



APPROPRIATION ACCOUNTS

1987-88

GOVERNMENT OF ORISSA



APPROPRIATION ACCOUNTS

1987-88

GOVERNMENT OF ORISSA

THE UNIVERSITY OF CHICAGO

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ALMA MATER SOCIETY

TABLE OF CONTENTS

	PAGE
Introductory	1
Summary of Appropriation Accounts	2—13
General	14
Appropriation Accounts—	
1—Expenditure relating to the Home Department	15-16
2—Expenditure relating to the General Administration Department	17
3—Expenditure relating to the Revenue Department	18—24
4—Expenditure relating to the Law Department	25
5—Expenditure relating to the Finance Department	26—29
6—Expenditure relating to the Commerce Department	29—31
7—Expenditure relating to the Works Department	31—39
8—Expenditure relating to the Orissa Legislative Assembly	39
9—Expenditure relating to the Food and Civil Supplies Department	40-41
10—Expenditure relating to the Education and Youth Services Department	41—46
11—Expenditure relating to the Harijan and Tribal Welfare Department	46—49
12—Expenditure relating to the Health and Family Welfare Department	49—53
13—Expenditure relating to the Housing and Urban Development Department	54—60
14—Expenditure relating to the Labour and Employment Department	61
15—Expenditure relating to the Tourism, Sports and Culture Department	61—63
16—Expenditure relating to the Planning and Co-ordination Department	64-65

TABLE OF CONTENTS—*Concl.*

	PAGE
17—Expenditure relating to the Community Development and Rural Reconstruction (Gram Panchayat) Department.	66
18—Expenditure relating to the Community Development and Rural Reconstruction (Community Development) Department.	67—71
19—Expenditure relating to the Industries Department	72—76
20—Expenditure relating to the Irrigation and Power Department	77—87
21—Expenditure relating to the Transport Department	88—90
22—Expenditure relating to the Forest, Fisheries and Animal Husbandry Department	90—93
23—Expenditure relating to the Agriculture and Co-operation Department	94—102
24—Expenditure relating to the Mining and Geology Department	102-103
25—Expenditure relating to the Information and Public relations Department	103
26—Expenditure relating to the Excise Department	104
27—Expenditure relating to the Science, Technology and Environment Department.	105—107
<i>Appropriation for reduction or avoidance of Debt</i>	108
<i>Interest Payments</i>	108-109
<i>Internal Debt of the State Government</i>	109-110
<i>Loans and Advances from the Central Government</i>	110-111
<i>Appendix-I—Statement showing the estimated and actual recoveries by grants and appropriations which have been adjusted in the accounts in reduction of expenditure.</i>	114—117
<i>Appendix-II—Suspense transactions (Grant No. 20—Expenditure relating to the Irrigation and Power Department).</i>	118—120

INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Orissa for the year 1987-88 presents the accounts of sums expended in the year ended 31st March 1988 compared with the sums specified in the schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

In these Accounts—

'O' Stands for original grant or appropriation

'S' Stands for supplementary grant or appropriation

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

Charged appropriations and expenditure are shown in italics.

SUMMARY OF APPROPRIATION

Number and name of grant or appropriation	Amount of grant/appropriation	
	Revenue	Capital
	2	3
1	Rs.	Rs.
1—Expenditure relating to the Home Department—		
Voted	97,21,04,000	5,87,12,000
Charged	1,11,76,000	..
2—Expenditure relating to the General Administration Department—		
Voted	6,52,08,000	76,10,000
Charged	71,52,000	..
3—Expenditure relating to the Revenue Department—		
Voted	1,40,29,19,000	52,33,000
Charged	13,14,43,000	..
4—Expenditure relating to the Law Department—		
Voted	6,09,82,000	7,30,000
Charged	..	..
5—Expenditure relating to the Finance Department—		
Voted	92,64,22,000	72,51,30,000
Charged	4,50,000	—
6—Expenditure relating to the Commerce Department—		
Voted	9,80,78,000	7,68,76,000
Charged	..	63,000
7—Expenditure relating to the Works Department—		
Voted	83,52,97,000	63,63,15,000
Charged	33,32,000	9,59,000
8—Expenditure relating to the Orissa Legislative Assembly Secretariat—		
Voted	1,60,62,000	44,000
Charged	2,50,000	..
9—Expenditure relating to the Food and Civil Supplies Department—		
Voted	6,30,85,000	28,92,000
Charged	..	..

Expenditure		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
93,79,99,267	1,99,46,100	3,41,04,733	3,87,65,900	..	..
1,13,42,430	..	..	..	1,66,430	..
6,41,28,485	62,09,500	10,79,515	14,00,500	..	..
70,42,767	..	1,09,233	..	..	..
83,17,99,544	8,44,302	57,11,19,456	43,88,698	..	..
13,12,86,000	..	1,57,000	..	..	..
5,63,70,533	3,16,400	46,11,467	4,13,600	..	..
..
51,28,73,875	69,42,08,545	41,35,48,125	3,09,21,455	..	..
2,16,077	..	2,33,923	..	..	..
9,45,12,555	7,94,72,404	35,65,445	..	..	25,96,404
..	63,000	..	..	..	..
1,13,25,89,127	54,80,83,893	..	8,82,31,107	29,72,92,127	..
32,04,337	11,46,390	1,27,663	..	..	1,87,390
1,59,27,324	18,000	1,34,676	26,000	..	..
2,28,039	..	21,961	..	..	..
6,35,57,488	26,65,471	..	2,26,529	4,72,488	..
..

SUMMARY OF APPROPRIATION

Number and name of grant or appropriation	Amount of grant/appropriation	
	Revenue	Capital
	2	3
1	Rs.	Rs.
10—Expenditure relating to the Education and Youth Services Department—		
Voted	2,84,41,37,000	8,18,54,000
Charged	8,99,000	..
11—Expenditure relating to the Harijan and Tribal Welfare Department—		
Voted	51,19,32,000	5,92,93,000
Charged	..	..
12—Expenditure relating to the Health and Family Welfare Department.		
Voted	1,14,35,53,000	40,25,000
Charged	50,000	..
13—Expenditure relating to the Housing and Urban Development Department.		
Voted	87,63,85,000	10,04,30,000
Charged	88,000	..
14—Expenditure relating to the Labour and Employment Department.		
Voted	6,65,36,000	3,15,000
Charged	..	..
15—Expenditure relating to the Tourism, Sports and Culture Department.		
Voted	8,67,65,000	2,39,77,000
Charged	..	..
16—Expenditure relating to the Planning and Co-ordination Department.		
Voted	14,06,76,000	1,11,39,000
Charged	..	..
17—Expenditure relating to the Community Development and Rural Reconstruction (Gram Panchayat) Department.		
Voted	3,54,80,000	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.
2,78,01,90,044	2,61,96,558	6,39,46,956	5,56,57,442	..	..
6,50,196	..	2,48,804	..	..	..
47,99,46,368	5,77,47,430	3,19,85,632	15,45,570	..	..
..
1,00,70,02,113	15,500	13,65,50,887	40,09,500	..	..
..	..	50,000	..	..	..
90,91,40,347	9,23,47,717	..	80,82,283	3,27,55,347	..
88,000	..	..	..	..	..
6,36,71,138	13,300	28,64,862	3,01,700	..	..
..
7,27,32,462	1,94,63,197	1,40,32,538	45,13,803	..	..
..
8,38,96,081	81,55,200	5,67,79,919	29,83,800	..	..
..
3,41,47,451	1,71,289	13,32,549	1,48,711	..	..
..	..	—

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	1,31,53,52,000	58,30,000
Charged	20,000	..
19. Expenditure relating to the Industries Department		
Voted	40,91,32,000	35,73,80,000
Charged	5,000	..
20. Expenditure relating to the Irrigation and Power Department		
Voted	61,65,50,000	3,62,12,77,000
Charged	..	54,81,000
21. Expenditure relating to the Transport Department		
Voted	6,39,26,000	5,47,94,000
Charged	3,30,000	..
22. Expenditure relating to the Forest, Fisheries and Animal Husbandry Department		
Voted	70,43,68,000	29,06,13,000
Charged	2,61,000	..
23. Expenditure relating to the Agriculture and Co-operation Department—		
Voted	91,49,95,000	35,33,14,000
Charged	1,01,000	..
24. Expenditure relating to the Mining and Geology Department—		
Voted	4,21,12,000	4,20,96,000
Charged	..	..
25. Expenditure relating to the Information and Public Relations Department—		
Voted	3,59,13,000	1,35,000
Charged	..	..
26. Expenditure relating to the Excise Department—		
Voted	2,77,95,000	1,26,000
Charged	..	..

Expenditure		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,22,35,86,715	43,22,300	9,17,65,285	15,07,700	..	..
..	..	20,000	..	..	..
36,06,08,301	27,99,85,054	4,85,23,699	7,73,94,946	..	..
4,829	..	171	..	..	..
59,66,42,206	3,21,28,16,297	1,99,07,794	40,84,60,703	..	..
..	29,45,577	..	25,35,423	..	..
3,95,99,818	5,44,97,300	2,43,26,182	2,96,700	..	..
..	..	3,30,000	..	..	..
67,80,06,692	47,46,37,036	2,63,61,308	..	..	18,40,24,036
11,000	..	2,50,000	..	..	..
87,65,60,151	23,14,55,303	3,84,34,849	12,18,58,697	..	..
..	..	1,01,000	..	..	..
4,03,48,050	4,19,13,800	17,63,950	1,82,200	..	..
..
3,43,10,245	1,800	16,02,755	1,33,200	..	..
..
2,45,69,786	..	32,25,214	1,25,000	..	..
..

SUMMARY OF APPROPRIATION

Number and name of grant or appropriation	Amount of grant/appropriation	
	Revenue	Capital
	2	3
1	Rs.	Rs.
27—Expenditure relating to the Department of Science, Technology and Environment—		
Voted	8,05,83,000	10,000
Charged	..	..
2048—Appropriation for reduction or Avoidance of Debt—		
Charged	7,24,000	..
2049—Interest payments		
Charged	2,08,38,00,000	..
6003—Internal Debt of the State Government—		
Charged	..	4,68,04,84,000
6004—Loans and Advances from the Central Government		
Charged	..	1,05,16,14,000
Total—		
Voted	14,35,63,47,000	6,52,04,69,000
Charged	2,24,00,81,000	5,73,86,01,000
GRAND TOTAL	16,59,64,28,000	12,25,90,70,000

Expenditure		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
5,07,09,388	1,500	2,98,73,612	28,500	..	..
..
7,24,000	..	..	..	..	..
2,06,93,73,529	..	1,44,26,471	..	..	..
..	5,41,21,63,723	..	..	..	73,16,79,723
..	1,07,03,95,866	..	..	..	1,87,81,866
13,06,54,25,554	5,85,55,05,196	1,62,14,41,408	85,15,84,244	33,05,19,962	18,66,20,440
2,22,41,71,204	6,48,67,14,556	1,60,76,226	25,35,423	1,66,430	75,06,48,979
15,28,95,96,758	12,34,22,19,752	1,63,75,17,634	85,41,19,667	33,06,86,392	93,72,69,419

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

Revenue Section :

Voted—

7. Expenditure relating to the Works Department
9. Expenditure relating to the Food and Civil Supplies Department
13. Expenditure relating to the Housing and Urban Development Department

Capital Section :

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

Charged—

1. Expenditure relating to the Home Department
7. Expenditure relating to the Works Department

Appropriation:—

Internal Debt of the State Government

Loans and Advances from the Central Government

The expenditure shown in columns 4 and 5 of the summary does not include a sum of Rs. 16,38,22,811 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 Rs.	Date of sanction of advance	Month of re-coupment to the Fund during the next year 1988-89
1.	2012—Governor (Demand No. 2—Expenditure relating to the General Administration Department).	40,000	23-3-1988	September 1988
2.	2015—Election (Demand No. 1—Expenditure relating to the Home Department).	1,22,811	29-3-1988	September 1988
3.	2215—Water Supply and Sanitation (Demand No. 13—Expenditure relating to the Housing and Urban Development Department).	10,06,000	8-3-1988	..
	Demand No. 18—Expenditure relating to the Community Development and Rural Reconstruction (C. D.) Department.	23,00,000	8-3-1988	September 1988
4.	2702—Minor Irrigation (Demand No. 3—Expenditure relating to the Revenue Department).	3,50,00,000	11-2-1988	September 1988
5.	2235—Social Security and Welfare (Demand No. 2—Expenditure relating to the General Administration Department).	20,000	11-2-1988	September 1988
6.	2401—Crop Husbandry (Demand No. 23—Expenditure relating to the Agriculture and Co-operation Department).	1,95,00,000	30-3-1988	September 1988
7.	2403—Animal Husbandry (Demand No. 22—Expenditure relating to the Forest, Fisheries and Animal Husbandry Department).	24,50,000	29-3-1988	September 1988
8.	2505—Rural Employment (Demand No. 18—Expenditure relating to the Community Development and Rural Reconstruction (C. D.) Department).	4,58,84,000	29-3-1988	September 1988
9.	6425—Loans for Co-operation (Demand No. 23—Expenditure relating to the Agriculture and Co-operation Department).	5,00,00,000	1-3-1988	September 1988
10.	6860—Loans for Consumer Industries (Demand No. 19—Expenditure relating to the Industries Department).	75,00,000	29-3-1988	September 1988
	Total	16,38,22,811		

As the grants and appropriations are for gross amounts required for 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 1987-88 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.	2,22,41,71,204	6,48,67,14,556	8,71,08,85,760	13,06,54,25,554	5,85,55,05,196	18,92,09,30,750
Deduct—Total recoveries shown in Appendix-I.	..	..	..	1,21,36,66,117	1,10,68,55,526	2,32,05,21,643
Net total expenditure shown in Statement No. 10 of the Finance Accounts.	2,22,41,71,204	6,48,67,14,556	8,71,08,85,760	11,85,17,59,437	4,74,86,49,670	16,60,04,09,107

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 1987-88.

NEW DELHI

The

(T. N. CHATURVEDI)

Comptroller and Auditor-General of India

Due to abolition of Festival advance head under 7610—Loans to Government Servants, etc., all the amounts booked under that head (net) during 1987-88 have been transferred to the unit 'pay' under "Direction and Administration" in Revenue Section of each grant. As a result, provision made under Capital Section (7610—Loans to Government Servants, etc.—Festival Advance) was shown as savings under all demands and corresponding excess in the Revenue Section.

Major Heads—

2014—Administration of Justice

2015—Elections

2052—Secretariat—General Services

2055—Police

2056—Jails

2070—Other Administrative Services

2075—Miscellaneous General Services

2235—Social Security and Welfare

4059—Capital Outlay on Public Works

4216—Capital Outlay on Housing

7610—Loans to Government Servants, etc.

	Total grant or appropriation	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original	78,80,54,000	97,21,04,000	93,79,99,267
Supplementary	18,40,50,000		
Amount surrendered during the year (31st March 1988)			1,02,75,000
Charged—			
Original	99,36,000	1,11,76,000	1,13,42,430
Supplementary	12,40,000		
Amount surrendered during the year (31st March 1988)			14,000
Capital :			
Voted—			
Original	5,62,83,000	5,87,12,000	1,99,46,100
Supplementary	24,29,000		
Amount surrendered during the year (31st March 1988)			8,55,000

The expenditure in the Revenue Section does not include Rs. 1,22,811 spent out of advances from the Contingency Fund sanctioned on the 29th and 30th March 1988, but not recouped to the Fund till the close of the year.

Notes and comments:—

Revenue :

Voted—

(i) The Department surrendered Rs. 1,02.75 lakhs on the 31st March 1988; ultimately the saving worked out to Rs. 3,41.05 lakhs.

(ii) In view of the saving of Rs. 3,41.05 lakhs, the supplementary grant of Rs. 18,40.50 lakhs obtained in October 1987 (Rs. 5,44.89 lakhs) and March 1988 (Rs. 12,95.61 lakhs) proved excessive.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
2055—Police			
(1) Q—109—Village Police			
O.	1,49.74	1,35.23	+1.24
S.	3.17		
R.	—18.92		

Anticipated saving was attributed to wrong estimate at the budget stage.

State Plan

(2) Y—101—Criminal Investigation and Vigilance

O.	44.75	30.80	30.80	..
R.	—13.95			

Anticipated saving was attributed to non-filling up of posts as an economy measure.

Charged—

(i) The expenditure exceeded the provision by Rs. 1,66,430. It requires regularisation.

*Capital :**Voted—*

(i) The Department surrendered Rs. 8.55 lakhs on the 31st March 1988; ultimately the saving worked out to Rs. 3,87.66 lakhs.

(ii) The expenditure did not come up even to 37.53% of the original budget provision. Therefore, the supplementary provision of Rs. 24.29 lakhs obtained in March 1988 was unnecessary.

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

4059—Capital Outlay on Public Works*State Plan*

(1) AAA—800—Other expenditure

O.	76.05	1,00.34	24.29	—76.05
S.	24.29			

Entire provision of Rs. 76.05 lakhs provided for construction of Police Station Building through the Police Housing and Welfare Corporation remained unutilised and unexplained (March 1989).

4216—Capital Outlay on Housing*State Plan**80—General*

(2) BBB—190—Investment in Public Sector and other Undertakings

O.	78.24	78.24	..	—78.24
----	-------	-------	----	--------

Entire provision under share contribution to Orissa Police Housing and Welfare Corporation Ltd. remained unutilised and unexplained (March 1989).

(3) CCC—800—Other expenditure

O.	3,58.04	3,58.04	1,74.87	—1,83.17
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Reasons for final saving have not been intimated (March 1989).

Major Heads—

2012—President, Vice-President/Governor/Administrator
of Union Territories.

2013—Council of Ministers

2051—Public Service Commission

2052—Secretariat—General Services

2070—Other Administrative Services

2075—Miscellaneous General Services

2216—Housing

2217—Urban Development

4059—Capital Outlay on Public Works

4216—Capital Outlay on Housing

7610—Loans to Government Servants, etc.

		Total grant or appropriation	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	5,09,23,000	6,52,08,000	6,41,28,485	—10,79,515
Supplementary	1,42,85,000			
Amount surrendered during the year (31st March 1988)				11,73,000
Charged—				
Original	62,32,000	71,52,000	70,42,767	—1,09,233
Supplementary	9,20,000			
Amount surrendered during the year (31st March 1988)				1,19,000
Capital :				
Voted—				
Original	16,10,000	76,10,000	62,09,500	—14,00,500
Supplementary	60,00,000			
Amount surrendered during the year (31st March 1988)				12,80,000

The expenditure does not include Rs. 60,000 in the Revenue Section met out of advances from the Contingency Fund sanctioned during February 1988 and March 1988 but not recouped to the Fund till the close of the year.

Major Heads—

2029—Land Revenue

2030—Stamps and Registration

2052—Secretariat—General Services

2053—District Administration

2070—Other Administrative Services

2075—Miscellaneous General Services

2230—Labour and Employment

2235—Social Security and Welfare

2236—Nutrition

2245—Relief on account of Natural Calamities

2252—Other Social Services

2401—Crop Husbandry

2506—Land Reforms

3604—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions

5475—Capital Outlay on other General Economic Services

7610—Loans to Government Servants, etc.

	Total grant or appropriation	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original	90,43,72,000	83,17,99,544	—57,11,19,456
Supplementary	49,85,47,000		
Amount surrendered during the year (31st March 1988)	1,40,29,19,000		34,32,70,000
Charged—			
Original	13,12,50,000	13,12,86,000	—1,57,000
Supplementary	1,93,000		
Amount surrendered during the year (31st March 1988)			67,000
Capital :			
Voted—			
Original	52,33,000	8,44,302	—43,88,698
Amount surrendered during the year (31st March 1988)			5,04,000

The expenditure does not include Rs. 3,50,00,000 in the Revenue Section (Voted) spent out of advance from the Contingency Fund sanctioned during February 1988, but not recouped to the fund till the close of the year.

Notes and comments:—

Revenue :

Voted—

(i) The Department surrendered Rs. 34,32.70 lakhs on the 31st March 1988; but ultimate saving was Rs. 57,11.19 lakhs.

(ii) In view of the saving of Rs. 57,11.19 lakhs, supplementary provision of Rs. 49,85.47 lakhs obtained in October 1987 (Rs. 20,08.46 lakhs) and March 1988 (Rs. 29,77.01 lakhs) proved unnecessary,

(iii) The expenditure did not come up even to the original provision.

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

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
2230—Labour and Employment			
<i>State Plan</i>			
(1) D—800—Other Expenditure			
S.	21,00.00 } 17,50.00	17,50.00	..
R.	—3,50.00 }		
Anticipated saving was attributed [to post budget decision of the Government to change the head of account.			
(2) T (1)—797—Transfer to / from Reserve fund	..	—5,16.98	—5,16.98
Deduct—amount met from Famine Relief Fund			
Though a mention was made in the reasons column of 2nd supplementary statement of expenditure, necessary exhibition was not made either under Col. 4 or 5.			
2235—Social Security and Welfare			
<i>Central Plan</i>			
01—Rehabilitation			
(3) W—202—Other Rehabilitation Scheme			
O.	2,61.58 } 2,63.50	9.02	—2,54.48
S.	1.92 }		

Entire provision made under land development (Rs. 37.00 lakhs), Housing (Rs. 75.00 lakhs), Education (Rs. 15.00 lakhs), Other Public Institution (Rs. 1,07.50 lakhs), Community Development (Rs. 3.50 lakhs), Transport (Rs. 12.00 lakhs) and Miscellaneous (Rs. 1.50 lakhs) remained unutilised and unexplained (March 1989).

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

(4) X—800—Other Expenditure

O.	8,50.00	8,50.00	..	—8,50.00
----	---------	---------	----	----------

Entire provision under margin money for establishment of different projects remained unutilised and unexplained (March 1989).

2236—Nutrition

State Plan

02—Distribution of Nutritious Food and Beverages

(5) Y—101—Special Nutrition Programmes

S.	4,50.00	2,66.00	2,65.98	—0.02
R.	—1,84.00			

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

2245—Relief on account of Natural Calamities

01—Drought

(6) Z—101—Gratuitous Relief

O.	30.00	15.00	15.00	..
R.	—15.00			

Anticipated saving was attributed to plan ceiling approved by Government of India and based on actual requirement.

(7) AA—102—Drinking Water Supply

O.	1,05.02	85.40	86.52	+ 1.12
S.	6,05.00			
R.	—6,24.62			

Anticipated saving was attributed mainly on plan ceiling approved by Government of India and based on actual requirement.

(8) BB—103—Special Nutrition

O.	50.00	95.00	95.00	..
S.	3,95.00			
R.	—3,50.00			

Anticipated saving was attributed mainly on plan ceiling approved by Government of India and based on actual requirement.

Head	Total grant	Actual expenditure	Excess Saving	+ —
(In lakhs of rupees)				
(9) FF—800—Other Expenditure				
O.	2,25.00	..	..	..
S.	10,00.00			
R.	—12,25.00			

Additional funds of Rs. 3,57.00 lakhs were provided during September and October 1987 to undertake drought relief measures during 1987 and entire provision of Rs. 15,82.00 lakhs were surrendered on 31st March 1988 without assigning any reason. Reasons for surrender have not been intimated (March 1989).

02—Floods, Cyclones, etc.

(10) GG—101—Gratuitous Relief

O.	1,45.01	9.09	9.08	—0.01
R.	—1,35.92			

Out of the anticipated saving Rs. 1,22.58 lakhs was reappropriated as flood season was over and Rs. 13.34 lakhs was surrendered on 31st March 1988 without assigning any reason. Reasons for surrender have not been intimated (March 1989).

(11) HH—102—Drinking Water Supply

O.	11.25	—	—	..
R.	—11.25			

Out of the anticipated saving Rs. 11.22 lakhs was reappropriated during September and December 1987 as no work was done and balance Rs. 0.03 lakh was surrendered on 31st March 1988 without assigning any reason.

(12) LL—107—Repair/Restoration of damaged Government Office buildings.

O.	35.00	..	0.04	+0.04
R.	—35.00			

Out of the anticipated saving, Rs. 30.99 lakhs was reappropriated during September and November 1987 as flood season was over and Rs. 4.01 lakhs was surrendered on 31st March 1988 without assigning any reason. Reasons for surrender have not been intimated (March 1989).

(13) MM—108—Repair/Restoration of damaged Government residential buildings.

O.	15.00	..	0.69	+0.69
R.	—15.00			

Anticipated saving was attributed to passing of flood season without any damages.

Head	Total grant	Actual expenditure	Excess Saving	+ —
(In lakhs of rupees)				
(14) OO—113—Assistance for repair/Reconstruction of Houses				
O.	2,20.00	78.77	78.77	...
R.	—1,41.23			
<p>Out of the anticipated saving Rs. 1,36.34 lakhs was reappropriated during September and November 1987 as flood season was over without any damage and Rs. 4.89 lakhs was surrendered on 31st March 1988 without assigning any reason. Reasons for surrender have not been intimated (March 1989).</p>				
(15) SS—115—Assistance to farmers to clear Sand/Silt/Salinity from lands				
O.	30.00	4.00	4.00	..
R.	—26.00			
<p>Anticipated saving was attributed to progress of work and passing of flood season without any damage.</p>				
(16) XX—800—Other Expenditure				
O.	1,15.71	75.78	75.78	..
R.	—39.93			
<p>Anticipated saving was reappropriated during September and November 1987 due to progress of work done and passing flood season without any damage.</p>				
(17) ZZ—Lump Provision				
O.	13,12.50	9,61.51	..	—9,61.51
R.	—3,50.99			
<p>Anticipated saving was reappropriated to meet expenditure on account of F. D. R. works undertaken last year and spill over works to be taken during the year in Balasore and Ganjam districts. Reasons for final saving of Rs.9,61.51 lakhs have not been intimated (March 1989).</p>				
3604—Compensation and Assignments to local bodies and Panchayati Raj Institutions.				
(18) KKK—200—Other Miscellaneous Compensation and Assignments				
O.	1,26.50	1,04.72	1,04.72	..
R.	—21.78			

Out of anticipated saving Rs. 2.55 lakhs was reappropriated and Rs. 19.23 lakhs was surrendered stating that the anticipated saving was based on actual expenditure.

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

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
2245—Relief on account of Natural Calamities			
<i>02—Floods, Cyclones, etc.</i>			
(1) KK—106—Repairs/Restoration of damaged roads and bridges			
O.	50·00	1,18·88	1,19·05
R.	68·88		
			+0·17

Additional funds were stated to have been provided for meeting expenditure on flood damaged repair works and spill over works to be under taken during the year in Balasore and Ganjam districts.

(2) UU—122—Repairs and restoration of damaged Irrigation and flood Control Works			
O.	75·00	2,58·46	2,77·83
R.	1,83·46		
			+19·37

Anticipated funds were stated to have been provided for meeting expenditure on flood damaged repair works and spill over works to be undertaken during the year in Balasore and Ganjam districts.

(3) VV—193—Assistance to local bodies and other non-Government bodies and Institutions.			
O.	1,82·16	95·97	3,36·93
R.	—86·19		
			+2,40·96

Anticipated saving was reappropriated attributing to passing of flood season and ceiling approved by Government of India. Excess occurred under grants to local bodies for repair and restoration of properties grants to Panchayat Samities, grants to non-Government educational institutions, etc. Reasons for final excess expenditure of Rs. 2,40·96 lakhs have not been intimated (March 1989).

(vi) 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 1988 remained at Rs.59.19 lakhs.

An account of the fund is given in statement No.16 of the Finance Accounts 1987-88.

(vii) 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 drought, floods, fire, cyclone, earth-quake 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. 14,98.50 lakhs was debited to the fund in 1987-88. The balance at the credit of the fund on the 31st March 1988, was Rs. 56.96 lakhs. An account of the transactions connected with the fund is given in Statement No. 16 of the Finance Accounts 1987-88.

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 1987-88 and balance on 31st March 1988 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—

- 2014—Administration of Justice
 2052—Secretariat—General Services
 2235—Social Security and Welfare
 2252—Other Social Services
 7610—Loans to Government Servants, etc.
 7615—Miscellaneous Loans

		Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Revenue :				
Voted—				
Original	5,58,85,000	6,09,82,000	5,63,70,533	—46,11,467
Supplementary	50,97,000			
	Amount surrendered during the year (31st March 1988)			13,86,000
Capital :				
Voted—				
Original	7,30,000	7,30,000	3,16,400	—4,13,600
	Amount surrendered during the year			Nil

Notes and comments :—

Revenue :
 Voted—

(i) The department surrendered Rs. 13.86 lakhs on 31st March 1988; ultimately the saving worked out to Rs. 46.11 lakhs.

(ii) In view of saving of Rs. 46.11 lakhs, supplementary grant of Rs. 50.97 lakhs obtained in October 1987 (Rs. 39.97 lakhs) and March 1988 (Rs. 11.00 lakhs) proved excessive. Token provision could have been obtained wherever necessary.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
2014—Administration of Justice			
(1)—C—114—Legal Advisers and Counsels			
O.	69.25	83.00	—11.74
S.	30.44		
R.	—4.95		

Anticipated saving was attributed to non-filling of posts and observance of economy in expenditure. Reasons for final saving of Rs. 11.74 lakhs have not been intimated (March 1989).

(iv) The expenditure in the grant includes Rs. 31.23 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 re-imbursed from the Orissa Hindu Religious Endowment Administration Fund. During 1987-88 Rs. 31.23 lakhs were spent but Rs. 8.00 lakhs were re-imbursed from the fund.

Out of the total amount of Rs. 2.80.46 lakhs being the expenditure on this account for the period from 1956-57 to 1987-88 an amount of Rs. 104.28 lakhs only has been re-imbursed from the Fund during the period from 1958-59 to 1987-88. Non-reimbursement of Rs. 176.18 lakhs was reported to be due to enactment of various land laws effecting the income of the religious institutions from lands cultivated through Bhag tenants.

Major Heads—

- 2040—Sales Tax
 2045—Other Taxes and Duties on Commodities and Services
 2047—Other Fiscal Services
 2052—Secretariat-General Services
 2054—Treasury and Accounts Administration
 2070—Other Administrative Services
 2071—Pensions and Other Retirement Benefits
 2075—Miscellaneous General Services
 2235—Social Security and Welfare
 2252—Other Social Services
 3604—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions
 5465—Investment in General Financial and Trading Institutions
 7610—Loans to Government Servants, etc.
 7615—Miscellaneous Loans
 7999—Appropriation to the Contingency Fund

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	91,98,06,000	92,64,22,000	51,28,73,875	—41,35,48,125
Supplementary	66,16,000			
Amount surrendered during the year (31st March 1988)				37,33,79,000
Charged—				
Original	4,50,000	4,50,000	2,16,077	—2,33,923
Capital :				
Voted—				
Original	22,47,55,000	72,51,30,000	69,42,08,545	—3,09,21,455
Supplementary	50,03,75,000			
Amount surrendered during the year (31st March 1988)				2,86,34,000

Notes and comments :—

Revenue :

Voted—

(i) The Department surrendered Rs. 37,33.79 lakhs on 31st March 1988; ultimately the savings worked out to Rs. 41,35.48 lakhs.

(ii) In view of the savings of Rs. 41,35.48 lakhs, supplementary provision of Rs. 66.16 lakhs obtained in October 1987 (Rs. 0.02 lakh) and March 1988 (Rs. 66.14 lakhs) proved unnecessary.

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

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

(In lakhs of rupees)

2052—Secretariat—General Services

(1) G—Salaries Lump for Additional Dearness Allowance.

O.	35,97.00	}
R.	—35,97.00			

Entire provision was surrendered stating that supplementary provision was taken to meet additional expenditure on dearness allowance.

2071—Pensions and Other Retirement Benefits

01—Civil

(2) O—104—Gratuities

O.	9,87.38	}	9,86.28	6,55.28	— 3,31.00
R.	—1.10				

Anticipated savings were attributed to non-sanction of compensation to the deceased constables. Reason for final saving of Rs. 3,31.00 lakhs have not been intimated (March 1989).

(3) S—109—Pensions to employees of State-aided Educational Institutions.

O.	4,71.08	4,71.08	1,05.22	— 3,65.86
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Reasons for savings of Rs. 4,21.58 lakhs under pensions to teachers of non-Government Primary Schools and Basic Schools under triple benefit scheme and excess of Rs. 55.72 lakhs under pensions and gratuity for non-Government teachers of secondary schools and colleges have not been intimated (March 1989).

2075—Miscellaneous General Services

(4) U—103—State Lotteries

O.	1,00.00	}
R.	1,00.00			

Entire prize money was surrendered as there was no lottery.

(5) V—800—Other Expenditure

O.	10.00	10.00	..	—10.00
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Entire provision remained unutilised and unexplained (March 1989)

Head	Total grant	Actual expenditure	Excess + Saving —
	(In lakhs of rupees)		
2235—Social Security and Welfare			
<i>60—Other Social Security and Welfare Programmes</i>			
(6) W—102—Pensions under Social Security Schemes			
O.	80·25	1,28·45	1,00·10
S.	48·20		
			—28·35
Reasons for final saving of Rs. 28·35 lakhs have not been intimated (March 1989).			
3604—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions.			
(7) Y—102—Entertainment Tax			
O.	1,82·20	1,27·17	..
R.	— 55·03		
Anticipated saving was attributed to post budget decision of the Government to provide in the Industries Department budget towards low cost cinema houses.			
(iv) Above savings are partly counter-balanced by excess under the following heads:—			
2052—Secretariat-General Services			
(8) E—090—Secretariat			
O.	1,43·78	1,58·69	1,63·89
S.	0·02		
R.	14·89		
			+ 5·20
Augmentation of funds were attributed to meet enhanced dearness allowance and office expenses.			
Excess expenditure was attributed to non-anticipation of heavy draws on account of pay in the revised scales.			
2071—Pensions and Other Retirement Benefits			
<i>01—Civil</i>			
(9) L—101—Superannuation and Retirement Allowances			
O.	18,46·26	18,46·26	20,36·21
			+1,89·95
(10) P—105—Family Pensions			
O.	4,00·00	4,00·00	5,04·62
			+1,04·92
Reasons for final excess of Rs. 2,94·87 lakhs in respect of Sl. Nos. (9) and (10) above have not been intimated (March 1989).			

Capital :

Voted—

(i) The department surrendered Rs. 2,86.34 lakhs on 31st March 1988; ultimately saving worked out to Rs. 3,04.21 lakhs.

(ii) Saving occurred under the following heads:—

Head	Total grant	Actual expenditure	Excess+ Saving—
			(In lakhs of rupees)
7610—Loans to Government Servants, etc.			

(11) BB—202—Advances for Purchase of Motor Conveyances

O.	2,00.00	} 1,50.92	1,47.21	—3.71
R.	—49.08			

Anticipated saving was attributed to observance of economy. Reasons for final saving of Rs. 3.71 lakhs have not been intimated (March 1989).

7615—Miscellaneous Loans

(12) FF—200—Miscellaneous Loans

O.	10,00.00	} 7,90.00	7,90.00	—
R.	—2,10.00			

Anticipated saving was attributed to less requirement of Ways and Means Advance by State Undertakings.

Grant No.6—Expenditure relating to the Commerce and Transport Department

Major Heads—

- 2052—Secretariat-General Services
- 2058—Stationery and Printing
- 2070—Other Administrative Services
- 2203—Technical Education
- 2230—Labour and Employment
- 3051—Ports and Light Houses
- 3056—Inland Water Transport
- 4217—Capital Outlay on Urban Development
- 4405—Capital Outlay on Fisheries
- 5051—Capital Outlay on Ports and Light Houses
- 7610—Loans to Government Servants, etc.

		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	9,80,53,000	9,80,78,000	9,45,12,555	—35,65,445
Supplementary	25,000			
Amount surrendered during the year (31st March 1988)				7,20,000
Capital :				
Voted—				
Original	7,44,42,000	7,68,76,000	7,94,72,404	+25,96,404
Supplementary	24,34,000			
Amount surrendered during the year (31st March 1988)				8,65,000
Charged—				
Supplementary	63,000	63,000	63,000	..

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

(i) The department surrendered Rs. 7.20 lakhs on 31st March 1988; ultimately the saving worked out to Rs. 35.65 lakhs.

(ii) In view of the saving of Rs. 35.65 lakhs, supplementary provision of Rs. 0.25 lakh obtained in March 1988 proved unnecessary.

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

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
2058—Stationery and Printing			
(1) C—101—Purchase and Supply of Stationery Stores.			
O.	3,09.08	2,67.32	2,50.07
S.			
R.			
	—41.77		—17.25

Anticipated savings were attributed to non-receipt of payment vouchers from Pay and Accounts Officer, Director-General of Supplies and Disposals. Reasons for final saving of Rs. 17.25 lakhs have not been intimated (March 1989).

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

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
2058—Stationery and Printing			
(1) B—001—Direction and Administration			
O.	47·62	57·64	57·63
S.	0·01		
R.	10·01		
			— 0·01

Additional funds are provided to meet revised scales of pay and arrears thereof.

Capital;

Voted—

The expenditure exceeded the budget provision by Rs. 25,96,404. This requires regularisation.

Grant No. 7—Expenditure relating to the Works Department

Major Heads—

- 2052—Secretariat—General Services
- 2059—Public Works
- 2202—General Education
- 2203—Technical Education
- 2204—Sports and Youth Services
- 2210—Medical and Public Health
- 2216—Housing
- 2217—Urban Development
- 2225—Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes
- 2230—Labour and Employment
- 2235—Social Security and Welfare
- 2403—Animal Husbandry
- 2853—Non-ferrous Mining and Metallurgical Industries
- 3053—Civil Aviation
- 3054—Roads and Bridges
- 3452—Tourism
- 4059—Capital Outlay on Public Works
- 4202—Capital Outlay on Education, Sports, Art and Culture
- 4210—Capital Outlay on Medical and Public Health
- 4211—Capital Outlay on Family Welfare
- 4216—Capital Outlay on Housing
- 4217—Capital Outlay on Urban Development
- 4221—Capital Outlay on Broadcasting
- 4225—Capital Outlay on welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes
- 4435—Capital Outlay on Social Security and Welfare
- 4403—Capital Outlay on Animal Husbandry

		Total grant or appropriation	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
4405—Capital Outlay on Fisheries				
4415—Capital Outlay on Agricultural Research and Education				
4851—Capital Outlay on Village and Small Industries				
4853—Capital Outlay on Non-Ferrous and Metallurgical Industries				
4858—Capital Outlay on Engineering Industries				
5053—Capital Outlay on Civil Aviation				
5054—Capital Outlay on Roads and Bridges				
5452—Capital Outlay on Tourism				
7610—Loans to Government Servants, etc.				
Revenue :				
Voted—				
Original	81,56,87,000	83,52,97,000	1,13,25,89,127	+29,72,92,127
Supplementary	1,96,10,000			
Amount surrendered during the year (31st March 1988)				56,57,000
Charged—				
Original	33,20,000	33,32,000	32,04,337	—1,27,663
Supplementary	12,000			
Amount surrendered during the year (31st March 1988)				1,00,000
Capital :				
Voted —				
Original	55,03,27,000	63,63,15,000	54,80,83,893	—8,82,31,107
Supplementary	8,59,88,000			
Amount surrendered during the year (31st March 1988)				8,73,41,000
Charged—				
Original	6,00,000	9,59,000	11,46,390	+1,87,390
Supplementary	3,59,000			
Amount surrendered during the year (31st March 1988)				4,000
Notes and Comments : —				
Revenue:				
Voted—				

(i) The expenditure exceeded the grant by Rs. 29,72,92,127. The excess requires regularisation.

(ii) In view of the excess of Rs. 29,72,92 lakhs, supplementary provision of Rs. 1,96,10 lakhs obtained in October 1987 (Rs. 48,27 lakhs) and March 1988 (Rs. 1,47,83 lakhs) proved insufficient. In view of the excess, surrender of Rs. 56,57 lakhs on 31st March 1988 was injudicious.

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

Head	Total grant	Actual expenditure	Excess + Saving —	
(In lakhs of rupees)				
2059—Public Works				
80—General				
(1) D—052—Machinery and Equipment				
O.	—1,56·80	—49·92	+1,06·88	
S.				—1,56·34
R.				0·01 } —0·47 }

Anticipated saving was attributed to less requirement. Reasons for less requirement and final excess of Rs. 1,06·88 lakhs have not been intimated (March 1989).

(2) F—799—Suspense

O.	32,08·60	32,08·60	53,36·26	+21,27·66
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Reasons for final excess have not been intimated (March 1989).

3054—Roads and Bridges

01—National Highway

(3) DD—799—Suspense

O.	2,10·00	2,10·00	10,05·74	+7,95·74
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Reasons for final excess of Rs. 7,95·74 lakhs have not been intimated (March 1989).

80—General

(4) HH—797—Transfer to deposit Account

S.	40·00	40·00	..	—40·00
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Reasons for non-utilisation of funds provided under subvention from Central Road Fund have not been intimated.

Charged—

(i) The department surrendered Rs. 1·00 lakh on 31st March 1988; ultimately the saving worked out to Rs. 1·28 lakhs.

(ii) In view of the saving Rs. 1·28 lakhs, supplementary provision of Rs. 0·12 lakh obtained in March 1988 proved excessive.

(iii) Savings occurred under the following heads :—

2216—Housing

01—Government Residential buildings.

(5) O—Maintenance and Repair

O.	31·42 } 0·22 }	31·64	27·44	—4·20
R.				

Additional funds were stated to have been provided for meeting the enhanced Energy Charges of Rajbhaban and installation of new chamber and its maintenance. Reasons for final saving of Rs. 4.20 lakhs have not been intimated (March 1989).

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

Head	Total grant	Actual expenditure	Excess Saving	+ —
(In lakhs of rupees)				
O.	0.78			
R.	—0.22	0.56	4.60	+ 4.04

Reasons for anticipated savings and final excess have not been intimated (March 1989)

(v) Expenditure in the grant includes Rs. 63.41.98 lakhs accounted for under the head "Suspense". The nature and scope of transaction under the head "Suspense" and the accounting procedure followed for the transaction 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 1987-88 is given below:—

Major Head and Sub-Head of Suspense	Opening balance on 1st April 1987 (Debit+ Credit—)	Debits	Credits	Closing balance on 31st March 1988 (Debit+ Credit—)
(In lakhs of rupees)				
2059—Public Works				
Purchases	—22,67.56	..	..	—22,67.56
Stock	20,63.48	44,75.04	44,43.60	20,94.92
Miscellaneous Works Advances	13,71.74	8,61.21	7,49.86	14,83.09
Work shop Suspense	40.38	..	..	40.38
Total	12,08.04	53,36.25	51,93.46	13,50.83
3054—Roads and Bridges				
Purchases	—4,69.74	..	..	—4,69.74
Stock	2,53.59	8,60.43	10,26.34	87.68
Miscellaneous Works Advances	2,32.36	1,45.30	72.87	3,04.79
Total	16.21	10,05.73	10,99.21	—77.27
Grand Total	12,24.25	63,41.98	62,92.67	12,73.56

(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 the 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 "3054—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 1987-88 no amount was credited to the Fund and no expenditure was incurred.

The balance at the credit of the Fund on 31st March 1988 was Rs. 30.20 lakhs. An account of the fund for 1987-88 is given in the Statement No. 16 of the Finance Accounts 1987-88.

(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 1987-88 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)					
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
1987-88	87,72.78	28,65.80	3,75.94	32.66	4.28

(viii) From 1967-68 a system of fixed percentage charges on account of establishment and tools and plant was introduced. The establishment charges at 10.5 per cent and tools and plant charges at 4.5 per cent of works expenditure are adjusted monthly by the divisions by debit to "4059—Capital Outlay on Public Works" "4216—Capital Outlay on Housing" and "5054—Capital Outlay on Roads and Bridges" and per contra credit to "2059—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 "2059—Public Works", "2216—Housing" and "3054—Roads and Bridges" in proportion to works expenditure recorded under these Major heads.

Capital:

Voted—

(i) The department surrendered Rs. 8,73.41 lakhs on 31st March 1988; ultimately the savings worked out to Rs. 8,82.31 lakhs.

(ii) In view of the saving of Rs. 8,82.31 lakhs supplementary provision of Rs. 8,59.88 lakhs obtained in October 1987 (Rs. 4,65.35 lakhs) and March 1988 (Rs. 3,94.53 lakhs) was unnecessary. The expenditure did not come up even to the original budget provision.

(iii) Substantial savings occurred under the following heads—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
4059—Capital outlay on Public works			
<i>State Plan</i>			
01—Office Buildings			
(7)MM—800—Other Expenditure			
O.	3,16.80	1,56.37	1,56.48
R.	-1,60.43		
			+0.11

Anticipated saving was mainly attributed to deduction in provision under upgradation recommended by 8th Finance Commission as per Government of India instructions.

4202—Capital Outlay on Education, Sports, Art and Culture*State Plan*

01—General Education

(8) QQ—203—University and Higher Education.

O.	1,93.39	1,72.88	1,72.78	-0.10
S.	4.76			
R.	-25.27			

Anticipated savings was attributed mainly due to late receipt of Administrative approval and completion of formalities.

Central Plan

01—General Education

(9) ZZ—796—Tribal Area Sub-Plan

S.	1,15.85
R.	-1,15.85			

Entire provision was surrendered attributing to non-receipt of Central Assistance.

4210—Capital Outlay on Medical and Public Health*Central Plan*

03—Medical Education

(10) PPP—105—Allopathy

O.	23.57	0.32	0.32	..
R.	-23.25			

Anticipated saving was attributed to less receipt of Central Assistance.

Head		Total grant	Actual Expenditure	Excess + Saving —
4216—Capital Outlay on Housing			(In lakhs of rupees)	
<i>State Plan</i>				
<i>01—Government Residential buildings</i>				
<i>(11) YYY—700—Other Housing</i>				
O.	24.77	9.11	9.02	—0.09
R.	—15.66			
Anticipated saving was re-appropriated attributing (I) wrong provision in the budget (Rs. 13.31 lakhs) and (II) diversion of funds (Rs. 2.31 lakhs) to Tribal Area Sub-Plan without assigning any reasons (March 1989).				
<i>Central Plan</i>				
<i>01—Government Residential buildings</i>				
<i>(12) BBBB—106—General pool accommodation</i>				
O.	16.31	0.28	0.46	+0.18
R.	—16.03			
Anticipated savings was attributed to non-release of Central Assistance.				
<i>(13) CCCC—796—Tribal Area Sub-Plan</i>				
O.	5.92	..	..	..
S.	95.63			
R.	—1,01.55			
Anticipated saving was attributed to (I) want of administrative approval (Rs. 95.63 lakhs), (II) non-release of Central assistance (Rs. 2.00 lakhs), (III) non-availability of Central Assistance (Rs. 3.92 lakhs).				
4225—Capital Outlay on Scheduled Castes, Scheduled Tribes and Other Backward Classes.				
<i>State Plan</i>				
<i>02—Welfare of Scheduled Tribes</i>				
<i>(14) GGGG—277—Education</i>				
O.	30.50	30.50	13.45	—17.05
Reasons for final savings of Rs. 17.05 lakhs have not been intimated (March 1989).				
<i>80—General</i>				
<i>(15) HHHH—800—Other expenditure</i>				
O.	2,57.00	1,35.00	1,35.45	+0.45
R.	—1,22.00			
Anticipated savings was mainly attributed to non-receipt of Central grant.				

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

4405—Capital Outlay on Fisheries*State Plan*

(16) 101—Inland Fisheries

O.	1,24.56	45.60	45.60	..
R.	-78.96			

Amount was surrendered to provide funds under Demand No. 22—4405—Capital Outlay on Fisheries as per post budget decision.

4216—Capital Outlay on Housing*State Plan*

01—Government Residential buildings

(17) AAAA—800—Other Expenditure

O.	3,90.93	2,55.44	2,55.45	+0.01
R.	-1,35.49			

Amount surrendered due to reduction of Government of India grant.

Charged—

(i) *The expenditure exceeded the budget provision by Rs. 1,87,390. This requires regularisation.*

(ii) *In view of the excess of Rs. 1.87 lakhs, supplementary provision of Rs. 3.59 lakhs obtained in March 1988 proved inadequate.*

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

4210—Capital Outlay on Medical and Public Health*State Plan*

01—Urban Health Services

(18) BBB—110—Hospital and Dispensaries

..	..	1.92	+1.92
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Reasons for incurring expenditure without any budget provision have not been intimated (March 1989).

(v) A summary of transaction accounted for under each unit of "Suspense" together with the opening and closing balances for 1987-88 is given below:—

Major head and Sub-heads of Suspense	Opening balance on 1st April 1987 (Debit+ Credit—)	Debits	Credits	Closing balance on the 31st March 1988 (Debit+ Credit—)
(In lakhs of rupees)				
4059—Capital Outlay on Public Works				
Purchases	—17·00	..	..	—17·00
Stock	—19·33	..	..	—19·33
Miscellaneous Works Advances	16·38	..	..	16·38
Total	—19·95	..	..	—19·95
5054—Capital Outlay on Roads and Bridges				
Purchases	—61·04	..	..	—61·04
Stock	—8·80	..	..	—8·80
Miscellaneous Works Advances	59·04	..	..	59·04
Total	—10·80	..	..	—10·80

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

Major Heads :—

2011—Parliament/State/Union Territory Legislatures

2071—Pensions and Other Retirement Benefits

7610—Loans to Government Servants, etc.

7615—Miscellaneous Loans

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original	1,17,24,000	1,59,27,324	—1,34,676
Supplementary	43,38,000		
Amount surrendered during the year (31st March 1988)			29,000
Charged—			
Original	1,91,000	2,28,039	—21,961
Supplementary	59,000		
Amount surrendered during the year (31st March 1988)			25,000
Capital :			
Voted—			
Original	25,000	44,000	—26,000
Supplementary	19,000		

Major Heads—

- 2408—Food, Storage and Warehousing
 2435—Other Agricultural Programmes
 3451—Secretariat-Economic Services
 3456—Civil Supplies
 3475—Other General Economic Services
 4408—Capital Outlay on Food, Storage and Warehousing
 6408—Loans for Food, Storage and Warehousing
 7610—Loans to Government Servants, etc.

	Total grant	Actual expenditure	Excess+ Saving--
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original	6,30,85,000	6,35,57,488	+4,72,488
Supplementary				6,09,17,000 } 21,68,000 }
Amount surrendered during the year (31st March 1988)			3,10,000
Capital :			
Voted—			
Original	28,92,000	26,65,471	-2,26,529
Supplementary				11,00,000 } 17,92,000 }
Amount surrendered during the year (31st March 1988)			46,000

Notes and Comments :—

Revenue :

Voted—

The expenditure exceeded the budget provision by Rs. 4,72,488. This requires regularisation.

Personal Ledger Account—

The expenditure under the grant includes Rs. 4.36 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 1987-88 are summarised below—

Scheme	Balance on 1st April 1987	Credit during the year	Debit during the year	Balance on 31st March 1988
(In lakhs of rupees)				
(a) Purchase of rice under Grain Supply Scheme.	2,48.15	..	..	2,48.15

The scheme is not in operation since 1959. Government decided (August 1979) to close the inoperative personal ledger account. The matter is under correspondence with Government. Final orders for its closure have yet to be received (March 1989).

Scheme	Balance on April 1987	Credit during the year	Debit during the year	Balance on 31st March 1988
(In lakhs of rupees)				
(b) Trading in Scrap Iron and other materials.	19.42	..	..	19.42
There were no transaction 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 1989).				
(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 order for its closure have yet to be received (March 1989).				
(d) Purchase of rice under Grain Purchase Scheme.	27,36.42	3.42	4.36	27,35.48
(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 1989).

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

Major Heads—

2202—General Education

2204—Sports and Youth Services

2225—Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes

2230—Labour and Employment

2235—Social Security and Welfare

2251—Secretariat-Social Services

4202—Capital Outlay on Education, Sports, Art and Culture

6202—Loans for Education, Sports, Art and Culture

7610—Loans to Government Servants, etc.

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

Revenue :

Voted—

Original	2,50,06,51,000	} 2,84,41,37,000	2,78,01,90,044	—6,39,46,956
Supplementary	34,34,86,000			
Amount surrendered during the year (31st March 1988)				2,30,23,000

		Total grant or Appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
<i>Charged—</i>				
Original	2,50,000	8,99,000	6,50,196	—2,48,804
Supplementary	6,49,000			
Amount surrendered during the year (31st March 1988)				2,49,000
Capital:				
Voted—				
Original	8,18,53,000	8,18,54,000	2,61,96,558	—5,56,57,442
Supplementary	1,000			
Amount surrendered during the year (31st March 1988)				5,34,71,000

Notes and Comments: —

Revenue:

Voted—

(i) The Department surrendered Rs. 2,30.23 lakhs on 31st March 1988; ultimately the savings worked out to Rs. 6,39.47 lakhs.

(ii) In view of the saving of Rs. 6,39.47 lakhs, supplementary provision of Rs. 34,34.86 lakhs obtained in October 1987 (Rs. 1,03.53 lakhs) and March 1988 (Rs. 33,31.33 lakhs) proved excessive.

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

Head	Total grant	Actual Expenditure	Excess+ Saving—
2202—General Education			
(In lakhs of rupees)			
<i>State Plan</i>			
02—Secondary Education			
(1) LL—110—Assistance to Non-Government Secondary Schools.			
O.	6,91.39	6,77.74	6,03.88
S.	10.00		
R.	—23.65			—73.86

Out of the anticipated savings, Rs. 17.13 lakhs was reappropriated to Tribal Area Sub-Plan attributing to less requirement and Rs. 6.52 lakhs was surrendered attributing to financial cut in the grants given to new high schools maturing during the year 1987-88 (Rs. 6.00 lakhs) and late appointment of Hindi teachers (Rs. 0.52 lakh). Reasons for less requirement and final saving of Rs. 73.86 lakhs have not been intimated (March 1989).

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
(2) MM—796—Tribal Area Sub-Plan			
O.	3,00.36		
S.	6.01	3,18.65	2,80.11
R.	12.28		—38.54

Augmentation of funds was mainly attributable to grants to non-Government Secondary Schools without assigning any specific reason. Though the provision under this unit was augmented by Rs. 17.13 lakhs, it ultimately resulted in final saving of Rs. 34.90 lakhs. Reasons for augmentation and final saving have not been intimated (March 1989).

03—University and Higher Education

(3) QQ—103—Government Colleges and Institutes			
O.	2,18.56		
S.	0.01	2,04.63	1,83.99
R.	— 13.94		— 20.64

Anticipated saving mainly related to equipment of Government Colleges and Institutes. Surrender was attributed to construction of U. G. C. assisted project building of Government Colleges.

Reasons for final saving of Rs. 20.64 lakhs have not been intimated (March 1989).

(4)—VV—796—Tribal Area Sub-Plan			
O.	1,42.44		
S.	0.01	1,49.99	1,15.20
R.	7.54		—34.79

Additional funds were stated to have been provided for payment of enhanced Dearness Allowance, incentive allowance to employees working in Government Colleges in backward areas.

Reasons for final saving of Rs. 34.79 lakhs have not been intimated (March 1989).

05—Language Development

(5) BBB—103—Sanskrit Education			
O.	19.07		
S.	0.01	9.42	6.88
R.	— 9.66		— 2.54

Reasons for anticipated saving and final saving have not been intimated (March 1989).

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
<i>Central Plan</i>			
<i>01—Elementary Education</i>			
<i>(6)—JJJ—102—Formal Education</i>			
O.	0.02		
S.	29.46	7.46	
R.	— 22.02		
Entire amount provided in the second supplementary for toilet facilities of U. G. M. E. Schools was surrendered stating that Government of India did not release the funds.			
<i>(7) LLL—796—Tribal Area Sub-Plan</i>			
<i>Formal Education</i>			
O.	0.03		
S.	18.93	5.93	5.46
R.	— 13.03		— 0.47
Entire amount provided in the 2nd supplementary as grants to Non-Government M. E. Schools was surrendered due to non-receipt of funds from Government of India.			
<i>(8) VVV—103—Rural Functional Literacy Programmes</i>			
O.	1,37.85		
R.	— 18.57	1,19.28	1,14.76
Specific reason for surrender and final saving have not been intimated (March 1989).			
<i>(9) XXX—796—Tribal Area Sub-plan</i>			
O.	99.74		
R.	— 10.25	89.49	89.12
Rs. 10.25 lakhs under Rural Functional Literacy Programmes was surrendered on account of less requirement. Reasons for less requirement have not been intimated (March 1989).			
<i>Centrally Sponsored Plan</i>			
<i>01—Elementary Education</i>			
<i>(10) CCCC—102—Formal Education</i>			
O.	75.96		
S.	17.10	77.18	71.99
R.	— 15.88		— 5.19
Anticipated saving was attributed to non-implementation of the scheme.			

Head	Total grant	Actual expenditure	Excess Saving	+ —
(In lakhs of rupees)				
(11) EEEE—796—Tribal Area Sub-Plan Formal Education				
O.	74.46	68.78	67.24	—1.54
S.	5.40			
R.	—11.08			

Anticipated saving was attributed to non-implementation of this scheme (Rs. 10.93 lakhs) and non-sanction of funds by the Government (Rs. 0.15 lakh). Reasons for final saving have not been intimated (March 1989).

2204—Sports and Youth Services

(12) KKKK—102—Youth Welfare Programmes for Students				
O.	1,29.25	1,65.40	1,52.31	—13.09
S.	40.64			
R.	—4.49			

Anticipated saving was attributed to non-sanction of funds by the Government. Reasons for final saving have not been intimated (March 1989).

Centrally Sponsored Plan

(13) RRRR—102—Youth Welfare Programmes for Students				
O.	30.80	29.00	49.23	+20.23
R.	—1.80			

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

Reasons for final excess have not been intimated (March 1989).

Capital :

Voted—

(i) The department surrendered (Rs. 5,34.71 lakhs) ; ultimately the savings worked out to Rs. 3,56.57 lakhs.

(ii) Substantial saving occurred under the following heads—

4202—Capital Outlay on Education, Sports, Art and Culture

State Plan

01—General Education

(1) DDDDD—201—Elementary Education

O.	6,94.00	1,96.60	1,96.60
R.	—4,97.40		

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

Head	Total grant	Actual expenditure	Excess + Saving —
	(In lakhs of rupees)		
6202—Loans for Education, Sports, Art and Culture			
<i>01—General Education</i>			
(2) FFFFF—203—University and Higher Education			
O.	55.03	33.07	—0.62
R.	—21.34		
Anticipated saving was attributed to non-completion of formalities by the Students.			
Orissa Loan Stipend Fund—			

The expenditure in the grant includes Rs. 7.00 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 contribution, private donations and the recoveries from the stipendiaries. Advances granted to the stipendiaries are initially debited to "6202—Loans for Education, Sports, Art and Culture". At the end of the year the amount is deducted from "6202" and debited to Orissa Loan Stipend Fund. The total loans advanced to the stipendiaries from the fund during the year was Rs. 23.63 lakhs. The balance at the credit of the fund on 31st March 1988 was Rs. 1,42.56 lakhs. An account of the transactions of the fund is given in Statement No. 16 of the Finance Accounts 1987-88.

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

Major Heads—

- 2225—Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes
- 2251—Secretariat—Social Services
- 4216—Capital Outlay on Housing
- 4225—Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes
- 4235—Capital Outlay on Social Security and Welfare
- 6225—Loans for Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes
- 7610—Loans to Government Servants, etc.

	Total grant or appropriation	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original	47,68,16,000	51,19,32,000	—3,19,85,632
Supplementary				3,51,16,000
Amount surrendered during the year (31st March 1988)			5,62,21,000

	Total grant	Actual expenditure	Excess Saving	+ —
	Rs.	Rs.	Rs.	
Capital :				
Voted—				
Original	5,83,12,000	5,77,47,430	—15,45,570	
Supplementary	9,81,000			
Amount surrendered during the year (31st March 1988)			7,70,000	

Notes and Comments:—

Revenue :

Voted—

(i) The department surrendered Rs. 5,62.21 lakhs on 31st March 1988; ultimately saving worked out to Rs. 3,19.86 lakhs.

(ii) In view of the saving of Rs 3,19.86 lakhs, supplementary provision of Rs. 3,51.16 lakhs obtained in October 1987 (Rs. 1,70.43 lakhs) and March 1988 (Rs. 1,80.73 lakhs) proved excessive. Token provision could have been taken where ever necessary.

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

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

2225—Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes

State Plan

02.—Welfare of Scheduled Tribes

(1) N—794—Special Central Assistance for Tribal Sub-Plan.

O.	21,06.25	21,36.90	21,76.20	+39.30
S.	2,55.33			
R.	—2,24.68			

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

Final excess of Rs. 39.30 lakhs was attributed to (i) non-receipt of timely proposals for additional requirement from the Estimating Officer due to revision of pay scale and (ii) extension of incentive scheme to employees of 118 T. D. Blocks and 37 backward blocks @ 5% and 2.5% of pay respectively vide Finance Department resolution No. 56132, dated 24th December 1987 without getting adequate funds from the Government of India.

(2) O—190—Assistance to Public Sector and Other Undertakings.

O.	15.63	77.63	77.63	..
S.	83.00			
R.	—21.00			

Out of Rs. 83.00 lakhs provided in the 1st Supplementary Statement of expenditure towards Grants-in-aid for Integrated Tribal Development Agencies for redemption of small loans; Rs. 24 lakhs was surrendered on 31st March 1988 attributing to plan cut. Rs. 3 lakhs was augmented for repair of Harijan and Tribal Welfare Department schools and staff quarters.

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

*Central Plan**01—Welfare of Scheduled Castes*

(3) S—793—Special Central Assistance for Scheduled Castes Component Plan

O.	7,00.00 } 4,54.48	4,54.47	—0.01
R.	—2,45.52 }		

Anticipated saving was attributed to non-receipt of Special Central Assistance in full from Government of India, Ministry of Welfare.

02—Welfare of Scheduled Tribes

(4) U—277—Education

O.	38.08 } 10.55	10.55	..
R.	—27.53 }		

Anticipated saving was attributed to (1) reduction in Scheduled Tribe candidates (Rs. 9.02 lakhs) (2) non-receipt of Special Central Assistance (Rs. 17.51 lakhs) from Government of India and (3) less receipt of applications for post matric scholarships (Rs. 1.00 lakh).

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

2225—Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes

02—Welfare of Scheduled Tribes

(5) D—277—Education

O.	9,15.82 } 9,07.04	10,39.33	+1,32.29
S.	8.34 }		
R.	—17.12 }		

Anticipated saving was attributed to transfer of Inspecting Cadre Scheme to the Control of Education and Youth Services Department, irregular attendance of boarders, conversion of residential sevashrams into Ashram Schools and observance of economy.

Final excess of Rs. 1,32.29 lakhs was attributed to (i) Non-receipt of timely proposals for additional requirement from the estimating officer due to revision of pay scales and (ii) extension of incentive scheme to employees of 118 T. D. Blocks and 37 backward blocks @ 5% and 2.5% of pay respectively vide F. D. resolution No. 56132 dated 24-12-1987 without getting adequate funds from Government of India.

Head	Total grant	Actual expenditure	Excess + Saving —
		(In lakhs of rupees)	
80—General			
(6) G—001—Direction and Administration			
O.	1,35.54	1,73.22	+37.33
R.	0.35		

Additional funds were provided for clearance of arrear Motor vehicle claims.

Final excess of Rs. 37.33 lakhs was attributed to (i) Non-receipt of timely proposals for additional requirement from the estimating officer due to revision of pay scales and (ii) extension of incentive scheme to employees of 118 T. D. Blocks and 37 backward blocks @ 5% and 2.5% of pay respectively vide F. D. resolution No. 56132 dated 24-12-1987 without getting adequate funds from the Government of India.

(v) Personal Ledger Account:—

The transactions relating to the personal ledger account opened for the purchase, sale under the fair price shop scheme and sales 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 1988 was Rs.—4.64 lakhs, which is under correspondence with Government.

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

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

Major Heads—

2210—Medical and Public Health

2211—Family Welfare

2251—Secretariat—Social Services

3606—Aid Materials and Equipments

7610—Loans to Government Servants, etc.

	Total grant or appropriation	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Revenue:			
Voted—			
Original	1,05,76,67,000	1,00,70,02,113	—13,65,50,887
Supplementary	8,58,86,000		
Amount surrendered during the year (31st March 1988)			11,52,86,000

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
<i>Charged—</i>				
<i>Original</i>	50,000	50,000	..	—50,000
<i>Amount surrendered during the year</i>				<i>Nil</i>
<i>Capital:</i>				
<i>Voted—</i>				
<i>Original</i>	40,25,000	40,25,000	15,500	—40,09,500
<i>Amount surrendered during the year (31st March 1988)</i>				10,83,000

Notes and Comments :—

Revenue :

Voted—

(i) The Department surrendered Rs. 11,52.86 lakhs on 31st March 1988 ; ultimately the savings worked out to Rs. 13,65.51 lakhs.

(ii) In view of the saving of Rs. 13,65.51 lakhs, supplementary provision of Rs. 8,58.86 lakhs obtained in October 1987 (Rs. 37.74 lakhs) and March 1988 (Rs. 8,21.12 lakhs) proved unnecessary. The expenditure did not come up even to the original provision.

(iii) Substantial saving occurred under the following heads—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
2210—Medical and Public Health			
03—Rural Health Services—Allopathy			
(1) O—800—Other expenditure			
O.	67.62	42.63	44.00
R.	—24.99		
			+1.37

Anticipated saving was mainly attributed to non-taking over of the management of Zonal Hospital at Umankote from the authorities of Dandakaranya Project.

State Plan

03—Rural Health Services—Allopathy

(2) SS—103—Primary Health Centres

O.	1,89.66	1,88.06	1,73.06	—15.00
S.	4.70			
R.	—6.30			

Anticipated saving was mainly attributed to non-sanction of posts.

Reasons for final saving of Rs. 15.00 lakhs under the unit 'Pay' have not been intimated (March 1989).

Head		Total grant	Actual expenditure	Excess + Saving —
			(In lakhs of rupees)	
(3) UU—796—Tribal Area Sub-Plan				
O.	2,12.21	1,87.75	1,79.72	—8.03
R.	—24.46			

Anticipated saving was mainly attributed to non-sanction of posts.

Reasons for final saving of Rs. 8.03 lakhs under the unit 'Pay' have not been intimated (March 1989).

Central Plan

06—Public Health

(4) HHH—101—Prevention and Control of diseases

O.	1,16.83	1,15.42	1,10.65	—4.77
S.	24.05			
R.	—25.46			

Anticipated saving was attributed to non-sanction of funds by Government of India for Leprosy and Prevention and Control of Visual Impairment, Blindness and Trachoma Control.

Reasons for final saving of Rs. 4.77 lakhs mainly under grants (Rs. 4.30 lakhs) have not been intimated (March 1989).

2211—Family Welfare

Central Plan

(5) SSS—003—Training

O.	1,17.63	77.34	77.34	..
S.	1.01			
R.	—41.30			

Anticipated saving was attributed to want of Government sanction and based on actual requirement.

(6) III—101—Rural Family Welfare Services

S.	12,21.62	8,83.27	8,96.48	+13.21
R.	— 3,38.35			

Anticipated saving was mainly attributed to (i) want of Government sanction, (ii) posts lying vacant and (iii) non-availability of rental houses for sub-centres.

Reasons for final excess of Rs. 13.21 lakhs under the unit 'Pay' and 'Dearness Allowance' have not been intimated (March 1989).

Head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
(7) UUU—102—Urban Family Welfare Services			
S.	71.65	60.74	60.74
R.	— 10.91		
Anticipated saving was attributed to posts lying vacant and based on actuals.			
(8) VVV—103—Maternity and Child Health			
O.	89.86	36.76	36.76
S.	10.52		
R.	— 63.62		
(9) WWW—104—Transport			
O.	49.52	37.37	37.37
R.	— 12.15		
(10) XXX—103—Compensation			
O.	6,39.00	3,20.74	3,20.74
R.	—3,18.26		

Anticipated saving in respect of serial no.s. (8) to (10) was mainly attributed to want of Government sanction.

(11) AAAA—796—Tribal Area sub-Plan

O.	6,87.95	5,01.66	5,08.41	+ 6.75
R.	—1,86.29			

Anticipated saving was mainly attributed to vacancies, late sanction of sub-centres and want of Government sanction.

Centrally Sponsored Plan

(12) CCCC—101—Rural family Welfare Services

O.	11.72	1.60	1.60	..
R.	— 10.12			

Anticipated saving was attributed to non-implementation of rationalisation of pay and non-sanction of the scheme—Continuance of education of P. H. C. workers.

3606—Aid Materials and Equipments

Central Plan

(13) KKKK—103—Trachoma Control Programme

S.	13.48	13.48	..	—13.48
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Entire provision remained unutilised and unexplained (March 1989).

Head	Total grant	Actual expenditure	Excess Saving	+ —
(In lakhs of rupees)				
<i>Centrally Sponsored Plan</i>				
(14) LLLL—104—National Malaria Eradication Programme.				
O.	1,65.38	1,65.38	75.18	— 90.20
Reasons for saving of Rs. 90.20 lakhs have not been intimated (March 1989).				
(15) NNNN—106—National T. B. Control Programme				
O.	61.00	61.00	35.14	— 25.86
Reasons for saving of Rs. 25.86 lakhs have not been intimated (March 1989).				
(iv) The above savings were partly counter-balanced by excess under the following heads:—				
2210—Medical and Public Health				
<i>Centrally Sponored Plan</i>				
01—Urban Health Services-Allopathy				
(1) KKK—200—Other Health Schemes				
O.	30.50	30.50	60.82	+ 30.32
Reasons for final excess of Rs. 30.32 lakhs have not been intimated (March 1989).				
3606—Aid Materials and Equipments				
<i>Central Plan</i>				
(2) JJJJ—101—Family Welfare Programme				
O.	71.76	1,13.72	1,73.48	+59.76
S.	41.96			
Reasons for final excess of Rs. 59.76 lakhs have not been intimated (March 1989).				
<i>Centrally sponsored Plan</i>				
(3) LLLL—A—102—Leprosy Control Programme				
		25.55		+25.55
Reasons for incurring expenditure without even a token provision have not been intimated (March 1989).				

Major Heads—

- 2059—Public Works
 2202—General Education
 2203—Technical Education
 2205—Art and Culture
 2210—Medical and Public Health
 2215—Water Supply and Sanitation
 2216—Housing
 2217—Urban Development
 2230—Labour and Employment
 2235—Social Security and Welfare
 2251—Secretariat-Social Services
 2405—Fisheries
 2853—Non-Ferrous Mining and Metallurgical Industries
 3053—Civil Aviation
 3475—Other General Economic Services
 3604—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions
 4059—Capital Outlay on Public Works
 4202—Capital Outlay on Education, Sports, Art and Culture
 4210—Capital Outlay on Medical and Public Health
 4215—Capital Outlay on Water Supply and Sanitation
 4216—Capital Outlay on Housing
 4217—Capital Outlay on Urban Development
 4403—Capital Outlay on Animal Husbandry
 4405—Capital Outlay on Fisheries
 4851—Capital Outlay on Village and Small Industries
 6215—Loans for Water Supply and Sanitation
 6216—Loans for Housing
 6217—Loans for Urban Development
 7610—Loans to Government Servants, etc.

	Total grant or appropriation	Actual expenditure	Excess + Saving —
Revenue :	Rs.	Rs.	Rs.
Voted—			
Original	79,76,88,000		
Supplementary	7,86,97,000		
	87,63,85,000	90,91,40,347	+3,27,55,347
Amount surrendered during the year (31st March 1988)			4,90,54,000

		Total grant or appropriation	Actual expenditure	Excess + Saving —
Charged—		Rs.	Rs.	Rs.
Supplementary	88,000	88,000	88,000	..
Amount surrendered during the year				Nil
Capital :				
Voted—				
Original	7,87,47,000	10,04,30,000	9,23,47,717	—80,82,283
Supplementary	2,16,83,000			
Amount surrendered during the year (31st March 1988)				76,44,000

The expenditure in the Revenue section does not include Rs. 10,06,000 met out of advances from the Contingency Fund sanctioned in March 1988 and not recouped to the Fund till the close of the year.

Notes and Comments—

Revenue :

Voted—

- (i) The expenditure exceeded the budget provision by Rs. 3,27,55,347. This requires regularisation.
- (ii) In view of excess of Rs. 3,27.55 lakhs, surrender of Rs. 4,90.54 lakhs is injudicious.
- (iii) Substantial Excess occurred under the following heads :—

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

2059—Public Works

01—Office Buildings

(1) A—053—Maintenance and Repairs

O.	1,52.08	1,52.07	1,67.29	+15.22
S.	0.01			
R.	—0.02			

Anticipated saving was attributed to economic cut. Reasons for final excess of Rs. 15.22 lakhs have not been intimated (March 1989).

2215—Water Supply and Sanitation

01—Water Supply

(2) G—101—Urban Water Supply Programmes

O.	5,96.69	6,58.18	9,19.78	+2,61.60
S.	61.53			
R.	—0.04			

Anticipated saving was attributed to economic cut. Reasons for final excess of Rs. 2,61.60 lakhs have not been intimated (March 1989).

Head	Total grant	Actual expenditure	Excess + Saving —
	(In lakhs of rupees)		
(3)—H—102—Rural Water Supply Programmes			
O.	2,61.77	3,06.19	+ 44.45
S.	0.01		
R.	-0.04		
	2,61.74		

Anticipated saving was attributed to economic cut. Reasons for final excess of Rs. 44.45 lakhs have not been intimated (March 1989).

(4)—I—799—Suspense

O.	18,00.00	18,00.00	25,25.53	+ 7,25.53
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Reasons for final excess have not been intimated (March 1989).

State Plan

01—Water Supply

(5)—N—756—Tribal Area Sub-Plan

O.	2,73.98	4,63.35	7,31.09	+ 2,67.74
S.	1,54.83			
R.	34.54			

Augmentation of funds was mainly attributed to purchase of five mobile vans. Reasons for final excess of Rs. 2,67.74 lakhs have not been intimated (March 1989).

2216—Housing

State Plan

80—General

(6)—EE—103—Assistance to Housing Boards, Corporations etc.

O.	1,37.24	2,48.80	1,98.80	-50.00
S.	0.01			
R.	1,11.55			

Augmentation of funds was attributed to clear loans taken by the Orissa State Housing Board for construction of residential quarters under Rural Housing Scheme (Phase-I) from Housing and Urban Development Corporation.

Head	Total grant	Actual expenditure	Excess + Saving —	
(In lakhs of rupees)				
2217—Urban Development				
<i>State Plan</i>				
04— <i>Slum Area Improvement</i>				
Minimum Needs Programme				
(7)—CCC—191—Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards, etc.				
O.	24.15	49.14	47.56	—1.58
S.	0.02			
R.	24.97			

Additional funds were stated to have been provided for sanction of grants-in-aid to the Urban Local Bodies for environmental improvement of slums.

05—*Other Urban Development Schemes*

(8)—DDD—191—Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards, etc.

S.	0.01	57.45	57.45	..
R.	57.44			

Reappropriation was made for rectification of printing mistake in the original budget.

(9)—EEE—796—Tribal Area Sub-Plan

S.	0.01	18.78	19.73	+ 0.95
R.	18.77			

Reappropriation was made for rectification of printing mistake in the original budget.

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

2059—Public Works

*State Plan*01—*Office Buildings*

(1)—C—101—Construction—General Pool Office Accommodation.

O.	22.86	12.49	12.53	+ 0.04
S.	0.36			
R.	— 10.73			

Funds were stated to have been surrendered to provide equal amount under the capital head of the grant without assigning any reason.

Head	Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)	
2215—Water Supply and Sanitation			
<i>01—Water Supply</i>			
(2) E—001—Direction and Administration			
O.	1,93.10	2,20.51	1,79.62
S.	28.88		
R.	—1.47		
Anticipated saving was attributed to economic cut. Reasons for final saving of Rs. 40.89 lakhs have not been intimated (March 1989).			
<i>State Plan</i>			
<i>01—Water Supply</i>			
(3) M—102—Rural Water Supply Programmes			
O.	12,55.02	14,08.72	11,24.89
S.	2,78.23		
R.	—1,24.53		
Anticipated saving was surrendered to provide equal amount under the capital section of the grant without assigning any reason. Reasons for final saving of Rs. 2,83.83 lakhs have not been intimated (March 1989).			
(4) O—799—Suspense			
S.	1,50.01	1,50.01	23.30
Reasons for final saving of Rs. 1,26.71 lakhs have not been intimated (March 1989).			
<i>Centrally Sponsored Plan</i>			
<i>01—Water Supply</i>			
(5) B—102—Rural Water Supply Programmes			
O.	7,54.55	6,47.17	6,45.16
S.	1.00		
R.	—1,08.38		
The amount was stated to have been surrendered as per Rural Development Department, Government of India stipulation that funds will be provided during 1988-89.			
(6) W—796—Tribal Area Sub-Plan			
O.	7,50.00	6,44.82	6,47.05
R.	—1,05.18		
The amount was stated to have been surrendered as per Rural Development Department, Government of India stipulation that fund will be provided during 1988-89. Reasons for final excess of Rs. 2.23 lakhs have not been intimated (March 1989).			

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
2216—Housing			
State Plan			
02—Urban Housing			
(7) CC—800—Other Expenditure			
O.	1,22.20	1,06.84	1,08.83
S.	0.01		
R.	—15.37		
Reappropriation of funds was attributed to printing mistake in the budget and less requirement (Rs. 6.00 lakhs). Reasons for less requirement have not been intimated (March 1989).			

2217—Urban Development

State Plan

01—State Capital Development

- (8) YY—191—Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards, etc.

O.	2,64.50	39.99	39.99	..
R.	—2,24.51			

Out of the anticipated saving, Rs. 1,21.55 lakhs was reappropriated to the head 2216—Housing and balance surrendered attributing to less requirement. Reasons for less requirement have not been intimated (March 1989).

03—Integrated Development of Small and Medium Towns.

- (9) ZZ—191—Assistance to Local Bodies Corporations, Urban Development Authorities, Town Improvement Boards, etc.

O.	1,06.38	9.90	9.87	—0.03
S.	0.01			
R.	—96.49			

Out of anticipated savings, Rs. 96.25 lakhs was surrendered attributing to printing mistake (Rs. 90.40 lakhs) and non-sanction of grants-in-aid as the implementing agencies did not satisfy the conditions of sanction and the balance was reappropriated due to less requirement. Reasons for less requirement have not been intimated (March 1989).

- (10) AAA—796—Tribal Area Sub-Plan

O.	47.40	22.84	21.85	—0.99
S.	0.01			
R.	—24.57			

Anticipated saving was attributed to rectification of mistake in the budget.

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
2235—Social Security and Welfare			
<i>01—Rehabilitation</i>			
(11) KKK—140—Rehabilitation of Repatriates from other Countries.			
O.	18·22	75·28	75·05
S.	69·42		
R.	—12·36			—0·23

Anticipated saving was attributed to discontinuance of posts from 1987 (Rs. 0·41 lakh) and non-receipt of write-off proposal from Revenue Department and Collectors (Rs. 11·95 lakhs).

Capital :

Voted—

(i) The department surrendered Rs. 76·44 lakhs on 31st March 1988; ultimately the saving worked out to Rs. 80·82 lakhs. In view of the savings of Rs. 80·82 lakhs, supplementary provision of Rs. 2,16·83 lakhs obtained in October 1987 (Rs. 1,18·43 lakhs) and March 1988 (Rs. 98·40 lakhs) proved excessive.

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

6217—Loans for Urban Development

Centrally Sponsored Plan

60—Other Urban Development Schemes

(1) YYYY—191—Loans to Local Bodies, Corporations, etc.

O.	45·00	0·01	..	—0·01
R.	—44·99			

(2) ZZZZ—796—Tribal Area Sub-Plan

O.	45·00	0·01	..	—0·01
R.	—44·99			

Anticipated savings of Rs. 89·98 lakhs in respect of Sl. No. (1) & (2) was attributed to printing mistake in the budget.

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

6217—Loans for Urban Development

Centrally Sponsored Plan

03—Integrated Development of Small and Medium Towns

(3) XXXX—796—Tribal Area Sub-Plan

S.	0·01	36·00	36·00	..
R.	35·99			

Augmentation of funds was attributed to printing mistake in the budget.

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

61

Major Heads—

- 2210—Medical and Public Health
- 2230—Labour and Employment
- 2251—Secretariat-Social Services
- 7610—Loans to Government Servants, etc.

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Revenue :				
Voted—				
Original	6,14,40,000	6,65,36,000	6,36,71,138	—28,64,862
Supplementary	50,96,000			
Amount surrendered during the year (31st March 1988)				20,63,000
Capital :				
Voted—				
Original	3,15,000	3,15,000	13,300	—3,01,700
Amount surrendered during the year (31st March 1988)				3,000

Notes and comments :—

Revenue :

Voted—

(i) The department surrendered Rs. 20.63 lakhs on 31st March 1988; ultimately the saving worked out to Rs. 28.65 lakhs.

(ii) In view of the saving of Rs. 28.65 lakhs, supplementary grant of Rs. 50.96 lakhs obtained in September 1987 (Rs.3.30 lakhs) and February 1988 (Rs. 47.66 lakhs) proved excessive.

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

Major Heads—

- 2202—General Education
- 2204—Sports and Youth Services
- 2205—Art and Culture
- 2235—Social Security and Welfare
- 2251—Secretariat-Social Services
- 3451—Secretariat-Economic Services
- 3452—Tourism
- 5452—Capital Outlay on Tourism
- 7610—Loans to Government Servants, etc.

		Total Grant Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Revenue :				
Voted—				
Original	8,22,71,000	8,67,65,000	7,27,32,462	—1,40,32,538
Supplementary	44,94,000			
Amount surrendered during the year (31st March 1988)				1,36,35,000

	Total grant	Actual expenditure	Excess Saving	+ —
	Rs.	Rs.	Rs.	
Capital:				
Voted—				
Original	2,05,50,000	2,39,77,000	1,94,63,197	—45,13,803
Supplementary	34,27,000			
Amount surrendered during the year (31st March 1988)			30,68,000	

Notes and comments—

Revenue:

Voted—

(i) The department surrendered Rs. 1,36.35 lakhs on 31st March 1988, ultimately the saving worked out to Rs. 1,40.33 lakhs.

(ii) In view of the savings of Rs. 1,40.33 lakhs, supplementary provision of Rs. 44.94 lakhs obtained in October 1987 (Rs. 36.41 lakhs) and March, 1988 (Rs. 8.53 lakhs) proved unnecessary. Token provision could have been obtained wherever necessary.

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

Head	Total grant	Actual expenditure	Excess + Saving —
	(In lakhs of rupees)		
2204—Sports and Youth Services			
<i>State Plan</i>			
(1) G—104—Sports and Games			
O.	68.00	51.31	49.36
R.	—16.69		
			—1.95
Anticipated saving was attributed to non-receipt of estimates, non-sanction of funds, less receipt of applications for grants and economic cut.			
<i>Central Plan</i>			
(2) H—101—Physical Education			
O.	1,18.68	24.52	24.52
R.	—94.16		
			..
Anticipated saving was attributed to non-receipt of sanction from the Central Government.			

Capital:

Voted—

(i) The department surrendered Rs. 30.68 lakhs on 31st March 1988; ultimate savings worked out to Rs. 45.14 lakhs.

(ii) In view of the savings of Rs. 45.14 lakhs, supplementary provision of Rs. 34.27 lakhs obtained in October 1987 proved unnecessary. 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)			
5452—Capital Outlay on Tourism			
<i>State Plan</i>			
80—General			
(1) KK—190—Investment in Public Sector and Other undertakings.			
O.	2,04.00	87.44	34.43
R.	—1,16.56		
			—3.01

Out of the anticipated saving Rs. 85.99 lakhs was reappropriated attributing to revision of the scope of the programme of the Orissa Development Corporation Ltd. for the year 1987-88 and Rs. 30.57 lakhs was directed to capital section of Demand No. 7 without assigning any reasons.

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

5452—Capital Outlay on Tourism			
<i>State Plan</i>			
(2) II—102—Tourist Accommodation			
S.	0.01	51.00	44.43
R.	50.99		
			—6.57
(3) JJ—104—Tourist Centre			
R.	35.00	35.00	35.00

Augmentation of funds was attributed to construction of three Panthasalas at Khandantilo, Sarankul and Jajpur Road. Reasons for final saving of Rs. 6.57 lakhs have not been intimated (March 1989).

Additional funds were stated to have been provided for participation of the State in 7 Central Projects, beautification of Tourist Centre and opening of a Tourist Office at Bombay. Reasons for not taking even a token provision under this unit have not been intimated (March 1989).

Major Heads—

2235—Social Security and Welfare

2401—Crop Husbandry

3451—Secretariat—Economic Services

3454—Census Surveys and Statistics

4402—Capital Outlay on Soil and Water Conservation

7610—Loans to Government Servants, etc.

	Total grant	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Revenue :			
Voted —			
Original	13,65,26,000	8,38,96,081	— 5,67,79,919
Supplementary	41,50,000		
Amount surrendered during the year (31st March 1988)	14,06,76,000		5,73,26,000
Capital :			
Voted—			
Original	48,75,000	81,55,200	— 29,83,800
Supplementary	62,64,000		
Amount surrendered during the year (31st March 1988)	1,11,39,000		10,000

Notes and comments : —

Revenue:

Voted—

(i) The department surrendered Rs. 5,73.26 lakhs during the year; ultimately savings worked out to Rs. 5,67.80 lakhs.

(ii) In view of the savings of Rs. 5,67.80 lakhs, supplementary provision of Rs. 41.50 lakhs obtained in October 1987 (Rs. 0.01 lakh) and March 1988 (Rs. 41.49 lakhs) proved excessive. 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)		
3451—Secretariat—Economic Services			
State Plan			
(1) K—102—District Planning Machinery			
O.	8,69.37	3,00.00	..
S.	0.01		
R.	—5,69.38		

Anticipated saving was mainly attributed to plan ceiling.

Head	Total grant	Actual expenditure	Excess + Saving —
<i>Centrally Sponsored Plan</i>			
(In lakhs of rupees)			
(2) M—102—District Planning Machinery			
O. 11.77			
R. —11.77			

Entire provision was surrendered due to non-implementation of the scheme.

3454—Census Surveys and Statistics

State Plan

02—Surveys and Statistics

(3) R—800—Other Expenditure

O. 14.42	}	4.06	4.06	..
S. 0.02				
R. —10.38				

Anticipated saving was attributed to non-implementation of scheme and posts lying vacant.

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

2401—Crop Husbandry

State Plan

(4) C—111—Agricultural Economics and Statistics

O. 1,01.16	}	1,31.88	1,31.88	..
S. 0.01				
R. 30.70				

Augmentation of funds was attributed to additional requirement under Dearness Pay, Dearness Allowance and drawal of arrear claims of staff.

Notes and comments: —

Capital:

Voted—

(i) The department surrendered Rs. 0.10 lakh on 31st March 1988; ultimately the saving worked out to Rs. 29.84 lakhs.

(ii) In view of the saving of Rs. 29.84 lakhs supplementary provision of Rs. 62.64 lakhs obtained in October 1987 (Rs. 6.00 lakhs) and March 1988 (Rs. 56.64 lakhs) proved excessive.

(iii) Saving occurred under the following heads:—

4402—Capital Outlay on Soil and Water Conservation

State Plan

(5) S—800—Other Expenditure

O. 45.00	}	1,07.64	81.51	—26.13
S. 62.64				

Additional funds were provided in the 2nd Supplementary statement of expenditure for procuring two fishing foreign vessels at the cost of Rs. 41.49 lakhs and for implementing the scheme 'Brakish Water prawn culture' (Rs. 15.15 lakhs). Reasons for final saving of Rs. 26.13 lakhs have not been intimated (March 1989).

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

Major Heads—

2215—Water Supply and Sanitation

2515—Other Rural Development Programmes

3451—Secretariat—Economic Services

6515—Loans for other Rural Development Programmes

7610—Loans to Government Servants, etc.

		Total grant	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	3,47,67,000	3,54,80,000	3,41,47,451	—13,32,549
Supplementary	7,13,000			
Amount surrendered during the year (31st March 1988)				12,16,000
Capital :				
Voted—				
Original	3,20,000	3,20,000	1,71,289	—1,48,711
Amount surrendered during the year (31st March 1988)				9,000

Notes and comments—

Revenue :

Voted—

(i) The department surrendered Rs. 12.16 lakhs on 31st March 1988; ultimately the saving worked out to Rs. 13.33 lakhs.

(ii) In view of the saving of Rs. 13.33 lakhs, the supplementary provision of Rs. 7.13 lakhs obtained in March 1988 was unnecessary.

Major Heads—

- 2215—Water Supply and Sanitation
- 2225—Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes.
- 2230—Labour and Employment
- 2235—Social Security and Welfare
- 2236—Nutrition
- 2501—Special Programmes for Rural Development
- 2505—Rural Employment
- 2515—Other Rural Development Programmes
- 3054—Roads and Bridges
- 3451—Secretariat—Economic Services
- 4216—Capital Outlay on Housing
- 7610—Loans to Government Servants, etc.

		Total grant or appropriation	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
Revenue:				
Voted—				
Original	1,29,11,86,000	1,31,53,52,000	1,22,35,86,715	—9,17,65,285
Supplementary	2,41,66,000			
Amount surrendered during the year (31st March 1988)				10,29,07,000
Charged—				
Original	20,000	20,000	..	—20,000
Amount surrendered during the year (31st March 1988)				20,000
Capital:				
Voted—				
Original	11,50,000	58,30,000	43,22,300	—15,07,700
Supplementary	46,80,000			
Amount surrendered during the year (31st March 1988)				1,00,000

The expenditure in the Revenue Section does not include Rs. 4,81,84,000 spent out of advances from the Contingency Fund during March 1988, but not recouped to the Fund till the close of the year.

Notes and comments—

Revenue:

Voted—

(i) The department surrendered Rs. 10,29.07 lakhs on 31st March 1988; ultimately the saving worked out to Rs. 9,17.65 lakhs.

(ii) In view of the saving of Rs. 9,17.65 lakhs, the supplementary grant of Rs. 2,41.66 lakhs obtained in October 1987 (Rs. 97.76 lakhs) and March 1988 (Rs. 1,43.90 lakhs) proved unnecessary. The expenditure did not come up even to the original provision.

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

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
2225—Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes.			
<i>Central Plan</i>			
<i>01—Welfare of Scheduled Castes</i>			
(1) G—103—Special Central Assistance for Scheduled Castes Component Plan			
O.	2,60.00	1,40.00	1,40.00
R.	—1,20.00		
Anticipated saving was attributed to reduction in Plan allocation by the Government of India.			
2230—Labour and Employment			
<i>State Plan</i>			
<i>01—Labour</i>			
(2) H—110—Rehabilitation of Bonded Labour			
O.	1,50.00	43.72	43.72
R.	—1,06.28		
Anticipated saving was stated to be less release of funds by Government of India under Bonded Labour Scheme.			
<i>Centrally Sponsored Plan</i>			
<i>01—Labour</i>			
(3) I—110—Rehabilitation of Bonded Labour			
O.	1,50.00	84.02	84.02
R.	—65.98		
Anticipated saving was attributed to non-release of Central Matching Share.			
2235—Social Security and Welfare			
<i>Central Plan</i>			
<i>02—Social Welfare</i>			
(4) Y—102—Child Welfare			
O.	3,60.73	2,26.17	2,56.70
R.	—1,34.56			+30.53
Anticipated saving was attributed to non-receipt of Central Assistance. Reasons for final excess of Rs. 30.53 lakhs have not been intimated (March 1989).			

Head	Total grant	Actual expenditure	Excess + Saving—
(5) Z—796—Tribal Area Sub-Plan	(In lakhs of rupees)		
O. 4,36.04	2,14.17	2,36.28	+22.11
R. -2,21.87			

Anticipated saving was attributed to non-receipt of Central Assistance. Reasons for final excess of Rs. 22.11 lakhs have not been intimated (March 1989).

(6) AA—800—Other Expenditure			
O. 46.24	13.05	13.04	—0.01
R. -33.19			

Anticipated saving was attributed to non-receipt of Central Assistance.

2336—Nutrition

State Plan

02—Distribution of Nutritious Food and Beverages

(7) HH—101—Special Nutritious Programmes			
O. 1,99.44	1,80.17	1,80.10	—0.07
S. 0.01			
R. 19.28			

Anticipated saving was attributed mainly to reduction in Plan ceiling.

(8) II—102—Mid-day Meals			
O. 91.95	44.12	44.12	..
S. 0.01			
R. -47.84			

Anticipated saving was attributed to reduction in Plan ceiling and less release of funds by Government of India.

(9) JJ—796—Tribal Area Sub-Plan			
O. 85.61	70.92	70.92	..
R. -14.69			

Anticipated saving was attributed to reduction in Plan ceiling and less release of funds by Government of India.

Central Plan

02—Distribution of Nutritious Food and Beverages

(10) KK—796—Tribal Area Sub-Plan			
O. 4,35.00	3,37.19	3,37.18	—0.01
R. -97.81			

Amount was surrendered due to short-fall in coverage of beneficiaries.

Head	Total grant	Actual expenditure	Excess Saving	+
(In lakhs of rupees)				
2501—Special Programmes for Rural Development				
<i>State Plan</i>				
<i>01—Integrated Rural Development Programme</i>				
(11) PP—800—Other Expenditure				
O.	16,37.71	15,23.93	15,23.93	..
S.	0.03			
R.	-1,13.81			

Anticipated saving was attributed to reduction in Plan allocation and non-release of Central Assistance.

Centrally Sponsored Plan

01—Integrated Rural Development Programme

(12) QQ—001—Direction and Administration

O _a	2,31.94	2,02.45	2,06.30	+3.85
S.	0.02			
R.	-29.51			

Anticipated saving was attributed to posts lying vacant at Block level.

(13) TT—800—Other Expenditure

O.	3,12.10	2,72.04	2,72.04	..
S.	3.00			
R.	-43.06			

Anticipated saving was attributed to reduction in plan outlay by Government of India.

3054—Roads and Bridges

State Plan

04—District and Other Roads

(14) III—010—Minimum Needs Programme

O _a	37.50
R _a	-37.50			

A sum of Rs. 18.35 lakhs was reappropriated to Tribal Area Sub-Plan due to less receipt of funds under F. D. R. Grant. Rs. 19.15 lakhs was surrendered due to reduction in Plan expenditure.

(15) JJJ—796—Tribal Area Sub-Plan

O.	12.50
R _a	-12.50			

Anticipated saving was attributed to reduction in Plan expenditure.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
2505—Rural Employment			
<i>State Plan</i>			
<i>01—National Programmes</i>			
(1) UU—701—National Rural Employment Programmes—			
O.	6,30.87	8,28.04	8,28.04
S.	0.01		
R.	1,97.16		

Funds were augmented to provide matching share against the additional allocation released by the Government of India.

(2) VV—796—Tribal Area Sub-Plan

O.	4,29.13	4,97.01	4,97.01
S.	0.01		
R.	67.87		

Funds were augmented to provide matching share against the additional allocation released by the Government of India.

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 of April 1987	Credit during the year	Debit during the year	Closing Balance on the 31st March 1988
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 Account of Stores Purchased for National Extension Services Works:—

The store required for National Extension Service Works purchased up to 1958-59 were kept at Block head-quarters. The stores were issued from the Central Stores as and when required for works.

The sanctions 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 been received (March 1989).

Capital:

Voted—

(i) The department surrendered Rs. 1.00 lakhs on 31st March 1988; ultimately the saving worked out to Rs. 15.08 lakhs.

(ii) In view of the savings of Rs. 15.08 lakhs, the Supplementary grant of Rs. 46.80 lakhs obtained in October 1987 proved excessive.

Major Heads—

- 2203—Technical Education
 2230—Labour and Employment
 2252—Other Social Services
 2851—Village and Small Industries
 2852—Industries
 2875—Other Industries
 2885—Other Outlays on Industries and Minerals
 3451—Secretariat-Economic Services
 3453—Foreign Trade and Export Promotion
 4851—Capital Outlay on Village and Small Industries
 4859—Capital Outlay on Telecommunication and Electronic Industries
 4860—Capital Outlay on Consumer Industries
 4885—Other Capital Outlay on Industries and Minerals
 5453—Capital Outlay on Foreign Trade and Export Promotion
 6202—Loans for Education, Sports, Art and Culture
 6851—Loans for Village and Small Industries
 6860—Loans for Consumer Industries
 6885—Other Loans to Industries and Minerals
 7610—Loans to Government Servants, etc.

	Total grant or appropriation	Actual expenditure	Excess Saving	+ —
	Rs.	Rs.	Rs.	
Revenue:				
Voted—				
Original	39,69,29,000			
Supplementary	1,22,03,000			
	40,91,32,000	36,06,08,301	—4,85,23,699	
Amount surrendered during the year (31st March 1988)			3,98,86,000	

		Total grant or appropriation	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
<i>Charged—</i>				
Supplementary	5,000	5,000	4,829	— 171
Amount surrendered during the year				Nil
<i>Capital:</i>				
<i>Voted—</i>				
Original	31,85,28,000	35,73,80,000	27,99,85,054	— 7,73,94,946
Supplementary	3,88,52,000			
Amount surrendered during the year (31st March 1988)				6,51,36,000

The expenditure in the capital section does not include Rs. 75,00,000 met out of advance from the Contingency Fund sanctioned on 29th March 1988 and not recouped to the fund till the close of the year.

Notes and Comments:—

Revenue:

Voted—

(i) The department surrendered Rs. 3,98.86 lakhs on 31st March 1988; ultimately the savings worked out to Rs. 4,85.24 lakhs.

(ii) In view of the saving of Rs. 4,85.24 lakhs, supplementary provision of Rs. 1,22.03 lakhs obtained in October 1987 (Rs. 45.86 lakhs) and March 1988 (Rs. 76.17 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)

2203—Technical Education.

State Plan

(1)—H—102—Assistance to Universities for Technical Education.

O.	40.74	}
R.	—40.74			

Out of the anticipated saving, Rs. 23.10 lakhs was diverted to capital section to provide loans to Orissa State Textile Corporation and balance amount was reappropriated attributing to less requirement by Orissa University of Agriculture and Technology, Bhubaneswar, non-sanction of funds by the Government, non-filling of some posts and non-finalisation of location to develop a separate campus to the College of Engineering and Technology under the Orissa University of Agriculture and Technology, Bhubaneswar.

Reasons for less requirement have not been intimated (March 1989).

Head		Total grant	Actual expenditure	Excess + Saving —
		(In lakhs of rupees)		
(2)—I—105—Polytechnics				
O.	67.20	55.93	55.60	—0.33
R.	—11.27			

Anticipated saving was attributed to some posts lying vacant, economy cut, non sanction of funds by the Government, discontinuance and irregular attendance of some trainees during the year.

2851—Village and Small Industries

(3)—Y—103—Handloom Industries

O.	11,29.91	9,26.48	9,24.45	—2.03
S.	2.70			
R.	—2,06.13			

Anticipated savings were attributed to—

- (i) Non-release of funds by the Government of India (Rs. 43.07 lakhs),
- (ii) The amount sanctioned by the Government of India could not be drawn due to non credit of the same to the State Government (Rs. 1,39.97 lakhs),
- (iii) Less claim of rebate on sale of handloom cloth (Rs. 23.00 lakhs) and
- (iv) Economy measure (Rs. 0.09 lakh).

Reasons for final saving of Rs. 2.03 lakhs have not been intimated (March 1989).

State Plan

(4)—GG—102—Small Scale Industries

O.	3,29.60	3,17.53	2,51.74	—65.79
S.	0.01			
R.	—12.08			

Anticipated saving was attributed to non-receipt of sanction, non-payment of rent for the factory sheds in the industrial estates occupied by the educated unemployed.

(5) HH—103—Handloom Industries

O.	1,76.55	1,19.89	1,19.73	—0.16
S.	0.10			
R.	—56.76			

Reasons for anticipated savings have not been intimated (March 1989).

Central Plan

(6) RR—800—Other expenditure

O.	3,00.00	2,50.00	2,50.00	..
R.	—50.00			

Anticipated savings was attributed to non-receipt of sanction order from the Government of India.

Head		Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)				
<i>Centrally Sponsored Plan</i>				
(7) TT—103—Handloom Industries				
O.	25.70	48.97	36.36	—12.61
S.	43.71			
R.	—20.44			

Anticipated savings were attributed to non-sanction of fund by the Government of India and non-credit of the funds to the State Government. Reasons for final saving of Rs. 12.61 lakhs have not been intimated (March 1989).

Capital:

Voted—

(i) The department surrendered Rs. 6,51.36 lakhs on 31st March 1988; ultimately the savings worked out to Rs. 7,73.95 lakhs.

(ii) In view of the saving of Rs. 7,73.95 lakhs, supplementary provision of Rs. 3,88.52 lakhs obtained in October 1987 (Rs. 1,78.74 lakhs) and March 1988 (Rs. 2,09.78 lakhs) proved unnecessary. The expenditure did not come up to the level of original provision. Token provision could have been obtained wherever necessary.

(iii) Savings occurred under the following heads:—

4851—Capital Outlay on Village and Small Industries

State Plan

(8) 000—108—Powerloom Industries

O.	98.80	5.80	0.80	—5.00
R.	—93.00			

Out of the anticipated saving, Rs. 68.02 lakhs were surrendered without assigning any reason and balance Rs. 24.98 lakhs were reappropriated as per post budget decision of the Government to undertake some of the projects during the year 1988-89.

4859—Capital Outlay on Telecommunication and Electronic Industries

State Plan

02—Electronics

(9) VVV—190—Investment in Public Sector and Other Undertakings

O.	1,69.00	1,29.01	1,27.50	—1.51
R.	—39.99			

Anticipated savings were attributed to post budget decision of the Government to undertake some of the projects during the year 1988-89.

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

4860—Capital Outlay on Consumer Industries

Central Plan

01—Textiles

(10) ZZZ—190—Investment in Public Sector and other undertakings.

O.	5,43.00	..	..	..
R.	—5,43.00			

Surrender of entire amount was attributed to non-sanction of funds by the Government of India.

6851—Loans for Village and Small Industries

State Plan

(11) DDD—102—Small Scale Industries

O.	40.50	65.50	46.00	—19.50
S.	25.00			

Reasons for saving of Rs. 19.50 lakhs have not been intimated (March 1989).

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

4851—Capital Outlay on Village and Small Industries

State Plan

(12) RRR—800—Other expenditure

O.	45.00	99.99	1,00.00	+0.01
S.	0.01			
R.	54.98			

Additional funds were stated to have been provided for share capital investment in Sri Jagannath Weavers' Co-operative Spinning Mills Limited, Nuapatna for repayment of interest on term loan sanctioned by the Industrial Development Bank of India (Rs. 44.99 lakhs) and for creation of basic infrastructure for SPINFED.

(v) A summary of the personal ledger account for 1987-88 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 1987	Credit during the year	Debit during the year	Balance on the 31st March 1988
1	2	3	4	5
(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—

2045—Other Taxes and Duties on Commodities and Services

2070—Other Administrative Services

2230—Labour and Employment

2701—Major and Medium Irrigation

2702—Minor Irrigation

2711—Flood Control and Drainage

2801—Power

3956—Inland Water Transport

3451—Secretariat-Economic Services

4215—Capital Outlay on Water Supply and Sanitation

4217—Capital Outlay on Urban Development

4405—Capital Outlay on Fisheries

4701—Capital Outlay on Major and Medium Irrigation

4702—Capital Outlay on Minor Irrigation

4711—Capital Outlay on Flood Control Projects

4801—Capital Outlay on Power Projects

6801—Loans for Power Projects

7610—Loans to Government Servants, etc.

		Total grant or appropriation	Actual expenditure	Excess + Saving —
		Rs.	Rs.	s
Revenue :				
Voted—				
Original	43,42,61,000	61,65,50,000	59,66,42,206	—1,99,07,794
Supplementary	18,22,89,000			
Amount surrendered during the year (31st March 1988)				2,68,37,000
Capital :				
Voted—				
Original	3,31,49,04,000	3,62,12,77,000	3,21,28,16,296	—40,84,60,704
Supplementary	30,63,73,000			
Amount surrendered during the year (31st March 1988)				41,27,31,000

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
<i>Charged—</i>				
<i>Original</i>	32,50,000	54,81,000	29,45,578	—25,35,422
<i>Supplementary</i>	22,31,000			
<i>Amount surrendered during the year</i>				<i>Nil</i>

Notes and Comments :—

Revenue :

Voted—

(i) The department surrendered Rs. 2,68.37 lakhs on 31st March 1988; ultimately the saving worked out to Rs. 199.08 lakhs.

(ii) In view of the saving of Rs. 199.08 lakhs supplementary provision of Rs. 18,22.89 lakhs obtained in October 1987 (Rs. 24.26 lakhs) and March 1988 (Rs. 17,98.63 lakhs) proved excessive.

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

Head	Total grant	Actual expenditure	Excess + Saving —
	(In lakhs of rupees)		
2701—Major and Medium Irrigation			
<i>State Plan</i>			
<i>80—General</i>			
(1) LL—003—Traming			
O.	4,00.00	1,50.00	1,50.00
R.	—2,50.00		
Anticipated saving was attributed to slow progress of construction works.			
(2) MM—005—Survey and Investigation			
O.	1,95.30	1,96.31	1,30.59
S.	11.01		
R.	—10.00		
Anticipated saving was diverted to Demand No. 23—2402—Soil and Water Conservation without assigning any reason for surrender. Reasons for final saving of Rs. 65.72 lakhs have also not been intimated (March 1989).			
2702—Minor Irrigation			
<i>80—General</i>			
(3) ZZ—001—Direction and Administration			
O.	1,59.45	1,91.78	1,12.56
S.	25.21		
R.	7.12		
Additional funds are stated to have been provided towards enhancement of additional Dearness Allowances. Reasons for final saving of Rs. 79.22 lakhs have not been intimated (March 1989).			

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(4) RR—052—Machinery and Equipment			
O.	—1·19	1·35	—29·36
S.	1·92		
R.	0·62		
			—30·71

Augmentation of funds was attributed to enhancement of additional Dearness Allowances. Reasons for final saving of Rs. 30·71 lakhs have not been intimated (March 1989).

State Plan

02—Ground Water

(5) BB—005—Investigation

O.	1,00·00	1,00·01	75·75	—24·26
S.	0·01			

Reasons for final saving of Rs. 24·26 lakhs have not been intimated (March 1989).

Centrally Sponsored Plan

02—Ground Water

(6) XX—005—Investigation

S.	24·25	24·25	..	—24·25
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Entire provision provided for grants-in-aid to Orissa Lift Irrigation Corporation Limited remained unutilised and unexplained (March 1989).

3451—Secretariat—Economic Services

(7) III—090—Secretariat

O.	74·12	86·30	84·52	—1·78
S.	43·76			
R.	—31·58			

Lump provision of Rs. 31·58 lakhs was stated to have been reappropriated to meet enhanced Dearness Allowances and other heads.

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

2701—Major and Medium Irrigation

01—Major Irrigation (Commercial)

(1) F—103—Orissa Canals

O.	32·78	32·79	48·25	+15·86
S.	0·01			

Reasons for final excess of Rs. 15·86 lakhs have not been intimated (March 1989).

Head	Total grant	Actual expenditure	Excess + Saving —
		(In lakhs of rupees)	
(2) J—106—Delta Irrigation Scheme—Stage-II			
O.	1,13.18	1,16.41	1,26.41
S.	0.01		
R.	3.22		
			+ 10.00

Additional Funds are stated to have been provided to meet revision of Pay, dearness allowances etc. Reasons for final excess of Rs. 10.00 lakhs have not been intimated (March 1989).

2702—Minor Irrigation

80—General

(3) SS—799—Suspense

O.	2,00.00	2,00.00	4,70.12	+ 2,70.12
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Reasons for excess expenditure of Rs. 2,70.12 lakhs have not been intimated (March 1989).

2711—Flood Control and Drainage

State Plan

01—Flood Control

(4) AAA—800—Other Expenditure

O.	16.00	16.00	37.81	+ 21.81
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Reasons for excess expenditure of Rs. 21.81 lakhs have not been intimated (March 1989).

(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 1987-88 compared below:—

Name of the Scheme	Year	Works Outlay	Establishment charges	Tools and plant charges	Establishment charges to works outlay	Tools and Plant charged to works outlay
					(In lakhs of rupees)	
	1	2	3	4	5	6
						7
(I) Multipurpose River Schemes—						
(a) Hirakud Dam Project	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
	1987-88	2,03.23	1,73.06	9.83	85.15	4.83
(b) Balimela Dam Project	1985-86	61.80	19.10	2.11	30.91	3.41
	1986-87	85.41	24.03	3.90	28.13	4.57
	1987-88	13.88	16.23	2.82	1,16.93	20.31

Name of the Scheme	Year	Works Outlay	Establishment charges	Tools and plant charges	Establishment charges to works outlay	Tools and Plant charges to works outlay
1	2	3	4	5	6	7
(In lakhs of rupees)						
(c) Rengali Multipurpose River Project.	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
	1987-88	10,66.38	7,91.44	81.50	74.22	7.64
(d) Upper Kolab Project	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
	1987-88	10,33.40	2,20.72	57.24	21.35	5.53
(e) Upper Indravati Project	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
	1987-88	24,47.75	2,73.84	37.74	11.18	1.54
(f) Potteru Irrigation Project.	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
	1987-88	2,37.55	95.04	40.29	40.00	16.95
(ii) Irrigation Works (Excluding works in charge of Civil Officers and Investigation expenditure)	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
	1987-88	66,14.38	13,52.91	2,26.34	23.45	3.42

(2) *Pro-rata* distribution of establishment and tools and plant charges on account of Irrigation branch of Public Works and Hirakud Dam Project 1987-88 :—

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 order of the Chief Engineer, Irrigation, by debit to the heads concerned and credit to "Grant No. 20—2701—Major and Medium Irrigation Projects, etc. The rates were prescribed in 1974 after review by the Government for adoption by the Public Works Department. The Irrigation and Power Department 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—4701—Capital Outlay on Major and Medium Irrigation Projects, etc. and credit to Grant No. 20—2701—Major and Medium Irrigation Projects.

(vi) **Suspense Transaction:—**

The expenditure under the grant includes Rs. 7,72.37 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 suspenses 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 of 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 purchases 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 8658—Suspense and when payment is made or value is adjusted by transfer the head Material Suspense Account is debited from the accounts of 1983-84.

(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 work 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 workshop are initially debited to this head pending their recovery or adjustment.

Summary of "Suspense" transactions—A Summary of transaction accounted for under the minor head "Suspense" together with the opening and closing balance for 1987-88 is given in Appendix—II

Capital :

Voted—

(i) The Department surrendered Rs. 41,27.31 lakhs on 31st March 1988; ultimately savings worked out to Rs. 40,84.61 lakhs.

(ii) In view of saving of Rs. 40,84.61 lakhs, supplementary provision of Rs. 30,63.73 lakhs obtained in October 1987 (Rs. 8,86.74 lakhs) and March 1988 (Rs. 21,76.99 lakhs) proved unnecessary. The expenditure did not come up even to the original provision. Token provision could have been obtained wherever necessary.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
4701—Capital Outlay on Major and Medium Irrigation			
<i>State Plan</i>			
<i>01—Major Irrigation (Commercial)</i>			
(1) RRR—202—Rengali Irrigation Project			
O.	19,03.00	17,57.01	—46.00
S.	0.01		
R.	—1,00.00		
Total: 18,03.01			
Anticipated saving was attributed to reduction on plan outlay due to drought. Final saving was attributed mainly to (i) slow progress of works (ii) non-finalisation of tenders (iii) non-receipt of letter of Credit.			
(2) ZZZ—215—Chiroli Irrigation Project			
O.	1,00.00	17.61	—13.39
R.	—69.00		
Total: 31.00			
Anticipated saving was attributed to revised work programme. Reasons for final saving of Rs. 13.39 lakhs have not been intimated (March 1989).			
(3) CCCC—392—Harabhangi Irrigation Project			
O.	5,60.00	4,91.46	+1,31.45
S.	0.01		
R.	—2,00.00		
Total: 3,60.01			
Anticipated saving was attributed to revised work programmes. Reasons for final excess of Rs. 1,31.45 lakhs have not been intimated (March 1989).			
(4) DDDD—303—Sundar Irrigation Project			
O.	1,25.00	65.02	—34.98
R.	—25.00		
Total: 1,00.00			
Anticipated saving was attributed to revised work programme. Reasons for final saving of Rs. 34.98 lakhs have not been intimated (March 1989).			
(5) KKKK—311—Hariharjore Irrigation Project			
O.	4,60.00	4,33.45	—51.56
S.	25.01		
Total: 4,85.01			
Reasons for saving of Rs. 51.56 lakhs have not been intimated (March 1989).			
(6) MMMM—325—Ramial Irrigation Project			
O.	1,80.00	1,44.13	—35.88
S.	0.01		
Total: 1,80.01			
Reasons for saving of Rs. 35.88 lakhs have not been intimated (March 1989).			

Head	Total grant	Actual expenditure	Excess Saving	+ —
(In lakhs of rupees)				
(7) 0000—315—Upper Joak Irrigation Project				
O.	6,50.00	3,50.02	3,17.66	—32.36
S.	0.02			
R.	—3,00.00			
Anticipated saving was attributed to revised work programme. Reasons for final saving of Rs. 32.36 lakhs have not been intimated (March 1989).				
(8) AAAAA—396—Lump Provision for Post Evaluation				
O.	20.00	15.00	..	—15.00
S.	—5.00			
Anticipated saving was attributed to reduction in plan expenditure as a measure of economy for drought relief. Reasons for final saving of Rs. 15.00 lakhs have not been intimated (March 1989).				
(9) DDDDD—399—Lump Provision for modernisation of Irrigation Project				
O.	30.00	10.01	10.01	..
S.	0.01			
R.	—20.00			
Anticipated saving was attributed to observance of economy measure for drought relief.				
<i>Central Plan</i>				
01—Major Irrigation (Commercial)				
10—GGGGG—796—Tribal Area Sub-Plan				
O.	5,38.33	5,38.33	4,52.28	—86.05
Final saving was attributed mainly to non-receipt of Letter of Credit.				
03—Medium Irrigation (Commercial)				
(11) HHHHH—796—Tribal Area Sub-plan				
S.	29.40	29.40	..	—29.40
Entire provision provided for "Satiguda Irrigation Project" remained unutilised and un-explained (March 1989).				
4801—Capital Outlay on Power Projects				
<i>State Plan</i>				
01—Hydel Generation				
(12) QQQQQ—201—Hirakud Stage-I				
O.	1,50.00	38.26	..	—38.26
R.	—1,11.74			
Anticipated saving was attributed to (i) reduction in plan expenditure (Rs. 75.00 lakhs) and (ii) based on actuals (Rs. 36.74 lakhs).				

Head		Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)				
(13)—SSSSS—796—Tribal Area Sub-plan				
O.	81,09.10	69,36.07	51,79.10	—17,56.97
S.	5.05			
R.	—11,78.08			

Anticipated saving was attributed to non-posting of staff and reduction in plan expenditure as an economy measure. Reasons for final saving of Rs. 17,56.97 lakhs have not been intimated (March 1989).

02—Thermal Power Generation

(14) TTTTT—190—Investments in Public Sector and other Undertakings

O.	25,00.00	9,39.36	9,39.36	..
R.	—15,60.64			

Anticipated saving was attributed to reduction in plan outlay.

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

4701—Capital Outlay on Major and Medium Irrigation

State Plan

01—Major Irrigation (Commercial)

(15) SSS—203—Rengali Dam Project

O.	2,23.15	3,23.17	4,02.00	+78.83
S.	0.02			
R.	1,00.00			

Additional funds were stated to have been provided for—

- (1) Revision of pay scale
- (2) Sanction of Dearness Pay by Government
- (3) Sanction of enhanced Dearness Allowances
- (4) Enhancement of Annual Telephone bills
- (5) Payment of Land Compensation
- (6) Increase in plan allocation to Dam Project.

Final excess was mainly attributed to expenditure on land acquisition charges kept under Miscellaneous Works Advances.

Head	Total grant	Actual expenditure	Excess + Saving —
		(In lakhs of rupees)	
(16) UUU—207—Anandapur Barrage			
O.	1,10.00	1,35.01	1,67.06
S.	25.01		
(17) WWW—211—Mahanadi, Birupa Barrage Project			
O.	20,60.00	20,60.01	23,36.89
S.	0.01		

Reasons for excess of Rs. 3,08.93 lakhs in respect of serial number (16) and (17) above have not been intimated (March 1989).

(18) AAAA—796—Tribal Area Sub-Plan			
O.	48,70.00	50,17.31	63,86.93
S.	7,42.31		
R.	-5,95.00		

Anticipated saving was attributed to revised work programme in respect of Upper Indravati Irrigation Project. Reasons for final excess have not been intimated (March 1989).

03—Medium Irrigation (Commercial)

(19) TTTT—Birupa Genguti Island Project			
S.	25.00	26.00	43.92
R.	1.00		

Additional fund was stated to have been provided for implementation of drought relief programme. Reasons for final excess of Rs. 17.92 lakhs have not been intimated (March 1989).

(20) EEEEE—796—Tribal Area Sub-Plan			
O.	22,19.00	20,77.22	35,53.69
S.	1,49.58		
R.	-2,91.36		

Anticipated saving was stated to have been made on the basis of actual requirement. Reasons for final excess of Rs. 14,76.47 lakhs have not been intimated (March 1989).

4711—Capital Outlay on Flood Control Projects

State Plan

02—Anti-sea Erosion Projects

(21) MMMMM—103—Civil Works			
O.	8.00	8.00	29.82

Reasons for excess of Rs. 21.82 lakhs have not been intimated (March 1989).

(v) The expenditure in Capital Section includes Rs. 55,95.65 lakhs under the head 'Suspense'. A summary of transactions under each sub-division of the head "Suspense" is given in Appendix—II.

Charged—

(i) The department surrendered Rs. 3.10 lakhs on 31st March 1988; ultimately the saving worked out to Rs. 25.35 lakhs.

(ii) In view of the saving of Rs. 25.35 lakhs, supplementary provision of Rs. 22.31 lakhs obtained in October 1987 (Rs. 11.01 lakhs) and March 1988 (Rs. 11.30 lakhs) proved unnecessary.

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

In the following Five cases entire provisions (Rs. 12.98 lakhs) remained unutilised and unexplained (March 1989).

Head	Total Appropriation	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
4701—Capital Outlay on Major and Medium Irrigation			
01—Major Irrigation (Commercial)			
(1) 000—102—Hirakud Stage—I			
S. 3.47	3.47	..	—3.47
State Plan			
03—Medium Irrigation (Commercial)			
(2) EEEE—304—Daha Irrigation Project			
S. 0.01	4.64	..	—4.64
R. 4.63			
(3) LLLL—312—Ong Irrigation Project	2.20	2.20	.. —2.20
(4) PPPP—316—Godahada Irrigation Project			
S. 0.01	2.66	..	—2.66
R. 2.65			
(5) CCCCC—398—Lump Provision for decretal dues.			
O. 10.00	0.01	..	—0.01
S. 1.67			
R. —11.66			
(6) TTT—205—Delta Irrigation Project			
Stage—II			
S. 10.36	10.36	2.53	—8.73

Reasons for saving of Rs. 7.83 lakhs have not been intimated (March 1989).

Major Heads—

2041—Taxes on Vehicles

2045—Other Taxes and Duties on Commodities and Services

2070—Other Administrative Services

2235—Social Security and Welfare

3053—Civil Aviation

3055—Road Transport

3451—Secretariat-Economic Services

4235—Capital Outlay on Social Security and Welfare

5053—Capital Outlay on Civil Aviation

5055—Capital Outlay on Road Transport

7610—Loans to Government Servants, etc.

		Total grant or appropriation	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	6,01,56,000	6,39,26,000	3,95,99,818	—2,43,26,182
Supplementary	37,70,000			
Amount surrendered during the year (31st March 1988)				2,44,24,000
Charged—				
Supplementary	3,30,000	3,30,000	..	—3,30,000
Amount surrendered during the year				Nil
Capital :				
Voted—				
Original	5,47,94,000	5,47,94,000	5,44,97,300	— 2,96,700
Amount surrendered during the year (31st March, 1988)				2,02,000

Notes and Comments—

Revenue :

Voted—

(i) The department surrendered Rs. 2,44.24 lakhs on 31st March 1988; ultimately the saving worked out to Rs. 2,43.26 lakhs.

(ii) In view of the saving of Rs. 2,43.26 lakhs, supplementary provision of Rs. 37.70 lakhs obtained in October 1987 (Rs. 0.91 lakh) and March 1988 (Rs. 37.69 lakhs) was unnecessary. 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)			
2041—Taxes on Vehicles			
<i>State Plan</i>			
(1) D—001—Direction and Administration			
O.	60.51	26.29	20.17
S.	0.01		
R.	—34.23		
			—6.12

Anticipated saving was attributed to less requirement. Reasons for less requirement and final saving of Rs. 6.12 lakhs have not been intimated (March 1989).

2070—Other Administrative Services

Central Plan

(2) H—800—Other Expenditure

O.	2,08.00	48.95	48.94
S.	37.59		
R.	—1,96.64		
			—0.01

Anticipated saving was attributed to less requirement. Reasons for less requirement have not been intimated (March 1989).

3053—Civil Aviation

80—General

(3) K—003—Training and Education

O.	18.61	7.98	7.11
S.	0.01		
R.	—10.64		
			—0.87

Anticipated saving was attributed to less requirement. Reasons for less requirement have not been intimated (March 1989).

Charged—

A sum of Rs. 3.30 lakhs was provided in the second supplementary statement of expenditure under 2041—Taxes on Vehicles, 001—Direction and Administration, (Other Contingency) for payment of decretal dues as per orders of Honourable High Court. Reasons for non-utilisation have not been intimated (March 1989).

(iv) 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 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 have not yet taken a decision regarding clearance of the balances under the respective Reserve Fund (March 1989).

(v) Passengers Amenities Reserve Fund:—

With a view to provide adequate amenities to the passengers the State Transport Department created "Passengers Amenities Reserve Fund" in 1979-80 by contributing Rs. 3 lakhs from the State Revenues. The Transport Commissioner, Orissa operates the fund. The balance at the credit of the fund at the close of 1987-88 was Rs. 6.00 lakhs.

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

Major Heads—

2236—Nutrition

2403—Animal Husbandry

2404—Dairy Development

2405—Fisheries

2406—Forestry and Wild Life

2415—Agricultural Research and Education

4405—Capital Outlay on Fisheries

6403—Loans for Animal Husbandry

6405—Loans for Fisheries

6406—Loans for Forestry and Wild Life

7610—Loans to Government Servants, etc.

	Total grant or appropriation	Actual expenditure	Excess + Saving—
Revenue:	Rs.	Rs.	Rs.
Voted—			
Original	64,51,03,000	67,80,06,692	—2,63,61,308
Supplementary	5,92,65,000		
Amount surrendered during the year (31st March 1988)			95,03,000

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
<i>Charged—</i>				
Original				
Supplementary	2,50,000	2,61,000	11,000	-2,50,000
Capital:	11,000			
<i>Voted—</i>				
Original	28,66,87,000	29,06,13,000	47,46,37,036	+18,40,24,036
Supplementary	39,26,000			
Amount surrendered during the year (31st March 1988)				81,94,000

The expenditure in the Revenue Section does not include Rs. 24,50,000 met out of advance from the Contingency Fund sanctioned on 29th March 1988, but not recouped to the Fund till the close of the year.

Notes and Comments:—

Revenue:

Voted—

(i) The department surrendered Rs. 95.03 lakhs on 31st March 1988; ultimately saving worked out to Rs. 2,63.61 lakhs.

(ii) In view of the saving of Rs. 2,63.61 lakhs, supplementary provision of Rs. 5,92.65 lakhs obtained in October 1987 (Rs. 1,58.98 lakhs) and March 1988 (Rs. 4,33.67 lakhs) proved excessive.

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

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

2406—Forestry and Wild Life

State plan

01—Forestry

(1) 000—101—Forest Conservation and Development

O.	29.00	19.11	17.35	-1.76
R.	-9.89			

Anticipated saving was attributed to economy in Plan expenditure and non-receipt of Central Assistance in time. Reasons for final saving of Rs. 1.76 lakhs have not been intimated (March 1989).

Central Plan

01—Forestry

(2) VVV—102—Social and Farm Forestry

O.	80.00	1,90.00	79.41	-1,10.59
S.	1,10.00			

Entire provision of Rs. 1,10.00 lakhs for recoupment of advance sanctioned from the Contingency Fund in the 1st Supplementary statement of Expenditure remained unutilised.

Head	Total grant	Actual expenditure	Excess + Saving —
		(In lakhs of rupees)	
(3) WWW—796—Tribal Area Sub-Plan			
O. 10·00	..	0·27	+ 0·27
R. — 10·00			

Entire provision was surrendered attributing to non-receipt of Central Assistance. Reasons for incurring expenditure of Rs. 0·27 lakh on establishment have not been intimated (March 1989).

Centrally Sponsored Plan

01—Forestry

(4) YYY—101—Forest Conservation and Development

O. 15·00	5·00	5·00	..
R. — 10·00			

Anticipated saving was attributed to non-receipt of Central Assistance.

(5) ZZZ—102—Social and Farm Forestry

O. 1,65·00	1,58·00	1,38·34	—19·66
R. — 7·00			

Anticipated saving was attributed to non-receipt of Government of India approval. Reasons for final saving of Rs. 19·66 lakhs have not been intimated (March 1989).

02—Environmental Forestry and Wild Life

(6) CCCC—796—Tribal Area Sub-Plan

O. 34·50	34·50	16·43	—18·07
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Reasons for final saving of Rs. 18·07 lakhs have not been intimated (March 1989).

2415—Agricultural Research and Education

State Plan

06—Forestry

(7) FFFF—004—Research

O. 14·89	12·89	..	—12·89
R. — 2·00			

Anticipated saving was attributed to economy in plan expenditure. Reasons for non-utilisation of the balance of Rs. 12·89 lakhs remained unexplained (March 1989).

Charged—

Entire amount of Rs. 2.50 lakhs provided under 2406—Forestry and Wild Life—01—Forestry—ZZZ—800—Other Expenditure remained unutilised and unexplained (March 1989).

Capital:

Voted—

(i) The expenditure exceeded the budget provision by Rs. 18,40,24,036. This excess requires regularisation.

(ii) In view of the excess of Rs.18,40.24 lakhs, supplementary provision of Rs. 39.26 lakhs obtained in October 1987 (Rs. 10.00 lakhs) and March 1988 (Rs. 29.26 lakhs) proved inadequate and surrender of Rs. 81.94 lakhs on 31st March 1988 was injudicious.

(iii) Excess occurred under the head:—

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
4406—Capital Outlay on Forestry and Wild Life			
<i>01—Forestry</i>			
(1) KKKK—201—Government Trading in Kendu Leaves			
O.	26,57.59	26,17.34	45,63.99
S.	29.26		
R.	—69.51		
			+19,46.65

Anticipated saving was attributed to observance of economy in expenditure, non-receipt of posts and non-fixation of pay of some staff in the revised scale of pay. Reasons for final excess of Rs. 19,46.65 lakhs (Suspense) have not been intimated (March 1989).

(iv) Personal Ledger Account—Transaction under the “Suspense (Personal Deposit)” relating to the scheme viz., Trading in Kendu Leaves etc. are summarised below:—

Scheme	Head under which accounted	Balance on 1st April 1987	Credits during the year	Debits during the year	Balance on the 31st March 1988
(In lakhs of rupees)					
(a) Poultry Development	4403—Capital Outlay on Animal Husbandry.	3.02	..	..	3.02
(b) Exploitation and Marketing of Fish.	4405—Capital Outlay on Fisheries.	1.10	..	..	1.10
(c) Marketing of Fish and by products.	4405—Capital Outlay on Fisheries.	3.95	..	..	3.95
(d) Trading in Kendu Leaves.	4406—Capital Outlay on Forest.	75.35	..	..	75.35
(e) Government Trading in Kendu Leaves.	4.05—Capital Outlay on Forest.	3,92.19	37,52.77	41,50.50	—5.54

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 1989). The matter regarding reconciliation of figures is under correspondence with the Government Department. As regards closing of the personal ledger account at (a) and (b), orders of Government to close the accounts are awaited (March 1989).

Major Heads—

- 2216—Housing
 2401—Crop Husbandry
 2402—Soil and Water Conservation
 2406—Forestry and Wild Life
 2408—Food, Storage and Warehousing
 2415—Agricultural Research and Education
 2425—Co-operation
 2435—Other Agricultural Programmes
 2501—Special Programmes for Rural Development
 2705—Command Area Development
 3451—Secretariat—Economic Services
 4216—Capital Outlay on Housing
 4401—Capital Outlay on Crop Husbandry
 4408—Capital Outlay on Food, Storage and Warehousing
 4425—Capital Outlay on Co-operation
 4860—Capital Outlay on Consumer Industries
 6401—Loans for Crop Husbandry
 6408—Loans for Food, Storage and Warehousing
 6425—Loans for Co-operation
 6705—Loans for Command Area Development
 6860—Loans for Consumer Industries
 7610—Loans to Government Servants, etc.

		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	80,06,63,000	91,49,95,000	87,65,60,151	—3,84,34,849
Supplementary	11,43,32,000			
Amount surrendered during the year (31st March 1988)				7,18,21,000
Charged—				
Original	1,00,000	1,01,000	..	—1,01,000
Supplementary	1,000			
Amount surrendered during the year (31st March 1988)				49,000

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Capital:				
Voted—				
Original	32,60,98,000	35,33,14,000	23,14,55,303	—12,19,58,697
Supplementary	2,72,16,000			
Amount surrendered during the year (31st March 1988)				11,17,26,000

The expenditure in Revenue Section and Capital Section does not include Rs. 1,95,00,000 and Rs. 5,00,00,000 met out of advances from the Contingency Fund sanctioned on 30th and 31st March 1988 respectively but not recouped to the Fund till the close of the year.

Notes and Comments:—

Revenue:

Voted—

(i) The department surrendered Rs. 7,18.21 lakhs on 31st March 1988 ; ultimately the saving worked out to Rs. 3,84.35 lakhs.

(ii) In view of the excess of Rs. 3,84.35 lakhs, supplementary provision of Rs. 11,43.32 lakhs obtained in October 1987 (Rs. 38.28 lakhs) and March 1988 (Rs. 11,05.04 lakhs) proved excessive.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
2401—Crop Husbandry			
State Plan			
(1) S—108—Commercial Crops			
O.	1,17.12		
S.	0.03	1,10.42	1,05.63
R.	—6.73		—4.79

Anticipated saving was attributed to economy cut and non-release of funds by the Government of India. Reasons for final saving of Rs. 4.79 lakhs have not been intimated (March 1989).

Centrally Sponsored Plan

(2) EE—108—Commercial Crops

O.	1,32.05		
S.	1,14.57	1,70.85	1,68.72
R.	—75.77		—2.13

Anticipated saving was attributed to non-sanction of funds by the Government of India. Reasons for final saving of Rs. 2.13 lakhs have not been intimated (March 1989).

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
(3) GG—110—Crop Insurance				
O.	25.00	12.50	12.50	..
R.	—12.50			
Anticipated saving was attributed to non-release of Central Assistance				
(4) II—796—Tribal Area Sub-Plan				
O.	1,33.40	1,09.66	1,12.69	+ 3.03
R.	—23.74			

Anticipated saving was attributed to less amount sanctioned by the Government of India. Reasons for final excess of Rs. 3.03 lakhs have not been intimated (March 1989).

2402—Soil and Water Conservation

Central Plan

(5) SS—102—Soil Conservation Scheme

O.	50.00	15.74	15.74	..
S.	3.75			
R.	—38.01			

Anticipated saving was attributed to non-sanction of the scheme "Strengthening of State Land use Board" and less sanction of funds for Soil Conservation Scheme in Hirakud catchment.

(6) TT—796—Tribal Area Sub-Plan

O.	2,51.23	94.10	94.10	..
R.	—1,57.13			

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

2408—Food, Storage and Warehousing

State Plan

02—Storage and Warehousing

(7) ZZ—796—Tribal Area Sub-Plan

O.	66.45	6.58	6.58	..
R.	—59.87			

Anticipated saving was attributed to non-receipt of sufficient proposals from the Tribal Area and non-eligibility of Societies.

Central Plan

02—Storage and Warehousing

(8)—AAA—101—Rural Godown Programmes

O.	31.88	16.13	16.13	..
R.	15.5			

Anticipated saving was attributed to non-receipt of proposal for second instalment.

Head

Total
grantActual
expenditureExcess +
Saving —

2425—Co-operation

(In lakhs of rupees)

Centrally Sponsored Plan

(9) UUU—109—Agricultural Credit Stabilisation Fund

O.	75.00	}
R.	-75.00				

Entire provision was surrendered attributing to non-release of Central Assistance.

2501—Special Programmes for Rural Development

State Plan

02—Drought prone Area Development Programmes

(10) AAAA—800—Other Expenditure

O.	2,26.00	}	2,26.01	1,98.27	-27.74
S.	0.01				

Reasons for saving of Rs. 27.74 lakhs have not been intimated (March 1989).

(11) BBBB—796—Tribal Area Sub-Plan

O.	66.00	66.00	49.50	-16.50
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Reasons for saving of Rs. 16.50 lakhs have not been intimated (March 1989).

Centrally Sponsored Plan

12) CCCC—800—Other Expenditure

O.	2,26.00	}	1,92.45	1,96.92	+ 4.47
S.	0.50				
R.	-34.05				

Anticipated saving was attributed to less release of funds by the Government of India. Reasons for excess expenditure to the tune of Rs. 4.47 lakhs have not been intimated (March 1989).

(13) DDDD—796—Tribal Area Sub-Plan

O.	66.00	}	49.50	49.50	..
R.	-16.50				

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

Head	Total grant	Actual expenditure	Excess + Saving —	
(In lakhs of rupees)				
2705—Command Area Development				
<i>State Plan</i>				
(14) IIII—001—Ayacut Development				
O.	2,85.00	2,85.00	2,44.43	—40.57
Reasons for saving of Rs. 40.57 lakhs have not been intimated (March 1989).				
<i>Centrally Sponsored Plan</i>				

(15) JJJJ—001—Ayacut Development

O.	2,85.00	2,43.50	2,44.46	+ 0.96
R.	—41.50			

Anticipated saving was attributed to surrender of funds provided for installation of wireless set in the field as it was felt that the expenditure is not urgent.

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

2401—Crop Husbandry

(16) C—001—Direction and Administration

O.	13,78.81	15,18.24	16,26.78	+ 1,08.54
S.	1,45.60			
R.	—6.17			

Anticipated saving was attributed to observance of economy measure imposed by the Finance Department. Reasons for final excess of Rs. 1,08.54 lakhs have not been intimated (March 1989)

(17) EE—103—Seeds

O.	5,60.10	5,66.31	7,75.85	+ 2,09.54
S.	8.39			
R.	—2.18			

Anticipated saving was attributed to observance of economy measure imposed by the Finance Department. Reasons for final excess (Excess under suspense of Rs. 2,10.73 lakhs) of Rs. 2,09.54 lakhs have not been intimated (March 1989).

(v) Personal Ledger Account:—

The expenditure in the grant includes Rs. 6,23.67 lakhs under the head "Suspense" (personal deposit) Debit. A summary of the transactions in the various personal ledger accounts for 1987-88 relating to (i) cold storage plants at Cuttack, Bhubaneswar, Similiguda, Paralakhemundi, Bolangir

Kuarmunda and Cuttack-II and (ii) Purchase and distribution of quality seeds to cultivators is given below :—

Personal Ledger Account for	Balance on 1st April 1987	Credit during the year	Debit during the year	Balance on 31st March 1988
(In lakhs of rupees)				
(i) Cold Storage Plant				
(a) Cuttack	5.28	..	..	5.28
(b) Bhubaneswar	19.44	..	..	19.44
(c) Similiguda	-2.68(a)	0.67	4.11	-6.12(a)
(d) Paralakhemundi	-0.64(a)	..	0.89	-1.53(a)
(e) Bolangir	-1.66(a)	5.27	4.37	-0.76(a)
(f) Kuarmunda	-2.00(a)	2.84	3.57	-2.73(a)
(g) Cuttack-II	2.39	..	..	2.39
Total	20.13	8.78	12.94	15.97
(ii) Purchase and distribution of quality seeds to cultivators	28.96	8,81.01	6,10.73	2,99.24

Capital:

Voted—

(i) The department surrendered Rs. 11,17.26 lakhs on 31st March 1988, ultimately savings worked out to Rs. 12,19.59 lakhs.

(ii) In view of the savings of Rs. 12,19.50 lakhs, supplementary provision of Rs. 2,72.16 lakhs obtained in October 1987 (Rs. 2,64.51 lakhs) and March 1988 (Rs. 7.65 lakhs) proved excessive.

(iii) Substantial savings in the capital section occurred in 9 out of 10 preceeding 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	2,37.52	14.70
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
1986-87	40,55.50	11,39.43	28.10

(a) Minus balance is under reconciliation (March 1989).

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

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

4401—Capital Outlay on Crop Husbandry*State Plan*

(1) 0000—190—Investment in Public Sector and Other Undertakings.

O.	40.00	40.00	15.00	—25.00
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Saving was attributed to non-purchase of shares of Orissa Agro Industries Corporation (Provision Rs. 35.00 lakhs, expenditure Rs. 10.00 lakhs). Reasons for less investment have not been intimated (March 1989).

4408—Capital Outlay on Food, Storage and Warehousing*State Plan*

02—Storage and Warehousing

(2) PPPP—101—Rural Godown Programmes

O.	1,42.05	1,08.52	1,08.52	..
R.	—33.53			

Anticipated saving was attributed to non-fulfilment of terms and conditions for construction of Godowns by the societies.

Central Plan

02—Storage and Warehousing

(3) SSSS—101—Rural Godown Programmes

O.	2,66.28	21.60	21.60	..
R.	—2,44.68			

Anticipated saving was attributed to non-fulfilment of terms and conditions for construction of Godowns by the societies.

6401—Loans for Crop Husbandry

(4) DDDDD—105—Manures and Fertilisers

O.	15,00.00	8,88.00	8,88.00	..
R.	—6,12.00			

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

6425—Loans for Co-operation

(5) FFFFF—107—Loans to Credit Co-operatives

O.	1,00.00	50.00	50.00	..
R.	—50.00			

Anticipated saving was attributed to non-fulfilment of conditions by the Orissa State Co-operative Land Development Bank.

Head	Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)	
<i>State Plan</i>			
(6) GGGGG—107—Loans to Credit Co-operatives			
O.	74.00	1,81.25	1,81.25
S.	1,40.00		
R.	—32.75		

Anticipated saving was attributed to less receipt of matching contribution from the Government of India.

Centrally Sponsored Plan

(7) KKKKK—107—Loans to Credit Co-operatives

O.	95.00	50.50	50.50	..
R.	—44.50			

Anticipated saving was attributed to less receipt of matching contribution from the Government of India.

6705—Loans for Command Area Development

State Plan

(8) MMMMM—203—Land Reclamation and Development.

O.	90.00	90.00	22.50	—67.50
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Reasons for saving have not been intimated (March 1989).

Centrally Sponsored Plan

(9) NNNNN—203—Land Reclamation and Development.

O.	90.00	22.50	22.50	..
R.	—67.50			

Anticipated saving was attributed to non-sanction of loan for construction of field channel in the command area of Hirakud, Salandi and Mahanadi.

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

4401—Capital Outlay on Crop Husbandry

State Plan

(10) NNNN—103—Seeds

O.	10.00	25.00	45.68	+20.68
S.	15.00			

Reasons for excess of Rs. 20.68 lakhs have not been intimated (March 1989).

Personal Ledger Account—A summary of the transaction in the Personal Ledger Accounts at the end of 1987-88 are given below :—

Personal Ledger Account for	Balance on the 1st April 1987	Credit during the year	Debit during the year	Balance on 31st March 1988
(In lakhs of rupees)				
(f) Cold Storage Plant				
(a) Cuttack	10.52	..	..	10.52
(b) Bhubaneswar	15.10	..	..	15.10
(c) Similiguda	4.62	..	..	4.62
(d) Paralakhemundi	1.71	..	..	1.71
(e) Bolangir	3.77	..	..	3.77
(f) Kuarmunda	-0.42(a)	..	..	-0.42(a)
Total	35.30	..	..	35.30
(ii) Purchase and distribution of quality seeds to Cultivators.	56.95	..	..	56.95

There was no transaction in the above account following the decision of the Government (June 1988) to operate those accounts in the revenue section of the grant.

Grant No. 24—Expenditure relating to the Mining and Geology Department (All voted)

Major Heads—

2853—Non-Ferrous Mining and Metallurgical Industries

3451—Secretariat—Economic Services

4853—Capital Outlay on Non-Ferrous Mining and Metallurgical Industries

7610—Loans to Government Servants, etc.

	Total grant Rs.	Actual expenditure Rs.	Excess Saving Rs.
Revenue :			
Voted—			
Original	4,16,66,000	4,03,48,050	-17,63,950
Supplementary	4,46,000		
Total grant			
4,21,12,000			
Amount surrendered during the year (31st March 1988).			
			9,22,000

(a) Minus balance is under reconciliation.

Head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
Capital :			
Voted—			
Original	4,01,90,000	4,19,13,800	—1,82,200
Supplementary	19,06,000		
Amount surrendered during the year (31st March 1988)			15,000

Notes and comments :—

Revenue:

Voted—

(i) The department surrendered Rs. 9.22 lakhs on the 31st March 1988; ultimately the saving worked out to Rs. 17.64 lakhs.

(ii) In view of the final saving of Rs. 17.64 lakhs, supplementary grant of Rs. 4.46 lakhs obtained in October 1987 (Rs. 0.15 lakh) and March 1988 (Rs. 4.31 lakhs) proved unnecessary. Token provision could have been taken wherever necessary.

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

Major Heads—

2220—Information and Publicity

2251—Secretariat—Social Services

2252—Other Social Services

7610—Loans to Government Servants, etc.

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Revenue:			
Voted—			
Original	2,80,90,000	3,43,10,245	—16,02,755
Supplementary	78,23,000		
Amount surrendered during the year (31st March 1988)			15,49,000
Capital:			
Voted—			
Original	1,25,000	1,800	—1,33,200
Supplementary	10,000		
Amount surrendered during the year (31st March 1988)			21,000

Major Heads—

2039—State Excise

7610—Loans to Government Servants, etc.

		Total grant	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	2,36,00,000	2,77,95,000	2,45,69,786	—32,25,214
Supplementary	41,95,000			
Amount surrendered during the year (31st March 1988)				19,53,000
Capital :				
Voted—				
Original	1,25,000	1,25,000	..	—1,25,000
Amount surrendered during the year (31st March 1988)				13,000

Notes and comments :—

Revenue :

Voted—

(i) The department surrendered Rs. 19.53 lakhs on 31st March 1988; ultimately the saving worked out to Rs. 32.25 lakhs.

(ii) In view of the saving of Rs. 32.25 lakhs, the supplementary grant of Rs. 41.95 lakhs obtained in October 1987 (Rs. 13.48 lakhs) and March 1988 (Rs. 28.47 lakhs) proved excessive. Token provision would have been obtained wherever necessary.

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

Head	Total grant	Actual expenditure	Excess + Saving —
		(In lakhs of rupees)	
2039—State Excise			
(1) A—001—Direction and Administration			
O.	2,25.83	2,51.76	2,39.22
S.	40.58		
R.	—14.65		
			—12.54

Anticipated saving was attributed to (i) due to less claims by staff on account of Leave Travel Concession, (ii) non-purchase of revolvers and (iii) non-filling of vacant posts. Reasons for final saving of Rs. 12.54 lakhs have not been intimated (March 1989).

Major Heads—

2235—Social Security and Welfare

2251—Secretariat—Social Services

2406—Forestry and Wild Life

2810—Non-Conventional Sources of Energy

3425—Other Scientific Research

3435—Ecology and Environment

7610—Loans to Government Servants, etc.

		Total grant	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	7,96,85,000	8,05,83,000	5,07,09,388	-2,98,73,612
Supplementary	8,98,000			
Amount surrendered during the year (31st March 1988)				3,23,29,000

Capital :

Voted—

Original	10,000	10,000	1,500	-8,500
Amount surrendered during the year				Nil

Notes and comments :—

Revenue :

Voted—

(i) The department surrendered Rs. 3,23.29 lakhs on 31st March 1988; ultimately the saving worked out to Rs. 2,98.74 lakhs.

(ii) In view of the saving of Rs. 2,98.74 lakhs, supplementary grant of Rs. 8.98 lakhs obtained in October 1987 (Rs. 4.50 lakhs) and March 1988 (Rs. 4.48 lakhs) 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 grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
2810—Non-Conventional Sources of Energy			
State Plan			
03—Wind			
(1) K—101—Wind Energy	43.00	17.41	..
O.			
R.			
	-25.59		

Anticipated saving was attributed to non-receipt of Machinery and Equipments of Wind Mills from the Government of India.

Head	Total grant	Actual expenditure	Excess + Saving
	(In lakhs of rupees)		
<i>60—Others</i>			
(2) N—800—Other Expenditure			
O.	38·00	5·50	5·50
R.	—32·50		
Anticipated saving was attributed to non-taking of Energy Plantation Programme due to severe drought and non-implementation of Integrated Rural Energy Programme as per target.			
<i>Central Plan</i>			
<i>07—Bio-gas</i>			
(3) 0—101—National Programme for Bio-gas Development.			
O.	2,12·05	1,50·73	1,50·65
S.	0·01		
R.	—61·33		
Reasons for surrender of Rs. 60·80 lakhs provided for grants-in-aid to Orissa Renewable Energy Development Agency have not been intimated (March 1989).			
(4) P—102—Community and Institutional Bio-gas			
O.	33·00	9·40	9·40
R.	—23·60		
Anticipated saving was stated to be due to less release of assistance by the Government of India.			
<i>02—Solar</i>			
(5) 0—101—Solar Thermal			
O.	47·00	5·06	5·06
R.	—41·94		
Anticipated saving was stated to be due to less release of assistance by the Government of India.			
<i>03—Wind</i>			
(6) R—101—Wind Energy			
O.	1,40·00	5·30	5·30
R.	—1,34·70		
Reasons for surrender have not been intimated (March 1989).			
3425—Other Scientific Research			
<i>Central Plan</i>			
<i>60—Others</i>			
(7) V—200—Assistance to other Scientific Bodies.			
O.	15·00	..	..
R.	—15·00		

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

3435—Ecology and Environment*Central Plan**03—Ecological and Environmental Research*

(8) AA—102—Ecological Development Programme.

O.	33·00	}
R.	—33·00		}

Surrender of Rs. 48·00 lakhs in respect of Sl. (7) and (8) was attributed to non-receipt of funds from the Government of India.

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

2406—Forestry and Wild Life*State Plan—**02—Environmental Forestry and Wild Life*

(1) D—110—Wild Life

O.	40·00	}	54·01	53·63	—0·38
S.	0·01				
R.	14·00				

Additional funds were provided for Land Reclamation and Rehabilitation at Chandaka Elephant Reserve and other Natural Reserves without assigning any reason.

*Centrally Sponsored Plan**02—Environmental Forestry and Wild Life*

(2) D (1)—110—Wild Life

..	..	25·00	+25·00
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Reasons for incurring expenditure without even a token grant have not been intimated (March 1989).

3425—Other Scientific Research*State Plan**60—Others*

(3) U—200—Assistance to other Scientific Bodies

O.	68·00	}	1,05·50	1,05·50	..
S.	4·51				
R.	32·99				

Additional funds were stated to have been provided for speedy completion of Pathani Samanta Planatorium at Bhubaneswar.

Major Head—

2048—Appropriation for reduction or avoidance of debt

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

Notes and comments:—

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

Appropriation—Interest Payments (*All Charged*)

	Total appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
2049—Interest Payments			
Revenue :			
Charged—			
Original	2,08,38,00,000	2,08,38,00,000	2,06,93,73,529
Amount surrendered during the year (31st March 1988)			—1,44,26,471
			21,98,000

Notes and comments :—

(i) The department surrendered Rs. 21'98 lakhs on 31st March 1988; ultimately the saving worked out to Rs. 1,44'26 lakhs.

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

Head	Total appropriation	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
2049—Interest Payments			
01—Interest on Internal Debt			
(1) A—101—Interest on Market Loans			
O.	44,71'23	44,52'32	38,94'06
R.	—18'91		
			—5,58'26

Anticipated saving was attributed to less requirement. Reasons for less requirement and final saving of Rs. 5,58'26 lakhs have not been intimated (March 1989).

Head	Total grant	Actual expenditure	Excess + Saving —
	(In lakhs of rupees)		
(2) B—200—Interest on other Internal Debts			
O.	7,77.82	6,63.78	7,00.90
R.	—1,14.04			+37.12
Anticipated saving was attributed to actuals. Reasons for final excess of Rs. 37.12 lakhs have not been intimated (March 1989).			

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

04—Interest on Loans and Advances from Central Government

(1) F—102—Interest on Loans for Central Plan Schemes.			
O.	1,01.65	1,28.26	1,28.44
R.	26.61			+0.18
(2) G—103—Interest on Loans for Centrally Sponsored Plan Schemes.			
O.	2,02.61	2,27.08	2,27.66
R.	24.47			+0.58
(3) H—104—Interest on Loans for Non-Plan Schemes.			
O.	23,71.26	23,83.40	27,58.26
R.	12.14			+3,74.86

Augmentation of funds was stated to have been made basing on actuals. Reasons for non-providing adequate funds to cover the final excess of Rs. 3,75.62 lakhs in respect of Sl.No. (1) to (3) above have not been intimated (March 1989).

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

Major Head

6003—Internal debt of the State Government

	Total appropriation	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Capital :			
Original	3,21,65,03,000	5,41,21,63,723	+ 73,16,79,723
Supplementary	1,46,39,81,000		
Amount surrendered during the year (31st March 1988)			41,22,000

Notes and Comments :—

(i) The expenditure exceeded the provision by Rs. 73,16,79,723. The excess requires regularisation.

(ii) In view of the excess of Rs. 73,16.80 lakhs, supplementary provision of Rs. 1,46,39.81 lakhs obtained in March 1988 proved inadequate.

(iii) In view of the excess of Rs. 73,68.80 lakhs, surrender of Rs. 41.22 lakhs on 31st March 1988 was injudicious.

Appropriation—Internal Debt of the State Government (All Charged)—Concl'd.

(iv) Substantial excess occurred under the following head:—

Head	Total appropriation	Actual expenditure	Excess Saving	+ —
(In lakhs of rupees)				
6003—Internal Debt of the State Government				
(1) H—110—Ways and Means Advances from the Reserve Bank of India.				
O.	3,00,00·00	5,21,51·75	+	75,11·94
S.	1,46,39·81			

Reasons for not providing adequate funds to meet the excess expenditure of Rs. 75,11·94 lakhs (Ways and Means Advance Rs. 44,05·00 lakhs + Overdraft with Reserve Bank of India Rs. 31,06·94 lakhs) have not been intimated (March 1989).

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

6003—Internal Debt of the State Government

(1) A—101—Market Loans bearing interest

O.	15,13·69	..	13,39·70	+	13,39·70
R.	— 15,13·69				

Reasons for reappropriation of the entire provision have not been intimated (March 1989).

(2) F—108—Loans from the National Co-operative Development Corporation.

O.	3,05·78	2,62·77	2,62·76	—	0·01
R.	— 43·01				

Out of anticipated saving, Rs. 14·70 lakhs was reappropriated without assigning any reason and Rs. 28·31 lakhs was surrendered attributing to non-receipt of anticipated amount in full from the National Co-operative Development Corporation.

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

Major Head—

6004—Loans and Advances from the Central Government

Capital:	Total appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original	1,05,16,14,000	1,05,16,14,000	
Amount surrendered during the year (31st march 1988)		1,07,03,95,866	+1,87,81,866
			3,58,08,000

Notes and Comments:—

- (i) The expenditure exceeded the budget provision by Rs. 1,87,81,866. This requires regularisation.
- (ii) In view of excess of Rs. 1,87·82 lakhs, surrender of Rs. 3,58·88 lakhs on 31st March 1988 was injudicious.

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

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

5004 —Loans and Advances from the Central Government

02—Loans for State Plan Schemes

(1) G—102—Loans as Advance Plan Assistance for Relief on account of Natural Calamities.

O.	38.41	61.75	61.75	..
R.	23.34			

Additional funds were provided without assigning any reason.

04—Loans for Centrally Sponsored Plan Schemes

(2) I—800—Other Loans

O.	1,09.63	1,28.89	1,29.60	+0.71
R.	19.26			

Additional funds were provided without assigning any reason.

05—Ways and Means Advances]

(3) J—102—Ways and Means Advances towards expenditure on upgradation of standards of Administration. — 4,71.27 +4,71.27

The expenditure represents excess Ways and Means Advances given by the Government of India earlier withdrawn during March 1988. Reasons for not providing necessary funds have not been intimated (March 1989).

06—Pre-1984-85 Loans

(4) L—103—Rehabilitation of Displaced Persons, Repatriates, etc. .. 74.48 +74.48

Non-provision of funds to accommodate write-off amount was attributed to late receipt of write-off proposals.

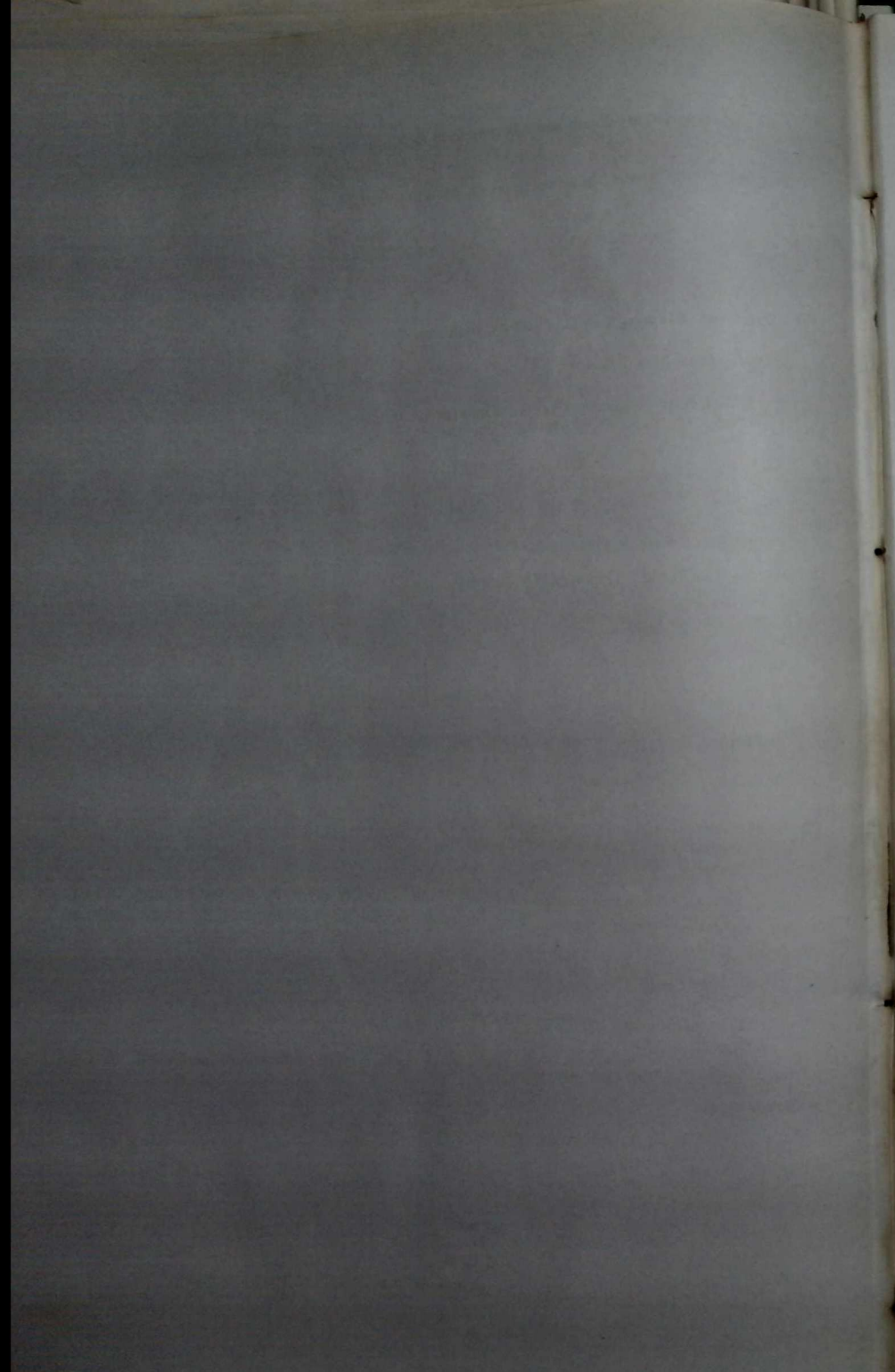
(iv) Above excess was partly counter-balanced by saving under the head :—

01—Non-Plan Loans

(5) C—106—Short Term Loans

O.	17,00.00	13,55.00	13,55.00	—
R.	—3,45.00			

Anticipated saving was attributed to less sanction of loans during the first six months.



APPENDICES

Statement showing the estimated and actual recoveries by grants and appropriations
(Referred to

The following table shows by grants and appropriations the actual
Budget Estimates

Number and name of the grant or appropriation	Budget Estimates	
	Revenue	Capital
1	2	3
	Rs.	Rs.
1. Expenditure relating to the Home Department	10,50,000	..
	Reasons for excess recovery under revenue	
3. Expenditure relating to the Revenue Department	13,12,50,000	..
	Reasons for less recovery under revenue	
5. Expenditure relating to the Finance Department	1,24,96,000	50,00,00,000
	Reasons for less recovery under revenue	
6. Expenditure relating to the Commerce Department	..	24,21,000
	Reasons for excess recovery under capital	
7. Expenditure relating to the Works Department	32,10,00,000	..
	Reasons for excess recovery under revenue	
9. Expenditure relating to the Food and Civil Supplies Department	..	16,000
	Reasons for excess recovery under capital	
10. Expenditure relating to the Education and Youth Services Department	..	40,00,000
	Reasons for less recovery under capital	
12. Expenditure relating to the Health and Family Welfare Department	3,11,14,000	-
	Reasons for excess recovery under revenue	
13. Expenditure relating to the Housing and Urban Development Department	19,50,00,000	..
	Reasons for excess recovery under revenue	
20. Expenditure relating to the Irrigation and Power Department	5,72,96,000	28,11,25,000
	Reasons for excess recovery under revenue	

which have been adjusted in the accounts in reduction of expenditure
at page 12)

recoveries adjusted in the accounts as reduction of expenditure :—

Actuals		Actuals compared with Budget Estimates	
Revenue	Capital	More+ Less— Revenue	More+ Less— Capital
4	5	6	7
Rs.	Rs.	Rs.	Rs.
12,50,770	1,46,45,028	+2,00,770	+1,46,45,028
have not been intimated (March 1989).			
9,81,52,126	..	—3,30,97,874	..
have not been intimated (March 1989).			
49,22,407	30,00,00,000	—75,73,593	—20,00,00,000
and capital heads have not been intimated (March 1989).			
..	69,92,837	..	+45,71,837
head have not been intimated (March 1989).			
62,92,67,673	..	+30,82,67,673	..
head have not been intimated (March 1989).			
..	4,62,389	..	+4,46,389
head have not been intimated (March 1989).			
..	23,64,588	..	—16,35,412
head have not been intimated (March 1989).			
3,97,82,377	..	+86,68,377	..
head have not been intimated (March 1989).			
26,37,06,847	..	+6,87,06,847	—
head have not been intimated (March 1989).			
8,75,95,197	39,83,18,324	+3,02,99,197	+11,71,93,324
and capital head have not been intimated (March 1989).			

Number and name of the grant or appropriation	Budget Estimates	
	Revenue	Capital
1	2	3
	Rs.	Rs.
21. Expenditure relating to the Transport Department	..	..
	Reasons for excess recovery under capital	
22. Expenditure relating to the Forest, Fisheries and Animal Husbandry Department	..	26,57,59,000
	Reasons for excess recovery under capital	
23. Expenditure relating to the Agriculture and Co-operation Department	4,18,69,000	..
	Reasons for excess recovery under revenue	
25. Expenditure relating to the Information and Public Relations Department	45,000	..
	Reasons for less recovery under revenue	
TOTAL—	<u>79,11,20,000</u>	<u>1,05,33,21,000</u>

Actuals		Actuals compared with Budget estimates	
Revenue	Capital	More (+) Less (-) Revenue	More (+) Less (-) Capital
4	5	6	7
Rs.	Rs.	Rs.	Rs.
..	8,00,000	..	+8,00,000
head have not been intimated (March 1989)			
..	37,52,76,560	..	+10,95,17,560
head have not been intimated (March 1989)			
8,89,78,649	79,95,800	+4,71,09,649	+79,95,800
and capital head have not been intimated (March 1989)			
10,071	..	-34,929	..
head have not been intimated (March 1989)			
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1,21,36,66,117	1,10,68,55,526	+42,25,46,117	+5,35,34,526
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APPENDIX II

Reference:—Note (vi) at page 82 and Note (v) at page 87

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

Suspense head	Opening balance on 1st April 1987	Debits during the year	Credits during the year	Closing balance on 31st March 1988
(In lakhs of rupees)				
Revenue :				
2059—Public Works				—27·32
Purchases	—27·32	(a)	(a)	
Stock	6·93	(a)	(a)	6·93
Miscellaneous Works Advances	5·31	(a)	(a)	5·31
Total	—15·08	..	..	—15·08
2701—Major and Medium Irrigation				—25·09
Purchases	—25·09	..	..
Stock	16·45	2,26·29	2,03·48	39·26
Miscellaneous Works Advances	76·12	67·41	53·05	90·48
Workshop Suspense	14·50	6·12	0·02	20·60
Total	81·98	2,99·82	2,56·55	1,25·25
2702—Minor Irrigation				..
Purchases	..	..	..	..
Stock	..	3,86·98	4,56·42	—59·44
Miscellaneous Works Advances	..	83·15	1,09·46	—26·31
Works Suspense	..	..	..	..
Total	..	4,70·13	5,65·88	—5·75

(a) Consequent on the changes in the structure of accounts, with effect from 1st April 1974 no transaction under the suspense heads below major head "2059—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.

Suspense head	Opening balance on 1st April 1987	Debits during the year	Credits during the year	Closing balance on 31st March 1988
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(In lakhs of rupees)

2711—Flood Control

Purchases	—3,03.88	—3,03.88
Stock	4,78.41	4,78.41
Miscellaneous Works Advances	4,87.17	0.43	..	4,87.60
Workshop Suspense	..	..	..	..
Total	6,61.70	0.43	..	6,62.13

2801—Power

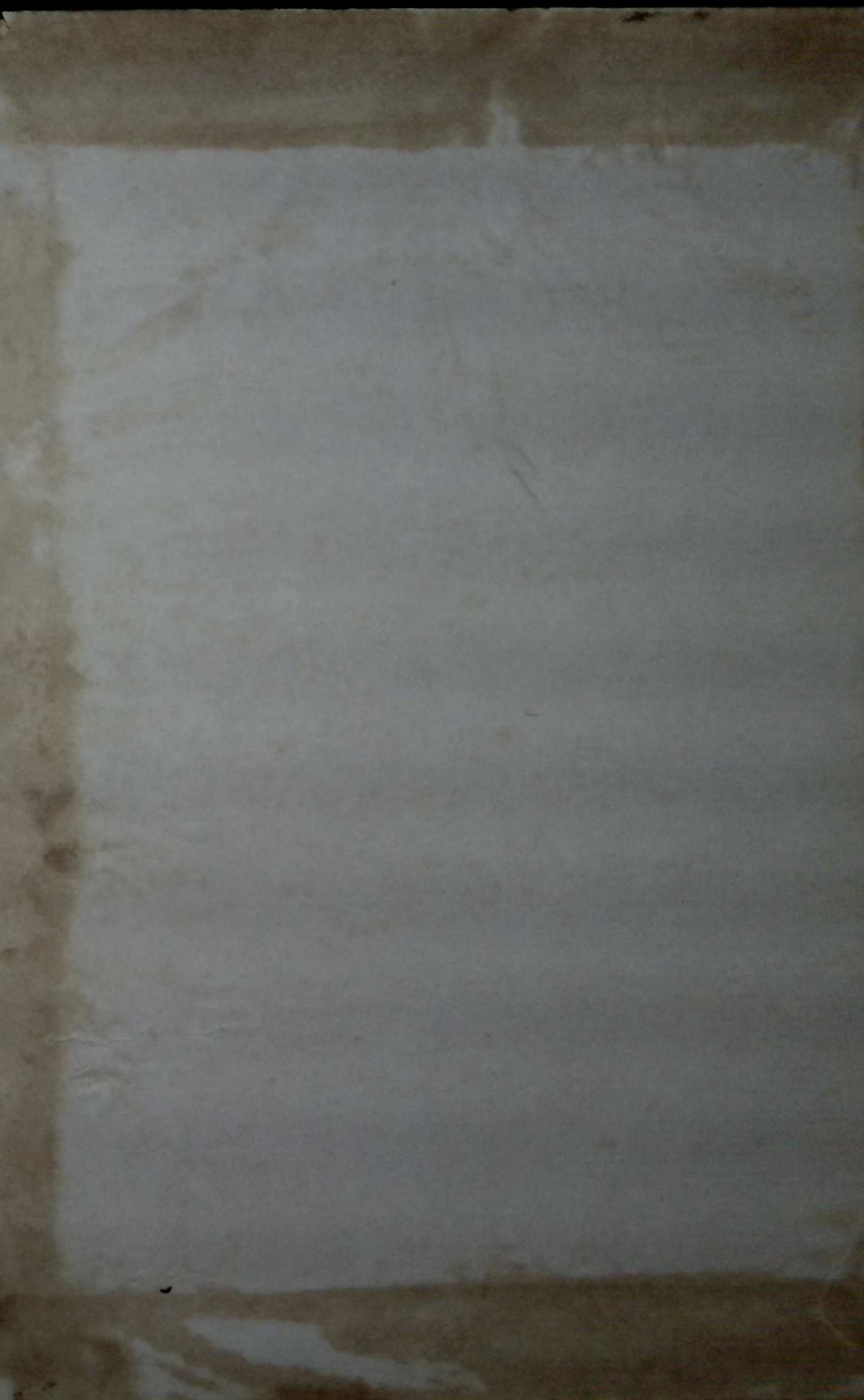
Purchases	—39.30	..	..	—39.30
Stock	38.47	1.90	..	40.37
Miscellaneous Works Advances	10.35	0.09	0.17	10.27
Total	9.52	1.99	0.17	11.34

Capital :**4701—Capital outlay on Major and Medium Irrigation Projects**

Purchases	—20,46.10	..	..	—20,46.10
Stock	30,73.13	34,06.24	26,57.79	38,21.58
Miscellaneous Works Advances	25,03.12	17,76.00	7,35.07	35,44.05
Workshop Suspense	2,81.03	26.53	2.16	3,05.40
Total	38,11.18	52,08.77	33,95.02	56,24.93

APPENDIX II—Concl.

Suspense head	Opening balance on 1st April 1987	Debits during the year	Credits during the year	Closing balance on 31st March 1988
(In lakhs of rupees)				
4702—Capital Outlay on Minor Irrigation				
Purchases	—12.01	..	..	—12.01
Stock	49.94	..	..	49.94
Miscellaneous Works Advances	85.59	..	..	85.59
Workshop Suspense	1.58	..	..	1.58
Total	1,25.10	..	..	1,25.10
4711—Flood Control Projects				
Purchases	—74.71	..	..	—74.71
Stock	2,73.47	..	..	2,73.47
Miscellaneous Works Advances	1,67.38	..	..	1,67.38
Workshop Suspense	..	..	..	..
Total	3,66.14	..	..	3,66.14
4801—Capital Outlay on Power Projects				
Purchases	—1,91.97	..	..	—1,91.97
Stock	11,31.96	1,78.97	2,63.32	10,47.61
Miscellaneous Works Advances	6,59.26	2,07.67	1,04.51	7,62.42
Workshop Suspense	26.84	0.24	0.40	26.68
Total	16,26.09	3,86.88	3,68.23	16,44.74





COMPTROLLER AND AUDITOR
GENERAL OF INDIA, 1989