



1988-1989

NTS



**APPROPRIATION ACCOUNTS**  
**1988-89**

**GOVERNMENT OF ORISSA**

ERRATA - APPROPRIATION ACCOUNTS - 1988-89.

Sl.No.	Page No.	Reference	For	Read
1.	(ii)	Table of contents Grant 23	Expenditure to the	Expenditure relating to the
2.	23	(19) PP-112	Evaluation of population	Evacuation of population
3.	24	22nd line from bottom	cloths	clothes
4.	25	Grant No.4-Revenue-Supplementary	35,68,00	35,68,000
5.	25	Capital-Voted-Last Col.	8,04,200	-8,04,200
6.	36	3054-R&B-Stock-Col.2	87.66	87.68
7.	44	20th line from top	(August 1977)	(August 1979)
8.	51	2nd line from bottom	Rs.30.67	Rs.30.76
9.	54	12th line from bottom	Rs.1000 lakhs	Rs.10.00 lakhs
10.	59	Note under (18) 1st line	Serial No.15 and16	Serial No.(17) and (18)
11.	59	-do- 2nd line	Sl.No.(15) and (16)	Sl.No.(17) and (18)
12.	62	2217-(iv)-1st line	bv	by
13.	63	last line	write off	write off of
14.	65	Grant14-Capital-Amount Surrendered during the year	6,02,006	6,02,000
15.	67	(2) Note-3rd line	Bhubaneswar	Bhubaneswar
16.	68	Major head Tourism	5152	5452
17.	81	4860-(2)- O. 1st Col.	-4,80.75	4,80.75
18.	82	Major head-2711	ond	and
19.	87	6th line	Insert "they were" between "after" and "reviewed"	
20.	90	4702-(24)	FFFF	FFFFF
21.	95	2070-(1) R.	1,75.45	-1,75.45
22.	95	Grant No.22	Total grant of appropriation	Total grant or appropriation
23.	103	5th line from bottom	(personal deposit)	(Personal deposits)
24.	105	(4) KKKKK R.	88.00	-88.00
25.	110.	Grant 27-	3405-Other Scientific Research	3425-Other Scientific Research
26.	116	11th line from bottom	amount of loan, recovered	amount of loan recovered

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## INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Orissa for the 1988-89 presents the accounts of sums expended in the year ended the 31st March, 1989 compared with the sums specified in the schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India

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  1	Amount of grant/ appropriation	
	Revenue	Capital
	2 Rs.	3 Rs.
1—Expenditure relating to the Home Department—		
Voted	1,04,17,63,000	7,44,16,000
Charged	1,26,59,000	..
2—Expenditure relating to the General Administration Department—		
Voted	9,12,34,000	1,63,62,000
Charged	87,82,000	..
3—Expenditure relating to the Revenue Department—		
Voted	1,14,15,26,000	63,35,000
Charged	13,12,50,000	..
4—Expenditure relating to the Law Department—		
Voted	6,83,70,000	11,05,000
Charged	..	..
5—Expenditure relating to the Finance Department—		
Voted	96,10,27,000	45,50,55,000
Charged	4,50,000	..
6—Expenditure relating to the Commerce Department—		
Voted	10,75,22,000	5,49,05,000
Charged	..	..
7—Expenditure relating to the Works Department—		
Voted	81,58,86,000	79,92,88,000
Charged	35,30,000	8,54,000
8—Expenditure relating to the Orissa Legislative Assembly		
Voted	1,70,60,000	52,000
Charged	2,57,000	..
9—Expenditure relating to the Food and Civil Supplies Department		
Voted	6,82,30,000	30,20,79,000
Charged	..	1,000
10—Expenditure relating to the Education and Youth Services Department.		
Voted	3,63,35,67,000	9,60,70,000
Charged	11,37,000	..

Expenditure		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,00,53,80,878	6,67,67,200	3,63,82,122	76,48,800	..	..
1,24,36,176	..	2,22,824	..	..	..
8,35,12,250	1,56,59,676	77,21,750	7,02,324	..	..
83,48,355	..	4,33,645	..	..	..
83,30,76,678	19,21,976	30,84,49,322	44,13,024	..	..
13,12,50,000	..	..	..	..	..
6,87,55,045	3,00,800	..	8,04,200	3,85,045	..
..	..	..	..	..	..
71,40,17,995	37,10,98,921	24,70,09,005	8,39,56,079	..	..
2,99,285	..	1,50,715	..	..	..
10,60,94,811	6,23,45,982	14,27,189	..	..	74,40,982
..	..	..	..	..	..
1,13,92,48,256	67,76,72,709	..	12,16,15,291	32,33,62,256	..
30,35,455	4,16,261	4,94,545	4,37,739	..	..
1,73,78,251	..	..	52,000	3,18,251	..
2,51,118	..	5,882	..	..	..
6,54,12,052	16,78,164	8,17,948	30,04,00,836	..	..
..	727	..	273	..	..
3,27,06,94,286	8,59,10,365	36,28,72,714	1,01,59,635	..	..
9,24,524	..	2,12,476	..	..	..

## SUMMARY OF APPROPRIATION

Number and Name of grant or Appropriation	Amount of grant/appropriation	
	Revenue	Capital
1	2	3
	Rs.	Rs.
11. Expenditure relating to the Harijan and Tribal Welfare Department.		
Voted	57,17,76,000	2,04,22,000
Charged	..	..
12. Expenditure relating to the Health and Family Welfare Department.		
Voted	1,27,21,66,000	45,25,000
Charged	4,79,000	..
13. Expenditure relating to the Housing and Urban Development Department.		
Voted	86,69,87,000	12,22,77,000
Charged	5,67,000	..
14—Expenditure relating to the Labour and Employment Department—		
Voted	7,12,56,000	6,15,000
Charged	..	..
15—Expenditure relating to the Tourism, Sports and Culture Department—		
Voted	10,73,02,000	1,88,13,000
Charged	..	..
16—Expenditure relating to the Planning and Co-ordination Department—		
Voted	12,53,78,000	33,15,000
Charged	..	..
17—Expenditure relating to the Community Development and Rural Reconstruction (Grama Panchayat) Department—		
Voted	4,85,56,000	5,01,000
Charged	1,000	..
18—Expenditure relating to the Community Development and Rural Reconstruction (Community Development) Department—		
Voted	1,74,34,10,000	48,30,000
Charged	23,000	..

ACCOUNTS FOR 1988-89

Expenditure		Savings		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
53,77,98,156	1,33,31,600	3,39,77,844	70,90,400	..	..
..	..	..	..	..	..
1,11,54,97,035	24,800	15,66,68,965	45,00,200	..	..
2,18,222	..	2,60,778	..	..	..
95,98,24,074	11,12,44,280	..	1,10,32,720	9,28,37,074	..
3,77,000	..	1,90,000	..	..	..
6,77,34,965	12,300	35,21,035	6,02,700	..	..
..	..	..	..	..	..
8,69,25,360	1,02,17,000	2,03,76,640	85,96,000	..	..
..	..	..	..	..	..
10,68,24,834	25,02,400	1,85,53,166	8,12,600	..	..
..	..	..	..	..	..
4,56,62,967	2,00,900	28,93,033	3,00,100	..	..
..	..	1,000	..	..	..
1,58,82,25,506	20,42,600	15,51,84,494	27,87,400	..	..
22,188	..	812	..	..	..

## SUMMARY OF APPROPRIATION

Number and Name of grant or appropriation	Amount of grant/appropriation	
	Revenue	Capital
	2	3
1	Rs.	Rs.
19. Expenditure relating to the Industries Department		
Voted	47,70,24,000	49,12,21,000
Charged	..	-
20. Expenditure relating to the Irrigation and Power Department		
Voted	47,94,84,000	4,04,01,36,000
Charged	16,000	63,75,000
21. Expenditure relating to the Transport Department		
Voted	5,89,32,000	5,47,80,000
Charged	..	..
22. Expenditure relating to the Forest, Fisheries and Animal Husbandry Department.		
Voted	76,85,26,000	31,22,44,000
Charged	2,50,000	36,000
23. Expenditure relating to the Agriculture and Co-operation Department.		
Voted	1,01,67,73,000	36,65,37,000
Charged	1,00,000	
24. Expenditure relating to the Mining and Geology Department		
Voted	5,10,20,000	4,32,00,000
Charged	..	..
25. Expenditure relating to the Information and Public Relations Department.		
Voted	4,26,90,000	2,21,000
Charged	..	..
26. Expenditure relating to the Excise Department		
Voted	2,93,61,000	1,25,000
Charged	19,000	..
27. Expenditure relating to the Science, Technology and Environment Department.		
Voted	6,79,86,000	10,000
Charged	..	..

ACCOUNTS FOR 1988-89

Expenditure		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
42,03,84,382	43,64,38,260	5,66,39,618	5,47,82,740	..	..
..	..	..	..	..	..
48,78,45,552	3,33,28,46,335	..	70,72,89,665	83,61,552	..
..	55,37,412	16,000	7,37,588	..	..
3,97,12,415	4,90,00,600	1,92,19,585	57,79,400	..	..
..	..	..	..	..	..
72,39,95,178	49,45,05,104	4,45,30,822	..	..	18,22,61,104
1,27,784	36,000	1,22,216	..	..	..
96,84,17,442	25,70,83,575	4,83,55,558	10,94,53,425	..	..
..	..	1,00,000	..	..	..
4,85,42,770	1,30,09,600	24,77,230	3,01,90,400	..	..
..	..	..	..	..	..
3,85,41,349	900	41,48,651	2,20,100	..	..
..	..	..	..	..	..
2,79,30,653	..	14,30,342	1,25,000	..	..
..	..	19,000	..	..	..
5,24,84,851	..	1,55,01,149	10,000	..	..
..	..	..	..	..	..

## SUMMARY OF APPROPRIATION

Number and Name of grant or appropriation	Amount of grant/appropriation	
	Revenue	Capital
1	2	3
	Rs.	Rs.
2048—Appropriation for reduction or Avoidance of Debt		
<i>Charged</i>	7,24,000	..
2049—Interest Payments		
<i>Charged</i>	2,46,72,00,000	..
6003—Internal Debt of the State Government		
<i>Charged</i>	..	7,18,35,28,000
6004—Loans and Advances from the Central Government		
<i>Charged</i>	..	1,21,42,45,000
<b>TOTAL—</b>		
Voted	15,74,28,12,000	7,28,94,39,000
<i>Charged</i>	2,62,74,44,000	8,40,50,39,000
<b>GRAND TOTAL—</b>	18,37,02,56,000	15,69,44,78,000

ACCOUNTS FOR 1988-89

Expenditure		Saving		Excess	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
7,24,000	..	..	..	..	..
3,03,69,76,270	..	..	..	56,97,76,270	..
..	6,56,97,40,445	..	61,37,87,555	..	..
..	1,18,91,58,878	..	2,50,86,122	..	..
14,61,99,17,996	6,00,58,16,047	1,54,81,58,182	1,47,33,25,039	42,52,64,178	18,97,02,086
3,19,49,90,377	7,76,49,89,723	22,29,893	64,00,49,277	56,97,76,270	..
17,81,49,08,373	13,77,08,05,770	1,55,03,88,075	2,11,33,74,316	99,50,40,448	18,97,02,086

The excess over the following seven grants (five in Revenue Section and two in Capital Section) and one charged (appropriation) requires regularisation.

*Revenue Section :—*

*Voted—*

4. Expenditure relating to the Law Department
7. Expenditure relating to the Works Department
8. Expenditure relating to the Orissa Legislative Assembly
13. Expenditure relating to the Housing and Urban Development Department
20. Expenditure relating to the Irrigation and Power Department

*Capital Section :—*

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

*Charged—*

*Appropriation-Interest Payments*

The expenditure shown in column 4 and 5 of the summary does not include a sum of Rs. 5,37,21,546 met out of advances from the Contingency Fund which was not recouped to the Fund till the close of the year.

The details of this expenditure are as follows :—

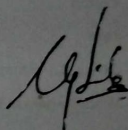
Sl. No.	Major Head of account and grant	Amount	Date of sanction of advance	Month of recoupment to the fund during the next year 1989-90
1	2	3	4	5
		Rs.		
1.	2011—Parliament/State/Union Territory Legislature (Grant—8—Expenditure relating to the Orissa Legislative Assembly).	25,000	15-3-1989	October 1989
2.	2052—Secretariat General Services (Grant—2—Expenditure relating to the General Administration Department).	1,99,000	17-2-1989	October 1989
3.	2217—Urban Development (Grant—2—Expenditure relating to the General Administration Department).	35,00,000	11-1-1989	January 1990
4.	2252—Other Social Services (Grant—4—Expenditure relating to the Law Department).	3,00,000	28-3-1989	October 1989
5.	2401—Crop Husbandry (Grant—23—Expenditure relating to the Agriculture and Co-operation Department).	15,00,000 60,00,000	18-2-1989 10-3-1989	October 1989
6.	3055—Road Transport (Grant—21—Expenditure relating to the Transport Department).	1,88,00,000	27-3-1989	October 1989
7.	4860—Capital Outlay on Consumer Industries (Grant—23—Expenditure relating to the Agriculture and Co-operation Department).	2,07,00,000	14-3-1989	January 1990
8.	6851—Loans for Village and Small Industries (Grant—19—Expenditure relating to the Industries Department).	26,97,546	27-3-1989	October 1989
	Total—	5,37,21,546		

As the grants and appropriation are for gross amounts required for expenditure, the expenditure figures shown against them do not include recoveries adjusted in the accounts in reduction of expenditure. The net expenditure figures are shown in the Finance Accounts.

The reconciliation between the total expenditure according to the Appropriation Accounts for 1988-89 and that shown in Finance Accounts for the year is given below.

	Charged			Voted		
	Revenue Rs.	Capital Rs.	Total Rs.	Revenue Rs.	Capital Rs.	Total Rs.
Total expenditure according to the Appropriation Accounts.	3,19,49,90,377	7,76,43,83,723	10,95,99,80,100	14,61,99,17,996	6,00,58,16,047	20,62,57,34,043
Deduct—Total recoveries shown in Appendix-I.	..	..	..	1,22,76,94,455	1,88,43,13,346	3,09,20,07,801
Net total expenditure shown in Statement No. 10 of the Finance Accounts.	3,19,49,90,377	7,76,43,83,723	10,95,99,80,100	13,39,22,23,541	4,14,15,02,701	17,53,37,26,242

The Appropriation Accounts have been prepared and examined under my direction in accordance with the requirements of Article 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 1988-89.



(C. G. SOMIAH)

*Comptroller and Auditor-General of India*

New Delhi

The

22 JUN 1990

## 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	1,00,68,96,000	1,04,17,63,000	1,00,53,80,878	—3,63,82,122
Supplementary	3,48,67,000			
Amount surrendered during the year (31st March 1989)				1,54,84,000
Charged—				
Original	1,14,81,000	1,26,59,000	1,24,36,176	—2,22,824
Supplementary	11,78,000			
Amount surrendered during the year (31st March 1989)				2,36,000
Capital:				
Voted—				
Original	6,40,06,000	7,44,16,000	6,67,67,200	—76,48,800
Supplementary	1,04,10,000			
Amount surrendered during the year (31st March 1989)				39,000

## Notes and Comments:—

Revenue;

Voted—

(i) The Department surrendered Rs. 1,54.84 lakhs on 31st March 1989, ultimately the saving worked out to Rs. 3,63.82 lakhs.

(ii) In view of the saving of Rs. 3,63.82 lakhs, supplementary provision of Rs. 3,48.67 lakhs obtained in October 1988 (Rs. 53.00 lakhs) and March 1989 (Rs. 2,95.67 lakhs) was unnecessary. The expenditure was less than the original provision. A token provision wherever necessary could have been obtained.

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

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

## 2014—Administration of Justice

(1) B—105—Civil and Sessions Court

O.	4,04.17	3,89.09	3,26.31	—62.78
R.	—15.08			

Anticipated saving was stated to have been surrendered basing on actual requirement. Reasons for final saving of Rs. 62.78 lakhs have not been intimated (October 1989).

## 2055—Police

(2) Q—110—Village Police

O.	1,53.41	1,39.45	1,38.36	—1.09
S.	3.03			
R.	—16.99			

Anticipated saving was stated to be based on actual requirement. Reasons for final saving of Rs. 1.09 lakhs have not been intimated (October 1989).

## State Plan

(3) Y—101—Criminal Investigation and Vigilance.

O.	49.80	35.52	35.20	—0.32
R.	—14.28			

Anticipated saving was attributed to observance of economy and actual requirement.

Capital ;

Voted—

(i) The Department surrendered Rs. 0.39 lakh on the 31st March 1989; ultimately saving worked out to Rs. 76.49 lakhs.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>4216—Capital Outlay on Housing</b>			
<i>State Plan</i>			
<i>02—Urban Housing</i>			
<i>(1) GGG—800—Other Expenditure</i>			
O.	3,79.14	3,62.18	—75.00
S.	58.04		
	4,37.18		

Reasons for less placing of Rs. 75.00 lakhs with the Orissa Police Housing and Welfare Corporation for construction of Housing Units for Police Personnel have not been intimated (October 1989).

**7610—Loans to Government Servants, etc.***(2) JJJ—204—Festival Advance*

O.	50.00	50.00*	..	—50.00
----	-------	--------	----	--------

According to the accounting procedure, Festival Advance under the head 7610 is to be surrendered after making necessary provision in the Revenue Section. Though provision was made under Revenue Section, provision under this head has not been surrendered.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>4216—Capital Outlay on Housing</b>			
<i>State Plan</i>			
<i>80—General</i>			
<i>(1) HHH—190—Investments in Public Sector and Other Undertakings.</i>			
O	39.75	90.00	+65.24
R.	—14.99		
	24.76		

Anticipated saving was attributed to economy cut. Reasons for final excess of Rs. 65.24 lakhs have not been intimated (October 1989).

## Major Heads—

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

2013—Council of Ministers

2014—Administration of Justice

2051—Public Service Commission

2052—Secretariat-General Services

2070—Other Administrative Services

2075—Miscellaneous General Services

2216—Housing

2217—Urban Development

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	8,38,18,000	9,12,34,000	8,35,12,250	—77,21,750
Supplementary	74,16,000			
Amount surrendered during the year (31st March 1989)				67,82,000
Charged—				
Original	79,45,000	87,82,000	83,48,355	—4,33,645
Supplementary	8,37,000			
Amount surrendered during the year (31st March 1989)				3,97,000
Capital :				
Voted—				
Original	1,07,05,000	1,63,62,000	1,56,59,676	—7,02,324
Supplementary	56,57,000			
Amount surrendered during the year (31st March 1989)				7,00,000

The expenditure does not include Rs. 36,99,000 in Revenue Section (Voted) spent out of Contingency Fund sanctioned on 17th February 1989 and remained unrecouped till the end of the year.

**Notes and Comments:—**

Revenue :

Voted—

(i) The Department surrendered Rs. 67.82 lakhs on the 31st March 1989; ultimately saving worked out to Rs. 77.22 lakhs.

(ii) In view of the saving of Rs. 77.22 lakhs, supplementary grant of Rs. 74.16 lakh obtained in October 1988 (Rs. 13.51 lakhs) and in March 1989 (Rs. 60.65 lakhs) proved unnecessary. Token provision could have been obtained wherever necessary.

(iii) Substantial saving occurred under the following heads—

Heads	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>2070—Other Administrative Services</b>			
(1) T—800—Other Expenditure			
O.	36.17	1.65	1.65
R.	—34.52		

Specific reasons for anticipated saving have not been intimated (October 1989).

**2217—Urban Development**

State Plan

**01—State Capital Development**

(2) X—191—Assistance to local Bodies, Urban Development Authorities and Town Improvement Boards, etc.

O.	2,18.00	1,70.23	1,70.23
S.	5.01		
R.	—52.78		

Anticipated saving was attributed mainly to change in date of repayment of the interest by Bhubaneswar Development Authority.

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

**2014—Administration of Justice**

(3) N—116—State Administrative Tribunal

S.	0.01	30.58	29.33
R.	30.57		

Additional funds were provided without assigning any reason. Reasons for final saving of Rs. 1.25 lakhs have also not been intimated (October 1989).

## Major Heads—

- 2029—Land Revenue  
 2030—Stamps and Registration  
 2052—Secretariat—General Services  
 2053—District Administration  
 2070—Other Administrative Services  
 2075—Miscellaneous General Services  
 2235—Social Security and Welfare  
 2245—Relief on Account of Natural Calamities  
 2252—Other Social Services  
 2401—Crop Husbandry  
 2506—Land Reforms  
 2702—Minor Irrigation  
 3454—Census Surveys and Statistics  
 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	1,06,17,88,000	83,30,76,678	—30,84,49,322
Supplementary	7,97,38,000		
	1,14,15,26,000		
Amount surrendered during the year (31st March 1989)			10,22,40,000
Charged—			
Original	13,12,50,000	13,12,50,000	..
Amount surrendered during the year			Nil
Capital:			
Voted—			
Original	63,35,000	19,21,976	—44,13,024
Amount surrendered during the year (31st March 1989)			2,68,000

**Notes and Comments:—**

Revenue :

Voted—

(i) The Department surrendered Rs. 10,22.40 lakhs on 31st March 1989; ultimately the savings worked out to Rs. 30,84.49 lakhs.

(ii) In view of the saving of Rs. 30,84.49 lakhs, the supplementary provision of Rs. 7,97.38 lakh obtained in October 1988 (Rs. 5,22.67 lakhs) and March 1989 (Rs. 2,74.71 lakhs) was unnecessary. The expenditure did not come up even upto 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)

### 2029—Land Revenue

#### State Plan

#### (1) C—102—Survey and Settlement Operations.

O.	1,16.10	} 1,73.54	98.46	—75.08
S.	70.08			
R.	—12.64			

Anticipated saving was attributed to non-deployment of Settlement camps in drought affected district of Kalahandi and due to non-purchase of equipments. Non-utilisation of entire provision (Rs. 75.08 lakhs) under updating of land records resulted in final saving. Reasons for non-utilisation of Rs. 75.08 lakhs have not been intimated (October 1989).

#### (2) E—796—Tribal Area Sub-Plan

O.	1,38.90	} 1,16.99	1,16.99	...
R.	—21.91			

Anticipated saving was attributed to non-deployment of Settlement camps in drought affected district of Kalahandi.

### 2030—Stamps and Registration

#### 02—Stamps-Non-Judicial

#### (3) L—102—Expenses on sale of stamps

O.	28.30	28.30	5.80	—22.50
----	-------	-------	------	--------

Final saving mainly relates to less expenditure on impressed stamps. Reasons for saving Rs. 22.50 lakhs have not been intimated (October 1989).

### 2070—Other Administrative Services

#### (4) U—110—Gazettiers

O.	10.24	} ..	..	..
R.	—10.24			

In view of the changed classification, entire provision has been reappropriated to head 3454—Census Surveys and Statistics.

Head		Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)				
<b>2235—Social Security and Welfare</b>				
<i>Central Plan</i>				
<i>01—Rehabilitation</i>				
(5) X—202—Other Rehabilitation Schemes				
O.	11,49.50	11,49.80	9.70	—11,40.10
S.	0.30			
Final savings mainly relates to non-utilisation of entire provision under the unit Land Acquisition Compensation (Rs. 1, 62.00 lakhs), Land Development (Rs. 2,15.85 lakhs), Housing (Rs. 4,50.00 lakhs), Education (Rs. 71.00 lakhs), Health (Rs. 5.25 lakhs), Animal Husbandry (Rs. 5.25 lakhs), Other Public Institution (Rs. 1,69.55 lakhs), Community Development (Rs. 13.00 lakhs), Transport (Rs. 33.00 lakhs) and Miscellaneous (Rs. 9.50 lakhs) under the scheme Rehabilitation under National Test Range Project. Reasons for non-utilisation of entire provision under the above units have not been intimated (October 1989).				
(6) Y—800—Other Expenditure				
O.	8,50.00	8,50.00	..	—8,50.00
Entire provision provided for Margin Money for establishment of different projects remained unspent and unexplained (October 1969).				
<b>2245—Relief on Account of Natural Calamities.</b>				
<i>01—Drought</i>				
(7) AA—102—Drinking Water Supply				
O.	1,05.51	37.00	37.00	..
R.	—68.51			
Anticipated saving was attributed to non-occurrence of drought necessitating surrender.				
<i>02—Flood, Cyclone, etc.</i>				
(8) GG—101—Gratuitous Relief				
O.	1,25.01	75.27	75.27	..
R.	—49.74			
Anticipated saving was attributed to non-occurrence of high flood, etc.				
(9) QQ—113—Assistance for repair/reconstruction of houses.				
O.	2,30.00	99.26	99.25	—0.01
R.	—1,30.74			

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
Anticipated saving was attributed to non-occurrence of (a) cyclone, (b) hail storm, (c) accident and (d) flood.			
<i>04—Famine Relief Fund</i>			
(10) ZZ—Transfer to Reserve Funds and Deposit Accounts— Lump Provision			
O.	13,12.50	..	..
R.	—13,12.50	..	..
Out of the anticipated saving, Rs. 75.00 lakhs was reappropriated to feeding programme and the rest surrendered without giving any reason.			
<b>2506—Land Reforms</b>			
<i>State Plan</i>			
(11) III—104—Assistance to Allottees of Surplus Land.			
O.	59.00	45.03	—0.12
R.	—13.97	44.91	—0.12
Anticipated saving was attributed to less release of assistance by Government of India, and receipt of bills for printing charges, non-posting of officers etc.			
<i>Centrally Sponsored Plan</i>			
(12) KKK—104—Assistance to Allottees of surplus Land.			
O.	51.00	51.00	—13.28
Reasons for final saving of Rs. 13.28 lakhs have not been intimated (October 1989).			
<b>3604—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions.</b>			
(13) NNN—200—Other Miscellaneous and Assignments.			
O.	1,28.50	98.12	..
R.	—28.38	98.12	..
Anticipated saving was attributed to less receipt of claims by Panchayati Raj Institutions.			

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

Head	Total grant	Actual Expenditure	Excess + Saving—
	(In lakhs of rupees)		
<b>2029—Land Revenue</b>			
<i>Centrally Sponsored Plan</i>			
<b>(14) F—102—Survey and Settlement Operations.</b>			
O.	5.00	75.08	91.00
S.	70.08		
			+15.92
Non transferring any portion to State plan resulted in excess. Reasons for excess have not been intimated (October) 1989).			
<b>2245—Relief on Account of Natural Calamities</b>			
<i>01—Drought</i>			
<b>(15) BB—103—Special Nutrition</b>			
O.	1,65.00	4,19.58	4,19.58
R.	2,54.58		
			..
Augmentation of funds was attributed to increase feeding programmes to be undertaken in the drought affected areas before 30th September 1988.			
<b>(16) FF—800—Other Expenditure</b>			
O.	3,39.50	5,74.00	5,74.00
R.	2,34.50		
			..
Augmentation of funds was attributed to labour incentive works to be undertaken in the drought affected districts and for repair/restoration of works.			
<i>02—Flood, Cyclone, etc.</i>			
<b>(17) KK—106—Repair/restoration of damaged roads and bridges.</b>			
O.	31.00	1,21.35	1,21.33
R.	90.35		
			—0.02
<b>(18) LL—107—Repair/restoration of damaged Government office buildings.</b>			
O.	25.00	40.70	35.70
R.	15.70		
			—5.00
<b>(19) PP—112—Evaluation of population</b>			
O.	4.00	17.35	17.35
R.	13.35		
			..

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
(20) UU—122—Repair and Restoration of damaged irrigation and flood control Works.				
O.	40'00	2,08'40	2,12'85	+4'45
R.	1,68'40			

Additional Funds in the above four cases (Sl. Nos. 17 to 20) were stated to have been provided for drought relief measures.

(21) WV—193—Assistance to Local Bodies and other non Government Bodies and Institutions.

O.	87'16	1,06'65	1,06'65	..
S.	0'01			
R.	19'48			

Additional funds were stated to have been provided for relief, repair, restoration of work in flood affected areas of Balasore district, purchase of cloths and supply of water through pump in Bolangir town.

(v) Zamin'dary Abolition Fund :—

The Fund was created in 1952-53. The payment of compensation and interest charges 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 expenditure during the year. The balance at the credit of the Fund on the 31st March 1939 remain at Rs. 59.19 lakhs.

An account of the Fund is given in Statement No. 16 of the Finance Account, 1988-89.

(vi) Orissa Famine Relief Fund :—

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

The Fund was constituted under the Orissa Famine Relief Fund Regulations 1937 as amended Orissa Famine Relief (Amendment) Act, 1974. The balance in the Fund can be expended only (a) relief of famine in the State (b) relief to distress caused by serious droughts, floods, cyclone, earthquake or other serious natural calamities in the State and (c) construction or repair of embankments after serious floods. When the balance in the fund exceeds Re. 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/undertaking to advance loans for building fire-proof houses in villages which are often affected by fire.

An expenditure of Rs. 13,12.50 lakhs was debited to the fund in 1988-89. The balance at the credit of the fund on the 31st March 1989 was Rs. 98.03 lakhs. An account of the transactions connected with the fund is given in Statement No. 16 of the Finance Accounts, 1988-89.

Capital:

Voted—

(i) The Department surrendered Rs. 2.68 lakhs on the 31st March 1989; ultimately the saving worked out to Rs. 44.13 lakhs.

(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 1988-89 and balance on 31st March 1989 remained at Rs. —2.97 lakhs (a) Certificate of balance was awaited from the Controlling Officer (Secretary, Board of Revenue, Orissa).

### Grant No. 4—Expenditure relating to the Law Department

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	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Revenue:				
Voted—				
Original	6,48,02,000	6,83,70,000	6,87,55,045	+3,85,045
Supplementary	35,68,00			
Amount surrendered during the year (31st March 1989)				8,26,000
Capital:				
Voted—				
Original	11,05,000	11,05,000	3,00,800	8,04,200
Amount surrendered during the year (31st March 1989)				8,00,000

The expenditure does not include Rs. 3,00,000 spent out of advance from the Contingency Fund sanctioned on 28th March 1989 in the Revenue Section, but not recouped till the close of the year.

Notes and Comments :—

Revenue:

Voted—

(i) The expenditure exceeded the grant by Rs. 3,85,045. The excess requires regularisation.

(a) Minus figure is under correspondence

(ii) In view of the excess of Rs. 3.85 lakhs, supplementary provision of Rs. 35.68 lakhs obtained in October 1988 (Rs. 10.63 lakhs) and March 1989 (Rs. 25.05 lakhs) proved insufficient. In view of the excess, surrender of Rs. 8.26 lakhs on 31st March 1989 was injudicious.

(iii) The expenditure in the grant includes Rs. 40.72 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 1988-89, Rs. 40.72 lakhs were spent; but Rs. 8.00 lakhs were re-imbursed from the Fund.

Out of the total Rs. 3,21.18 lakhs being the expenditure on this account for the period from 1956-57 to 1988-89, an amount of Rs. 1,12.28 lakhs has been re-imbursed from the Fund during the period from 1958-59 to 1988-89. Non-reimbursement of Rs. 2,08.90 lakhs was reported to be due to enactment of various land laws affecting the income of the religious institutions from lands cultivated through Bhag tenants.

#### Grant No. 5—Expenditure relating to the Finance Department

##### 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—Pension 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—Investments in General Financial and Trading Institutions

7610—Loans to Government Servants, etc.

7615—Miscellaneous Loans

7899—Appropriation to the Contingency Fund

		Total grant or appropriation	Actual expenditure	Excess + Saving—
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	96,00,21,000	96,10,27,000	71,40,17,995	—24,70,09,005
Supplementary	10,06,000			
Amount surrendered during the year (31st March 1989)				36,47,77,000
Charged—				
Original	4,50,000	4,50,000	2,99,285	—1,50,715
Capital :				
Voted—				
Original	15,40,25,000	45,50,55,000	37,10,98,921	—8,39,56,079
Supplementary	30,10,30,000			
Amount surrendered during the year (31st March 1989)				8,32,12,000

## Notes and Comments:—

Revenue:

Voted—

(i) The department surrendered Rs. 36,47.77 lakhs on 31st March 1989; ultimately the saving worked out to Rs. 24,70.09 lakhs.

(ii) In view of the saving of Rs. 24,70.09 lakhs, Supplementary provision of Rs. 10.06 lakhs obtained in October 1988 (Rs. 1.00 lakh) and March 1989 (Rs. 9.06 lakhs) proved unnecessary. The expenditure works out to 74.38% of the Original budget provision.

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

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

## 2047—Other Fiscal Services

(1)—D—103—Promotion of Small Savings

O.	73.53	52.41	52.26	—0.15
S.	0.01			
R.	—21.13			

Surrender of Rs. 21.13 lakhs was stated to be based on actual expenditure, non-implementation of the proposed revised prize incentive Scheme, non-approval of some proposal for upgradation of existing posts and creation of new posts and economy measures.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving
<b>2052—Secretariat—General Services</b>			
(2) G—Salaries Lump for Additional Dearness Allowances			
O.	35,00·00	..	..
R.	—35,00·00	..	..

Out of the anticipated savings, Rs. 65·17 lakhs was reappropriated and Rs. 34,34·83 lakhs surrendered without assigning any reason.

**2075—Miscellaneous General Services**

(3) T—103—State Lotteries

O.	1,00·00	..	..
R.	—1,00·00	..	..

The entire amount was surrendered without assigning any reason.

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

(4) X—103—Entertainment Tax

O.	1,60·00	1,27·75	1,14·34	—13·41
R.	—32·25			

Anticipated saving was surrendered without assigning any reasons. Reasons for final saving of Rs. 13·41 lakhs have not been intimated (October 1989).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving	
<b>2071—Pension and Other Retirement Benefits.</b>				
<i>01—Civil</i>				
(5) L—101—Superannuation and Retirement Allowances.				
O.	24,00·00	24,00·00	28,82·59	+4,82·59
(6) M—102—Commuted Value of Pensions				
O.	4,50·90	4,50·90	6,92·64	+2,41·74
(7) P—105—Family Pensions				
O.	5,10·00	5,10·00	9,36·48	+4,26·48
(8) S—109—Pensions to Employees of State Aided Educational Institutions.				
O.	72·00	72·00	1,67·25	+95·25

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

**2075—Miscellaneous General Services**

## (9) U—800—Other expenditure

O.	20.00	20.00	30.00	+ 10.00
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Reasons for final excess of Rs. 12,56.06 lakhs in Sl. No. (5) to (9) above have not been intimated (October 1989).

*Charged—*(i) *Savings occurred under the following head :—***2071—Pension and Othe Retirement Benefits.**

## 01—Civil

## (10) Q—106—Pensionary Charges in respect of High Court Judges.

O.	4.50	4.50	2.99	— 1.51
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Reasons for final saving of Rs. 1.51 lakhs have not been intimated (October 1989).

## Capital :

## Voted—

(i) The department surrendered Rs. 8,32.12 lakhs on 31st March 1989; ultimately the saving worked out to Rs. 8,39.56 lakhs.

(ii) In view of the saving of Rs. 8,39.56 lakhs, supplementary provision of Rs. 30,10.30 lakhs obtained in October 1988 (Rs. 30,02.80 lakhs) and March 1989 (Rs. 7.50 lakhs) proved excessive.

(iii) *Savings occurred under the following heads :—***7610—Loans to Government servants, etc.***State Plan*

## (1) DD—201—House Building Advance

O.	2,40.00	2,01.49	1,93.35	— 8.14
R.	— 38.51			

Specific reasons for the anticipated saving of Rs. 38.51 lakhs and reasons for final saving of Rs. 8.14 lakhs have not been intimated (October 1989).

**7615—Miscellaneous Loans**

## (2) EE—200—Miscellaneous Loans

O.	10,00.00	2,25.00	2,25.00	..
R.	— 7,75.00			

Anticipated saving was surrendered without assigning any reason.

## Major Heads—

2052—Secretariat—General Services

2058—Stationery and Printing

2070—Other Administrative Services

2203—Technical Education

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

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	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original	10,24,42,000	10,60,94,811	—14,27,188
Supplementary	50,80,000		
Amount surrendered during the year (31st March 1989)	10,75,22,000		
Capital :			34,12,000
Voted—			
Original	5,49,05,000	6,23,45,982	+74,40,982
Supplementary	5,49,05,000		
Amount surrendered during the year (31st March 1989)			7,93,000

## Notes and Comments :—

Revenue :

Voted—

(i) The department surrendered Rs. 34.12 lakhs on 31st March 1989 ; ultimately the saved amount worked out to Rs. 14.27 lakhs.

(ii) In view of the saving of Rs. 14.27 lakhs, supplementary provision of Rs. 50.80 lakh obtained in October 1988 (Rs. 0.62 lakh) and March 1989 (Rs. 50.18 lakhs) proved excessive.

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

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

#### 2058—Stationery and Printing

(1) D—102—Printing, Storage and distribution of Forms

O.	1,60.41	1,67.75	1,87.45	+19.70
S.	5.13			
R.	2.21			

Additional funds were stated to have been provided to meet enhanced rate of liveries supplied to the Industrial employees. Final excess mainly pertains to materials and remained unexplained (October 1989).

(Savings have not been commented as they are within 10 per cent)

Capital :

Voted—

(i) The expenditure exceeded the provision by Rs. 74,40,982. This requires regularisation

(ii) In view of the excess of Rs. 74.41 lakhs, surrender of Rs. 7.93 lakhs on 31st March 1989 was injudicious.

(iii) Excess occurred under the following heads :—

#### 4405—Capital Outlay on Fisheries

Centrally Sponsored Plan

(1) W—103—Marine Fisheries

O.	50.00	50.00	76.61	+26.61
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Final excess mainly pertains to expenditure incurred on Norad Plan (Rs. 1.83 lakhs) Chandrabhaga Fishing base (Rs. 2.00 lakhs) and Chudamani Fishing Harbour (Rs. 10.50 lakhs) without any budget provision. Reasons for incurring the expenditure without any budget provision have not been intimated (October 1989).

#### 5051—Capital Outlay on Ports and Light Houses

State Plan

02—Minor Ports

(2) 799—Suspense

O.	..	..	1,03.91	+1,03.91
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Reasons for incurring expenditure without budget provision have not been intimated (October 1989).

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

#### 4405—Capital Outlay on Fisheries

(2) V—103—Marine Fisheries

O.	70.00	62.28	20.00	—42.28
R.	—7.72			

Reasons for anticipated and final savings have not been intimated (October 1989).

- Major Heads—
- 2052—Secretariat—General Services
  - 2059—Public Works
  - 2202—General Education
  - 2203—Technical Education
  - 2210—Medical and Public Health
  - 2211—Family Welfare
  - 2215—Water Supply and Sanitation
  - 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
  - 2405—Fisheries
  - 2515—Other Rural Development Programmes
  - 2853—Non-Ferrous Mining and Metallurgical Industries
  - 3053—Civil Aviation
  - 3054—Roads and Bridges
  - 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
  - 4215—Capital Outlay on Water Supply and Sanitation
  - 4216—Capital Outlay on Housing
  - 4217—Capital Outlay on Urban Development
  - 4220—Capital Outlay on Information and Publicity
  - 4225—Capital Outlay on Welfare of sheduled Castes, Scheduled Tribes and other Backward Classes.
  - 4235—Capital Outlay on Social Security and Welfare
  - 4403—Capital Outlay on Animal Husbandry
  - 4405—Capital Outlay on Fisheries
  - 4415—Capital Outlay on Agricultural Research and Education
  - 4851—Capital Outlay on Village and Small 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
  - 7810—Loans to Government Servants, etc.

		Total grant or appropriation	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
<b>Revenue :</b>				
<b>Voted—</b>				
Original	75,22,39,000	81,58,86,000	1,13,92,48,256	+ 32,33,62,256
Supplementary	6,36,47,000			
Amount surrendered during the year (31st March 1989)				2,47,81,000
<b>Charged—</b>				
Original	33,53,000	35,30,000	30,35,455	— 4,94,545
Supplementary	1,77,000			
Amount surrendered during the year (31st March 1989)				4,32,000
<b>Capital :</b>				
<b>Voted—</b>				
Original	70,71,16,000	79,92,88,000	67,76,72,709	— 12,16,15,291
Supplementary	9,21,72,000			
Amount surrendered during the year (31st March 1989)				12,19,77,000
<b>Charged—</b>				
Original	7,00,000	8,54,000	4,16,261	— 4,37,739
Supplementary	1,54,000			
Amount surrendered during the year (31st March 1989)				4,37,000

**Notes and Comments :—**

Revenue :

Voted—

(i) The expenditure exceeded the grant by Rs. 32,33,62,256. The excess requires regularisation.

(ii) In view of the excess of Rs. 32,33,62 lakhs, supplementary provision of Rs. 6,36,47 lakhs obtained in October 1988 (Rs. 36,49 lakhs) and March 1989 (Rs. 5,99,98 lakhs) proved insufficient. In view of the excess, surrender of Rs. 2,47,81 lakhs on 31st March 1989 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) C—001—Direction and Administration**

O.	1,42,53	2,63,41	5,66,37	3,02,96
S.	1,37,97			
R.	— 17,09			

Anticipated saving was attributed to non-filling of vacant posts, allotment of Government quarters, non-sanction of revised house rent allowance, etc. Reasons for final excess of Rs. 3,02.96 lakhs have not been intimated (October 1989).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving
(2) D—052—Machinery and Equipment			
O. —4,78.13	— 4,96.10	— 1,08.92	+ 3,87.18
S. 0.01			
R. — 17.98			

Entire provision of Rs. 22.00 lakhs under New Supply was surrendered attributing to non-finalisation of formalities for purchase and the provision was augmented by Rs. 4.02 lakhs to meet increase in wages of staff engaged on 'Machinery and Equipment'. Reasons for final excess of Rs. 3,87.18 lakhs have not been intimated (October 1989).

(3) E—102—Maintenance and Repair			
O. 4,72.93	4,72.98	5,48.74	+ 75.76

The final excess is attributable mainly to the unit 'Electricals'. Reasons for excess of Rs. 75.76 lakhs have not been intimated (October 1989).

(4) F—799—Suspense			
O. 32,00.00	32,00.00	53,43.91	+21,43.91

Reasons for final excess of Rs. 21,43.91 lakhs have not been intimated (October 1989).

#### 3054—Roads and Bridges

##### 01—National Highway

(5) PP—799—Suspense			
O. 2,10.00	6,00.00	11,28.11	+5,28.11
S. 3,90.00			

Reasons for final excess of Rs. 5,28.11 lakhs have not been intimated (October 1989).

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

#### 2210—Medical and Public Health

##### Centrally Sponsored Plan

##### 03—Rural Health Services—Allopathy

##### (6) T—101—Health Sub-centres

O. 80.00	..	..	..
R. —80.00			

##### (7) U—103—Primary Health-Centres

O. 15.00	..	..	..
R. —15.00			

##### (8) V—796—Tribal Area Sub-plan

O. 75.00	..	..	..
R. —75.00			

In respect of serial Nos. 6 to 8, entire provision of Rs. 1,70.00 lakhs was surrendered attributing to non-receipt of central assistance.

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>2211—Family Welfare</b>			
<i>Centrally Sponsored Plan</i>			
(9) Z—101—Rural Family Welfare Services			
O.	3,03.05	3,03.05	.. —3,03.05
<i>Deduct—Amount transferred to other heads</i>			
O.	—3,03.05	—3,03.05	.. +3,03.05

Entire provision remained un-utilised and unexplained (October 1989).

### 2216—Housing

#### *Centrally Sponsored Plans*

#### 01—Government Residential Building

#### (10) EE—106—General Pool Accommodation

O.	12.30	..	0.10	+0.10
R.	—12.30			

Entire provision was surrendered attributing to non-receipt of central assistance. Reasons for final excess of Rs. 0.10 lakh have not been intimated (October 1989).

#### (11) FF—796—Tribal Area Sub-plan

O.	10.20	..	..	..
R.	—10.20			

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

### 3054—Roads and Bridges

#### 03—State Highway

#### (12) QQ—337—Road Works

O.	5,94.04	5,94.04	5,34.57	—59.47
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Reasons for final saving of Rs. 59.47 lakhs have not been intimated (October 1989).

(v) Expenditure in the grant includes Rs. 64,72.02 lakhs accounted for under the head "Suspense". The nature and scope of transactions under the head 'Suspense' and the accounting procedure followed for the transaction have been explained in note (vi) under Grant No. 20—Expenditure relating to the Irrigation and Power Department (Revenue Section).

A summary of transactions accounted for under each unit of "Suspense" together with opening and closing balances for 1988-89 is given below:—

Major head and Sub-head of suspense	Opening balance on the 1st April 1988 (Debit + Credit—)	Debits	Credits	Closing balance on the 31st March 1989 (Debit + Credit—)
	(In lakhs of rupees)			
<b>2059—Public Works</b>				
Purchases	—22,67.56	..	..	—22,67.56
Stock	20,94.92	48,53.52	48,15.11	21,33.33
Miscellaneous Works Advances	14,83.09	4,90.39	4,75.89	14,97.56
Workshop Suspense	40.38	..	..	40.38
<b>Total—</b>	<b>13,50.83</b>	<b>53,43.91</b>	<b>52,91.00</b>	<b>14,03.74</b>
<b>3054—Roads and Bridges</b>				
Purchases	—4,69.74	..	..	—4,69.74
Stock	87.66	10,55.20	13,22.70	—1,79.82
Miscellaneous Works Advances	3,04.79	72.91	1,64.55	2,13.15
<b>Total—</b>	<b>—77.27</b>	<b>11,28.11</b>	<b>14,87.25</b>	<b>—4,36.41</b>
<b>Grand Total—</b>	<b>12,73.56</b>	<b>64,72.02</b>	<b>67,78.25</b>	<b>9,67.33</b>

(vi) Subvention 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 were 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 and a grant received from the Government of India and simultaneously an equivalent amount is transferred to deposit account "Subventions from Central Road Fund" by debit 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 1988-89 no amount was credited to the Fund and no expenditure was incurred.

The balance at the credit of the Fund on the 31st March 1989 was Rs. 30.20 lakhs. An account of the Fund for 1988-89 is given in Statement No. 16 of the Finance Accounts 1988-89.

(vii) The percentage of establishment and tools and plant charges to works outlay in the case of Public Works (Roads and Buildings) for three years ending 1988-89 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)					
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
1988-89	1,47,92.83	16,07.02	4,71.71	10.87	3.19

(vii) 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" (80—General—001—Direction and Administration and 052—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 notional eleven per cent for establishment and four per cent for tools and plant work done for other departments for the Government and Local Bodies, etc. This net amount is distributed *pro rata* among "2059—Public Works", "2216—Housing", "3054—Roads and Bridges" in proportion to works expenditure recorded under these major heads.

Charged—

(i) The Department surrendered Rs. 4.32 lakhs on 31st March 1989; ultimately the saving worked out to Rs. 4.95 lakhs.

(ii) In view of saving of Rs. 4.95 lakhs, supplementary provision of Rs. 1.77 lakhs obtained in March 1989 was unnecessary.

(iii) Saving occurred mainly under the following head—

Head	Total grant	Actual expenditure	Excess + Savings—
		(In lakhs of rupees)	
<b>2216—Housing</b>			
01—Government Residential Buildings			
(13) AA—106—General Pool Accommodation			
O.	32.53	30.82	—0.62
S.	1.76		
R.	—3.47		

Anticipated saving was stated to be based on actuals.

Capital:

Voted—

(i) The Department surrendered Rs. 12,19.77 lakhs on 31st March 1989; ultimately the saving worked out to Rs. 12,16.15 lakhs.

(ii) In view of the saving of Rs. 12,16.15 lakhs, supplementary provision of Rs. 9,21.72 lakhs obtained in October 1988 (Rs. 4,18.57 lakhs) and March 1989 (Rs. 5,03.15 lakhs) proved excessive.

(iii) Substantial saving occurred under the following heads—

Head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
<b>4059—Capital Outlay on Public Works</b>			
State Plan			
6C—Other Buildings			
(14) AAA—051—Construction			
O.	1,42.59	1,34.85	+0.16
S.	29.93		
R.	—37.83		

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

Head	Total grant	Actual expenditure ( In lakhs of rupees )	Excess Saving
<i>Centrally Sponsored Plan</i>			
<i>60—Other Buildings</i>			
<i>(15) CCC—051—Construction</i>			
O.	52.93	35.00	34.95
S.	29.92		
R.	-47.85		
Anticipated saving was mainly attributed to non-receipt of administrative approval.			
<b>4202—Capital Outlay on Education, Sports, Art and Culture.</b>			
<i>Central Plan</i>			
<i>01—General Education</i>			
<i>(16) OOO - 202—Secondary Education</i>			
O.	2,99.16	1,36.95	1,36.95
S.	0.01		
R.	-1,62.22		
Out of the anticipated saving of Rs. 1,62.22 lakhs, Rs. 1,32.93 lakhs was surrendered attributed to less receipt of central assistance, Rs. 6.50 lakhs was diverted to revenue section and Rs. 23.79 lakhs reappropriated to capital section without assigning any reason.			
<i>(17) PPP—796—Tribal Area Sub-plan</i>			
O.	3,03.49	66.10	65.47
S.	0.01		
R.	-2,37.40		
Anticipated saving was mainly attributable to less release of central assistance and non-finalisation of accounting procedure.			
<b>4210—Capital Outlay on Medical and Public Health.</b>			
<i>Centrally Sponsored Plan</i>			
<i>02—Rural Health Services</i>			
<i>(18) BBBB—103—Primary Health Centres</i>			
O.	17.55	..	..
R.	-17.55		
<i>(19) CCCC—104—Community Health Centres</i>			
O.	15.00	..	..
R.	-15.00		
<i>(20) DDDD—796—Tribal Area Sub-plan</i>			
O.	43.45	..	..
R.	-43.45		
In respect of Serial No. (18) to (20) entire provision of Rs. 76.00 lakhs was surrendered attributed to non-receipt of central assistance.			

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

## 4211—Capital Outlay on Family Welfare

*Central Plan*

## (21) GGGG—101—Rural Family Welfare Service

O.	17.71	1.38	1.58	+0.20
R.	-16.33			

Anticipated saving was attributed to non-receipt of central assistance.

## (22) JJJJ—800—Other Expenditure

O.	23.25	..	..	..
R.	-23.25			

Entire provision was surrendered for want of central assistance.

## 4216—Capital Outlay on Housing

*State Plan*

## (23) NNNN—106—General Pool Accommodation

O.	3,13.77	2,43.35	2,44.11	+0.76
S.	51.88			
R.	-1,22.30			

Anticipated saving was mainly due to reduction in plan expenditure.

## (24) PPPP.—796—Tribal Area Sub-plan

O.	1,35.83	69.67	68.32	-0.35
R.	-67.16			

Anticipated saving was mainly attributed to reduction in plan expenditure.

*Central Plan*

## (25) SSSS.—796—Tribal Area Sub-plan

O.	1,01.55	12.24	12.24	..
S.	1.85			
R.	-91.16			

Anticipated saving was mainly attributed to non-finalisation of accounting procedure.

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

**5054—Capital Outlay on Roads and Bridges***State Plan***03—State Highways****(26) MMMM—101—Bridges**

O.	1,96.00	1,73.00	1,73.00	..
S.	0.02			
R.	-23.02			

Anticipated saving was mainly attributed to reduction in State Plan ceiling.

**(27) 00000—796—Tribal Area Sub-plan**

O.	2,48.00	2,18.26	2,18.26	..
S.	0.02			
R.	-29.76			

Anticipated saving was mainly attributed to reduction in State Plan ceiling.

(iv) A summary of transactions accounted for under each unit of "Suspense" together with opening and closing balances for 1988-89 is given below:—

Major head and Sub-head of Suspense	Opening balance on the 1st April 1988 (Debit + Credit —)	Debits	Credits	Closing balance on the 31st March 1989 (Debit + Credit —)
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( In lakhs of rupees )

**4059—Capital Outlay on Public Works**

Purchases	—17.00	..	..	—17.00
Stock	—19.33 (a)	..	..	—19.33 (a)
Miscellaneous Works Advances	16.38	..	.	16.38
<b>Total</b>	<b>—19.95</b>	<b>..</b>	<b>..</b>	<b>—19.95</b>

**5054—Capital Outlay on Roads and Bridges**

Purchases	—61.04	..	..	—61.04
Stock	— 8.80 (a)	..	..	—8.80 (a)
Miscellaneous Works Advances	59.04	..	..	59.04
<b>Total</b>	<b>—10.80</b>	<b>..</b>	<b>..</b>	<b>—10.80</b>

(a) Minus balance is under reconciliation

## Major Heads—

2011—Parliament/State/Union Territory Legislatures

2071—Pensions and Other Retirement Benefits

7610—Loans to Government Servants, etc.

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Revenue:				
Voted—				
Original	1,49,09,000	1,70,60,000	1,73,78,251	+3,18,251
Supple- mentary	21,51,000			
Amount surrendered during the year (31st March 1939)				39,000
Charged—				
Original	2,33,000	2,57,000	2,51,118	—5,882
Supple- mentary	24,000			
Amount surrendered during the year (31st March 1939)				6,000
Capital :				
Voted—				
Original	52,000	52,000	..	—52,000
Amount surrendered during the year (31st March 1939)				52,000

The expenditure does not include Rs. 25,000 in the Revenue Section (Voted) spent out of advance from the Contingency Fund sanctioned on 15th March 1939; but not recouped to the Fund till the close of the year.

## Notes and Comments :—

Revenue :

Voted—

(1) The expenditure exceeded the provision by Rs. 3,18,251. The excess requires regularisation.

## 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

7610—Loans to Government Servants, etc.

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Revenue:				
Voted—				
Original	6,31,67,000	6,62,30,000	6,54,12,052	—8,17,948
Supplementary	30,63,000			
Amount surrendered during the year (31st March 1989)				4,71,000
Capital :				
Voted—				
Original	8,85,000	30,20,79,000	16,78,164	—30,04,00,836
Supplementary	30,11,94,000			
Amount surrendered during the year (31st March 1989)				30,00,11,000
Charged—				
Supplementary	1,000	1,000	727	—273
Notes and Comments:—				
Revenue :				
Voted—				

(i) The department surrendered Rs 4.71 lakhs on 31st March 1989; ultimately the saving worked out to Rs. 8.18 lakhs.

(ii) In view of the saving of Rs. 8.18 lakhs, supplementary grant of Rs. 30.63 lakhs obtained in March 1989 was excessive.

*Capital :*

Voted—

(i) The department surrendered Rs. 30,00.11 lakhs on 31st March 1989; ultimately the saving worked out to Rs. 30,04.01 lakhs.

(ii) In view of the saving of Rs. 30.04.11 lakhs, supplementary provision of Rs. 30,11.94 lakhs obtained in October 1988 (Rs. 30,00.32 lakhs) and March 1989 (Rs. 11.62 lakhs) was far excessive.

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

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

4408—Capital Outlay on Food Storage and Warehousing.

01—Food

1—L—101—Procurement and Supply of Grain Purchase Scheme

S.	30,11.67	11.63	11.65	+0.02
R.	—30.00.04			

Anticipated saving was attributed to non-sanction of Food credit by the Reserve Bank of India.

Personal Ledger Accounts—

The expenditure under the grant includes Rs. 11.65 lakhs under the head "Suspense" (Personal Deposit)-debit. The Personal Ledger Accounts exist in the name of District Officers and Secretary, Food & Civil Supplies Department for purchase/trading of Rice and Paddy Mustard Oil, Cloth and Scrap Iron and other materials.

The transactions in these accounts during 1988-89 are summarised below :—

Scheme	Balance on 1st April 1988	Credit during the year	Debit during the year	Balance on 31st March 1989
(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 (October 1989).

(b) Trading in Scrap Iron and other materials.	19.42	..	..	19.42
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There were no transactions from 1974-75 onwards. Government decided (August 1979) to close the inoperative personal ledger account. The matter is under correspondence with Government. Final orders for its closure have yet to be received (October 1989).

Scheme	Balance on 1st April 1988	Credit during the year	Debit during the year	Balance on 31st March 1989
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(In lakhs of rupees)

(c) Trading in Mustard Oil	9.81	..	..	9.81
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The scheme is inoperative from 1971-72 onwards. Government decided (August 1979) to close the inoperative personal ledger account. The matter is under correspondence with Government. Final orders for its closure have yet to be received (October 1989).

(d) Purchase of rice under Grain Purchase Scheme,	27,35.48	1.08	11.65	27,24.91
(e) Purchase of cloth.	0.46	..	..	0.46

The scheme at (e) above is inoperative from 1954-55 onwards. Government decided (August 1977) to close the inoperative personal ledger account. The matter is under correspondence with Government. Final orders for its closure have yet to be received (October 1989).

#### Grant No. 10—Expenditure relating to the Education & 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 -
Revenue :	Rs.	Rs.	Rs.
Voted—			
Original	3,28,41,84,000	3,62,35,67,000	—36,28,72,714
Supplementary	34,93,83,000		

There were no transactions from 1974-75 onwards. Government decided (August 1979) to close the inoperative personal ledger account. The matter is under correspondence with Government. Final orders for its closure have yet to be received (October 1989).

Scheme	Balance on 1st April 1988	Credit during the year	Debit during the year	Balance on 31st March 1989
(In lakhs of rupees)				

(c) Trading in Mustard Oil	9.81	..	..	9.81
----------------------------	------	----	----	------

The scheme is inoperative from 1971-72 onwards. Government decided (August 1979) to close the inoperative personal ledger account. The matter is under correspondence with Government. Final orders for its closure have yet to be received (October 1989).

(d) Purchase of rice under Grain Purchase Scheme,	27,35.48	1.08	11.65	27,24.91
(e) Purchase of cloth.	0.46	..	..	0.46

The scheme at (e) above is inoperative from 1954-55 onwards. Government decided (August 1977) to close the inoperative personal ledger account. The matter is under correspondence with Government. Final orders for its closure have yet to be received (October 1989).

#### Grant No. 10—Expenditure relating to the Education & 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.

Revenue :	Total grant or appropriation	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
Voted—			
Original	3,28,41,84,000	3,27,35,67,000	—36,28,72,714
Supplementary	34,93,83,000		

	Total grant or appropriation	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Amount surrendered during the year (31st March 1989)			16,34,38,000
<i>Charged—</i>			
<i>Original</i> 2,50,000	} 11,37,000	9,24,524	—2,12,475
<i>Supplementary</i> 8,87,000			
Amount surrendered during the year			<i>Nil</i>
<i>Capital:</i>			
<i>Voted—</i>			
<i>Original</i> 8,39,51,000	} 9,60,70,000	8,59,10,365	—1,01,59,635
<i>Supplementary</i> 1,21,19,000			
Amount surrendered during the year (31st March 1989)			59,08,000

**Notes and Comments:—**

Revenue :

*Voted—*

(i) The Department surrendered Rs. 16,34.38 lakhs on 31st March 1989; ultimately the saving worked out to Rs. 36,28.73 lakhs.

(ii) In view of the saving of Rs. 36,28.73 lakhs, supplementary provision of Rs. 34,93.83 lakhs obtained in October 1988 (Rs. 17,10.33 lakhs) and March 1989 (Rs. 17,83.50 lakhs) proved unnecessary. The expenditure did not come up to 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 —
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(In lakhs of rupees)

**2202—General Education****02—Secondary Education****(1) N-105—Teacher's Training**

O.	2,14.10	} 2,01.28	1,88.40	—12.88
S.	10.14			
R.	— 22.96			

Anticipated saving was attributed mainly to non-admission of students in Secondary Training Institute camp. Reasons for final saving have not been intimated, (October 1989).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving
<i>State Plan</i>			
<i>01—Elementary Education</i>			
(2) II—103—Assistance to Local Bodies for Primary Education.			
O. 5,54.33	5,30.18	2,94.34	—2,35.84
S. 0.35			
R. —24.50			
Out of the anticipated savings, Rs. 23.08 lakhs was reappropriated attributing to non-appointment of teachers under the new scheme and Rs. 1.42 lakhs was surrendered attributing to imposed by Government for appointment of trained matric teachers. Reasons for final saving Rs. 2,35.84 lakhs have not been intimated (October 1989).			
(3) LL—105—Non-formal Education			
O. 74.36	61.47	55.40	—6.07
R. —12.89			
Anticipated saving was attributed to non-sanction of funds by Government of India. Reasons for final saving of Rs. 6.07 lakhs have not been intimated (October 1989).			
<i>02—Secondary Education</i>			
(4) SS—109—Government Secondary Schools			
O. 62.59	59.66	46.40	—13.26
S. 0.01			
R. —2.94			
Reasons for anticipated and final saving have not been intimated (October 1989).			
<i>03—University and Higher Education</i>			
(5) YY—103—Government Colleges and Institutes.			
O. 2,94.57	2,54.34	2,01.42	—52.92
R. —40.23			
Out of the anticipated saving of Rs. 40.23 lakhs, Rs. 36.96 lakhs was reappropriated and Rs. 3.27 lakhs surrendered. Surrender was attributed to transfer of funds to Works Department for construction of staff quarters in Government Colleges. Out of Rs. 36.97 lakhs reappropriated, Rs. 0.83 lakhs due to non-creation and late creation of post, Rs. 15.00 lakhs due to non-utilisation of funds, Rs. 3.80 lakhs due to vacancy of post and the rest amount stated to be due to less requirement. Reasons for less requirement and final saving of Rs. 52.92 lakhs have not been intimated (October 1989).			
(6) DDD—796—Tribal Area Sub-plan			
O. 1,86.21	1,57.05	1,09.51	—47.54
S. 0.01			
R. —31.17			

Out of the anticipated saving of Rs. 31.17 lakhs, Rs. 2.99 lakhs was reappropriated due to non-filling up of the posts, Rs. 8.58 lakhs was due to non-appointment of teachers under new scheme and specific reasons for balance of amount not intimated. Reasons for final saving of Rs. 47.54 lakhs have also not been intimated (October 1989).

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

## 04—Adult Education

## (7) HHH—103—Rural Functional Literacy Programmes.

O.	79.38	79.38	65.45	—13.93
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Final saving mainly pertain to materials (provision Rs. 17.62 lakhs expenditure—nil). Reasons for final saving of Rs. 13.93 lakhs have not been intimated (October 1989).

## 05—Language Development

## (8) KKK—103—Sanskrit Education

O.	18.86	14.88	8.23	—6.65
S.	0.01			
R.	—3.99			

Anticipated saving was attributed to less requirement under the scheme 'Grant to Sainik School' and due to non-filling of posts in N.C.C. units and Government Sanskrit Colleges. Reasons for final saving of Rs. 6.65 lakhs have not been explained (October 1989).

## 80—General

## (9) NNN—003—Training

O.	50.69	46.10	8.95	—37.15
R.	—4.59			

Anticipated saving was stated to be based on actual requirement. Reasons for final saving of Rs. 37.15 lakhs have not been intimated (October 1989).

## Central Plan

## 01—Elementary Education

## (10) TTT—103—Assistance to Local Bodies for Primary Education.

O.	1,03.47	1,34.16	1,22.56	—11.60
S.	1,63.15			
R.	—1,32.46			

## (11) UUU—102—Assistance to Non-Government Primary Schools.

O.	7,65.51	6,37.84	2,23.79	—4,14.05
S.	3,41.27			
R.	—4,68.94			

Anticipated saving in respect of the above two Sl. Nos. (10) and (11) was attributed to non-sanction of funds by Government of India. Reasons for final saving of Rs. 4,25.65 lakhs have not been intimated (October 1989).

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

(12) VVV—102 (B)—Assistance to Non-Government M. E. Schools.

O.	48.18	..	12.99	+12.99
R.	-48.18			

Entire provision of Rs. 48.18 lakhs was surrendered attributing to non-sanction of funds by Government of India. Reasons for final excess of Rs. 12.99 lakhs have not been intimated (October 1989).

(13) XXX—796—Tribal Area Sub-Plan

O.	6,12.57	6,69.42	4,13.87	-2,55.58
S.	4,44.43			
R.	-3,87.58			

Anticipated saving of Rs. 3,87.58 lakhs was attributed to non-sanction of funds by Government of India. Reasons for final saving of Rs. 2,55.58 lakhs have not been intimated (October 1989).

02—Secondary Education

(14) YYY—001—Direction and Administration

O.	11.43	..	..	..
R.	-11.43			

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

(15) ZZZ—107—Scholarships

O.	13.60	13.48	..	-13.48
R.	-0.12			

Anticipatory saving of Rs. 0.12 lakhs was attributed to non-sanction of funds by the Government of India. Reasons for final saving of Rs. 13.48 lakhs have not been intimated (October 1989).

(16) AAAA—109—Government Secondary Schools

O.	2,39.98	1,28.18	1,85.60	+57.42
S.	1.01			
R.	-1,12.81			

Anticipated saving of Rs. 1,12.81 lakhs was attributed to non-sanction of funds by the Government of India. Reasons for final excess of Rs. 57.42 lakhs under Other Expenditure have not been intimated (October 1989).

(17) BBBB—110—Assistance to Non-Government Secondary Schools.

	92.69	17.93	19.57	+1.64
	-74.76			

Anticipated saving was attributed to non-sanction of funds by the Government of India. Reasons for final excess of Rs. 1.64 lakhs have not been intimated (October 1989).

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(18) CCCC—796—Tribal Area Sub-Plan			
O.	1,35.48	62.70	1.77
S.	0.07		
R.	-72.85		
			-60.93

Anticipated saving of Rs. 72.85 lakhs was attributed to non-sanction of funds by the Government of India. Reasons for final saving of Rs. 60.93 lakhs (pertaining mainly to equipments Rs. 41.13 lakhs + purchase of books Rs. 10.32 lakhs) have not been intimated (October 1989).

03—University and Higher Education

(19) HHHH—107—Scholarships

O.	21.60	21.60	4.08	-17.52
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04—Adult Education

(20) JJJJ—001—Direction and Administration.

O.	4.88	20.05	2.19	-17.86
S.	15.17			

(21) KKKK—103—Rural Functional Literacy Programme.

O.	1,40.78	1,75.47	77.55	-97.92
S.	34.69			

(22) MMMM—796—Tribal Area Sub-Plan

O.	1,02.19	1,35.71	29.82	-1,05.89
S.	33.52			

Reasons for final saving in respect of Sl. Nos. (19) to (22) above (of Rs. 2,39.19 lakhs) have not been intimated (October 1989).

80—General

(23) PPPP—003—Training

O.	4,46.63	4,81.76	1,13.26	-3,68.50
S.	41.52			
R.	-6.39			

Anticipated saving was stated to be due to non-filling of some posts. Reasons for final saving of Rs. 3,68.50 lakhs have not been intimated (October 1989).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving
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*Centrally Sponsored Plan**01—Elementary Education**(24) SSSS—105—Non-Formal Education*

O.	1,46.36	1,09.47	1,06.68	—2.89
R.	—36.89			

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

*02—Secondary Education**(25) YYYY—796—Tribal Area Sub-plan*

O.	33.30	23.40	1.26	—22.14
H.	—9.90			

Anticipated saving of Rs. 9.90 lakhs was stated to be due to late filling of posts. Reason for final saving of Rs. 22.14 lakhs have not been intimated (October 1989).

*80—General**(26) ZZZZ—003—Training*

O.	43.57	40.84	3.10	—37.74
R.	—2.73			

Anticipated saving of Rs. 2.73 lakhs was attributed to late filling of posts. Reasons for saving of Rs. 37.74 lakhs have not been intimated (October 1989).

**2204—Sports and Youth Services***Central Plan**(27) IIIII—102—Youth Welfare Programme for Students*

O.	17.00	17.00	..	—17.00
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Entire provision provided for Miscellaneous Service—National Scheme remained unspent unexplained (October 1989).

**2251—Secretariat—Social Services***(28) RRRRR—090—Secretariat*

O.	75.41	1,11.59	1,05.35	—6.24
S.	49.64			
R.	—13.46			

Anticipated saving of Rs. 13.46 lakhs was stated to be due to non-filling of post of Junior Assistant and less number of employees applied for festival advance. Final saving of Rs. 6.24 lakhs was attributed to non-filling of some posts of Junior Assistant in the department and non-receipt of actuals from the subordinate Offices.

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

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
<b>2202—General Education</b>			
<i>03—University and Higher Education</i>			
<i>(29) W—107—Scholarships</i>			
O.	49.78	49.78	67.11
			+17.33
<i>04—Adult Education</i>			
<i>(30) Y—103—Rural Functional Literacy Programmes</i>			
O.	5.26	4.22	23.01
R.	—1.04		
			+18.79

Reasons for final excess of Rs. 36.12 lakhs in respect of Sl. Nos. (29) and (30) above have not been intimated (October 1939).

*State Plan*

*03—University and Higher Education*

*(31) EEE—800—Other Expenditure*

O.	19.90	37.87	37.55	—0.32
R.	17.97			

Additional funds were stated to have been provided for (a) to compensate the loss caused due to damage of answer papers of + 2 examination and (b) for payment of grant for construction of buildings of Nabakrushna Choudhury Centre for development of studies.

Capital :

Voted—

(i) The Department surrendered Rs. 59.08 lakhs on 31st March 1939; ultimately the saving worked out to Rs. 1,01.60 lakhs.

(ii) In view of the saving of Rs. 1,01.60 lakhs, supplementary provision of Rs. 1,21.19 lakhs obtained in October 1938 (Rs. 97.40 lakhs) and March 1939 (Rs. 23.79 lakhs) was excessive.

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

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

*State Plan*

*01—General Education*

*(1) XXXXX—796—Tribal Area Sub-plan*

O.	1,00.00	97.02	66.26	—30.76
R.	—2.98			

Anticipated saving of Rs. 2.98 lakhs was stated to have been diverted for payment of Grants-in-aid for continuance of newly recognised M. E. Schools. Reasons for final saving of Rs. 30.67 lakhs have not been intimated (October 1939).

## (v) Orissa Loan Stipend Fund—

The expenditure in the grant includes Rs. 39.91 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. The fund is credited with the Government's contribution, private donation and the recoveries from the stipendaries. Advances granted to the stipendaries are initially debited to "6202—Loans for Education, Sports and Culture". At the end of the year the amount is deducted from "6202" and debited to Orissa Loan Stipend Fund. The total loan advanced to the stipendaries from the fund during the year was Rs. 39.96 lakhs. The balance at the credit of the fund on 31st March 1989 was Rs. 165.79 lakhs. An account of the transactions of the fund is given in Statement No. 16 of the Finance Accounts 1988-89.

## Grant No. 11—Expenditure relating to the Harijan &amp; Tribal Welfare Department (All Voted).

## 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	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs
Revenue :			
Voted—			
Original	52,23,86,000	57,17,76,000	53,77,98,156
Supplementary	4,93,90,000		
Amount surrendered during the year (31st March 1989)			5,02,22,000
Capital :			
Voted—			
Original	1,84,22,000	2,04,22,000	1,33,31,600
Supplementary	20,00,000		
Amount surrendered during the year (31st March 1989)			70,87,000

**Notes and Comments:—**

Revenue:—

Voted—

(i) The Department surrendered Rs. 502.22 lakhs on the 31st March 1989; ultimately the saving worked out to Rs. 339.78 lakhs.

(ii) In view of the saving of Rs. 339.78 lakhs, supplementary provision of Rs. 493.90 lakhs obtained in October 1988 (Rs. 411.85 lakhs) and March 1989 (Rs. 82.05 lakhs) proved excessive.

(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.	23,82.93	} 24,54.43	} 24,75.04	} +20.61
S.	4,49.82			
R.	—3,78.32			

Out of the anticipated saving of Rs. 378.32 lakhs, Rs. 3,20.35 lakhs was surrendered attributing to non-release of funds by the Government of India and balance of Rs. 57.97 lakhs was diverted to other grants without assigning any reason.

Final excess of Rs. 20.61 lakhs was attributed to non-receipt of timely proposals for additional requirements of funds from the Estimating Officer and grant of incentives to Government employees of T. D. Block.

(2) 0—190—Assistance to Public Sector and Other undertakings

O.	1,89.26	} 1,56.19	} 1,56.19	} ..
S.	21.91			
R.	—54.98			

Out of the anticipated saving Rs. 48.95 lakhs was reappropriated and Rs. 6.03 lakhs surrendered stating that an equivalent amount will be provided under Special Central Assistance as per Government decision.

Central Plan

## 01—Welfare of Scheduled Castes

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

O.	5,50.00	} 4,68.26	} 4,68.26	} ..
S.	—			
R.	—81.74			

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

(iv) Above savings were partly counterbalanced by excess under the following heads :—

Head	Total grant	Actual expenditure	Excess + Saving
(In lakhs of rupees)			
<b>2225—Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes.</b>			
<i>80—General</i>			
(4) G—001—Direction and Administration			
O.	1,52.78	1,55.60	1,89.84
S.	0.42		
R.	2.40		

Augmentation of funds was attributed to revision of pay and allowance of 14 district level Stenographers attached to 14 District Welfare Officers.

Reasons for final excess of Rs. 34.24 lakhs have not been intimated (October 1989).

*State Plan*

*01—Welfare of Scheduled Castes*

(5) K—277—Education

O.	1,29.75	1,47.12	1,47.06	—0.06
S.	0.02			
R.	17.35			

Augmentation of funds were mainly attributed to clearance of liabilities of Text Book Press and for printing new Nationalised Text Books.

Capital :

Voted—

(i) The Department surrendered Rs. 70.87 lakhs on 31st March 1989, ultimately saving worked out to Rs. 70.90 lakhs.

(ii) In view of the saving of Rs. 70.90 lakhs, supplementary provision of Rs. 20.00 lakh obtained in October 1988 (Rs. 10.00 lakhs) and March 1989 (Rs. 10.00 lakhs) proved unnecessary. Expenditure did not come up to the original provision. Token provision could have been obtained wherever necessary.

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

**4216—Capital Outlay on Housing**

*State Plan*

*01—Government Residential Buildings*

(1) CC—700—Other Housing

O.	57.10	2.26	2.26
R.	—54.84		

Consequent on post budget decision of the Government, Rs. 54.84 lakhs was provided under Demand No. 7 in 2nd Supplementary statement of expenditure and this amount was surrendered.

Major Heads—

2210—Medical and Public Health

2211—Family Welfare

2251—Secretariat—Social Services

3606—Aid Materials and Equipment

7610—Loans to Government Servants, etc.

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Revenue :				
Voted—				
Original	1,21,42,51,000	1,27,21,66,000	1,11,54,97,035	—15,66,68,965
Supplementary	5,79,15,000			
Amount surrendered during the year (31st March 1989)				15,49,76,000
Charged—				
Original	50,000	4,79,000	2,18,222	— 2,60,778
Supplementary	4,29,000			
Amount surrendered during the year (31st March 1989)				2,43,000
Capital :				
Voted—				
Original	45,25,000	45,25,000	24,800	—45,00,200
Amount surrendered during the year (31st March 1989)				45,00,000

Notes and Comments:—

Revenue :

Voted—

(i) The department surrendered Rs. 15,49.76 lakhs on the 31st March 1989; ultimately the saving worked out to Rs. 15,66.69 lakhs.

(ii) In view of the saving of Rs. 15,66.69 lakhs, supplementary provision of Rs. 5,79.15 lakhs obtained in October 1988 (Rs. 13.71 lakhs) and in March 1989 (Rs. 5,65.44 lakhs) was unnecessary. The expenditure did not come up even to the original provision.

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

Head	Total grant	Actual expenditure	Excess— Saving—
		(In lakhs of rupees)	
<b>2210—Medical and Public Health</b>			
<i>03—Rural Health Services—Allopathy</i>			
(3) O—800—Other Expenditure			
O.	56.12	44.02	—2.33
S.	4.65		
R.	—14.42		

Anticipated saving was mainly attributed to non-filling of vacancies of Umerkote Zonal Hospital and non-drawal of arrear Rural Allowance for 1987-88 due to late receipt of sanction. Reasons for final saving of Rs. 2.33 lakhs have not been intimated (October 1989).

*04—Rural Health Services—Other system of medicine.*

(1) P—101—Ayurveda

O.	1,18.68	1,26.39	1,09.80	—16.59
S.	7.71			

(2) Q—102—Homoeopathy

O.	79.13	84.39	73.11	—11.28
S.	5.26			

Reasons for final saving of Rs. 27.87 lakhs in respect of Sl. No. 1 and Sl. No. 2 above have not been intimated (October 1989).

*State Plan*

*03—Rural Health Services*

(4) RR—103—Primary Health Centre (Adapt.)

O.	2,02.57	2,03.20	1,84.63	—18.57
S.	6.74			
R.	—6.11			

Anticipated saving was attributed to 12 per cent cut of expenditure on Plan budget as desired by Government. Reasons for final saving of Rs. 18.57 lakhs have not been intimated (October 1989).

(5) TT—796—Tribal Area Sub-Plan

O.	2,10.03	1,93.65	1,81.25	—12.40
S.	4.29			
R.	—20.67			

Anticipated saving was mainly attributed to less requirement of funds and non sanction of expenditure on account of 12 per cent cut on plan scheme. Reasons for final saving of Rs. 12.40 lakhs have not been intimated (October 1989).

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
<b>06—Public Health</b>			
<b>(6) FFF—Lump Provision</b>			
O.	3,00.00	0.26	..
R.	—2,99.74		
			—0.26

Anticipated savings have been reappropriated to other heads due to lack of proper planning at budget stage Lump provision is made to get distributed during the course of year as per requirement.

*Central Plan*

**06—Public Health**

**(7) HHH—101—Prevention and control of diseases**

O.	1,47.01	1,25.63	1,17.57	—8.06
S.	7.20			
R.	—28.58			

Anticipated saving was mainly attributed to non-release of Central Assistance, non-sanction of posts and less requirement. Reasons for final saving of Rs. 8.06 lakhs have not been intimated (October 1989).

*Centrally Sponsored Plan*

**03—Rural Health Services**

**(8) MMM—104—Community Health Centres**

O.	15.22	..	..	..
R.	—15.22			

Entire provision was stated to have been surrendered due to non-finalisation of the project proposal and non-sanction of the proposal by Government of India.

**2211—Family Welfare**

*Central Plan*

**(9) VVV—101—Rural Family Welfare Services**

O.	13,44.62	9,36.42	9,54.35	+17.93
R.	—4,08.20			

Anticipated saving was attributed to non-receipt of the sanction for posts of new sub-centres and non-receipt of Government sanction. Reasons for final excess of Rs. 17.93 lakhs have not been intimated (October 1989).

**(10) XXX—103—Maternity and Child Health**

O.	1,32.24	58.35	58.47	+0.12
R.	—73.89			

Anticipated saving was attributed to (i) non-receipt of Government sanction (Rs. 5.57 lakhs) (ii) based on actual requirement (Rs. 67.22 lakhs) and (iii) non-creation of posts (Rs. 1.10 lakhs).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess— Saving—
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## (11) ZZZ—105—Compensation

O.	6,70.95	3,74.95	3,74.95
R.	-2,96.00		

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

## (12) CCCC—796—Tribal Area Sub-plan

O.	7,83.13	5,45.97	5,55.53	+9.56
S.	7.19			
R.	-2,44.35			

Anticipated saving was attributed to non-receipt of Government sanction. Reasons for final excess of Rs 9.56 lakhs have not been intimated (October 1989).

*Centrally Sponsored Plan*

## (13) DDDD—001—Direction and Administration

O.	34.02	9.37	9.20	-0.17
R.	-24.65			

Anticipated saving was mainly attributed to non-finalisation of the project proposal and non-sanction of the proposal by Government of India.

## (14) EEEE—003—Training (U. K. Aid schemes)

O.	29.00	..	..	..
R.	-29.00			

## (15) GGGG—103—Maternity and Child Health (U. K. Aid schemes).

O.	22.06	..	..	..
R.	-22.06			

Entire provision in respect of Serial No. (14) and (15) above was stated to have been surrendered due to non-finalisation of the project proposal and non-receipt of sanction of Government of India.

## (16) HHHH—796—Tribal Area Sub-plan

O.	17.86	0.48	0.48	..
R.	-17.38			

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

(iv) Above savings are partly counterbalanced by excess under the following heads:—

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
<b>2210—Medical and Public Health</b>			
<i>State Plan</i>			
<i>01—Urban Health Services</i>			
(17) GG—110—Hospitals and Dispensaries			
O.	3,01.01	3,58.81	3,54.59
S.	0.01		
R.	57.79		
(18) II—796—Tribal Area Sub-plan			
O.	89.62	1,03.36	1,02.95
S.	0.01		
R.	13.73		

Augmentation of funds in respect of Serial No. 15 and 16 was attributed to additional requirement. Reasons for final saving of Rs. 4.63 lakhs in respect of Sl. No. (15) and (16) above have not been intimated (October 1989).

*03—Rural Health Services*

(19) PP—101—Health Sub-Centres			
O.	19.99	35.01	35.01
S.	0.56		
R.	14.46		

Additional funds were stated to have been provided to meet increased cost of medicines.

*Centrally Sponsored Plan*

*03—Rural Health Services—Allopathy*

(20) NNN—796—Tribal Area Sub-Plan (U. K. Aid Scheme).			
O.	7.55	..	2,56.17
R.	—7.55		
			+2,56.17

Entire amount was surrendered due to non-finalisation of the project proposal and non-receipt of the sanction of the Government of India. Reasons for final excess of Rs. 2,56.17 lakhs have not been intimated (October 1989).

**3606—Aid Materials and Equipment**

*Central Plan*

(21) MMMM—101—Family Welfare Programme			
O.	80.34	1,53.35	2,19.31
S.	73.01		
(22) PPPP—104—National Malaria Eradication Programme			
O.	82.76	82.76	1,45.68
			+ 62.92

Reasons for final excess of Rs. 1,28.88 lakhs in respect of Sl. No. 21 and 22 above have not been intimated (October 1989).

Major Heads—

- 2059—Public Works
- 2202—General Education
- 2203—Technical Education
- 2205—Art and Culture
- 2210—Medical and Public Health
- 2211—Family Welfare
- 2215—Water Supply and Sanitation
- 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
- 2251—Secretariat—Social Services
- 2853—Non-Ferrous Mining and Metallurgical Industries
- 3475—Other General Economic Services
- 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
- 4225—Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes.
- 4403—Capital Outlay on Animal Husbandry
- 4405—Capital Outlay on Fisheries
- 4415—Capital Outlay on Agricultural Research and Education
- 4853—Capital Outlay on Non-Ferrous Mining and Metallurgical Industries
- 5452—Capital Outlay on Tourism
- 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 Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
Revenue :			
Voted—			
Original	80,50,76,000		
Supplementary	6,19,11,000		
Amount surrendered during the year (31st March 1989)		86,69,87,000	95,98,24,074
			+9,28,37,074
Charged—			
Supplementary	5,67,000	5,67,000	3,77,000
Amount surrendered during the year			—1,90,000
			Nil
Capital :			
Voted—			
Original	11,33,71,000		
Supplementary	89,06,000		
Amount surrendered during the year (31st March 1989).		12,22,77,000	11,12,44,280
			—1,10,32,720
			1,28,50,000

**Notes and Comments :—**

Revenue :

Voted—

(i) The expenditure exceeded the provision by Rs. 9,28,37,074. This requires regularisation.

(ii) In view of excess expenditure of Rs. 9,28,37 lakhs, supplementary provision of Rs. 6,19,11 lakhs obtained in October 1988 (Rs. 2,98,34 lakhs) and March 1989 (Rs. 3,20,77 lakhs) proved insufficient. In view of the excess expenditure surrender of Rs. 2,87,29 lakhs on 31st March 1989 is injudicious.

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

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

**2215—Water Supply and Sanitation****01—Water Supply****(1) V—101—Urban Water Supply**

O.	5,88.02	7,20.16	8,59.14	+1,48.98
S.	1,32.14			

Excess is mainly due to electricity dues. Reasons for final excess have not been intimated (October 1989).

**(2) W—102—Rural Water Supply Programme**

O.	2,71.45	2,74.44	3,25.33	+50.89
S.	3.27			
R.	—0.28			

Specific reasons for anticipated saving have not been intimated. Excess expenditure mainly pertains to works. Reasons for final excess of Rs. 50.89 lakhs have not been intimated (October 1989).

Head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
(3) X—799—Suspense			
O.	18,00.00	30,54.14	+12,54.14

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

### 2217—Urban Development

#### State Plan

#### 01—State Capital Development

(4) CCC—191—Assistance to local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards, etc.

S.	28.40	} 50.40	50.40	..
R.	22.00			

Rs. 28.40 lakhs were provided in the supplementary Budget (October 1988) for sanctioning margin money in favour of Bhubaneswar Development Authority towards preliminary steps for preparation and to start the work Bhubaneswar Water Supply Scheme with Naraz as source. Additional funds (Rs. 22.00 lakhs) were provided for the same purpose.

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

Head	Total grant	Actual expenditure	Excess + Saving
	(In lakhs of rupees)		
2210—Medical and Public Health			
Centrally Sponsored Plan			
03—Rural Health Services—Allopathy			
(5) 0—110—Hospitals and Dispensaries			
O.	10.00	} ..	..
R.	-10.00		

Entire provision was stated to have been surrendered due to non-receipt of clearance from Government of India.

### 2211—Family Welfare

#### Centrally Sponsored Plan

(6) S—101—Rural Family Welfare Services

O.	10.50	} ..	..	..
O.	-10.50			

Entire provision remained unspent and unexplained.

Head

Total  
grantActual  
expenditure  
(In lakhs of rupees)Excess +  
Saving—**2215—Water Supply and Sanitation***01—Water Supply*

## (7) T—001—Direction and Administration

O.	2,10.83	}	2,24.96	1,82.46	—42.50
S.	18.69				
R.	—4.56				

Anticipated saving was attributed to non-filling of vacant posts and less requirement of funds. Reasons for final saving of Rs. 42.50 lakhs and less requirement have not been intimated (October 1989).

*State Plan**01—Water Supply*

## (8) DD—102—Rural Water Supply Programmes

O.	12,61.44	}	11,11.43	11,02.28	—9.15
S.	0.01				
R.	—1,50.02				

Anticipated saving was attributed to less requirement of funds and reduction in State Plan ceiling. Reasons for final saving of Rs. 9.15 lakhs and less requirement have not been intimated (October 1989).

## (9) FF—799—Suspense

O.	2,00.00	2,00.00	8.39	—1,91.61
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Reasons for final saving of Rs. 1,91.61 lakhs have not been intimated (October 1989).

**2216—Housing***State Plan**80—General*

## (10) TT—103—Assistance to Housing Board, Corporations, etc.

O.	2,89.65	}	2,45.65	2,45.65	..
R.	—44.00				

Anticipated saving was attributed to limiting of expenditure to the extent of repayment schedule of HUDCO for 1988-89 and wrong estimation.

**2235—Social Security and Welfare***01—Rehabilitation*

## (11) UUU—140—Rehabilitation of Repatriates from other countries

S.	84.37	}	30.37	30.37	..
R.	—54.00				

Anticipated saving was attributed to non-receipt of specific proposal from Revenue and Excise Department as well as Collectors for write off irrecoverable rehabilitation loans.

## Capital :

## Voted—

(i) The department surrendered Rs. 1,28.50 lakhs on 31st March 1989; ultimately the saving worked out to Rs. 1,10.33 lakhs.

(ii) In view of the saving of Rs. 1,10.33 lakhs, supplementary provision of Rs. 89.06 lakhs obtained in October 1988 (Rs. 80.94 lakhs) and in March 1989 (Rs. 8.12 lakhs) proved excessive. The expenditure did not come up even to the original provision. Token provision could have been obtained wherever necessary.

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

Head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
<b>4215—Capital Outlay on Water Supply and Sanitation.</b>			
<i>State Plan</i>			
<i>01—Water Supply</i>			
(1) LLLL—101—Urban Water Supply			
O.	2.92.02	2,57.61	2,57.82
S.	2.03		
R.	—36.44		

Anticipated saving was attributed to non-receipt of administrative approval for execution of Water Supply to Dhenkanal town and Puri town.

*Centrally Sponsored Plan**01—Water Supply*

(2) RRRR—796—Tribal Area Sub-Plan

O.	50.00	..	..	..
R.	—50.00			

Entire amount was surrendered attributing to non-receipt of sanction from the Government of India.

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

**4215—Capital Outlay on Water Supply and Sanitation.**

*Central Plan**01—Water Supply*

(1) PPPP—796—Tribal Area Sub-plan

S.	45.75	45.75	66.58	+20.83
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Reasons for final excess of Rs. 20.83 lakhs have not been intimated (October 1989).

Grant No. 14—Expenditure relating to the Labour and Employment Department 65  
(All voted)

Major Heads—

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

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original	6,93,46,000	7,12,56,000	—35,21,035
Supplementary	19,10,000		
Amount surrendered during the year (31st March 1989)			31,98,000
Capital :			
Voted—			
Original	6,15,000	6,15,000	—6,02,700
Amount surrendered during the year (31st March 1989)			6,02,006

Notes and Comments:—

Revenue :

Voted—

(i) The department surrendered Rs. 31.98 lakhs on 31st March 1989; ultimately the saving worked out to Rs. 35.21 lakhs.

(ii) In view of the saving of Rs. 35.21 lakhs, supplementary grant of Rs. 19.10 lakhs obtained in March 1989 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	Actual expenditure	Excess+ Saving—
Revenue :		Rs.	Rs.	Rs.
Voted—				
Original	10,28,43,000	10,73,02,000	8,69,25,360	—2,03,76,640
Supplementary	44,59,000			
Amount surrendered during the year (31st March 1989)				2,17,69,000
Capital :				
Voted—				
Original	1,83,12,000	1,88,13,000	1,02,17,000	—85,96,000
Supplementary	5,01,000			
Amount surrendered during the year (31st March 1989)				85,88,000

**Notes and Comments:—**

Revenue :

Voted—

(i) The department surrendered Rs. 2,17.69 lakhs on 31st March 1989; ultimately the saving worked out to Rs. 2,03.77 lakhs.

(ii) In view of the saving of Rs. 2,03.77 lakhs, supplementary provision of Rs. 44.59 lakhs obtained in October 1988 (Rs. 28.65 lakhs) and March 1989 (Rs. 15.94 lakhs) proved unnecessary. Token provision could have been obtained, wherever necessary.

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

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

**2204—Sports and Youth Services**

State Plan

**(1) E—001—Direction and Administration**

O.	63.00	59.46	49.73	—9.73
S.	0.01			
R.	—3.55			

Anticipated saving was stated to be due to admission of less number of students to the Sports Hostel against the sanctioned strength. Savings occurred mainly under establishment of Sports Schools/Hostels—Office Expenses (Rs. 6.39 lakhs) Stipend (Rs. 5.07 lakhs) and Sports Competition Office Expenses (Rs. 14.56 lakhs). Grants were also given (Rs. 5.79 lakhs) without any budget provision. Reasons for final saving of Rs. 9.73 lakhs have not been intimated (October 1989).

Head

Total  
grantActual  
expenditureExcess +  
Saving—

(In lakhs of rupees)

## (2) F—101—Physical Education

O.	3,26.10	}	2,75.15	2,81.36	+ 6.21
S.	0.01				
R.	—50.96				

Anticipated saving was attributed mainly to non-sanction of funds for (i) New proposals (ii) Purchase of some assets for Berhampur and Kalinga Stadium (iii) Construction of Indoor Hall at Bhubaneswar and Plan cut.

Reasons for final excess of Rs. 6.21 lakhs have not been intimated (October 1989).

## (3) G—104—Sports and Games

O.	78.90	}	66.42	54.65	—11.77
R.	—12.48				

Out of the anticipated saving of Rs. 12.48 lakhs, Rs. 1.66 lakhs was reappropriated without assigning any reason and Rs. 10.82 lakhs was surrendered attributing to non-sanction of funds for (i) Sports Scholarship to students (ii) repair of sports Hostel, Cuttack (iii) proposals for discovery of Orissa Adventure Cycle Race and Plan cut. Reasons for final saving of Rs. 11.77 lakhs have not been intimated (October 1989).

## Central Plan

## (4) H—101—Physical Education

O.	90.31	}	3.78	19.50	+15.72
R.	—86.53				

Anticipated saving was attributed to non-receipt of sanction from the Central Government. Excess related to Stadium Construction. Reasons for final excess of Rs. 15.72 lakhs have not been intimated (October 1989).

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

## 2204—Sports and Youth Services

## (5) B—001—Direction and Administration

O.	12.04	}	12.50	23.92	+11.42
S.	0.61				
R.	—0.15				

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

Capital :

Voted—

(i) The department surrendered Rs. 85.88 lakhs on 31st March 1989; ultimately the saving worked out to Rs. 85.96 lakhs.

(ii) In view of the saving of Rs. 85.96 lakhs, supplementary provision of 5.01 lakhs obtained in October 1988 (Rs. 5.00 lakhs) and March 1989 (Rs. 0.01 lakh) proved unnecessary. The expenditure worked out to 55.79 per cent of original provision. Token provision could have been obtained wherever necessary.

(iii) Saving occurred mainly under the following heads—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
<b>5152—Capital Outlay on Tourism</b>			
<i>State Plan</i>			
<b>01—Tourist Infrastructure</b>			
<b>(1) MM—102—Tourist Accommodation</b>			
O.	69.52	11.55	..
S.	0.01		
R.	—57.98		
Specific reasons for the anticipated saving have not been intimated (October 1989).			
<b>(2) NN—101—Tourist Centre</b>			
O.	40.50	15.63	—0.01
R.	—24.87		

Out of the anticipated saving, Rs. 2.33 lakhs was reappropriated attributing to revision of the scope of the programme for construction of staff quarters and compound wall for the Panthika Project and Rs. 4.95 lakhs was surrendered due to want of formalities. Specific reasons for the anticipated saving of Rs. 17.69 lakhs have not been intimated (October 1989).

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

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.

Revenue :	Total grant	Actual expenditure	Excess + Saving —
Voted—	Rs.	Rs.	Rs.
Original	12,28,57,000	10,68,24,834	— 1,85,53,166
Supplementary	25,21,000		
Amount surrendered during the year (31st March 1989)	12,53,78,000		1,79,82,000

	Total grant	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Capital :			
Voted—			
Original	33,15,000		
Amount surrendered during the year (31st March 1989)	33,15,000	25,02,400	— 8,12,600
			8,12,000

**Notes and Comments :—**

Revenue :

Voted—

(i) The department surrendered Rs. 1,79.82 lakhs; ultimately the saving worked out to Rs. 1,85.53 lakhs.

(ii) In view of the saving of Rs. 1,85.53 lakhs, supplementary provision obtained in March 1989 (Rs. 25.21 lakhs) proved unnecessary.

(iii) Substantial savings occurred under the following heads—

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

**2401—Crop Husbandry**

State Plan

**(1) C—III—Agricultural Economics and Statistics**

O.	1,41.30	}	1,26.22	1,26.22	..
S.	0.01				
R.	—15.09				

Anticipated saving was mainly attributed to raising of funds by the Government of India to meet the entire allocation and non-sanction of the scheme "Collection of Panchayat-wise yield data on Paddy for Crop Insurance."

Centrally Sponsored Plan

**(2) E—111—Agricultural Economics and Statistics**

O.	1,41.30	}	1,26.22	1,24.34	—1.88
S.	0.01				
R.	—15.09				

Anticipated saving was attributed mainly to vacant posts under the scheme "Studies and Survey on growth of Employment," non-creation of posts under the scheme, strengthening of Statistical Training Institute and non-sanction of the scheme "Collection of Panchayat-wise yield data on Paddy for Crop Insurance". Reasons for final saving have not been intimated (October 1989).

**3451—Secretariat—Economic Services**

State plan

**(3) K—102—District Planning Machinery**

O.	6,13.29	}	5,11.52	5,09.90	—1.62
R.	—1,01.77				

Anticipated saving was attributed mainly to non-implementation of the scheme "District Planning Units" and reduction in plan ceiling. Reasons for final saving have not been intimated (October 1989).

Centrally Sponsored Plan

**(4) M—102—District Planning Machinery**

O.	14.30	}	0.79	0.79	..
R.	—13.51				

Anticipated saving was mainly attributed to non-implementation of the scheme "District Planning Units".

## 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 or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Revenue :			
Voted—			
Original	3,71,19,000		
Supplementary	1,14,37,000		
	4,85,56,000	4,56,62,967	—28,93,033
Amount surrendered during the year (31st March 1989)			
Charged—			27,05,000
Supplementary	1,000	1,000	
Amount surrendered during the year			—1,000
Capital :			Nil
Voted—			
Original	5,01,000	5,01,000	
Amount surrendered during the year (31st March 1989)		2,00,900	—3,00,100
Notes and Comments :—			3,00,000
Revenue :			
Voted—			

(i) The Department surrendered Rs. 27.05 lakhs on 31st March 1989; ultimately the saving worked out to Rs. 28.93 lakhs.

(ii) In view of the saving of Rs. 28.93 lakhs, supplementary provision of Rs. 1,14.37 lakhs obtained in October 1988 (Rs. 75.00 lakhs) and March 1989 (Rs. 39.37 lakhs) proved excessive.

Grant No. 18—Expenditure relating to the Community Development and Rural Reconstruction (Community Development) Department 71

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
- 4235—Capital Outlay on Social Security and Welfare
- 7610—Loans to Government Servants, etc.

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Revenue :			
Voted—			
Original	1,35,62,15,000	1,74,34,10,000	1,58,82,25,506
Supplementary	38,71,95,000		
Amount surrendered during the year (31st March 1989)			15,09,47,000
Charged—			
Original	20,000	23,000	22,188
Supplementary	3,000		
Amount surrendered during the year			Nil
Capital:			
Voted—			
Original	48,30,000	48,30,000	20,42,600
Amount surrendered during the year (31st March 1989)			27,47,000

Notes and Comments:—

- Revenue:
- Voted—
- (i) The Department surrendered Rs. 15,09.47 lakhs on 31st March 1989; ultimately the saving worked out to Rs. 15,51.84 lakhs.
- (ii) In view of the saving of Rs. 15,51.84 lakhs, supplementary provision of Rs. 38,71.95 lakhs obtained in October, 1988 (Rs. 26,82.76 lakhs) and March 1989 (Rs. 11,89.19 lakhs) proved excessive.

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

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>2230—Labour and Employment</b>			
<i>State Plan</i>			
01—Labour			
(1) H-112—Rehabilitation of Bonded Labour			
O.	1,50.00		
R.	—99.50	50.50	50.50
Anticipated saving was attributed to non-receipt of Central Assistance.			
<i>Centrally Sponsored Plan</i>			
01—Labour			
(2) I-112—Rehabilitation of Bonded Labour			
O.	1,50.00		
R.	—1.50.00	..	..
Entire provision was surrendered attributing to non-receipt of Central Assistance.			
<b>2235—Social Security and Welfare</b>			
<i>Central Plan</i>			
02—Social Welfare			
(3) Y-102—Child Welfare			
O.	3,92.54		
R.	—53.74	3,38.80	3,30.76
(4) Z-796—Tribal Area Sub-Plan			
O.	4,72.88		
R.	—1,45.45	3,27.43	3,19.54
(5) AA-800—Other Expenditure			
O.	31.11		
R.	—10.88	20.23	20.20
Anticipated saving in the above three cases (Sl. Nos. 3, 4 and 5) was attributed to non-opening of new projects under Integrated Child Development Service Scheme. Reasons for final saving of Rs. 15.96 lakhs have not been intimated (October 1989).			
<b>2236—Nutrition</b>			
<i>State Plan</i>			
02—Distribution of Nutritious Food and Beverages			
(6) HH-101—Special Nutritious Programmes			
O.	3,02.36		
R.	—1,12.00	1,90.36	1,88.70
Anticipated saving was attributed to non-filling of vacant posts.			

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
(7) II—102—Mid-day Meals			
O.	1,03.06		
R.	-50.50	55.56	..
(8) JJ—796—Tribal Area Sub-Plan			
O.	91.58		
R.	-11.50	80.08	-0.48

Anticipated saving in the above two cases was attributed to posts lying vacant and reduction in reading days.

*Central Plan*

02—Distribution of Nutritious Food and Beverages.

(9) KK—796—Tribal Area Sub-Plan			
O.	5.34.30		
R.	-1,97.99	3,36.51	-1.29

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

2501—Special Programmes for Rural Development

*State Plan*

01—Integrated Rural Development Programme

(10) NN—003—Training			
O.	31.05		
R.	-15.18	15.87	..

Anticipated saving was attributed to non-filling of vacant posts.

*Centrally Sponsored Plan*

01—Integrated Rural Development Programme

(11) RR—003—Training			
O.	31.05		
R.	-15.18	15.87	..

Anticipated saving was attributed to imposition of restrictions by Finance Department.

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

**2505—Rural Employment***Centrally Sponsored Plan**01—National Programmes*

## (12) XX—701—National Rural Development Programme

O.	7,49.80	6,80.72	6,84.47	+3.75
S.	5,07.15			
R.	—5,76.23			

## (13) YY—796—Tribal Area Sub-plan

O.	5,09.20	5,35.33	5,35.31	—0.02
S.	4,27.71			
R.	—4,01.58			

Anticipated saving in the above two cases (Sl. Nos. (12) and 13) were mainly attributed to non-availability of Central Assistance.

**3054—Roads and Bridges***04—District and Other Roads*

## (14) HHH—800—Other Expenditure

O.	2,10.00	1,47.00	1,46.35	—0.65
R.	—63.00			

Anticipated saving was diverted to Demand No. 17 (Gram Panchayat) without assigning any reason.

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

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

(In lakhs of rupees)

**2215—Water Supply and Sanitation***State Plan**01—Water-Supply*

## (15) A—102—Rural Water-Supply Programmes

O.	5.85	31.85	31.85	..
S.	0.01			
R.	25.99			

## (16) B—796—Tribal Area Sub-plan

O.	3.15	17.15	17.15	..
S.	0.01			
R.	13.99			

Augmentation of funds in the above two cases (Sl. Nos. (15) and (16) were attributed to post budget decision of the Government to strengthen Rural Water-Supply Programmes.

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>2235—Social Security and Welfare</b>			
<i>State Plan</i>			
<i>02—Social Welfare</i>			
(17) U—106—Correctional Services			
O. 12.14	23.37	23.33	—0.04
R. 11.23			

Augmentation of funds was attributed to meet the salaries of the staff of Observation Home and for construction of juvenile houses.

### 2501—Special Programmes for Rural Development

#### *Centrally Sponsored Plan*

#### *01—Integrated Rural Development Programme*

#### (18) SS—796—Tribal Area Sub-Plan

O. 1,87.90	2,07.43	2,07.43	..
R. 19.53			

Additional funds were stated to have been provided to meet the target laid down by Government of India.

#### (19) TT—800—Other Expenditure

O. 3,12.10	4,42.57	4,57.01	+14.44
R. 1,30.47			

Additional funds were stated to have been provided to meet the target laid down by Government of India. Reasons for final excess of Rs. 14.44 lakhs have not been intimated (October 1989)

### 2505—Rural Employment

#### *State Plan*

#### *01—National Programmes*

#### (20) VV—796—Tribal Area Sub-plan

O. 4,77.82	6,19.68	6,19.68	..
S. 2.91			
R. 1,38.95			

Augmentation of funds were attributed to post-budget decision of the Government to strengthen Block Organisation.

## Personal Ledger Account of Store suspense:—

A summary of the personal ledger account of Block Development Officers for 1983-89 is given below—

Opening balance on the 1st April 1988	Credit during the year	Debit during the year	Closing balance on the 31st March 1989
1	2	3	4
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 differences in the closing balance in accounts with departmental figures. The matter is under correspondence with the Government.

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

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

The transactions pertaining to the stores were recorded under the head "Suspense". There have been no transactions after 1965-66. The value of stores in stock at the end of the year 1965-66 was Rs. 4.77 lakhs. Orders of Government to close the inoperative suspense account have not yet been received (October 1989).

## Grant No. 19—Expenditure relating to the Industries Department (All Voted)

## 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
- 4867—Capital Outlay on Consumer Industries
- 4885—Other Capital Outlay on Industries and Minerals
- 5453—Capital Outlay on Foreign Trade and Export Promotion
- 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 Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
<b>Revenue:</b>				
<b>Voted—</b>				
Original	44,80,44,000	47,70,24,000	42,03,84,382	—5,66,39,618
Supplementary	2,89,80,000			
Amount surrendered during the Year (31st March 1989)				5,43,97,000
<b>Capital:</b>				
<b>Voted—</b>				
Original	37,26,03,000	49,12,21,000	43,64,38,260	—5,47,82,740
Supplementary	11,86,18,000			
Amount surrendered during the year (31st March 1989)				5,03,76,000

The expenditure does not include Rs. 26,97,546 in the Capital Section (Voted) spent out of advance from the Contingency Fund sanctioned on 27th March 1989 and not recouped to the Fund till the close of the Year.

#### Notes and Comments:—

Revenue:

Voted—

(i) The Department surrendered Rs. 5,43.97 lakhs on 31st March 1989; ultimately the saving worked out to Rs. 5,66.40 lakhs.

(ii) In view of the savings of Rs. 5,66.40 lakhs, supplementary provision of Rs. 2,89.80 lakhs obtained in October 1988 (Rs. 1,93.40 lakhs) and March 1989 (Rs. 96.40 lakhs) was unnecessary. The expenditure did not come up even to the original budget 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) I—105—Polytechnics

O.	83.06	75.99	75.33	—0.66
S.	9.00			
R.	—16.07			

Out of the anticipated savings, Rs. 14.10 lakhs was reappropriated attributing to some posts lying vacant, non-sanction of funds by the Government, discontinuance and irregular attendance of some trainees during the Year and based on actuals in other primary units and Rs. 1.97 lakhs was surrendered due to non-filling of some posts.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
(2) L—800—Other Expenditure			
O. 49.56	2.39	2.36	—0.03
R. —47.17			

Out of the anticipated savings, Rs. 25.60 lakhs was diverted to the Capital Section without assigning any reason. An amount of Rs. 3.19 lakhs was reappropriated attributing to some posts lying vacant, non-sanction of funds by the Government. Specific reasons for reappropriation of balance of Rs. 18.38 lakhs have not been intimated (October 1989).

### 2230—Labour and Employment

#### Centrally Sponsored Plan

#### 03—Training

#### (3) S—003—Training of Craftsmen and Supervisors

O. 14.00	16.00	15.98	—0.02
S. 17.00			
R. —15.00			

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

### 2851—Village and Small Industries

#### (4) Z—103—Handloom Industries

O. 11,32.80	9,23.25	9,22.43	—0.82
S. 0.78			
R. —2,10.33			

Anticipated savings were attributed to—

- (i) non-release of funds by the Government.
- (ii) the amount sanctioned by the D. C. Handloom could not be released by the State Government due to non-credit of the same to the State Government.
- (iii) non-availability of trainees
- (iv) non-receipt of fair rent certificate from the house owner.

#### State Plan

#### (5) II—103—Handloom Industries

O. 1,54.89	2,47.71	2,47.63	—0.08
S. 1,28.01			
R. —33.19			

Anticipated saving was mainly attributed to non-availability of trainees, non-receipt of fair rent certificate from the house owner, non-receipt of sanction order from the Government of India, and less claim of 3,340 beneficiaries.

Head	Total grant	Actual expenditure	Excess + Saving —
(6) JJ—104—Handicraft Industries			
O.	50.97	81.62	-1.76
S.	66.43		
R.	-34.02		
	83.38		

(In lakhs of rupees)

Anticipated saving was attributed mainly to curtailment of expenditure and non-release of funds by the Government of India. Reasons for final saving of Rs. 1.76 lakhs have not been intimated (October 1989).

## (7) 00—796—Tribal Area Sub-Plan

O.	1,25.97	99.64	99.67	+0.03
S.	0.54			
R.	-26.87			

Out of the anticipated saving of Rs. 26.87 lakhs, Rs. 25.00 lakhs was diverted to the Capital Section without assigning any reason and Rs. 1.87 lakhs was attributed to some posts lying vacant.

## Central Plan

## (8) SS—800—Other Expenditure

O.	6,00.00	4,50.95	4,50.95	..
S.	0.95			
R.	-1,50.00			

Anticipated saving was surrendered without assigning any reason.

## Centrally Sponsored Plan

## (9) UU—103—Handloom Industries

O.	38.84	32.18	32.84	+0.66
S.	5.74			
R.	-12.40			

Anticipated saving was attributed to non-release of funds (sanctioned by the Government of India).

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

## 2203—Technical Education

## State Plan

## (10) J—112—Engineering/Technical Colleges and Institutes.

O.	1,05.90	1,22.07	1,22.07	..
S.	4.98			
R.	11.19			

Additional funds were stated to have been provided for (i) furnishing of Computer room conduct of National Symposium, construction of 4 Nos. 'E' Type Quarters providing overhead Tank, Sinking of Tube Well in the institution campus of University College of Engineering, Burla, (ii) Purchase of defective machines and equipments of Indira Gandhi Institute of Technology, Sarang.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
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## 2230—Labour and Employment

## State Plan

## 03—Training

(11) Q—003—Training of Craftsmen and Supervisors.

O.	77.41	94.72	93.43	—1.29
S.	4.08			
R.	13.23			

Reasons for providing additional funds and final saving of Rs. 1.29 lakhs have not been intimated (October 1989).

Capital :

Voted—

(i) The Department surrendered Rs. 5,03.76 lakhs on 31st March 1989; ultimately the savings worked out to Rs. 5,47.83 lakhs.

(ii) In view of the savings of Rs. 5,47.83 lakhs, supplementary provision of Rs. 11,86.18 lakhs obtained in October 1988 (Rs. 11,59.17 lakhs) and March 1989 (Rs. 27.01 lakhs) proved excessive.

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

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

## 4851—Capital Outlay on Village and Small Industries

## State Plan

(1) LLL—102—Small Scale Industries

O.	81.00	60.03	42.19	—17.84
S.	0.01			
R.	—20.98			

Out of the anticipated savings, Rs. 2.00 lakhs was surrendered attributing to less share contribution to Orissa Small Industries Corporation and Rs. 18.98 lakhs was reappropriated as per the post budget decision of the Government for less investment in Orissa Small Industries Corporation. Reasons for the final saving of Rs. 17.84 lakhs have not been intimated (October 1989).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
4860—Capital Outlay on Consumer Industries			
<i>Central Plan</i>			
01—Textiles			
(2) BBBB—190—Investment in Public Sector and Other Undertakings.			
O. —4,80.75	1,21.38	1,21.38	..
R. —3,59.37			

Surrender of substantial part of the amount provided in original estimates was attributed to non-release of funds by Government of India.

6851—Loans for Village and Small Industries

*Centrally Sponsored Plan*

(3) LLLL—102—Small Scale Industries

O. 24.75	..	..	..
R. —24.75			

Surrender of entire amount was attributed to non-receipt of sanction order from the Government of India.

(4) MMMM—103—Handloom Industries

O. 62.80	13.33	14.66	+ 1.33
R. —49.47			

Anticipated savings was attributed to non-release of funds sanctioned by the Government of India due to non-credit of the same to State Government account. Reasons for final excess of Rs. 1.33 lakhs have not been intimated (October 1989).

(iv) A summary of the Personal Ledger Account for 1988-89 he'd in the name of the Director of Industries, Orissa, Cuttack, for recording the transactions of certain commercial undertaking is given below :—

Scheme	Balance on the 1st April 1988	Credit during the year (In lakhs of rupees)	Debit during the year	Balance on the 31st March 1989
1. Titilagarh Tannery	0.06	..	..	0.06
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) Inoperative 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  
 3056—Inland Water Transport  
 3451—Secretariat—Economic Services  
 4215—Capital Outlay on Water Supply and Sanitation  
 4217—Capital Outlay on Urban Development  
 4403—Capital Outlay on Animal Husbandry  
 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  
 5452—Capital Outlay on Tourism  
 6801—Loans for Power Projects  
 7610—Loans to Government Servants, etc.

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue:			
Voted—			
Original	48,28,83,000	48,78,45,552	+ 83,61,552
Supplementary	1,66,01,000		
Amount surrendered during the year (31st March 1989)			
Charged—			55,16,000
Supplementary	16,000	16,000	—16,000
Capital:			Nil
Voted—			
Original	3,57,21,82,000	4,04,01,36,000	—70,72,89,655
Supplementary	46,79,54,000		
Amount surrendered during the year (31st March 1989)			
		3,33,28,46,335	59,63,74,000

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Charged—				
Original	39,10,000	63,75,000	56,37,412	-7,37,588
Supplementary	24,65,000			
Amount surrendered during the year (31st March 1989)				2,80,000

## Notes and Comments :—

Revenue :

Voted—

(i) The expenditure exceeded the budget provision by Rs. 83,61,552. The excess requires regularisation.

(ii) In view of the excess of Rs. 83.62 lakhs, supplementary provision of Rs. 1.66.01 lakhs obtained in October 1988 (Rs. 25.03 lakhs) and March 1989 (Rs. 1.40.98 lakhs) proved inadequate. In view of excess surrender of Rs. 55.16 lakhs on 31st March 1989 was injudicious.

(iii) Substantial excess occurred under the following heads—

Head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<b>2230—Labour and Employment</b>			
<i>State Plan</i>			
<i>03—Training</i>			
(1) DA—102—Apprenticeship Training		30.44	+30.44
Expenditure of Rs. 30.44 lakhs was incurred without any budget provision. Reasons for incurring expenditure without even token provision have not been intimated (October 1989).			
<b>2701—Major and Medium Irrigation</b>			
<i>03—Medium Irrigation</i>			
(2) F—103—Orissa Canals	30.04	45.80	+15.76
O. 30.04			
(3) LL—799—Suspense	2,50.00	3,69.35	+1,19.35
O. 2,50.00			
<b>2702—Minor Irrigation</b>			
<i>80—General</i>			
(4) TT—799—Suspense	2,50.00	4,39.12	+1,89.12
O. 2,50.00			

Reasons for final excess of Rs. 3,24.23 lakhs in respect of Sl. Nos. (2) to (4) have not been intimated (October 1989).

Head	Total grant	Actual expenditure	Excess + Saving —
		(In lakhs of rupees)	
<b>2801—Power</b>			
<i>01—Hydel Generation</i>			
(5) DDD—102—Balimela Dam (J) Project			
O.	1,02.25	1,03.56	1,76.03
S.	1.31		
			+72.47
Additional funds of Rs. 1.31 lakhs obtained through supplementary estimate due to revision of dearness allowance and as per actual requirement was found inadequate. Reasons for final excess of Rs. 72.47 lakhs have not been communicated (October 1989).			
(iv) Above excess was partly counter-balanced by saving under the following heads :—			
<b>2230—Labour and Employment</b>			
<i>State Plan</i>			
<i>02—Employment</i>			
(6) D—800—Other Expenditure			
S.	32.07	32.07	—32.07
Entire provision remained unutilised and unexplained (October 1989).			
<b>2701—Major and Medium Irrigation</b>			
<i>80—General</i>			
(7) JJ—001—Direction and Administration			
O.	2,75.43	3,12.15	2,08.88
S.	36.72		
			—1,03.27
Reasons for final saving of Rs. 1,03.27 lakhs have not been communicated (October 1989).			
(8) KK—052—Machinery and Equipment			
O.	—1.96	4.36	—36.86
S.	6.32		
			—41.22
Reasons for final saving of Rs. 41.22 lakhs have not been communicated (October 1989).			
<i>State Plan</i>			
<i>80—General</i>			
(9) 00—005—Survey and Investigation			
O.	2,20.50	1,95.45	1,64.57
S.	0.02		
R.	—25.07		
			—30.88
Anticipated saving of Rs. 25.07 lakhs was diverted to Demand No. 23—2402—Soil and Water Conservation—102—Soil Conservation Scheme—Pre-irrigation Soil Survey in Ayacut of Irrigation Project without assigning any reason. Reasons for final saving of Rs. 30.88 lakhs have not been communicated (October 1989).			

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
<b>2801—Power</b>			
<i>01—Hydel Generation</i>			
(5) DDD—102—Balimela Dam (J) Project			
O.	1,02.25	1,76.03	+72.47
S.	1.31		
Additional funds of Rs. 1.31 lakhs obtained through supplementary estimate due to rise in price of dearness allowance and as per actual requirement was found inadequate. Reasons for excess of Rs. 72.47 lakhs have not been communicated (October 1989).			

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

**2230—Labour and Employment**

*State Plan*

*02—Employment*

(6) D—800—Other Expenditure

S.	32.07	32.07	..	—32.07
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Entire provision remained unutilised and unexplained (October 1989).

**2701—Major and Medium Irrigation**

*80—General*

(7) JJ—001—Direction and Administration

O.	2,75.43	3,12.15	2,08.88	—1,03.27
S.	36.72			

Reasons for final saving of Rs. 1,03.27 lakhs have not been communicated (October 1989).

(8) KK—052—Machinery and Equipment

O.	—1.96	4.36	—36.86	—41.22
S.	6.32			

Reasons for final saving of Rs. 41.22 lakhs have not been communicated (October 1989).

*State Plan*

*80—General*

(9) 00—005—Survey and Investigation

O.	2,20.50	1,95.45	1,64.57	—30.88
S.	0.02			
R.	—25.07			

Anticipated saving of Rs. 25.07 lakhs was diverted to Demand No. 23—2402—Soil and Water Conservation—102—Soil Conservation Scheme—Pre-irrigation Soil Survey in Ayacut of Irrigation Project without assigning any reason. Reasons for final saving of Rs. 30.88 lakhs have not been communicated (October 1989).

Head		Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)				
<b>2802—Minor Irrigation</b>				
<b>80—General</b>				
<b>(10) RR—001—Direction and Administration</b>				
O.	1,92.97	2,09.17	1,38.68	—70.49
S.	16.20			
<b>(11) SS—052—Machinery and Equipment</b>				
O.	5.72	11.11	—19.16	—30.27
S.	5.39			

Reasons for final saving of Rs. 1,00.76 lakhs in respect of Sl. Nos. (10) and (11) have not been intimated (October 1989). In view of final saving of the supplementary provision of Rs. 21.59 lakhs obtained in March 1989 is not justified.

**2801—Power****State Plan****01—Hydel Generation****(12) FFF—800—Other Expenditure**

O.	1,10.00	91.18	78.74	—12.44
S.	0.02			
R.	—18.84			

Anticipated saving was attributed to (i) non-receipt of sanction order of Director, Data Bank Computer Application (ii) non-posting of staff and officers and (iii) non-commissioning of Computer. Reasons for final saving of Rs. 12.44 lakhs have not been communicated (October 1989).

**80—General****(13) GGG—800—Other Expenditure**

O.	10.00	..	..	..
R.	—10.00			

Entire provision was surrendered attributing to reduction in plan outlay.

(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 1988-89 compared below :—

Name of the Scheme	Year	Works Outlay	Establishment charges	Tools and Plant charges	Percentage	
					Establishment charges to works outlay	Tools and Plant charges to works outlay
1	2	3	4	5	6	7
(In lakhs of rupees)						
(i) Multipurpose River Scheme						
(a) Hirakud Dam Project	1986-87	2,95.66	41.43	4.44	14.01	1.50
	1987-88	2,03.23	1,73.06	9.83	85.15	4.83
	1988-89	2,89.16	1,92.48	12.63	66.57	4.37
(b) Balimela Dam Project	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
	1988-89	..	2.48	..	..	..
(c) Potteru Irrigation Project.	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
	1988-89	4,05.41	86.23	25.39	21.26	6.26
(d) Rengali Multipurpose River Project.	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
	1988-89	14,19.82	9,02.70	1,45.43	63.58	10.24
(e) Upper Kolab Project	1986-87	28,71.99	1,42.26	5.61	4.95	0.19
	1987-88	10,33.40	2,20.72	57.24	21.33	5.53
	1988-89	7,71.05	1,88.36	47.95	24.43	6.21
(f) Upper Indravati Project.	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
	1988-89	25,05.36	2,73.41	13.75	19.91	0.55
(ii) Irrigation Works (Excluding works in charge of Civil Officers and Investigation Expenditure).	1986-87	86,08.98	6,89.43	3,24.03	8.01	3.78
	1987-88	66,14.38	13,52.91	2,26.34	20.45	3.42
	1988-89	2,03,31.73	19,47.02	5,37.89	9.58	2.65

(2) Pro-rata distribution of establishment and tools and plant charges on account of Irrigation branch of Public Works and Hirakud Dam Project 1988-89 :—

From 1967-68 a system of fixed percentage charges on account of establishment and tools and plant among different wings of Public Works Department was introduced in lieu of previous practice of pro-rata distribution of establishment and tools and plant charges. The cost of establishment mainly engaged for Major Irrigation Projects is directly charged to the projects. For medium Irrigation Projects, the pro-rata charges last fixed (Establishment Charges) at six per cent and tools and plant charges at three per cent in 1966 have not been reviewed.

The Irrigation Divisions, however, are adopting since 1979-80 establishment charges at 10.5 per cent and tools and plant charges at the rate of 4.5 per cent of Works expenditure which is adjusted every month and included in the monthly accounts on the orders of the Chief Engineer, Irrigation Projects. The rates were prescribed in 1974, after reviewed by the Government for adoption by the Public Works Department. Government had been requested to review the proposition and prescribe percentage for adoption by Irrigation Divisions. Irrigation & Power Department in reply stated in August 1981 that the relevant details for fixing a percentage for their Department were under process of compilation pending finalisation of the same, the rates as finalised by works Department have been adopted.

For Hirakud Dam Project establishment charges at the rate of 17.25 per cent and tools and plant charges at the rate of 3.5 per cent are adjusted every month by the Divisions under Hirakud Organisation and included in the monthly accounts by debiting Grant No. 20—4701—Capital Outlay on Major and Medium Irrigation—Hirakud Dam Project and credit to Grant No. 20—2701—Major and Medium Irrigation.

**(vi) Suspense transaction—**

The expenditure under the grant includes Rs. 8,72.04 lakhs booked under the minor head "799—Suspense".

The minor head "799—Suspense" is not a final head of account. It is meant to accommodate certain interim transactions where further payments or adjustment of value are necessary before the transactions can be considered complete and finally accounted for. Such transactions embrace both debits and credits and are for gross debits. The transactions under suspense are accounted for under four sub-heads, viz:—(a) Purchases, (b) Stock, (c) Miscellaneous Works Advances and (d) Workshop Suspense. The nature and accounting of the transactions under each of these four sub-heads are explained below—

**(a) Purchases—**When materials are received from supplier, other divisions or departments for specific works or for stock without being paid for or adjusted during the month their value is credited to purchase, 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 shows 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 129 Material Purchase Settlement Suspense Account under 8658—Suspense Accounts. This head is cleared by contra entry (minus credit) on making payment to the supplier/division supplying the stores.

**(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 debit represents (1) value of stores sold on credit (2) expenditure incurred on deposit works in excess of deposits received, (3) loss of cash or stores and (4) sums recoverable from Government servants, etc. The debit balance under the head thus represents recoverable amounts.

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

Summary of Suspense transactions—A summary of transactions accounted for under the minor head "Suspense" together with the opening and closing balances for 1988-89 is given in Appendix-II

Capital :

Voted—

(i) The department surrendered Rs. 59,63.74 lakhs on the 31st March 1989; ultimately the saving worked out to Rs. 70,72.90 lakhs.

(ii) In view of the saving of Rs. 70,72.90 lakhs, supplementary provision of Rs. 46,79.54 lakhs obtained in October 1988 (Rs. 26,18.07 lakhs) and March 1989 (Rs. 20,61.47 lakhs) was unnecessary. The expenditure did not come up even to the level of original provision. Token provision could have been obtained wherever necessary.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
<b>4215—Capital Outlay on Water Supply and Sanitation.</b>			
<i>State Plan</i>			
<b>02—Sewerage and Sanitation</b>			
<b>(14) JJJ—106—Sewerage Services</b>			
S.	45.00	7.70	7.15
R.	—37.30		
			—0.55
Anticipated saving was attributed to non-clearance of forest land and obstruction created by Sanskrit University for excavation of drainage channel. Reasons for final saving of Rs. 0.55 lakh have not been communicated (October 1989).			
<b>4701—Capital Outlay on Major and Medium Irrigation.</b>			
<i>State Plan</i>			
<b>01—Major Irrigation (Commercial)</b>			
<b>(15) PPP—201—Hirakud Stage-I</b>			
O.	1,11.00	66.00	89.41
R.	—45.00		
			+23.41
Anticipated saving of Rs. 45.00 lakhs was diverted in favour of Housing and Urban Development Department for execution of Puri Drainage Scheme without assigning any reason. Reasons for final excess of Rs. 23.41 lakhs have not been communicated (October 1989).			
<b>(16) QQQ—Rengali Irrigation Project</b>			
O.	19,03.00	17,03.01	16,95.87
S.	0.01		
R.	—2,00.00		
			—7.14
Anticipated saving was mainly attributed to reduction in plan outlay as per revised work programme and on the basis of actual requirement. Reasons for final saving of Rs. 7.14 lakhs have not been communicated (October 1989).			
<b>(17) SSS—205—Delta Irrigation Project Stage-II.</b>			
O.	20.00	9,51.96	4,56.27
S.	9,37.01		
R.	—5.05		
			—4,95.69
Out of anticipated saving of Rs. 5.05 lakhs, Rs. 5.00 lakhs was transferred for charged expenditure for payment of decretal dues relating to Delta Irrigation Stage-II. Reasons for final saving of Rs. 4,95.69 lakhs have not been communicated (October 1989).			

Head

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

(18) XXX—212—Subarnarekha Irrigation Project.

O.	36,50.00	} 30,50.01	24,37.79	—6,12.22
S.	0.01			
R.	—6,00.00			

Anticipated saving was attributed to cut in plan outlay. Reasons for final saving of Rs. 6,12.22 lakhs have not been communicated (October 1989).

(19) LLLL—311—Hariharjore Irrigation Project

O.	7,60.00	} 4,11.01	4,76.26	+65.25
S.	0.01			
R.	—3,49.00			

Anticipated saving was mainly attributed to revised work programme and on the basis of actual requirement. Reasons for final excess of Rs. 65.25 lakhs have not been communicated (October 1989).

(20) PPPP—315—Upper Jonk Irrigation Project.

O.	7,50.00	} 3,80.00	5,80.30	+2,00.30
R.	—3,70.00			

Anticipated saving was mainly attributed to revised work programme and cut in plan outlay. Reasons for final excess of Rs. 2,00.30 lakhs have not been communicated (October 1989).

80—General

(21) BBBB—004—Research

O.	1,53.00	} 93.02	83.10	—9.92
S.	0.02			
R.	—60.00			

Anticipated saving was mainly attributed to—

- (i) non-approval of estimates and quotations,
- (ii) as per revised work programme, and
- (iii) the basis of actual requirement. Reasons for final saving of Rs. 9.92 lakhs have not been communicated (October 1989).

Central Plan

01—Major Irrigation (Commercial)

(22) CCCCC—796—Tribal Area Sub-Plan	9,52.00	9,52.00	3,58.04	—5,93.96
O.				

03—Medium Irrigation (Commercial)

(23) DDDDD—796—Tribal Area Sub-Plan	87.57	87.57	16.96	—70.61
S.				

Reasons for final saving of Rs. 6,64.57 lakhs in respect of Sl. Nos. 22 and 23 was attributed to late receipt and inadequate receipt of Letter of Credit.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
<b>4702—Capital Outlay on Minor Irrigation</b>			
<i>State Plan</i>			
(24) FFFF—800—Other Expenditure			
O.	14,83.00	25,81.06	21.41.73
S.	9,20.01		
R.	1,73.05		
Additional funds were stated to have been provided mainly to meet revised work programme. Reasons for final saving of Rs. 4,39.33 lakhs have not been communicated (October 1989).			
<b>4711—Capital Outlay on Flood Control Projects</b>			
<i>Central Plan</i>			
01—Flood Control			
(25) JJJJJ—800—Other Expenditure			
O.	3,00.00	3,00.00	2,13.57
Reasons for final saving of Rs. 86.43 lakhs have not been communicated (October 1989).			
<b>4801—Capital Outlay on Power Projects</b>			
<i>State Plan</i>			
01—Hydel Generation			
(26) KKKKK—201—Hirakud Stage-I			
O.	50.00	50.00	..
Entire provision of Rs. 50.00 lakhs remained unutilised and unexplained (October 1989).			
(27) MMMMM—796—Tribal Area Sub-Plan			
O.	65,39.85	59,42.89	51,92.77
S.	1,78.97		
R.	-7,75.93		
Anticipated saving was attributed mainly to reduction of plan outlay for 1988-89 in accordance with Planning Commissions decision. Reasons for final saving of Rs. 7,50.12 lakhs have not been communicated (October 1989).			
02—Thermal Power Generation			
(28) IINNN—190—Investment in Public Sector and Other Undertakings.			
O.	58,10.00	28,00.00	24,00.00
R.	-30,10.00		
Anticipated saving of Rs. 30,10.00 lakhs was attributed to reduction of plan outlay as per decision of the Planning Commission and revised work programme. Reasons for final saving of Rs. 4,00.00 lakhs have not been communicated (October 1989).			

62-8861

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

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

(In lakhs of rupees)

4701—Capital Outlay on Major and Medium Irrigation

State Plan

01—Major Irrigation (Commercial)

(29) TTT—207—Anandapur Barrage

O.	1,10.00	5.20	1,49.22	—5.98
S.	5.20			
R.	40.00			
		1,55.20		

Augmentation of funds was stated mainly due to revision in dearness allowance, revised works programme and on the basis of actual requirement. Reasons for final saving of Rs. 5.98 lakhs have not been communicated (October 1983).

(30) ZZZ—214—Modernisation of Rushikulya System.

O.	15.00	0.01	34.33	—15.68
S.	0.01			
R.	35.00			
		50.01		

Additional funds were stated to have been provided to meet revised work programme. Reasons for final saving of Rs. 15.68 lakhs have not been communicated (October 1989).

(31) BBBB—796—Tribal Area Sub-plan.

O.	44,79.50	8,82.75	58,00.17	+9,87.92
S.	8,82.75			
R.	—5,50.00			
		48,12.25		

Anticipated saving was mainly attributed to revised work programme and reduction of plan outlay for 1988-89 as per decision of Planning Commission. Reasons for final excess of Rs. 9,87.92 lakhs have not been communicated (October 1989).

03—Medium Irrigation (Commercial)

(32) JJJJ—309—Baghua Irrigation Project

O.	50.00	4.50	1,79.37	—0.13
S.	4.50			
R.	1,25.00			
		1,79.50		

Additional funds were stated to have been provided for execution of balance work relating to Drought Relief Programme.

Head	Total grant	Actual expenditure	Excess + Saving—
		(In lakhs of rupees)	
(33) KKKK—310—Upper Suktel Irrigation Project			
O. 30.00	52.14	53.58	+1.44
S. 2.14			
R. 20.00			

Augmentation of funds was attributed to revised work programme and execution of balance work relating to Drought Relief Programme. Reasons for final excess of Rs. 1.44 lakhs have not been intimated (October 1989).

(34) AAAAA—796—Tribal Area Sub-Plan			
O. 20,65.00	21,30.00	24,64.85	+3,34.85
S. 0.46			
R. 64.54			

Augmentation of fund was mainly attributed to (i) revision in work programme, (ii) revision in dearness allowance and house rent allowance, (iii) clearance of liabilities and completion of balance work and (iv) in accordance with the progress of work. Reasons for final excess of Rs. 3,34.85 lakhs have not been intimated (October 1989).

#### 4702—Capital Outlay on Minor Irrigation

##### State Plan

(35) EEEEE—796—Tribal Area Sub-plan			
O. 5,66.00	5,99.73	9,76.98	+3,77.23
S. 28.78			
R. 4.95			

In view of the final excess of Rs. 3,77.23 lakhs additional funds provided through supplementary provision and reappropriation (Rs. 28.78 lakhs + Rs. 4.95 lakhs) proved inadequate. Anticipated excess was mainly due to revised work programme. Reasons for final excess of Rs. 3,77.23 lakhs have not been communicated (October 1989).

#### 4711—Capital Outlay on Flood Control Projects

##### State Plan

##### 01—Flood Control

(36) GGGGG—103—Civil Works			
O. 3,57.90	5,57.64	4,58.64	—99.00
S. 0.01			
R. 1,99.73			

Additional funds were stated to have been provided to speed up works and to intensify some urgent works. Reasons for final saving of Rs. 99.00 lakhs have not been communicated (October 1989).

Head

Total  
grantActual  
expenditureExcess +  
Saving—

(In lakhs of rupees)

03—Drainage

(37) IIIII—103—Civil Works

O.	3.00	3.00	1,02.70	+99.70
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Expenditure has been incurred more than thirty-three times the provision. Reasons for such huge final excess of Rs. 99.70 lakhs have not been communicated (October 1989).

(v) The expenditure in Capital Section includes Rs. 47,36.76 lakhs under the head "Suspense". A summary of transactions under each subdivision of the head "Suspense" is given in Appendix-II.

Charged—

(i) The Department surrendered Rs. 2.80 lakhs on 31st March 1989, ultimately the saving worked out to Rs. 7.38 lakhs.

(ii) Savings occurred mainly under the following heads:

Head

Total  
appropriationActual  
expenditureExcess +  
Saving—

(In lakhs of rupees)

4701—Capital Outlay on Major and Medium Irrigation.

State Plan

03—Medium Irrigation (Commercial)

(38) ZZZZ—398—Lump Provision for Decretal Dues

O.	15.00	}	..	..	..
R.	—15.00				

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

(iii) 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)

(39) SSS—205—Delta Irrigation Project Stage-II

S.	6.33	}	10.64	16.73	+ 6.09
R.	4.31				

Augmentation of funds was attributed to payment of decretal dues. Reasons for final excess of Rs. 6.09 lakhs have not been communicated (October 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	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Revenue:			
Voted—			
Original	5,80,99,000	5,89,32,000	3,97,12,415
Supplementary	8,33,000		
Amount surrendered during the year (31st March 1989)			—1,92,19,585
Capital:			1,98,71,000
Voted—			
Original	5,47,80,000	5,47,80,000	4,90,00,600
Amount surrendered during the year (31st March 1989)			—57,79,400
			57,79,000

The expenditure does not include Rs. 1,88,00,000 in the Revenue Section (Voted) spent out of advance from the Contingency Fund sanctioned on the 27th March 1989; but not recouped to the Fund till the close of the year.

## Notes and Comments:—

## Revenue:

## Voted—

(i) The department surrendered Rs. 1,98.71 lakhs on 31st March 1989; ultimately the saving worked out to Rs. 1,92.20 lakhs.

(ii) In view of the saving of Rs. 1,92.20 lakhs, supplementary provision of Rs. 8.33 lakhs obtained in October 1988 (Rs. 0.02 lakh) and March 1989 (Rs. 8.31 lakhs) was unnecessary. The expenditure did not come up even to the original budget provision.

(iii) Substantial savings occurred under the following head—

Head	Total grant	Actual expenditure	Excess + saving—
7070—Other Administrative Services			
Central Plan			
(A) H-800—Other Expenditure			
O.	2,08.00		
R.	1,75.45		
	32.55	32.52	—0.03

(In lakhs of rupees)

Anticipated saving was attributed to non-receipt of bills by the Treasuries. Reasons for final saving of Rs. 0.03 lakh have not been intimated (October 1989).

(iv) Passengers Amenities Reserve Fund :—

With a view to providing adequate amenities to the passengers, the State Transport Department created "Passengers Amenities Reserve Fund" in 1979 by contributing Rs. 3 lakhs from State Revenues. The Transport Commissioner, Orissa operates the funds. The balance at the credit of the Fund at the end of 1988-89 was Rs. 6.00 lakhs.

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

Major Heads—	Total grant of appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
2236—Nutrition			
2403—Animal Husbandry			
2404—Dairy Development			
2405—Fisheries			
2406—Forestry and Wild Life			
2415—Agricultural Research and Education			
3451—Secretariat—Economic Services			
3604—Compensation and Assignments to Local Bodies and Panchayati Raj institutions			
4405—Capital Outlay on Fisheries			
4406—Capital Outlay on Forestry and Wild Life			
6405—Loans for Fisheries			
6406—Loans for Forestry and Wild Life			
7610—Loans to Government Servants, etc.			
Revenue :			
Original	71,29,95,000	72,39,95,178	—4,45,30,822
Supplementary	5,55,31,000		4,32,88,000
Amount surrendered during the Year (31st March 1989)			

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving — Rs.
<i>Charged—</i>				
Original	2,50,000	2,50,000	1,27,784	—1,22,216
Amount surrendered during the year (31st March 1989)				1,22,000
<i>Capital :</i>				
<i>Voted—</i>				
Original	30,92,00,000	31,22,44,000	49,45,05,104	+18,22,61,104
Supplementary	30,44,000			
Amount surrendered during the year (31st March 1989)				61,00,000
<i>Charged—</i>				
Supplementary	36,000	36,000	36,000	—

**Notes and Comments :—**

Revenue :

Voted—

(i) The Department surrendered Rs. 4,32.88 lakhs on 31st March 1989 ; ultimately the saving worked out to Rs. 4,45.31 lakhs.

(ii) In view of the savings of Rs. 4,45.31 lakhs, supplementary provision of Rs. 5,55.31 lakhs obtained in October 1988 (Rs. 70.91 lakhs) and March 1989 (Rs. 4,84.40 lakhs) proved excessive.

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

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
<b>2405— Fisheries</b>			
<i>State Plan</i>			
(1) UU—102—Esturine Brakish Water Fisheries.			
O.	67.77	67.72	—0.05
R.			
Specific reasons for anticipated saving have not been intimated (October 1989).			
<i>Centrally Sponsored Plan</i>			
(2) EEE—101—Inland Fisheries			
O.	28.19	28.12	—0.07
R.			

Anticipated saving was attributed mainly to less sanction by Government of India.

Head

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

## 3400—Forestry and Wild Life

## State Plan

## 01—Forestry

## (3) PPP—001—Direction and Administration

O.	74.55	} 67.16	64.08	—3.08
R.	—7.39			

Anticipated saving was stated to have been based on actuals. Reasons for final saving of Rs. 3.08 lakhs have not been intimated (October 1989).

## (4) RRR—101—Forest Conservation Development and Re-generation.

O.	28.55	} 24.50	13.77	—10.73
R.	—4.05			

Anticipated saving was stated to have been based on actuals and non-release of equivalent central share by Government of India. Reasons for final saving of Rs. 10.73 lakhs have not been intimated (October 1989).

## (5) SSS—102—Social and Farm Forestry

O.	12,32.32	} 10,29.88	10,22.96	—6.92
S.	5.01			
R.	—2,07.45			

Anticipated saving was mainly attributed to non-entertainment of staff, late function of newly created divisions, Plan cut and based on actual requirement. Reasons for final saving of Rs. 6.92 lakhs have not been intimated (October 1989).

## Centrally Sponsored Plan

## 01—Forestry

## (6) BBBB—101—Forest Conservation Development and Re-generation.

O.	15.00	} 11.23	..	—11.23
R.	—3.77			

Anticipated saving for Rs. 3.77 lakhs was attributed to non-receipt of sanction of Government of India. Reasons for non-utilisation of balance provision have not been intimated (October 1989).

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

## 3400—Forestry and Wild Life

## State Plan

## 01—Forestry

## (7) TTT—109—Extension and Training

O.	21.18	} 38.14	36.05	—2.09
S.	0.01			
R.	16.95			

Augmentation of funds are attributed mainly for meeting the part payment of arrear training expenses of I. F. S. Probationers and for the salary, etc. of one Driver and one Photographer. Reasons for final saving of Rs. 2.09 lakhs have not been intimated (October 1989).

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
<b>3451—Secretariat—Economic Services</b>			
(3) KKKK—090—Secretariat			
O.	80.27	1,41.25	+19.62
S.	41.36		
	1,21.63		

Additional funds were stated to have been provided due to change in accounting procedure and based on actual requirement. Reasons for final excess of Rs. 19.62 lakhs have not been intimated (October 1989).

*Charged—*

(i) The department surrendered Rs. 1.22 lakhs on 31st March 1989; ultimately the saving worked out to Rs. 1.22 lakhs.

(ii) Saving occurred under the following head:—

**2406—Forestry and Wild Life**

*01—Forestry*

(9) NNN—800—Other Expenditure

O.	2.50	1.28	1.28
R.	-1.22		

Reasons for above saving have not been intimated (October 1989).

*Capital ;*

*Voted—*

(i) The expenditure exceeded the provision by Rs. 18,22,61,104. The excess requires regularisation.

(ii) In view of the excess of Rs. 18,22.61 lakhs, supplementary provision of Rs. 30.44 lakhs obtained in October 1988 (Rs. 10.72 lakhs) and March 1989 (Rs. 19.72 lakhs) proved insufficient. In view of the savings surrender of Rs. 61.00 lakhs on 31st March 1989 is injudicious.

(iii) Significant excess occurred under the following head ;—

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
<b>4406—Capital Outlay on Forestry and Wild Life.</b>			
<i>01—Forestry</i>			
(10) PPPP—201—Government Trading in Kendu leaves.			
O.	27,02.29	45,83.13	+18,80.45
S.	19.32		
R.	-18.93		
	27,02.68		

Anticipated saving was mainly attributed to non-fixation of pay, economy measure and based on actuals. Final excess pertains to Suspense (debit). Reasons for final excess have not been intimated (October 1989).

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

Scheme	Heads under which accounted	Balance on 1st April 1988	Credits during the year	Debits during the year	Balance on the 31st March 1989
(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 Forestry and Wild Life.	75.35	..	..	75.35
(e) Government Trading in Kendu leaves.	4406—Capital Outlay on Forestry and Wild Life.	—5.54	52,64.95	41,32.65	11,26.76

Government decided (August 1979) to close the inoperative personal ledger accounts (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 personal ledger accounts (a) and (b) orders of Government to close the accounts are awaited (October 1989).

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

##### 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-operatives  
 6705—Loans for Command Area Development  
 7610—Loans to Government Servants, etc.

	Total grant or appropriation	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Revenue :			
Voted —			
Original	86,65,97,000	96,84,17,442	— 4,83,55,558
Supplementary	15,01,76,000		
Amount surrendered during the year (31st March 1989)	1,01,67,73,000		6,81,02,000
Charged—			
Original	1,00,000	1,00,000	— 1,00,000
Capital :			
Voted—			
Original	29,00,03,000	25,70,83,575	— 10,94,53,425
Supplementary	7,65,34,000		
Amount surrendered during the year (31st March 1989)	36,65,37,000		10,61,87,000

The expenditure does not include Rs. 75,00,000 in Revenue Section (Voted) and Rs. 2,07,00,000 in Capital Section (Voted) spent out of advances from the Contingency Fund sanctioned on 18th February 1989, 10th March 1989 and 14th March 1989 respectively and not recouped to the Fund till the close of the year.

#### Notes and Comments :—

Revenue :

Voted—

(i) The department surrendered Rs. 6,81.02 lakhs on 31st March 1989; ultimately savings worked out to Rs. 4,83.56 lakhs.

(ii) In view of the savings of Rs. 4,83.56 lakhs, supplementary provision of Rs. 15,01.76 obtained in October 1988 (Rs. 6.44.13 lakhs) and March 1989 (Rs. 8,57.63 lakhs) proved excessive.

Substantial savings occurred under the following heads :—

Head	Total grant	Actual expenditure	Excess + Saving —
			(In lakhs of rupees)
<b>Crop Husbandry</b>			
<i>Central Plan</i>			
(1) V—119—Horticulture and Vegetable Crops			
O.	83.80	65.22	65.44
R.	—18.58		
			+0.22
Anticipated saving was attributed to reduction in management of existing orchard, Mango plantation, Plan allocation and non-sanction of Centrally Sponsored Plan Schemes.			
<i>Central Plan</i>			
(2) AA—108—Commercial Crops			
O.	65.91	40.65	40.65
S.	3.20		
R.	—28.46		
			..
Anticipated saving was attributed to non-sanction of funds by the Government of India.			
<i>Centrally Sponsored Plan</i>			
(3) HH—110—Crop Insurance			
O.	25.00	..	..
R.	—25.00		
			..
Entire provision was surrendered attributing to non-release of funds by the Government of India.			
(4) II—190—Horticulture and Vegetable Crops			
O.	12.64	2.37	2.35
R.	—10.27		
			—0.02
Anticipated saving was attributed to reduced sanction of funds and plan cut.			
<b>Soil and Water Conservation</b>			
<i>Central Plan</i>			
(5) TT—102—Soil Conservation			
O.	51.13	16.05	16.05
R.	—35.08		
			..
Anticipated saving was attributed to non-sanction of schemes in certain catchment areas.			
(6) UU—796—Tribal Area Sub-plan			
O.	3,09.32	1,23.17	1,23.80
R.	—1,86.15		
			+0.63

Anticipated saving was attributed to non-sanction of schemes:—

- (i) DANIDA supported Soil and Water Conservation Projects  
 (ii) Integrated Watershed management in catchment of Flood Prone Areas of Subarnarekha  
 (iii) Soil Conservation in Upper Kolab catchment, etc.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving —
<b>2408—Food Storage and Warehousing</b>			
<i>State Plan</i>			
(7) BBB—796—Tribal Area Sub-plan			
O.	30.00	26.23	0.06
S.	0.01		
R.	—3.78		
—26.17			

Anticipated saving was attributed to reduction in Plan ceiling. Reasons for final saving of Rs. 26.17 lakhs have not been intimated (October 1989).

*Central Plan*

(8) CCC—101—Rural Godown Programme

O.	33.58	..	..
R.	—33.58		
..			

Entire provision was surrendered attributing to non-receipt of proposals from eligible Institutions.

**2415—Agricultural Research & Education**

01—Crop Husbandry Agriculture

(9) FFF—277—Education

O.	1,91.62	1,92.42	1,07.34
S.	0.93		
R.	—0.13		
—85.08			

Savings mainly pertain to less grants to Orissa University of Agriculture & Technology. Reasons for final savings have not been intimated (October 1989).

**2425—Co-operation**

*Centrally Sponsored Plan*

(10) WWW—109—Agricultural Credit Stabilisation Fund.

O.	75.00	7.50	7.50
R.	—67.50		
..			

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

**2435—Other Agricultural Programme**

*Central Plan*

01—Marketing and Quality Control

(11) CCCC—101—Marketing Facilities

O.	27.00	11.56	11.56
R.	—15.44		
..			

Anticipated saving was attributed to non-eligibility of certain Societies for sanctioning the subsidy.

## Special Programme for Rural Development

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

## State Plan

(In lakhs of rupees)

## 11 EEEE—800—Other Expenditure

O.	2,27.00	2,27.00	1,96.61	—30.39
----	---------	---------	---------	--------

Reasons for final saving of Rs. 30.39 lakhs have not been intimated. (October 1989).

## 12 Centrally Sponsored Plan

## 12 GGGG—800—Other Expenditure

O.	2,27.00	2,27.00	1,96.61	—30.39
----	---------	---------	---------	--------

Reasons for final saving of Rs. 30.39 lakhs have not been intimated (October 1989).

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

## 1401—Crop Husbandry

## 14 E—103—Seeds

O.	5,66.18	5,73.35	8,63.94	+2,90.59
S.	11.48			
R.	—4.31			

Anticipated saving was attributed to non-drawal of arrears of some staff. Reasons for final excess of Rs. 2,90.59 lakhs have not been intimated (October 1989).

## State Plan

## 15 T—110—Crop Insurance

O.	12.50	3,15.30	3,64.50	+49.20
S.	3,02.80			

Reasons for final excess of Rs. 49.20 lakhs have not been intimated (October 1989).

## 115—Agricultural Research &amp; Education

## State Plan

## 115 01—Crop Husbandry

## 115 III—277—Education

O.	1,63.14	1,63.14	2,49.87	+86.73
----	---------	---------	---------	--------

Reasons for final excess of Rs. 86.73 lakhs have not been intimated (October 1989).

## Personal Ledger Account—

The expenditure in the grant includes Rs. 7,07.37 lakhs under the head 'Suspense' (Personal Ledger Account) Debit. A summary of the transactions in the various Personal Ledger Accounts for 1988-89 relating to (i) Cold Storage Plants at Cuttack, Bhubaneswar, Similguda Paralakhemundi, 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 1988	Credit during the year	Dabit during the year	Balance on 31st March 1989
	(In lakhs of rupees)			
(i) Cold Storage Plant				
(a) Cuttack	5.28		..	5.28
(b) Bhubaneswar	19.44	..	..	19.44
(c) Similiguda	—6.12	4.65	—0.59	—0.88
(d) Paralakhemundi	—1.53	0.10	2.59	—4.02
(e) Bolangir	—0.76	5.69	8.00	—3.07
(f) Kuarmunda	—2.73	7.20	5.86	—1.39
(g) Cuttack-II	2.39	..	..	2.39
	15.97	17.64	15.86	17.75
(ii) Purchase and distribution of quality seeds to Cultivators.	2,99.24	4,80.14	6,91.51	87.87

**Capital:**

## Voted—

(i) The department surrendered Rs. 10,61.87 lakhs on 31st March 1989; ultimately the savings worked out to Rs. 10,94.53 lakhs.

(ii) In view of the saving of Rs. 1094.53 lakhs supplementary provision of Rs. 7,65.34 lakhs obtained in October 1988 (Rs. 5,41.37 lakhs) and March 1989 (Rs. 2,23.97 lakhs) was not necessary. Token provision could have been obtained wherever necessary.

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

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

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

*02—Storage and Warehousing*

(1) UUUU—101—Rural Godown Programme

O.	50.00	} 10.57	10.56	—0.01
R.	—39.43			

Anticipated saving was attributed to reduction in plan ceiling.

**4425—Capital Outlay on Co-operation**  
*State Plan*

(2) ZZZZ—108—Investments in other Co-operatives

O.	1,18.40	} 90.91	92.80	+1.89
R.	—27.49			

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
<b>6401—Loans for Crop Husbandry</b>			
(3) HHHHH—105—Manures & Fertilisers			
O.	15,00'00	8,20'00	8,20'00
S.	1,20'00		
R.	-8,00'00		

Anticipated saving was attributed to non-release of further loan to the Corporation as the Corporation failed to repay earlier loan within a period of six months.

**6425—Loans for Co-operation**  
*State plan*

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

O.	1,34'53	46'53	46'53
R.	88'00		

Anticipated saving was attributed to reduction in plan ceiling

(5) MMMMM—796—Tribal Area Sub-Plan

O.	44'00	18'17	18'17
R.	-25'83		

Anticipated saving was attributed to reduction in plan ceiling.

*Centrally Sponsored Plan*

(6) 00000—107—Loans to Credit Co-operatives,

O.	95'00	52'50	52'50
R.	-42'50		

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

(iii) Substantial savings in the Capital Section occurred in 9 out of 10 preceding years vide details given below:—

Year	Provision (Original plus Supplementary)	Saving	Percentage of saving
	(In lakhs of rupees)		
1977-78	12,52'60	3,42'68	27'36
1978-79	16,09'51	2,82'87	17'57
1980-81	25,41'37	1,27'43	5'01
1981-82	16,15'66	2,37'58	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
1987-88	35,33'14	12,19'59	34'52

## Personal Ledger Account :—

A summary of the transaction in the Personal Ledger Account at the end of 1988-89 are given below :—

Personal Ledger Account for	Balance on the 1st April 1988	Credit during the year	Debit during the year	Balance on 31st March 1989
(In lakhs of rupees)				
(i) Cold Storage Plant				
(a) Cuttack	10.52	..	..	10.52
(b) Bhubaneswar	15.10	..	..	15.10
(c) Similiguda	4.62	..	..	4.62
(d) Parlakhemundi	1.71	..	..	1.71
(e) Balangir	3.77	..	..	3.77
(f) Kuarmunda	—0.42	..	..	—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 these accounts in the Revenue Section of the grant.

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

## 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.

Revenue :	Total grant Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Voted—			
Original	4,99,85,000	4,85,42,770	—24,77,230
Supplementary	10,35,000		
Amount surrendered during the year (31st March 1989).			7,42,000

(a) Minus balance is under reconciliation

Capital :	Total grant	Actual expenditure	Excess + Saving —
	Rs.	Rs.	Rs.
Voted—			
Original	4,32,00,000		
Amount surrendered during the year (31st March 1989).	4,32,00,000	1,30,09,600	—3,01,90,400
			1,91,000

**Notes and Comments:—**

Revenue :

Voted—

(i) The department surrendered Rs. 7.42 lakhs on the 31st March 1989; ultimately saving worked out to Rs. 24.77 lakhs.

(ii) In view of the final saving of Rs. 24.77 lakhs, supplementary grant obtained in October 1988 (Rs. 7.61 lakhs) and March 1989 (Rs. 2.74 lakhs) proved unnecessary. Token provision could have been obtained wherever necessary. The expenditure did not come even up to the original provision.

(iii) Substantial saving occurred under the following head—

Head	Total grant	Actual expenditure	Excess + Saving —
	(In lakhs of rupees)		
<b>2853—Non-Ferrous Mining and Metallurgical Industries</b>			
<b>02—Regulation and Development of Mines</b>			
<b>(1) C—102—Mineral Exploration</b>			
O.	57.75	46.18	—9.57
R.	—2.00		

Anticipated saving was attributed mainly to non-filling of posts. Reasons for final saving of Rs. 9.57 lakhs have not been intimated (October 1989).

**State Plan****(2) G—796—Tribal Area Sub-plan**

O.	1,14.47	1,11.49	1,01.28	—10.21
S.	0.01			
R.	—2.99			

Anticipated saving was mainly attributed to reduction of purchase of weigh bridge and non-filling of posts. Reasons for final saving of Rs. 10.21 lakhs have not been intimated (October 1989).

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

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
(3) D—001—Direction and Administration			
O. 80.93	80.64	91.12	+10.48
S. 0.02			
R. -0.31			

Anticipated saving was stated to be due to non-filling of posts and non-submission of bills by Orissa State Electricity Board. Excess mainly pertains to Infrastructure in Mining Areas. Reasons for final excess have not been intimated (October 1989).

Capital :

Voted—

(i) The department surrendered Rs. 1.91 lakhs on the 31st March 1989; ultimately the savings worked out to Rs. 3,01.90 lakhs. The savings works out to 69.9 per cent of the original provision.

(ii) Substantial saving occurred under the following head—

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

State Plan

01—Mineral Exploration and Development

(4) J—190—Investment in Public Sector and other undertakings

O.	4,30.00	4,30.00	1,30.00	—3,00.00
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Reasons for less investment have not been intimated (October 1989).

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

Major Heads—

2220—Information and Publicity

2291—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 4,21,51,000	4,26,90,000	3,85,41,349	— 41,48,651
Supplementary 5,39,000			
Amount surrendered during the year (31st March 1989)			40,39,000

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

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
(3) D—001—Direction and Administration			
O.	80.93	91.12	+10.48
S.	0.02		
R.	-0.31		
	80.64		

Anticipated saving was stated to be due to non-filling of posts and non-submission of bills by Orissa State Electricity Board. Excess mainly pertains to Infrastructure in Mining Areas. Reasons for final excess have not been intimated (October 1989).

Capital :

Voted—

(i) The department surrendered Rs. 1.91 lakhs on the 31st March 1989; ultimately the savings worked out to Rs. 3,01.90 lakhs. The savings works out to 69.9 per cent of the original provision.

(ii) Substantial saving occurred under the following head—

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

State Plan

01—Mineral Exploration and Development

(4) J—190—Investment in Public Sector and other undertakings

O.	4,30.00	4,30.00	1,30.00	—3,00.00
----	---------	---------	---------	----------

Reasons for less investment have not been intimated (October 1989).

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

Major Heads—

2220—Information and Publicity

2291—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	4,21,51,000	3,85,41,349	— 41,48,651
Supplementary	5,39,000		
	4,26,90,000		
Amount surrendered during the year (31st March 1989)			40,39,000

		Total grant	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
Capital :				
Voted—				
Original	2,21,000			
Amount surrendered during the year (31st March 1989)		2,21,000	900	— 2,20,100
				2,20,000

**Notes and Comments:—**

Revenue :

Voted—

(i) The department surrendered Rs. 40.39 lakhs on the 31st March 1989; ultimately the saving worked out to Rs. 41.49 lakhs.

(ii) In view of the final saving of Rs. 41.49 lakhs, the supplementary grant of Rs. 5.39 lakhs obtained in March 1989 was unnecessary. Token provision could have been obtained wherever necessary.

(iii) Substantial savings occurred under the head—

Head

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

(In lakhs of rupees)

**2220—Information and Publicity**

State Plan

60—Others

(1) E—001—Direction and Administration

O.	62.65	51.93	51.97	+ 0.04
S.	0.02			
R.	—10.74			

Anticipated saving was mainly attributed to non-filling of vacant posts.

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

2039—State Excise

7610—Loans to Government Servants, etc.

		Total grant or appropriation	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
Revenue :				
Voted—				
Original	2,93,60,000	2,93,61,000	2,79,30,658	—14,30,342
Supplementary	1,000			
Amount surrendered during the year (31st March 1989)				15,72,000

		Total grant or appropriation	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
<i>Charged—</i>				
<i>Supplementary</i>	19,000	19,000	..	19,000
<i>Amount surrendered during the year (31st March 1989).</i>				<i>Nil</i>
<i>Capital :</i>				
<i>Voted—</i>				
<i>Original</i>	1,25,000	1,25,000	..	— 1,25,000
<i>Amount surrendered during the year (31st March 1989).</i>				5,000

**Notes and Comments:—**

Revenue :

Voted—

(i) The department surrendered Rs. 15.72 lakhs on the 31st March 1989, ultimately the saving worked out to Rs. 14.30 lakhs.

**Grant No. 27—Expenditure relating to the Science, Technology and Environment Department (All Voted)**
**Major Heads—**

- 2251—Secretariat—Social Services
- 2406—Forestry and Wildlife
- 2810—Non-Conventional Sources of Energy
- 3405—Other Scientific Research
- 3435—Ecology and Environment
- 7610—Loans to Government Servants, etc.

		Total grant	Actual expenditure	Excess + Saving —
		Rs.	Rs.	Rs.
<i>Revenue :</i>				
<i>Voted—</i>				
<i>Original</i>	6,38,32,000	6,79,86,000	5,24,84,851	— 1,55,01,149
<i>Supplementary</i>	41,54,000			
<i>Amount surrendered during the year (31st March 1989).</i>				1,26,24,000

Capital :		Total grant	Actual expenditure	Excess + Saving —
Voted—		Rs.	Rs.	Rs.
Original	10,000	10,000	..	— 10,000
Amount surrendered during the year (31st March 1989).				Nil

## Notes and Comments :—

## Revenue :

## Voted—

(i) The department surrendered Rs 1,26.24 lakhs on 31st March 1989, ultimately the saving worked out to Rs. 1,55.01 lakhs.

(ii) In view of the saving of Rs. 1,55.01 lakhs, the supplementary grant of Rs. 41.54 lakhs obtained in October 1988 (Rs. 27.00 lakhs) and in March 1989 (Rs. 14.54) lakhs was proved unnecessary. The expenditure worked out to 82.22 per cent of the original provision.

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

Head	Total grant	Actual expenditure	Excess + Saving —
2406—Forestry and Wild Life		(In lakhs of rupees)	
Centrally Sponsored Plan			
02—Environmental Forestry and Wild Life			
(1) E—110—Wild Life Preservation			
S.	25.00	25.00	.. —25.00

Entire provision remained unspent and unexplained (October 1989).

## 2810—Non-conventional sources of energy

## State Plan

## 60—Others

## (2) M—800—Other Expenditure

O.	44.00	16.50	16.50	..
R.	—27.50			

Anticipated saving was attributed to less release of Central assistance.

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving—
<i>Central Plan</i>			
<i>01—Bio-gas</i>			
(3) 0—102—Community and Institutional Bio-gas Development			
O.	27.00	..	..
R.	—27.00		
<i>02—Solar</i>			
(4) P—101—Solar Thermal Energy Programme			
O.	20.00	..	..
R.	—20.00		

Entire provision in respect of Sl. 3 and 4 was surrendered without assigning any reason (October 1989).

### 3435—Ecology and Environment

#### *State Plan*

#### *04—Prevention and Control of Pollution*

#### (5) X—800—Other expenditure

O.	27.00	15.50	15.00
R.	—11.50		

Reasons for surrender have not been intimated (October 1989).

#### *Central Plan*

#### *03—Environmental Planning and Co-ordination*

#### (6) Z—102—Ecological Development Programme

O.	10.00	14.45	7.45	—7.00
S.	14.45			
R.	—10.00			

Reasons for surrender of Rs. 10.00 lakhs provided for grants-in-aid to establishment of Regional Plant Resources Centre have not been intimated. (October 1989).

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

Head	Total grant	Actual expenditure	Excess + Saving —
(In lakhs of rupees)			
<b>2406—Forestry and Wild Life</b>			
<i>Central Plan</i>			
Land Acquisition			
(7) D (1)—110—Wild Life			
O. ..		12.00	+ 12.00
Reasons for incurring expenditure even without token provision have not been intimated (October 1989).			

**3425—Other Scientific Research**

*State Plan*

60—*Others*

(8) T—200—Assistance to other Scientific Bodies.

O.	69.50	} 98.16	98.16	..
R.	28.66			

Additional funds are stated to have been provided for completion of incomplete Project of Planetorium infrastructure of Life Science Institute and preliminary survey work by Remote Sensing Applications Centre during 1983-89.

**Appropriation—Appropriation for reduction or avoidance of debt (All Charged)**

**Major Head—**

**2048—Appropriation for reduction or avoidance of debt**

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

**Notes and Comments :—**

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

## Major Head—

## 2049—Interest Payments

	Total appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Revenue :			
Charged—			
Original	2,46,72,00,000	2,46,72,00,000	3,03,69,76,270
Amount surrendered during the year (31st March 1989)			+56,97,76,270
			2,81,20,000

## Notes and Comments :—

- (i) The expenditure exceeded the grant by Rs. 56,97,76,270. The excess requires regularisation.
- (ii) In view of the final excess of Rs. 56,97.76 lakhs, the surrender of Rs. 2,81.20 lakhs on the 31st March 1989 was injudicious.
- (iii) The excess occurred mainly under the following heads :—

Head	Total appropriation (In lakhs of rupees)	Actual expenditure	Excess + Saving—
<b>2049—Interest Payments</b>			
<i>01—Interest on Internal Debt</i>			
(1) A—101—Interest on Market Loans			
O.	56,12.87	54,49.51	61,14.90
R.	—1,63.36		
Anticipated saving was reported to be due to less requirement of funds on the basis of actuals Reasons for final excess of Rs. 6,65.39 lakhs have not been intimated (October 1989)			
<i>03—Interest on Small Savings' Provident Funds, etc.</i>			
(2) D—104—Interest on State Provident Funds.			
O.	51,41.10	51,41.10	78,89.86
Reasons for not providing sufficient funds to meet the actual requirement have not been intimated (October 1989).			
<i>04—Interest on Loans and Advances from Central Government.</i>			
(3) E—101—Interest on Loans for State Plan Schemes.			
O.	47,26.84	46,19.95	55,43.18
R.	—1,16.89		
(4) F—102—Interest on Loans for Central Plan Schemes.			
O.	1,42.72	1,30.61	1,91.18
R.	—12.11		
Anticipated saving in respect of Sl. Nos. 3 and 4 for Rs. 1,29.00 lakhs was attributed to actual requirement. In view of the excess reappropriation is not justified.			

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess + Saving—
(5) G—103—Interest on Loans for Centrally Sponsored Plan Schemes.			
O. 3,22.31	3,37.45	4,16.21	+78.76
R. 15.14			
Additional funds of Rs. 15.14 lakhs stated to have been provided by reappropriation for payment of interest on loans due during 1988-89 which was not anticipated earlier. Reasons for final excess of Rs. 78.76 lakhs have not been intimated (October 1989).			
(6) H—104—Interest on Loans for Non-Plan Schemes			
O. 28,81.41	28,32.05	40,32.40	+12,00.35
R. —49.36			
Anticipated saving for Rs. 49.36 lakhs was stated to be based on actual payment. Reasons for final excess of Rs. 12,00.35 lakhs have not been intimated (October 1989).			
Appropriation—Internal Debt of the State Government (All charged)			

Major Head—

6003—Internal Debt of the State Government

	Total appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
<i>Capital:</i>			
O. 4,29,76,81,000	7,18,35,28,000	6,56,97,40,445	—61,37,87,555
S. 2,88,58,47,000			
Amount surrendered during the year (31st March 1989)			60,46,68,000

Notes and Comments:—

(i) The department surrendered Rs. 60,46.68 lakhs on 31st March 1989; ultimately the savings worked out to Rs. 61,37.88 lakhs.

(ii) In view of the savings of Rs. 61,37.88 lakhs Supplementary provision of Rs. 2,88,58.47 lakhs obtained in March 1989 proved excessive.

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

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

6003—Internal Debt of the State Government

(1) A—101—Market Loans bearing Interest			
O. 12,96.19	..	8,81.95	+8,81.95
R. —12,96.19			

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

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

O. 3,15.59	2,77.78	2,77.78	..
R. —37.81			

Out of the anticipated savings of Rs. 37.81 lakhs, Rs. 16.66 lakhs were reappropriated and Rs. 21.15 lakhs surrendered. Reasons for reappropriation was stated to be due to less payment and reasons for surrender was due to non receipt of anticipated loan amount in full.

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

Head	Total appropriation	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
<b>6003—Internal Debt of the State Government</b>			
B—102—Market Loans not bearing interest			
R.	13,05.05	3,31.91	—9,73.14

Entire amount was provided by reappropriation without providing even a token provision in the budget. Reasons for reappropriation and final saving of Rs. 9,73.14 lakhs have not been intimated (October 1989).

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

Major Head—

**6004—Loans and Advances from the Central Government.**

	Total appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Capital :			
Original	1,21,42,45,000	1,18,91,58,878	—2,50,86,122
Amount surrendered during the year (31st March 1989)			6,37,46,000

**Notes and Comments:—**

(i) The department surrendered Rs. 6,37.46 lakhs on 31st March 1989; ultimately the savings worked out to Rs. 2,50.86 lakhs.

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

Head	Total appropriation	Actual expenditure	Excess + Saving—
	(in lakhs of rupees)		
<b>6004—Loans and Advances from the Central Government.</b>			
<b>01—Non-Plan Scheme</b>			
(1) C—106—Short Term Loans			
O.	16,90.90	10,53.00	+3,75.00
R.	—6,37.90		

Out of the anticipated savings of Rs. 6,37.90 lakhs, Rs. 0.44 lakh was reappropriated and Rs. 6,37.46 lakhs surrendered. Anticipated saving was attributed to less amount of loan, recovered from the Central Government during the first six months of the year. Reasons for reappropriation and final excess of Rs. 3,75.00 lakhs have not been intimated (October 1989).

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

**02—Loans for State Plan Schemes**

(2) G—102—Loans as Advance Plan Assistance for relief on account of Natural calamities.

O.	61.75	1,49.72	1,26.38	—23.34
R.	87.97			

Additional funds were provided without assigning any reason. Reasons for final saving have not been intimated (October 1989).

Appropriation—Loans and Advances from the Central Government  
(All Charged)—*Concl'd.*

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Head	Total appropriation	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
<i>03—Loans for Central Plan Schemes</i>			
<i>(3) H—800—Other Loans</i>			
O.	66.67	1,22.64	+9.49
R.	55.97		
<i>04—Loans for Centrally Sponsored Plan Schemes</i>			
<i>(4) I—800—Other Loans</i>			
O.	1,70.37	1,93.25	+2.11
R.	20.77		

Additional funds were provided in respect of Sl. No. (3) and (4) above without assigning any reason. Reasons for final excess of Rs. 11.60 lakhs have not been intimated (October 1989).

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APPENDICES

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

The following table shows by grants and appropriations the

Number and name of the grant or appropriation	Budget Estimates	
	Revenue	Capital
1	2	3
	Rs.	Rs.
1. Expenditure relating to the Home Department	61,00,000	..
2. Expenditure relating to the General Administration Department.	7,00,000	..
3. Expenditure relating to the Revenue Department.	13,63,70,000	.
4. Expenditure relating to the Law Department	8,00,000	..
5. Expenditure relating to the Finance Department.	1,89,41,000	30,00,00,000
6. Expenditure relating to the Commerce Department.	9,34,000	15,52,000
7. Expenditure relating to the Works Department.	38,11,00,000	..
8. Expenditure relating to the Orissa Legislative Assembly.	52,000	..
9. Expenditure relating to the Food and Civil Supplies Department.	3,70,000	12,000
10. Expenditure relating to the Education and Youth Services Department.	44,50,000	40,00,000
11. Expenditure relating to the Harijan and Tribal Welfare Department.	16,00,000	--
12. Expenditure relating to the Health and Family Welfare Department.	3,31,28,000	..
13. Expenditure relating to the Housing and Urban Development Department.	20,06,00,000	..
14. Expenditure relating to the Labour and Employment Department.	6,00,000	..

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

actual 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.
3,90,578	..	-57,09,422	..
..	..	-7,00,000	..
13,12,50,000	..	-51,20,000	..
..	..	-8,00,000	..
7,19,077	80,00,00,000	-1,82,21,923	+50,00,00,000
..	1,18,69,636	-9,34,000	+1,03,17,636
67,78,24,945	1,06,43,925	+29,67,24,945	+1,06,43,925
..	..	-52,000	..
..	9,23,574	-3,70,000	+9,11,574
..	39,91,460	-44,50,000	-8,540
..	..	-16,00,000	..
2,96,71,495	..	-34,56,505	..
24,79,42,601	..	+4,73,42,601	..
..	..	-6,00,000	..

Number and name of the grant or appropriation	Budget Estimates	
	Revenue	Capital
1	2	3
	Rs.	Rs.
15. Expenditure relating to the Tourism, Sports and Culture Department.	3,00,000	..
16. Expenditure relating to the Planning and Co-ordination Department.	8,10,000	..
17. Expenditure relating to the Community Development and Rural Reconstruction (Grama Panchayat) Department.	3,00,000	..
18. Expenditure relating to the Community Development and Rural Reconstruction (Community Development) Department.	22,40,000	..
19. Expenditure relating to the Industries Department.	9,50,000	..
20. Expenditure relating to the Irrigation and Power Department.	6,22,62,000	28,05,85,000
21. Expenditure relating to the Transport Department.	1,76,000	..
22. Expenditure relating to the Forest, Fisheries and Animal Husbandry Department.	40,00,000	27,02,29,000
23. Expenditure relating to the Agriculture and Co-operation Department.	4,50,54,000	..
24. Expenditure relating to the Mining and Geology Department.	2,08,000	..
25. Expenditure relating to the Information and Public Relations Department.	2,65,000	..
27. Expenditure relating to the Science, Technology and Environment Department.	9,000	..
Total—	<u>90,23,19,000</u>	<u>85,63,78,000</u>

Reasons for variation between the Estimates and

Particulars	Actuals		Actuals compared with Budget Estimates	
	Revenue	Capital	More + Less— Revenue	More + Less— Capital
	Rs.	Rs.	Rs.	Rs.
4		5	6	7
..		4,85,460	-3,00,000	+4,85,460
31		..	-8,10,000	..
8		..	-3,00,000	..
..		..	-22,40,000	..
..		..	-9,50,000	..
8 90,77,264		50,91,77,531	+2,68,15,264	+22,85,92,531
..		..	-1,76,000	..
C 10,40,462		52,64,95,460	-29,59,538	+25,62,66,460
4,97,78,033		7,26,300	+47,24,033	+7,26,300
..		..	-2,08,000	..
..		..	-2,65,000	..
..		..	-9,000	..
<u>1,22,76,94,455</u>		<u>1,86,43,13,346</u>	<u>-32,53,75,455</u>	<u>+1,00,79,35,346</u>

Actuals have not been intimated (October 1989).

## APPENDIX II

IDIX

Reference—Note (vi) at page 87 and Note (v) at page 93

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

Suspense Head	Opening balance on 1st April 1988	Debits during the year	Credits during the year	Closing balance 31st March 1989
Revenue (In lakhs of rupees)				
<b>2059—Public Works</b>				
Purchases	—27.32	(a)	(a)	—27.32
Stock	6.93	(a)	(a)	6.93
Miscellaneous Works Advances	5.31	(a)	(a)	5.31
<b>Total</b>	<b>—15.08</b>	<b>..</b>	<b>..</b>	<b>—15.08</b>
<b>2701—Major and Medium Irrigation</b>				
Purchases	—25.09	..	..	—25.09
Stock	39.26	2,45.83	2,58.77	26.32
Miscellaneous Works Advances	90.48	1,70.00	1,53.27	1,07.2
Workshop Suspense	20.60	13.52	..	20.60
<b>Total</b>	<b>1,25.25</b>	<b>4,29.35</b>	<b>4,12.04</b>	<b>—</b>
<b>2702—Minor Irrigation</b>				
Purchases	..	..	..	..
Stock	—69.44	3,34.82	3,42.61	—77.23
Miscellaneous Works Advances	—26.31	1,04.29	94.36	—16.38
<b>Total</b>	<b>—95.75</b>	<b>4,39.11</b>	<b>4,36.97</b>	<b>—93.61</b>

(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 relevant heads is pending with the Chief Engineer.

## APPENDIX-II—Contd.

Suspense Head	Opening balance on 1st April 1988	Debits during the year	Credits during the year	Closing balance on 31st March 1989
(In lakhs of rupees)				
<b>7711— Flood Control</b>				
Purchases	—3,03.88	..	..	—3,03.88
Stock	4,78.41	0.13	..	4,78.54
Miscellaneous Works Advances	4,87.60	0.09	..	4,87.69
<b>Total</b>	<b>6,62.13</b>	<b>0.22</b>	<b>..</b>	<b>6,62.36</b>
<b>2801-- Power</b>				
Purchases	—39.30	..	..	—39.30
Stock	40.37	2.85	..	43.22
Miscellaneous works Advances	10.27	0.51	..	10.78
<b>Total</b>	<b>11.34</b>	<b>3.36</b>	<b>..</b>	<b>14.70</b>
<b>Capital :</b>				
<b>4701— Capital Outlay on Major and Medium Irrigation.</b>				
Purchases	—20,46.10	..	..	—20,46.10
Stock	38,21.68	36,30.22	31,82.04	42,69.76
Miscellaneous Works Advances	35,44.05	7,45.95	10,27.59	32,62.41
Workshop Suspense	3,05.40	28.63	16.89	3,17.14
<b>Total</b>	<b>56,24.93</b>	<b>44,04.80</b>	<b>42,26.52</b>	<b>58,03.21</b>

