,444	8,94,04,902	3,34,67,556	42,35,098	--	--
85,000	--	--	--	--	--
4,64,58,340	3,02,776	19,22,660	17,224	--	--
--	--	--	--	--	--
3,81,82,288	40,97,788	50,21,712	32,212	--	--
--	--	--	--	--	--
5,00,00,431	18,62,585	1,98,14,569	12,415	--	--
--	--	--	--	--	--
2,82,92,691	2,83,370	23,55,309	61,630	--	--
--	--	--	--	--	--
1,09,17,41,482	9,10,070	7,10,98,518	1,69,930	--	--
--	--	10,000	--	--	--
34,99,39,138	26,26,73,180	2,41,40,862	8,32,21,820	--	--
34,767	71,000	233	--	--	--
35,98,35,859	2,27,02,91,822	--	3,92,99,178	3,35,84,859	--
--	74,12,459	--	--	--	6,38,459

SUMMARY OF APPROPRIATION

Number and name of grant or appropriation	Amount of grant/appropriation	
	Revenue	Capital
	Rs.	Rs.
21—Expenditure relating to the Transport Department—		
Voted	4,54,14,000	5,42,94,000
Charged	..	..
22—Expenditure relating to the Forest, Fisheries and Animal Husbandry Department—		
Voted	43,11,44,000	27,70,05,000
Charged	2,50,000	..
23—Expenditure relating to the Agriculture and Co-operation Department—		
Voted	63,18,36,000	32,83,46,000
Charged	1,00,000	..
24—Expenditure relating to the Mining and Geology Department—		
Voted	3,36,24,000	4,81,90,000
Charged	..	..
25—Expenditure relating to the Information and Public Relations Department—		
Voted	2,33,44,000	1,25,000
Charged	..	..
26—Expenditure relating to the Excise Department—		
Voted	2,34,79,000	1,25,000
Charged	15,000	..
27—Expenditure relating to the Science, Technology and Environment Department—		
Voted	5,92,84,000	40,000
Charged	..	..
248—Appropriation for reduction or Avoidance of Debt—		
Charged	7,24,000	..
249—Interest Payment—		
Charged	1,49,16,26,000	..
603—Internal Debt of the State Government—		
Charged	..	4,33,13,01,000
604—Loans and Advances from the Central Government—		
Charged	..	68,01,83,000
Total Voted	1,64,05,20,000	4,82,30,58,000
Charged	12,23,22,27,000	5,02,09,49,000
GRAND TOTAL		9,84,40,07,000

Expenditure		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,47,73,666	5,41,93,990	2,06,40,334	1,00,010		
..
43,15,00,465	39,88,08,872	..	..	3,56,465	12,18,03,872
48,342	..	2,01,658	..	..	..
58,35,88,107	21,24,83,195	4,82,47,893	11,58,62,805	..	..
66,048	..	33,952	..	..	..
3,10,30,492	4,81,56,860	25,93,508	33,140	..	..
..
2,47,28,795	94,400	..	30,600	13,84,795	..
..
1,83,82,543	78,275	50,96,457	46,725	..	..
..	..	15,000	..	..	..
3,98,16,503	5,200	1,94,67,497	34,800	..	..
..
7,24,000	..	..	..	..	..
1,25,91,47,428	..	23,24,78,572	..	..	..
..	3,27,53,28,675	..	1,05,59,72,325	..	..
..	79,18,23,538	..	..	..	11,16,40,538
9,54,62,80,737	4,65,16,81,967	1,16,13,28,885	32,26,23,657	11,59,02,622	15,12,47,624
1,40,72,84,888	4,07,71,11,189	23,33,74,218	1,05,61,16,808	1,39,106	11,22,78,997
10,95,35,65,625	8,72,87,93,156	1,39,47,03,103	1,37,87,40,465	11,60,41,728	26,35,26,621

SUMMARY—Contd.

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

Revenue Section :

Voted—

7—Expenditure relating to the works (including Roads and Buildings) Department

20—Expenditure relating to the Irrigation and Power Department

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

25—Expenditure relating to the Information and Public Relations Department

Capital Section :

5—Expenditure relating to the Finance Department

6—Expenditure relating to the Commerce Department

22—Expenditure relating to Forest, Fisheries and Animal Husbandry Department

Charged—

5—Expenditure relating to the Finance Department

20—Expenditure relating to the Irrigation and Power Department

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. 6,95,32,579 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. 1986-87
		Rs.		
1	282—Public Health, Sanitation and Water Supply (Grant No. 13—Expenditure relating to the Housing and Urban Development Department).	66,429 — 40,852	..	..
2	288—Social Security and Welfare (Grant No. 11—Expenditure relating to the Harijan and Tribal Welfare Department).	94,50,000	25-3-1986	..
3	289—Relief on account of Natural Calamities (Grant No. 3—Expenditure relating to the Revenue Department).	28,59,000	14-6-1985	February'1987
4	289—Relief on account of Natural Calamities (Grant No. 3—Expenditure relating to the Revenue Department).	4,87,05,757	31-10-1985	February'1987
5	289—Relief on account of Natural Calamities (Grant No. 3—Expenditure relating to the Revenue Department).	25,42,040	..	..
6	298—Co-operation (Grant No. 23 Expenditure relating to the Agriculture and Co-operation Department.)	15,000 15,000	17-3-1986 25-3-1986	February'1987 February'1987
7	498—Capital Outlay on Co-operation (Grant No. 23—Expenditure relating to the Agriculture and Co-operation Department).	1,00,000	17-3-1986	February'1987
8	514—Capital Outlay on Community Development (Grant No. 18—Expenditure relating to the Community Development and Rural Reconstruction (Community Development Department).	10,00,000	25-3-1986	February'1987
9	533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects (Grant No. 20—Expenditure relating to the Irrigation and Power Department).	—4,29,795	..	..
10	698—Loans for Co-operation (Grant No. 23—Expenditure relating to the Agriculture and Co-operation Department).	50,000 52,00,000	17-3-1986 25-3-1986	February'1987 February'1987
	Total	..	6,95,32,579	..

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 1985-86 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.	1,40,72,84,888	4,07,71,11,189	5,48,43,96,077	9,54,62,80,737	4,65,16,81,967	14,19,79,62,704
Deduct—Total recoveries shown in Appendix-1.	..	..	..	94,42,69,994	1,57,49,26,479	2,51,91,96,473
Net total expenditure shown in Statement No. 10 of the Finance Accounts.	1,40,72,84,888	4,07,71,11,189	5,48,43,96,077	8,60,20,10,743	3,07,67,55,488	11,67,87,66,231

The Appropriation Accounts have been prepared and examined under my direction in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor-General's (Duties, Powers and Conditions of Service) Act, 1971. On the basis of the information and explanations that my officers required and have obtained. I certify that these accounts are correct, subject to the observations in my Reports on the accounts of the Government of Orissa for the Year 1985-86.

NEW DELHI

The 20 JAN 1988

T. N. Chaturvedi

(T. N. CHATURVEDI)

Comptroller and Auditor-General of India

Major Heads

- 214—Administration of Justice
 215—Elections
 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
 459—Capital Outlay on Public Works
 483—Capital Outlay on Housing
 766—Loans to Government Servants, etc.

		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Revenue:				
Voted—				
Original	62,35,14,000	} 66,82,23,000	65,22,42,597	—1,59,80,403
Supplementary	4,47,09,000			
Amount surrendered during the year (31st March 1986)				1,64,53,000
Charged—				
Original	72,50,000	} 78,67,000	77,43,351	—1,23,649
Supplementary	6,17,000			
Amount surrendered during the year (31st March 1986)				54,000
Capital:				
Voted—				
Original	3,01,71,000	3,01,71,000	2,56,13,929	—45,57,071

Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Amount surrendered during the year (31st March 1986)			1,92,000

Notes and Comments—

Revenue:

Vote—

(i) The department surrendered Rs. 164.53 lakhs on 31st March 1986; ultimately the savings worked out to Rs. 159.80 lakhs.

(ii) In view of the saving of Rs. 159.80 lakhs the supplementary grant of Rs. 447.09 lakhs obtained in February 1986 proved excessive.

(iii) Savings occurred mainly under the following heads:

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

(1) 214—Administration of Justice

B—Civil and Sessions Courts

O.	251.08	248.56	231.46	-17.10
S.	27.08			
R.	-29.60			

Anticipated saving was attributed to non-fixation of pay of the staff in the revised scale and non-implementation of the new scheme under upgradation of standards of administration recommended by the 8th finance commission. Reasons for final savings have not been intimated (March, 1987).

(2) 255—Police

R—Modernisation of Police force

O.	45.74	45.74	45.74	..
S.	6.53			
R.	-6.53			

Entire provision made in supplementary grant under 'Equipment' was reappropriated without assigning any reasons (March, 1987).

(3) W—District Police

O.	164.71	135.49	135.63	+0.14
R.	-29.22			

Anticipated saving was stated to be due to (i) late sanction of scheme/posts under state plan grant and (ii) non-receipt of Government sanction for drawal of the amount in abstract contingent bill.

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
(4) 256—Jails			
State Plan			
CC—Direction and—Administration			
O.	25.55	23.76	-23.76
R.	-1.79		
Anticipated saving was attributed to late sanction for purchase of court vans and non-creation of driving staff. Entire provision remained unutilised and unexplained (March, 1987).			
(iv) Above saving was partly counter-balanced by excess under the following heads:			
(5) 215—Election			
F—Charges for conduct of Election to Parliament			
O.	1.55	16.52	24.01
S.	15.30		
R.	-0.33		
Reasons for anticipated savings and final excess of Rs. 7.49 lakhs have not been intimated (March, 1987)			
Capital—			
Voted—			
(i) The department surrendered Rs. 1.92 lakhs on 31st March 1986; ultimately the savings worked out to Rs. 45.57 lakhs.			
(ii) Saving occurred under the following head:—			
483—Capital Outlay on Housing			
State Plan			
Upgradation of Standards of Administration			
TT—Other Expenditure			
(1) Construction of Housing units for police personnel through the Orissa police housing and welfare corporation.			
O.	1,34.68	1,34.68	-18.05
Entire provision remained unspent and unexplained (March, 1987).			(a) -1,52.73
(iii) Above saving was partly counter balanced by excess under the following head:—			
Other Housing Scheme			
SS—Police Housing Scheme			
(2) SS—1—Share Contribution to police housing and welfare corporation			
O.	91.65	91.65	2,03.87
Reasons for final excess have not been intimated (March, 1987).			+1,12.22

(a) Minus expenditure is due to more recoveries than expenditure.

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	3,73,06,000	4,13,02,000	4,05,76,532
Supplementary	39,96,000		
Amount surrendered during the year (31st March 1986)			6,52,000
Charged—			
Original	42,05,000	47,85,000	45,89,924
Supplementary	5,80,000		
Amount surrendered during the year (31st March 1986)			2,00,000
Capital :			
Voted—			
Original	3,25,000	3,25,000	2,16,280
Amount surrendered during the year (31st March 1986)			65,000

Notes and Comments—

Revenue :

Charged—

(i) The Department surrendered Rs. 2 lakhs on 31st March 1986; ultimately the saving was Rs. 1.95 lakhs.

(ii) Savings occurred mainly under the following head:

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

251—Public Service Commission

M— State Public Service Commission

O.	17.38	15.87	15.83	—0.04
S.	0.49			
R.	—2.00			

Anticipated saving was mainly attributed to non-drawal of pay in the revised scale.

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

288—Social Security and Welfare

289—Relief on account of Natural Calamities

295—Other Social and Community Services

304—Other General Economic Services

305—Agriculture

363—Compensation and Assignments to local bodies and Panchayat Raj Institutions

584—Capital Outlay on other General Economic Services

785—Loans to Government servants, etc.

		Total grant or appropriation	Actual Expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	55,18,75,000	79,77,22,000	74,02,82,529	—5,74,39,471
Supplementary	24,58,47,000			
Amount surrendered during the year (31st March 1986)				7,45,39,000
Charged :—				
Original	13,12,50,000	13,12,50,000	13,12,50,000	..
Amount surrendered during the year				Nil
Capital				
Voted :—				
Original	52,80,000	52,80,000	42,84,707	—9,95,293
Amount surrendered during the year (31st March 1986)				7,04,000

The expenditure in the Revenue Section does not include Rs. 5,41,06,797 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 Department surrendered Rs. 7,45.39 lakhs on 31st March 1986 ; ultimately the saving worked out to Rs. 5,74.39 lakhs.

(ii) In view of the final saving of Rs. 5,74.39 lakhs supplementary grant of Rs. 24,58.47 lakhs obtained in February, 1986 proved excessive.

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

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

(In lakhs of Rupees)

236—Stamps and Registration

Registration

(1) L—Direction and Administration

O.	1,39.40	1,50.52	1,34.30	—16.22
S.	24.76			
R.	—13.64			

Anticipated saving was attributed to non-fixation of pay of the staff in the revised scales. Reasons for final saving of Rs. 16.22 lakhs have not been intimated (March, 1987).

253—District Administration

(2)—P—Commissioner's Establishment

O.	75.72	77.11	74.75	—2.36
S.	11.01			
R.	—9.62			

Anticipated saving was stated to be based on actual requirement. Final saving was attributed to non-revision of pay scales in time.

289—Relief on account of Natural Calamities

Drought

(3) V—Gratuitous Relief

O.	50.00
R.	—50.00			

Entire provision was reappropriated as the natural calamities in the State during the year 1985-86 did not warrant relief under this head.

(4) W—Drinking Water-Supply

O.	1,30.00	25.00	20.00	—5.00
R.	—1,05.00			

Anticipated saving was attributed to less expenditure on natural calamities during 1985-86. Reasons for final saving of Rs. 5 lakhs have not been intimated (March, 1987).

Head		Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)		
(5) Y— Special Nutrition				
O.	60.00	10.77	9.52	-1.25
R.	-49.23			

Anticipated saving was reappropriated as the natural calamities in the State during 1985-86 did not warrant expenditure under this head. Reasons for final saving of Rs. 1.25 lakhs have not been intimated (March, 1987).

Flood, Cyclone etc.

(6) DD—*Ex-Gratia* Payments to bereaved families

O.	7.00	2.69	2.58	-0.01
S.	3.30			
R.	-7.51			

Out of the anticipated saving Rs. 7.00 lakhs was reappropriated to other units in the grant to match the ceiling fixed by the Government of India and balance Rs. 0.51 lakh was surrendered basing on actual expenditure.

(7) EE—Gratuitous Relief

O.	2,55.00	2,03.01	2,08.01	+5.00
S.	5,00.30			
R.	-5,52.29			

Out of the anticipated saving Rs. 2,55.00 lakhs was reappropriated and Rs. 2,97.29 surrendered due to non-receipt of air dropping bills from Government of India. Reasons for final excess of Rs. 5.00 lakhs have not been intimated (March, 1987).

(8) FF—Drinking Water-Supply

O.	52.00	0.80	0.80	—
S.	0.80			
R.	-52.00			

Anticipated saving was attributed to less requirement under this head. Reasons for less requirement have not been intimated (March, 1987).

(9) JJ—Assistance for Repair, Reconstruction of Houses.

O.	2,17.87	2,95.91	3,01.79	+5.88
S.	2,96.03			
R.	-2,17.99			

Anticipated saving was reappropriated basing upon actual requirement. Reasons for final excess of Rs. 5.88 lakhs have not been intimated (March, 1987).

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
(10) OO—Repair/Restoration of damaged Roads and Bridges.			
O.	51·00	8,65·00	8,01·10
S.	8,65·00		
R.	—51·00		

Anticipated saving was reappropriated based on actual requirement. Reasons for final saving of Rs. 63·90 lakhs have not been intimated (March, 1987).

(11) PP—Repair and Restoration of damaged Government office buildings.			
O.	45·00	1,04·00	48·59
S.	2,02·00		
R.	—1,43·00		

Anticipated saving was reappropriated based on actual requirement. Reasons for final saving of Rs. 55·41 lakhs have not been intimated (March, 1987).

(12) RR—Repair and restoration of damaged Water-Supply, Drainage and Sewerage works.

O.	5·00
R.	—5·00		

Entire provision was reappropriated as the natural calamities of 1985 did not warrant any expenditure under this head.

(13) SS—Assistance to local bodies and other non-Government bodies and Institutions

O.	96·16	2,91·00	2,55·75
S.	2,16·00		
R.	—21·16		

Anticipated saving was reappropriated based on actual requirement. Reasons for final saving of Rs. 35·25 lakhs have not been intimated (March, 1987).

(14) TT—Other Expenditure

O.	1,41·99	78·93	86·94
S.	80·46		
R.	—1,43·52		

Anticipated saving was reappropriated basing on actual requirement. Reasons for final excess of Rs. 8·01 lakhs have not been intimated (March, 1987).

Head	Total grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)			
363—Compensation and assignments to local bodies and Panchayati Raj Institutions.			
(15) BBB—Other Miscellaneous Compensation and assignments.			
O.	1,26.92	92.74	92.74
R.	—34.18		

Out of anticipated saving Rs. 23.19 lakhs was reappropriated basing on actual requirement and Rs. 10.99 lakhs surrendered due to non-payment of cess in time.

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

289—Relief on account of Natural Calamities

Drought

(1) BB—Other Expenditure

O.	50.00	63.70	63.70
R.	13.70		

Augmentation of funds was attributed to additional expenditure under labour intensive works in drought affected districts.

Flood, Cyclone etc.

(2) KK—Assistance to farmers for purchase of Agricultural inputs.

O.	5.03	1,22.00	1,22.00
R.	1,16.97		

Augmentation of funds was attributed to additional expenditure on ground spray of pesticides.

(3) NN—Repair/Restoration of damaged Irrigation and flood protection works.

O.	75.00	10,50.00	10,23.81	—26.19
R.	9,75.00			

Additional funds were stated to have been provided to meet extra expenditure on repair/restoration of irrigation and flood protection works. After surrendering entire provision (Rs. 35.00 lakhs) under repair/restoration of minor irrigation works, a sum of Rs. 2,10.94 lakhs was incurred. Reasons for the excess expenditure have not been intimated (March 1987).

(5) 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 1986 remained at Rs. 59.19 lakhs

An account of the Fund is given in Statement No. 16 of the Finance Accounts 1985-86.

(6) 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, earthquakes 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 (1) 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. 13,12.50 lakhs was debited to the fund in 1985-86. The balance at the credit of the fund on the 31st March 1986 was Rs. 1.52 lakhs. An account of the transactions connected with the fund is given in Statement No. 16 of the Finance Accounts 1985-86.

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 1985-86 and the balance on 31st March 1986 remained at Rs. —2.97 lakhs (a). Certificate of acceptance of balance was awaited from the Controlling Officer (Secretary, Board of Revenue, Orissa).

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

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	4,27,17,000	4,70,78,000	4,37,17,473
Supplementary	43,61,000		
			—33,60,527

(a) Minus figure is under Correspondence.

Head	Total grant	Actual expenditure	Excess+ Saving—
Amount surrendered during the year (31st March 1986)			12,61,000
Capital:			
Voted—			
Original	3,70,000	3,70,000	—39,140
Amount surrendered during the year			Nil
Notes and Comments:—			
Revenue:			
Voted—			

(i) The department surrendered Rs. 12.61 lakhs on 31st March 1986; but ultimately saving worked out to Rs. 33.61 lakhs.

(ii) In view of the saving of Rs. 33.61 lakhs, supplementary grant of Rs. 43.61 lakhs obtained in February, 1986 proved excessive.

(iii) The expenditure in the grant includes Rs. 28.86 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 1985-86 Rs. 28.86 lakhs were spent but Rs. 8.00 lakhs were reimbursed from the fund.

Out of the total amount of Rs. 2,13.91 lakhs being the expenditure on this account for the period from 1956-57 to 1985-86 an amount of Rs. 88.28 lakhs has only been reimbursed from the Fund during the period from 1958-59 to 1985-86. Non-reimbursement of Rs. 1,25.63 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.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
214—Administration of Justice			
A—Civil and Sessions Courts			
O.	2,68.46		
S.	23.64		
R.	—8.25		
	2,83.85	2,69.61	—14.24

Anticipated saving was mainly due to non-drawal of the revised scale of pay. Reasons for final saving have not been intimated (March, 1987).

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	95,02,11,000	95,02,19,000	30,99,59,714	—64,02,59,286
Supplementary	8,000			
Amount surrendered during the year (31st March 1986)				62,18,15,000
Charged—				
Original	2,50,000	2,50,000	3,89,106	+1,39,106
Capital:				
Voted—				
Original	13,33,92,000	70,68,92,000	71,43,51,190	+74,59,190
Supplementary	57,35,00,000			
Amount surrendered during the year (31st March 1986)				29,79,000

Notes and Comments—

Revenue:

Voted—

(i) The department surrendered Rs. 62,18.15 lakhs on 31st March 1986 ; ultimately the saving worked out to Rs. 64,02.59 lakhs.

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

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
252—Secretariat General Services			
(1) G—Salaries Lump for Additional Dearness Allowance—			
O.	61,93.75	..	..
R.	—61,93.75	..	..

Out of the anticipated saving of Rs. 61,93.75 lakhs, Rs. 60,40.37 lakhs were surrendered and balance reappropriated attributing to less requirement. Reasons for less requirement have not been intimated (March, 1987).

254—Treasury and Accounts Administration

(2) I—A—Upgradation of standards of Administration recommended by 8th Finance Commission (Opening of New Sub-Treasury)

O.	10.82	5.44	5.44	..
R.	—5.38			

Anticipated saving was surrendered on the 31st March 1986 without assigning any reasons (March, 1987).

266—Pensions and other Retirement Benefits

(3) P—Gratuities

O.	2,79.27	2,78.27	1,99.45	—78.82
R.	—1.00			

Entire amount (Rs.1.00 lakh) provided for payment from compassionate Fund was surrendered on 31st March 1986 due to non-receipt of sanction. Reasons for final saving of Rs. 78.82 lakhs have not been intimated (March, 1987).

State Plan

(4) T—Pensions to Employees of State Aided Educational Institutions.

O.	1,62.80	1,62.80	—	1,62.80
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Entire provision remained unutilised and unexplained (March, 1987).

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
268—Miscellaneous General Services			
(5) U—Other Expenditure			
O.	1,35.00		
R.	—88.58	46.42	46.42

Anticipated saving was stated to be due to suspension of State Lottery.

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

(6) X—Entertainment Tax

O.	1,50.00		
R.	—16.68	1,32.32	1,33.26
			—0.06

Reasons for anticipated saving have not been intimated (March, 1987).

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

245—Other Taxes and Duties on Commodities and Services

(1) C—Collection Charges — Entertainment Tax

O.	10.00		
S.	0.01	20.00	19.96
R.	9.99		—0.04

Augmentation of funds was stated to be to meet the additional requirements for payment of bills of Security Press, Nasik Road, Bombay towards printing charges of Entertainment Tax stamps.

254—Treasury and Accounts Administration

(2) J—Local Fund Audit

O.	85.57		
S.	0.01	97.72	96.07
R.	12.14		—1.65

Augmentation of funds was attributed to revision of pay of staff. Reasons for final saving of Rs. 1.65 lakhs have not been intimated (March, 1987).

266—Pensions and other Retirement Benefits

(3) M—Commuted value of Pensions

O.	1,00.00		
S.	0.01	2,05.00	1,20.39
R.	1,04.99		—84.61

Additional provision of funds was stated to be due to receipt of more claims than anticipated including pending claims of earlier years. Reasons for final saving of Rs. 84.61 lakhs have not been intimated (March, 1987).

Head	Total grant	Actual expenditure	Excess + Saving —
	(In lakhs of rupees)		
(4) Q—Family Pensions			
O.	2,50.00	2,50.00	3,21.21
			+71.21
(5) S—Pensions to Employees of State Aided Educational Institutions			
O.	52.00	52.00	72.18
			+20.18
288—Social Security and Welfare			
E—Other Social Security and Welfare Programme			
(6) V—Pensions to Freedom Fighters, their dependents etc.			
O.	28.00	28.00	38.28
			+10.28

Reasons for final excess of Rs. 1,01.67 lakhs in respect of serial Nos. 4, 5, and 6 above have not been intimated (March, 1987).

Charged—

(i) The expenditure exceeded the provision by Rs. 1,39,106; the excess requires regularisation.

(ii) The excess occurred under the following heads:—

266—Pensions and other Retirement Benefits

 L—Superannuation and Retirement Allowances

O.	2.50	2.50	3.89	+1.39
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Reasons for excess expenditure have not been intimated (March, 1987).

Capital:

Notes and Comments:—

(i) The expenditure exceeded the provision by Rs. 74,59,190; the excess requires regularisation.

(ii) Excess occurred mainly under the following head:

766—Loans to Government Servants, etc.

 BB—Other Advances

O.	42.25	7,42.90	8,53.01	+1,10.11
S.	7,05.00			
R.	—4.35			

Anticipated saving was attributed to non-utilisation of funds in time. Reasons for final excess of Rs. 1,10.11 lakhs have not been intimated (March, 1987).

Major Heads—

252—Secretariat—General Services

258—Stationery and Printing

265—Other Administrative Services

277—Education

287—Labour and Employment

288—Social Security and Welfare

335—Ports, 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	8,92,80,000	9,42,13,000	8,45,98,335	—96,14,665
Supplementary	49,33,000			
Amount surrendered during the year (31st March 1986)				27,91,000
Charged—				
Supplementary	5,000	5,000	5,000	..
Amount surrendered during the year				Nil
Capital:				
Voted—				
Original	7,64,70,000	7,64,72,000	9,84,56,562	+2,19,84,562
Supplementary	2,000			
Amount surrendered during the year (31st March 1986)				1,69,000

Head	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
<i>Charged—</i>			
<i>Supplementary</i>	2,000	2,000	—2,000
<i>Amount surrendered during the year</i>			Nil

Notes and Comments:—

Revenue:

Voted

(i) The department surrendered Rs. 27.91 lakhs on 31st March 1986; ultimately the savings worked out to Rs. 96.15 lakhs.

(ii) In view of the saving of Rs. 96.15 lakhs, supplementary grant of Rs. 49.33 lakhs obtained in February, 1986 was unnecessary. Token grant could have been obtained wherever necessary.

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

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

A—Stationery and Printing

B—Supply and purchase of Stationery

Stores

O.	2.12.18	} 2,04.60	1,92.37	—12.23
S.	1.39			
R.	—8.97			

Anticipated saving was attributed to non-supply of papers by mills concerned. Reasons for final saving of Rs. 12.23 lakhs have not been intimated (March, 1987)

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

O.	1,42.02	} 1,36.38	1,16.57	—19.81
S.	8.54			
R.	—14.18			

Anticipated saving was stated to be due to non-finalisation of printing materials purchased. Reasons for final saving of Rs. 19.81 lakhs have not been intimated (March, 1987)

Capital:

Voted—

(i) The expenditure exceeded the provision by Rs. 2,19,84,562; the excess requires regularisation.

(ii) In view of the final excess of Rs. 2,19.85 lakhs; surrender of Rs. 1.69 lakhs on 31st March 1986 was injudicious.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
535—Capital Outlay on Ports, Light Houses and Shipping		(In lakhs of rupees)	
<i>State Plan</i>			
V—Development of minor ports			
O.	7,55.00	9,75.18	+2,21.49
S.	0.01		
R.	—1.32		

Anticipated saving was attributed to non-filling of posts. Reasons for final excess of Rs. 2,21.49 lakhs have not been intimated (March, 1987)

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
- 287—Labour and Employment
- 288—Social Security and Welfare
- 310—Animal Husbandry
- 328—Mines and Minerals
- 336—Civil Aviation
- 337—Roads and Bridges
- 339—Tourism
- 459—Capital Outlay on Public Works
- 477—Capital Outlay on Education
- 480—Capital Outlay on Medical
- 482—Capital Outlay on Public Health
- 483—Capital Outlay on Housing
- 485—Capital Outlay on Information and Publicity

488—Capital Outlay on Social Security and Welfare
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
528—Capital Outlay on Mining and Metallurgical 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	70,52,14,000	73,83 91,000	81,89,67,503	+8,05,76,503
Supplementary	3,31,77,000			
Amount surrendered during the year (31st March 1986)				1,26,30,000
Charged—				
Original	11,58,000	24,13,000	23,97,602	—15,398
Supplementary	12,55,000			
Amount surrendered during the year				Nil
Capital :				
Voted—				
Original	38,90,30,000	43,32,55,000	39,47,75,926	—3,84,79,074
Supplementary	4,42,25,000			
Amount surrendered during the year (31st March 1986)				3,90,69,000
Charged—				
Original	10,25,000	26,14,000	24,72,398	—1,41,602
Supplementary	15,89,000			
Amount surrendered during the year (31st March 1986)				1,40,000

Notes and Comments:—

Revenue :

Voted—

(i) The expenditure exceeded the grant by Rs. 8,05,76,503 ; the excess requires regularisation.

(ii) In view of the large excess of Rs. 8,05·77 lakhs the supplementary grant of Rs. 3,31·77 lakhs obtained in February 1986 proved inadequate.

(iii) In view of the above excess of Rs. 8,05·77 lakhs, surrender of Rs. 1,26·30 lakhs on 31st March 1986 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) F—Suspense			
O.	29,77·32	29,77·32	33,18·56 +3,41·24

Excess expenditure occurred mainly in Electrical (200 per cent) and Public Health (100 per cent) wings and entire amount (Rs. 22·00 lakhs) remained unspent by Aero Engine Factory. Reasons for final excess of Rs. 3,41·24 lakhs have not been intimated (March, 1987).

337—Roads and Bridges

(2) VV—Suspense

National Highway

O.	2,10·00	2,10·00	9,44·02 +7,34·02
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Reasons for excess expenditure have not been intimated (March, 1987).

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

259—Public works

(3) B—Direction and Administration

O.	2,97·48	3,89·12	3,22·26	—66·86
S.	92·68			
R.	—1·04			

Anticipated saving of Rs. 1·04 lakhs was attributed to surrender of amounts after meeting actual expenditure relating to Rent, Rates and Taxes, Motor Vehicles, Travelling expenses, Leave Travel Concession and Re-imbursment of Cost of Medicines. Reasons for final saving of Rs. 66·86 lakhs have not been intimated (March, 1987).

Head		Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)				
(4) E—Machinery and Equipment				
O.	—18.47	14.91	—10.89	—25.80
S.	33.38			

Savings occurred mainly on account of excess receipts towards hire charges of Tools and Plant. Reasons for excess receipts have not been intimated (March, 1987).

280—Medical

State Plan

(5) P—Medical Relief

O.	17.94	6.74	6.77	+0.03
R.	—11.20			

Anticipated saving of Rs. 11.20 lakhs was attributed to (i) non-completion of formalities (Rs. 1.95 lakhs) (ii), based on actual requirement (Rs. 3.00 lakhs) and (iii) Rs. 6.25 lakhs surrendered to provide funds under capital section (without assigning any reason). Reasons for surrender of Rs. 6.25 lakhs have not been intimated (March, 1987).

281—Family Welfare

Central Plan

Allopathy

(6) Z—Other Expenditure

O.	14.37
R.	—14.37			

Entire provision was surrendered due to non-completion of formalities.

Centrally sponsored Plan

Allopathy

(7) AA—Other Expenditure

O.	1,20.83	1,20.83	..	—1,20.83
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Deduct—Amount transferred to other heads

O.	—1,20.83	—1,20.83	..	+1,20.83
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Entire amount remained unspent and unexplained (March, 1987).

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
283—Housing			
State Plan			
Government Residential Buildings			
(8) EE—Construction			
O.	15.36	12.91	13.05
S.	4.37		
R.	-6.82		
			+0.14

Anticipated saving was mainly attributed to (i) non-completion of formalities (Rs. 4.44 lakhs) and (ii) surrender of (Rs. 2.32 lakhs) to provide funds under capital section. Reasons for balance anticipated saving of Rs. 0.06 lakh have not been intimated (March, 1987).

237—Labour and Employment

B—Employment and Training

(9) JJ—Training of Craftsman and Supervisors

O.	15.00	9.94	9.13
R.	-5.06		
			-0.81

Anticipated saving was attributed to less number of Apprentices than anticipated.

337—Roads and Bridges

(10) WW—Other Expenditure

O.	38.49	93.29	54.09
S.	54.80		
			-39.20

Final saving was mainly due to non-utilisation of entire provision (Original Rs. 21.10 lakhs + Supplementary Rs. 20.00 lakhs, Total Rs. 41.10 lakhs) provided under 'Railway Safety Works Fund'. Reasons for non-utilisation have not been intimated (March, 1987).

(vi) Expenditure in the grant includes Rs. 42,62.58 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 1985-86 is given below :—

Major head and sub-heads of suspense	Opening balance on 1st April 1985 (Debit+ Credit—)	Debits	Credits	Closing balance on 31st March 1986 (Debit + Credit—)
(In lakhs of rupees)				
259—Public Works				
Purchases	—22,67.56	..	..	—22,67.56
Stock	19,17.99	29,86.58	30,28.57	18,76.00
Miscellaneous Works Advances	15,79.90	3,31.98	6,23.41	12,88.47
Workshop Suspense	40.38	40.38
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Total	12,70.71	33,18.56	36,51.98	9,37.29
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337—Roads and Bridges				
Purchases	—4,69.74	—4,69.74
Stock	4,01.50	8,19.02	10,52.84	1,67.68
Miscellaneous Works Advances	2,95.26	1,25.00	1,31.59	2,88.67
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Total	2,27.02	9,44.02	11,84.43	— 13.39
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Grand Total	14,97.73	42,62.58	48,36.41	9,23.90
	-----	-----	-----	-----

(vii) *Subvention from Central Road Fund*—Additional revenues 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 the 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 1985-86 no amount was credited to the Fund and no expenditure was incurred.

The balance at the credit of the fund on 31st March 1986 was Rs. 30.20 lakhs. An account of the fund for 1985-86 is given in Statement No. 16 of the Finance Accounts 1985-86.

(viii) The percentages of establishment and tools and plant charges to works outlay in the case of Public Works (Roads and Buildings) for three years ending 1985-86 are compared below :—

Year	Works Outlay	Establishment Charges	Tools and Plant Charges	Percentages	
				Establishment Charges to Works Outlay	Tools and Plant Charges to Works Outlay
1	2	3	4	5	6
(In lakhs of rupees)					
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
1985-86	57,37.80	9,27.19	2,11.21	16.15	3.68

(ix) 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 per cent and tools and plant charges at 4.5 per cent of works expenditure are adjusted monthly by the divisions by debit to "459—Capital Outlay on Public Works" "483—Capital Outlay on Housing" and "537—Capital Outlay on Roads and Bridges" and per contra credit to "259—Public Works" (Minor heads :— Direction and Administration and Machinery and Equipment) under which the gross expenditure on common Establishment and Machinery and Equipment is recorded.

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

Capital :

Voted—

(i) Saving 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) CCC—Other Expenditure

O.	1,20.21	62.69	61.68	—1.01
R.	—57.52			

Anticipated saving was attributed to non-completion of formalities. Reasons for final savings have not been intimated (March, 1987).

Head	Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)	
477—Capital Outlay on Education			
<i>State Plan</i>			
(2) GGG—Technical Education			
O.	32.94	6.83	6.84
S.	0.01		
R.	-26.12		
			+0.01

Anticipated saving was attributed mainly to post budget decision to entrust the work to Industrial Development Corporation of Orissa.

480—Capital Outlay on Medical

State Plan

Allopathy

(3) KKK—Medical Relief

O.	78.91	69.05	63.57
S.	6.25		
R.	-16.11		
			-5.48

Anticipated saving was attributed to (i) non/late receipt of Administrative Approval (Rs. 15.00 lakhs) and (ii) diversion of funds to charged (Rs. 0.41 lakh). Reasons for balance (Rs. 0.70 lakh) and final saving of Rs. 5.48 lakhs have not been intimated (March, 1987).

(4) LLL—Tribal Areas Sub-Plan

O.	24.41	15.73	15.67
S.	4.26		
R.	-12.94		
			-0.06

Anticipated saving was attributed to non-receipt of Administrative Approval (Rs. 10.00 lakhs) and (ii) diversion of funds to revenue section (Rs. 1.84 lakhs) without assigning any reasons. Reasons for balance (Rs. 1.10 lakhs) have not been intimated (March, 1987).

Central Plan

Allopathy

(5) MMM—Tribal Areas Sub-Plan

O.	14.44	1.99	2.00
S.	0.40		
R.	-12.85		
			+0.01

Anticipated saving was attributed to non-completion of formalities.

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(6) NNN—Other Expenditure			
O.	40.98	12.01	11.95
R.	—28.97			—0.06

Anticipated saving was attributed to non-completion of formalities.

Centrally Sponsored Plan

Allopathy

(7) OOO—Medical Relief

O.	62.06	38.49	39.19	+0.70
R.	—23.57			

Anticipated saving was attributed to non-completion of formalities.

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

Central Plan

(8) PPP—Public Health and Sanitation Programmes

O.	14.04	7.79	7.80	+0.01
R.	—6.25			

Anticipated saving was mainly attributed to non-receipt of Administrative Approval.

483—Capital Outlay on Housing

State Plan

Government Residential Buildings

(9) VVV—Tribal Areas Sub-Plan

O.	25.78	19.51	18.47	—1.04
S.	3.99			
R.	—10.26			

Anticipated saving was attributed to (i) non-completion of formalities (Rs. 5.82 lakhs) and (ii) amount diverted to revenue section (Rs. 4.44 lakhs) without assigning any reasons. Reasons for final saving of Rs. 1.04 lakhs have not been intimated (March, 1987).

(10) WWW—Other Expenditure

O.	1,08.14	23.41	21.87	—1.54
R.	—84.73			

Anticipated saving was attributed to (i) non-completion of formalities (Rs. 72.47 lakhs) and (ii) amount diverted to revenue section (Rs. 12.26 lakhs) without assigning any reasons. Reasons for final saving of Rs. 1.54 lakhs have not been intimated (March, 1987).

Head	Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)	
<i>Centrally Sponsored Plan</i>			
Government Residential Buildings			
(11) ZZZ—Construction			
O.	21.75	13.68	12.04
R.	-8.07		
			-1.64

Saving was attributed to non-completion of formalities.

536—Capital Outlay on Civil Aviation

State Plan

(12) OOOO—Aerodromes and Air route Services.

O.	17.96	9.92	12.65	+2.73
R.	-8.04			

Anticipated saving was mainly attributed to non-completion of formalities

537—Capital Outlay on Roads and Bridges

(13) RRRR—District and other Roads

O.	21.10
R.	-21.10			

Entire provision was reappropriated to State Highways and Railway Safety Works for construction of Railway over bridge at Cuttack.

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

537—Capital Outlay on Roads and Bridges

State Plan

(14) SSSS—State Highways

O.	1,30.20	2,18.73	2,30.78	+12.05
S.	20.00			
R.	68.53			

Augmentation of funds was stated to be for improvement of certain roads and construction of bridges. Reasons for final excess of Rs. 12.05 lakhs have not been intimated (March, 1987).

(15) UUUU—Tribal Areas Sub-Plan

O.	3,72.11	3,85.82	3,89.45	+3.63
S.	0.03			
R.	13.68			

Augmentation of funds was stated to have been made to maintain the progress of the work and to take up new works. Reasons for final excess of Rs. 3.63 lakhs have not been intimated (March, 1987).

(iii) A summary of the transactions accounted for under each unit of "Suspense" together with the opening and closing balances for 1985-86 is given below:—

Major head and sub-heads of suspense	Opening balance on the 1st April 1985 (Debit+ Credit—)	Debits	Credits	Closing balance on the 31st March 1986 (Debit+ Credit—)
(In lakhs of rupees)				
459—Capital Outlay on Public works				
Purchases	—17.00	..	..	—17.00
Stock	—19.33(a)	..	..	—19.33(a)
Miscellaneous Works Advances	16.38	..	..	16.38
Total	—19.95	..	..	—19.95
537—Capital Outlay on Roads and Bridges				
Purchases	—61.04	..	..	61.04
Stock	—8.80(a)	..	..	—8.80(a)
Miscellaneous Works Advances	59.04	..	..	59.04
Total	—10.80	..	..	—10.80

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

Major Heads

211—Parliament/State/Union Territory Legislatures.

266—Pensions and Other Retirement Benefits.

766—Loans to Government Servants, etc.

Revenue:		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Voted—				
Original	86,93,000	92,29,000	89,99,352	—2,29,648
Supplementary	5,36,000			
Amount surrendered during the year (31st March 1986)				1,84,000
Charged—				
Original	1,89,000	1,89,000	1,77,140	—11,860
Amount surrendered during the year (31st March 1986)				21,000
Capital:				
Voted—				
Original	25,000	25,000	23,000	—2,000
Amount surrendered during the year (31st March 1986).				2,000

Notes and Comments

Revenue:

Voted—

In view of the final saving of Rs. 2.3 lakhs. the supplementary grant of Rs. 5.36 lakhs proved excessive.

(a) Minus balance is under reconciliation.

Major Heads—

276—Secretariat—Social and
Community Services288—Social Security and
Welfare304—Other General Economic
Services

305—Agriculture

309—Food

309—Capital Outlay on Food

766—Loans to Government
Servants, etc.

Revenue:		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Voted—				
Original	2,22,74,000	5,68,21,000	5,50,57,311	-17,63,689
Supplementary	3,45,47,000			
Amount surrendered during the year (31st March 1986)				3,94,000

Charged

Supplementary	9,000	9,000	8,261	-739
Amount surrendered during the year				NIL

Capital :

Voted—

Original	1,11,70,000	1,14,68,000	1,05,39,770	-9,28,230
Supplementary	2,98,000			
Amount surrendered during the year (31st March 1986)				4,01,000

Charged—

Supplementary	4,000	4,000	3,119	881
Amount surrendered during the year				NIL

Notes and Comments:

Revenue :

Voted—

The department surrendered Rs.3.94 lakhs on 31st March 1986; ultimately the saving worked out to Rs. 17.64 lakhs.

Capital :

Voted—

(i) The department surrendered Rs.4.01 lakhs on 31st March 1986; ultimately the saving worked out to Rs. 9.28 lakhs.

(ii) In view of the saving of Rs.9.28 lakhs supplementary grant of Rs.2.98 lakhs obtained in February 1986 proved unnecessary, token provision could have been obtained wherever necessary.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(1) 509—Capital Outlay on Food			

K-Procurement and Supply

O.	59.60	58.91	53.89	—5.02
S.	2.98			
R.	—3.67			

Anticipated saving was attributed mainly to non-finalisation of accounts of the Agents at District level.

Reasons for final saving of Rs.5.02 lakhs have not been intimated (March, 1987).

(iv) Personal Ledger Account—

The expenditure under the grant includes Rs.53.89 lakhs under the head "Suspense (Personal Deposit) Debit". The personal ledger accounts exists 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 1985-86 are summarised below:—

Scheme	Balance on 1st April 1985	Credit during the year	Debit during the year	Balance on 31st March 1986
(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, 1987).

Scheme	Balance on 1st April 1985	Credit during the year	Debit during the year	Balance on 31st 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 Government. Final orders of Government for its closure have yet to be received (March, 1987).

(c) Trading in Mustard oil	9.81	9.81
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The scheme is inoperative from 1971-72 onwards. Government decided (August 1979) to close the inoperative personal ledger account. The matter is under correspondence with Government. Final orders for its closure have yet to be received (March, 1987).

(d) Purchase of rice under Grain Purchase Scheme	27,27.29	53.88	53.89	27,27.28
(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 Government. Final orders for its closure have yet to be received (March, 1987).

Major Heads—

276—Secretariat—Social and Community Services

277—Education

287—Labour and Employment

288—Social Security and Welfare

477—Capital Outlay on Education, Art and Culture

677—Loans for Education, Art and Culture

766—Loans to Government Servants, etc.

		Total grant or appropriation	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
Revenue:				
Voted:—				
Original	1,98,60,65,000	2,05,15,61,000	1,93,38,39,351	—11,77,21,649
Supplementary	6,54,96,000			
Amount surrendered during the year (31st March 1986)				8,23,28,000
Charged:—				
Original	2,50,000	7,87,000	6,18,919	—1,68,081
Supplementary	5,37,000			
Amount surrendered during the year (31st March 1986)				70,000
Capital:				
Voted—				
Original	2,34,70,000	5,05,22,000	4,57,74,700	—47,47,300
Supplementary	2,70,52,000			
Amount surrendered during the year (31st March 1986).				44,39,000

Notes and Comments

Revenue:

Voted—

(1) The department surrendered Rs. 8,23·28 lakhs on 31st March 1986; but ultimately the saving worked out to Rs. 11,77·22 lakhs.

(2) In view of the saving of Rs. 11,77·22 lakhs the supplementary grant of Rs. 6,54·96 obtained in February 1986 proved unnecessary; token provision could have been taken wherever necessary.

(3) Significant saving occurred mainly under the following heads:—

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

(1) X—Government Primary Schools

O.	5.37	5.37	..	—5.37
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Entire provision was left unspent and unexplained (March 1987). While providing an equivalent amount under charged under the same unit in the supplementary budget it was mentioned that the amount provided under voted will be surrendered. But no surrender order was issued.

(2) Z—Assistance to local Bodies for primary Education

O.	3,82.98	3,53.72	3,25.30	—28.42
R.	—29.26			

Anticipated saving was surrendered due to non-receipt of sanction orders from the Government. Reasons for final saving of Rs. 28.42 lakhs have not been intimated (March, 1987).

(3) AA—Tribal Areas Sub-Plan

O.	2,53.35	2,30.23	2,07.72	—22.51
R.	—23.12			

Anticipated saving was surrendered attributing it to mainly non-issue of sanction order by the Government. Reasons for final saving of Rs. 22.51 lakhs have not been received (March, 1987).

University and Other Higher Education

(4) OO—Government Colleges

O.	1,20.45	1,14.93	1,07.09	—7.84
R.	—5.52			

Anticipated saving was surrendered attributing it to less requirement. Reasons for less requirement and final saving of Rs. 7.84 lakhs have not been intimated (March, 1987).

General

(5) WW—Direction and Administration

O.	35.53	34.80	25.07	—9.73
R.	—0.73			

Anticipated saving was attributed mainly to late appointment of Supervisors. Reasons for final saving of Rs. 9.73 lakhs have not been intimated (March, 1987).

Head	Total grant	Actual expenditure	Excess+ Saving -
	(In lakhs of rupees)		
(6) XX—Training			
O. 39.21	6.13	3.81	-2.32
R. -33.08			

Reasons for anticipated saving (Rs. 33.08 lakhs) and final savings (Rs. 2.32 lakhs) have not been intimated (March, 1987).

(7) ZZ—Other Expenditure			
O. 7.55	1.80	1.79	-0.01
R. -5.75			

Anticipated saving was attributed mainly to non-establishment of Institute of Social Sciences.

(8) AAA—Salaries (lump provision)			
O. 50.00	..	..	..
R. -50.00			

Out of the anticipated saving Rs. 1.02 lakhs was reappropriated and Rs. 48.98 lakhs was surrendered without assigning any reason.

Central Plan

Primary Education

(9) BBB—Assistance to Local Bodies for Primary Education			
O. 1,72.60	23.25	23.25	..
R. -1,49.35			
(10) CCC—Tribal Areas Sub-Plan			
O. 1,13.40	17.00	17.00	..
R. -1,01.40			

Anticipated savings of Rs. 2,50.75 lakhs in respect of Serial nos. (9) and (10) was surrendered attributing it to non-receipt of sanction for disbursement of grants.

Secondary Education

(11) DDD—Scholarships

O. 13.48
R. -13.48			

Entire provision was surrendered due to non-receipt of sanctions.

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
<i>Special Education</i>			
(12) EEE—Adult Education			
O.	1,42.86		
S.	25.84		
R.	-14.31	1,54.39	1,48.43
			-5.96
(13) HHH—Tribal Areas Sub-Plan			
O.	82.02		
S.	18.71		
R.	-16.62	84.11	81.07
			-3.04

Anticipated saving of Rs. 30.93 lakhs in respect of Serial nos. 12 and 13 was surrendered attributing it to non-sanction of funds for functional literacy Centres for adult farmers. Reasons for final saving of Rs. 9.00 lakhs have not been intimated (March, 1987).

General

(14) KKK—Direction and Administration

O.	22.59	22.59	6.35	-16.24
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Reasons for final saving of Rs. 16.24 lakhs have not been intimated (March, 1987).

*Centrally Sponsored Plan**Sports and Youth Welfare*

(15) SSS—Youth Welfare Schemes

O.	28.50			
R.	-12.36	16.14	16.78	+0.64

Anticipated saving was surrendered attributing it to less requirement. Reasons for less requirement have not been intimated (March, 1987).

288—Social Security and Welfare

*Central Plan**Social Welfare*

(16) BBBB—Education and Welfare of Handicapped

O.	9.00	9.00	..	-9.00
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Entire provision remained unspent and unexplained (March, 1987).

*Revenue:**Charged—*

(i) The department surrendered Rs. 0.70 lakh on 31st March 1986; ultimately the saving worked out to Rs. 1.68 lakhs.

(ii) Saving occurred mainly under the following head—

277—Education

General

(W)—Other Expenditure

O.	2.50			
R.	-0.70	1.80	0.82	-0.98

Anticipated saving was attributed to actual requirement. Reasons for final saving of Rs. 0.98 lakh have not been intimated (March, 1987).

Orissa Loan Stipend Fund

The expenditure in the grant includes Rs.7 lakhs transferred to this fund as Government contribution. The fund was established by Government in 1951-52 for giving financial assistance to the deserving students to prosecute higher studies and also advance studies in India and abroad. It is credited with the Government's contribution, private donations and the recoveries from the stipendiaries. Advances granted to the stipendiaries are initially debited to 677—loans for Education, Art and Culture. At the end of the year the amount is deducted from '677' and debited to Orissa Loan Stipend Fund. The total loan advanced to the stipendiaries from the fund during the year was Rs. 13.97 lakhs. The balance at the credit of the fund on 31st March 1986 was Rs. 80.35 lakhs. An account of the transactions of the fund is given in statement No.16 of the Finance Account 1985-86.

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

483—Capital Outlay on Housing

488—Capital Outlay on Social Security and Welfare

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	31,96,60,000	} 33,43,88,000	32,00,85,568	-1,43,02,432
Supplementary	1,47,28,000			
Amount surrendered during the year (31st March 1986)				2,80,20,000
Capital :				
Voted—				
Original	3,15,32,000	} 3,92,52,000	1,11,18,125	-2,81,33,875
Supplementary	77,20,000			
Amount surrendered during the year (31st March 1986)				2,80,20,000

Notes and comments—

Revenue :

Voted—

(i) The department surrendered Rs. 2.06.98 lakhs on 31st March, 1986 ultimately the saving worked out to Rs. 1.43.02 lakhs. Hence, the surrender was injudicious.

(ii) In view of the saving of Rs. 1.43.02 lakhs, supplementary grant of Rs. 1.47.28 lakhs obtained in February 1986 proved excessive. Token provision could have been taken wherever necessary.

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

Head	Total grant	Actual expenditure	Excess+ Saving —
(In lakhs of rupees)			
288—Social Security and Welfare			
<i>Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes.</i>			
<i>Central Plan</i>			
(1) M—Welfare of Scheduled Castes			
O.	4,43.36	3,94.60	3,94.53
R.	—48.76		
			—0.07
Anticipated saving was attributed to less receipt of Central Assistance from Government of India for distribution of Post-Matric Scholarship to Scheduled Castes students.			
(2) N—Welfare of Scheduled Tribes			
O.	1,05.38	49.93	49.92
S.	15.00		
R.	—70.45		
			—0.01
Anticipated saving was attributed to less receipt of Central Assistance from Government of India for distribution of Post-Matric Scholarship among Scheduled Tribe students.			

(iv) Above savings were partly counter-balanced by excess under the following heads :—
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes.

(3)—D—Direction and Administration

O.	1,03.41	1,12.84	1,34.75	+21.91
R.	9.43			

State Plan

(4)—I—Direction and Administration

O.	28.33	31.75	34.58	+2.83
R.	3.42			

Augmentation of Funds in the above two cases was attributed to implementation of revised pay scales etc. Final excess of Rs. 24.74 lakhs was attributed to non-receipt of adequate proposals from the Drawing officers to meet additional expenditure on account of revision of pay scales.

Capital—

Voted—

(i) The department surrendered Rs. 2,80.20 lakhs on 31st March, 1986; ultimately the saving worked out to Rs. 2,81.34 lakhs.

(ii) In view of the saving of Rs. 2,81.34 lakhs supplementary grant of Rs. 77.20 lakhs obtained in February 1986 proved unnecessary. Expenditure was 35 per cent of original provision.

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

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

483—Capital Outlay on Housing State Plan

Government residential buildings

(1) Q—Other Expenditure

O.	38.20
S.	76.60			
R.	-1,14.80			

Entire provision was surrendered due to non-release of Funds by the Government of India for construction of Housing Units (recommended by eighth Finance Commission)

488—Capital Outlay on Social Security and welfare

State Plan

Other Social Security and Welfare Programme.

(2) R—Other Expenditure

O.	1,39.40
S.	0.60			
R.	-1,40.00			

Entire provision was surrendered due to non-release of Funds by the Government of India for providing Infrastructural facilities to Tribal Villages.

498—Capital Outlay on Co-operation

State Plan

(3) S—Tribal Areas Sub-Plan

O.	1,05.00	80.00	80.00	..
R.	-25.00			

Anticipated saving was attributed to non-release of Funds by the Government of India for investment in share capital of Schedule Castes Finance credit co-operative.

(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 since renamed as Harijan and Tribal Welfare Department were intended to be accounted for under this grant. But no transactions have appeared in the Personal Ledger Account after 1973-74. The balance on the 31st March 1986 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).

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	80,45,61,000		
Supplementary	31,40,000		
	80,77,01,000	76,16,36,228	-4,60,64,772
Amount surrendered during the year (31st March 1986)			8,99,28,000
Charged—			
Original	50,000		
Supplementary	70,000	1,20,000	-1,20,000
Amount surrendered during the year			Nil
Capital:			
Voted—			
Original	40,25,000	40,25,000	25,49,633
Amount surrendered during the year (31st March 1986)			6,87,000

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 heads "160—Grants-in-aid" from Central Government and corresponding debits are accommodated in the revenue section of this grant.

(ii) The department surrendered Rs. 8,99.28 lakhs on 31st March 1986, but the savings ultimately worked out to Rs. 4,60.65 lakhs. The surrender is on the higher side.

(iii) In view of the final saving of Rs. 4,60.65 lakhs, the Supplementary grant of Rs. 31.40 lakhs obtained in February 1986 proved unnecessary. The expenditure did not come up even to original provision.

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

Head	Total grant	Actual expenditure	Excess Saving
			(In lakhs of rupees)
267—Aid Materials and Equipment			
<i>Central Plan</i>			
(1) A—Family Welfare Programme			
O.	65.10	..	—65.10
(2) B—Leprosy Control Programme			
O.	15.60	..	—15.60
(3) C—Tribal Areas Sub-Plan			
O.	5.20	..	—5.20

In respect of sl. nos. 1 to 3 above entire provision of Rs. 85.90 lakhs remained unspent and unexplained (March, 1987).

(4) E—National Filariasis Control Programme

O.	13.00	13.00	4.07	—8.93
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(5) F—National Tuberculosis Bacteria Control Programme

O.	61.00	61.00	28.31	—32.69
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Reasons for final saving of Rs.41.62 lakhs in respect of serial nos. 4 and 5 above have not been intimated (March, 1987).

280—Medical

State Plan

Allopathy

(6) Q—Direction and Administration

O.	22.44	16.83	16.40	—0.43
R.	—5.61			

Anticipated saving was attributed to non-receipt of sanction from Government for operation of Drug Control Officers at District level under State Plan Scheme.

(7) S—Education

O.	72.79	64.25	64.45	+0.20
R.	—8.54			

Anticipated saving was reported to be due to non-sanction of Funds by the Government.

Head		Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)				
(8) U—Other expenditure				
O.	11.00	4.42	0.19	—4.23
R.	—6.58			

Anticipated saving was attributed to less sanction of grants for voluntary organisations. Reasons for final saving of Rs. 4.23 lakhs have not been intimated (March, 1987).

Centrally Sponsored Plan

Allopathy

(9) Z—Medical Relief				
O.	2,82.33	1,70.94	1,79.53	+8.59
R.	—1,11.39			

Anticipated saving was reported to be less receipt of sanction and non-filling up posts. Reasons for final excess of Rs. 8.59 lakhs have not been intimated (March, 1987).

281—Family Welfare

State Plan

(10) CC—Rural Family Welfare Services				
O.	9.07	0.65	0.67	+0.02
R.	—8.42			

Anticipated saving was reported to be due to non-rationalisation of the pay scale of multipurpose workers.

Central Plan

(11) FF—Rural Family Welfare Services				
O.	6,74.43	4,71.56	5,20.14	+48.58
R.	2,02.87			

Anticipated saving was attributed mainly to non-receipt of sanction from Government and non-filling up of vacancies of Auxiliary Nurse-Cum-Midwives and lady Health Visitors etc. Final excess was attributed to revision of pay scales.

(12) JJ—Compensation

O.	4,50.00	3,73.98	3,73.98	..
R.	—76.02			

Anticipated saving was reported to be due to less number of persons under going sterilisation operation.

Head		Total grant	Actual expenditure	Excess— Saving—
		(In lakhs of rupees)		
(13) KK—Other Services and Supplies				
O.	1,55.25	94.76	95.04	+0.28
R.	—60.49			

Anticipated saving was attributed to non-receipt of Government sanction, non-filling of posts and non-supply of aid materials.

(14) MM—Training, Research and Statistics

O.	61.07	40.91	41.23	+0.32
R.	—20.16			

Anticipated saving was attributed to non-filling of posts, non-receipt of Government sanction, and non-implementation of training scheme for Community Health Officers and health workers.

(15) NN—Tribal Areas Sub-Plan

O.	4,68.46	3,48.54	3,63.63	+15.09
R.	—1,19.92			

Anticipated saving was mainly attributed to non-receipt of sanction from government and non-filling of posts.

Centrally Sponsored Plan

U. K. Aid Scheme

(16) OO—Mass Education

O.	9.26	0.97	0.91	—0.06
R.	—8.29			

Anticipated saving was mainly attributed to non-receipt of Government sanction for purchase of equipment and other contingent items.

(17) RR—Training, Research and Statistics

O.	29.80	17.78	18.11	+0.33
R.	—12.02			

Anticipated saving was attributed to curtailment of sanction and non-filling of posts.

(18) SS—Tribal Areas Sub-Plan

O.	12.76	1.99	6.17	+4.18
R.	—10.77			

Anticipated saving was attributed to non-filling of posts and adjustment of additional incentive given to the beneficiaries of Family Welfare Scheme. Reasons for final excess have not been intimated (March, 1987).

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
282—Public Health, Sanitation and Water supply			
<i>Public Health and Sanitation</i>			
<i>Central Plan</i>			
(19) EEE—Prevention and control of diseases			
O.	77.73	70.31	90.81
S.	26.92		
R.	-34.34		
			+20.50

Anticipated saving was due to (i) non-sanction of Leprosy Scheme beyond October 1985, (ii) non-creation of posts in non-tribal areas and (iii) receipt of less Central assistance towards grant. Reasons for final excess of Rs. 20.50 lakhs have not been intimated (March, 1987).

(20) FFF—Tribal Areas Sub-Plan

O.	25.54	21.35	16.15	-5.20
S.	2.06			
R.	-6.25			

Anticipated saving was due to sanction of Leprosy Scheme upto October 1985 only. Reasons for final saving of Rs. 5.20 lakhs have not been intimated (March, 1987).

Defective Surrender—

281—Family Welfare

Centrally Sponsored Plan

U. K. Aid Scheme

(21) PP—Rural Family Welfare Services

O.	9.07	-7.73	0.67	+8.40
R.	-16.80			

In the original budget consisting of eleven units of appropriation including "Deduct amount met from State Plan" provision was made for Gross and net amount of Rs. 18.14 lakhs and Rs. 9.07 lakhs respectively. Out of the gross amount of Rs. 18.14 lakhs Rs. 16.80 lakhs were surrendered leaving "Deduct amount met from State Plan" (Rs. 9.07 lakhs) intact resulting in minus provision.

Surrender of funds was reported to be due to non-rationalisation of pay scale and non-receipt of Government sanction.

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

Head	Total grant	Actual expenditure	Excess + Saving —
		(In lakhs of rupees)	
<i>Centrally Sponsored Plan</i>			
267—Aid Materials and Equipments			
(22) D—National Malaria Eradication Programme			
O.	1,64.63	1,64.63	2,89.10 +1,24.47
Reasons for final excess of Rs. 1,24.47 lakhs have not been intimated (March, 1987).			
(23) Family Welfare Programme	..	1,29.23	+1,29.23
(24) Leprosy Control Programme	..	10.98	+10.98
Reasons for incurring expenditure in respect of Serial nos. 23 and 24 above to the extent of Rs. 1,40.21 lakhs without any Budget provision have not been intimated (March, 1987).			
282—Public Health, Sanitation and water supply			
<i>Public Health and Sanitation</i>			
(25) JWV—Health Statistics and Research			
O.	16.53	16.53	21.98 +5.45
Reasons for final excess of Rs. 5.45 lakhs have not been intimated (March, 1987).			
<i>Centrally Sponsored Plan</i>			
(26) HHH—Prevention and Control of diseases			
O.	2,87.33	2,76.14	3,36.06 +59.92
R.	-11.19		
Reasons for anticipated saving of Rs. 11.19 lakhs and final excess of Rs. 59.92 lakhs have not been intimated (March, 1987).			
<i>Charged—</i>			
280—Medical (Allopathy)			
(27) N—Other expenditure			
O.	0.50	1.20	.. -1.20
S.	0.70		
Entire provision remained unspent due to non-drawal of amount sanctioned by Finance Department order No. 3459-F., dated the 13th September, 1985 and Orissa High Court order No. OJCM-1380/78. Reasons for non-utilisation of provision have not been intimated (March, 1987).			
Capital :			
Voted—			
(i) The department surrendered Rs. 6.87 lakhs ; but ultimately the saving worked out to Rs. 14.75 lakhs.			
(ii) Saving occurred mainly under the following head—			
766—Loans to Government servants, etc.			
(1) III—Festival Advance			
O.	40.00	33.19	25.44 -7.75
R.	-6.81		
Anticipated saving was attributed to receipt of less number of applications for Festival Advance. Reasons for final saving of Rs. 7.75 lakhs have not been intimated (March, 1987).			

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

310—Animal Husbandry

312—Fisheries

336—Civil aviation

363—Compensation and assignments to Local Bodies
and Panchayati 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

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 Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Revenue:				
Voted—				
Original	60,41,76,000	69,15,15,000	65,80,47,444	—3,34,67,556
Supplementary	8,73,39,000			
Amount surrendered during the year (31st March 1986)				1,18,07,000
Charged—				
Supplementary	85,000	85,000	85,000	..
Amount Surrendered during the year				NIL
Capital:				
Voted—				
Original	8,65,55,000	9,36,40,000	8,94,04,902	—42,35,098
Supplementary	70,85,000			
Amount surrendered during the year (31st March 1986)				41,31,000

The expenditure in the Revenue Section does not include Rs. 25,577 spent out of advance from Orissa Contingency Fund but not recouped till the end of the year.

Notes and Comments:—

Revenue:

Voted—

(i) The department surrendered Rs. 1,18.07 lakhs on 31st March 1986; ultimately the saving worked out to Rs. 3,34.68 lakhs.

(ii) In view of the saving of Rs. 3,34.68 lakhs supplementary grant of Rs. 8,73.39 lakhs obtained in February 1986 proved excessive.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
232—Public Health, Sanitation and Water Supply			
<i>State Plan</i>			
<i>Sewerage and Water Supply</i>			
(1) CC—Rural Water Supply Programme			
S.	2,21.00	2,21.00	1,00.00 —1,21.00

Provision was made in the supplementary grant in February 1986 to accommodate drought related expenditure towards installation of tube wells in unidentified Villages of drought affected areas of 1984-85. The expenditure of Rs. 1.00 lakhs represents recoupment of Contingency Fund advance taken in January 1985 (i.e. during 1984-85). Reasons for non-utilisation of the balance grant (Rs. 1,21.00 lakhs) have not been intimated (March, 1987).

Head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
(2) EE—Other expenditure			
O.	37.36	16.34	8.41
S.	0.64		
R.	-21.66		

Anticipated saving was attributed to post-budget decision of the Government to give loans to the Municipalities and Notified Area Councils instead of grant to enable them to repay Life Insurance Corporation loan, borrowed by them for their share in connection with execution of Urban Water Supply Scheme. Reasons for final saving of Rs. 7.93 lakhs have not been intimated (March, 1987).

(3) EE(A) Suspense

S.	73.00	73.00	—	-73.00
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Entire provision made for adjustment of stock for implementation of D. A. N. I. D. A. bilateral assistance scheme remained unspent and unexplained (March, 1987).

*Centrally Sponsored Plan**Sewerage and Water Supply*

(4) GG—Rural Water Supply Programme

O.	9,09.23	9,09.36	4,42.15	-4,67.21
S.	0.31			
R.	-0.18			

Anticipated saving was stated to be based on actuals. Final Saving of Rs. 4,67.21 lakhs mainly relates to minor works (O. Rs. 9,00.00 lakhs, expenditure Rs. 4,32.84 lakhs). Reasons for final saving have not been intimated (March, 1987).

(5) HH—Tribal Areas Sub-Plan

O.	6,00.00	6,00.00	5,18.48	-81.52
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Reasons for final saving of Rs. 81.52 lakhs have not been intimated (March, 1987)

203—Housing*Centrally Sponsored Plan**General*

(6) QQ—Assistance to Housing Board Corporation, etc.

O.	39.50	9.50	9.50	—
R.	-30.00			

(7) RR—Tribal Areas Sub-Plan

O.	12.50	2.50	2.50	—
R.	-10.00			

Anticipated saving of Rs. 40.00 lakhs in respect of serial no. (6) and (7) above was stated to be discontinuation of the scheme "Environmental Improvement of Urban Slums" after the sixth Five-year Plan by the Government of India.

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
288—Social Security and Welfare			
Relief and Rehabilitation of displaced persons and repatriates.			
(8)CCC—Irrecoverable temporary loans written off			
O.	17.00	—	1.11
R.	—17.00		
			+1.11

Anticipated saving was attributed to non-sanction of funds by the Revenue Department. Reasons for final excess of Rs. 1.11 lakhs have not been intimated (March, 1987).

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

259—Public Works

(9)B—Maintenance and Repair

O.	92.96	96.91	1,30.67	+33.76
S.	3.95			

Final excess was attributed to increase in pay scales

282—Public Health, Sanitation and Water Supply.

Sewerage and Water Supply

(10)W—Suspense.

O.	14,71.50	16,00.00	19,49.52	+3,49.52
S.	1,28.50			

Persons for final excess of Rs. 3,49.52 lakhs have not been intimated March 1987

(11) Y—Rural Water Supply Programme

O.	1,53.32	1,77.65	2,55.57	+77.92
S.	24.33			

Final excess was stated to be due to increase of pay scales

State Plan

Sewerage and Water Supply

(12)BB—Rural Piped Water Supply Programme.

O.	7,77.75	7,75.50	8,49.37	+73.87
S.	0.01			
R.	—2.26			

Anticipated saving was mainly attributed to non-posting of Geologist and Geophysicist under DANIDA bilateral Scheme. Final excess was mainly due to expenditure under "Suspense" (Stock) (Rs. 83.41 lakhs) without any provision. Reasons for incurring expenditure without any provision has not been explained (March, 1987).

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
283—Housing			
<i>Government Residential Buildings</i>			
(13)JJ—Maintenance and Repair			
O.	56.67	64.87	+6.41
S.	1.79		
	58.46		

Reasons for final excess of Rs. 6.41 lakhs have not been intimated (March, 1987).

Capital :

Voted—

(i) The department surrendered Rs. 41.31 lakhs on the 31st March 1986; ultimately the saving worked out to Rs. 42.35 lakhs.

(ii) In view of the saving of Rs. 42.35 lakhs, the supplementary grant of Rs. 70.85 lakhs obtained in February 1986 proved excessive.

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

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

State Plan

(1) XXX—Sewerage Scheme

O.	76.64	35.01	34.99	—0.02
S.	0.01			
R.	—41.64			

Out of the anticipated saving of Rs. 41.64 lakhs, Rs. 30.00 lakhs was reappropriated as the Original provision reported to have been made erroneously and Rs. 11.64 lakhs surrendered to provide equivalent amount in Revenue Section for sanction of grants-in-aid in favour of Orissa State Housing Board.

(2) AAAA—Tribal Areas Sub-Plan

O.	89.18	90.74	90.56	—0.18
S.	12.50			
R.	—10.94			

Anticipated saving was surrendered to provide funds under "682—Loans for Public Health, Sanitation and Water Supply."

684—Loans for Urban Development

Centrally Sponsored Plan

(3) TTTT—Urban Development

O.	45.73	29.00	29.00	..
R.	—16.73			

Anticipated savings was attributed to less release of funds by Government of India for improvement of Small and Medium Towns in non-tribal areas and less selection of Towns for improvement.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
683—Loans for Housing			
(4) QQQQ—Social Housing Scheme and Ancillary Development Scheme.			
O.	21.50	21.50	+5.00

Reasons for final excess of Rs. 5.00 lakhs have not been intimated (March, 1987).

Centrally Sponsored Plan

(5) UUUU—Tribal Areas Sub-Plan

O.	34.27	46.00	46.00	—
R.	11.73			

Augmentation of funds was reported to be additional funds provided by the Government of India for improvement of Small and Medium Towns in Tribal areas.

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

Major Heads—

276—Secretariat-Social and Community Services

280—Medical

287—Labour and Employment

766—Loans to Government Servants, etc.

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue:			
Original	4,83,81,000	4,64,58,340	—19,22,660
Supplementary				4,56,09,000
Amount surrendered during the year (31st March, 1986)			16,94,000
Capital:			
Original	3,20,000	3,02,776	—17,224
Amount surrendered during the year (31st March, 1986)			15,000

Notes and Comments:—

Revenue:

Voted—

(i) The department surrendered Rs.16.94 lakhs on 31st March 1986; ultimately the saving worked out to Rs.19.23 lakhs.

(ii) In view of the saving of the Rs. 19.23 lakhs, supplementary grant of Rs.27.72 lakhs obtained in February 1986 proved excessive.

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

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
280—Medical State Plan			
Allopathy			
(1) C—Employees State Insurance Scheme			
O.	61.65		
S.	0.01	54.76	54.67
R.	- 6.90		- 0.09

Anticipated saving was attributed to (i) non-drawal of Pay in the revised scale, (ii) less occupancy of beds, (iii) delay in opening of dispensaries and (iv) non-receipt of sanction for *ad hoc* doctors.

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

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.

Head	Total grant or appropriation	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Revenue:			
Voted—			
Original	4,19,05,000		
Supplementary	12,99,000	4,32,04,000	3,81,82,288
			-50,21,712

Amount surrendered during the year (31st March, 1986)

48,47,000

		Total grant or appropriation	Actual expenditure	Excess + Saving --
		Rs.	Rs.	Rs.
Capital:				
Voted—				
Original	41,30,000	41,30,000	40,97,788	—32,212
Amount surrendered during the year (31st March 1986)				30,000

Notes and Comments:—

Revenue:

Voted—

(i) The department surrendered Rs.48.47 lakhs on 31st March 1986; ultimately the savings worked out to Rs. 50.22 lakhs.

(ii) In view of the saving of Rs.50.22 lakhs, supplementary grant of Rs. 12.99 lakhs obtained in February 1986 proved unnecessary. The expenditure did not come up even to the original provision.

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

	Total grant	Actual expenditure	Excess+ Saving—

(In lakhs of rupees)

277—Education

State Plan

G—Sports and Youth Welfare

(1) F—Direction and Administration

O.	27.09	20.81	21.03	+0.22
R.	—6.28			

Anticipated saving was attributed to (1) non-filling of vacant posts, (2) non-creation of posts, (3) less expenditure on Rural/Woman Sports competitions and (4) non-opening of new Sports hostels.

(2) H—Sports and Games

O.	35.30	20.51	20.40	—0.11
R.	—14.79			

Anticipated saving was mainly attributed to reappropriation as per post-budget decision of the Government for conducting Rural Sports Competitions, Women's Sports Festivals and Special Sports Programmes sponsored by N.I.S and S.A.I. by the department instead of giving grants to voluntary Organisation.

Central Plan

G—Sports and Youth Welfare

(3) I—Physical Education

O.	48.96	17.71	17.71	—
R.	—31.25			

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

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<i>State Plan</i>			
<i>G—Sports and Youth Welfare</i>			
(1) G—Physical Education.			
O.	95.33	1,08.77	1,08.76
R.	13.44		
			—0.01

Augmentation of funds was attributed to additional funds required for development of Play Fields.

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

Major Heads—

288—Social Security and Welfare

296—Secretariat-Economic Services

304—Other General Economic Services

305—Agriculture

312—Fisheries

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

537—Capital Outlay on Roads and Bridges

766—Loans to Government Servants, etc.

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Revenue:			
Voted—			
Original	6,77,30,000	5,00,00,431	—1,98,14,569
Supplementary	20,85,000		
Amount surrendered during the year (March 1986)			1,96,99,000
Capital:			
Voted—			
Original	18,75,000	18,62,585	—12,415
Amount surrendered during the year (31st March 1986)			31,000

Notes and comments :—

Revenue:

Voted—

(i) Department surrendered Rs. 1,96.99 lakhs (Rs. 1,03.41 lakhs on 7th March 1986 and Rs. 87.58 lakhs on 31st March 1986), but ultimately the savings worked out to Rs 1,98.15 lakhs.

(ii) In view of the savings of Rs. 1,98.15 lakhs supplementary grant of Rs. 20.85 lakhs obtained in February 1986 proved unnecessary. Token provision could have been taken wherever necessary.

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

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

296—Secretariat-Economic Services

Centrally Sponsored Plan

(1) Other Offices

O.	1,25.55	18.85	17.51	—1.34
S.	0.01			
R.	—1,06.71			

Anticipated saving was attributed to (i) non-filling of technical staff (Rs.13.85 lakhs) and (ii) non-receipt of assistance for the district planning unit from the Government of India (Rs.92.86 lakhs). Reasons for final saving of Rs. 1.34 lakhs was stated to be non-raising of debit by the Controller of Accounts, Department of supply, New Delhi towards the cost of duplicating machine of Gestner during the year 1985-86.

304—Other General Economic Services

State Plan

(2) K—Economic Advice and statistics

O.	17.55	10.39	10.42	+0.03
S.	0.01			
R.	—7.17			

Anticipated saving was attributed to (i) non-sanction of post of Joint Director along with his supporting staff (Rs.0.17 lakh) (ii) Non finalisation of the scheme "Improvement of statistics of urban local bodies and preparation of Municipal Statistical year book" (Rs. 2.00 lakhs) and (iii) Non finalisation of the scheme "Reorganisation of statistical machinery of various levels" (Rs. 5.00 lakhs).

312—Fisheries

Central Plan

(3) P—Inland Fisheries

O.	84.25	24.25	24.25	..
R.	—60.00			

Anticipated saving was attributed to non-receipt of funds from the Government of India for payment of grants-in-aid to Orissa Maritime and Chilka Area Development Corporation limited for establishment of brackish water prawn culture.

Major Heads—

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

Head	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue:			
Voted—			
Original	2,79,67,000	2,82,92,691	—23,55,309
Supplementary	26,81,000		
Amount surrendered during the year (31st March 1986)			22,35,000
Capital:			
Voted—			
Original	3,45,000	2,83,370	—61,630
Amount surrendered during the year (31st March 1986)			44,000

Notes and Comments:—

Revenue:

Voted—

(i) In view of the saving of Rs. 23.55 lakhs, the Supplementary provision of Rs.26.81 lakhs proved excessive.

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

Major Heads—

- 287—Labour & Employment
- 288—Social Security and Welfare
- 296—Secretariat-Economic Services
- 304—Other General Economic Services
- 305—Agriculture
- 309—Food
- 314—Community Development
- 766—Loans to Government Servants, etc.

Head	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue:			
Voted—			
Original	1,08,46,26,000	1,09,17,41,482	₹—7,10,98,518
Supplementary	7,82,14,000		
Amount surrendered during the year (31st March 1986)			7,30,10,000

		Total grant or appropriation	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
<i>Charged—</i>				
<i>Original</i>	10,000	10,000	..	—10,000
<i>Amount surrendered during the year (31st March, 1986)</i>				
				10,000
<i>Capital:</i>				
<i>Voted—</i>				
<i>Original</i>	10,80,000	10,80,000	9,10,070	—1,69,930
<i>Amount surrendered during the year (31st March 1986)</i>				
				35,000

Expenditure in the capital section does not include Rs. 10,00,000 spent from out of advance from the Contingency Fund but not recouped till the close of the year.

Notes and Comments:—

Revenue:

Voted—

(i) The Department surrendered Rs. 7,30.10 lakhs on 31st March 1986; but ultimate saving worked out to Rs. 7,10.99 lakhs.

(ii) In view of the saving of Rs. 7,10.99 lakhs the supplementary grant of Rs. 7,82.14 lakhs obtained in February 1986 proved excessive.

(iii) Significant saving occurred under the following heads—

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

(In lakhs of rupees)

288—Social Security and Welfare

State Plan

Welfare of Scheduled Castes, Scheduled Tribes and other Backward classes

(1) H—Tribal Areas Sub-plan

O.	3,30.00	} 2,90.00	} 2,90.00	} ..
R.	—40.00			

Anticipated saving was attributed to reduction of allocation by Government.

Social Welfare

(2) K—Women Welfare

O.	14.41	} 9.35	} 9.31	} —0.04
R.	5.06			

The sum of Rs. 5.06 lakhs has been surrendered as the construction work will be taken up by the Works Department.

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
<i>Central Plan</i>			
<i>Social Welfare</i>			
(3) R—Education and Welfare of Handicapped			
O.	10.00	..	0.18
R.	—10.00		
			+0.18

Entire provision was surrendered stating that the sanction from Government of India has not been received for payment of scholarships and stipend.

(4) S—Family and Child Welfare

O.	3,00.98	2,09.79	2,09.80	+0.01
S.	0.01			
R.	—91.20			

Anticipated saving was attributed mainly to (i) Non-posting of staff (Rs. 59.59 lakhs) (ii) non-fixation of pay in the revised scales (Rs. 4.47 lakhs) (iii) non-release of funds by Government of India (Rs.13.00 lakhs) (iv) non-opening of Balavadi Centres (Rs. 8.05 lakhs) and (v) non-completion of formalities for purchase of articles for Anganwadi Centres (Rs. 6.05 lakhs).

(5) T—Tribal Areas Sub-Plan

O.	1,33.28	1,06.52	1,06.63	+0.11
S.	0.01			
R.	—26.77			

Anticipated saving was attributed to (i) non/late posting of staff to Anganwadis (Rs.20.04 lakhs) (ii) non-fixation of pay in the revised scale (Rs.2.57 lakhs) (iii) non-opening of Balwadi Centres (2.01 lakhs) and (iv) non-completion of formalities for purchase of materials for I. C. D. S. Project (Rs.2.15 lakhs).

Centrally Sponsored Plan

Other Social Security and Welfare Programmes

(6) W—Other Programmes

O.	2,45.10	1,65.13	1,65.13	..
R.	—79.97			

Anticipated saving was attributed to non-receipt of sanction from Government of India for rehabilitation of bonded labourers.

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

(In lakhs of rupees)

309—Food

Central Plan

(7) GG—Tribal Areas Sub-Plan

S.	35'00	25'00	25'00	..
R.	- 10'00			

Anticipated saving was attributed to non-receipt of sanction from Government of India for Supplementary Nutrition Programme.

314—Community Development

*Centrally Sponsored Plan**National Rural Development programme.*

(8) YY—Other expenditure

O.	6,74'38	5,46'62	5,47'17	+0'55
S.	0'01			
R.	-1,27'77			

Anticipated saving was attributed to (i) non-fixation of pay in the revised scales (Rs. 3'56 lakhs) and (ii) non-receipt of sanction from Government of India for disbursement of grants to D.R.D.A. (Rs. 1,24'21 lakhs).

(9) ZZ—Tribal Areas Sub-Plan

O.	3,61'62	2,83'63	2,80'39	-3'24
S.	0'01			
R.	-78'00			

Anticipated saving was attributed mainly to (i) non-fixation of pay in the revised scales (Rs. 5'43 lakhs) and (ii) non-receipt of sanction from Government of India for payment of grants to D. R. D. A. (Rs. 72'57 lakhs). Reasons for final saving of Rs. 3'24 lakhs have not been intimated (March, 1987).

Personal Ledger Account of Store Suspense—

A summary of the personal ledger account of Block Development Officers for 1985-86 is given below:—

Opening Balance on the 1st April 1985	Credit during the year	Debit during the year	Closing balance on the 31st March, 1986
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 up to 1958-59 were kept at Block Headquarters. The stores were issued from the Central Stores as and when required for works.

The transaction 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 (March 1987).

Grant No. 19—Expenditure relating to the Industries Department

Major Heads—

277—Education

287—Labour & Employment

288—Social Security and welfare

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

493—Capital Outlay on Co-operation

500—Investment in General Financial and Trading Industries

520—Capital Outlay on Industrial Research and Development

521—Capital Outlay on Village and Small Industries

530—Investment in Industrial Financial Institutions

677—Loans for Education, Art and Culture

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.

		Total grant or appropriation	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	30,21,08,000	} 37,40,80,000	34,99,39,138	—2,41,40,862
Supplementary	7,19,72,000			
Amount surrendered during the year (31st March 1986)				1,32,17,000

		Total grant or appropriation	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
Charged—				
Supplementary	35,000	35,000	34,767	—233
Capital :				
Voted—				
Original	32,28,08,000	34,58,95,000	26,26,73,180	—8,32,21,820
Supplementary	2,30,87,000			
Amount surrendered during the year (31st March 1986)				8,13,83,000

Charged—

Supplementary 71,000 71,000 71,000 —

Notes and comments:—

Revenue :

Voted—

(i) The department surrendered Rs. 1,32.17 lakhs on 31st March 1986 ; ultimately the savings worked out to Rs. 2,41.41 lakhs.

(ii) In view of the savings of Rs. 2,41.41 lakhs, the supplementary grant of Rs. 7,19.72 lakhs obtained in February 1986 proved excessive.

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

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

(In lakhs of rupees)

298—Co-operation**(1) Y—Industrial Co-operatives**

O.	8,27.76	9,80.43	9,78.55	—1.88
S.	2,52.25			
R.	—99.58			

Anticipated saving was mainly attributed to non-receipt of sanction from the Government of India and State Government towards subsidies on special rebate on sale of handloom cloth. Reasons for final saving of Rs. 1.88 lakhs have not been intimated (March 1987).

321—Village and Small Industries**Central Plan****(2) EEE—Other Expenditure**

O.	3,00.00	3,00.00	2,18.00	—82.00
----	---------	---------	---------	--------

Reasons for final saving have not been intimated (March, 1987).

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

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

321—Village and Small Industries

State Plan

(1) UU—Small Scale Industries.

O.	94.50	1,15.14	1,15.14	..
S.	0.42			
R.	20.22			

Reasons for providing additional funds have not been intimated (March, 1987).

Capital :

Voted—

(i) The department surrendered Rs. 8,13.83 lakhs on 31st March 1986; but the savings worked out to Rs. 8,32.22 lakhs.

(ii) In view of the saving of Rs. 8,32.22 lakhs, supplementary grant of Rs. 2,30.87 lakhs obtained in February 1986 proved unnecessary. The expenditure did not come up even to the Original provision. Token provision could have been obtained wherever necessary.

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

498—Capital Outlay on Co-operation

State Plan

(1) III—Co-operative Spinning Mills

O.	75.00	55.00	55.00	..
R.	—20.00			

Anticipated saving was reported to be due to delay in executing the scheme

(2) KKK—Other Co-operatives

O.	77.10	74.45	67.95	—6.50
R.	—2.65			

Reasons for anticipated saving and final saving (Rs. 6.50 lakhs) have not been intimated (March, 1987).

Central Plan

(3) MMM—Other Co-operatives

O.	8,87.29	96.79	96.78	—0.01
R.	—7,90.50			

Anticipated saving was attributed to non-receipt of sanction from the Government of India (Rs. 7,87.50 lakhs) and State Government (Rs. 3.00 lakhs) for Share Capital Investment in Co-operative Sugar Mills and Orissa State Handloom Weaver's Co-operative Society Limited respectively.

Head	Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)	
698—Loans for Co-operation			
<i>Central Plan</i>			
(4) ZZZ—Industrial Co-operatives			
O.	39.25	28.00	19.59
S.	5.87		
R.	-17.12		
			-8.41

Anticipated saving was attributed to (i) non-receipt of sanction from the State Government for payment of Loan to Orissa State Handloom Weaver's Co-operative Society Limited (Rs. 11.25 lakhs), (ii) non-receipt of release order from the Government of India towards payment of loans for construction of Common Warping and Sizing sheds (Rs. 3.04 lakhs) and (iii) non-receipt of release order from National Co-operative Development Corporation for payment of Loans to Weaver's Co-operative Societies for Mini Dye House (Rs. 2.83 lakhs). Reasons for final saving of Rs. 8.41 lakhs have not been intimated (March 1987).

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

521—Capital Outlay on Village and Small Industries

State Plan

(1) TTT—Handloom Industries

O.	3.00	23.00	23.00	..
R.	20.00			

Augmentation of funds was stated to be for implementation of Polly Vastra Scheme by Orissa State Handloom Development Corporation.

(v) A summary of the personal ledger account for 1985-86 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 1985	Credits during the year (In lakhs)	Debits during the year (of rupees)	Balance on the 31st March 1986
1. Titlagarh Tannery	0.16	..	..	0.16
2. Boudh Tannery	-0.84(*)	..	..	-0.84(a)
3. Raniganj Tiles	0.65	..	..	0.65(b)

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

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

(b) Is-operative from 1969-70

Major Heads—

- 245—Other Taxes and Duties on Commodities and Services.
- 265—Other Administrative Services
- 287—Labour and Employment
- 296—Secretariat-Economic Services
- 306—Minor Irrigation
- 312—Fisheries
- 331—Water and Power Development Services
- 332—Multipurpose River Projects
- 333—Irrigation, Navigation, Drainage and Flood control Projects.
- 334—Power Projects
- 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.
- 734—Loans for Power Projects
- 766-- Loans to Government Servants, etc

Total grant or appropriation	Actual expenditure	Excess+ Saving—
Rs.	Rs.	Rs.

Revenue:

Voted—

Original	31,81,17,000	}	32,62,51,000	35,98,35,859	+3,35,84,859
Supplementary	81,34,000				
					22,34,000

Amount surrendered during the year (31st March 1986)

Capital:

Voted—

Original	2,07,83,39,000	}	2,30,85,91,000	2,27,02,91,822	—3,82,99,178
Supplementary	23,02,52,000				
					52,31,000

Amount surrendered during the year (31st March 1986)

		Total grant or appropriation	Actual expenditure	Exces.+ Saving—
		Rs.	Rs.	Rs.
Charged—				
Original	50,80,000	77,74,000	74,12,459	—3,61,541
Supplementary	26,94,000			
Amount surrendered during the year				Nil

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

- (i) The expenditure exceeded the grant by Rs. 3,35,84,859; the excess requires regularisation.
- (ii) The supplementary grant of Rs. 81.34 lakhs obtained in February 1986 proved inadequate. In view of the final excess of Rs. 3,35.85 lakhs surrender of Rs. 22.34 lakhs as surplus to requirement on the 31st March 1986 was injudicious.
- (iii) Substantial excess occurred during 1981-82 (Rs. 7,43.49 lakhs), 1982-83 (Rs. 5,78.56 lakhs) 1983-84 (Rs. 7,75.43 lakhs) and 1984-85 (Rs. 2,03.92 lakhs).
- (iv) Excess occurred mainly under the following heads—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
333—Irrigation, Navigation, Drainage and Flood Control Projects.			
Flood Control and Anti Sea Erosion Projects			
(1) WW—Machinery and Equipment			
O.	—29.41	—26.11	55.41
S.	3.30		
(2) XX—Suspense			
O.	4,00.00	4,00.00	8,76.11

Reasons for final excess of Rs. 5,57.63 lakhs in the above two cases have not been intimated (March 1987).

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

331—Water and Power Development Services			
State Plan			
(3) J—Survey and Investigation			
O.	1,62.30	1,43.08	1,11.19
S.	0.02		
R.	—19.24		
—31.89			

A sum of Rs. 19.24 lakhs was surrendered and placed at the disposal of the Agriculture and Co-operation Department for pre-irrigation soil survey. Reasons for final saving of Rs. 31.89 lakhs have not been intimated (March 1987).

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
332—Multipurpose River Projects			
<i>Hirakud Stage—I</i>			
(4) L—Direction and Administration			
O.	32.41	34.57	27.24
S.	2.16		
			—7.33

Reasons for final saving of Rs. 7.33 lakhs have not been intimated (March 1987).

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

A—Irrigation Projects (Commercial)

(5) U—Delta Irrigation Stage—I

O.	1,20.26	1,20.27	1,06.73	—13.54
S.	0.01			

Reasons for final saving of Rs. 13.54 lakhs have not been intimated (March 1987).

Flood Control and Anti Sea Erosion Projects

(6) VV—Direction and Administration

O.	2,57.17	3,05.37	2,71.23	—35.14
S.	49.20			

Reasons for final saving of Rs. 35.14 lakhs have not been intimated (March 1987).

(7) ZZ—River Embankments

O.	3,27.89	3,33.60	2,01.49	—1,32.11
S.	5.71			

Reasons for final saving of Rs. 1,32.11 lakhs have not been intimated (March 1987).

(v) The percentage of establishment and Tools and Plant charges to works outlay in respect of (i) Multipurpose River Schemes and (ii) Irrigation Works for three years ending 1985-86 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	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
	1985-86	1,94.29	61.08	4.71	31.44	2.42
	1983-84	46.19	18.63	3.17	40.33	6.86
(b) Balimela Dam Project	1983-84	40.70	18.13	1.44	44.54	3.53
	1984-85	61.80	19.10	2.11	30.91	3.41
	1985-86					

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)			
(c) Rengali Multipurpose River Project.	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
	1985-86	20,80.98	3,25.14	96.97	15.62	4.66
(d) Potteru Irrigation Project.	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
	1985-86	7,94.76	68.79	56.42	8.66	7.10
(e) Upper Kolab Project	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
	1985-86	22,98.91	1,94.51	90.48	8.46	3.93
(f) Upper Indravati Project	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
	1985-86	11,61.65	1,90.27	84.56	16.38	7.28
(ii) Irrigation Works (Excluding Works in charge of Civil Officers and Investigation (expenditure)).	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
	1985-86	54,56.77	3,26.97	2,54.96	5.99	4.67

(2) *Pro rata* distribution of establishment and tools and plant charges of Irrigation branch of Public Works and Hirakud Dam Project 1985-86 :—

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 charge. 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 the Public Works Department. Government had been requested to review the position and prescribe the percentage for adoption by the Irrigation Divisions. Irrigation & 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 the 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 transaction:—**

The expenditure under the grant includes Rs. 9,37.61 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 for her 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 suspenses are accounted for under four sub-heads viz: (a) Purchase (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 supplier, other divisions or department for specific works or for stock without being paid for or adjusted during the month their value is credited to “Purchases, by per contra debit to “Work” or stock as the case may be. When the payment is made or the value is adjusted by transfer the head “Purchases” is debited. The head Purchase thus show a credit (Minus) balance representing the value of stores received but not paid for or adjusted. In Orissa when materials are received credit is being afforded to Material settlement suspense Account under 858 Suspense and when payment is made or value is adjusted by transfer for the head Material Suspense Account is debited.

(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 1985-86 is given in Appendix-II.

Capital:

Voted—

(i) The department surrendered Rs. 52.31 lakhs on 31st March 1986; ultimately the saving worked out to Rs. 3,82.99 lakhs.

(ii) In view of the saving of Rs. 3,82.99 lakhs supplementary grants of Rs. 23,02.52 lakhs obtained in February 1986 proved excessive.

(iii) Significant saving occurred under the following heads—

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

(In lakhs of rupees)

531—Capital Outlay on Water and Power Development Services

State Plan

(1) HHH—Water Development

O.	22.00	22.01	13.66	—8.35
S.	0.01			

Reasons for final saving of Rs. 8.35 have not been intimated (March, 1987).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —	
532—Capital Outlay on Multipurpose River Projects.				
<i>Hirakud Stage—I</i>				
<i>State Plan</i>				
(2) LLL—Irrigation Scheme				
O.	56.00	56.00	44.98	—11.02
Reasons for final saving of Rs. 11.02 lakhs have not been intimated (March, 1987).				
<i>State Plan</i>				
<i>Upper Indravati Project</i>				
(3) RRR—Tribal Areas Sub-Plan.				
O.	43,37.54	30,17.58	30,68.47	+50.89
S.	0.04			
R.	—13,20.00			
Anticipated saving was attributed mainly to revised work programme non-posting of staff and reduction in plan allocation. Final excess of Rs. 50.89 lakhs was attributed to revised works programme.				
<i>Central Plan</i>				
<i>Rengali Project</i>				
(4) SSS—Flood Control and Drainage Scheme				
O.	1,86.00	1,86.00	1,52.98	—33.02
533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects.				
<i>State Plan</i>				
<i>A—Irrigation Projects</i>				
<i>(Commercial)</i>				
(5) DDDD—Dhanei Irrigation Project				
O.	1,29.30	1,29.31	1,00.07	—29.24
S.	0.01			
(6) JJJJ—Upper Suktel Irrigation Project				
O.	25.00	25.01	16.00	—9.01
S.	0.01			

Head	Total grant	Actual expenditure	Excess + Saving —
	(In lakhs of rupees)		
(7) KKKK—Hariharjohre Irrigation Project			
O.	5,03.00	3,57.11	-1,45.90
S.	0.01		
(8) LLLL—Ong Irrigation Project			
O.	1,14.00	1,02.38	-11.63
S.	0.01		
(9) MMMM—Ramial Irrigation Project			
O.	2,04.50	1,51.53	-52.98
S.	0.01		
(10) OOOO—Upper Jonk Irrigation Project.			
O.	1,61.20	99.07	-62.13

Reasons for final saving of Rs. 3,43.91 lakhs in respect of serial Nos (4) to (10) have not been intimated (March, 1987).

(11) DDDD—Other Embankments			
O.	2,90.00	2,25.30	-61.34
R.	-3.36		

Lump provision was surrendered to provide an equivalent amount under charged appropriation. Reasons for final saving of Rs. 61.34 lakhs have not been intimated (March 1987).

Centrally Sponsored Plan

Andhra Pradesh

Flood Control and Erosion Projects

(12) FFFFF—Other Embankments	11.00	11.00	-11.00
O.			

Entire provision remained unspent and unexplained (March, 1987).

734—Loans for Power Projects

Centrally Sponsored Plan

(13) GGGGG—Transmission and Distribution Schemes

O.	5,95.08	8,16.08	2,71.33	-5,44.75
S.	2,21.00			

Final saving occurred due to (i) non-sanction of loan to Orissa State Electricity Board for renovation and modernisation of Talcher Thermal Power Project (Rs.1,35.00 lakhs) and (ii) less sanction of loan to Orissa State Electricity Board for execution of inter-State transmission of Talcher Rengali Kolghat 400 KV line (Rs. 4,09.75 lakhs). Reasons for non/less sanction of loan have not been intimated (March 1987).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
532—Capital Outlay on Multipurpose, River Projects			
<i>State Plan</i>			
<i>Rangali Project</i>			
(14) NNN—Power Scheme			
O.	8,71-00	9,87-52	11,02-91
S.	6-52		
R.	1,10-00		
Augmentation of funds was attributed to revision of Pay Scales, procurement of machineries and operation maintenance of Rangali Power House. Reasons for final excess of Rs. 1,15-39 lakhs have not been intimated (March, 1987).			
<i>Central Plan</i>			
<i>Pattern Irrigation Project</i>			
(15) TTT—Tribal Areas Sub-Plan			
O.	5,98-54	8,98-54	10,60-09
S.	3,00-00		
533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects.			
<i>State Plan</i>			
A—Irrigation Projects			
(Commercial)			
(16) VVV—Anandapur Barrage			
O.	78-70	78-70	1,12-79
+34-09			
(17) YYY—Samakoi Irrigation Project			
O.	9-11	9-11	14-29
+5-18			
(18) HHHH—Jharbandha Irrigation Project			
O.	29-00	29-01	38-54
S.	0-01		
+9-53			
(19) RRRR—Mahanadi Birupa Barrage Project			
O.	29,00-00	29,00-01	34,15-30
S.	0-01		
+5,15-30			

Reasons for final excess of Rs 7,25-73 lakhs in respect of sl. nos. (15) to (19) have not been intimated (March, 1987).

Head	Total grant or Appropriation	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
(20) SSSS—Subarnarekha Irrigation Project			
O.	4,05-00		
S.	0-01		
R.	6,00-00		
	10,05-01	13,55-91	+3,50-90

Addition 1 funds were provided to meet revised pay and allowances and for payment to Bihar Government. Reasons for final excess of Rs. 3,50-90 lakhs have not been intimated (March, 1987).

(21) CCCCC—Other Expenditure

O.	10-00		
R.	-10-00		
		54-96	+54-96

Lump provision made for medium projects was reappropriated to Other Projects. Reasons for final excess of Rs. 54-96 lakhs have not been intimated (March, 1987).

Capital:

Charged—

Notes and comments:—

(i) Substantial savings occurred under the following heads—

532—Capital Outlay on Multipurpose River Projects

Hirakud Stage-I

(22) KKK—Other Expenditure

O.	1-50	1-50	..	-1-50
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533—Capital Outlay on Irrigation, Navigation,
Drainage and Flood Control Projects.

State Plan

(23) CCCCC—Other Expenditure

O.	10-00		
R.	-9-70		
	0-30	..	-0-30

Flood Control and Anti—sea Erosion Projects—

(24) DDDDD—Other Embankments

S.	3-36	3-36	..	-3-36
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Entire provision in respect of serial nos. (22) to (24) remained unspent (Rs. 14-86 lakhs). Out of Rs. 14-86 lakhs, Rs. 9-70 lakhs) was reappropriated to other units. Reasons for final saving of Rs. 5-16 lakhs have not been intimated (March 1987).

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

Head	Total appropriation	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects.			
<i>State Plan</i>			
(25) UUU—Delta Irrigation Stage-II			
O.	15.00	27.68	29.39
S.	7.50		
R.	5.18		

Additional funds were provided for payment of decretal dues. Reasons for final excess have not been intimated (March 1987).

(26) BBBBB—Tribal Areas Sub-Plan

S.	0.02	4.04	3.13	-0.91
R.	4.02			

Augmentation of funds was attributed to payment of decretal dues. Reasons for final saving of Rs. 0.91 lakh have not been intimated (March 1987).

(iii) Defective Budgeting:—

A comparative statement of amount shown in the demands for grants and the Orissa Appropriation (No. 2) Act, 1985 is given below:—

	As per demands for grant	As per appropriation Act.	Difference
(In lakhs of rupees)			
Voted—	2,07,83.39	2,07,93.39	+10.00
Charged—	50.80	40.80	-10.00

Reasons for the above discrepancy have not been explained and rectified (March 1987).

(iv) The Expenditure in Capital Section includes Rs. 63,23.05 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 (All voted)

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	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Revenue:				
Voted—				
Original	4,47,03,000	4,54,14,000	2,47,73,666	—2,06,40,334
Supplementary	7,11,000			
Amount surrendered during the year (31st March 1986).				1,93,27,000
Capital:				
Voted—				
Original	5,42,94,000	5,42,94,000	5,41,93,990	—1,00,010
Amount surrendered during the year (31st March 1986)				82,000

Notes and Comments:—

Revenue:

Voted—

(i) The department surrendered Rs. 1,93.27 lakhs on 31st March 1986; ultimately the saving worked out to Rs. 2, 06.40 lakhs.

(ii) In view of the saving of Rs. 2,06.40 lakhs, supplementary grant of Rs. 7.11 lakhs obtained in February, 1986 was unnecessary. The expenditure worked out to about 50 per cent of the original provision

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

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

241—Taxes on Vehicles

State Plan

D—Direction and Administration

O.	36.29	31.78	28.90	—2.88
S.	0.01			
R.	—4.52			

Anticipated saving was attributed to non-filling of vacant posts. Reasons for final saving of Rs. 2.88 lakhs have not been intimated (March 1987).

265—Other Administrative Services

Central Plan

H—Other Expenditure

O.	2,08.09	21.89	20.81	—1.08
R.	—1,86.20			

Anticipated saving was mainly attributed to less number of requisitions received from Railway Authority for acquisition of land.

(iv) Depreciation and Other Reserve Funds of 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 (March 1987).

(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 funds. The balance at the credit of the fund at the close of 1985-86 was Rs. 6 lakhs.

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

Major Heads—

296—Secretariat-Economic Services

309—Food

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:				
Voted—				
Original	40,61,60,000	43,11,44,000	43,15,00,465	+3,56,465
Supplementary	2,49,84,000			
Amount surrendered during the year (31st March 1986)				
				73,19,000

	Total grant or appropriation	Actual expenditure	Excess + Saving —
Charged—	Rs.	Rs.	Rs.
Original	2,50,000	48,342	-2,01,658
Amount surrendered during the year (31st March 1986)			1,93,000
Capital:			
Voted—			
Original	27,51,93,000		
Supplementary	18,12,000		
	27,70,05,000	39,88,08,872	+12,18,03,872
Amount surrendered during the year (31st March 1986)			3,27,000

Notes and Comments:—

Revenue:

Voted—

- (i) The expenditure exceeded the provision by Rs. 3,56,465; the excess requires regularisation.
- (ii) In view of the excess of Rs. 3.56 lakhs surrender of Rs. 73.19 lakhs on 31st March 1986 was injudicious.
- (iii) Significant excess occurred under the following heads:—

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
313—Forest			
Central Plan			
(1) RRR—Tribal Areas Sub-Plan			
O.	2.70	2.70	10.83
			+8.13

Reasons for final excess have not been intimated (March 1987).

Charged—

(i) The Department surrendered Rs. 1.93 lakhs on 31st March 1986; ultimately the saving was Rs. 2.02 lakhs.

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

313—Forest

(2) III—Other expenditure

O.	2.50	0.57	0.48	-0.09
R.	-1.93			

Anticipated saving was surrendered on 31st March 1986. The saving stated to be based on actual requirement.

Notes and Comments:—

Capital:

Voted—

- (i) The expenditure exceeded the provision by Rs. 12,18,03,872. The excess requires regularisation.

(ii) The excess occurred under the following heads:—

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
513—Capital Outlay on Forest			
(3) ZZZ—Forest Produce			
Government Trading in Kendu leaves			
O.	25,90.29	26,05.89	38,30.22 +12,24.33
S.	18.12		
R.	—2.52		

Anticipated saving was mainly attributed to ban imposed on Government on purchase of machinery and equipment. Final excess of Rs. 12,24.33 lakhs pertains to suspense (debit). Reasons for final excess have not been intimated (March 1987).

(iii) Personal ledger Account—Transaction under the "Suspense (Personal Deposits)" relating to the Scheme Viz. 'Trading in Kendu Leaves' are summarised below —

Scheme	Head under which accounted	Balance on 1st April 1985	Credits during the year	Debits during the year	Balance on the 31st March 1986
(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.	1,63.25	34,25.14	34,23.32	1,60.07

Government decided (August 1979) to close the inoperative 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 (March 1987). 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 (March 1987).

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 :				
Voted—				
Original	59,80,29,000	63,18,36,000	58,35,88,107	-4,82,47,893
Supplementary	3,38,07,000			
Amount surrendered during the year (31st March 1986)				4,32,76,000
Charged —				
Original	1,00,000	1,00,000	66,048	-33,952
Amount surrendered during the year (31st March 1986)				34,000
Capital:				
Voted—				
Original	31,22,15,000	32,83,46,000	21,24,83,195	-11,58,62,805
Supplementary	1,61,31,000			
Amount surrendered during the year (31st March 1986)				11,59,47,000

The expenditure does not include in the revenue section (Voted) Rs. 30,000 and in Capital section (Voted) Rs. 53,50,000 spent from out of advances from Contingency Fund sanctioned in March, 1986, but not recouped to the Fund till the close of the year.

Notes and Comments—

Revenue :

Voted—

(i) The department surrendered Rs. 4,32.76 lakhs on the 31st March 1986; ultimately the saving was Rs. 4,82.48 lakhs.

(ii) In view of the saving Rs. 4,82.48 lakhs obtaining of supplementary grant of Rs. 3,38.07 lakhs in February 1986, was unnecessary. The expenditure did not come up even to the original provision. Taken provision could have been obtained wherever necessary.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
296—Secretariat—Economic Services			
(1) C—Secretariat			
O.	78.91	69.92	- 2.42
S.	0.01		
R.	-9.00		

Anticipated saving was stated to be due to posts lying vacant (Rs. 9.00 lakhs). Reasons for the final saving of Rs. 2.42 lakhs have not been intimated (March 1987).

298—Co-operation*Central Plan***(2) Q—Warehousing and Marketing Co-operatives**

O.	11.80	10.27	10.27	..
S.	5.70			
R.	-7.23			

Anticipated saving was stated to be due to non-receipt of sanction from National Co-operative Development Corporation for payment of subsidy (i) For construction of godowns (Rs. 1.53 lakhs) and (ii) to Orissa Tribal Development Co-operative Corporation for construction of godowns (Rs. 5.70 lakhs).

*Centrally Sponsored Plan***(3) Q—Credit Co-operatives**

O.	75.00	22.50	22.50	..
S.	15.00			
R.	- 67.50			

Anticipated saving was mainly due to less release of funds (Rs. 67.50 lakhs) by Government of India under the scheme "Contribution to Agricultural Credit Stabilisation Fund of Apex Co-operative Banks"

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
305—Agriculture				
(4) V—Multiplication and distribution of Seeds				
O.	4,74.71	4,10.72	4,10.74	+0.02
S.	0.01			
R.	-64.00			

Anticipated savings of Rs. 64.00 lakhs was attributed to (a) less procurement of seeds due to good crop in departmental farm under Personal Ledger Account for purchase and distribution of seeds, fertilisers, etc. (Rs. 54.89 lakhs) (b) less requirement on account of Dearness Allowance (Rs. 8.38 lakhs) and (c) non-fixation of pay of some staff in the revised scale (0.73 lakh).

(5) W—Agricultural farms

O.	56.71	50.37	50.33	-0.04
S.	0.01			
R.	-6.35			

Anticipated saving was stated to be due to less requirement under Dearness Allowance.

(6) GG—Storage and Warehousing

O.	18.69	18.69	2.06	-16.63
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Entire provision for cold storage plants at Kuarmunda (Rs. 4.69 lakhs), Parlakhemundi (Rs. 3.00 lakhs) and Bhangir (Rs. 5.00 lakhs) remained unspent and unexplained. Final saving of Rs. 3.94 lakhs relating to Similgudi plant have also not been explained (March 1987).

State Plan**(7) OO—Commercial crops**

O.	62.79	58.26	56.82	-1.44
S.	0.76			
R.	-5.29			

Anticipated saving was reported to be due to reduced sanction (Rs. 5.29 lakhs). Reasons for final saving have not been intimated (March 1987).

(8) PP—Drought Prone Area Programme

O.	1,95.00	1,82.28	1,58.56	-23.72
S.	0.01			
R.	-12.73			

Out of the anticipated saving of Rs. 12.73 lakhs, surrender of Rs. 8.25 lakhs was attributed to less sanction of funds. Reasons for anticipated saving of Rs. 4.48 lakhs and for final saving of Rs. 18.22 lakhs have not been intimated (March 1987). Entire provision (Rs. 5.50 lakhs) under special component plan for scheduled castes remained unspent and unexplained (March 1987).

Head	Total grant	Actual expenditure	Excess+ Saving-
(In lakhs of rupees)			
(9) QQ—Extension and Farmers' Training			
O.	1,07.74	91.32	89.51
S.	0.01		
R.	-16.43		
			- 1.81

Anticipated saving was stated to be mainly due to less allocation of funds by Government of India for Intensive Rice Cultivation. Reasons for final saving have not been intimated (March 1987).

Central Plan

(10) ZZ—Extension and farmers' training			
O.	19.00	26.18	28.30
S.	14.40		
R.	-7.22		
			+2.12

Anticipated saving was stated to be mainly due to reduced sanction by Government of India for minikit rice programme. Reasons for final excess (Rs. 2.12 lakhs) have not been intimated (March 1987).

(11) BBB—Tribal Areas Sub-Plan

O.	10.90	2.40	2.03
S.	0.57		
R.	-9.07		
			-0.37

Anticipated saving was stated to be due to reduced sanction by Government of India (Rs. 8.50 lakhs) for minikit rice programme. Reasons for anticipated saving (Rs. 0.57 lakh) and for final saving (Rs. 0.37 lakh) have not been intimated (March 1987).

Centrally Sponsored Plan

(12) DDD—Commercial crops

O.	11.72	21.47	16.76
S.	12.85		
R.	-3.10		
			-4.71

Anticipated saving was reported to be mainly due to non-sanction of posts and reduced sanction (Rs. 3.10 lakhs). Reasons for final saving of Rs. 4.71 lakhs have not been intimated (March 1987).

(13) EEE—Drought Prone Area Programme

O.	1,89.50	1,92.79	1,58.56
S.	6.56		
R.	-3.27		
			-34.23

Anticipated saving (Rs. 3.27 lakhs) occurred due to less spending on Grants-in-aid. Reasons for final saving of Rs. 34.23 lakhs have not been intimated (March 1987).

Head	Total grant	Actual expenditure	Excess+ Saving-
(In lakhs of rupees)			
(14) FFF—Extension and Farmers' Training			
O.	87.00		
S.	0.01	65.10	64.34
R.	-21.91		-0.76
(15) GGG—Horticulture			
O.	45.70		
S.	0.01	33.20	18.68
R.	-12.51		-14.52
(16) HHH—Tribal Areas Sub-Plan			
O.	1,13.50		
R.	-18.71	94.79	1,01.33
			+6.54

Anticipated saving in the above 3 cases at sl. no. (14) to (16) was mainly attributed to reduced sanction for (i) Intensive rice cultivation, (ii) Coconut plantation on canal embankment, (iii) Regional coconut nursery, (iv) Development of dry land Agriculture and (v) Pilot Project for increasing rice production. Reasons for final saving at sl. no. (14) & (15) of Rs. 15.28 lakhs and for final excess of Rs. 6.54 lakhs at sl. no. 16 have not been intimated (March 1987).

307—Soil and Water Conservation.

State Plan

(17) RRR—Tribal Areas Sub-Plan			
O.	68.92		
S.	29.99	95.02	87.35
R.	-3.89		-7.67

Anticipated saving was attributed mainly to late sanction of the scheme "Pre-Irrigation Soil Survey in ayacut of Irrigation Projects". Reasons for final saving of Rs. 7.67 lakhs have not been intimated (March 1987).

Central Plan

(18) TTT—Tribal Areas Sub-Plan			
O.	2,01.06		
S.	0.01	91.18	90.18
R.	-1,09.89		-1.00

Anticipated saving was stated to be mainly due to non-sanction of funds by the Government for implementation of scheme (i) Integrated Water Shed Management in catchment of flood prone area of Subarnarekha and (ii) Soil Conservation in Upper Kolab catchment. Reasons for the final saving have not been intimated (March 1987).

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
305—Agriculture			
<i>State Plan</i>			
(1) NN—Plant Protection			
O.	30.31	42.75	42.71
S.	0.01		
R.	12.43		
Additional funds were stated to have been provided by re-appropriation to meet the additional expenditure due to revision of pay scales.			
(2) UU—Agricultural Marketing and Quality Control.			
O.	73.53	83.06	83.16
S.	0.02		
R.	9.51		

Additional funds were stated to have been provided by re-appropriation to meet the additional expenditure due to revision of pay scales.

(2) UU—Agricultural Marketing and Quality Control.

O.	73.53	83.06	83.16	+0.10
S.	0.02			
R.	9.51			

Additional funds were stated to have been provided by reappropriation for (i) development of market under the scheme "Regulation of Market" (Rs. 8.24 lakhs), (ii) payment of salary in the revised pay scale (Rs. 1.27 lakhs).

(v) Personal ledger Accounts—The expenditure in the grant includes Rs. 3,47.17 lakhs under the head "Suspense (Personal Deposits)", debit. A summary of the transactions in the various Personal Ledger Accounts for 1985-86 relating to (i) Cold storage plants at Cuttack, Bhubaneswar, Similiguda, Parlakhemundi, Bolangir, Kuarmunda and Cuttack-II and (ii) Purchase and distribution of quality seeds to cultivators is given below:—

Personal Ledger Account for	Balance on 1st April 1985	Credits during the year	Debits during the year	Balance on 31st March 1986
(In lakhs of rupees)				
(i) Cold Storage Plants				
(a) Cuttack	5.28	..	..	5.28
(b) Bhubaneswar	19.44	..	..	19.44
(c) Similiguda	—0.64	1.74	2.06	—0.96(a)
(d) Parlakhemundi	—0.64	..	..	—0.64(a)
(e) Bolangir	7.23	0.28	..	7.51
(f) Kuarmunda	1.44	..	..	1.44
(g) Cuttack-II	2.39	..	..	2.39
Total	34.50	2.02	2.06	34.46

(a) Minus balance is under reconciliation (March 1987).

Personal Ledger Account for	Balance on 1st April 1985	Credits during the year	Debits during the year	Balance on 31st March 1985
		(In lakhs of rupees)		
(ii) Purchase and distribution of quality seeds to cultivators.	-14.14	4,42.32	3,45.11	83.07

Capital :

Voted—

(i) The department surrendered Rs. 11,59.47 lakhs on the 31st March 1986; ultimately the saving worked out to Rs. 11,58.63 lakhs.

(ii) In view of the savings of Rs. 11,58.63 lakhs supplementary grant of Rs. 1,61.31 lakhs obtained in February 1986 proved unnecessary. Token provision wherever necessary could have been taken. The expenditure did not come up even to the original provision.

(iii) Substantial saving in the capital section occurred in 7 out of the 8 preceeding 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
1984-85	30,18.88	7,74.00	25.64

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

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

498—Capital Outlay on Co-operation

State Plan

(1) YYY—Credit Co-operatives

O.	3,46.00	93.40	93.40
R.	-2,52.60		

Anticipated saving was attributed to (i) non-release of funds for purpose of debentures floated by State Co-operative Land Development Bank (Rs. 54.00 lakhs) and (ii) less release of funds for share capital contribution to co-operative institutions (Rs. 1,98.60 lakhs).

(2) DDDD—Tribal Areas Sub-Plan

O.	1,86.65	3.72	3.72
R.	-1,82.93		

Anticipated saving was attributed to (i) non-release of funds by Reserve Bank of India for share capital contribution to Co-operative credit institutions (Rs. 1,55.43 lakhs) (ii) reappropriation to 698-Loans for co-operation (Rs. 26.00 lakhs) (iii) non-eligibility of the cold storage plants and consumer stores, (Rs. 1.50 lakhs).

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
<i>Central Plan</i>			
(3) FFFF—Consumer's Co-operatives			
O.	7.20	7.20	..
S.	56.30		
R.	—56.30		

Anticipated saving was due to non-release of funds by National Co-operative Development Corporation (Rs. 56.30 lakhs).

666—Loans for Co-operation

(4) MMMM—Ware Housing and Marketing Co-operatives.

O.	9.00.00	6,64.00	6,64.00
R.	—2,36.00		

Anticipated saving of Rs. 2,36.00 lakhs was stated to be due to less release of loans by the Government of India.

State Plan

(5) NNNN—Credit Co-operatives

O.	10.00	23.79	18.23	—5.56
S.	54.00			
R.	—40.21			

Saving was attributed mainly due to less release of funds (Rs. 40.21 lakhs). Reasons for final saving have not been intimate d (March 1987).

(6) PPPP—Tribal Areas Sub-Plan

O.	10.00	15.88	15.87	—0.01
S.	26.00			
R.	—20.12			

Anticipated saving stated to be due to less release of funds (Rs. 17.62 lakhs) and due to less receipt of matching contribution from Government of India (Rs. 2.50 lakhs).

Central Plan

(7) QQQQ—Ware Housing and Marketing Co-operatives.

O.	2,20.66	17.34	17.53	—0.01
S.	11.39			
R.	—2,14.51			

Head		Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)				
(8) RRRR—Consumer Co-operatives				
O.	0.79	0.79	0.79	..
S.	10.85			
R.	-10.85			

Anticipated saving of Rs. 2,25.36 lakhs in above 2 cases of Sl. No. (7) and (8) was mainly due to non-release of funds by National Co-operative Development Corporation.

Centrally Sponsored Plan

(9) SSSS—Credit Co-operatives

O.	45.00	20.00	20.00	..
R.	-25.00			

Anticipated saving was stated to be due to non-receipt of sanction (Rs. 25.00 lakhs).

705—Loans for Agriculture

(10) UUUU—Manures and Fertilisers

O.	6.00.00	4,86.00	4,86.00	..
R.	-1,14.00			

Anticipated saving was reported to be due to non-sanction of funds by Government of India (Rs.1,14.00 lakhs).

766—Loans to Government Servants, etc.

(11) XXXX—Festival Advances

O.	32.00	26.83	22.91	-3.92
R.	-5.17			

Anticipated saving was stated to be due to non-utilisation of funds by the staff (Rs. 1.16 lakhs). Reason for anticipated saving (Rs. 4.01 lakhs) and final saving (Rs.3.92 lakhs) have not been intimated (March 1987).

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

515—Investments in Agricultural Financial Institutions.

State Plan

(12) KKKK—Investments in Public undertakings

O.	10.00	0.02	12.66	+12.64
S.	0.02			
R.	-10.00			

Entire provision under Investments in shares of Orissa State Co-operative oil seeds growers federation.

(Rs. 10.00 lakhs) was surrendered on 31st March 1986. Reasons for excess expenditure incurred on Seed Development Corporation (Rs. 4.99 lakhs) (Provision Rs. 0.01 lakh, expenditure Rs. 5.00 lakhs) and Orissa Agro and Small Scale Industries Corporation (Rs. 7.65 lakhs) (Provision Rs. 0.01 lakh, expenditure Rs. 7.66 lakhs) have not been intimated (March 1987).

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

498—Capital Outlay on Co-operation

State Plan

(13) ZZZ—Ware Housing and Marketing Co-operatives.

O.	50.17	60.10	60.08	-0.02
S.	0.01			
R.	9.92			

Augmentation of funds was mainly attributed to share capital contribution in Orissa State Co-operative Oil Seeds Growers Federation.

(vi) Personal Ledger Accounts—

A summary of the transactions in the personal ledger accounts at the end of 1985-86 are given below—

Personal Ledger Accounts for	Balance on the 1st April 1985	Credits during the year	Debits during the year	Balance on the 31st March 1986
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(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 (a)
Total	35.30	..	..	35.30
(ii) Purchase and Distribution of quality seeds to cultivators	56.95	..	..	56.95

There was no transaction in the above accounts following the decision of the Government, (June 1976) to operate these accounts in the revenue section of the grant.

(a) Minus balance is under reconciliation.

Major Heads—

296—Secretariat-Economic Services

328—Mines and Minerals

528—Capital Outlay on Mining and Metallurgical Industries

766—Loans to Government Servants, etc.

		Total grant or appropriation	Actual expenditure	Excess + Saving—
Revenue:		Rs.	Rs.	Rs.
Voted—				
Original	3,22,43,000	3,36,24,000	3,10,30,492	—25,93,508
Supplementary	13,81,000			
Amount surrendered during the year (31st March 1986)				7,23,000
Capital:				
Voted—				
Original	4,81,90,000	4,81,90,000	4,81,56,860	—33,140
Amount surrendered during the year (31st March 1986)				25,000

Notes and Comments: —

Revenue:

Voted—

(i) The Department surrendered Rs. 7.23 lakhs on the 31st March 1986; ultimately the saving worked out to Rs. 25.94 lakhs.

(ii) In view of the final saving of Rs. 25.94 lakhs Supplementary grant of Rs. 13.81 lakhs obtained in February 1986 proved unnecessary. Token provision could have been obtained wherever necessary.

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

Major Heads—

276—Secretariat-Social and Community Services

285—Information and Publicity

295—Other Social and Community Services

766—Loans to Government Servants, etc.

		Total grant or appropriation	Actual expenditure	Excess + Saving—
Revenue:		Rs.	Rs.	Rs.
Voted—				
Original	1,94,64,000	2,33,44,000	2,47,28,795	+13,84,795
Supplementary	38,80,000			
Amount surrendered during the year (31st March 1986)				39,000

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Capital :			
Voted—			
Original	1,25,000	94,400	— 30,600
Amount surrendered during the year (31st March 1986)			35,000

Notes and Comments : —

Revenue :

Voted—

(i) The expenditure exceeded the grant by Rs. 13,84,795 ; the excess requires regularisation.

(ii) In view of the final excess of Rs. 13.85 lakhs, the Supplementary grant of Rs. 38.80 lakhs obtained in February 1986 proved inadequate and the surrender of Rs. 0.89 lakh in March 1986 proved injudicious.

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

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

285—Information and publicity

State Plan

(I) D—Direction and Administration

O.	11.00	11.11	21.01	+ 9.90
S.	0.11			

Excess expenditure relates to advertisement (Original Provision Rs. 7.00 lakhs, expenditure Rs. 17.03 lakhs).

Grant No. 26—Expenditure relating to the Revenue and Excise Department

Major Heads—

239—State Excise

766—Loans to Government Servants, etc.

	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Revenue :			
Voted—			
Original	1,95,10,000	1,83,82,543	—50,96,457
Supplementary	39,69,000		
Amount surrendered during the year (31st March 1986)			1,01,43,000
Charged—			
Supplementary	15,000	15,000	—15,000
Amount surrendered during the year			Nil

	Total grant	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Capital :			
Voted—			
Original	1,25,000	1,25,000	78,275
Amount surrendered during the year (31st March 1986)			—46,725
			18,000
Notes and comments : —			
Revenue :			
Voted—			

(i) The Department surrendered Rs. 1,01.43 lakhs on the 31st March 1986; ultimately the saving worked out to Rs. 50.96 lakhs.

(ii) In view of the saving of Rs. 50.96 lakhs, the supplementary grant of Rs. 39.69 lakhs obtained in February 1986 proved unnecessary. The expenditure did not come up even to the original provision. Token provision could have been obtained wherever necessary.

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

239—State Excise

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of Rupees)		
(1) A—Direction and Administration			
O.	1,82.80	1,33.26	1,83.83
S.	39.68		
R.	—89.22		
			+ 50.57

Anticipated saving was attributed to (i) non-drawal of pay in revised scales and non-filling of posts (Rs. 87.38 lakhs), (ii) non-receipts of Government sanction for purchase of Motor Vehicle (Rs. 1.05 lakhs) and (iii) less receipt of claims (Rs. 0.79 lakh). Reason for final excess of Rs. 50.57 lakhs have not been received (March 1987).

(2) B—Purchase of Opium, etc.

O.	12.20
S.	0.01		
R.	—12.21		

Entire provision was surrendered on the 31st March 1986. Anticipated saving was stated to be non-approval of Government to draw the amount in Abstract Contingent Bill.

Major Heads—

- 265—Other Administrative Services
- 276—Secretariat-Social and Community Services
- 279—Scientific Services and Research
- 288—Social Security and Welfare
- 305—Agriculture
- 313—Forest
- 766—Loans to Government Servants, etc.

		Total grant	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Revenue:				
Voted—				
Original	5,78,55,000	5,92,84,000	3,98,16,503	-1,94,67,497
Supplementary	14,29,000			
Amount surrendered during the year (31st March 1986)				1,85,40,000
Capital				
Voted—				
Original	40,000	40,000	5,200	-34,800
Amount surrendered during the year (31st March 1986)				35,000

Notes and Comments: —

Revenue:

Voted—

(i) The department surrendered Rs.1,85.40 lakhs on 31st March 1986; ultimately the saving worked out to Rs.1,94.67 lakhs.

(ii) In view of the saving of Rs.1,94.67 lakhs, the Supplementary grant of Rs.14.29 lakhs obtained in February, 1986 proved unnecessary. The expenditure did not come up even to the original provision

(iii) Significant saving occurred mainly under the following heads—

276—Secretariat-Social and Community Services

Central Plan

(1) D—Secretariat

O.	20.87	7.99	7.89	-0.10
R.	-12.88			

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

Head		Total grant	Actual expenditure	Excess+ Saving—
279—Scientific Services and Research		(In lakhs of rupees)		
<i>State Plan</i>				
<i>Other Scientific Services</i>				
(2) E—Non-conventional Energy Sources				
O.	81.31			
R.	-14.16	67.15	67.47	+0.32
Anticipated saving was reappropriated due to change of priorities by Government of India.				
<i>Central Plan</i>				
<i>Other Scientific Services</i>				
(3) I—Non-Conventional Energy Sources				
O.	2,42.58			
S.	14.25	1,48.87	1,48.82	-0.05
R.	-1,07.96			
Anticipated saving was mainly attributable to less release of funds by Government of India				
305—Agriculture				
<i>Central Plan</i>				
(4) M—Other Expenditure				
O.	25.00			
R.	-25.00			
Entire provision was surrendered stating that Government of India did not release the fund				
313—Forest				
<i>State Plan</i>				
(5) N—Forest Conservation and Development				
O.	40.00			
R.	-10.35	29.65		-29.65
Out of anticipated saving of Rs. 10.35 lakhs, Rs. 10.00 lakhs was reappropriated from Chandaka Elephant Sanctuary to Science Centre at Bhubaneswar and remaining balance surrendered due to less release of funds by Government of India. Reasons for non-utilisation of balance provision (Rs.29.65 lakhs) have not been intimated (March 1987).				
<i>Centrally Sponsored Plan</i>				
(6) O—Forest Conservation and Development				
O.	37.00			
R.	-37.00		29.67	+29.67
Surrender of entire provision was attributed to non-release of funds by the Government of India. Reasons for final excess of Rs. 29.67 lakhs have not been intimated (March 1987).				
(iv) Above saving was partly counter-balanced by excess under the following head—				
305—Agriculture				
<i>State Plan</i>				
(1) L—Other Expenditure				
O.	23.00			
S.	0.01	46.48	41.32	-5.16
R.	23.47			
Augmentation of funds was made to increase grants-in-aid given to Establishment of Regional Plant Resource Centre at Nuapalli. Reasons for less release of grants-in-aid (Rs.5.41 lakhs) have not been intimated (March 1987).				

Major Head—

248—Appropriation for reduction or avoidance of debt

	Total appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Revenue :			
Charged—			
Original	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 Payments—(All Charged)

Major Head—

249—Interest Payment

	Total appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Revenue :			
Original	1,34,13,00,000	1,49,16,26,000	1,25,91,47,428
Supplementary	15,03,26,000		
Amount surrendered during the year (31st March 1986)			61,30,00,000

Notes and comments:—

(i) The department surrendered Rs. 61,30,00 lakhs on 31st March 1986; ultimately the saving worked out to Rs. 23,24.79 lakhs.

(ii) In view of the saving of Rs. 23,24.79 lakhs, Supplementary grant of Rs. 15,03.26 lakhs obtained in February 1986 proved unnecessary. Token provision could have been obtained wherever necessary.

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

Head	Total appropriation	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
<i>Interest on Internal Debt</i>			
<i>(I) A—Interest on Market Loans</i>			
O.	23,86.63	23,76.14	10,43.07
R.	—10.49		
			—13,33.07

Anticipated saving was reported to be due to less requirement on the basis of actuals.

Reason for final saving of Rs. 13,33.07 lakhs has not been intimated (March 1987).

Head		Total appropriation	Actual expenditure	Excess + Saving—
(In lakhs of rupees)				
<i>Interest on Pre—1979-80 Loans consolidated and Rescheduled repayable in 30 years.</i>				
(2) I—Interest on pre—1979-80 Loans consolidated Loans for production and Semiproduction purposes.				
O.	61,11.77	3,48.19	39,23.94	+35,75.75
R.	—57,63.58			

Anticipated saving were attributed to (i) less requirement as per actuals (Rs. 54,51.77 lakhs) (ii) the interest rates were not finalised on consolidated loans (Rs. 3,11.81 lakhs).

Reason for final excess have not been intimated (March 1987).

Interest on other obligations

(3) J—Miscellaneous

O.	9.00	1.30	3.00	+1.70
R.	—7.70			

Anticipated saving was stated to be due to less requirement as per terms of payment intimated by the Government of India (Rs. 7.70 lakhs).

Reason for final excess have not been intimated (March 1987)

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

Interest on Loans and Advances from Central Government.

(1) F—Interest on Loans for State Plans Schemes

O.	8,24.96	8,40.38	21,16.55	+12,76.17
R.	15.42			

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

O.	69.64	79.20	1,34.90	+55.70
R.	9.56			

In the above two cases (serial nos 1 and 2) additional funds were provided by reappropriation for payment of interest on matured loans and loans received during 1985-86.

Reasons for final excess have not been intimated (March 1987).

Major Head—

603—Internal Debt of the State Government

	Total appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Capital:			
Original	4,33,13,01,000	4,33,13,01,000	3,27,53,28,675 —1,05,59,72,325
Amount surrendered during the year (March 1986),			1,01,04,24,000

Notes and comments :—

(i) The department surrendered Rs.1,01,04.24 lakhs on the 31st March 1986; ultimately the saving worked out to Rs.1,05,59.72 lakhs.

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

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

603—Internal Debt of the State Government

Market Loans

(1) A—Market Loans bearing Interest

O.	21,36.91	—	15,64.04	+15,64.04
R.	—21,36.91			

Entire provision was reappropriated on the 31st March 1986 without assigning any reasons. In view of actual expenditure reappropriation was not justified.

(2) B—Market Loans not bearing Interest

R.	22,52.58	22,52.85	67.67	—21,85.18
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Reasons for not providing even token provision neither in the Original budget nor in the supplementary grants has not been explained. Reasons for final saving of Rs. 21,85.18 lakhs have not been intimated (March 1987).

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

O.	4,06,43.00	3,04,22.26	3,05,87.92	+1,65.66
R.	—1,02,20.74			

Anticipated saving was attributed to less availing of Ways and Means Advance and Over Drafts from the Reserve Bank of India. Reasons for final excess of Rs. 1,65.66 lakhs have not been intimated (March 1987).

Major Head—	Total appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
604—Loans and Advances from the Central Government			
Capital:			
<i>Original</i>	68,01,83,000	68,01,83,000	79,18,23,538 +11,16,40,538
<i>Amount surrendered during the year (31st March, 1986)</i>			88,85,000

Notes and comments:—

- (i) The expenditure exceeded the provision by Rs.11,16,40,538; the excess requires regularisation.
- (ii) In view of the excess surrender of Rs.88.85 lakhs on the 31st March, 1986 was injudicious.
- (iii) 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

B—Loans for State Plan Scheme

- (1) G—Loans as advance Plan assistance for Relief on account of Natural Calamities.

R.	23.33	23.33	17.50	—5.83
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Reasons for not making even a token provision neither in the Original budget nor in the Supplementary grant leading to reappropriation have not been intimated (March 1987).

D—Loans for Centrally Sponsored Plan Scheme

- (2) L—Handloom Industries

O.	2.20	7.39	7.69	+0.30
R.	5.19			

Additional funds were provided on the 31st March 1986 without assigning any reasons.

- (3) M—Roads and Bridges

O.	17.20	34.97	34.86	—0.11
R.	17.77			

Reasons for augmenting the provision have not been intimated (March 1987).

- (4) N—Pre-1979-80 Loans

R.	3,06.87	3,06.87	3,06.87	..
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Reasons for not making any token provision neither in the Original budget nor in the Supplementary grant and providing funds by reappropriation on the 31st March 1986 have not been intimated (March 1987).

- (5) O—Pre-1983-84 Loans.

O.	30,60.00	29,08.75	44,38.75	+15,30.00
R.	—1,51.25			

Out of the anticipated saving, Rs. 88.85 lakhs was surrendered on the 31st March 1986 stating that it was based on actuals and Rs. 62.40 lakhs was reappropriated on the 31st March 1986 without assigning any reasons.

Final excess of Rs. 15,30.00 lakhs was due to adjustment of written off amount.

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

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess + Saving —
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A—Loans for Non-Plan Schemes

(1) A—Loans for Agriculture, manures and Fertilizers

O.	15,00.00	12,82.00	12,82.00	..
R.	- 2,18.00			

Anticipated saving was reappropriated on the 31st March, 1986 without assigning any reasons. A sum of Rs. 40.00 lakhs was repaid towards Agricultural Manures and Fertilizers without making any provision.

Reasons for saving and also excess have not been intimated (March 1987)

(2) D—Loans to Cover Gap in Resources

O.	13,08.60	13,08.60	9,81.45	-3,27.15
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Reasons for final savings have not been intimated (March 1987)

C—Loans for Central Plan Schemes

(3) I—Minor Irrigation, Soil Conservation and Area Development.

O.	16.57	2.20	2.20	..
R.	- 14.37			

Reasons for anticipated saving have not been intimated (March 1987).

D—Loans for Centrally Sponsored Plan Scheme

(4) J—Minor Irrigation, Soil Conservation and Area Development, Soil and Water Conservation

O.	29.33	4.67	4.75	+0.08
R.	-24.66			

Reasons for anticipated saving have not been intimated (March, 1987).

APPENDICES

Statement showing the estimated and actual recoveries by grants and appropriations

(Referred to

The following table shows by grants and appropriations the actual recoveries

Number and name of the grant or appropriation	Budget Estimates	
	Revenue	Capital
1	2	3
	Rs.	Rs.
1—Expenditure relating to the Home Department	10,50,000	..
	Reasons for less recovery under	
3—Expenditure relating to the Revenue Department	13,12,50,000	..
5—Expenditure relating to the Finance Department	26,66,000	50,42,22,000
	Reasons for less recovery under both	
6—Expenditure relating to the Commerce Department	..	50,00,000
	Reasons for excess recovery under	
7—Expenditure relating to the Works Department	30,52,77,000	21,10,000
	Reasons for excess recovery under	
9—Expenditure relating to the Food and Civil Supplies Department.	..	59,80,000
	Reasons for less recovery have not	
10—Expenditure relating to the Education and Youth Services Department.	..	40,00,000
	Reasons for less recovery have not	
12—Expenditure relating to the Health & Family Welfare Department.	3,24,53,000	..
	Reasons for less recovery have not	
13—Expenditure relating to the Housing and 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)

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.
5,05,995	..	-5,44,005	..
revenue have not been intimated (March 1987).			
13,12,50,000	..	..	..
42,429	50,00,00,000	-26,23,571	-42,22,000
revenue and capital have not been intimated (March 1987).			
..	2,70,74,387	..	+2,20,74,387
capital have not been intimated (March 1987).			
48,36,41,069	1,10,46,000	+17,83,64,069	+89,36,000
both revenue and capital heads have not been intimated (March 1987).			
..	53,88,129	..	-5,91,871
been intimated (March 1987).			
..	13,97,260	..	-26,02,740
been intimated (March 1987).			
2,60,57,334	..	-63,95,666	..
been intimated (March 1987).			
15,72,27,782	..	+72,27,782	..
not been intimated (March 1987).			

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 recovery without any	any
19—Expenditure relating to the Industries Department	..	..
	Reasons for recovery without any	any
20—Expenditure relating to the Irrigation and Power Department	3,53,07,000	36,91,30,000
	Reasons for excess recovery under	
22—Expenditure relating to the Forest, Fisheries and Animal Husbandry Department.	..	25,90,29,000
	Reasons for excess recovery have	
23—Expenditure relating to the Agriculture & Co-operation Department.	4,18,69,000	..
	Reasons for excess recovery have	
25—Expenditure relating to the Information and Public Relations Department.	45,000	--
	Reasons for less recovery have not	
Total	69,99,17,000	114,94,71,000

Actuals		Actuals compared with Budget Estimates	
Revenue	Capital	Revenue More (+) Less (-)	Capital More (+) Less (-)
4	5	6	7
Rs.	Rs.	Rs.	Rs.
..	11,35,000	..	+11,35,000
budget provision has not been intimated (March 1987).			
..	27,000	..	+27,000
budget provision has not been intimated (March 1987).			
10,10,93,307	68,63,44,711	+6,57,86,307	+31,72,14,711
both revenue and capital respectively have not been intimated (March 1987).			
..	34,25,13,992	..	+8,34,84,992
not been intimated (March 1987),			
4,44,34,436	..	+25,65,436	..
not been intimated (March 1987).			
17,642	..	-27,358	..
been intimated (March 1987).			
94,42,69,994	157,49,26,479	+24,43,52,994	+42,54,55,479

[Reference—Note (v) at page 77 and Note (iv) at Page 82]

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

Suspense head	Opening balance on 1st April 1985	Debits during the year	Credits during the year	Closing balance on 31st March 1986
(In lakhs of rupees)				
Revenue				
259—Public Works				
Purchases	—27.32	(a)	(a)	—27.32
Stock	6.93	(a)	(a)	6.93
Miscellaneous Works Advances	5.31	(a)	(a)	5.31
Total	—15.08	..	..	—15.08
331—Water and Power Development Services				
Purchases	—1.29	..	..	—1.29
Stock	4.75	8.21	11.63	1.34
Miscellaneous Works Advances	6.02	8.03	2.70	11.34
Total	9.48	16.24	14.33	11.39
332—Multipurpose River Projects				
<i>Hirakud Dam Project</i>				
Purchases	—50.17	..	..	—50.17
Stock	42.52	10.57	12.81	40.28
Miscellaneous Works Advances	67.59	9.97	11.58	65.98
Workshop Suspense	—0.17	..	..	—0.17
Total	59.77	20.54	24.39	55.92

(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 there-after under Grant No. 20. Action for transferring the balance on 31st March 1974 to the relevant heads is pending with the Chief Engineer.

Suspense head	Opening balance on 1st April 1985	Debits during the year	Credits during the year	Closing balance on 31st March 1986
(In lakhs of rupees)				
<i>Balimela Dam Project</i>				
Purchases	—1·91	..	..	—1·91
Stock	5·14	0·47	..	5·61
Miscellaneous Works Advances	7·81	0·61	0·36	8·06
Total	11·04	1·08	0·36	11·76
<hr/>				
333—Irrigation Navigation, Drainage and Flood Control Projects—				
<i>A—Irrigation Projects (Commercial)</i>				
Stock	—10·52	3·79	3·74	—10·47
Workshop Suspense	0·51	19·83	28·28	—7·94
Total	—10·01	23·62	32·02	—18·41
<hr/>				
<i>G—Flood Control and Anti-Sea Erosion Projects.</i>				
Purchases	—3,03·88	..	..	—3,03·88
Stock	3,96·08	6,56·10	6,67·36	3,84·82
Miscellaneous Works Advances	6,03·33	2,20·00	2,42·36	5,80·97
Total	6,95·53	8,76·10	9,09·72	6,61·91

APPENDIX-II—Contd.

Suspense head	Opening balance on 1st April 1985	Debits during the year	Credits during the year	Closing balance on 31st March 1986
(In lakhs of rupees)				
334—Power Projects				
Purchases	—11·02	..	..	—11·02
Stock	17·22	..	..	17·22
Miscellaneous Works Advances	0·01	..	..	0·01
Total	6·21	..	..	6·21
Capital				
506—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development.				
<i>Lift Irrigation—</i>				
Purchases	—12·02	..	..	—12·02
Stock	49·94	..	..	49·94
Miscellaneous Works Advances	85·60	..	..	85·60
Workshop Suspense	1·58	..	..	1·58
Total	1,25·10	..	..	1,25·10
531—Capital Outlay on Water and Power Development.				
Purchases	—0·03	..	..	—0·03
Stock	0·82	0·38	1·32	—0·12
Miscellaneous Works Advances	0·36	0·15	1·06	—0·55
Workshop Suspense	—0·02	..	..	—0·72
Total	1·13	0·53	2·38	—0·72

Suspense head

Opening
balance on
1st April
1985Debits
during the
yearCredits
during the
yearClosing
balance on
31st March
1986

(In lakhs of rupees)

**532—Capital Outlay on Multipurpose River
Projects.***1. Hirakud Dam Project*

Purchases	—84·93	..	..	—84·93
Stock	1,91·04	0·01	0·14	1,90·91
Miscellaneous Works Advances	67·38	..	..	67·38
Workshop Suspense	93·61	..	..	93·61
Total	2,67·10	0·01	0·14	2,66·97

2. Rengali Irrigation Project

Purchases	—1,49·61	..	..	—1,49·61
Stock	6,95·86	6,94·18	10,22·13	3,67·91
Miscellaneous Works Advances	7,43·36	1,70·29	3,73·49	5,40·16
Total	12,89·61	8,64·47	13,95·62	7,58·46

APPENDIX-II—Contd.

Suspense head	Opening balance on 1st April 1985	Debits during the year	Credits during the year	Closing balance on 31st March 1986
(In lakhs of rupees)				
3. Balimela Dam Project				
Purchases	—3,58.00	..	..	—3,58.00
Stock	1,34.07	..	..	1,34.07
Miscellaneous Works Advances	1,80.66	..	..	1,80.66
Workshop suspense	40.49	..	..	40.49
Total	—2.78	..	..	—2.78
4. Pottaru Irrigation Project				
Purchases	—49.76	..	..	—49.76
Stock	9,14.83	1,24.67	5,58.61	4,80.89
Miscellaneous Works Advances	69.25	14.60	5.23	78.62
Workshop suspense	0.06	..	..	0.06
Total	9,34.38	1,39.27	5,63.84	5,09.81
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

Suspense head	Opening balance on 1st April 1985	Debits during the year	Credits during the year	Closing balance on 31st March 1986
(In lakhs of rupees)				
3. Balinela Dam Project				
Purchases	—3,58.00	..	..	—3,58.00
Stock	1,34.07	..	..	1,34.07
Miscellaneous Works Advances	1,80.66	..	..	1,80.66
Workshop suspense	40.49	..	..	40.49
Total	—2.78	..	..	—2.78
4. Potturu Irrigation Project				
Purchases	—49.76	..	..	—49.76
Stock	9,14.83	1,24.67	5,58.61	4,80.89
Miscellaneous Works Advances	69.25	14.60	5.23	78.62
Workshop suspense	0.06	..	..	0.06
Total	9,34.38	1,39.27	5,63.84	5,09.81
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

Suspense head

Opening balance on 1st April 1985	Debits during the year	Credits during the year	Closing balance on 31st March 1986
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(In lakhs of rupees)

6. Upper Kolab Project

Purchases	—89·09	—89·09
Stock	19,31·67	9,04·78	10,26·39	18,10·06
Miscellaneous Works Advances	6,40·08	75·54	2,70·17	4,45·45
Workshop suspense	54·25	10·44	..	64·69
Total	25,36·91	9,90·76	12,96·56	22,31·11

7. Upper Indravati Project

Purchases	—71·60	..	..	—71·60
Stock	10,74·09	6,22·92	6,06·60	10,90·41
Miscellaneous Works Advances	2,06·78	40·29	17·28	2,29·79
Workshop suspense	19·48	15·24	6·21	28·51
Total	12,28·75	6,78·45	6,30·09	12,77·11

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

Irrigation Projects (Commercial)

Purchases	—8,56·24	..	..	—8,56·24
Stock	1,79·18	16,93·02	15,82·78	2,89·42
Miscellaneous Works Advances	16,89·57	20,19·74	12,59·70	24,49·61
Workshop suspense	65·29	..	0·02	65·27
Total	10,77·80	37,12·76	28,42·50	19,48·06

Suspense head	Opening balance on 1st April 1985	Debits during the year	Credits during the year	Closing balance on 31st March 1986
(In lakhs of rupees)				
<i>Flood Control and Anti-Sea Erosion Projects</i>				
Purchases	—2.16	..	..	—2.16
Stock	1.99	..	..	1.99
Miscellaneous Works Advances	0.79	..	..	0.79
Total	0.62	a	(±)	0.62
 <i>534—Capital Outlay on Power Projects.</i>				
<i>A—Hydro Electric Schemes</i>				
Purchases	—71.65	..	..	—71.65
Stock	1,05.97	..	..	1,05.97
Miscellaneous Works Advances	87.04	..	..	87.04
Workshop suspense	0.45	..	..	0.45
Total	1,21.81	(b)	(b)	1,21.81
 <i>B—Thermo Electric Schemes</i>				
Stock	0.41	..	..	0.41
Miscellaneous Works Advances	13.99	..	..	13.99
Total	14.40	(b)	(b)	14.40

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

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



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