



# APPROPRIATION ACCOUNTS

## 1986-87

GOVERNMENT OF KARNATAKA

APPROPRIATION ACCOUNTS

1986-87

GOVERNMENT OF INDIA

<u>Sl. No.</u>	<u>Page No.</u>	<u>Reference</u>	<u>For</u>	<u>Read</u>
23.	100	2nd line	2 6	296
24.	100	2nd line	Secre ariat	Secretariat
25.	100	11th line from bottom	1 epartment	Department
26.	102	2nd line from bottom	obtained	obtained
27.	104	Heading	Grievance	Grievances
28.	113	Heading	expenditnre	expenditure
29.	119	4-4th line	Warks	Works
30.	77	17th line	Notes and Connents	Notes and Comments
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APPROPRIATION ACCOUNTS, GOVERNMENT OF ORISSA, 1986-87

<u>Sl. No.</u>	<u>Page No.</u>	<u>Reference</u>	<u>For</u>	<u>Read</u>
1.	11	Serial No. 3	accountt	account
2.	19	20th line under 289(2)	Gratuitious	Gratuitous
3.	20	Sl. No.(5)	Gratuitious	Gratuitous
4.	23	Second line	Rupees	rupees
5.	25	16th line	Insert "the" between 'to' and 'Contingency'.	
6.	33	20th line	clsing	closing
7.	34	1st line	Sabventions	Subventions
8.	34	1st line of (viii)	an	on
9.	34	5th line	accounst	accounts
10.	34	13th line under (vii)	establishment	establishment
11.	42	11th line	Exces	Excess
12.	66	Last line	beneficariess	teneficiaries
13.	67	Notes below Sl.(3) 2nd line	Women	Women's
14.	67.	Notes below Sl.(4) 2nd line	Welfare	Welfare
15.	74	12th line	University, College	University College
16.	80	14th line	reviewed	review
17.	80	16th line from bottom	su. such	Such
18.	80	15th line from bottom	and are for gross debit	delete
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20.	95.	4th line from bottom	and (b)	delete 'and'
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## INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Orissa for the year 1986-87 presents the accounts of sums expended in the year ended the 31st March, 1987 compared with the sums specified in the schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

In these Accounts—

'O' Stands for original grant or appropriation

'S' Stands for supplementary grant or appropriation

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

Charged appropriations and expenditure are shown in italics.

Number and Name of grant or appropriation  1	Amount of grant/appropriation	
	Revenue	Capital
	2 Rs.	3 Rs.
1—Expenditure relating to the Home Department—		
Voted	79,64,87,000	4,44,79,000
Charged	1,04,28,000	..
2—Expenditure relating to the General Administration Department—		
Voted	4,90,07,000	14,99,000
Charged	61,93,000	..
3—Expenditure relating to the Revenue Department—		
Voted	85,19,79,000	1,52,80,000
Charged	13,37,68,000	..
4—Expenditure relating to the Law Department—		
Voted	5,39,83,000	13,30,000
Charged	..	..
5—Expenditure relating to the Finance Department—		
Voted	76,29,60,000	47,23,00,000
Charged	4,50,000	..
6—Expenditure relating to the Commerce Department—		
Voted	9,84,20,000	7,43,56,000
Charged	..	7,000
7—Expenditure relating to the Works Department—		
Voted	85,10,42,000	55,48,84,000
Charged	32,70,000	46,63,000
8—Expenditure relating to the Orissa Legislative Assembly—		
Voted	1,23,02,000	22,93,000
Charged	2,19,000	..
9—Expenditure relating to the Food and Civil Supplies Department—		
Voted	8,09,49,000	1,28,75,000
Charged	1,000	4,000

Expenditure		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
87,61,91,918	3,79,41,730	..	65,37,270	7,97,04,918	..
1,06,31,261	..	..	..	2,03,261	..
5,16,95,975	14,06,300	..	92,700	26,88,975	..
59,18,803	..	2,74,197	..	..	..
79,39,50,249	1,46,40,598	5,80,28,751	6,39,402	..	..
13,37,50,000	..	18,000	..	..	..
5,18,01,688	12,10,100	21,81,312	1,19,900	..	..
..	..	..	..	..	..
42,51,28,653	41,30,78,371	33,78,31,347	5,92,21,629	..	..
1,76,561	..	2,73,439	..	..	..
9,34,57,970	7,34,06,884	49,62,030	9,49,116	..	..
..	..	..	7,000	..	..
1,01,81,50,925	50,79,98,027	..	4,68,85,973	16,71,08,925	..
32,10,191	28,94,590	59,809	17,68,410	..	..
1,23,64,352	24,000	..	22,69,000	62,352	..
2,14,694	..	4,306	..	..	..
8,01,49,359	1,26,02,054	7,99,641	2,72,946	..	..
371	3,441	629	559	..	..

SUMMARY OF APPROPRIATION

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Number and Name of grant or appropriation	Amount of grant/appropriation	
	Revenue	Capital
1	2	3
	Rs.	Rs.
10—Expenditure relating to the Education and Youth Services Department.		
Voted	252,91,27,000	7,20,15,000
Charged	8,70,000	..
11—Expenditure relating to the Harijan and Tribal Welfare Department.		
Voted	41,21,57,000	5,52,78,000
Charged	49,000	..
12—Expenditure relating to the Health and Family Welfare Department.		
Voted	102,06,02,000	40,25,000
Charged	92,000	..
13—Expenditure relating to the Housing and Urban Development Department.		
Voted	82,43,65,000	8,05,48,000
Charged	..	9,25,000
14—Expenditure relating to the Labour and Employment Department.		
Voted	5,72,06,000	3,20,000
Charged	..	..
15—Expenditure relating to the Tourism, Sports and Culture Department.		
Voted	5,99,24,000	1,37,33,000
Charged	..	..
16—Expenditure relating to the Planning & Co-ordination Department.		
Voted	10,10,98,000	46,75,000
Charged	..	..
17—Expenditure relating to the Community Development and Rural Reconstruction (Grama Panchayat) Department.		
Voted	3,21,54,000	3,20,000
Charged	..	-

Expenditure		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
244,32,03,262	6,76,12,596	8,59,23,738	44,02,404	..	..
8,38,302	..	31,698	..	..	..
41,17,60,412	5,35,01,000	3,96,588	17,77,000	..	..
48,999	..	1	..	..	..
92,16,17,093	25,04,950	9,89,84,907	15,20,050	..	..
..	..	92,000	..	..	..
76,29,90,042	7,01,27,025	6,13,74,958	1,04,20,975	..	..
..	9,25,000	..	..	..	..
5,55,15,573	2,91,150	16,90,427	28,850	..	..
..	..	..	..	..	..
5,26,53,182	1,37,21,627	72,70,818	113,73	..	..
..	..	..	..	..	..
6,60,81,641	72,74,385	3,50,16,359	..	..	25,99,385
..	..	..	..	..	..
3,12,47,567	2,49,400	9,06,433	70,600	..	..
..	..	..	..	..	..

Number and Name of grant or appropriation  1	Amount of grant/appropriation	
	Revenue	Capital
	2 Rs.	3 Rs.
18—Expenditure relating to the Community Development and Rural Reconstruction (Community Development) Department.		
Voted	1,25,24,21,000	41,50,000
Charged	23,000	..
19—Expenditure relating to the Industries Department		
Voted	54,93,23,000	36,68,13,000
Charged	42,000	..
20—Expenditure relating to the Irrigation and Power Department		
Voted	48,67,00,000	2,69,99,74,000
Charged	..	65,49,000
21—Expenditure relating to the Transport Department		
Voted	6,86,31,000	4,62,33,000
22—Expenditure relating to the Forest, Fisheries and Animal Husbandry Department.		
Voted	56,03,91,000	29,39,42,000
Charged	7,40,000	..
23—Expenditure relating to the Agriculture and Co-operation Department.		
Voted	73,79,79,000	40,55,50,000
Charged	1,00,000	..
24—Expenditure relating to the Mining and Geology Department		
Voted	3,93,63,000	5,23,71,000
25—Expenditure relating to the Information and Public Relations Department.		
Voted	2,69,10,000	1,25,000
26—Expenditure relating to the Excise Department		
Voted	2,31,34,000	1,25,000
27—Expenditure relating to the Science, Technology and Environment Department.		
Voted	7,19,46,000	10,000

Expenditure		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,14,41,91,087	39,29,924	10,82,29,913	2,20,076	..	..
22,130	..	870	..	..	..
46,20,88,339	30,17,74,395	8,72,34,661	6,50,38,605	..	..
41,047	..	953	..	..	..
46,96,14,825	2,82,16,91,179	1,70,85,175	..	..	12,17,17,179
1,27,105	49,97,746	..	15,51,254	1,27,105	..
4,57,95,061	4,37,55,114	2,28,35,939	24,77,886	..	..
54,89,90,872	47,66,38,714	1,14,00,128	..	..	18,26,96,714
4,89,578	..	2,50,422	..	..	..
69,29,78,372	29,16,07,300	4,50,00,628	11,39,42,700	..	..
..	..	1,00,000	..	..	..
3,76,50,048	5,23,36,360	17,12,952	34,640	..	..
2,71,16,504	97,100	..	27,900	2,06,504	..
2,22,21,848	83,900	9,12,152	41,100	..	..
5,41,83,483	7,400	1,77,62,517	2,600	..	..

Number and Name of grant or appropriation	Amount of grant/appropriation	
	Revenue	Capital
	1	2
	Rs.	Rs.
28—Expenditure relating to the Administrative Reforms, Training Co-ordination and Public Grievances Department.		
Voted	35,75,000	15,000
Charged	7,000	..
248—Appropriation for reduction or Avoidance of Debt		
Charged	7,24,000	..
249—Interest Payments		
Charged	1,69,46,02,000	..
603—Internal Debt of the State Government		
Charged	..	328,72,11,000
604—Loans and Advances from the Central Government		
Charged	..	93,07,21,000
Total—Voted	1,241,41,35,000	527,95,18,000
Charged	185,15,78,000	423,00,80,000
<b>GRAND TOTAL</b>	<b>1,426,57,13,000</b>	<b>950,95,98,000</b>

Expenditure		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
8,79,082	..	26,95,918	15,000	..	..
..	..	7,000	..	..	..
7,24,000	..	..	..	..	..
171,94,74,232	..	..	..	2,48,72,232	..
..	248,96,31,327	..	79,75,79,673	..	..
..	80,17,26,373	..	12,89,94,627	..	..
1,165,36,69,382	526,95,11,583	101,02,37,292	31,70,19,695	24,97,71,674	30,70,13,278
187,56,67,274	330,01,78,477	11,13,324	92,99,01,523	2,52,02,598	..
1,352,93,36,656	856,96,90,060	101,13,50,616	124,69,21,218	27,49,74,272	30,70,13,278

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

*Revenue Section :*

Voted—

- 1—Expenditure relating to the Home Department
- 2—Expenditure relating to the General Administration Department
- 7—Expenditure relating to the Works Department
- 8—Expenditure relating to the Orissa Legislative Assembly
- 25—Expenditure relating to the Information and Public Relations Department

*Charged—*

- 1—Expenditure relating to the Home Department
- 20—Expenditure relating to the Irrigation and Power Department

Interest payments—

*Capital Section :*

Voted—

- 16—Expenditure relating to the Planning and Co-ordination Department
- 20—Expenditure relating to the Irrigation and Power Department
- 22—Expenditure relating to the Forest, Fisheries and Animal Husbandry Department.

The expenditure shown in columns 4 and 5 of the Summary does not include a sum of Rs.17,43,54,406 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	Number & Date of Sanction of advance	Month of recoupment to the Fund during the next year i. e. 1987-88
		Rs.		
1	277—Education (Grant No. 10—Expenditure relating to the Education Department.)	10,72,000	6269/20-2-1987	November 1987
2	288—Social Security and Welfare (Grant No. 4—Expenditure relating to the Law Department.)	2,65,000	9335/5-3-1987	
3	289—Relief on account of Natural Calamities (Grant No. 3—Expenditure relating to the Revenue Department.)	6,12,02,058	50429/15-10-1986 56448/22-11-1986 57009/12-11-1986 56456/27-11-1986 60022/19-12-1986 60024/19-12-1986 12867/28-3-1987	November 1987
4	310—Animal Husbandry (Grant No. 22—Expenditure relating to the Animal Husbandry Department.)	29,24,973	1061/12-1-1987 12774/25-3-1987	November 1987
5	314—Community Development (Grant No. 18—Expenditure relating to the Community Development and Rural Reconstruction (Community Development Department.)	10,90,000	12523/25-3-1987	November 1987
6	321—Village and Small Industries (Grant No. 19—Expenditure relating to the Industries Department.)	84,00,000	13670/30-3-1987	
7	498—Capital Outlay on Co-operation (Grant No. 19—Expenditure relating to the Industries Department.)	26,00,000	13647/30-3-1987	
	(Grant No. 11—Expenditure relating to the Harijan and Tribal Welfare Department.)	25,00,000	1329/27-3-1987	
8	698—Loans for Co-operative Societies (Grant No. 19—Expenditure relating to the Industries Department.)	19,59,375	61538/31-12-1986	
	(Grant No. 23—Expenditure relating to the Agriculture & Co-operation Department.)	2,00,00,000 1,00,00,000 1,40,00,000	55684/17-11-1986 61324/30-12-1986 12530/25-3-1987	
9	720—Loans for Industrial Research and Development (Grant No. 19—Expenditure relating to the Industries Department.)	46,00,000 40,00,000	13664/30-3-1987 13670/30-3-1987	November 1987
10	726—Loans for Consumer Industries (Grant No. 19—Expenditure relating to the Industries Department.)	40,00,000	13663/30-3-1987	
11	734—Loans for Power Project (Grant No. 20—Expenditure relating to the Irrigation and Power Department.)	2,69,00,000 88,41,000	12527/25-3-1987 13836/31-3-1987	November 1987
	<b>Total</b>	<b>17,43,54,406</b>		

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 1986-87 and that shown in Finance Accounts for the year is given below:—

	Charged			Voted		
	Revenue	Capital	Total	Revenue	Capital	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total expenditure according to the Appropriation Accounts.	187,56,67,274	330,01,78,477	517,58,45,751	1,165,36,69,382	526,95,11,583	1,692,31,80,965
Deduct—Total recoveries shown in Appendix-1.	..	..	..	104,97,87,294	120,11,25,973	225,09,13,267
Net total expenditure shown in Statement No. 10 of the Finance Accounts.	187,56,67,274	330,01,78,417	517,58,45,751	1,060,38,82,088	406,83,85,610	1,467,22,67,698

Summary—Concl.

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 1986-87.

*T. N. Chaturvedi*

(T. N. CHATURVEDI)

*Comptroller and Auditor-General of India*

NEW DELHI

The

## 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.
<b>Revenue:</b>				
<b>Voted—</b>				
Original	71,34,80,000	79,64,87,000	87,61,91,918	+7,97,04,918
Supplementary	8,30,07,000			
Amount surrendered during the year (31st March 1987)				1,16,05,000
<b>Charged—</b>				
Original	83,68,000	1,04,28,000	1,06,31,261	+2,03,261
Supplementary	20,60,000			
Amount surrendered during the year (31st March 1987)				95,000
<b>Capital :</b>				
<b>Voted—</b>				
Original	4,44,79,000	4,44,79,000	3,79,41,730	—65,37,270
Amount surrendered during the year (31st March 1987)				8,00,000

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

(i) The expenditure exceeded the provision by Rs. 7,97,04,918. The excess requires regularisation.

(ii) In view of the excess of Rs. 7,97-05 lakhs, the supplementary grant of Rs. 8,30-07 lakhs obtained in September 1986 (Rs. 65-40 lakhs) and February 1987 (Rs. 7,64-67 lakhs) proved insufficient. In view of the excess surrender of Rs. 1,16-05 lakhs on 31st March 1987 was injudicious.

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

Head	Total grant	Actual expenditure	Excess + Saving —
( In lakhs of rupees )			
<b>255 —Police</b>			
(1) J—Education and Training			
O.	1,00.59	} 1,09.30	1,30.11
S.	8.41		
R.	0.30		
			+ 20.81

Additional funds were stated to have been provided for clearing liabilities. Final excess pertained to pay and dearness allowance of staff. Final excess of Rs. 20.81 lakhs was attributed to drawal of arrears on fixation of pay in the revised scales.

(2) K—Criminal Investigation and Vigilance.

O.	2,41.38	} 2,58.25	2,85.38	+27.13
S.	17.02			
R.	—0.15			

Anticipated saving was attributed to less expenditure on Motor Vehicles. Final excess of Rs. 27.13 lakhs relate to pay and dearness allowance of staff. Final excess was attributed to drawal of arrears on fixation of pay in the revised scales.

*State Plan*

(3) L—Special Police

O.	10,82.34	} 11,75.98	14,11.22	+2,35.24
S.	93.34			
R.	0.30			

(4) M—District Police

O.	33,11.71	} 36,45.48	42,29.62	+5,84.14
S.	3,34.89			
R.	—1.12			

Reasons for final excess of Rs. 8,19.38 in respect of Sl. No. (3) and (4) above have not been intimated (March 1988).

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

*State Plan*

(5) T—Criminal Investigation and Vigilance.

O.	43.26	} 28.34	28.33	—0.01
S.	0.01			
R.	—14.93			

Anticipated saving was attributed to non-sanction of posts, non-filling up of vacancies and late implementation of the scheme.

(6) V—District Police

O.	1,89.24	} 1,70.21	1,70.20	—0.01
S.	0.01			
R.	—19.04			

Anticipated saving was attributed to non-sanction of posts, non-filling up of vacancies and late implementation of the scheme.

Head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
<b>260—Fire Protection and Control</b>			
<i>State Plan</i>			
<b>(7) FF—Protection and Control</b>			
S.	10.00	20.00	..
R.	10.00		
Entire provision of Rs. 20 lakhs for purchase of motor vehicles and equipments for three new fire stations remained unutilised and unexplained (March 1988).			
Revenue :			
<i>Charged—</i>			
The expenditure exceeded the provision by Rs. 2,03,261. The excess requires regularisation.			
Capital :			
<i>Voted—</i>			
(i) The department surrendered Rs. 8.00 lakhs on 31st March 1987; ultimately the saving worked out to Rs. 65.37 lakhs.			
(ii) Substantial saving occurred under the following heads :—			
<b>459—Capital Outlay on Public Works</b>			
<i>State Plan</i>			
<b>(1) SS—Other Expenditure</b>			
O.	50.29	50.29	.. —50.29
Entire provision for construction of police station building through the Police Housing and Welfare Corporation remained unspent and unexplained (March, 1988).			
<b>483—Capital Outlay on Housing</b>			
<i>State Plan</i>			
<b>(2) UU— Other Expenditure</b>			
O.	2,38.74	2,38.74	.. —2,38.74
Entire provision for construction of Housing Units for police personnel through the Orissa Police Housing and Welfare Corporation remained unutilised and unexplained (March, 1988).			
(iii) Above saving was partly counter-balanced by excess under the following heads :—			
<i>Other Housing Schemes</i>			
<b>(3) TT—Share Contribution to Orissa Police Housing and Welfare Corporation Ltd.</b>			
O.	1,05.26	1,05.26	3,39.75 +2,34.49
Reasons for final excess of Rs. 2,34.49 lakhs have not been explained (March 1988).			

## Major Heads—

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

459—Capital Outlay on Public Works

483—Capital Outlay on Housing

766—Loans to Government Servants, etc.

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Revenue :				
Voted—				
Original	3,97,61,000	4,90,07,000	5,16,95,975	+26,88,975
Supplementary	92,46,000			
Amount surrendered during the year (31st March 1987)				4,94,000
Charged—				
Original	55,29,000	61,93,000	59,18,803	—2,74,197
Supplementary	6,64,000			
Amount surrendered during the year (31st March 1987)				2,29,000
Capital :				
Voted—				
Original	3,20,000	14,99,000	14,06,300	—92,700
Supplementary	11,79,000			
Amount surrendered during the year (31st March 1987)				78,000

## Notes and Comments—

Revenue :

Voted—

(i) The expenditure exceeded the provision by Rs. 26,88,975. This requires regularisation.

(ii) In view of excess expenditure of Rs. 26.89 lakhs, supplementary provision of Rs. 92.46 lakhs obtained in September 1986 (Rs. 8.54 lakhs) and February 1987 (Rs. 83.92 lakhs) proved insufficient. In view of the excess expenditure surrender of Rs. 4.94 lakhs on 31st March 1987 is injudicious.

(iii) Excess occurred under the following head :—

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
265—Other Administrative Services			
S-A—Training	..	25.92	+25.92

Reasons for incurring expenditure without even a token provision have not been intimated (March 1988).

## 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 Panchayati Raj Institutions  
 504—Capital Outlay on Other General Economic Services  
 698—Loans for Co-operation  
 766—Loans to Government Servants, etc.

		Total grant or appropriation Rs.	Actual Expenditure Rs.	Excess + Saving — Rs.
Revenue :				
Voted—				
Original	62,88,41,000	85,19,79,000	79,39,50,249	—5,80,28,751
Supplementary	22,31,38,000			
Amount surrendered during the year (31st March 1987)				3,30,23,000
Charged—				
Original	13,12,50,000	13,37,68,000	13,37,50,000	—18,000
Supplementary	25,18,000			
Amount surrendered during the year				Nil
Capital :				
Voted—				
Original	52,80,000	1,52,80,000	1,46,40,598	—6,39,402
Supplementary	1,00,00,000			
Amount surrendered during the year (31st March 1987)				6,10,000

The expenditure does not include Rs. 6,12,02,058 in the revenue section (Voted) spent out of advance from the contingency Fund sanctioned during the year 1986-87 but not recouped to the Fund till the close of the year.

## Notes and Comments:—

Revenue :

Voted—

(i) The Department surrendered Rs. 3,30.23 lakhs on 31st March 1987; but ultimate saving was Rs. 5,80.29 lakhs.

(ii) In view of the saving of Rs. 5,80.29 lakhs, supplementary provision of Rs. 22,31.38 lakhs obtained in September 1986 (Rs. 1,56.44 lakhs) and February 1987 (Rs. 20,74.94 lakhs) proved excessive.

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

Head	Total grant	Actual expenditure	Excess + Savings —
(In lakhs of rupees)			
<b>288—Social Security and Welfare</b>			
<i>Central Plan</i>			
<b>(1) X—Other Rehabilitation Scheme</b>			
S.	2,43.65	2,43.65	..

Entire provision made in February 1987 remained unspent and unexplained (March 1988)

**289—Relief on Account of Natural Calamities.**

*Drought***(2) Y—Gratuitous Relief**

O.	30.00	}	..	..
R.	—30.00			

Specific reasons for reappropriating the entire provision have not been given (March 1988).

**(3) Z—Drinking water supply**

O.	1,10.02	}	91.23	91.23	..
S.	64.11				
R.	—82.90				

Out of the anticipated saving, Rs. 79.00 lakhs was reappropriated without specific reasons and Rs. 3.90 lakhs surrendered stating that the requirement is less. Specific reasons for the anticipated saving have not been intimated (March 1988).

**(4) BB—Special Nutrition**

O.	60.00	}	26.93	26.93	..
R.	—33.07				

Specific reasons have not been given for the anticipated saving (March 1988).

Head	Total grant	Actual expenditure	Excess + Saving —
( In lakhs of rupees )			
<i>Flood, Cyclone etc.</i>			
(5) HH—Gratuitous Relief			
O.	255.01	329.51	315.60
S.	132.04		
R.	—57.54		
Specific reasons for anticipated saving have not been given. Reasons for final saving of Rs. 13.91 lakhs have not been intimated (March 1988).			
(6) II—Drinking Water Supply			
O.	32.00	6.30	—
S.	3.98		
R.	—29.68		
Specific reasons for the anticipated saving have not been given. Reasons for final saving of Rs. 6.30 lakhs have not been intimated (March 1988).			
(7) JJ—Public Health			
O.	10.00	..	..
R.	—10.00		
Specific reasons for reappropriating the entire Provision have not been given (March 1988).			
(8) SS—Repair/Restoration of damaged Government Office buildings.			
O.	45.00	60.00	62.59
S.	30.00		
R.	—15.00		
Anticipated saving was attributed to less requirement. Reasons for less requirement and final excess of Rs. 2.59 lakhs have not been intimated (March 1989).			
(9) TT—Repair/Restoration of damaged Government residential buildings.			
O.	20.00	39.67	39.87
S.	30.00		
R.	—10.33		
Anticipated saving was attributed to less requirement. Reasons for less requirement and final excess of Rs. 0.20 lakh have not been intimated (March 1988).			

Head	Total grant	Actual expenditure	Excess + Saving —
		(In lakhs of rupees)	
WW—Other expenditure			
O.	1,42.45	1,27.13	+3.96
S.	23.57		
R.	—42.85		

Out of the anticipated saving, Rs. 20 lakh was surrendered out of Rs. 28.59 lakhs taken for recoupment of advance taken from Contingency Fund during 1985-86 and balance was attributed to less requirement. Reasons for the excess provision (September 1986) for recoupment of Contingency Fund advance and less requirement have not been intimated (March 1988).

### 304—Other General Economic Services

#### State Plan

#### (10) AAA—Land Ceiling

O.	91.80	72.96	73.53	+0.57
R.	—18.84			

Anticipated saving was attributed to less release of share by the Government of India towards grants to more assignees to ceiling surplus land and non-filling of posts.

#### Centrally Sponsored Plan

#### (11) CCC—Land Ceiling

O.	35.00	35.00	24.30	—10.70
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Reasons for final saving of Rs. 10.70 lakhs have not been intimated (March 1988).

### 305—Agriculture

#### Central Plan

#### (12) DDD—Agricultural Economics and Statistics

O.	25.34	25.35	9.83	—15.52
S.	0.01			

Reasons for final saving of Rs. 15.52 lakhs have not been intimated (March 1988).

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

#### (13) EEE—Other Miscellaneous Compensation and Assignments

O.	1,26.50	1,05.04	1,02.06	—2.98
S.	4.52			
R.	—25.98			

Out of the anticipated saving, Rs.24.90 lakhs was reappropriated attributing to less requirement and Rs.1.08 lakhs was surrendered stating that the allotment was made basing on statutory provision. Reasons for less requirement and final saving of Rs.2.98 lakhs have not been intimated (March, 1988).

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

Head	Total grant	Actual expenditure	Excess+ Saving—	
	(In lakhs of rupees)			
<b>230—Stamps and Registration</b>				
<i>Stamps-Non-Judicial</i>				
<b>(14)K—Expenses on Sale of Stamps</b>				
O.	28.06	28.06	38.80	+10.74
Reasons for final excess expenditure of Rs.10.74 lakhs on impressed stamps have not been intimated (March 1988).				
<b>252—Secretariat-General Services</b>				
<b>(15) 0—Board of Revenue</b>				
O.	1,14.45	1,71.66	1,76.14	+4.48
S.	2.30			
R.	54.91			
Augmentation of funds was mainly attributed to purchase of 42 vehicles and payment of allowances at current rates. Reasons for final excess of Rs. 4.48 lakhs have not been intimated (March 1988).				
<b>289—Relief on Account of Natural Calamities</b>				
<i>Flood, Cyclone, etc.</i>				
<b>(16) RR—Repair/Restoration of damaged Roads and Bridges.</b>				
O.	51.00	2,73.24	2,98.97	+25.73
S.	2,10.24			
R.	12.00			
Augmentation of funds was attributed to additional expenditure on relief, repair and restoration works. Reasons for final excess of Rs. 25.73 lakhs have not been intimated (March, 1988).				
<b>(17) UU—Repair and Restoration of damaged Water-Supply, drainage and Sewerage Works.</b>				
O.	5.00	65.44	75.19	+9.75
S.	60.02			
R.	0.42			
Additional funds were provided for recoupment of advances taken from Contingency Fund during October 1985. Reasons for final excess of Rs. 9.75 lakhs have not been intimated (March 1988).				

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of Rupees)			
(18) VV—Assistance to Local Bodies and other non-Government Bodies and Institutions.			
O,	99.66	6,38.93	..
S.	3,39.09		
R.	2,00.18		

Out of the additional funds of Rs. 2,00.18 lakhs, Rs. 1,67.58 lakhs was provided for recoupment of advance taken from Contingency Fund during 1985-86 and Rs. 32.60 lakhs for meeting additional expenditure.

(v) Zamindari Abolition Fund :—

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

No contribution from revenue was made to the fund during the year and there was also no expenditure during the year. The balance at the credit of the fund on the 31st March, 1987 remained at Rs. 59.19 lakhs.

An account of the fund is given in Statement No: 16 of the Finance Accounts, 1986-87.

(vi) Orissa Famine Relief Fund:—

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

The fund was constituted under the Orissa Famine Relief Fund Regulations 1937 as amended by Orissa Famine Relief (Amendment) Act, 1974. The balance in the fund can be expended only on (a) relief of famine in the State (b) relief to distress caused by serious droughts, floods, fire, cyclone, earthquake or other serious natural calamities in the State and (c) 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 (2) other Capital expenditure subject to certain restrictions laid down in the Act, (3) grant of loans to cultivators, (4) Commutation of pensions and (5) 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 1986-87. The balance at the credit of the Fund on the 31st March, 1987 was Rs. 98.15 lakhs. An account of the transactions connected with the fund is given in Statement No. 16 of the Finance Accounts, 1986-87.

Capital:—

(1) Personal Ledger Account:—

The transactions relating to purchase and utilisation of stores for development works executed by District Collector are accounted for in the personal ledger account.

There was no transaction during the year 1986-87 and balance on 31st March, 1987 remained at Rs.—) 2.97 lakhs (a). Certificate of balance was awaited from the Controlling Officer (Secretary, Board of Revenue, Orissa).

(a) Minus figure is under correspondence.

## 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	4,88,92,000	5,39,83,000	5,18,01,688	—21,81,312	
Supplementary	50,91,000				
Amount surrendered during the year (31st March 1987)				4,42,000	
Capital:					
Voted—					
Original	4,30,000	13,30,000	12,10,000	—1,19,000	
Supplementary	9,00,000				
Amount surrendered during the year				Nil	

## Notes and Comments—

## Revenue:

## Voted—

(i) The department surrendered Rs. 4.42 lakhs on 31st March, 1987; but ultimately saving worked out to Rs. 21.81 lakhs.

(ii) In view of the saving of Rs. 21.81 lakhs, supplementary grant of Rs. 50.91 lakhs obtained in September '86 (Rs. 8.00 lakhs) and in February '87 (Rs. 42.91 lakhs) proved excessive.

(iii) The expenditure in the grant includes Rs. 35.32 lakhs for administration of Hindu Religious Endowment Act, 1951. The expenditure on administration of Act is initially met from the provision under the grant and is subsequently reimbursed from the Orissa Hindu Religious Endowment Administration Fund. During 1986-87 Rs. 35.32 lakhs were spent but Rs. 8.00 lakhs were reimbursed from the fund.

Out of the total amount of Rs. 2,49.23 lakhs being the expenditure on this account for the period from 1956-57 to 1986-87 an amount of Rs. 96.28 lakhs has only been reimbursed from the Fund during the period from 1958-59 to 1986-87. Non-reimbursement of Rs. 1,52.95 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.

## 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

500—Investment in General Financial and Trading 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	76,29,52,000	42,51,28,653	—33,78,31,347
Supplementary	8,000		
Amount surrendered during the year (31st. March 1987)			22,07,76,000
Charged—			
Original	4,50,000	1,76,561	—2,73,439
Capital:			
Voted—			
Original	16,54,25,000	41,30,78,371	—5,92,21,629
Supplementary	30,68,75,000		
Amount surrendered during the year (31st March 1987)			6,37,43,000

## Notes and Comments—

Revenue :

Voted—

- (i) The department surrendered Rs. 22,07.76 lakhs ; ultimately the saving worked out to Rs. 33,78.31 lakhs.
- (ii) In view of the saving of Rs. 33,78.31 lakhs, supplementary provision of Rs. 0.08 lakh obtained in September 1986 (Rs. 0.02 lakh) and February 1987 (Rs. 0.06 lakh) was unnecessary.
- (iii) 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.	23,12.00	—	—	—
R.	—23,12.00			

Out of the anticipated saving Rs. 1,40.30 lakhs was reappropriated and Rs. 21,71.70 lakhs surrendered without assigning any reasons.

## 266—Pensions and other Retirement Benefits

- (2) Q—Gratuities

O.	8,83.28	8,82.28	3,68.33	—5,13.95
R.	—1.00			

Anticipated saving represent surrender of entire provision under "Payment from Compassionate Fund". Reasons for final saving of Rs. 5,13.95 lakhs have not been intimated (March 1988).

- (3) T—Pensions to employees of State Aided Educational Institutions

O.	3,93.06	3,93.06	70.03	—3,23.03
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Reasons for final saving of Rs. 3,23.03 lakhs have not been intimated (March 1988).

## 268—Miscellaneous General Services

- (4) U—Other Expenditure

O.	1,84.72	1,84.22	10.00	—1,74.22
R.	—0.50			

Entire provision of Rs. 1,74.72 lakhs provided towards prize money of State Lottery remained unutilised and unexplained (March 1988).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
<b>254—Treasury and Accounts Administration</b>			
<b>(5) I—Treasury Establishment</b>			
O.	1,98·80	2,20·33	2,19·97
S.	0·02		
R.	21·51		

Additional funds were stated to have been provided to meet enhanced Dearness Allowance, enhanced incentive allowances to clear pending claims and arrear refreshment charges of treasury personnel.

### 288—Social Security and Welfare

#### E—Other Social Security and Welfare Programmes

(6) V—Pension to Freedom Fighters, their dependants, etc.

O.	28·00	80·65	77·31
S.	0·01		
R.	52·64		

Additional funds were stated to have been provided due to increase of freedom fighters pension from Rs. 100 to Rs. 200 per month with effect from 1st January 1986 and to meet deposit linked insurance of All India Service Officer. Reasons for final saving of Rs. 3·34 lakhs have not been intimated (March 1988).

#### Charged

(i) Out of Rs. 4·51 lakhs, Rs. 2·73 lakhs remained unutilised.

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

#### 266—Pensions and Other Retirement Benefits

(7) M—Superannuation and Retirement Allowances

O.	4·50	4·50	1·77	—2·73
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Reasons for final saving of Rs. 2·73 lakhs have not been intimated (March 1988)

#### Capital :

#### Voted—

(i) The department surrendered Rs. 6,37·43 lakhs on the 31st March, 1987; ultimately the saving worked out to Rs. 5,92·22 lakhs.

(ii) In view of the savings of Rs. 5,92·22 lakhs, supplementary provision of Rs. 30,68·75 lakhs obtained in February, 1987 proved excessive.

(iii) Substantial saving occurred under the following head:

#### 767—Miscellaneous Loans

(1) EE—Miscellaneous Loans

O.	12,00·00	5,70·00	5,70·00
R.	—6,30·00		

Anticipated saving was attributed to less sanction of Ways and Means Advances to State Undertakings, etc.

## 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—Roads and Water Transport Services  
 484—Capital Outlay on Urban Development  
 512—Capital Outlay on Fisheries  
 535—Capital Outlay on Ports, Light Houses and Shipping  
 766—Loans to Government Servants, etc.

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Revenue:				
Voted—				
Original	9,55,47,000	9,84,20,000	9,34,57,970	—49,62,030
Supplementary	28,73,000			
Amount surrendered during the year (31st March 1987)				8,51,000
Capital:				
Voted—				
Original	7,03,56,000	7,43,56,000	7,34,06,884	—9,49,116
Supplementary	40,00,000			
Amount surrendered during the year (31st March 1987)				35,28,000
Charged				
Supplementary	7,000	7,000	..	—7,000
Notes and Comments:—				
Revenue:				
Voted:—				

(i) The department surrendered Rs. 8' 51 lakhs on 31st March 1987; ultimately the savings worked out to Rs. 49' 62 lakhs.

(ii) In view of the savings of Rs. 49·62 lakhs, supplementary grant of Rs. 28·73 lakhs obtained in February 1987 was unnecessary. Token grant could have been obtained wherever necessary. The expenditure did not come up even to the original provision.

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

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
<b>258—Stationery and Printing</b>			
<b>B—Purchase and Supply of Stationery Stores.</b>			
O.	314·45	2,77·18	—25·50
S.	0·01		
R.	—11·78		
	3,02·68		

Anticipated saving was mainly due to reappropriation of funds provided under purchase of Stationery Stores. Anticipating less utilisation and availability of Stores through DGSD at lower rate amounts were reappropriated. It was stated that though materials worth Rs. 25·49 lakhs were supplied by the Mills during the year 1986-87 final savings occurred due to non-passing of the debit by the DGSD to the Accountant-General, Orissa in the accounts of 1986-87.

Capital:

Voted—

(i) The department surrendered Rs. 35·28 lakhs on 31st March 1987; ultimately the savings worked out to Rs. 9·49 lakhs.

(ii) In view of the savings of Rs. 9·49 lakhs surrendering of Rs. 35·28 lakhs on 31st March 1987 proved excessive.

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

**512—Capital Outlay on Fisheries**

{ *State Plan*

**V—Mechanisation and Improvement of Fishing Craft**

O.	+38·86	6·92	6·92	..
R.	—31·94			

Anticipated saving was surrendered without giving any specific reasons. Specific reasons for surrender have not been intimated (March 1988.)

## 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
- 312—Fisheries
- 314—Community Development
- 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, Sanitation and Water Supply
- 483—Capital Outlay on Housing
- 485—Capital Outlay on Information and Publicity
- 488—Capital Outlay on Social Security and Welfare
- 505—Capital Outlay on Agriculture
- 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.

Head		Total grant of appropriation	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	75,46,05,000	85,10,42,000	1,01,81,50,925	+ 16,71,08,925
Supplementary	9,64,37,000			
Amount surrendered during the year (31st March 1987)				1,51,80,000
Charged—				
Original	24,28,000	32,70,000	32,10,191	— 59,809
Supplementary	8,42,000			
Amount surrendered during the year				Nil
Capital :				
Voted—				
Original	46,13,35,000	55,48,84,000	50,79,98,027	— 4,68,85,973
Supplementary	9,35,49,000			
Amount surrendered during the year (31st March 1987)				4,55,22,000
Charged—				
Original	6,00,000	46,63,000	28,94,590	—17,68,410
Supplementary	40,63,000			
Amount surrendered during the year (31st March 1987)				17,67,000

## Notes and Comments :

Revenue :

Voted—

(i) The expenditure exceeded the grant by Rs. 16,71,08,925; the excess requires regularisation.

(ii) In view of the excess of Rs. 16,71.09 lakhs supplementary provision of Rs. 9,64.37 lakhs obtained in September 1986 (Rs. 0.01 lakh) and February 1987 (Rs. 9,64.36 lakhs) proved insufficient. In view of the excess, surrender of Rs. 1,51.80 lakhs on 31st March 1987 was injudicious.

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

		Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)				
<b>259—Public Works</b>				
<b>(1) C—Construction</b>				
O.	85.00	84.04	1,17.66	+33.62
S.	1.73			
R.	—2.69			

Anticipated saving was mainly attributed to non-completion of formalities like administrative approval etc. Reasons for final excess of Rs. 33.62 lakhs have not been intimated (March 1988).

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
(2) E—Machinery and Equipment			
O.	—85.41	—45.19	+13.26
S.	26.96		
	—58.45		

Excess occurred mainly on account of non-transfer of percentage charges of tools and plant from revenue section.

## (3) F—Suspense

O.	30,00.00	30,86.86	47,31.18	+16,44.32
S.	86.86			

Entire provision of Rs. 22.00 lakhs provided under Aero Engine Factory remained unutilised and unexplained. Reasons for final excess under Public Works have not been intimated (March 1988).

## 337—Roads and Bridges

## (4) VV—Suspense

O.	2,10.00	8,30.21	10,64.60	+2,34.39
S.	6,20.21			

Reasons for final excess of Rs. 2.34.39 lakhs have not been intimated (March 1988).

In the following case, expenditure was incurred without even token provision. Reasons for incurring the expenditure have not been intimated (March 1988).

## 288—Social Security and Welfare

## (5) HH—(A) Welfare of Scheduled Castes

..	..	7.37	+7.37
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(iv) Above excess was partly counter-balanced by saving under the following heads:—

## 259—Public Works

## (6) B—Direction and Administration

O.	4,73.97	6,11.94	4,98.85	—1,13.09
S.	1,45.43			
R.	—7.46			

Anticipated saving was attributed to non-receipt of requirement from the Executive Engineers towards other allowances, etc. Reasons for final saving of Rs. 1.13.09 lakhs have not been intimated (March 1988).

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
<b>281—Family Welfare</b>			
<i>Centrally Sponsored Plan</i>			
<i>Allopathy</i>			
(7) X—Other Expenditure			
O.	5.00		
S.	14.16	..	—19.16
<i>Deduct—Amount transferred to other heads.</i>			
O.	— 5.00		
S.	—14.16	..	+19.16

Entire provision remained unutilised and unexplained (March 1988).

(v) Expenditure in the grant includes Rs.57,95.78 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 1986-87 is given below:—

Major head and Sub-head of Suspense	Opening balance on 1st April 1986 (Debit+ Credit—)	Debits	Credits	Closing balance on 31st March 1987 (Debit+ Credit—)
(In lakhs of rupees)				
<b>259—Public Works</b>				
Purchases	—22,67.56	..	..	—22,67.56
Stock	18,76.00	40,83.09	38,95.61	20,63.48
Miscellaneous Works Advances	12,88.47	6,48.09	5,64.82	13,71.74
Work shop Suspense	40.38	..	..	40.38
<b>Total</b>	<u>9,37.29</u>	<u>47,31.18</u>	<u>44,60.43</u>	<u>12,08.04</u>
<b>337—Roads and Bridges</b>				
Purchases	—4,69.74	..	..	—4,69.74
Stock	1,67.68	9,33.33	8,47.42	2,53.59
Miscellaneous works Advances	2,88.67	1,31.27	1,87.58	2,32.36
<b>Total</b>	<u>—13.39</u>	<u>10,64.60</u>	<u>10,35.00</u>	<u>16.21</u>
<b>Grand Total</b>	<u>9,23.90</u>	<u>57,95.78</u>	<u>54,95.43</u>	<u>12,24.25</u>

(vi) Subventions from Central Road Fund—Additional revenue realised from the excise and import duties on motor spirit is credited to the Central Road Fund constituted by the Government of India. From the fund subventions are made to the States for expenditure on 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 deposit account "Subventions from Central Road Fund" by debits 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 1986-87 no amount was credited to the Fund and no expenditure was incurred.

The balance at the credit of the fund on 31st March 1987 was Rs. 30.20 lakhs. An account of the Fund for 1986-87 is given in Statement No. 16 of the Finance Accounts 1986-87.

(vii) The percentages of establishment and tools and plant charges to works outlay in the case of Public Works (Roads and Buildings) for three years ending 1986-87 are compared below :

Year	Works Outlay	Establishment charges	Tools and plant charges	Percentage charges	
				Establishment charges to works outlay	Tools and plant charges to works outlay
1	2	3	4	5	6
(In lakhs of rupees)					
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
1986-87	43,71.03	10,41.20	2,45.39	23.82	5.61

(viii) From 1967-68 a system of fixed percentage charges an 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 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) The department surrendered Rs. 4,55.22 lakhs on 31st March 1987 ; ultimately the savings worked out to Rs. 4,68.86 lakhs.

(ii) In view of the savings of Rs. 4,68.86 lakhs supplementary provision of Rs. 9,35.49 lakhs obtained in September 1986 (Rs. 5.13 lakhs) and February 1987 (Rs. 9,30.36 lakhs) proved excessive.

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

Head	Total grant	Actual expenditure	Excess + Saving —
	( In lakhs of rupees )		
<b>459—Capital Outlay on Public Works</b>			
<i>State Plan</i>			
<b>(8) EEE—Other Expenditure</b>			
O.	1,59·37	50·00	50·06
R.	—1,09·37		

Anticipated saving was attributed to non-receipt of administrative approval and non-completion of formalities.

**477—Capital Outlay on Education, Art and Culture.***State Plan***(9) GGG—University and other Higher Education**

O.	3,92·31	3,53·70	3,48·59
S.	3·51		
R.	—42·12		

Out of the anticipated saving Rs. 42·12 lakhs, Rs. 37·97 lakhs were surrendered for want of details and Rs. 4·15 lakhs was diverted as follows :—(1) to Demand No. 7—277 Education (Rs. 0·77 lakh), Demand No. 13—277 Education (Rs. 2·08 lakhs) and Demand No. 13—477 Capital Outlay on Education (Rs. 1·30 lakhs) without assigning any reasons for saving. Reasons for final saving of Rs. 5·11 lakhs have not been intimated (March 1988).

**(10) HHH—Technical Education**

O.	48·37	32·27	32·14
S.	0·01		
R.	—16·11		

Anticipated savings were mainly attributed to non-receipt and late receipt of administrative approval.

**480—Capital Outlay on Medical***State Plan**Allopathy***(11) MMM—Medical Relief**

O.	80·43	95·28	94·95
S.	71·09		
R.	—56·24		

Anticipated savings were mainly attributed to non-receipt of administrative approval.

Head	Total grant	Actual expenditure	Excess + Saving —
		( In lakhs of rupees )	
<i>Centrally Sponsored Plan</i>			
(12) RRR—Tribal Areas Sub-Plan			
O.	31.50	1.12	1.12
S.	0.92		
R.	—31.30		

Out of anticipated saving of Rs. 31.30 lakhs, Rs. 20.69 lakhs was reappropriated and Rs. 10.61 lakhs was surrendered. Reappropriation was attributed to provision under the wrong head and surrender was attributed to non-receipt of administrative approval.

#### 483—Capital Outlay on Housing

##### State Plan

##### Government Residential Buildings

#### (13) UUU—Construction

O.	2,48.17	2,05.53	2,09.72	+4.19
S.	26.17			
R.	—68.81			

Anticipated saving was mainly attributed to delay in selection of site for construction of staff quarters of Orissa Bhawan at New Delhi and non-receipt of administrative approvals. Reasons for final excess of Rs. 4.19 lakhs have not been intimated (March 1988).

#### (14) YYY—Other Expenditure

O.	1,19.22	1,33.24	1,21.03	—12.21
S.	35.64			
R.	—21.62			

Anticipated saving was attributed to non-receipt of administrative approval. Reasons for final saving of Rs. 12.21 lakhs have not been intimated (March 1988).

##### Central Plan

#### (15) ZZZ—Construction

O.	26.70	1.65	0.83	—0.82
R.	—25.05			

Out of the anticipated saving, Rs. 10.94 lakhs was reappropriated stating that the provision was made under wrong head and Rs. 14.11 lakhs was surrendered attributing to non-receipt of Central Funds.

Head		Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)				
<b>528—Capital Outlay on Mines and Metallurgical Industries</b>				
<i>State Plan</i>				
<b>(16) PPPP—Construction</b>				
O.	53.76	3.76	5.96	+ 2.20
R.	—50.00			

Reasons for anticipated saving of Rs. 50.00 lakhs and final excess of Rs. 2.20 lakhs have not been intimated (March 1988).

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

**480—Capital Outlay on Medical**

*Centrally Sponsored Plan*

Allopathy

**(17) QQQ—Medical Relief**

S.	5.22	25.91	25.75	— 0.16
R.	20.69			

Additional funds were stated to have been provided for construction of different buildings under re-orientation of Medical Education Scheme.

(v) A summary of transaction accounted for under each unit of "Suspense" together with the opening and closing balances for 1986-87 is given below :—

Major head and Sub-heads of Suspense	Opening balance on the 1st April 1986 (Debit + Credit —)	Debits	Credits	Closing balance on the 31st March 1987 (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
<b>Total</b>	<b>—19.95</b>	<b>..</b>	<b>..</b>	<b>—19.95</b>

**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
<b>Total</b>	<b>—10.80</b>	<b>..</b>	<b>..</b>	<b>—10.80</b>

Capital—  
Charged—

(i) In view of the saving of Rs. 17.68 lakhs supplementary provision of Rs. 40.63 lakhs obtained in September 1986 ( Rs. 0.06 lakh ) and February 1987 ( Rs. 40.57 lakhs ) was excessive.

(a) Minus balance is under reconciliation.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
<b>537—Capital Outlay on Roads and Bridges</b>			
<i>State Plan</i>			
<b>(18) UUUU—District and Other Roads</b>			
O.	5.20	16.37	16.37
S.	37.00		
R.	-25.83		

Out of the anticipated saving of Rs. 25.83 lakhs, Rs. 8.19 lakhs were reappropriated without assigning any reasons and Rs. 17.64 lakhs have been surrendered for want of Government sanction.

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

**(19) TTTT—State Highways**

S.	0.74	8.45	8.45
R.	7.71		

Additional funds were stated to have been provided for payment of decretal dues for the work, construction of high level bridge over river Brahmani at Kabatbandha.

#### 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.

	Total grant or appropriation	Actual expenditure	Excess + Saving —
Revenue :	Rs.	Rs.	Rs.
<b>Voted—</b>			
Original	96,53,000	1,23,02,000	1,23,64,352
Supplementary			
Amount surrendered during the year (31st March 1987)			
<b>Charged—</b>			
Original	1,89,000	2,19,000	2,14,694
Supplementary			
Amount surrendered during the year (31st March 1987)			
			4,000

Head	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Capital :			
Voted—			
Original	25,000	24,000	—22,69,000
Supplementary	22,68,000		
Amount surrendered during the year (31st March 1987)			2,91,000

## Notes and Comments :

## Revenue :

## Voted—

(i) The expenditure exceeded the provision by Rs. 62,352. The excess requires regularisation.

## Capital :

## Voted—

(i) The department surrendered Rs. 2.91 lakhs on 31st March 1987, ultimately the savings worked out to Rs. 22.69 lakhs.

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

## Major Heads—

276—Secretariat-Social and Community Services

288—Social Security and Welfare

304—Other General Economic Services

305—Agriculture

309—Food

509—Capital Outlay on Food

709—Loans for Food

766—Loans to Government Servants, etc.

	Total grant or appropriation	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Revenue:			
Voted—			
Original	7,62,90,000	8,01,49,359	—7,99,641
Supplementary	46,59,000		
Amount surrendered during the year (31st March 1987).			8,44,000

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
<i>Charged—</i>				
Supplementary	1,000	1,000	371	—629
<b>Capital:</b>				
<i>Voted—</i>				
Original	56,23,000	1,28,75,000	1,26,02,054	—2,72,946
Supplementary	72,52,000			
Amount surrendered during the year (31st March, 1987)				2,60,000
<i>Charged—</i>				
Supplementary	4,000	4,000	3,441	—559

## Notes and Comments

## Revenue:

*Voted—*

(i) The department surrendered Rs. 8.44 lakhs on 31st March 1987, ultimately the saving worked out to Rs. 8.00 lakhs.

## Capital:

*Voted—*

(ii) The department surrendered Rs. 2.60 lakhs on 31st March 1987, ultimately the saving worked out to Rs. 2.73 lakhs.

*(iii) Personal Ledger Account—*

The expenditure under the grant includes Rs. 53.71 lakhs under the head "Suspense (Personal Deposit)—debit". The Personal ledger accounts exists in the name of District Officers and Secretary, Food and Civil Supplies Department for purchase/trading of Rice and Paddy, Mustard Oil, Cloth and Scrap Iron and other materials.

The transactions in these accounts during 1986-87 are summarised below :—

Scheme	Balance on 1st April 1986	Credit during the year	Debit during the year	Balance on 31st March 1987
(a) Purchase of rice under Grain Supply Scheme.	2,48.15	..	..	2,48.15
(In lakhs of rupees)				

The Scheme is not in operation since 1959. Government decided (August 1979) to close the inoperative personal ledger account. The matter is under correspondence with Government. Final orders for its closure have yet to be received (March 1988).

(b) Trading in Scrap Iron and other materials.	19.42	..	..	19.42
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There were no transactions from 1974-75 onwards. Government decided (August 1979) to close the inoperative personal ledger account. The matter is under correspondence with Government. Final orders of Government for its closure have yet to be received (March 1988).

Scheme	Balance on 1st April 1986	Credit during the year	Debit during the year	Balance on 31st March 1987
(In lakhs of rupees)				
(c) Trading in Mustard Oil	9.81	..	..	9.81

The Scheme is inoperative from 1971-72 onwards. Government decided (August 1979) to close the inoperative personal ledger account. The matter is under correspondence with Government. Final orders for its closure have yet to be received (March 1988).

(d) Purchase of rice under Grain purchase scheme.	27,27.28	62.85	53.71	27,36.42
(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 1988).

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

**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.
<b>Revenue—</b>				
<b>Voted :</b>				
Original	227,18,44,000	252,91,27,000	244,32,03,262	—8,59,23,738
Supplementary	25,72,83,000			
Amount surrendered during the year (31st March 1987)				4,36,11,000
<b>Charged—</b>				
Original	2,50,000	8,70,000	8,38,302	—31,698
Supplementary	6,20,000			
Amount surrendered during the year (31st March 1987)				31,000
<b>Capital—</b>				
<b>Voted :</b>				
Original	5,35,68,000	7,20,15,000	6,76,12,596	—44,02,404
Supplementary	1,84,47,000			
Amount surrendered during the year (31st March 1987)				41,67,000

## Notes and Comments

## Revenue :

## Voted—

The expenditure in revenue section (voted) does not include Rs. 10,72,000 taken as an advance from the contingency fund on 20-2-1987, but not recouped to the fund till the close of the year.

(i) The department surrendered Rs. 4,36.11 lakhs on 31st March 1987; ultimately the savings worked out to Rs. 8,59.24 lakhs.

(ii) In view of the savings of Rs. 8,59.24 lakhs, supplementary provision of Rs. 25,72.83 lakhs obtained in September 1986 (Rs. 5.07 lakhs) and February 1987 (Rs. 25,67.76 lakhs) proved excessive.

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

Head	Total grant	Actual expenditure	Exces (+) Sav ing —)
(In lakhs of rupees)			

## 277—Education

## Primary Education

## (1) C—Government Primary Schools

## General

O.	1,17.56	1,19.38	1,18.44	— 0.94
S.	14.06			
R.	—12.24			

Anticipated saving was attributed to revision of pay scales

## Secondary Education

## (2) H—Scholarships

O.	38.60	38.60	18.18	—20.42
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Reasons for final saving of Rs. 20.42 lakhs have not been intimated (March 1988).

## State Plan

## Primary Education

## (3) Y—Assistance to Non-Government Primary Schools

O.	1,01.41	78.20	76.79	—1.41
R.	23.21			

Anticipated saving was diverted to Capital section for construction of Primary School buildings.

## (4) Z—Assistance to local bodies for primary Education

O.	3,36.22	2,79.37	2,60.40	—18.97
R.	—56.85			

Out of the anticipated saving, Rs. 0.72 lakh was reappropriated for payment of Grants in aid to Yoga Sikshasram at Udayagiri and Tulsipur and Rs. 56.13 lakhs diverted to capital section for construction of primary school buildings. Reasons for final saving of Rs. 18.97 lakhs have not been intimated (March 1988).

Head	Total grant	Actual expenditure	Excess (+) Saving (—)
( In lakhs of rupees )			
(5) AA—Tribal Areas Sub-Plan			

O.	2,75.69	2,24.69	2,05.61	—19.08
R.	—51.00			

Anticipated saving was stated to have been surrendered mainly to provide funds under capital section for construction of schools. Reasons for final saving of Rs. 19.08 lakhs have not been intimated (March 1988).

*Secondary Education*

(6) BB—Government Secondary Schools

O.	63.08	34.36	33.04	—1.32
S.	0.01			
R.	—28.73			

Anticipated saving was mainly attributed to non-opening of additional sections in Government High Schools. Reasons for final saving of Rs. 1.32 lakhs have not been intimated (March 1988).

(7) CC—Assistance to Non-Government Secondary Schools.

O.	6,52.95	6,32.49	5,74.47	—58.02
R.	—20.46			

Out of the anticipated saving of Rs. 20.46 lakhs, Rs. 6.77 lakhs was reappropriated and Rs. 13.69 lakhs surrendered. Reappropriation was attributed to non-opening of additional sections in Government High Schools. Out of Rs. 13.69 lakhs surrendered, Rs. 12.94 lakhs were diverted to capital section for construction of U. G. M. E. Schools and primary school buildings and Rs. 0.75 lakh due to non-sanction by Government towards non-formal Education—Madhyamik Chatsalis. Reasons for final saving of Rs. 58.02 lakhs have not been intimated (March 1988).

*Special Education*

(8) HH—Adult Education

O.	54.03	26.96	25.60	—1.36
S.	0.01			
R.	—27.08			

Out of the anticipated saving, Rs. 8.18 lakhs was reappropriated and Rs. 18.90 lakhs was surrendered. Reappropriation of Rs. 8.18 lakhs was stated to be based on actual requirement. Surrender was attributed to late receipt of sanction and late opening of functional literacy centres for adult farmers. Reasons for final saving of Rs. 1.36 lakhs have not been intimated (March 1988).

Head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
<i>University and other Higher Education</i>			
(9) NN—Government Colleges			
O.	2,28.97		
S.	0.01	2,06.13	1,80.08
R.	—22.85		—26.05
Anticipated saving was diverted to capital section for construction of primary school buildings, additional lecture theatre in Rama Devi Women's College and construction of staff quarters. Reasons for final saving of Rs. 26.05 lakhs have not been intimated (March 1988).			
(10) OO—Assistance to Non-Government Colleges			
O.	98.30	98.30	79.38
			—18.92
Reasons for final saving of Rs. 18.92 lakhs have not been intimated (March 1988).			
<i>Sports and Youth Welfare</i>			
<i>General</i>			
(11) WW—Training			
O.	29.24		
R.	—8.01	21.23	18.45
			—2.78
Anticipated saving was attributed to less requirement of funds. Reasons for less requirement and final saving of Rs. 2.78 lakhs have not been intimated (March 1988).			
<i>Central Plan</i>			
<i>Special Education</i>			
(12) DDD—Adult Education			
O.	1,69.16		
R.	—62.84	1,06.32	97.28
			—9.04
Anticipated saving was attributed to less requirement. Reasons for less requirement and final saving of Rs. 9.04 lakhs have not been intimated (March 1988).			
(13) GGG—Tribal Areas Sub-Plan			
O.	1,23.33		
R.	—47.30	76.03	70.14
			—5.89
Anticipated saving was attributed to less requirement. Reasons for less requirement and final saving of Rs. 5.89 lakhs have not been intimated (March 1988).			
<i>General</i>			
(14) LLL—Direction and Administration			
O.	24.69	24.69	11.91
			—12.78

Reasons for final saving of Rs. 12.78 lakhs have not been intimated (March 1988).

Head	Total Grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
<i>Centrally Sponsored Plan</i>			
<i>Primary Education</i>			
(15) NNN—Assistance to Non-Government Primary Schools.			
O.	63.93	45.30	41.10
R.	—18.63		
			—4.20

Anticipated saving was attributed to non-sanction of funds by Government of India for opening of new centres. Reasons for final saving of Rs. 4.20 lakhs have not been intimated (March 1988).

(16) OOO—Assistance to local bodies for Primary Education.

O.	81.64	81.64	24.75	—56.89
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Reasons for final saving of Rs. 56.89 lakhs have not been intimated (March 1988).

(17) PPP—Tribal Areas Sub-Plan

O.	96.03	79.97	49.23	—30.74
R.	—16.06			

Anticipated saving was attributed to non-sanction of funds by Government of India for opening of new centres. Reasons for final saving of Rs. 30.74 lakhs have not been intimated (March 1988).

Capital :

Voted—

(i) The department surrendered Rs. 41.67 lakhs on 31st March 1987 ; ultimately the saving worked out to Rs. 44.02 lakhs.

(ii) In view of the saving of Rs. 44.02 lakhs, supplementary grant of Rs. 1,84.47 lakhs obtained in September 1986 (Rs. 1,30.73 lakhs) and February 1987 (Rs. 53.74 lakhs) proved excessive.

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

677—Loans for Education, Art and Culture

(1) GGGG—Other Educational Loans

O.	55.18	31.82	31.34	—0.48
S.	4.30			
R.	—27.66			

Anticipated saving was attributed to non-completion of formalities by the students for disbursement of loan.

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>766—Loans to Government Servants, etc.</b>			
<b>(2) HHHH—Festival Advance</b>			
O.	37.00	19.26	—3.74
R.	—14.00		
	23.00		

Anticipated saving was attributed to receipt of less number of applications. Reasons for final saving of Rs. 3.74 lakhs have not been intimated (March 1988).

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

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

##### State Plan

#### (1) FFFF—Tribal Areas Sub-Plan

S.	50.29	62.57	62.56	—0.01
R.	12.28			

Additional funds were stated to have been provided for construction of primary school buildings.

#### Orissa Loan Stipend Fund

The expenditure in the grant includes Rs. 7 lakhs transferred to this fund as Government contribution. The fund was established by Government in 1951-52 for giving financial assistance to the deserving students to prosecute higher studies and also advanced studies in India and abroad. It is credited with the Government's contribution, private donations and the recoveries from the stipendaries. Advances granted to the stipendaries 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 stipendaries from the fund during the year was Rs. 17.54 lakhs. The balance at the credit of the fund on 31st March 1987 was Rs. 1,26.19 lakhs. An account of the transactions of the fund is given in statement No. 16 of the Finance Accounts 1986-87.

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

##### 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	35,49,67,000	41,21,57,000	41,17,60,412	— 3,96,588
Supplementary	5,71,90,000			
Amount surrendered during the year (31st March 1987)				1,32,27,000
Charged—				
Supplementary	49,000	49,000	48,999	— 1
Amount surrendered during the year				Nil
Capital:				
Voted—				
Original	4,97,12,000	5,52,78,000	5,35,01,000	—17,77,000
Supplementary	55,66,000			
Amount surrendered during the year (31st March 1987)				16,85,000

The expenditure in Capital Section does not include Rs. 25.00 lakhs spent 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. 1,32.27 lakhs on 31st March 1987; ultimately savings worked out to Rs. 3.97 lakhs. The surrender was far in excess of the actual savings.

(ii) Substantial 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) M—Lump Provision

O.	2,26.00	..	..
R.	—2,26.00	..	..

Entire provision was reappropriated to meet enhanced rate of stipend, post-matric scholarship and boarding charges to scheduled castes students which could not be finalised before budget.

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

(In lakhs of rupees)

*Central Plan*

## (2) O—Welfare of Scheduled Tribes

O.	63.06	28.38	28.36	— 0.02
S.	2.48			
R.	—37.16			

Anticipated saving was mainly attributed to less release of funds by Government of India towards Post-Matric scholarship and settlement of 300 tribal families against the target of 600 tribal families in Dandakaranya.

(iii) Above savings are partly counter balanced by excess under the following heads:—

## 288—Social Security and Welfare

*State Plan*

*Welfare of Scheduled Castes, Scheduled Tribes and Other Backward classes.*

## (3) J—Welfare of Scheduled Castes

O.	34.47	1,38.55	1,40.46	+1.91
S.	0.02			
R.	1,04.06			

Augmentation of funds was mainly attributed to enhancement of Pre-Matric scholarships to scheduled caste students. Reasons for final excess of Rs. 1.91 lakhs have not been intimated (March 1988).

## (4) K—Welfare of Scheduled Tribes

O.	1,34.09	2,37.37	2,41.57	+4.20
S.	0.01			
R.	1,03.27			

Augmentation of funds was mainly attributable to enhancement of stipend for High School students of Scheduled Tribes and Pre-Matric scholarships to Scheduled Tribe students. Reasons for final excess of Rs. 4.20 lakhs have not been intimated (March 1988).

Capital :

Voted —

(i) The department surrendered Rs. 16.85 lakhs on 31st March 1987 ; ultimately the savings worked out to Rs. 17.77 lakhs.

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

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

(In lakhs of rupees)

## 498—Capital Outlay on Co-operation

*Centrally Sponsored Plan*

## (1) W—Tribal Areas Sub-Plan

O.	24.02	} 17.89	} 17.89	} ..
S.	5.88			
R.	-12.01			

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

(iii) Personal Ledger Account:—

The transactions relating to the personal ledger account opened for the purchase, sale under fair price shop scheme and sale centres under Tribal and Rural Welfare Department were intended to be accounted for under this grant. But no transactions have appeared in the personal ledger account after 1973-74. The balance on the 31st March 1987 was Rs. (—) 4.64 lakhs which is under correspondence with Government.

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

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

## Major Heads—

267—Aid Materials and Equipment

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	96,86,33,000	102,06,02,000	92,16,17,093	—9,89,84,907
Supplementary	5,19,69,000			
Amount surrendered during the year	(31st March 1987)			11,25,16,000
Charged—				
Original	50,000	92,000	..	—92,000
Supplementary	42,000			
Amount surrendered during the year				Nil
Capital :				
Voted—				
Original	40,25,000	40,25,000	25,04,950	—15 20,050
Amount surrendered during the year	(31st March 1987)			11,00,000

## Notes and Comments:—

Revenue :

Voted—

(i) The department surrendered Rs. 11,25.16 lakhs on 31st March 1987; ultimately the saving worked out to Rs. 9.89.85 lakhs.

(ii) In view of the saving of Rs. 9.89.85 lakhs, supplementary provision of Rs. 5.19.69 lakhs obtained in September 1986 (Rs.14.58 lakhs) and in February 1987 (Rs. 5.05.11 lakhs) proved excessive. 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:—

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
267—All Materials and Equipments			
Central Plan			
(1) B—Leprosy Control Programme			
S. 32.25	32.25	11.84	—20.41

## Head

Total grant

Actual  
expenditureExcess +  
Saving —

( In lakhs of rupees )

*Centrally Sponsored Plan*

## (2) F—National Tuberculosis Bacteria Control Programme

O.	61.00	61.00	25.80	-35.20
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Reasons for final saving of Rs.55.61 lakhs in respect of serial No. 1 and 2 above have not been intimated (March 1988).

## 280—Medical

*State Plan**Allopathy*

## (3) S—Education

O.	1,05.65	89.08	88.98	-0.10
S.	0.01			
R.	-16.58			

Anticipated saving was mainly attributed to non-filling of vacancies in medical colleges.

## 281—Family Welfare

*Central Plan*

## (4) JJ—Rural Family Welfare Services

O.	10,60.37	6,41.77	4,17.33	-2,24.44
R.	-4,18.60			

Anticipated saving was mainly attributed to non-receipt of the sanction from the Government and non-filling of posts of Auxiliary Nurses and Midwives and Lady Health Visitors.

Reasons for final saving of Rs. 2,24.44 lakhs have not been intimated ( March 1988 ).

## (5) LL—Maternity and Child Health

O.	64.16	18.26	18.26	..
S.	5.15			
R.	-51.05			

Anticipated saving was mainly attributed to non-receipt of sanction from the Government and non-implementation of the scheme ( Universal Immunisation Programme ) in two districts.

## (6) MM—Transport

O.	48.55	38.04	38.04	..
R.	-10.51			

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

Head	Total grant	Actual expenditure	Excess Saving	+ —
(In lakhs of rupees)				
(7) NN—Compensation				
O.	6,08.58	3,58.46	3,58.66	+ 0.20
R.	-2,50.12			

Anticipated saving was attributed to less number of sterilisation operations and less receipt of Central assistance.

(8) QQ—Training, Research and Statistics

O.	1,05.84	54.97	38.67	— 16.30
R.	-50.87			

Anticipated saving was mainly attributed to non-receipt of Government sanction and non-implementation of the schemes namely Training of Community Health Officers and Training and Employment of Health Workers. Reasons for final saving of Rs. 16.30 lakhs have not been intimated ( March 1988 ).

(9) RR—Tribal Areas Sub-Plan

O.	6,65.06	4,79.86	4,57.76	— 22.10
R.	-1,85.20			

Anticipated saving was mainly attributed to non-receipt of the Government sanction, non-establishment of new sub-centres and non-filling of posts. Reasons for final saving of Rs. 22.10 lakhs have not been intimated ( March 1988 ).

282—Public Health, Sanitation and Water Supply

*Public Health and Sanitation*

*Central Plan*

(10) III—Prevention and Control of Diseases

O.	74.35	1,15.45	98.62	—16.83
S.	67.72			
R.	-26.62			

Anticipated saving was mainly attributed to non-release of Central Assistance and non-sanction of funds. Reasons for final saving of Rs. 16.83 lakhs have not been intimated (March 1988).

(i) Above savings are partly counter balanced by excess under the following heads: —

Head	Total grant	Actual expenditure	Excess Saving	+ —
(In lakhs of rupees)				
<b>281—Family Welfare</b>				
<i>Centrally Sponsored Plan</i>				
(11) VV—Training, Research and Statistics				
O.	17.21	29.78	+16.88	
S.	0.01			
R.	—4.32			

Anticipated saving was attributed to non-creation of posts, less participation of trainees under different training programmes and non-sanction of funds. Reasons for final excess of Rs. 16.88 lakhs have not been intimated (March 1988).

### 282—Public Health, Sanitation and Water Supply

#### *Public Health and Sanitation*

#### (12) ZZ—Prevention and Control of Diseases

O.	7,79.33	7,90.43	8,75.01	+84.58
S.	8.23			
R.	2.87			

Augmentation of funds was attributed to purchase of medicines and motor vehicles for other epidemic diseases. Reasons for final excess of Rs. 84.58 lakhs have not been intimated (March 1988).

#### *Centrally Sponsored Plan*

#### (13) KKK—Prevention and Control of diseases

O.	3,86.50	3,86.50	5,59.53	+1,73.03
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Reasons for final excess of Rs. 1,73.03 lakhs have not been explained (March 1988).

Capital:

Voted—

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

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

#### (1) LLL—Festival Advance

O.	40.00	29.00	24.87	—4.13
R.	—11.00			

Anticipated saving was attributed to receipt of less number of applications from the staff. Reasons for final saving of Rs. 4.13 lakhs have not been intimated (March 1988).

## Major Heads—

- 259—Public Works
- 276—Secretariat Social and Community Services
- 277—Education
- 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
- 312—Fisheries
- 314—Community Development
- 336—Civil Aviation
- 339—Tourism
- 363—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions
- 459—Capital Outlay on Public Works
- 477—Capital Outlay on Education, Art and Culture
- 480—Capital Outlay on Medical
- 482—Capital Outlay on Public Health, Sanitation and Water Supply
- 483—Capital Outlay on Housing
- 484—Capital Outlay on Urban Development
- 488—Capital Outlay on Social Security and Welfare
- 510—Capital Outlay on Animal Husbandry
- 544—Capital Outlay on other Transport and Communication Services
- 682—Loans for Public Health, Sanitation and Water Supply
- 683—Loans for Housing
- 684—Loans for Urban Development
- 688—Loans for Social Security and Welfare
- 766—Loans to Government Servants, etc.

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Revenue:				
Voted—				
Original	72,99,17,000	82,43,65,000	76,29,90,042	—6,13,74,958
Supplementary	9,44,48,000			
Amount surrendered during the year (31st March 1987)				9,00,08,000
Capital:				
Voted—				
Original	6,85,44,000	8,05,48,000	7,01,27,025	—1,04,20,975
Supplementary	1,20,04,000			
Amount surrendered during the year (31st March 1987)				1,03,75,000
Charged—				
Supplementary	9,25,000	9,25,000	9,25,000	..

## Notes and Comments:—

## Revenue:

## Voted—

(i) The department surrendered Rs. 9,00.08 lakhs on 31st March, 1987; but the ultimate saving worked out to Rs. 6,13.75 lakhs.

(ii) In view of the saving of Rs. 6,13.75 lakhs, supplementary provision of Rs. 9,44.48 lakhs obtained in September 1986 (Rs. 6.00 lakhs) and in February 1987 (Rs. 9,38.48 lakhs) proved excessive.

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

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

(In lakhs of rupees)

## 280—Medical

## Centrally Sponsored Plan

## Allopathy

## (1) T—Urban Water Supply Scheme

O.	4,59.47	5,62.31	5,04.52	—57.79
S.	1,02.84			

Final excess occurred mainly on account of (i) non-utilisation of the entire provision (Rs. 1,50.00 lakhs) towards materials and supplies (ii) transfer of establishment charges to other heads of account for which no budget provision was made (Rs. 1,62.65 lakhs) and excess expenditure on works-  
electricity (Rs. 2,62.86 lakhs). Reasons for these savings and excess have not been intimated  
(March 1988).

Head	Total grant	Actual expenditure	Excess+ Saving—	
	(In lakhs of rupees)			
<b>282—Public Health, Sanitation and Water Supply</b>				
<i>State Plan</i>				
<i>Sewerage and Water Supply</i>				
(2) BB—Suspense (Stock)				
O.	80.00	80.00	30.52	
			—49.48	
Reasons for final saving of Rs. 49.48 lakhs have not been intimated (March 1988).				
<i>Centrally Sponsored Plan</i>				
<i>Sewerage and Water Supply</i>				
(3) GG—Rural Water Supply Scheme				
O.	15,00.00	9,91.72	6,59.46	
R.	—5,08.28			—3,32.26
Anticipated saving was attributed to less release of funds by the Government of India. Reasons for final saving of Rs. 3,32.26 lakhs (Minor Works) have not been intimated (March 1988).				
<b>283—Housing</b>				
<i>State Plan</i>				
<i>General</i>				
(4) LL—Assistance to Housing Board Corporation, etc.				
O.	3,13.81	1,69.67	1,69.66	
S.	15.01			—0.01
R.	—1,59.15			
Anticipated saving was attributed to post-budget decision to execute the works through Bhubaneswar Development Authority instead of Orissa State Housing Board.				
<i>Centrally Sponsored Plan</i>				
<i>General</i>				
(5) SS—Assistance to Housing Board Corporation, etc.				
O.	30.00	..	..	
R.	—30.00			
(6) TT—Tribal Areas Sub-plan				
O.	10.00	..	..	
R.	—10.00			

The entire provision was surrendered in respect of serial Nos. 5 and 6 attributing to non-release of funds by the Government of India for environmental improvement of urban slums.

Head		Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)				
<b>284—Urban Development</b>				
<i>General</i>				
<i>Centrally Sponsored Plan</i>				
(7) BBB—Assistance to Municipalities, Corporations				
S.	18·00	7·00	7·00	..
R.	— 11·00			
Anticipated saving was attributed to less release of funds by the Government of India.				
<b>288—Social Security and Welfare</b>				
<i>State Plan</i>				
<i>Other Social Security and Welfare Programmes</i>				
(8) JJJ—Tribal Areas Sub-Plan				
O.	30·00	..	1·51	+ 1·51
R.	— 30·00			
As per post-budget decision of the State Government to spend the entire amount for construction of houses for non-Scheduled Castes and non-Scheduled Tribes people, entire provision was reappropriated. Reasons for final excess of Rs. 1·51 lakhs have not been intimated (March 1988).				
(iv) Above savings are partly counter-balanced by excess under the following heads : —				
<b>259—Public Works</b>				
(9) B—Maintenance and Repair				
O.	1,14·99	1,15·00	1,45·51	+30·51
S.	0·01			
Reasons for final excess of Rs. 30·51 lakhs have not been intimated (March 1988).				
<b>282—Public Health, Sanitation and Water Supply</b>				
<i>Sewerage and Water Supply</i>				
(10) Q—Direction and Administration				
O.	2,16·64	2,27·07	2,53·46	+26·39
S.	14·94			
R.	—4·51			
Anticipated saving was stated to be based on actuals. Reasons for final excess of Rs. 26·39 lakhs have not been intimated (March 1988).				

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(11)S—Suspense			
O.	18,00·00	18,00·00	20,32·23
			+2,32·23

Reasons for final excess of Rs. 2,32·23 lakhs have not been intimated (March 1988)

(12)U—Rural Water Supply Programme

O.	1,86·06	} 2,22·90	2,65·14	+42·24
S.	36·84			

Reasons for final excess of Rs. 42·24 lakhs have not been intimated (March 1988).

*Centrally Sponsored Plan*

*Sewerage and Water Supply*

(13)HH—Tribal Areas Sub-Plan

O.	5,00·00	} 2,95·69	6,28·75	+3,33·06
R.	-2,04·31			

Anticipated saving was attributed to limitation of expenditure on digging of tube-wells by the Government of India. Reasons for final excess of Rs. 3,33·06 have not been intimated (March 1988).

284—Urban Development

*State Plan*

*General*

(14)YY—Town and Regional Planning

O.	37·67	} 1,94·19	1,95·29	+1·10
S.	0·01			
R.	1,56·51			

Augmentation of funds was attributed to payment of margin money to Bhubaneswar Development Authority for construction of quarters at Bhubaneswar under rental housing scheme (Phase II). Reasons for final excess of Rs. 1·10 lakhs have not been intimated (March 1988).

288—Social Security and Welfare

*State Plan*

*Other Social Security and Welfare Programmes.*

(15)III—Other Programme

O.	70·00	} 1,00·00	98·74	-1·26
R.	30·00			

Augmentation of funds was attributed to additional expenditure on construction of houses in non-tribal areas. Reasons for final saving of Rs. 1·26 lakhs have not been intimated (March 1988).

## Capital:

## Voted—

(i) The department surrendered Rs. 1,03.75 lakhs on 31st March 1987; ultimate saving worked out to Rs. 1,04.21 lakhs.

(ii) In view of the saving of Rs. 1,04.21 lakhs, supplementary provision of Rs. 1,20.04 lakhs obtained in September 1986 (Rs. 0.03 lakh) and in February 1987 (Rs. 1,20.01 lakhs) proved excessive.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>684—Loans for Urban Development</b>			
<i>Centrally Sponsored Plan</i>			
(1) YYYYY—Urban Development			
O.	45.73	4.00	..
R.	—41.73		
2) ZZZZ—Tribal Areas Sub-Plan			
O.	34.27	6.00	..
R.	—28.27		

Anticipated saving of Rs. 70 lakhs in respect of Serial No 1 and 2 above was attributed to less release of funds by the Government of India.

## 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	5,35,80,000	5,55,15,573	—16,90,427
Supplementary	36,26,000		
Amount surrendered during the year (31st March 1987)			18,55,000
Capital :			
Original	3,20,000	2,91,150	—28,850
Amount surrendered during the year (31st March 1987)			20,000

## Notes and Comments:—

Revenue:

Voted—

(i) The department surrendered Rs. 18.55 lakhs on 31st March 1987; ultimately the saving worked out to Rs. 16.90 lakhs.

(ii) In view of the saving of Rs. 16.90 lakhs, supplementary grant of Rs. 36.26 lakhs, obtained in February 1987 proved excessive.

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

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

## 280—Medical

State Plan

Allopathy

## (i) C—Employees State Insurance Scheme

O.	93.06	} 82.21	82.21	..
R.	—10.85			

Anticipated saving is mainly attributed to non-filling of posts of specialists and other category of staff.

## 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

296—Secretariat-Economic Services

339—Tourism

554—Capital Outlay on other Transport and Communication Services

766—Loans to Government Servants, etc.

	Total grant	Actual expenditure	Excess + Saving—	
	Rs.	Rs.	Rs.	
Revenue :				
Voted—				
Original	5,46,84,000	} 5,99,24,000	5,26,53,182	—72,70,818
Supplementary	52,40,000			
Amount surrendered during the year (31st March 1987)				76,13,000

	Total grant	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Capital :			
Voted—			
Original	95,30,000		
Supplementary	42,03,000		
	1,37,33,000	1,37,21,627	-11,373
Amount surrendered during the year (31st March 1987)			17,000

## Notes and Comments:—

## Revenue :

## Voted—

(i) The department surrendered Rs. 76.13 lakhs on 31st March, 1987; ultimately the saving worked out to Rs. 72.71 lakhs.

(ii) In view of the savings of Rs. 72.71 lakhs, supplementary provision of Rs. 52.4 lakhs obtained in September, 1986 (Rs. 0.04 lakh) and February, 1987 (Rs. 52.35 lakhs) was unnecessary. Token provision could have been obtained wherever necessary.

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

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

(In lakhs of rupees)

## 277—Education

## State Plan

## G—Sports and Youth Welfare

## (1) H—Physical Education

O.	1,24.10		
S.	7.24	85.95	85.94
R.	-45.39		-0.01

Out of the anticipated saving, Rs. 7.54 lakhs was reappropriated and Rs. 37.85 lakhs surrendered by diversion to Capital Section of Demand No. 7. Reasons for reappropriation was stated to be less requirement and no reasons have been assigned towards surrendered amount (March 1988).

## Central Plan

## G—Sports and Youth Welfare

## (2) J—Physical Education

O.	66.73		
S.	19.50	67.30	67.30
R.	-18.93		

Anticipated saving was attributed to non-receipt of assistance from the Government of India.

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

### 278—Art and Culture

#### State Plan

#### (3) S—Promotion of Art and Culture

Head	Total grant	Actual expenditure	Excess + Saving —
		(In lakhs of rupees)	
O.	38.28	61.08	+3.90
S.	12.22		
R.	6.68		

Additional funds were stated to have been provided by reappropriation due to bifurcation of the "Odissi Research Wing". Reasons for final excess of Rs. 3.90 lakhs have not been intimated (March 1988).

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

#### Major Heads—

288—Social Security and Welfare

296—Secretariat-Economic Services

304—Other General Economic Services

305—Agriculture

314—Community Development

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

766—Loans to Government Servants, etc.

	Total grant	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original	9,86,73,000	6,60,81,641	-3,50,16,359
Supplementary	24,25,000		
Amount surrendered during the year ( 31st March 1987 )	10,10,98,000		
Capital :			3,01,00,000
Voted—			
Original	46,75,000	72,74,385	+25,99,385
Amount surrendered during the year ( 31st March 1987 )	46,75,000		11,000

## Notes and Comments :—

## Revenue:

## Voted—

(i) The department surrendered Rs. 3,01.00 lakhs on 31st March 1987 ; ultimate savings worked out to Rs. 3,50.16 lakhs.

(ii) In view of the savings of Rs. 3,50.16 lakhs, supplementary provision of Rs. 24.25 lakhs obtained in September 1986 (Rs. 0.02 lakh) and February 1987 (Rs. 24.23 lakhs) proved excessive. The expenditure did not come up even to original provision. Token provision could have been obtained wherever necessary.

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

Head	Total grant	Actual expenditure	Excess + Saving —
( In lakhs of rupees )			
<b>296—Secretariat-Economic Services</b>			
<b>(1) E—Other Offices</b>			
O.	5,15.20	2,41.90	2,42.70
S.	0.02		
R.	—2,73.32		

Anticipated saving was attributed mainly to non-implementation of the District Planning Units. Final excess was attributed to double-drawal of Rs. 0.80 lakh by the Collector, Cuttack.

*Centrally Sponsored Plan***(2) G—Other Offices**

O.	75.34	1.20	1.20	..
R.	—74.14			

Anticipated saving was attributed to non-approval of Government of India to assist spillover schemes of the 6th Five-Year Plan period.

**304—Other General Economic Services***State Plan***(3) J—Economic Advice and Statistics.**

O.	25.45	12.51	12.52	+0.01
S.	0.01			
R.	—12.95			

Anticipated saving mainly relate to non-implementation of the scheme "Improvement of Statistics of Urban Local Bodies and preparation of Municipal Statistical Year Book". It was stated that excess provision was made in the Budget.

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

## 305—Agriculture

*Centrally Sponsored Plan*

## (4)N—Agricultural Economics and Statistics.

O.	91·13	90·97	40·97	—50·00
S-	0·01			
R.	—0·17			

Anticipated saving was attributed to drastic cut in share of Government of India. Final savings represent excess transfer of expenditure to State Plan than provided as Government of India declined to assist spillover schemes of the 6th Five-Year Plan.

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

*State Plan*

## (1)L—Agricultural Economics and Statistics

O.	91·13	1,55·96	1,55·96	..
S.	0·01			
R.	64·82			

Augmentation of funds was stated to be due to drastic cut in Central assistance. The amount was met from State Plan.

Capital:

Voted—

(i) The expenditure exceeded the provision by Rs. 25,99,385. It requires regularisation.

(ii) In view of the excess of Rs. 25.99 lakhs surrender of Rs. 0·11 lakh on 31st March 1987 was injudicious.

(iii) Excess occurred under:—

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

O.	43·00	43·00	69·13	+26·13
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Reasons for final excess of Rs. 26·13 lakhs have not been intimated (March 1988).

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

Major Heads—

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

Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Revenue—			
Voted:			
Original	3,06,36,000	3,12,47,567	—9,06,433
Supplementary	15,18,000		
Amount surrendered during the year (31st March 1987)			8,41,000
Capital—			
Voted:			
Original	3,20,000	2,49,400	—70,600
Amount surrendered during the year (31st March 1987)			25,000

Notes and Comments:—

Revenue—

Voted:

(i) The Department surrendered Rs. 8.41 lakhs on 31st March, 1987; ultimately savings worked out to Rs. 9.06 lakhs.

(ii) In view of the saving of Rs. 9.06 lakhs, the supplementary provision of Rs. 15.18 lakhs obtained in February 1987 was excessive.

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

Major Heads—

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

Head	Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Revenue:			
Voted—			
Original	118,76,27,000	114,41,91,087	—10,82,29,913
Supplementary	6,47,94,000		
Amount surrendered during the year (31st March 1987)			12,36,87,000

Head		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
<i>Charged—</i>				
Original	10,000	23,000	21,130	—870
Supplementary	13,000			
<i>Amount surrendered during the year</i>				Nil
<i>Capital:</i>				
<i>Voted—</i>				
Original	11,50,000	41,50,000	39,29,924	—2,20,076
Supplementary	30,00,000			
<i>Amount surrendered during the year (31st March 1987)</i>				50,000

Expenditure in the Revenue section does not include Rs. 10,90,000 spent from out of advance from the contingency fund, but not recouped till the close of the year.

**Notes and Comments:—**

**Revenue:**

**Voted—**

(1) The department surrendered Rs. 12,36.87 lakhs on 31st March 1987; but ultimate saving worked out to Rs. 10,82.30 lakhs.

(2) In view of the saving of Rs. 10,82.30 lakhs, the supplementary grant of Rs. 6,47.94 lakhs obtained in September 1986 (Rs. 5,50.34 lakhs) and February 1987 (Rs. 97.60 lakhs) proved unnecessary. The expenditure did not come up even to the original provision.

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

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

**288—Social Security and Welfare**

*Other Social Security and Welfare Programme*

(1) F—Pensions under Social Security Scheme

O.	6,44.90	5,50.71	5,50.67	—0.04
R.	—94.19			

Out of the anticipated savings of Rs. 94.19 lakhs, Rs. 67.25 lakhs were reappropriated and Rs. 26.94 lakhs surrendered attributing to reduction in the beneficiaries of old age and widow pension scheme.

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

( In lakhs of rupees )

*State Plan**Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes*

## (2) G—Welfare of Scheduled Tribes

O.	50.00	} 20.00	} 20.00	} ..
S.	0.01			
R.	—30.01			

Out of the anticipated saving Rs. 50 lakhs represents surrender of entire provision relating to grants to Panchayat Samities for economic rehabilitation of scheduled tribes to channelise the same through D. R. D. As. Grants-in-aid to D. R. D. As. for economic rehabilitation of rural poor has been augmented by Rs. 19.99 lakhs to the extent of plan ceiling.

## (3) H—Tribal Areas Sub-plan

O.	3,05.00	} 30.00	} 30.00	} ..
S.	0.01			
R.	—2,75.01			

Out of the anticipated saving (1) Grants to Panchayat Samities for Economic Rehabilitation of Poor (Rs. 300 lakhs) and (2) Grants-in-aid to Voluntary Women Organisation for Welfare of Tribal Women (Rs. 5 lakhs) was surrendered attributing to change of policy to channelise the assistance through D. R. D. As. (Rs. 300 lakhs) and I. T. D. A. (Rs. 5 lakhs). Out of the above, Rs. 29.99 lakhs was added to Grants-in-aid to D. R. D. As. for economic rehabilitation of rural poor within the plan ceiling limit.

*Social Welfare*

## (4) I—Direction and Administration

O.	16.70	} 6.00	} 5.97	} —0.03
R.	—10.70			

Anticipated saving was attributed mainly to non-drawal of pay and allowances of Director, Social Welfare and late posting of staff.

*Other Social Security and Welfare Programme.*

## (5) O—Other Programmes

O.	1,50.00	} 1,22.82	} 1,22.82	} ..
R.	—27.18			

Anticipated saving was attributed due to non-receipt of Central matching share.

Head	Total grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)			
<i>Central Plan</i>			
<i>Social Welfare</i>			
(6) R—Family and Child Welfare			
O.	3,76.39	2,03.21	2,19.65
S.	0.01		
R.	-1,73.19		

Anticipated saving was attributed to non-release of central assistance. Reasons for final excess expenditure of Rs. 16.44 lakhs have not been intimated (March 1988).

## (7) S—Tribal Areas Sub-Plan

O.	1,79.92	1,14.96	1,41.91
S.	0.01		
R.	-64.97		

Anticipated saving was attributed to non-release of central assistance. Reasons for final excess of Rs. 26.95 lakhs have not been intimated (March 1988).

*Centrally Sponsored Plan*

## Other Social Security and Welfare Programme

## (8) V—Other Programme

O.	1,50.00	66.98	66.98
R.	-83.02		

Anticipated saving was attributed to non-release of matching central assistance.

## 385—Agriculture

*Centrally Sponsored Plan*

## (9) BB—Other Expenditure

O.	4,47.91	3,56.43	3,62.77
S.	21.45		
R.	-1,12.93		

Anticipated saving was mainly attributed to non-release of central matching assistance. Reasons for final excess of Rs. 6.34 lakhs have not been intimated (March 1988).

Head		Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)				
(10) CC—Tribal Areas Sub-Plan				
O.	1,87·90	1,38·01	1,38·01	..
R.	-49·89			

Anticipated saving was mainly attributed to non-release of central matching assistance.

### 314—Community Development

#### General

#### (11) II—Training

O.	9·72	10·00	20·16	+10·16
S.	1·01			
R.	-0·73			

Anticipated saving was mainly attributed to non-filling up of certain posts. Excess expenditure of Rs. 10·16 lakhs was incurred on public works without any budget provision. Reasons for incurring expenditure without even a token provision have not been intimated ( March 1988 ).

#### Rural Works Programme

#### (12) KK—Roads

O.	2,08·00	2,74·58	2,73·75	-0·83
S.	0·01			
R.	66·57			

Additional funds were stated to have been provided for maintenance of Panchayat Samity and Gram Panchayat roads (Rs. 11·17 lakhs) and clearance of liabilities under food for work programme (Rs. 55·40 lakhs).

#### State Plan

#### General

#### (13) NN—Tribal Areas Sub-Plan

O.	32·80	1,06·50	1,06·87	+0·37
S.	8·60			
R.	65·10			

Additional Funds to the extent of Rs. 65·35 lakhs was provided by reappropriation towards grants to Panchayat Samitis for construction of Block buildings without taking even a token provision in the original or supplementary budget.

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

(In lakhs of rupees)

*National Rural Employment Programme*

## (14) RR—Other Expenditure

O.	7,13.69	6,38.08	6,39.74	+1.66
R.	—75.61			

Anticipated saving was attributed to reduction in plan ceiling.

*Centrally Sponsored Plan**Rural Works Programme*

## (15) VV—Water Supply and Sanitation

S.	7.10	37.00	37.00	..
R.	29.90			

Additional funds were stated to have been provided for construction of sanitary latrines.

*Personal Ledger Account of Store Suspense—*

A summary of the personal ledger account of Block Development Officers for 1986-87 is given below:—

Opening balance on the 1st April 1986	Credit during the year	Debit during the year	Closing balance on the 31st March 1987
Rs.	Rs.	Rs.	Rs.
17,77,040	..	..	17,77,040

Government issued orders in August 1961 to close the personal ledger account and to refund the advance sanctioned at the time of opening of the account. The account could not be finally closed due to difference in the closing balance in accounts with departmental figures. The matter is under correspondence with the Government.

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

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

The transactions pertaining to the stores were recorded under the head "suspense". There have been no transactions after 1965-66. The value of stores in stock at the end of the year 1965-66 was Rs. 4.77 lakhs. Orders of Government to close the inoperative suspense account have not yet been received (March 1988).

## Major Heads—

- 277—Education  
 287—Labour and 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  
 498—Capital Outlay on Co-operation  
 500—Investment in General Financial and Trading Institutions  
 520—Capital Outlay on Industrial Research and Development  
 521—Capital Outlay on Village and Small Industries  
 526—Capital Outlay on Consumer 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	51,81,01,000	} 54,93,23,000	46,20,88,339	—8,72,34,661
Supplementary	3,12,22,000			
Amount surrendered during the year (31st March 1987)				1,66,29,000

Head	Total grant or appropriation	Actual expenditure (In lakhs of rupees)	Excess + Saving—
<b>Charged—</b>			
<i>Supplementary</i>	42,000	41,047	—953
<i>Amount surrendered during the year</i>			<i>Nil</i>
<b>Capital:</b>			
<b>Voted—</b>			
Original	33,52,35,000	36,68,13,000	—6,50,38,605
Supplementary	3,15,78,000		
<i>Amount surrendered during the year (31st March 1987)</i>			5,99,33,000

The expenditure of Rs. 84,00,000 in the Revenue Section (Voted) and Rs. 1,71,59,375 in Capital Section (Voted) spent out of advance from the Contingency Fund during December 1986 and March 1987 and not recouped to the Fund till the close of the year.

**Notes and Comments :—**

**Revenue:**

**Voted—**

(i) The department surrendered Rs. 1,66.29 lakhs on 31st March 1987; ultimately the saving worked out to Rs. 8,72.35 lakhs.

(ii) In view of the saving of Rs. 8,72.35 lakhs, supplementary provision of Rs. 3,12.22 lakhs obtained in September 1986 (Rs. 2,00.00 lakhs) and February 1987 (Rs. 1,12.22 lakhs) was unnecessary. The expenditure did not come up to original provision.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
277—Education			
<i>State Plan</i>			
<i>F—Technical Education</i>			
(1) J—Assistance to Universities for Technical Education			
O.	1,00.00	85.00	..
R.	—15.00		

Anticipated saving was attributed to post-budget decision of the Government to pay grants for establishment of Regional Extension Centre of CIPET at Bhubaneswar instead of giving grants to O. U. A. T., Bhubaneswar.

**283—Social Security and Welfare**

*Central Plan*

*B—Relief and Rehabilitation of displaced persons*

(2) R—National Test Range Project Scheme

O.	12,75.00	12,75.00	5,91.08	—6,83.92
----	----------	----------	---------	----------

Out of the final saving Rs. 83.92 lakhs relates to Textile Complex and balance Rs. 6,00.00 lakhs represents non-utilisation of entire provision under Fisheries Complex, Dairy Complex, Oil Mills, Banaspati Plant, Agricultural Implements Factory, Leather Complex, IPICOL Project and Large Industrial Complex by IDCO. Reasons for final saving have not been intimated (March 1988).

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

## 298—Co-operation

## (3) Y—Industrial Co-operatives

O.	11,25.60	9,93.75	9,93.86	+0.11
S.	0.13			
R.	-1,31.98			

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

*Centrally Sponsored Plan*

## (4) HH—Industrial Co-operative

O.	27.90	11.50	7.00	-4.50
R.	-16.40			

Out of the anticipated saving Rs. 9.90 lakhs was attributed to less requirement and Rs. 15.50 lakhs to non-sanction of funds by the State Government due to constraint in resources position. Reasons for less requirement and final saving of Rs. 4.50 lakhs have not been intimated (March 1988).

## 320—Industries

*A—General**State Plan*

## (5) JJ—Other Expenditure (Grants to IPICOL)

O.	3,02.30	2,03.85	2,03.85	..
S.	6.55			
R.	-1,05.00			

Anticipated saving was attributed to less receipt of assistance from the Government of India towards thrift deposit—Handloom Weavers Savings and Security Scheme and less demand in Capital Investment Subsidy, Rent Subsidy for factory sheds and formation of project and feasibility report.

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

Head	Total grant	Actual expenditure	Excess + Saving—
			(In lakhs of rupees)
<b>277—Education</b>			
<i>State Plan</i>			
<i>F—Technical Education</i>			
<b>(6) I—Engineering Colleges and Institutes</b>			
O.	77.94	95.97	95.97
S.	0.01		
R.	18.02		

Augmentation of funds was attributed to (i) payment of arrear water charges of University, College of Engineering, Burla and (ii) grant to establish Regional CIPET Centre at Bhubaneswar.

### 321—Village and Small Industries

*State Plan*

#### (7) VV—Small Scale Industries

O.	3,24.50	4,58.12	4,58.11	— 0.01
S.	28.00			
R.	1,05.62			

Additional funds were stated to have been provided to clear arrear claims and enhanced financial assistance against investment in other than backward districts.

Capital :

Voted—

(i) The department surrendered Rs. 5,99.33 lakhs on 31st March 1987; ultimately the saving worked out to Rs. 6,50.39 lakhs.

(ii) In view of the saving of Rs. 6,50.39 lakhs, supplementary provision of Rs. 3,15.78 lakhs obtained in September 1986 (Rs. 20.00 lakhs) and February 1987 (Rs. 2,95.78 lakhs) was unnecessary. The expenditure did not come up even to the original provision. Token provision 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)			
<b>498—Capital Outlay on Co-operation</b>			
<i>Central Plan</i>			
(1) NNN—Other Co-operatives			
O.	5,52.75	36.54	36.53
S.	36.54		
R.	—5,52.75		
			—0.01

Anticipated saving was attributed to restriction imposed by Government of India on sanction of funds by National Co-operative Development Corporation for opening of New Spinning Mills in the country.

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

*Centrally Sponsored Plan*

(2) HHHH—Small scale Industries

O.	23.82	1.32	1.32	..
R.	—22.50			

Anticipated saving was attributed to surrender of Central share due to diversion of State share to Revenue Section without assigning any reasons for savings (March 1988).

(iv) A summary of the personal ledger account for 1986-87 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 1986	Credit during the year	Debit during the year	Balance on the 31st March 1987
( In lakhs of rupees )				
1. Titilagarh Tannery	0.16	..	..	0.16
2. Boudh Tannery	—0.84(*)	..	..	—0.84(a)
3. Raniganj Tiles	0.65	..	..	0.65(b)

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

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

(b) In-operative from 1969-70.

## Major Heads—

245—Other Taxes and Duties on Commodities and Services.

265—Other Administrative Services

267—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

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

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

510—Capital Outlay on Animal Husbandry

512—Capital Outlay on Fisheries

531—Capital Outlay on Water and Power Development Services.

532—Capital Outlay on Multipurpose River Projects.

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

734—Loans for Power Projects

766—Loans to Government Servants, etc.

	Total grant or appropriation	Actual expenditure	Excess + Saving —
Revenue:	Rs.	Rs.	Rs.
Voted—			
Original	47,90,66,000	48,67,00,000	46,96,14,825
Supplementary	76,34,000		
Amount surrendered during the year (31st March 1987)			5,78,90,000

		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
<i>Charged—</i>		..	1,27,105	+1,27,105
<i>Capital:</i>				
<i>Voted—</i>				
Original	245,02,35,000	269,99,74,000	282,16,91,179	+12,17,17,179
Supplementary	24,97,39,000			
Amount surrendered during the year (31st March 1987)				20,88,85,000
<i>Charged—</i>				
Original	61,50,000	65,49,000	49,97,746	—15,51,254
Supplementary	3,99,000			
Amount surrendered during the year (31st March 1987)				4,92,000

The expenditure does not include Rs. 2,69,00,000 in the revenue section (Voted) and Rs. 88,41,000 in the capital section (Voted) met out of advances from the Contingency Fund during March 1987 and not recouped to the Fund till the close of the year.

#### Notes and Comments—

##### Revenue:

##### Voted—

(i) The department surrendered Rs. 5,78.90 lakhs on 31st March 1987; ultimately the saving worked out to Rs. 1,70.85 lakhs.

(ii) In view of saving of Rs. 1,70.85 lakhs supplementary provision of Rs. 76.34 lakhs obtained in September 1986 (Rs. 12.22 lakhs) and February 1987 (Rs. 64.12 lakhs) was unnecessary. The expenditure did not come up to the level of original provision. Token provision 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)			
331—Water and Power Development Services			
<i>State Plan</i>			
<i>A—Water Development</i>			
(1) K—Training			
O.	76.00	29.90	46.10
R.	—46.10		
			+16.20

Anticipated saving was attributed to reduction in plan outlay. Reasons for final excess of Rs. 16.20 lakhs have not been intimated (March 1988).

Head	Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)	
(2) L—Survey and Investigation			
O.	2,37.30		
S.	12.02		
R.	—31.47		
	2,17.85	1,31.79	—86.06

Anticipated saving was diverted to (1) Demand No. 20—533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects (Rs. 6.82 lakhs) and (2) Demand No. 23—307—Soil and Water Conservation (Rs. 24.65 lakhs) without assigning any reasons for saving. Reasons for final saving of Rs. 86.06 lakhs have not been intimated (March 1988).

### 334—Power Projects

#### State Plan

#### (3) DDD—Assistance to Corporations

O.	10,00.00		
R.	—5,00.00		
	5,00.00	5,00.00	..

Entire provision of Rs. 5,00.00 lakhs provided for payment of Grants-in-aid to the Orissa Mining Corporation for Captive Power Generation Scheme was surrendered attributing to revision of plan allocation.

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

### 306—Minor Irrigation

#### Centrally Sponsored Plan

#### (4) J—(A)—Investigation and Development of Ground Water Resources.

.. .. 48.50 +48.50

### 312—Fisheries

#### State Plan

#### (5) J—(B)—Fishing Harbour and Landing Facilities.

.. .. 11.01 +11.01

Expenditure of Rs. 59.51 lakhs was incurred in respect of Sl. No. 4 and 5 without any budget provision. Reasons for incurring the expenditure without token provision have not been intimated (March 1988).

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

#### A—Irrigation Project (Commercial)

#### (6) T—Orissa Canals

O.	32.78	32.78	73.38	+40.60
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Reasons for final excess of Rs. 40.60 lakhs have not been intimated (March 1988)

#### G—Flood Control and Antisea Erosion Project

#### (7) YY—Suspense

O.	4,00.00	4,00.00	7,64.49	+3,64.49
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Reasons for final excess of Rs. 3,64.49 lakhs have not been intimated (March 1988).

(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 1986-87 are compared below:—

Name of the Scheme	Year	Works Outlay	Establishment Charges	Tools and plant charges	Percentage	
					Establishment Charges to Works Outlay	Tools and Plant Charges to Works Outlay
1	2	3	4	5	6	7
( In lakhs of rupees )						
<b>(i) Multipurpose River Scheme—</b>						
(a) Hirakud Dam Project	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
	1986-87	2,95.65	41.43	4.44	14.01	1.50
(b) Balimela Dam Project	1984-85	40.70	18.13	1.44	44.54	3.53
	1985-86	61.80	19.10	2.11	30.91	3.41
	1986-87	85.41	24.03	3.90	28.13	4.57
(c) Rengali Multipurpose River Project.	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
	1986-87	19,70.25	1,63.89	91.73	8.32	4.65
(d) Upper Kolab Project	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
	1986-87	28,71.99	1,42.26	5.61	4.95	0.19
(e) Upper Indravati Project	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
	1986-87	42,24.90	2,66.65	2,07.37	6.31	4.91
(f) Potteru Irrigation Project	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
	1986-87	2,88.98	91.85	41.01	31.78	14.19
<b>(ii) Irrigation Works</b>						
(Excluding works in charge of Civil Officers and Investigation) expenditure.	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
	1986-87	86,08.98	6,89.43	3,24.03	8.01	3.76

(2) *Pro-rata* distribution of establishment and tools and plant charges on account of irrigation branch of Public Works and Hirakud Dam Project 1986-87 :—

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 reviewed by the Government for adoption by the Public Works Department. Government had been requested to review the position and prescribe percentage for adoption by Irrigation Divisions. Irrigation and Power Department in reply stated in August 1981 that the relevant details for fixing a 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".

(vi) *Suspense transaction*:—

The expenditure under the grant includes Rs. 851.35 lakhs booked under the minor head "Suspense".

The minor head suspense is not a final head of account. It is meant to accommodate certain interim transactions where further payments or adjustment of value are necessary before the transactions can be considered complete and finally accounted for such transactions embrace both debits and credits and are for gross debits. The transactions under suspense are accounted for under four sub-heads, viz., (a) Purchases (b) Stock (c) Miscellaneous Works Advances and (d) Work-shop 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 "Works" 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 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 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) 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 1986-87 is given in Appendix-II.

*Charged—*

(i) An expenditure of Rs. 1,27,105 was incurred (333—Irrigation, Navigation, Drainage and Flood Control Projects—G—Flood Control and Antisea Erosion Project—XX—Machinery and Equipment—Tools and Plant—Chief Engineer—Minor Irrigation) without any budget provision. This requires regularisation.

**Capital :**

*Voted—*

(i) The expenditure exceeded the budget provision by Rs. 12,17,17,179. This requires regularisation.

(ii) In view of excess of Rs. 12,17,17 lakhs supplementary provision of Rs. 24,97.39 lakhs obtained in September 1986 (Rs. 4,19.50 lakhs) and February 1987 (Rs. 20,77.89 lakhs) proved insufficient. In view of the excess surrender of Rs. 20,88.85 lakhs on 31st March, 1987 was injudicious.

(iii) Substantial excess occurred under the following heads—

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
<b>532— Capital Outlay on Multipurpose River Projects</b>			
<i>Central Plan</i>			
Rengali Project			
(8) TTT—Flood Control and Drainage Scheme			
O.	1,23.00	1,23.00	2,04.66 +81.66
Reasons for final excess of Rs. 81.66 lakhs have not been intimated (March 1988).			

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

*State Plan—*

A—Irrigation Projects ( Commercial )

(9) BBBB—Kuanria Irrigation Project—

O.	1.00	32.01	46.64	+14.63
S.	0.01			
R.	31.00			

Additional funds were stated to have been provided for completion of balance of work of the Project. Reasons for final excess of Rs. 14.63 lakhs have not been intimated (March 1988).

Head	Total grant	Actual expenditure	Excess + Saving —
( In lakhs of rupees )			
(10) EEEE—Daha Irrigation Project			
O.	1·00	62·51	93·56
S.	0·02		
R.	61·49		
			+31·05

Additional funds were stated to have been provided for completion of the residual work of the project. Reasons for final excess of Rs. 31·05 lakhs have not been intimated (March 1988).

## (11) MMMM—Ramjal Irrigation Project

O.	3·00	1,11·02	1,42·67
S.	0·02		
R.	1,08·00		
			+31·65

Additional funds were stated to have been provided for completion of the residual work of the project. Reasons for final excess of Rs. 31·65 lakhs have not been intimated (March 1988).

## (12) NNNN—Gohira Irrigation Project

O.	1·00	88·00	1,16·12
S.	12·82		
R.	74·18		
			+28·12

Additional funds were stated to have been provided for continuation of Gohira Canal Division and completion of residual work of the project. Reasons for final excess of Rs. 28·12 lakhs have not been intimated (March 1988).

## (13) RRRR—Mahanadi-Blrupa Barrage

O.	35,00·00	32,15·01	39,52·55
S.	0·01		
R.	-2,85·00		
			+7,37·54

Anticipated saving was attributed to reduction in plan outlay. Reasons for final excess of Rs. 7,37·54 lakhs have not been intimated (March 1988).

## (14) SSSS—Subarnarekha Irrigation Project

O.	16,44·00	16,44·00	39,41·66	+22,97·66
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Reasons for final excess of Rs. 22,97·66 lakhs have not been intimated (March 1988).

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

## 512—Capital Outlay on Fisheries

## State Plan

## (15) HHH—Fishing Harbour and Landing Facilities

O.	1,15·00	26·98	17·08
S.	21·98		
R.	-1,10·00		
			-9·90

Anticipated saving was attributed to (1) less requirement (Rs. 7·99 lakhs), (2) non-execution of the work by the Contractor (Rs. 5·01 lakhs) and (3) revision of plan outlay (Rs. 97·00 lakhs). Reasons for less requirement and final saving of Rs. 9·90 lakhs have not been intimated (March 1988).

Head	Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)	
<b>532—Capital Outlay on Multipurpose River Projects</b>			
<i>Central Plan</i>			
<i>Potteru Irrigation Project</i>			
<b>(16) UUU—Tribal Areas Sub-Plan</b>			
O.	16,24.01	5,03.00	5,12.77
S.	0.01		
R.	-11,21.02		
			+9.77

Anticipated saving was attributed to revised plan allocation and revised work programme. Final excess of Rs. 9.77 lakhs was attributed to payment of arrear pending bills.

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

*State Plan*

*A—Irrigation Projects*

*(Commercial)*

**(17) VVV—Delta Irrigation Stage—II**

O.	46.00	31.01	11.50
S.	0.01		
R.	-15.00		
			-19.51

Anticipated saving was attributed to revised plan allocation and works programme. Reasons for final saving of Rs. 19.51 lakhs have not been intimated (March 1988).

**(18) CCCC—Harabhangi Irrigation Project**

O.	5,25.00	4,15.01	3,91.77
S.	0.01		
R.	-1,10.00		
			-23.24

Anticipated saving was mainly attributed to reduction in plan outlay. Reasons for final saving of Rs. 23.24 lakhs have not been intimated (March 1988).

**(19) DDDD—Sundar Irrigation Project**

O.	1,45.00	1,45.00	1,00.00	-45.00
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Reasons for final saving of Rs. 45.00 lakhs have not been intimated (March 1988).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(20) KKKK—Hariharjore Irrigation Project			
O.	6,00.00	4,03.01	3,78.94
S.	0.01		
R.	—1,97.00		

Anticipated saving was attributed to reduction in plan outlay and revised work programme. Reasons for final saving of Rs. 24.07 lakhs have not been intimated (March 1988).

(21) LLLL—Ong Irrigation Project

O.	1,55.00	1,05.00	1,08.36	+3.36
R.	—50.00			

Anticipated saving was attributed to revision in work programme. Reasons for final excess of Rs. 3.36 lakhs have not been intimated (March 1988).

(v) The expenditure in Capital Section includes Rs. 60,44.65 lakhs under the head "Suspense". A summary of the transactions under each subdivision of the head "Suspense" is given in Appendix II.

*Charged—*

(i) The department surrendered Rs. 4.92 lakhs on 31st March 1987; the ultimate saving worked out to Rs. 15.51 lakhs.

(ii) In view of the savings of Rs. 15.51 lakhs supplementary provision of Rs. 3.99 lakhs obtained in September 1986 (Rs. 3.10 lakhs) and February 1987 (Rs. 0.89 lakh) proved excessive. The expenditure did not come up even to the original provision.

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

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

*A—Irrigation Projects (Commercial)*

(22) EEEEE—Other Expenditure

O.	30.00	}	..	..
R.	—30.00			

Lump provision for decretal dues was reappropriated as per requirement under other heads.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects.			

State Plan

A—Irrigation projects ( Commercial )

(23) VVV—Delta Irrigation Stage-II

S.	0.02	} 17.27	12.12	—5.15
R.	17.25			

Augmentation of funds was attributed to payment of decretal dues. Reasons for final saving of Rs. 5.15 lakhs have not been intimated (March 1988).

(24) VVV—(A)—Delta Irrigation Stage-I

..	..	5.80	+5.80
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Reasons for incurring expenditure without token provision have not been intimated (March 1988).

Grant No. 21—Expenditure relating to the Transport Department

Major Heads—

241—Taxes on Vehicles

245—Other Taxes and Duties on Commodities and Services.

265—Other Administrative Services

288—Social Security and Welfare

296—Secretariat-Economic Services

336—Civil Aviation

338—Roads 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 Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
<b>Revenue :</b>				
Voted—				
Original	5,63,12,000	6,86,31,000	4,57,95,061	—2,28,35,939
Supplementary	1,23,19,000			
Amount surrendered during the year (31st March 1987)				2,29,33,000
<b>Capital :</b>				
Voted—				
Original	50,94,000	4,62,33,000	4,37,55,114	—24,77,886
Supplementary	4,11,39,000			
Amount surrendered during the year (31st March 1987)				23,14,000

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

(i) The department surrendered Rs. 2,29.33 lakhs; ultimately the saving worked out to Rs. 2,28.36 lakhs.

(ii) In view of the savings of Rs. 2,28.36 lakhs, supplementary provision of Rs. 1,23.19 lakhs obtained in February 1987 proved unnecessary. The expenditure did not come up to the original provision.

(iii) Substantial saving occurred under the following heads:

Head	Total grant	Actual Expenditure	Excess + Saving —
( In lakhs of rupees )			
<b>241—Taxes on Vehicles</b>			
<i>State Plan</i>			
(1) D—Direction and Administration			
O.	30.66	22.25	12.98
R.	—8.41		
—9.27			

Anticipated saving was mainly attributed to non-filling of posts. Reasons for final saving of Rs. 9.27 lakhs have not been intimated (March 1988).

**265—Other Administrative Services***Central Plan*

## (2) H—Other Expenditure

O.	2,08.09	10.99	10.98	—0.01
R.	—1,97.10			

Anticipated saving was attributed to non-receipt of requisition from the Railway authorities for acquisition of land requiring payment of compensation.

Capital :

Voted—

(i) In view of the saving of Rs. 24.78 lakhs, supplementary provision of Rs. 4,11.38 lakhs obtained in September 1986 (Rs. 4,00.00 lakhs) and February 1987 (Rs. 11.39 lakhs) proved excessive.

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

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

## 536—Capital Outlay on Civil Aviation

## State Plan

## (1) P—Aeronautical Communication and Other Services

O.	50.00	} 38.32	36.81	-1.51
S.	11.39			
R.	-23.07			

Anticipated saving was attributed to non-finalisation of proceedings of purchase Committee for Purchase of Machinery and Equipment.

## (iii) Other Reserve Fund of Government Commercial Undertakings:—

## (a) Amenities Reserve Fund

The fund created out of the revenues of the State Transport Service is intended to provide reserves sufficient to provide amenities to the public and to the employees of the State Transport Services and to give incentives to the staff for increasing efficiency of the State Transport Service.

Rs. 0.12 lakh had accumulated under the Amenities Reserve Fund. Though the Orissa State Road Transport Corporation which took over the State Transport Service was formed with effect from the 1st May 1974, Government had not yet taken a decision regarding clearance of the balances under the respective Reserve Fund (March, 1988).

## (iv) Passengers Amenities Reserve Fund:—

With a view to providing adequate amenities to the passenger, 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 1986-87 was Rs. 6 lakhs.

Major Heads—

- 296—Secretariat-Economic Services
- 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
- 510—Capital Outlay on Animal Husbandry
- 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	53,09,21,000		
Supplementary	2,94,70,000		
	56,03,91,000	54,89,90,872	—1,14,00,128
Amount surrendered during the year (31st March 1987)			1,26,33,000
Charged—			
Original	2,50,000		
Supplementary	4,90,000		
	7,40,000	4,89,578	—2,50,422
Amount surrendered during the year (31st March 1987)			2,47,000
Capital:			
Voted—			
Original	28,29,50,000		
Supplementary	1,09,92,000		
	29,39,42,000	47,66,38,714	+18,26,96,714
Amount surrendered during the year (31st March 1987)			22,60,000

The expenditure in the Revenue Section (Voted) does not include Rs. 29,24,973 spent out of advances from the Contingency Fund during January 1987 and March 1987 and not recouped to the fund till the end of the year.

## Notes and Comments:—

Revenue:

Voted—

(i) The department surrendered Rs. 1,26.33 lakhs during the year 1986-87; ultimately saving worked out to Rs. 1,14.00 lakhs.

(ii) In view of the saving of Rs. 1,14.00 lakhs supplementary provision of Rs. 2,94.70 lakhs obtained in February 1987 proved excessive.

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

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
<b>310—Animal Husbandry</b>			
<i>Centrally Sponsored Plan</i>			
(1) Z—Other Expenditure			
O.	41.35	20.50	+1.87
R.	-22.72		
	18.63		

Anticipated saving was attributed to non-release of funds by the Government of India. Reasons for final excess of Rs. 1.87 lakhs have not been intimated (March 1988).

**311—Dairy Development***Centrally Sponsored Plan*

(2) EE—Other Expenditure

O.	18.00	..	..
R.	-18.00	..	..

Entire provision was surrendered attributing to non-release of funds by the Government of India.

**312—Fisheries***State Plan*

(3) RR—Processing, Preservation and Marketing

O.	14.32	2.00	2.00	..
R.	-12.32			

Out of anticipated saving of Rs. 12.32 lakhs, Rs. 3.34 lakhs was reappropriated attributing to less requirement and Rs. 8.98 lakhs was surrendered attributing to post budget decision of the Government to implement the scheme for marketing of fish through Orissa Fish Seed Development Corporation. Reasons for less requirement have not been intimated (March 1988).

**313—Forest***State Plan*

(4) HHH—Forest Conservation and Development

O.	84.55	71.78	70.75	-1.03
R.	-12.77			

Anticipated savings were stated to be based on actuals. Reasons for final saving of Rs. 1.03 lakhs have not been intimated (March 1988).

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

*Central Plan*

(5) KKK—Plantation Scheme

O.	60.00	94.00	63.74	-30.26
S.	34.00			

Entire provision (Rs. 30.00 lakhs) under decentralised pupils nurseries remained unutilised and unexplained (March 1988).

*Centrally Sponsored Plan*

(6) NNN—Forest Conservation and Development

O.	18.00	18.00	5.98	-12.02
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Reasons for final saving of Rs. 12.02 lakhs have not been intimated (March 1988).

(7) OOO—Plantation Scheme

O.	1,53.00	1,51.91	89.78	-62.13
S.	0.01			
R.	-1.10			

Anticipated savings were stated to be based on actuals. Reasons for final saving of Rs. 62.13 lakhs have not been intimated (March 1988).

(8) PPP—Tribal Areas Sub-Plan

O.	31.50	31.50	11.48	-20.02
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Reasons for final saving of Rs. 20.02 lakhs have not been intimated (March 1988)

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

310—Animal Husbandry

*State Plan*

(9) R—Cattle Development

O.	60.28	93.52	93.53	+0.01
S.	22.01			
R.	11.23			

Additional funds were provided under equipment for artificial insemination programme through Frozen Semen Technology without giving any reasons (March 1988).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>313.—Forest</b>			
<b>(10) XX—Direction and Administration</b>			
O.	8,27.14	9,20.66	+97.87
S.	5.89		
R.	—10.24		
		8,22.79	

Reasons for anticipated saving of Rs. 10.24 lakhs and final excess of Rs. 97.87 lakhs have not been intimated (March 1988).

Charged—

(i) In view of saving of Rs. 2.50 lakhs supplementary provision of Rs. 4.90 lakhs obtained in September 1986 (Rs. 2.34 lakhs) and February 1987 (Rs. 2.56 lakhs) proved excessive.

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

**313.—Forest**

**(II) DDD.—Other Expenditure**

O.	2.50	0.03	—0.03
R.	—2.47		

Reasons for anticipated saving have not been intimated (March 1988)

Capital :

Voted—

(i) The expenditure exceeded the provision by Rs. 18,26,96,714. The excess requires regularisation.

(ii) In view of the excess of Rs. 18,26.97 lakhs supplementary provision of Rs. 1,09.92 lakhs obtained in February 1987 proved in-sufficient. In view of the excess surrender of Rs. 22.60 lakhs in March 1987 was injudicious.

(iii) Excess occurred under the following heads :—

**513—Capital Outlay on Forest**

**VVV.—Government Trading in Kendu Leaves**

O.	26,29.46	26,33.55	45,25.54	+18,91.99
S.	19.85			
R.	—15.76			

Anticipated saving was stated to be based on actuals. Final excess of Rs. 18,91.99 lakhs mainly pertains to suspense (debit). Reasons for final excess have not been intimated (March 1988).

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

	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
<b>512—Capital outlay on Fisheries</b>			
<i>State Plan</i>			
UUU—Inland Fisheries			
O.	18·00	80·38	45·38
S.	62·38		

Entire provision (Rs. 35·00 lakhs) provided for Share Capital Investment in Orissa Maritime and Chilka Area Development Corporation remained unutilised and unexplained (March 1988).

(iii) Personal ledger Account—Transaction under the "Suspense (Personal Deposit)" relating to the scheme viz., Trading in Kendu Leaves are summarised below—

Scheme	Head under which accounted	Balance on 1st April 1986	Credits during the year	Debits during the year	Balance on the 31st March 1987
(In lakhs of rupees)					
(a) Poultry Development	510—Capital Outlay on Animal Husbandry.	3·02	..	..	3·02
(b) Exploitation and Marketing of Fish.	512—Capital Outlay on Fisheries.	1·10	..	..	1·10
(c) Marketing of Fish and by products.	512—Capital Outlay on Fisheries.	3·95	..	..	3·95
(d) Trading in Kendu Leaves.	513—Capital Outlay on Forest.	75·35	..	..	75·35
(e) Government Trading in Kendu Leaves.	513—Capital Outlay on Forest.	1,60·07	43,17·61	40,85·49	3,92·19

Government decided (August 1979) to close the inoperative personal ledger accounts at (c) and (d). Due to discrepancy noticed in figures of closing balances personal ledger accounts as maintained by the department and the Accounts Officer, the final closure of the personal ledger accounts is held up (March 1988). 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 1988).

## Major Heads—

- 295—Other Social and Community Services  
 296—Secretariat-Economic Services  
 298—Co-operation  
 305—Agriculture  
 307—Soil and Water Conservation  
 498—Capital Outlay on Co-operation  
 500—Investments in General Financial and Trading Institutions  
 515—Investments in Agricultural Financial Institutions  
 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	69,32,47,000	73,79,79,000	69,29,78,372
Supplementary	4,47,32,000		
Amount surrendered during the year (31st March 1987)			3,32,22,000
Charged—			
Original	1,00,000	1,00,000	..
Amount surrendered during the year			Nil
Capital :			
Voted—			
Original	30,61,10,000	40,55,50,000	29,16,07,300
Supplementary	9,94,40,000		
Amount surrendered during the year (31st March 1987)			11,23,91,000

The expenditure does not include Rs. 4,40,00,000 in the Capital Section (Voted) spent out of advances from the Contingency Fund sanctioned in November 1986, December 1986 and March 1987 but not recouped to the Fund till the close of the year.

## Notes and Comments:—

## Revenue :

## Voted—

(i) The department surrendered Rs. 3,32.22 lakhs on 31st March 1987; ultimately the savings worked out to Rs. 4,50.01 lakhs.

(ii) In view of the saving of Rs. 4,50.01 lakhs supplementary provision of Rs. 4,47.32 lakhs obtained in September 1986 (Rs. 84.38 lakhs) and February 1987 (Rs. 3,62.94 lakhs) proved unnecessary. The expenditure did not come up to the original provision. Token provision could have been obtained wherever necessary.

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

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
<b>2 98—Co-operation</b>			
State Plan			
<b>(1) M—Consumers Co-operative</b>			
O.	47.15	22.17	22.17
R.	—24.98		

Anticipated saving was surrendered on 31st March 1987 without assigning any specific reason.

**(2) O—Tribal Areas Sub-Plan**

O.	133.90	78.50	78.47	—0.03
R.	—55.40			

Anticipated saving was surrendered on 31st March 1987 without assigning any specific reason.

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

O.	1,00.00	51.74	51.73	—0.01
S.	2.93			
R.	—51.19			

Anticipated saving was attributed to non-release of Central Assistance and change in pattern of assistance.

**305—Agriculture****(4) W—Multiplication and distribution of seeds**

O.	4,70.74	4,10.06	3,87.62	—22.44
S.	0.88			
R.	—61.56			

Anticipated saving was mainly attributed to less transaction of seeds in the Personal Ledger Account. Final saving was also due to less transactions under purchase and distribution of seeds, fertilisers, etc. Reasons for non-surrendering of final saving have not been intimated (March 1988)

Head	Total grant	Actual expenditure	Excess + Saving—
(5) JJ—Horticulture			(In lakhs of rupees)
O.	91.09		
S.	7.24		
R.	-11.15		
	87.18	86.98	-0.20

Anticipated saving was mainly attributed to less requirement under maintenance of existing orchard. Reasons for less requirement have not been intimated (March 1988).

## (6)—QQ Drought Prone Area Programme

O.	2,34.00		
R.	-7.07		
	2,26.93	2,11.88	-15.05

Anticipated saving was attributed to—(i) reduction in Establishment (Rs. 1.62 lakhs), and (ii) less requirement (Rs. 5.45 lakhs). Reasons for less requirement and final saving of Rs. 15.05 lakhs have not been intimated (March 1988).

*Centrally Sponsored Plan*

## (7) JJJ—Tribal Areas Sub-Plan

O.	1,25.60		
R.	-3.40		
	1,22.20	1,49.16	+26.96

Reasons for anticipated saving of Rs. 3.40 lakhs under development of Dry Land Agriculture and final/excess expenditure under Drought Prone Area Programme—Grants-in-aid have not been intimated (March 1988).

## 307—Soil and Water Conservation

*Central Plan*

## VVV—Tribal Areas Sub-Plan

O.	2,33.96		
S.	0.01		
R.	-14.37		
	2,19.60	98.81	-1,20.79

Anticipated saving was mainly attributed to post Budget decision to reduce sanctioned funds. Final savings mainly relate to (a) Integrated Watershed Management in catchment of flood prone area under Subarnarekha and (b) soil conservation in Upper Kolab catchment (c) soil conservation in Indravati catchment. Reasons for final savings have not been intimated (March, 1988).

(v) Personal Ledger Account—The expenditure in the grant includes Rs. 3,39.03 lakhs under the head 'Suspense' (personal Deposits) debit. A summary of the transactions in the various Personal Ledger

Accounts for 1986-87 relating to (i) Cold Storage Plants at Cuttack, Bhubaneswar, Similiguda, Paralakhemundi, Balangir, 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 1986	Credit during the year	Debit during the year	Balance on 31st March 1987
(In lakhs of rupees)				
(i) Cold Storage Plant				
(a) Cuttack	5.28	..	..	5.28
(b) Bhubaneswar	19.44	..	..	19.44
(c) Similiguda	-0.96(a)	2.04	3.76	-2.68(a)
(d) Paralakhemundi	-0.64(a)	..	..	-0.64(a)
(e) Bolangir	7.51	0.17	9.34	-1.66(a)
(f) Kuarmunda	1.44	0.02	3.46	-2.00(a)
(g) Cuttack-II	2.39	..	..	2.39
<b>Total</b>	<b>34.46</b>	<b>2.23</b>	<b>16.56</b>	<b>20.13</b>
(ii) Purchase and distribution of quality seeds to cultivators	83.07	2,68.36	3,22.47	28.96

Capital:

Voted—

(i) The department surrendered Rs.11,23.91 lakhs on 31st March, 1987; ultimately the saving worked out to Rs. 11,39.43 lakhs.

(ii) In view of the saving of Rs. 11,39.43 lakhs supplementary provision of Rs.9,94.40 lakhs obtained in September 1986 (Rs. 3,20.06 lakhs) and February 1987 (Rs. 6,74.34 lakhs) proved unnecessary. The expenditure did not come up even up to the original provision. Token grant could have been obtained wherever necessary.

(iii) Substantial saving in the Capital Section occurred in 8 out of 9 preceding years vide details given below:—

Year	Provision(Original plus supplementary)	Saving	Percentage of saving
(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

(a) Mines balance is under reconciliation (March 1988).

Year	Provision (Original plus supplementary)	Saving	Percentage of saving
	(In lakhs of rupees)		
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
1985-86	32,83.46	11,58.63	35.29

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

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

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

##### State Plan

##### (1) AAAA—Credit Co-operatives

O.	2,91.00	} 37.08	37.08	..
R.	—2,53.92			

Anticipated saving was attributed to less sanction of funds by NABARD and less release of funds by Reserve Bank of India.

##### (2) BBBB—Warehousing and Marketing Co-operatives.

O.	1,38.05	} 82.68	82.68	—
R.	—55.37			

Specific reasons for anticipated saving have not been intimated (March 1988).

##### (3) FFFF—Tribal Areas Sub-Plan

O.	2,09.00	} 7.48	7.48	..
S.	1.15			
R.	—2,02.67			

Anticipated saving was attributed to less sanction of funds by NABARD and non-release of funds by Reserve Bank of India.

Head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
<i>Central Plan</i>			
(4) GGGG—Warehousing and Marketing Co-operatives.			
O.	2,17.50	1,19.40	1,19.39
S.	18.75		
R.	-1,16.85		

Anticipated saving was attributed to non-release of funds by National Co-operative Development Corporation.

698—Loans for Co-operation

(5) NNNN—Warehousing and Marketing Co-operatives.

O.	9,00.00	6,24.00	6,24.00	..
R.	-2,76.00			

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

*State Plan*

(6) SSSS—Tribal Areas Sub-Plan

O.	49.00	33.48	33.48	..
R.	-15.52			

Anticipated saving was attributed to less floating of debentures by the Orissa State Co-operative Land Development Bank Limited.

698—Loans for Co-operation

*State Plan*

(7) OOOO—Credit Co-operatives

O.	96.00	64.82	64.81	-0.01
R.	-31.18			

Anticipated saving was attributed to less floating of debentures by the Orissa Co-operative Land Development Bank Limited.

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
<b>705—Loans for Agriculture</b>			
<b>(8) XXXX—Manures and Fertilisers</b>			
O.	6,00.00	4,51.00	+3.00
R.	—1,49.00		

Anticipated savings was attributed to less release of funds by the Government of India. Reasons for final excess of Rs. 3 lakhs towards Loans to State Owned Corporation for distribution of fertiliser have not been intimated (March 1988)

#### Personal Ledger Accounts—

A summary of the transaction in the Personal Ledger Accounts at the end of 1986-87 are given below—

Personal Ledger Accounts for	Balance on the 1st April 1986	Credit during the year	Debit during the year	Balance on the 31st March 1987
(In lakhs of rupees)				
<b>(i) Cold Storage Plant</b>				
(a) Cuttack	10.52	..	..	10.52
(b) Bhubaneswar	15.10	..	..	15.10
(c) Similiguda	4.62	..	..	4.62
(d) Parlakhemendi	1.71	..	..	1.71
(e) Bolangir	3.77	..	..	3.77
(f) Kuarmunda	—0.42 (a)	..	..	—0.42(a)
<b>Total</b>	<b>35.30</b>	<b>..</b>	<b>..</b>	<b>35.30</b>
<b>(ii) Purchase and Distribution of quality seeds to cultivators.</b>	<b>56.95</b>	<b>..</b>	<b>..</b>	<b>56.95</b>

There was no transaction in the above accounts following the decision of the Government June, 1977) to operate these accounts in the revenue section of the grant.

(a) Minus balance is under reconciliation.

## Major Heads:—

26—Secretariat-Economic Services

328—Mines and Minerals

528—Capital outlay on Mining and Metallurgical Industries

766—Loans to Government Servants, etc.

		Total grant	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Revenue:				
Voted—				
Original	3,89,70,000	3,93,63,000	3,76,50,048	-17,12,952
Supplementary	3,93,000			
Amount surrendered during the year (31st March 1987)				1,78,000
Capital:				
Voted—				
Original	2,01,90,000	5,23,71,000	5,23,36,360	-34,640
Supplementary	3,21,81,000			
Amount surrendered during the year (31st March 1987)				22,000

## Notes and Comments:—

## Revenue:

## Voted—

(i) The department surrendered Rs. 1.78 lakhs on the 31st March 1987; ultimately the saving worked out to Rs. 17.13 lakhs.

(ii) In view of the final saving of Rs. 17.13 lakhs, supplementary grant of Rs. 3.21 lakhs and Rs. 0.72 lakh obtained in September 1986 and February 1987 respectively proved unnecessary. Token provision could have been obtained wherever necessary.

## Grant No. 25—Expenditure relating to the Information and Public Relations Department (All voted)

## 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	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Revenue:				
Voted—				
Original	2,55,52,000	2,69,10,000	2,71,16,504	+2,06,504
Supplementary	13,58,000			
Amount surrendered during the year (31st March 1987)				3,11,000

		Total Grant	Actual expenditure	Excess + Savings —
		Rs.	Rs.	Rs.
Capital :				
Voted—				
Original	1,25,000	1,25,000	97,100	—27,900
Amount surrendered during the year (31st March 1987)				31,000
Notes and Comments:—				
Revenue:				
Voted—				

The expenditure exceeded the provision by Rs. 2,06,504. The excess requires regularisation.

(iii) In view of the final excess of Rs. 2.07 lakhs supplementary grant of Rs. 13.58 lakhs obtained in February 1987 proved inadequate and surrender of Rs. 3.11 lakhs on 31st March 1987 was injudicious.

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

##### Major Heads—

239—State Excise

766—Loans to Government Servants, etc.

		Total Grant	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	2,19,48,000 } 11,86,000 }	2,31,34,000	2,22,21,848	—9,12,152
Supplementary				
Amount surrendered during the year (31st March 1987)				12,63,000
Capital :				
Voted—				
Original	1,25,000	1,25,000	83,900	—41,100
Amount surrendered during the year (31st March 1987)				49,000
Notes and Comments :—				
Revenue :				
Voted—				

(i) In view of the final saving of Rs. 9.12 lakhs, the supplementary grant of Rs. 11.86 lakhs obtained in September 1986 (Rs. 0.01 lakh) and February 1987 (Rs. 11.85 lakhs) proved excessive. The department surrendered Rs. 12.63 lakhs on 31st March 1987.

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	7,12,46,000	7,19,46,000	5,41,83,483	-1,77,62,517
Supplementary	7,00,000			
Amount surrendered during the year (31st March 1987)				1,77,08,000
Capital:				
Voted—				
Original	10,000	10,000	7,400	-2,600
Amount surrendered during the year				Nil

Notes and Comments :—

Revenue :

Voted—

(i) The Department surrendered Rs. 1,77.08 lakhs; ultimately the saving worked out to Rs. 1,77.63 lakhs.

(ii) In view of the saving of Rs. 1,77.63 lakhs the Supplementary grant of Rs. 7.00 lakhs obtained in February 1987 proved unnecessary. The expenditure did not come up even to the original provision.

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

Head		Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)				
<b>276—Secretariat-Social and Community Services</b>				
<i>Central Plan</i>				
(1) D—Secretariat				
O.	21.80	9.07	9.27	+0.20
R.	—12.73			
Anticipated saving was attributed to non-release of adequate central assistance.				
<b>279—Scientific Services and Research</b>				
<i>Central Plan</i>				
<i>Other Scientific Services</i>				
(2) I—Non-Conventional Energy Sources				
O.	3,45.66	2,43.84	2,43.74	—0.10
R.	—1,01.82			
Anticipated saving was attributed to non-receipt of central assistance during the year.				
<b>305—Agriculture</b>				
<i>Central Plan</i>				
(3)—Other expenditure				
O.	33.00	20.00	20.00	..
R.	—13.00			
Anticipated saving was attributed to restriction of central assistance to Rs. 20.00 lakhs only.				
<b>313—Forest</b>				
<i>Centrally Sponsored Plan</i>				
(4) O—Forest Conservation and Development				
O.	40.00	..	..	..
R.	—40.00			

Reasons for surrender of entire provision on 31st March 1987 have not been intimated (March 1988).

Major Heads—

252—Secretariat-General Services

265—Other Administrative Services

766—Loans to Government Servants, etc.

		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Revenue:				
Voted—				
Original	32,92,000	35,75,000	8,79,082	—26,95,918
Supplementary	2,83,000			
Amount surrendered during the year				Nil
Charged—				
Supplementary	7,000	7,000	..	—7,000
Amount surrendered during the year				Nil
Capital:				
Voted—				
Original	15,000	15,000	..	—15,000
Amount surrendered during the year				Nil

Notes and Comments :—

Revenue:

Voted—

(i) In view of saving of Rs. 26.96 lakhs supplementary provision, Rs. 2.83 lakhs obtained in February 1987 proved unnecessary. The expenditure did not come up even to the original provision.

(ii) Savings occurred under the following head :—

Head	Total grant	Actual expenditure	Excess + Saving—
265—Other Administrative Services			
(1) B—Training			
		( In lakhs of rupees )	
O.	18.08	21.16	..
S.	2.83		
R.	0.25		
			—21.16

Reasons for non-utilisation of entire provision remains unexplained (March 1988).

Major Head—

248—Appropriation for reduction or avoidance of debt.

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

Notes and Comments: —

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

Appropriation—Interest Payments—(All Charged)

Major Head—

249—Interest Payment

		Total appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Revenue:				
Original	161,43,00,000	169,46,02,000	171,94,74,232	+2,48,72,232
Supplementary	8,03,02,000			
Amount surrendered during the year (31st March 1987)				63,00,000

Notes and Comments:—

(i) The expenditure exceeded the grant by Rs. 2,48,72,232. The excess requires regularisation.

(ii) In view of the final excess of Rs. 2,48.72 lakhs the supplementary grant of Rs. 8,03.02 lakhs obtained in September 1986 proved inadequate and the surrender of Rs. 63.00 lakhs on the 31st March 1987 was injudicious.

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

Head		Total appropriation	Actual expenditure	Excess + Saving —
			(In lakhs of rupees)	
Interest on Internal Debt				
(1)A—Interest on Market Loans				
O.	32,38.96	33,09.19	43,11.08	+10,01.89
R.	70.23			

Additional funds were provided by reappropriation for payment of interest on matured loans and the loan floated during 1985-86 and 1986-87. Reasons for final excess of Rs. 10,01.89 lakhs have not been intimated (March 1988).

Head	Total appropriation	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
<i>Interest on Loans and advances from Central Government</i>			
(2)F—Interest on Loans for State Plan Schemes.			
O.	19,08.73	18,40.52	24,66.07
R.	—68.21		

Anticipated saving of Rs. 68.21 lakhs was mainly due to less requirement on the basis of the actual payment made by Accountant-General, Orissa. Reasons for final excess of Rs. 6,25.55 lakhs have not been intimated (March 1988).

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

*Interest on Internal Debt*

(3)B—Interest on other Internal Debt				
O.	8,07.73	6,39.64	6,69.09	
S.	53.02			+ 29.45
R.	—2,21.11			

Anticipated saving was attributed to (i) less payment of interest on account of less Ways and Means Advances sanctioned by Reserve Bank of India (Rs. 63.16 lakhs) (ii) less requirement on the basis of the actual payment made by Accountant-General, Orissa (Rs. 1,57.95 lakhs). Reasons for final excess (Rs. 29.45 lakhs) have not been intimated (March 1988).

*Interest on Loans and Advances from Central Government*

(4) E—Interest on Loans for Non-Plan Schemes			
O.	19,27.82	20,35.63	15,75.35
R.	1,07.81		
(5) G—Interest on Loans for Central Plan Schemes			
O.	70.16	88.72	27.36
R.	18.56		

In the above two cases (serial Nos. 4 and 5) additional funds were provided by reappropriation for payment of interest on matured loans and loans received during 1986-87. Reasons for final saving of Rs. 4,60.28 lakhs and Rs. 61.36 lakhs have not been intimated (March 1988).

Head		Total appropriation	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)		
(6) H—Interest on Loans for Centrally Sponsored Plan Schemes				
O.	1,45.12	1,28.35	1,14.78	—13.57
R.	—16.77			

Anticipated saving of Rs. 16.77 lakhs was stated to be due to less requirement on the basis of the actual payment made by Accountant-General, Orissa. Reasons for final saving have not been intimated (March 1988).

(7) I—Interest on pre-1979-80 Loans Consolidated loans for-  
Production and Semiproduction purposes

O.	55,79.63	56,30.16	48,23.03	—8,07.13
R.	50.53			

Additional funds of Rs. 50.53 lakhs stated to have been provided by reappropriation for payment of interest on matured loans. Reasons for final saving of Rs. 8,07.13 lakhs have not been intimated (March 1988).

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

Major Head—

603—Internal Debt of the State Government

		Total appropriation	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
Capital :				
Original	223,05,97,000	328,72,11,000	248,96,31,327	—79,75,79,673
Supplementary	105,66,14,000			
Amount surrendered during the year (31st March 1987)				116,87,82,000

Notes and Comments :—

(i) The department surrendered Rs. 116,87.82 lakhs on 31st March 1987; ultimately the saving worked out to Rs. 79,75.80 lakhs.

(ii) In view of the saving of Rs. 79,75.80 lakhs, supplementary provision of Rs. 105,66.14 lakhs obtained in February 1987 proved excessive.

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

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

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

(1) A—Market Loans bearing Interest

O.	16,32'31	..	12,47'18	+12,47'18
R.	—16,32'31			

Entire budget provision was reappropriated to "Market Loans not bearing Interest" without assigning any reason. Ultimately it has resulted in final excess of Rs. 12,47'18 lakhs.

(2) C—Ways and Means advances from the Reserve Bank of India.

O.	2,00,00'00	1,89,67'14	2,26,44'14	+36,77'00
S.	1,05,66'14			
R.	—1,15,99'00			

Anticipated saving was attributed to less amount of Ways and Means Advances from the Reserve Bank of India. Reasons for final excess of Rs. 36,77'00 lakhs have not been intimated (March 1988).

(3) F—Loans from other Institutions

O.	3,44'04	2,52'51	2,52'91	+0'40
R.	—91'53			

Anticipated saving was attributed to less amount paid.

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

(1) B—Market Loans not bearing Interest

R.	16,44'67	16,44'67	4,32'11	—12,12'56
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Reasons for providing additional funds by reappropriation and not providing even a token provision in the budget have not been explained (March 1988). Reappropriation has resulted in final saving of Rs. 12,12'56 lakhs.

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

Major Head—	Total appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
<b>604—Loans and Advances from the Central Government</b>			
Capital:			
Original	91,76,19,000	80,17,26,373	—12,89,94,627
Supplementary	1,31,02,000		
Amount surrendered during the year (31st March 1987)			8,30,11,000
Notes and Comments:—			

(i) The department surrendered Rs. 8,50'11 lakhs on 31st March 1987; ultimately the saving worked out to Rs. 12,89'95 lakhs.

(ii) In view of the saving of Rs. 12,89'95 lakhs, supplementary provision of Rs. 1,31'02 lakhs obtained in February 1987 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:—

Head	Total appropriation	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
604—Loans and Advances from the Central Government.			
<i>A—Loans for Non-Plan Schemes</i>			
(1) A—Loans for Agriculture, Manures and Fertilizers.			
O.	15,00·00	4,00·00	—3,75·00
R.	—7,25·00		
	7,74·00		

Anticipated saving was attributed to less sanction of short term loans during the first six months of the year. Reasons for final saving of Rs. 3,75·00 lakhs have not been intimated (March 1988).

*B—Loans for State Plan Scheme*

(2) G—Block Loans for State Plan

O.	17,83·95	16,50·52	16,54·20	+3·68
R.	—1,33·43			

Anticipated saving was attributed to less payment. Reasons for the final excess of Rs. 3·68 lakhs have not been intimated (March 1988).

*C—Loans for Central Plan Scheme*

(3) I—Irrigation, Navigation, Drainage and Flood Control Project—

O.	25·44	34·00	12·00	—22·00
R.	8·56			

Augmentation of funds was stated to be based on actuals. Reasons for the final saving of Rs. 22·00 lakhs have not been intimated (March 1988).

(4) K—Other Loans

S.	1,31·02	1,31·02	38·95	—92·07
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Reason for final saving of Rs. 92·07 lakhs have not been intimated (March 1988)

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

*B—Loans for State Plan Schemes*

(1) H—Loans as advance plan assistance for Relief on account of Natural Calamities.

O.	23·23	23·33	47·16	+23·83
R.	0·10			

Reasons for final excess of Rs. 23·83 lakhs have not been intimated (March 1988)

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**APPENDICES**

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Statement showing the estimated and actual recoveries by grants and appropriation

(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
	2	3
1	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	1,22,26,000	30,00,00,000
	Reasons for less recovery under both	
6. Expenditure relating to the Commerce Department	..	30,00,000
	Reasons for excess recovery have	
7. Expenditure relating to the Works Department	32,10,00,000	..
	Reasons for excess recovery have	
9. Expenditure relating to the Food and Civil Supplies Department.	..	53,68,000
	Reasons for excess recovery have	
10. Expenditure relating to the Education & Youth Services Department.	..	40,00,000
	Reasons for less recovery have	
11. Expenditure relating to the Harijan & Tribal Welfare Department.	..	..
	Reasons for excess recovery have	
12. Expenditure relating to the Health & Family Welfare Department.	5,28,42,000	..
	Reasons for less recovery have	
13. Expenditure relating to the Housing and Urban Development Department.	98,00,000	..
	Reasons for excess recovery have	

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

at page 12)

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.
7,07,184	27,53,325	- 3,42,816	+ 27,53,325
revenue and reasons for excess recovery under capital have not been intimated (March 1988)			
13,12,50,000	..	..	..
..	..	-1,22,26,000	- 30,00,00,000
revenue and capital have not been intimated (March 1988)			
..	32,25,780	..	+ 2,25,780
not been intimated (March 1988)			
54,95,43,335	..	+ 22,85,43,335	..
not been intimated (March 1988)			
..	62,85,466	..	+ 9,17,466
not been intimated (March 1988)			
..	17,52,282	..	- 22,47,718
not been intimated (March 1988)			
..	9,33,004	..	+ 9,33,004
not been intimated (March 1988)			
4,80,21,728	..	- 48,20,272	
not been intimated (March 1988)			
20,67,73,135	..	+19,69,73,135	
not been intimated (March 1988).			

Number and name of the grant or appropriation	Budget Estimates	
	Revenue	Capital
1	2	3
	Rs.	Rs.
15. Expenditure relating to the Tourism, Sports and Culture Department.	..	..
		Reasons for excess recovery have
20. Expenditure relating to the Irrigation and Power Department.	87,30,000	38,98,39,000
		Reasons for excess recovery under both revenue
22. Expenditure relating to the Forest, Fisheries and Animal Husbandry Department.	..	26,29,46,000
		Reasons for excess recovery have
23. Expenditure relating to the Agriculture and Co-operation Department.	4,18,69,000	..
		Reasons for less recovery have
25. Expenditure relating to the Information and Public Relations Department.	45,000	..
		Reasons for less recovery have
Total	57,88,12,000	96,51,53,000

Actuals		Actuals compared with Budget estimates	
Revenue	Capital	More (+) Less (-) Revenue	More (+) Less (-) Capital
4	5	6	7
Rs.	Rs.	Rs.	Rs.
..	39,93,540	..	+39,93,540
not been intimated (March 1988).			
8,64,19,360	75,04,21,958	+7,76,89,360	+36,05,82,958
and capital have not been intimated (March 1988).			
..	43,17,60,618	..	+16,88,14,618
not been intimated (March 1988).			
2,70,59,712	..	-1,48,09,288	..
not been intimated (March 1988).			
12,840	..	-32,160	..
not been intimated (March 1988).			
104,97,87,294	120,11,25,973	+47,09,75,294	+23,59,72,973

Reference—Note (vi) at page 81 and Note (v) at page 84

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

Suspense Head	Opening balance on 1st April 1986	Debits during the year	Credits during the year	Closing balance on 31st March 1987
(In lakhs of rupees)				
<b>Revenue</b>				
<b>259—Public Works</b>				
Purchases	—27.32	(a)	(a)	— 27.32
Stock	6.93	(a)	(a)	6.93
Miscellaneous Works Advances	5.31	(a)	(a)	5.31
<b>Total</b>	<b>—15.08</b>	<b>..</b>	<b>..</b>	<b>— 15.08</b>
<b>331—Water and Power Development Services</b>				
Purchases	—1.29	..	..	— 1.29
Stock	1.34	0.77	..	2.11
Miscellaneous Works Advances	11.34	1.21	0.81	11.74
<b>Total</b>	<b>11.39</b>	<b>1.98</b>	<b>0.81</b>	<b>12.56</b>
<b>332—Multipurpose River Projects</b>				
<i>Hirakud Dam Project</i>				
Purchases	—50.17	..	..	— 50.17
Stock	40.28	31.25	32.78	38.75
Miscellaneous Works Advances	65.98	11.51	11.77	65.72
Workshop Suspense	—0.17	..	..	— 0.17
<b>Total</b>	<b>55.92</b>	<b>42.76</b>	<b>44.55</b>	<b>54.13</b>

(4) Consequent on the changes in the structure of accounts, with effect from 1st April 1974 no transaction under the suspense heads below, Major head "259—Public Works" appeared thereafter under Grant No. 20. Action for transferring the balance on 31st March 1974 to the relevant heads is pending with the Chief Engineer.

## APPENDIX II—Contd.

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Suspense head	Opening balance on 1st April 1986	Debits during the year	Credits during the year	Closing balance on 31st March 1987
(In lakhs of rupees)				
<i>Balimela Dam Project</i>				
Purchases	—1·91	..	..	—1·91
Stock	5·61	1·59	..	7·20
Miscellaneous Works Advances	8·06	..	..	8·06
Total	11·76	1·59	..	13·35
<b>333—Irrigation, Navigation, Drainage and Flood Control Projects—</b>				
<i>A—Irrigation Projects (Commercial)</i>				
Stock	—10·47	2·15	2·04	—10·36
Miscellaneous Works Advances	..	0·96	0·01	0·95
Workshop Suspense	—7·94	37·42	14·81	14·67
Total	—18·41	40·53	16·86	5·26
<i>G—Flood Control and Anti-Sea Erosion Projects—</i>				
Purchases	—3,03·88	..	..	—3,03·88
Stock	3,84·82	6,31·25	5,37·66	4,78·41
Miscellaneous Works Advances	5,80·97	1,33·24	2,27·05	4,87·16
Total	6,61·91	7,64·49	7,64·71	6,61·69
<b>334—Power Projects</b>				
Purchases	—11·02	..	..	—11·02
Stock	17·22	..	..	17·22
Miscellaneous Works Advances	0·01	..	..	0·01
Total	6·21	..	..	6·21
<b>Capital :</b>				
<b>506—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development.</b>				
<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

## APPENDIX II—Contd.

Suspense head	Opening balance on 1st April 1986	Debits during the year	Credits during the year	Closing balance on 31st March 1987
(In lakhs of rupees)				
<b>531—Capital Outlay on Water and Power Development.</b>				
Purchases	—0·03	..	..	—0·03
Stock	—0·12	1·20	1·25	—0·17
Miscellaneous Works Advances	—0·55	0·50	0·13	—0·18
Workshop Suspense	—0·02	..	..	—0·02
Total	—0·72	1·70	1·38	—0·40
<b>532—Capital Outlay on Multipurpose River Projects</b>				
<i>1—Hirakud Dam project</i>				
Purchases	—84·93	..	..	—84·93
Stock	1,90·91	..	..	1,90·91
Miscellaneous Works Advances	67·38	..	..	67·38
Workshop Suspense	93·61	..	..	93·61
Total	2,66·97	..	..	2,66·97
<i>2—Rengali Irrigation project</i>				
Purchases	—1,49·61	..	..	—1,49·61
Stock	3,67·91	3,50·69	4,44·93	2,73·67
Miscellaneous Works Advances	5,40·16	2,71·96	92·08	7,20·04
Total	7,58·46	6,22·65	5,37·01	8,44·10
<i>3—Balimela Dam Project</i>				
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

Suspense head	Opening balance on 1st April 1986.	Debits during the year	Credits during the year	Closing balance on 31st March 1987.
(In lakhs of rupees)				
<i>4—Potteru Irrigation Project</i>				
Purchases	—49.76	..	..	—49.76
Stock	4,80.89	86.66	1.44	5,66.10
Miscellaneous Works Advances	78.62	2.02	5.84	74.81
Workshop Suspense	0.06	..	..	0.06
Total	5,09.81	88.68	7.28	5,91.21
<i>5—Bhimkund Project</i>				
Purchases	—0.32	..	..	—0.32
Stock	0.40	..	..	0.40
Miscellaneous Works Advances	0.11	..	..	0.11
Total	0.19	..	..	0.19
<i>6—Upper Kolab Project</i>				
Purchases	—89.09	..	..	—89.09
Stock	18,10.06	7,09.78	9,99.96	15,19.88
Miscellaneous Works Advances	4,45.45	0.04	1,51.37	2,94.12
Workshop Suspense	64.69	11.44	0.01	76.12
Total	22,31.11	7,21.26	11,51.34	18,01.03
<i>7—Upper Indravati Project</i>				
Purchases	—71.60	..	..	—71.60
Stock	10,90.41	5,78.11	7,93.39	8,74.93
Miscellaneous Works Advances	2,29.79	22.28	87.74	1,64.33
Workshop Suspense	28.51	9.96	6.64	31.83
Total	12,77.11	6,10.35	8,87.97	9,99.49

Suspense head	Opening balance on 1st April 1986	Debits during the year	Credits during the year	Closing balance on 31st March 1987
( In lakhs of rupees )				
<b>533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects.</b>				
<i>Irrigation Projects (Commercial)</i>				
Purchases	—8,56.24	..	..	—8,56.24
Stock	2,89.42	15,34.20	15,92.36	2,31.26
Miscellaneous Works Advances	24,49.61	24,65.81	31,88.94	17,26.48
Workshop Suspense	65.27	..	..	65.27
<b>Total</b>	<b>19,48.06</b>	<b>40,00.01</b>	<b>47,81.30</b>	<b>11,66.77</b>
<i>Flood Control and Anti-Sea Erosion Project</i>				
Purchases	—2.16	..	..	—2.16
Stock	1.99	..	..	1.99
Miscellaneous Works Advances	0.79	..	..	0.79
<b>Total</b>	<b>0.62</b>	<b>(a)</b>	<b>(a)</b>	<b>0.62</b>
<b>534—Capital Outlay on Power Projects</b>				
<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
<b>Total</b>	<b>1,21.81</b>	<b>(b)</b>	<b>(b)</b>	<b>1,21.81</b>
<i>B—Thermo Electric Schemes</i>				
Stock	0.41	..	..	0.41
Miscellaneous Works Advances	13.99	..	..	13.99
<b>Total</b>	<b>14.40</b>	<b>(b)</b>	<b>(b)</b>	<b>14.40</b>

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

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





COMPTROLLER AND AUDITOR  
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